

**Head Office:**  
The Cube FlexiSpace  
Lanesborough Road  
Roscommon  
F42 DX61

T: (090) 6630252  
W: [www.rosleaderpartnership.ie](http://www.rosleaderpartnership.ie)

Find us on Social Media   



**Sub Offices:**  
Arigna Enterprise Centre  
Arigna, Carrick-on-Shannon  
Roscommon N41 D2N8

The Shambles, Market Street  
Ballaghaderreen  
Roscommon F45 EW98

The Old Courthouse, Frenchpark  
Roscommon F45 P929

# BOARD & MANAGEMENT SUB-BOARD GOVERNANCE HANDBOOK

## ROSCOMMON LEADER PARTNERHSIP





**Table of  
Contents**

# Table of Contents

**Overview**

**Principles of Good Governance**

**Legal Responsibilities of Company Trustees and Company Secretaries**

**Roles of Board Trustees**

**Duties of Charity Trustees**

**Management Sub-Committee Terms of Reference**

**Business Code of Conduct**

**Board Rotation and Succession Planning**

## **Appendices**

*Sample Board Meeting Code of Practice*

*How to Set a Board Agenda*

*How to Take Meeting Minutes*

*Taking Minutes Template*

*Legal Duties of Company Trustees & Company Secretaries*

*Conflict of Interest and Conflict of Loyalty Procedure*

*Induction Process for New Board Trustees*

*Sample Annual General Meeting Notice & Agenda Template*

*Sample Form for Resignation of Company Membership*

*Overview of the General Data Protection Regulation*

*Managing Legal and Regulatory Compliance*



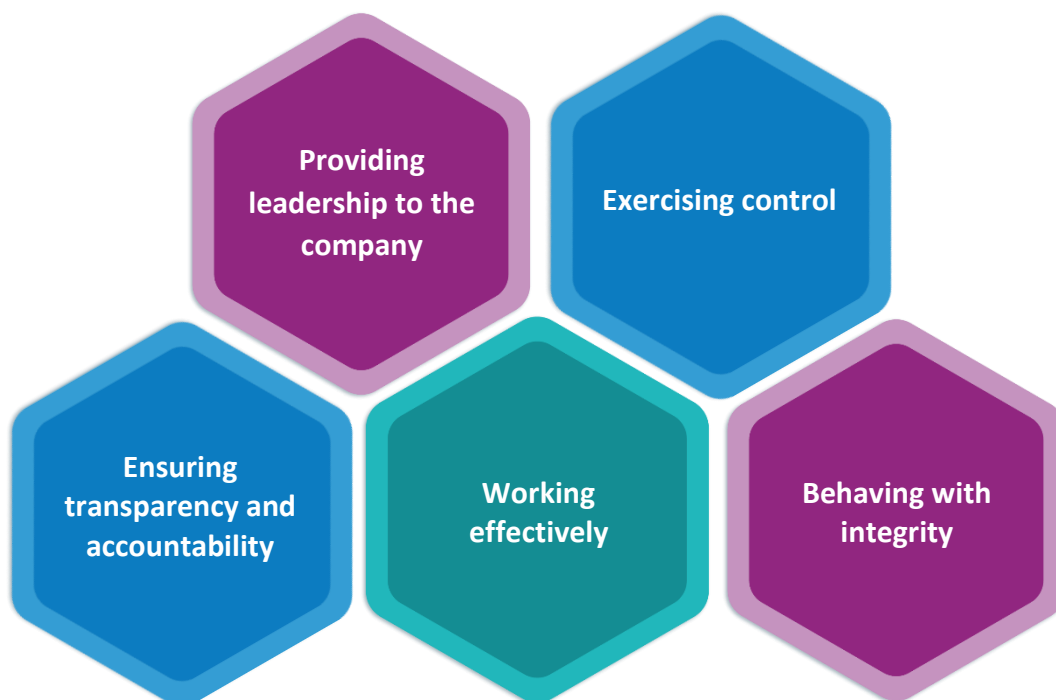
## Overview

The core functions of the Board of Trustees may be summarised as follows:

- To ensure that the company achieves its mission and objectives as agreed by the Board
- To assess and manage the risks faced by the company
- To monitor company performance
- To review internal company controls
- To supervise the financial and budgetary planning processes
- To approve contracts, finance, and investment in excess of specified thresholds
- To be accountable to members and external stakeholders
- To ensure the company is managed appropriately
- To meet regularly as a board (as is appropriate) and work effectively in governing the company

Company trustees must ensure that they comply with the range of obligations set out in the Companies Act 2014.

Good corporate governance is based upon five overarching principles. The Board of Trustees is responsible for:





**Principles of  
Good  
Governance**

## Principles of Good Governance

The responsibilities of a Board are founded upon the overarching principles of good governance of which there are five. Specifically, the Board of Trustees is expected to: provide leadership to the organisation; exercise control; be transparent in its dealings; and, be accountable to its members and funders. Trustees are also expected to work effectively with each other and to behave with integrity.

### **1. Providing Leadership**

The Board is responsible for providing leadership to the company. It does this through planning the work to be carried out and ensuring that the company is guided by a very clear purpose, vision and set of values. In providing leadership, the Board also ensures that it is accountable for its own actions and those of people acting directly on behalf of the company, such as staff members.

### **2. Exercising Control**

The Board is responsible for exercising control of the organisation. Exercising control is critical to an organisations stability. Therefore, the Board must ensure that risks are managed effectively and that sufficient controls are in place, to exercise management and financial control. Additionally, the Board must also ensure that the company complies with any regulatory requirements that it is subject to.

### **3. Ensuring Transparency and Accountability**

The Board should be both transparent and accountable in its dealings. Specifically, the Board should ensure that it engages appropriately with its membership and stakeholders. Such engagement should facilitate good communication and decision-making. Being accountable also requires that the Board respond appropriately to queries regarding its governance and work activities.

### **4. Working Effectively**

The Board is required to work effectively, both as a collective group and on behalf of the company. To this end, the Board has assigned clear roles to trustees, such as the roles of honorary chairperson and treasurer. The Board will conduct its meetings in an effective manner and ensure that it adheres to the company's procedures regarding board membership, development and trustees rotation.

## **5. Behaving with Integrity**

The Board is required to behave with integrity. Simply put, the members of the Board should be honest and fair in their dealings with each other and with people in general. Trustees are also expected to act with independence of mind, meaning that they act in the best interests of the company. Trustees are expected to deal openly and effectively with any conflicts of interest that may arise. Ultimately, trustees are required to behave in a way that does not damage or negatively impact upon the reputation of the company.

## **6. Charities Governance Code**

Please note that in addition to adhering to the five principles of good governance, the Charities Regulator in Ireland prescribes a sixth principle i.e. Advancing Charitable Purpose.





**Legal  
Responsibilities of  
Company Trustees  
and Company  
Secretaries**

# Legal Responsibilities of Company Trustees and Company Secretaries

## Overview of the Responsibilities of Company Trustees

The Companies Act 2014 sets out a number of legally binding obligations. Trustees should ensure that the company:

- Maintains proper accounts
- Keeps minutes of all meetings
- Maintains both a register of trustees and a register of members
- Holds an Annual General Meeting
- Makes an Annual Return to the Companies Registration Office (CRO)
- Submits annual accounts with the Annual Return
- Informs the CRO of any changes in the trustees, company secretary, auditors or the registered office
- Notifies the Companies Office of any changes to the Constitution (Memorandum and Articles of Association)
- Notifies the Companies Office of any Special Resolutions
- If a CLG, has a minimum of two trustees at all times, to comply with company law.
- As a registered charity (and/or possessing a CHY number), the company must have a minimum of three trustees at all times to comply with the requirements of the Revenue Commissioners and Charities Regulatory Authority. It must ensure that it can achieve a quorum when holding board meetings as per the company constitution. Charities with a charity registration number must comply with the requirements of the Charities Regulatory Authority and adhere to The Charities Act 2009.

## Duties of Trustees

Trustees are trustees of the company's assets. Their legal duties require that:

- Trustees must act honestly, responsibly, in good faith and in the company's interest.
- Trustees must act in line with the company's constitution and the law.
- Trustees must not profit from being a trustees and must account for any profit secretly obtained.
- Trustees must act with due care, skill and diligence and not use their powers for personal gain.

There are eight legal duties that company trustees must abide by to comply with the Companies Act 2014.

# The Role of the Company Secretary

A company must appoint a Company Secretary to comply with company law. The company secretary must have the skills (or resources) necessary to discharge his/her statutory duties and other assigned administrative duties.

## Legal Duties

The Company Secretary along with one or more trustees must:

- Complete, sign and submit the company's annual return to the CRO.
- Certify that the financial statements attached to the annual return are true copies of the originals.
- Prepare an accurate statement of the company's assets and liabilities in the event of receivership or liquidation.

## Administrative Duties

The Board of Trustees assigns the full range of duties to be carried out by the Company Secretary, which typically includes a responsibility to:

- Keep the company's registers up to date including lists of all members and trustees.
- Make sure that the annual general meeting is held within the appropriate time frame.
- Make sure that the proper notice for general meetings is given and that they are run in accordance with the company's articles of association.
- Keep the minutes' books (AGM minutes and the minutes of the meetings of the board).
- Make sure the accounts are prepared and audited in conjunction with the treasurer.
- File the annual return with the Companies Registration Office by the annual return date.
- Keep copies of all annual returns and accounts.
- Notify the CRO of any change of company trustees or change of their home addresses.
- Safeguard and ensure the proper use of the company seal.
- Ensure that the certificate of company incorporation is displayed and make sure that the name of the company is displayed outside the premises.
- Make sure that the company name, registered number and trustees' details appear on the letterhead (unless an exemption is obtained from the CRO).
- Notify the CRO of any amendment to the memorandum and articles of association.

- Make sure that all legal agreements or contracts are properly discussed and agreed by the members of the board and are kept in a safe place.
- Comply with any other duties as imposed by the Companies Act 2014.

### Company Trustees - Legal Requirements

Company trustees are required to ensure that:

- On their appointment, trustees must give the company their name, address, date of birth, nationality and occupation. They must also give details of any other companies of which they are a trustees. They should keep the company up to date on any changes to this information.
- They should inform the company if they have any interest in a company contract or proposed contract.
- The company keeps proper books of account, be able to accurately identify its assets and liabilities and that each year, financial statements be prepared that give 'a true and fair view' of the company's affairs.
- They write a report for the members of the company to include details such as: how the company is doing; important events during the year; developments during the year and any likely developments in the future.
- They must arrange to call the company's annual general meeting (AGM) and circulate a draft agenda to the members in good time along with other relevant documents, including the financial statements, the trustees' report and any auditor's report.
- They must arrange to keep minutes of what is said and decided at general meetings and at meetings of the board and its sub-committees and keep company registers up-to-date.
- They must ensure that the company promptly submits the required documents and information to the Companies Registration Office.

#### Powers of Trustees

The powers of trustees are determined by what is in the company's constitution (Memorandum and Articles of Association); and by what is legal. If trustees help to create a company debt, knowing that the company will not be able to pay the creditor, they may have to pay some or all of the company's debts themselves, if this is ordered by a court, as this may be deemed to be reckless trading. A trustees who has an interest in a contract (or proposed contract) with the company, will declare this interest to company trustees.



## **Filing of Documents**

Companies are required to comply with the following filing requirements:

- Every company must submit an annual return electronically each year at the Companies Registration Office (CRO) not later than 28 days from its statutory annual return date (ARD). A company trustees must ensure that an annual return (Form B1) on behalf of the company is submitted to the CRO at least once in every calendar year.
- In almost every case, accounts must be attached to the return. Generally, documents attached include:
  - a copy of the balance sheet;
  - a copy of the profit and loss account;
  - a copy of the certified trustees' report;
  - a copy of the certified auditor's report (where required); and
  - Notes to the financial statements.

(Please note: these documents must be certified as true copies of those laid before the Annual General Meeting (AGM) of the members of the company. Every company is required to hold an AGM once every year.)

- Where accounts are required to be attached to the annual return, the return filing deadline is either:
  - the company's ARD plus 28 days or
  - the company's financial year-end plus nine months and 28 days, whichever is the earlier

Where returns are not filed on time, a late filing penalty must be paid and further enforcement actions may be pursued by the CRO.

It is the responsibility of each trustees to ensure that the company is not in breach of the Companies Act 2014.

## **Notification of Resignation**

The company must file form B10 in order to notify the cessation of an officer's appointment, resignation, or removal. This form will be sent to the CRO by the Company Accountant.

## **Board Meeting Quorum**

The maximum number of trustees that shall sit on the Board at any given time is stated in an organisation's constitution. A board meeting must have a minimum of trustees present during a board meeting for a quorum to be achieved. A board meeting should not proceed (or continue) without a quorum being present.

Emergency decision making – in an emergency the Chairperson may make a decision which should be ratified at the next Management Sub-board or Board meeting.

## **The Role of the Auditor**

The auditor will act as an officer of the company. The main duty of the auditor is to examine the company books and determine the true financial position of the company.

The auditor will report to the members concerning the accounts examined.

The auditor will state whether or not the trustees' annual report is consistent.

### **Regulatory Requirements**

The trustees will monitor the company to ensure compliance with regulatory requirements:

- Company Law and The Charities Act 2009
- Employment Law
- Health and Safety Legislation
- Equality Legislation
- Data Protection Legislation
- National Vetting Bureau (Children and Vulnerable Persons) Acts 2012-2016
- Public Health (Tobacco) Act 2002 and Smoking (Prohibition) Regulations 2003
- Regulation of Lobbying Act 2015
- Children First Act 2015
- Criminal Justice (Withholding of Information on Offences Against Children and Vulnerable Persons) Act 2012
- Protected Disclosure Act 2014
- Other regulatory requirements as appropriate

A teal hexagonal graphic with a double border, containing the text "Roles of Board Trustees" in white. The graphic is centered on the page.

# **Roles of Board Trustees**

## The Role of the Chairperson

There are several duties specifically associated with the role of chairperson of a committee or board. Planning meetings with the board secretary or designated senior staff member is a key function of the role.

In planning a meeting, the Chairperson will help develop a timed agenda to structure discussions at the meeting.

The Chairperson will use a meeting agenda, to help keep meetings in order and to keep the discussions on track. Ensuring that meetings progress effectively is a key function of the chairperson.

In managing a meeting, the chairperson should encourage each person attending to contribute to the discussions. Asking people questions can be a helpful way to encourage quieter meeting participants to contribute directly. Asking questions is also a helpful way to clarify discussion points at meetings.

The Chairperson should help guide meeting discussions to a point where committee or board members can reach decisions. In some instances, it may be appropriate to defer decisions to a future meeting.

The Chairperson should check and ensure that decisions are implemented, by the people whose task it is to carry out actions, arising from decisions taken by the committee or board.

Another key function of the Chairperson is to represent the organisation externally. For example, a chairperson might introduce the organisation at a public event or act as a spokesperson in the media, if this particular role is not allocated to a member of staff or designated committee public relations officer.

Where an organisation employs paid staff, the Chairperson helps to ensure that a clear management reporting structure is in place between the senior manager and the board. In effect, the Chairperson is often tasked with acting as a line manager to the most senior staff member. The Chairperson represents the Board to the staff.



## The Role of Company Secretary & Reporting Secretary

There are several duties in addition to the legal duties, specifically associated with the role of honorary secretary of a committee or board. Planning meetings with the committee or board chairperson or designated staff member is a key function of the role.

The secretary typically receives and responds to correspondence addressed to the committee or board.

The secretary is typically responsible for making arrangements concerning board or committee meetings, including booking and confirming meeting rooms, arranging refreshments, and informing meeting attendees of the times, places and dates of committee or board meetings. The honorary secretary will prepare the agenda for circulation to board or committee members and will circulate any additional reading materials or documents required by attendees in advance of meetings.

The secretary typically takes the minutes at meetings, though this function can be delegated to another person or note taker, should the committee or board feel it appropriate to so.

An important duty of an secretary is to keep track of committee or board member contact details, such as addresses, telephone numbers and email addresses. Up to date details are essential for good communication within a committee or board and are essential for the circulation of agendas, minutes and other relevant documentation.

The Role of Secretary is combined with that of reporting Company Secretary which can be a staff member to assist on the above duties.

## The Role of the Treasurer –

There are several duties specifically associated with the role of treasurer of a committee or board. As the name suggests, a treasurer monitors the financial position of an organisation and advises the board or committee. This role is nominated to the Management Sub board.

The treasurer presents board members with the accounts of the organisation.

When required, the treasurer in liaison with the CFO will also present financial reports to the board or committee, including year-end financials such as Income and Expenditure Statements and balance sheets.

It is critical for any committee or board to monitor its organisation's cash flow position on an ongoing basis. The treasurer in liaison with the CFO plays a central role in this monitoring process, to ensure the board and committee are fully aware of the financial position of the organisation.

The treasurer in liaison with the CFO helps to ensure that adequate controls and procedures are in place to monitor and manage the financial obligations and requirements of the organisation.

Typically, the treasurer in liaison with the CFO will also check to ensure that an organisation has adequate insurance cover in place. Insurance cover should reflect the nature of activities that an organisation engages in and the type of risks it must manage.

A treasurer in liaison with the CFO plays a central role in advising a committee or board of the financial implications of its activities, new initiatives or projects.

Where staff are employed by an organisation, the treasurer will typically liaise with management and accounts or finance personnel, to prepare financial reports for the board or committee, to ensure that adequate internal controls and procedures are in place and that financial regulatory compliance is being adhered to by the organisation.





**Duties of  
Charity  
Trustees**

In a registered charity, board members are also called charity trustees. An organisation may be both a company limited by guarantee or co-operative and a registered charity.

In Ireland, registered charities are regulated by the Charities Regulatory Authority. If, for example, a company limited by guarantee is a registered charity, it will have to comply with obligations set down by the CRO, Charities Regulator and Revenue Commissioners.

In a registered charity, the Board (charity trustees) should ensure:

- The charity submits its annual return online to the Charities Regulator within 10 months from the end of its financial year.
- All new charity trustees receive a copy of the organisation's constitution (Memorandum and Articles of Association).
- All new charity trustees receive a copy of the Charities Regulator publications "What is a Charity?" and "Charities Governance Code".

From 2020/2021, all registered charities are required to adhere to the standards set out in the Charities Governance Code. The Board must decide whether to comply with the core standards only, which are applicable to all charities, or to comply with both core and additional standards. Complex organisations must comply with all standards set out in the Charities Governance Code.

From 2020/2021, all registered charities must complete an annual compliance record. This document lists the actions that a charity has taken, to comply with each applicable standard set out in the Charities Governance Code. Where a charity is not complying with a standard, it will state the reasons why in this document. For each standard the charity is complying with, the compliance record will identify the documents/evidence the charity has, to prove that it is complying with the standard. The annual compliance record must be approved by the Board (charity trustees) and retained internally for inspection if required. The documentary evidence referred to in the annual compliance record must also be retained internally for inspection.

Annual returns made to the Charities Regulator in 2021 will require charities to make a declaration concerning their compliance with the standards set out in the Charities Governance Code.

The profiles of registered charities in Ireland are freely accessible to the wider public on the Charity Regulator's website. Charity trustees should ensure that the details contained in their charity profiles are up to date.



**Management Sub-  
Committee Terms of  
Reference**

## Management Sub-Board Terms of Reference

Under the Memorandum and Articles of association of the Company, the Trustees may delegate any of their powers to a committee consisting of Board members. Any committee formed must exercise powers so delegated to conform to any regulations that may be imposed on it by the Trustees.

### Meetings of the Management Sub-Board

The Committee will hold monthly meetings and/or as many meetings in the year as determined by its Chairperson, based on the Chairperson's view of the role and responsibilities of the Committee. No meeting of the Committee will be valid unless there is in attendance a quorum of two board trustees.

The Committee will invite other parties to attend its meetings as and when necessary.

The Chief Executive Officer and the CFO of the organisation will be responsible for providing the Committee with its information requirements.

### Responsibility

A Committee may elect a Chairperson of its meetings; if no such chairperson is elected, or if at any meeting the chairperson is not present within fifteen minutes after the time appointed for holding same, the Trustees present may choose one of their number to be chairperson of the meeting.

A committee may meet and adjourn as it thinks proper. Questions arising at any meeting shall be determined by a majority of votes of the members present and when there is an equality of votes, the chairperson shall have a second or casting vote.

The following work will be dealt by the Management Sub Board:

Roscommon LEADER Partnership Programme	Staff reporting into Board Committee
Human Resource Management	CEO
Finance	CEO & CFO
Policy	CEO
Internal control and risk management and Audit	CEO & CFO
Governance	CEO & CFO
Capital projects	CEO & CFO

The following comprise the Terms of reference for the Membership, Standing Orders and Administration of the Management / Sub Board / Committee of RIDC.

#### Roles & Membership as defined in the Memorandum and Articles of Association

- The Trustees may delegate any of their powers to a committee consisting of Board members. Any committee formed must exercise powers so delegated to conform to any regulations that may be imposed on it by the Trustees.
- A Committee may elect a Chairperson of its meetings; if no such chairperson is elected, or if at any meeting the chairperson is not present within fifteen minutes after the time appointed for holding same, the Trustees present may choose one of their number to be chairperson of the meeting.
- A committee may meet and adjourn as it thinks proper. Questions arising at any meeting shall be determined by a majority of votes of the members present and when there is an equality of votes, the chairperson shall have a second or casting vote.
- The membership comprises of a representative from each of the nominating pillars on the Board & the Chairperson.
- The Chairperson of Roscommon LEADER Partnership has discretion to decide on whether matters relating to Finance, Human Resources, Strategic Policy & Rules and other matters are to be dealt with by the management sub board or by the board and this sub board has delegated responsibility in terms of all the Human and Financial resources & related functions of the company.

#### **SUPPORTS TO / FROM MANAGEMENT COMMITTEE / SUB BOARD**

1. There should be a set induction for all members and induction for new members as appropriate thereafter together with ongoing training and support.
2. The Sub-board will review the Financial and Human resource management aspects of the company and provide a supportive role to staff in relation to information provision and assist with decision making.
3. Staff must present all relevant information so that recommendations on items are best informed.
4. Staff will provide an efficient secretarial service to the meetings for the purpose of recording and producing accurate minutes, records etc.

#### **Administration of meetings**

1. Meetings should be timed and co-ordinated so that they integrate with the meetings of the Board of the company.
2. Items for the agenda are to be agreed by the chair or vice -chair in the absence of the chair.
3. Papers should distributed to the sub-board in a timely manner in advance of the meeting.

## **Conducting Business**

1. If at any meeting the chairman is not present within fifteen minutes after the time appointed for holding the same, the vice chairman will chair the meeting. In the absence of both the chairman and vice chairman, members present will choose one of their numbers to serve as “acting chairman” of the meeting.
2. Meetings should be run in accordance with the published agenda. Should there be a requirement to alter the agenda, this should be done at the start of the meeting and should be decided by a unanimous vote of all present.
3. When appropriate recommendations to the board must be confirmed by both a proposer and a second or can be by unanimous agreement subject to the decision of the Chairperson.
4. Where a counter proposal is confirmed by both a proposer and seconded, a vote by show of hands calling for support of the second proposal is to be taken first with the chairman abstaining. This is then followed by a vote by show of hands calling for support of the first proposal with the chairman abstaining. In the event of an even ballot on both proposals, the chairman will cast the deciding vote.
5. A summary report will be brought before the Board of Roscommon LEADER Partnership.

## **Confidentiality & Declaration of Interests.**


1. The confidential nature of the Sub-Board must be upheld by all members at all times.
2. Any member of the Sub-board who has an interest either directly or indirectly, in an item of discussion/project must declare their conflict of interest or absent themselves from the meeting while the decision on the item is being made.

## **Reporting Relationships**

The Committee will report to the Board on the outcome of its work. The responsibility for such reporting will fall on the Chairperson of the Committee, who may delegate this responsibility to another Committee member as appropriate or necessary.

The Board will review the membership when there is a resignation from the Management Sub Board.

The Board of the organisation will provide sufficient resources to permit the Committee to satisfactorily perform its functions.



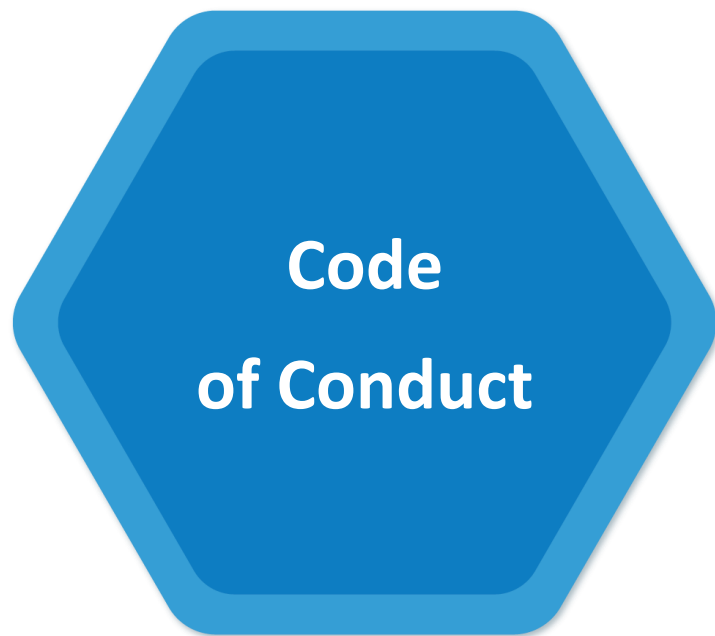
**Schedule of  
Matters Reserved  
for the Board**

## Schedule of Matters Reserved for the Board

Certain matters are reserved for the Board to decide upon including:

- Approval of the organization's mission, vision, values, aims, objectives, strategy and structure
- Changes to the company's constitution (Memorandum and Articles of Association)
- Approval of major corporate actions
- Operational Matters
- Approving board policy
- Approval of the organisation's Audited Annual Accounts
- Appointment of new Board Members





## Code of Conduct

The company places utmost importance on its reputation for behaving ethically and fairly. The Code of Conduct provides a practical guide to Board Trustees to assist them in their activities and decision-making duties on behalf of the organisation. The Code of Conduct applies to all Board Trustees.

Board Trustees are required to comply with the Companies Act, The Charities Act 2009 and other relevant legislative requirements with which the company must comply.

### Behaving with Integrity

- Charity trustees are required to act independently, particularly in relation to assets, property, legal and regulatory obligations.
- Charity trustees should conduct themselves with integrity and in a manner which does not damage or undermine the reputation of the charity or its volunteers and employees. More specifically charity trustees:
  - should not place themselves under any financial or other obligation to outside individuals or organisations that might seek to influence them in the performance of their duties;
  - must avoid actual impropriety and any appearance of improper behaviour.
- Charity trustees must not act in order to gain financial or other benefits for themselves or for any persons connected to them such as their family, their friends, or any organisation that they own, manage or work for.

Charity trustees must avoid accepting gifts and hospitality that might reasonably be thought to influence them in carrying out their role as charity trustee. Any gifts or hospitality received in any connection to **Roscommon LEADER Partnership**

- should not exceed the value of €650 and must be declared to the Board.

Board Trustees must undertake not to behave in a manner that could damage the reputation of the company.



## **Respecting Confidentiality**

Each Board Trustee owes a duty of confidentiality to the company and is expected to safeguard, and not disclose, sensitive information such as:

- Information that is not in the public domain
- Sensitive business information with respect to beneficiaries, funders or company finances
- Any information which the Board of Trustees has deemed to be confidential

Board Trustees are expected to safeguard board documents, information and reports and ensure that they are not accessed or mis-used by third parties.

The duty of confidentiality does not end upon cessation of board membership.

Board Trustees should be aware of the company's obligations under the Data Protection Acts 2018 and the Freedom of Information Act 1997.

## **Complying with Legislation**

Board Trustees are required to fulfil all regulatory, reporting and oversight obligations, imposed on the company; in as far as it is within their power to do so. Trustees are also required to adhere to the company's procedures for handling conflicts of interest and to ensure that the company's Annual Returns and Financial Statements are not misleading or inaccurate

## **Disclosure of Interests**

Board Trustees are required to disclose to the Company Secretary and Chairperson details of outside interests which are, or may be, in conflict with company operations. Board Trustees are required to adhere to board procedures for handling conflicts of interest. Board Trustees have a responsibility to be loyal to the company and be fully committed to pursuing the best interests of the company members.

## **Behaving Ethically and Fairly**

All Board Members are:

- Expected to conform to the highest standards of business ethics

- Commit to fairness in all business dealings
- Ensure that concerns of the company members and the wider community are fully considered

### **Review**

The Code of Conduct will be reviewed every three years.

### **Compliance**

Board Trustees are required to read and acknowledge receipt of the Code of Conduct and to confirm in writing an undertaking to comply with the Code. This form will be given to Board Trustees on introduction to the board as part of the induction pack.



**Board Rotation  
and Succession  
Planning**

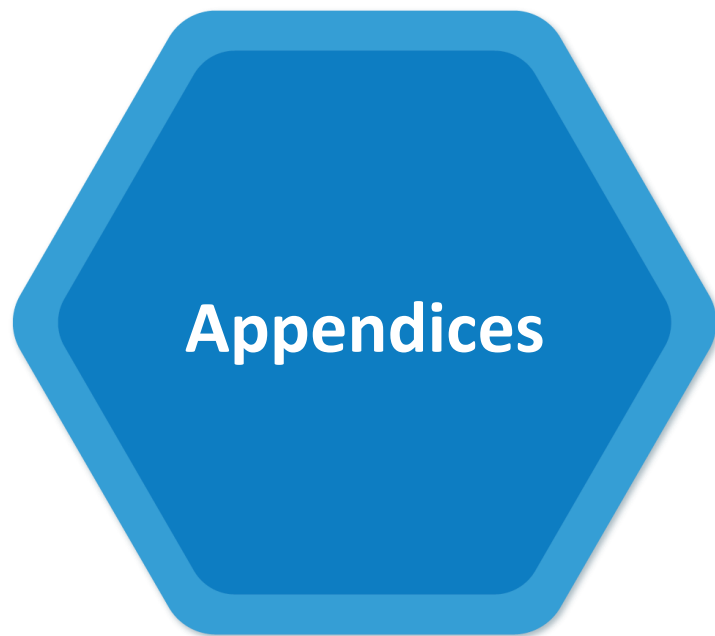
Trustees will ensure that the collective skills and experience of board members is sufficient to enable the trustees to consistently discharge their responsibilities under company law and other legislation of relevance to the organisation.

The Board undertakes to:

- rotate board members in compliance with the company's constitution (Memorandum and Articles of Association);
- use a fair and equitable process for recruiting new trustees when board vacancies arise;
- provide each new trustees with board induction training upon appointment or co-option to the Board;
- conduct an evaluation (or self-evaluation) of board performance.

Organisation's may find it helpful to develop a Board Skills Matrix when planning to recruit new board members.





# Appendices

## Sample Board Meeting Code of Practice

When preparing for and attending meetings, board members agree to:

- Read the agenda, minutes and documentation circulated in advance of board and sub-committee meetings.
- The board pack and related documentation should be circulated at least 7 days in advance of board meetings.
- Use the agreed procedure for adding discussion items to the agenda.
- Respect the confidentiality of discussions held during board and sub-committee meetings.
- Contact the secretary to extend apologies to the Board if unable to attend meetings
- Arrive at meetings on time.
- Avoid disrupting meetings if arriving late.
- Leave mobile phones on silent during meetings.
- Avoid texting, emailing or taking and making phone calls during meetings.
- Respect the position of the Chairperson.
- Listen attentively to fellow board members and people in attendance.
- Speak one at a time.
- Respect the decision-making processes of the Board and sub-committees.
- Speak respectfully, to fellow meeting participants and observers, at all times.
- Follow the set procedure for dealing with conflicts of interest or conflicts of loyalty.

### Board Meeting Pack Contents

*Documents circulated in advance of meetings should include the agenda, minutes of previous meetings, Progress or Manager's Report, sub-committee reports, financial statements, policy documents and any other documents for discussion and review as appropriate.*

## How to Set a Board Agenda

There are certain elements that all good meeting agendas have in common, with the sequencing of topics and discussion time allocated to each, being two of the most important. By way of example, please view the sample Board Meeting Agenda on page 40.

To begin with, state the company name and type of meeting that the agenda refers to. This will distinguish the agenda from others in use in the company, for different types of meetings. Next, include key logistical information. State the location, date and time of the meeting. If you are inviting people external to the organisation to attend, it is helpful to include the full meeting location address, in addition to the meeting date and start time.

An agenda should be timed. In other words, each agenda item should have a specific amount of discussion time allocated to it. This will help to control the number of topics listed for discussion, to those that can reasonably be covered given the length of the meeting. A judgement call will need to be made, if the number of topics for discussion exceeds the meeting time available. Topics that cannot be accommodated during the meeting should be given priority when planning the agenda of a subsequent meeting.

Allocate a short amount of time at the start of a meeting to welcome attendees and announce apologies from people who cannot attend. At the opening of the meeting it makes sense to briefly review the agenda items to be discussed.

Allocate time for the review and adoption of the minutes of the previous meeting, before moving on to discuss any matters arising from the previous board meetings and any correspondence received. In our sample Agenda on page 19, we have one matter arising and one piece of correspondence to discuss.

In structuring the remaining items on the agenda, consider placing discussion of the managers' report next, if you have such a reporting requirement. If the manager is not required to attend the remainder of the meeting, he or she can leave the meeting once the managers' report has been discussed. It is also usual for the Treasurer to report back to fellow board trustees on the state of the company's finances.

In structuring a board meeting agenda, topics of specific relevance to the trustees should be prioritised. This will help ensure that discussions are suitably strategic in nature, as befits the board's governance role. In our example, we have items concerning public relations strategy and a working group report listed for discussion.

The final topics on the agenda include a ten minutes slot to discuss any other business, as well as a time slot to discuss the date of the next meeting.

Including a time that the meeting is expected to end is helpful for attendees. It will also enable the meeting chairperson to use the agenda as a tool to help focus discussions, if the conversation wanders off track during the meeting.

You will notice on the sample agenda that a column titled "Requested by" is also included. It can be helpful to state the name of the person who has requested an agenda topic to be discussed. It encourages that person to adequately prepare for and attend the meeting.

Finally, you will notice that a short sentence is used to describe each discussion item on the agenda. The sentence gives a clear indication of the nature of the item to be discussed and so

helps meeting attendees to consider their viewpoints and questions in advance of the meeting.

To sum up then, a good agenda structure has a manageable number of topics listed for discussion and provides a logical sequence, for when these timed agenda items are discussed.



*Charity 4 Good Ltd·  
Board Meeting Agenda*

*Location: Athlone Community Centre  
Date: 20th July 2020  
Time: 19:30pm*

*Agenda Items*

<i><u>Time</u></i>	<i><u>Discussion Item</u></i>	<i><u>Requested By</u></i>
<i>19:30</i>	<i>Opening of Meeting Welcome &amp; Apologies</i>	
<i>19:35</i>	<i>Minutes of previous meeting</i>	
<i>19:45</i>	<i>Matters Arising: Outcome of Tender Process for the construction of a new educational facility</i>	
<i>20:00</i>	<i>Correspondence: Repsonse recieved from HSE to Board letter dated 17th May 2020</i>	
<i>20:10</i>	<i>Manager's Report</i>	
<i>20:30</i>	<i>Quarterly Financial Report</i>	<i>Treasurer</i>
<i>20:45</i>	<i>Public Relations Strategy</i>	<i>Mary Ryan</i>
<i>21:05</i>	<i>Working Group Progress Report</i>	<i>Chairperson</i>
<i>21:15</i>	<i>Any Other Business</i>	
<i>21:25</i>	<i>Date of Next Meeting</i>	
<i>21:30</i>	<i>Close of Meeting</i>	

## How to Take Meeting Minutes

Discursive minutes taken at a board meeting should be structured in a way that enables any and all decisions reached to be clearly identified. Minutes are legally significant records of a board's actions and decision-making. The minutes provide an on-going record of the manner in which trustees are acting with due care, skill and diligence, as they manage a company on behalf of its members.

When taking a set of discursive minutes, remember to include record details such as:

- The type and name of meeting held. This enables the minutes to be clearly identified at a later date and indicates the level of authority meeting participants have to take decisions on behalf of the company. For example, a sub-committee make engage in substantive discussion around a topic and make recommendations on actions to be taken, but it is the responsibility of the board to decide whether or not the actions should be taken. Hence the need to differentiate between board and sub-committee meetings.
- Meeting location, date and time should be recorded to identify minutes at a later date.
- The people who attended a meeting or who sent apologies.
- A record should be taken of who chaired the meeting, who took minutes and that a quorum of trustees was present for the meeting. An official meeting of the board or committee cannot take place if a quorum of trustees is not present.
- Many board minutes will also record the names of the trustees who proposed and seconded the adoption of the previous board meeting minutes. If any amendments are required to be made to the previous board meeting minutes, they should be written onto the minutes.

For each agenda item or topic discussed during a board or committee meeting, it is important to record:

- The topic discussed
- A brief summary of key points made during the discussion
- A list of any decisions agreed by the Board with respect to the topic
- And any actions required to implement the decisions agreed, who is responsible for carrying out these actions and by what date.

This format for recording board meeting discussions is helpful, as it gives a clear picture of what has been agreed and what needs to be done. It provides a logical, non-emotional account of what has been discussed and actions arising.



# Conflict of interest policy

## 1. Purpose

The purpose of this policy is to assist charity trustees of Roscommon LEADER Partnership to effectively identify, record and manage any conflicts of interest in order to protect the integrity of Roscommon LEADER Partnership and to ensure that the charity trustees act in the best interest of their charity.

## 2. Objective

The Roscommon LEADER Partnership board of management aims to ensure that the charity trustees are aware of their obligations to disclose any conflicts of interest that they may have, and to comply with this policy to ensure they effectively manage those conflicts of interest as representatives of Roscommon LEADER Partnership.

## 3. Scope

This policy applies to the trustees of Roscommon LEADER Partnership.

## 4. Definition of conflicts of interests

A conflict of interest is any situation in which a charity trustee's personal interests or loyalties could, or could be seen to, prevent the charity trustee from making a decision in the best interests of the charity. This personal interest may be direct or indirect, and can include interests of a person connected to the charity trustee.

These situations present the risk that a person will make a decision based on, or affected by, these influences, rather than in the best interests of the charity and therefore must be managed accordingly.

## 5. Policy

This policy has been developed because conflicts of interest commonly arise, and do not need to present a problem to the charity if they are openly and effectively managed. It is the policy of the Roscommon LEADER Partnership as well as a responsibility of its charity trustees, that ethical, legal, financial or other conflicts of interest be avoided and that any such conflicts (where they do arise) do not conflict with their obligations to Roscommon LEADER Partnership.

Roscommon LEADER Partnership will manage conflicts of interest by requiring charity trustees to:

- avoid conflicts of interest where possible
- identify and record any conflicts of interest
- carefully manage any conflicts of interest, and
- follow this policy and respond to any breaches.

### 5.1 Responsibility of the board of charity trustees

The board is responsible for:

- establishing a system for identifying, disclosing and managing conflicts of interest across the charity;
- monitoring compliance with this policy; and

- reviewing this policy on an annual basis to ensure that the policy is operating effectively.

The charity trustees should ensure they are aware of their legal obligations in the management and control of their charity and should refer to the Charities Regulator’s ‘Guidance for Charity Trustees’ for further information on this – see their website [www.charitiesregulator.ie](http://www.charitiesregulator.ie)

## **5.2 Identification and disclosure of conflicts of interest**

Once an actual, potential or perceived conflict of interest is identified, it must be entered into Roscommon LEADER Partnership’s register of interests, as well as being raised with the board of charity trustees. The register of interests must be maintained by Claire Carty, and record all information related to a conflict of interest (including the nature and extent of the conflict of interest and any steps taken to address it).

### **Confidentiality of disclosures**

Every year, each trustee will complete a conflict of interest declaration. This information is strictly private and confidential.

## **6. Action required for management of conflicts of interest**

### **6.1 Conflicts of interest of members of the board of charity trustees**

Once the conflict of interest has been appropriately disclosed, the board of charity trustees (excluding the disclosing charity trustee and any other conflicted person) must decide whether or not a conflicted charity trustee should:

- vote on the matter,
- participate in any debate, or
- be present in the room during the debate and the voting.

In exceptional circumstances, such as where a conflict is very significant or likely to prevent a charity trustee from regularly participating in discussions, it may be worth the board of charity trustees considering whether it is appropriate for the person with the relevant conflict to resign from the board of charity trustees.

### **6.2 What should be considered when deciding what action to take**

- In deciding what approach to take, the board of charity trustees will consider whether the conflict needs to be avoided or simply documented
- whether the conflict will realistically impair the disclosing person’s capacity to impartially participate in decision-making
- alternative options to avoid the conflict
- the charity’s objects and resources, and
- the possibility of creating an appearance of improper conduct that might impair confidence in, or the reputation of, the charity.

The approval of any action requires the agreement of at least a majority of the board of charity trustees (excluding any conflicted charity trustee) who are present and voting (if applicable) at the meeting. All details regarding the conflict of interest, including the action arising, will be recorded in the minutes of the meeting.

## **7. Compliance with this policy**

If the board of charity trustees has a reason to believe that a person subject to this policy has failed to comply with it, it will investigate the circumstances.

If it is found that this person has failed to disclose a conflict of interest, the board of charity trustees may take action against the person. This may include seeking the person's resignation from the charity.

If a person suspects that a charity trustee has failed to disclose a conflict of interest, they must raise this to the Chairperson and /or CEO, Notify the board of charity trustees, or the person responsible for maintaining the register of interests.

**Contacts**

For questions about this policy, contact the board of charity trustees or Claire Carty on 090-660-30252 Ext 203.

**Declaration**

I have read and fully understood the details contained within the Statement of Conflict of Interest. I agree to comply with the recommendation and condition as detailed in the document, and to abide by those principles and procedures as directed by my role as a Director/Board Member of the Roscommon Integrated Development Co Ltd

**Name (in block capitals):** \_\_\_\_\_

**Signature:** \_\_\_\_\_

**Date:** \_\_\_\_/\_\_\_\_/\_\_\_\_

## Induction Process for New Board Trustees

The board induction process should focus on three key elements. The first element introduces the new trustees to the company. The second element looks at ways to comfortably introduce the new trustees to his or her fellow board trustees. The final element focuses on introducing the new person to the role and responsibilities of board membership.

In its simplest form, the introduction should provide the new trustees with a clear sense of the organisations purpose, the issues it faces and the schedule of upcoming board meetings. In addition, it is also worth providing the new board member with a fuller picture of how the company works and its history. Information should be provided regarding sub-committees or working groups of the Board, their terms of reference and group members. The new trustees should also receive a copy of the organisational chart, which sets out the reporting relationships for members of staff.

Finally, the new board member should also receive copies of other relevant documents, such as:

- Strategic Plan/ Annual Business Plan
- Company Constitution
- Policy documents. Certain policy documents may need to be signed by the new committee member, such as a conflict of interest's policy or confidentiality policy.
- Code of Conduct
- Financial Statements
- Minutes for the last three board meetings (so that the person may better understand the context of for discussions being held at their first board meeting.)
- The Board Governance Handbook (and Charities Governance Code if a charity)

In advance of the first meeting, the Chairperson or other designated person, such as the CEO or Company Secretary, should arrange an orientation meeting with the new board member. This meeting will help to clarify how board meetings are run, who will attend the board meetings, the pertinent issues to be discussed and any other information that will help the new trustees to comfortably contribute to discussions at his or her first meeting.

The Chairperson should allocate time at the start of the first board meeting that the new board member attends, to introduce him or her to fellow trustees and vice versa. The new recruit to the board should be provided with the names and contact details of fellow board members. It is important to record in the minutes of the meeting, that a new trustees has joined the board.

The new trustees should be introduced to the role and responsibilities of board membership. In addition, he or she should be briefed on the roles of the Chairperson, Company Secretary, Treasurer and any other roles allocated to board members. Procedures for raising agenda items should be discussed, as should the procedure for informing the board of meeting absences.

# Sample Annual General Meeting Notice & Agenda Template

## SAMPLE STRUCTURE

**Meeting Name:**

**Type of Meeting:** Annual General Meeting/Extraordinary General Meeting

**Meeting Location:**

**Meeting Date:**

**Meeting Time:**

<b>TIME</b>	<b>AGENDA ITEMS</b>
00:00	Opening of Meeting and Welcome
00:00	Minutes of Previous Annual General Meeting or Extraordinary General Meeting
00:00	Trustees Report
00:00	Audited Annual Accounts and Auditors Report
00:00	Appointment of Auditors or Re-appointment of Retiring Auditors
00:00	Consideration of Resolutions (for which notice is given)
00:00	Election of Trustees
00:00	Any Other Business

SIGNED BY : \_\_\_\_\_

Company Secretary by Order of the Board

Registered Office:

Date:

## Sample Form for Resignation of Company Membership

Every member who wishes to resign his/her membership of the company may do using the procedure described below.

To be valid, resignation from membership of the company must be in writing, using the form provided, and be deposited at the registered office of the company.

### Resignation Notification Form Structure

**Company Name:**

**Registered Address:**

I \_\_\_\_\_ being a member of the above named company, wish to give notice to the Board of Trustees that I am resigning as a member of the above named company. This resignation will come into effect on (date: \_\_\_\_\_).,

SIGNED: \_\_\_\_\_

(Print Name) \_\_\_\_\_

DATE: \_\_\_\_\_

# Overview of the General Data Protection Regulation

## Data Protection

A non-profit organisation (as with any business) should ensure that it can provide documented evidence that it complies with data protection legislation. By identifying the combination of compliance methods to use when safeguarding data, it is also possible to identify practical ways to document compliance. It is important to remember that personal data processing needs vary from one organisation to the next. Therefore, compliance methods must be selected that best reflect the needs of each individual organisation. Whatever combination of methods are adopted, a non-profit must be able to demonstrate that it has taken all reasonable steps to process personal data securely and in accordance with legislative obligations.

## Methods of Compliance

Some of the methods that may be used to comply with data protection obligations include:

- Staff and volunteer data protection training
- Data protection by design
- Documenting data processing activities
- Data Protection Impact Assessment
- Data Protection Officer
- Data Protection by Default
- Code of Conduct
- Other technical and organisational measures

## Data Protection Policies

Most non-profit organisations will need to develop a framework of data protection policies to fully document how personal data is handled within their organisations. In addition, procedures for addressing subject access requests and data breach notifications should also be considered. The range of policy documents developed by a non-profit organisation may include any or all of the following indicative list:

Data Protection Policy	Privacy Policy
Data Matrix/Register/Log	Data Retention and Erasure Policy
Information Security Policy	Information Technology, Telecommunications, Email and Internet Policy
Network Security Policy	Bring Your Own Device Policy
Remote Access Policy	International Data Transfer Procedures
Data Breach Policy and Procedures	Data Breach Incident Reporting
Subject Access Request Procedures	Data Processor Agreement Template
Data Processing Impact Assessment Policy	Access Control and Asset Management Policies
Clear Desk Policy	Safe Disposal of Data Policy
Risk Management Policy	

## Managing Legal and Regulatory Compliance

In addition to meeting regulatory obligations under company law, charities legislation and data protection, a non-profit organisation should also be mindful of its additional legislative obligations. Though not intended to be exhaustive, the following list signals additional legislation that can often apply to non-profits and charities.

### Legislative List

Organisation complies with obligations under the Public Health (Tobacco) Act 2002 and Smoking (Prohibition) Regulations 2003. The workplace is smoke-free

Organisation complies with its obligations under the Safety, Health and Welfare at Work Act 2005 such as:

- Annual risk assessment carried out
- Safety Statement up-to-date
- Safety Statement accessible to employees
- Workplace safe from hazards, violence, bullying
- Safety Officer appointed (if necessary)
- Protective clothing/equipment available (if required)
- Employees have received Manual Handling training

Organisation complies with obligations under The Employment Equality Acts 1998-2015 to prevent harassment in the workplace.

Organisation complies with obligations under the National Vetting Bureau (Children and Vulnerable Persons) Acts 2012 – 2016.

Organisation complies with obligations under the Regulation of Lobbying Act 2015.

Organisation complies with obligations under the Protected Disclosure Act 2014.

Organisation complies with Children First Act 2015.

Organisation complies with Criminal Justice

(Withholding of Information on Offences Against Children and Vulnerable Persons Act 2012)

Organisation complies with Criminal Law (Sex Offences) Act 2017

Organisation complies with obligations under the Finance Acts and in particular ensures that:

Tax Clearance Certificate up-to-date

- Annual Accounts comply with Financial Reporting Standards
- Annual Accounts are audited (if relevant)
- Annual Return made to Revenue Commissioners on time
- Payroll information is reported to Revenue Commissioners at the time employees are paid
- Payroll returns and payments are made to Revenue
- Commissioners on-time and by the relevant due dates

Many non-profit organisations employ staff. Hence, it is imperative that employment legislation (which comprises over 30 separate laws) be complied with fully. Requirements to pay particular attention to include:

Each employee has written terms of employment in keeping with Employment (Miscellaneous Provisions) Act 2018

- Each employee receives a pay slip which shows the gross wage and details of all

deductions

- Records are kept for each employee detailing hours worked and leave taken
- Each employee receives rest periods and breaks in accordance with obligations under the Organisation of Working Time Act 1997
- The organisation complies with requirements under the Unfair Dismissals Act
- The organisation complies with requirements under the Protection of Young Persons (Employment) Act
- Disciplinary Procedures are provided to each employee
- Grievance Procedures are provided to each employee
- Employees are entitled to Parental Leave in accordance with legal requirements
- Employees are entitled to Carer's Leave in accordance with legal requirements
- Employees are entitled to Maternity and Paternity Leave in accordance with legal requirements
- Employees are entitled to Adoptive Leave in accordance with legal requirements
- The organisation complies with requirements under The National Minimum Wage Act 2000
- The organisation complies with requirements under the Protection of Employment (Part-time Work) Act 2001

The organisation complies with requirements under the Protection of Employment (Fixed Term Work) Act 2003