



# Waterford & South Tipperary Community Youth Service

## Governance Manual

July 2022

1.Responsibility for approval of policy	<i>Board</i>
2.Responsibility for implementation	<i>Chairperson</i>
3. Responsibility for ensuring review	<i>Chairperson</i>

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# 1. Introduction & Overview

This guidebook sets out Waterford & South Tipperary Community Youth Service's (W.S.T.C.Y.S.) policies and procedures in relation to all aspects of the organisation's governance from the perspective of the Board of Management, hereafter called the Board. It sets out the guide documents, the legal obligations of Board members, as well as the processes that we as an organisation have in place to meet good practice standards, such as the Governance Code. It has drawn on a number of good practice guides and legislative guides which are documented in the *Resources* section.

This guidebook will be reviewed every two years, however changes can be proposed at board meetings and the guidebook can be adapted in agreement with the full Board. Any change that would affect the governing constitution of the organisation must be ratified at an Annual General Meeting (AGM) or Extraordinary General Meeting (EGM).

## Principles Guiding the W.S.T.C.Y.S. Board

As the Board of W.S.T.C.Y.S. we will:

- I. Provide vision and leadership for our organisation.
- II. Be accountable to all stakeholders including service users and funders.
- III. Monitor all financial activity and ensure all resources are used prudently, effectively, transparently, and are accounted for.
- IV. Monitor and review all elements of activity to ensure W.S.T.C.Y.S. complies with all legal obligations and good practice.
- V. Have clear and effective working practices and clearly defined roles for our Board members.
- VI. Behave with integrity in the execution of our duties and as representatives of the organisation.
- VII. Respect and support the capacity and leadership skills of our CEO.

## Core Documents Guiding the W.S.T.C.Y.S. Board

This guidebook has been developed and cross referenced with the following documents, should these be changed the guidebook should likewise be updated.

- WSTCYS Constitution
- Our Internal Organisational Policies & Procedures
- The Governance Code
- Service Level Agreements / Agreement with statutory funders

## About W.S.T.C.Y.S.

Established in 1969, Waterford & South Tipperary Community Youth Service has its origins in Youth Club work. Initially named Waterford Federation of Youth Clubs in, the organisation was set up in recognition of the value of bringing co-ordination to the large number of youth clubs being set up in the County. The organisation was re-named Waterford Regional Youth Council in 1981 – the establishment of which marked an acknowledgement of the fact that, during the 1970s, activities of youth clubs had moved beyond recreational and into the realms of education and personal development for young people. The base for these activities had taken on a much more formal regional dimension, as well as working alliances with mainstream state services – making a full-time staff complement and regional 'office' necessary.

Subsequently the organisation underwent transition into a Youth Service organisation reflected in the name change to Waterford Regional Youth Service in 1988. The introduction of a 'service' reference bore testimony to the increasingly significant role of the organisation throughout the 1980s in developing and delivering youth development programmes. Most of these were delivered in partnership with mainstream service providers.

The decision to rename Waterford Regional Youth Service in 2009 as Waterford and South Tipperary Community Youth Service is seen as a significant milestone in development of services, facilities and activities for young people in the south-east region. It is another important step in the evolution and development of the organisation over the past three decades. Changes in name in the past were also indicative of changes in focus and orientation - as services, activities and facilities have been developed in response to needs of young people. The most recent change to W.S.T.C.Y.S. is similarly responsive to continuing evolution of the organisation. The new organisational title does of course recognise and acknowledge the broadening activity and service base into South Tipperary. Of equal importance, however, is recognition and acknowledgement of the central importance of 'community' in developing and delivering youth services. Staying true to its core – the social and personal development of young people and the belief that the local community is best placed to respond to young peoples' needs, Waterford & South Tipperary Community Youth Service has in the ensuing years developed an Integrated Youth Service Response that caters for young people in the context of their community. The principle of volunteerism and the commitment to supporting local people as partners to respond to young people in their own unique community is central.

Over what is now almost half a century since its inception, W.S.T.C.Y.S. has continued to invest in local communities throughout the region by developing purpose built youth and community facilities where possible, and by securing facilities from partners where necessary, to ensure opportunities for young people in their local area. Additionally, the range of services provided by W.S.T.C.Y.S. with the assistance of many community and statutory partners has been vastly extended and reaches young people, their families and their communities. Waterford & South Tipperary Community Youth Service has successfully responded to ever changing social and political influences impacting on the lives of young people throughout its development and has maintained its relevance and effectiveness.

### **Vision statement**

Our vision is for a society in which young people are valued, respected, embraced in community and actively contributing to social change.

### **Mission Statement**

Waterford and South Tipperary Community Youth Service exists to cater for the needs of young people, and particularly those experiencing marginalisation, disadvantage and social exclusion.

Waterford and South Tipperary Community Youth Service aims to enable young people to become free active human beings who take responsibility for their lives and who participate fully in the development of their community, environment and society.

Waterford and South Tipperary Community Youth Service, through its engagement with young people, seeks to empower them to recognise inequalities in society and to work together to effect change.

### **Ethos**

We believe in young people and value their association with each other for its rich potential to create meaningful and worthwhile learning experiences. By supporting the process of young peoples' voluntary participation and critical social education, we seek to harness young peoples' growth, creativity, autonomy and build their connections to community.

### **W.S.T.C.Y.S. Catchment Area**

W.S.T.C.Y.S. serves the geographical areas of Waterford City, Waterford County and part of South Tipperary. Specifically, the organisation serves the area defined by the geographical boundaries of the Diocese of Waterford and Lismore.

## **Principles Informing Our Work**

- Young people are at the centre of everything we do
- The young person's social context is respected and valued
- The educative power of young people playing their part in a group or association is fully appreciated
- Participation is voluntary and young people's choice is respected
- While informal in nature – the critical relationship established in youth work is clearly informed by good practice boundaries and is characterised by openness, honesty, integrity, respect, justice, equality, inclusiveness and unconditional acceptance of the young person
- Young people and adults work in partnership with one another
- Open and active involvement and participation is encouraged
- Volunteers are at the heart of our organisation

## **Aims and objectives**

The main object for which the Company is established is to promote formal and informal education through the medium of youth work practice and programmes.

The ancillary objectives are:-

- (a) To support the development of integrated, professional responses to the youth work needs of local communities.
- (b) To provide training, networking, support and direction to volunteer and paid youth workers
- (c) To promote the development of the Youth Club movement.
- (d) To promote the development of special services to young people, their families and communities
- (e) To encourage and develop awareness of social issues with a view to promoting social action by young people.
- (f) To carry out and promote research into good practice in youth work and all other matters affecting the lives of young people.
- (g) To promote and develop an awareness amongst the general public of issues effecting youth work and young people generally.
- (h) To monitor public policy in regard to young people and to make representations at national and international levels as appropriate.
- (i) To procure and allocate resources for the development of youth work.

# 1. Legal Structure

## Company Limited by Guarantee

Waterford and South Tipperary Community Youth Service is a company limited by guarantee not having share capital. As this is a public company, there must be a minimum of seven company members. As it does not have a share capital, the members are not required to buy any shares in the company. An advantage of the company structure is that it has a separate legal identity, meaning that it can - exist forever, sue and be sued, employ people and issue contracts.

The incorporated status of the company means that company members do not have liability for the company debts. The only situation in which this does not apply is in the situation of fraud or gross negligence, in which case individual members may be held responsible for debts. Good reporting structures and record keeping are in place to protect all members and ensure that practices are in keeping with the law.

Manor Street Youth & Community Centre, Manor Street, Waterford, is the registered with the Companies Registration Office as the registered office of the Company.

The Company Registered Number is: 231354.

## Charitable Status

Waterford & South Tipperary Community Youth Service C.L.G. is registered as a charity, which means it is governed by the Charities Act 2009 and W.S.T.C.Y.S. will comply with all obligations to the Charities Regulatory Authority in relation to registration, publication of organisation information, the payment of annual fees, provision of financial information, and any other statutory obligations.

The company's charity number is: CHY 11540.

## Constitution

W.S.T.C.Y.S. Constitution sets out the rules by which the company is governed. This document is very important as it sets out the company's rules and procedures and outlines what rights company members will have in terms of having a say in how the company is run. In the event of a dispute involving the company, the courts will look to the Constitution as being the internal legal documents which govern the company's activities.

All companies must lodge their constitution with the Companies Registration Office, where they are publicly available.

W.S.T.C.Y.S. Constitution is held in the Manor Street Youth & Community Centre, Manor Street, Waterford and is available on the website [www.wstcys.ie](http://www.wstcys.ie). Members of the Board can have access to these at any time. All members should have a chance to review these as part of the induction process.

The Board of Management is responsible for ensuring the Constitution accurately describes the organisation's structure, activities and the responsibilities of the Board.

## Review of the Constitution

The Board of Directors aim to review the Constitution every five years. The Constitution will be amended if necessary, where there is a change in organisational mission, objectives or structure, or a significant change in activities or governance procedures. Legal advice will be sought where any significant changes are made and changes will be made in an A.G.M. or E.G.M. as described in this policy. Where there are changes, the Company Secretary should ensure that the C.R.O. is informed.

## **2. The Board of W.S.T.C.Y.S.**

### **Directors / Board Members**

The board is responsible for the legal requirements of the company, although the overall management functions are devolved to the C.E.O.

- The Directors of W.S.T.C.Y.S. are all Members of the company.
- W.S.T.C.Y.S. Constitution allows for up to nineteen Directors and we will aim towards having at least seven Directors of the company.

### **Composition of the Board**

W.S.T.C.Y.S. Constitution allows the Board to comprise of a maximum of nineteen members and a minimum of 7 individuals made up as follows:

- A maximum of six Directors to be nominated from a panel nominated by the Outgoing Board on the basis of their perceived expertise;
- Up to three Directors drawn from each designated local area;
- A maximum of three Directors to be co-opted by the Board at its discretion.

There are three officer roles on the Board - the chair, the treasurer and the company secretary.

Employees of W.S.T.C.Y.S. can be the Company Secretary but may not be Board Directors.

A list of current Board Members is available in the appendices – see Appendix 1.

### **Officers**

The Chairperson is elected annually by the membership and can serve a maximum of three consecutive years. Where a Chairperson resigns mid-year, the Board can appoint a chairperson until the next A.G.M.

The Company Secretary and the Treasurer are appointed annually by the Board itself from among its membership. There is no maximum term of service for the Company Secretary or Treasurer.

### **Rotation of Membership and Roles**

The following rules govern terms and rotation of membership:

- The office of Chairperson will have a maximum terms of 3 years
- A maximum of 6 Directors will be nominated from a panel nominated by the Outgoing Board on the basis of their perceived expertise and put to the membership for voting at the A.G.M.
- A maximum of 3 Directors to be co-opted by the Board at its discretion.

### **Audit Procedure**

Prior to the Board advertising for new Board Members re. co-option, the chairperson will instigate an audit of the membership, with a view to ensuring that the Board meets the following good practice guidelines:

- The Board has at least one member with relevant financial experience,
- The Board has an appropriate mix of experience as well as an ethnic and gender mix appropriate to the service.
- Gender balance



## **Co-opting of New Members**

It is the responsibility of the Board to recruit new members to the Board, although administrative tasks related to this may be delegated to the C.E.O.

Where vacancies arise, the Board will conduct a skills audit (Appendix 2), or consult the skills audit where conducted in the last year, to identify skills required in new members. Vacancies will be filled by targeted recruitment where the board identifies an individual with a specific skill set, i.e. representing the local community.

Vacancies on the Board will be filled in line with the organisation's Constitution and Equality Policy and existing members will actively seek to create a diverse and representative Board. Recruitment and selection processes will be discussed in Board meetings and recorded for clarity and transparency. The process for recruiting new members has the following steps:

1. Boards Skills assessment undertaken
2. Role descriptions are developed for the relevant roles
3. The Board and C.E.O. will identify individuals with specific skills set.
4. A place on the Board will be offered (by the Chair / C.E.O.) to interested individuals at least one day following the suitability meeting to allow a consideration period for all involved.
5. If the place is accepted by the individual then a full induction will be undertaken, prior to the first meeting. This will involve a meeting with the new board member/s and either the chair or C.E.O. and completion of the induction process and checklist, appended to this document.

## **Resignation Procedure**

If a member wishes to resign from the Board, the following guidelines apply:

- Notification should be made by letter,
- The period of notification is two months, so as to allow for a new member to be recruited,
- If the member is either in the position of Chairperson or Secretary it is requested that three months notice be given to enable other members to be inducted into the role,
- The member must complete their details on the appropriate CRO form so they can be de-registered as a board member with the Companies Registration Office.

## **Termination Procedure**

- Termination of an individual's tenure on the Board will occur if they have not attended four consecutive meetings and other arrangements have not been made.
- Termination of tenure will be by letter from the chairperson.

## **Garda Vetting**

For best practice purposes and because W.S.T.C.Y.S. has several Service Level Agreements in place with other agencies who fund our work that require that Board Members are Garda Vetting, all Board members are screened through the Garda Vetting process.

## **Induction of New Board Members**

Induction to the Board will occur as soon as possible after an individual has been selected to join, has been nominated to the board, and voted in. In all cases this will take place before attendance at the first meeting. Induction is the responsibility of the chair and will involve:

A meeting with the Chair or C.E.O.in which the following will be introduced: the role and aims of the organisation, its core activities, history and successes. Also covered will be an introduction as to how the Board functions, as well as the role and responsibilities of becoming a member of the organisation.

The new member will receive an induction pack which will include at a minimum:

- The W.S.T.C.Y.S. Governance Manual
- The most up-to-date Strategic Plan and Annual Plan for the organisation.
- The most recent Annual Report.
- The organisation's Constitution.
- Minutes from Board meetings for the past three meetings (with more available on request).

An induction checklist (Appendix 3) will guide the induction process to ensure that all relevant areas have been discussed and that the required forms have been signed (Conflict of Interest & Loyalty Policy and Code of Conduct for Board Members) and see attached.

### **Training and supports for Board members**

If Board members require training, support or information in relation to any aspect of their roles or duties, the organisation will undertake to provide this through the following means:

- Mentorship
- Provision of 1-2-1 training by a professional with relevant skills / knowledge
- Provision of a training place on a relevant course or seminar etc.

### **Remuneration and Board Members**

The positions of Board members or officers of the Board are entirely voluntary and no Board member or officer shall receive payment from the organisation for this work. Expenses incurred and agreed in advance will be reimbursed once receipts have been provided. No Board member should receive payment for a professional service from the Board, unless:

- The service was publically tendered
- The Board member was not part of the discussion or selection process
- All expenditure was agreed in advance

Board members should not accept gifts or gifts in kind in their role as board member of W.S.T.C.Y.S.

### **Notification of Changes in Board Membership**

It is necessary to notify the CRO of a change in directors and officers of the company within 14 days of the change taking effect. It is the responsibility of the retiring Board member and the Company Secretary to ensure this process is completed.

## 4. Board Meetings

### Scheduling and Notification

1. Board meetings will take place a minimum of every month excluding July & August
2. Board meeting dates are scheduled in advance for the year
3. The Secretary will ensure that meeting notifications are sent out at least one week in advance of the meeting

### Frequency

The Board aims to meet at least ten times annually normally on a monthly basis, and comply with the terms of reference set out in this document.

The board adjourns for July & August

### Notification of Meetings

The meeting schedule will be agreed at beginning of the year. Board Members will be notified of any changes. A copy of the agenda and minutes of the last meeting will be sent out one week before scheduled meeting date, this will be the responsibility of the secretary.

### Agenda

The agenda is a list of meeting activities in the order in which they are to be undertaken. The agenda is established by the chairperson. Board members can request to have issues included on the agenda by contacting the chairperson two-weeks prior the meeting. The chair reserves the right to postpone any issues as seen fit. The agenda will be circulated a minimum of one week in advance of the meeting by the C.E.O.

At the beginning of the meeting the chair will also provide an opportunity for members to raise issues under 'any other business' (A.O.B). Issues are included on the agenda at the chairperson's discretion.

Regular items on the agenda (this may be at every meeting or every second meeting etc.) will include:

- Conflict of Interest or Loyalty
- Financial report and update
- Board Committee Reports
- CEO Report
- Programme Reports
- Risk management
- Any issues in relation the following:
  - Health and safety
  - Child Protection
  - Complaints
  - Staff performance management / human resources issues
  - Data protection
  - Compliance with funders reporting requirements
- A.O.B

## **Minute Taking**

It is a legal requirement that minutes of meetings be retained on file and also be accessible to board members. Minutes are taken in a standard format and are approved at subsequent Board meetings as an accurate reflection of proceedings. Minutes are kept on computer file in the organisation and will be sent out in advance of the meeting. A minute recorder attends each Board meeting and fulfils this task on behalf of the Company Secretary.

## **Quorum**

The quorum is the number of members of the Board who must be present for the organisation to conduct its business.

The quorum for the Board of W.S.T.C.Y.S. is 50% of the membership plus one.

## **Expectation of Attendance at Meetings and Confirmation of Attendance**

Board members are expected to attend all meetings, although it is understood that there may be times where other events prevent attendance. Where a Board member cannot attend, they should send apologies in advance to the Chairperson. In the event that a specific decision must be made or input is required but the Board member cannot attend the meeting, the Chair may contact the Board member (by phone or in person) to elicit their input.

If two consecutive meetings are missed without explanation or contact, the chair or C.E.O. will contact the member to explore whether membership will be continued, unless this has already been made clear. If four consecutive meetings are missed without explanation or contact, by default the member will have resigned from the Board and will be notified by letter from the chair.

## **Decision Making Process**

In all cases the Board aims to make decisions through consensus. This is based on the Board having access to appropriate information and sufficient time for discussion and debate.

The chairperson reserves the right to move to vote where consensus cannot be reached after adequate discussion, it is considered that this would be a rarity.

## **Voting**

In the instance of a vote there should be equal time allotted for discussions of the various options. All Board members have one vote.

Staff in attendance at meeting, including the C.E.O. will not have voting rights.

## **Sub-Committees and Decision Making**

There are three sub-committees currently operating: -

- Finance & Special Purposes Committee (see Appendix 4)
- Governance Committee (see Appendix 5)
- H.R. Committee (see Appendix 6)

When the Board of W.S.T.C.Y.S. establishes a sub-committee it will always have a terms of reference agreed with by the full Board. Sub-committees will only ever deliberate issues within their remit, separately from the full board, and will present recommendations or decisions to the full Board for ratification. The only exception to this is when some decision-making responsibilities are devolved to the Sub-Committee (appropriately and in line with legislative obligations and good governance). At all times, however, the Board is responsible for all decision and actions.

### **Board Annual Review**

Every year, the Board will conduct a review of their performance, including:

- The Board's leadership
- The performance of the chair and of individual Board members
- The sub-committees' performance, structure, size and make up
- Adequacy of information at Board meetings
- The Governance Handbook
- Skills Review
- Feedback from the C.E.O. & Management Team

This will be undertaken by the full group, and can be done through self-assessment using the Board Review Template (Appendix 7)

The Chair is responsible for ensuring that the annual Board review is undertaken and that remedial action is undertaken.

If systems are changed, these should be reflected in the guidebook and if necessary the organisations Constitution should be changed to reflect same

## **5. Annual General Meetings (AGMs) and Extraordinary General Meetings (EGMs)**

### **Purpose of the AGM**

Every year a company must call an annual general meeting. The purpose of the meeting includes:

- To allow company membership to hear reports from the Board on the achievements and the work of the organisation over the year,
- To elect the Board for the next year,
- To make any changes to the constitution

### **Organising and Running the AGM**

The Companies Acts lay down minimum statutory periods of notice of company meetings required to be given to shareholders and the company's auditor. At least 21 clear days' written notice of an annual general meeting (AGM) is required.

Where it is proposed to pass a special resolution at a meeting, the notice is required to specify the wording of the proposed special resolution.

If any members wish to propose changes to the constitution, then these should be brought to the attention of the chairperson one month before the meeting. Members should be given sufficient information and time to discuss proposals prior to a vote on making changes to the constitution.

Nominations for new members of the board can only be raised by Company Members as specified in the notification for A.G.M. All nominations should be proposed and seconded by Company Members and will be voted in at the A.G.M.

At the AGM the Board will present members with a set of Audited Accounts which give a true and fair picture of the state of affairs of the company. These will include:

- Profit and Loss Account,
- Cash Flow Statement,
- Balance Sheet.

At the AGM, two of the directors sign these accounts on behalf of all directors. Accounts and reports as prepared by the auditor must be filed not more than 28 days after the company's annual return date with the Registrar of Companies.

### **E.G.M.'s**

An extraordinary general meeting (E.G.M.) is any meeting outside of an A.G.M., which carries decisions which require Board and membership approval. Directors may generally call an E.G.M. where they see fit, for example where they wish to obtain the prior approval of members before taking a certain course of action. A member or several members of a company can request the Board to call an E.G.M. The minimum legal requirement of notification of an E.G.M. is 21 days. The purpose of the E.G.M. must be conveyed in writing to the company's registered office. Once an E.G.M. has been requested this must be called within 21 days and then held within two months.

### **Ordinary and Special Resolutions**

Standard business or ordinary resolutions conducted at A.G.M. (e.g. consideration of the company's financial statements, election of directors and auditors, etc.) is carried out by an ordinary resolution, which requires a simple majority i.e. excess of 50% of those members voting. Special resolutions are used to conduct certain business at E.G.M.'s / A.G.M.'s, such as the alteration of the articles of association. For special resolutions, a qualified majority of 75% is required.

### **Nominations of new Directors / Officers**

Elections or re-elections of directors following retirement by rotation, or removal of directors, can only be done in an A.G.M. or an E.G.M. However new Board of Management members can sit on the Board of Management at any time once approved by the existing Board.

### **Members**

All Directors automatically become members and cease to be members at the cessation of the directorship.

## **6. Policies Governing the Board itself**

### **Board Members Code of Conduct**

Board members have a fiduciary duty to W.S.T.C.Y.S. and its members, both as individuals and as a collective. The fiduciary duty (obligation to act in the interest of the company) relates to assets, property, statutory obligations and expectations of Board members by the organisation. The specific expectations of Board members are outlined in the Code of Conduct (Appendix 8), which all Board members will be asked to sign on joining the Board and at re-election to the Board.

### **Declaration of Conflicts of Interest & Loyalty**

All Board members will be required to sign a Declaration of Conflicts Interests & Loyalty on taking up position with the Board of W.S.T.C.Y.S. and every year thereafter. The purpose of this is to protect both the organisation and individuals from impropriety or the appearance of impropriety.

A conflict of interest occurs when a director is presented with a dilemma between making a decision in their own best interests and a decision in the best interests of W.S.T.C.Y.S.

A conflict of loyalty occurs where the interests of W.S.T.C.Y.S. may conflict with the interests of another person or company, other than the board member him/herself, for example if the Board member sits on the board of another organisation applying for the same tender or providing services to our organisation.

All Board members are required to submit a Declaration of Conflicts of Interests & Loyalty on an annual basis (Appendix 9). It is also the responsibility of individual directors to declare these conflicts at relevant points in the meeting.

Conflict of Interest & Loyalty is the first item on the agenda at each Board meeting. Where a Board Member has declared that there is a conflict of loyalty or interest, they must leave the room for discussions and decision-making. In this instance minutes should be sensitively worded although the company should make the one approved copy available to all members in the standard way.

### **Professional Advice Required by Board Members**

If board members request external advice in order to fulfil their roles on the Board, the organisations Policy on Board Members Rights to Seek Independent Advice will apply (Appendix 10). The Board will make this available through the following means:

- Where it is considered appropriate the Board will explore whether advice can be provided by any members, affiliated networks, services or experts who are allied to the organisation, and therefore at no cost to the organisation.
- If adequate and appropriate information cannot be sourced in this way the organisation will seek to obtain relevant professional advice or services.

Note that when advice is provided outside of service contract, the organisation has no liability protection should the advice prove to be inadequate and any expenses incurred as a result.

In areas of high risk such as; leases, mergers, human resource issues such as redundancies and large capital purchases, the Board will make a budget available for relevant professional advice.

## 7. Roles and Rights of W.S.T.C.Y.S. Board Members

All members are equally responsible in law for the Board's actions and decisions, and have equal status as members of the Board. At all times the Board acts collectively, even when an individual does not agree with the majority decision. The chairperson has the right to call a vote, although this would be only be exercised on usual consensus decision making processes have not been successful.

By reading this document and agreeing to participate at Board level, all members agree to:

- Understand their role and responsibilities as described in the Board handbook,
- Know and support the mission of the organisation,
- Uphold the values, aims and objectives of the organisation,
- Give adequate time and energy to the duties of being a director,
- Prepare for meetings in advance,
- Maintain confidentiality,
- Offer informed and impartial guidance,
- Fulfil fiduciary and statutory duties,
- Participate in committees and special events where possible,
- Support the C.E.O., while monitoring their conduct,
- Present their views on all topics and listen to those of other Board members,
- Act with integrity, and avoid or declare personal conflicts of interest.

(A Board Member Role Description is available Appendix 11)

### Specific Roles and Responsibilities

#### Chairperson

The chairperson must be one of the directors of the company. An overview of the role is outlined below:

#### **A. To ensure the Board functions properly**

The chairperson is responsible for making sure that each meeting is planned effectively, conducted according to the Constitution, and that matters are dealt with in an orderly, efficient manner. The chairperson should run the board and set its agenda. The agenda should take full account of the issues and the concerns of all board members. The chairperson must make the most of all his/her Board members and 'lead the team', promoting effective relationships and open communication, both inside and outside the boardroom. This also involves regularly reviewing the Board's performance and identifying and managing the process for renewal of the Board through recruitment of new members.

#### **B. To ensure the organisation is managed effectively**

The chairperson must co-ordinate the Board to ensure that appropriate policies and procedures are in place for the effective management of the organisation. The chair has the role of ensuring effective implementation of board decisions.

#### **C. To supervise and provide support to the C.E.O.**

The chairperson is responsible for ensuring supervision (this may be contracted to an external body) and direct line management to the C.E.O.

#### **D. To represent the organisation as its figurehead as required**

In co-operation with the C.E.O., the chairperson may from time to time be called upon to represent the organisation and sometimes be its spokesperson at, for example, functions or meetings.

A full job description is available in Appendix 12.



## **Company Secretary**

The company secretary must be one of the directors of the company. The company secretary has the principal function of ensuring that the company's affairs are conducted in accordance with the law and the company's own regulations. In practice these duties are often carried out by the Auditors in the case of financial regulations. Roles in relation to organising these services can also be delegated to staff. It is however the secretary's role to ensure these actions are carried out. Duties are as follows:

- A. To ensure there is a record of all minutes,
- B. To ensure that the company complies with its Constitution,
- C. To ensure that any amendments are incorporated in accordance with the correct procedures,
- D. To maintain Statutory Registers, including: Register of Members, Register of Directors and Secretaries,
  
- E. To ensure the safe custody of and proper use of the company seal,
- F. To complete Statutory Returns,
- G. To file information with the Companies Registration Office, including:
  - annual returns,
  - notices of appointment, removal and resignation of officers and changes to their particulars,
  - change of registered office.

A full job description is in Appendix 13.

## **Honorary Treasurer**

The treasurer's role is to work with the full Board to oversee the financial budgeting and management systems. The final responsibility for financial management lies with the company as a whole. Duties are as follows:

- A. To chair the finance subgroup,
- B. To present the recommendations of the financial subgroup to the Board,
- C. To review financial procedures,
- D. To liaise with designated staff regards financial matters,
- E. To ensure that appropriate accounting procedures and controls are in place,
- F. To ensure compliance with relevant legislation,
- G. To ensure any recommendations of the auditors are implemented.

A full job description is in appendix 14.

## **Rights of a Board Member**

Board members are legally entitled to

- Adequate notice of meetings;
- The right to attend and participate at meetings;
- Any financial and other information they require of the organisation in order to enable them to perform their duties.
- Assume the honesty of other parties (in the absence of grounds for suspicion)
- Assume the competence of professional advisers and employees
- Indemnity

Furthermore because of the intermittent and collective nature of a director's duties "in respect of duties that, having regard to the exigencies of business and the articles of association, may properly be left to some other official, a director is, in the absence of grounds for suspicion, justified in trusting that official to perform such duties honestly".

### **Legal Duties of a Board Member:**

A Board Member's primary duty is to act in good faith in the interests of the organisation as a whole. This primary duty is usually sub-divided into two main areas - a duty to act honestly and a duty to act diligently.

#### The "fiduciary" duties of Directors (Honesty)

1. To act in the interests of the members of the company generally, and also to have regard for the interests of its employees. This duty is not owed to individual members or employees but to each as a group.
2. Board member must not use her/his powers for her/his own benefit or personal gain.
3. Board member must tell the Board at the earliest possible opportunity if s/he is directly or indirectly interested in any contract or transaction which the company proposes to enter.

### **The Director's Duty of Care**

This duty is to use reasonable skill and care in the management of the organisation's business. Generally speaking, the duty of care expected of Board members acting as trustees of a charity is **greater** than that associated with commercial directorships. In general examples of the responsibilities which arise under this heading are:

- to exercise their powers in a prudent and business-like way;
- to act honestly and in good faith in all their dealings as Board members;
- to keep proper financial accounts;
- to take care that they do not make personal or money profits from any business they do as Trustees;
- to act personally in their work, but some delegation is allowed if the constitution permits;
- to ensure that there are always enough of them to do the work effectively.
- the quorum needed to meet is one more half the number of directors;
- to take decisions jointly, and not on their own.

These duties do not mean that a Board member must be a business or financial expert. There is an onus to have, or within a reasonable time to acquire:

- i. a sound knowledge of the nature and extent of the business;
- ii. an awareness of the economic, political and social environment in which the business is conducted
- iii. an understanding of the availability of financial resources and the levels of current or proposed investments;
- iv. an acquaintance with the senior staff of the company.

If Board members are in any doubt on any matter, they should get advice from a solicitor, accountant, surveyor or other professional adviser, as appropriate.

### **Powers of Board Members:**

In addition to their duty of care, Directors also have a duty not to act beyond the objects of the company or the powers given them by the Constitution. Board members must therefore make sure that all decisions and transactions they enter into on the company's behalf are:

- within the scope of the **objects** set out in the Constitution

and

- within their **powers** as set out in the Constitution and in any resolutions the organisation has passed or authority the members have given them.

It is possible for general meetings to ratify certain breaches of director's duties after the event if the action was within the objects of the organisation and did not involve oppression of a minority of the membership. But many kinds of breaches cannot be ratified and, in any event, it is hardly good practice to operate on that basis.

### **Personal Liability of Directors / Board Members:**

The incorporation of a body as a limited company serves to limit the liability of the members of the company for its debts.

The liabilities of Board Members / Directors remain technically unlimited. The key failures for which a Director may be held liable under the Companies Act are:

- i failure to keep proper books of account;
- ii fraudulent trading; and
- iii reckless trading.

Penalties can include fines, imprisonment and disqualification.

### **Qualities and Skills of Board Members:**

- Good leadership skills.
- Understanding of and commitment to the organisation mission and values.
- Good communication and interpersonal skills.
- Impartiality and fairness.
- Ability to respect confidences.
- Good time-keeping.

## 8. Summary of Legal Duties of the Company

There is an express statutory duty on each director and secretary of the Board to ensure that the organisation complies with the requirements of the Companies Acts and the Charities Act. It is the responsibility of the Company Secretary to lead on the completion of these tasks. The **Charities Act 2009** requires that all charities be registered, have one of the charitable purposes set out in the Act, file annual accounts and subject to certain limits have their accounts audited annually.

### **Duty to Make Annual returns to the Companies Registration Office**

Annual returns received more than 28 days after the company's annual return date will be liable to a late filing penalty and an additional day penalty amount accruing thereafter. This penalty is in addition to the standard filing fee.

Failure to file an annual return and accounts could result in the prosecution of the company and its directors and/or the company being struck off of the Register of Companies.

The annual return date for Waterford & South Tipperary Community Youth Service is the 30/09.

The Companies Acts contains a number of legally binding obligations which W.S.T.C.Y.S. Directors must ensure both they and the company comply with. These include:

- Maintaining proper accounts and submitting audited accounts with the annual return,
- Maintaining a register of members and directors,
- Holding an annual general meeting,
- Making annual returns to the Companies Registration Office,
- Notifying the Companies Office of any special resolutions and of any changes to the Constitution,
- Notifying the Companies Office of any changes in the directors, secretary, auditors or the registered office,
- Keeping minutes of all meetings.

### **Duty to Conduct an Annual Audit**

An audit is an examination of a company's financial statements. Its purpose is to give the company's members an independent, professional and informed opinion stating to what extent the financial statements have been prepared according to the Companies Acts, relevant legislation and standard accounting practices.

Waterford & South Tipperary Community Youth Service auditor, once appointed at the AGM, is an officer of the company. The auditor needs to be re-appointed at each subsequent AGM. The auditor's main duty is to ascertain and state the true financial position of the company by an examination of the books, specifically:

- A. To report to the Board at the AGM and as requested,
- B. To serve notice on the company if proper books of accounts are not being kept,
- C. The auditor must also state whether the directors' annual report is consistent with the contents of the audited accounts and, if they are inconsistent, must give particulars of inconsistency,
- D. Auditors must notify the Director of Corporate Enforcement as well as the Register of Companies should they form the opinion that a company is not keeping proper books of account or, if in the course of the auditor's audit, they come into possession of information which may point to an indictable offence under the Companies Acts. The ODCE has published guidance notes on the duties of auditors, as well as their reporting duties to the Director of Corporate Enforcement. These are available on [www.odce.ie](http://www.odce.ie)

W.S.T.C.Y.S. current auditors are Drohan & Knox, Chartered Accountants & Registered Auditors, 7 Catherine Street, Waterford. Tel: (051) 301771; email: [info@drohanknox.ie](mailto:info@drohanknox.ie)

### **Duty to Maintain Accounts, Prepare and File Accounts and Annual Returns**

## **Keeping Accounts**

W.S.T.C.Y.S. has a duty to maintain proper books of account. The Treasurer will present updates on income, expenditure, cash-flow and investments to the board at every meeting.

## **Filing Accounts**

Filing of accounts is delegated to the Auditor. W.S.T.C.Y.S. also has a duty to file an Annual Return and Annual Accounts. The accounts to be filed should be true copies as laid before the AGM and include:

- Balance sheet
- Income and expenditure accounts
- Directors' report
- Auditor's report

## **Embedding Financial Systems**

The Board of directors is responsible for sign-off on the organisations Financial Policy which outlines all financial procedures, systems and controls. This policy includes clarity on the level of financial authority given to the C.E.O. and other staff as applicable.

## **Duty to Maintain Registers and Minutes Books**

### **Register of Directors and Secretaries**

The particulars required in relation to each director are:

- His/her forename and surname, together with any former names
- His/her date of birth, usual residential address, nationality and business occupation
- Particulars of any other directorships of bodies corporate, whether incorporated in Ireland or elsewhere, currently held or held at any time within the last ten years

The particulars required in relation to the company secretary are his/her forename and surname, any former names, and his/her usual residential address.

The Company Secretary submits this information to the CRO using a B10 form within 14 days of its effect. This can also be done online at [www.core.ie](http://www.core.ie). The Register of Directors and Secretaries and the Minutes Books are held in the registered office of the company, Edmund Rice Youth & Community Multiplex, Manor Street, Waterford.

### **Duty to Maintain a Register of Members**

The register of members is required to record the following information:

- Members' names
- Members' addresses
- The date on which each person was entered in the register
- The date on which each person ceased to be a member of the company

The company needs to make the register available for inspection by any member of the public who requests this in writing. The register must ordinarily be kept at the company's registered office. However, it may be kept elsewhere (not outside the State) for the purposes of being updated etc.

## **Responsibilities in Relation to Staff and volunteers**

The Board of W.S.T.C.Y.S. delegates responsibility of staff management to the C.E.O. However, staff will be held accountable through the C.E.O. who will provide reports on any issues or challenges relating to staff performance management at the H.R. Committee and at Board meetings. The Board will also be responsible for ensuring a safe working environments that meet all legal requirements.

The Board has full responsibility as employer. This involves ensuring that appropriate policies and procedures are in place for staff (including volunteers, students, temporary or sessional staff) and that staff are properly managed and supported. The Board, represented by the chairperson, will line manage and ensure suitable supervision for the C.E.O.

## **Staff and Volunteer Supervision**

The Board has responsibility for ensuring that there are formal arrangements in place for on-going staff and volunteer supervision and development. Day-to-day operations in this regard are delegated to the C.E.O.

## **C.E.O. Performance Management**

The Board is responsible for developing, implementing and reviewing policies and procedures relating to the C.E.O.s' performance management.

The C.E.O. will provide a written report at each Board meeting of all work undertaken in the interim period which will include a review of any issues arising, provide further information that may be required by the board, and allow an opportunity for further action required to be identified. This process will inform the C.E.O.'s appraisal.

An external Supervisor will be provided to support the C.E.O.

## **Health and Safety**

The Board is responsible for ensuring that relevant policies are in place to protect the Health and Safety of staff, service users and visitors, and that a person with responsibility for Health and Safety in the organisation is nominated. Should there be an issue in relation to Health and Safety, the Board will receive a report from the C.E.O. in relation to this; outlining the issue, the response, any further action required by management or the Board and any learning from the event. If there is further action required, the issue will remain on the Board agenda until resolved. It is the responsibility of the Chairperson to ensure that the matter is progressed to resolution.

## **Other Core Policy Implementation**

Any issues arising in relation to any of the following areas will be reported to the Board by the C.E.O. The C.E.O. report will outline the issue, the response, any further action required by management or the Board and any learning from the event. If there is further action required, the issue will remain on the Board agenda until resolved, and this is the responsibility of the Chairperson.

- Staff Performance Management
- Human Resources
- Equality
- Child Protection & Safeguarding
- Data Protection
- Critical Incidence
- Other significant breaches of policy or issues deemed as requiring Board input

Where an issue has arisen:

- The C.E.O. may engage with the Chairperson or another Board member between meetings where the Board or C.E.O. believes this is appropriate and required.
- There will an opportunity to review any lessons learned and if these are identified then they will be translated into policy and practice.
- It should be noted that the C.E.O. is responsible for informing the Board of issues in a timely manner, which will be determined by the nature of the issue. In serious or urgent matters requiring Board input the Chairperson should be informed as soon as possible. The chairperson in conjunction with the C.E.O. will then determine the next steps in resolving the issue.

## **9. Strategic and Annual Planning**

### **Strategic Planning**

The strategic plan documents where the organisation is going and how it plans to get there. The strategic plan will describe the organisation's goals, visions and areas of action for a period of two to five years. Strategic planning will have the following characteristics:

- A clear and transparent process will be adopted that ensures clear pathways of communication with any group invited to participate in the formulation of the strategic plan,
- Project review and/or evaluation will inform the strategic plan,
- The process will include a draft phase whereby selected groups can input into content prior to final sign off,
- The plan will be clearly written,
- The plan will also identify key performance indicators (ways of proving that the project has achieved its objectives), so that it can be determined whether the goals have been met.
- The plan will outline the resources that are required for it be carried out

### **Annual planning**

The organisation will always have an annual plan which sets out the work plan for each area of operation. The annual plan will include clear goals or key performance indicators that will form the basis of service review and evaluation.

### **Risk Management and Continuity Planning**

A risk management and continuity strategy is developed as part of the Strategic Planning process. The Board will sign off on this strategy and it is the responsibility of both the Board and the C.E.O. to update this as any new risks emerge.

### **W.S.T.C.Y.S. Annual Report**

W.S.T.C.Y.S. Annual Report is a key communication document for our stakeholders. It includes financial information and a review of service activities for the year. It also contains information on the board and the officers of the organisation and the activities of the board for the year. The annual report is available to view by the public on our website.

## Stakeholder Consultation in Service Development

It is the responsibility of the Board to ensure that the C.E.O. and the staff effectively implement service user consultation strategies to inform service review and planning.

## Promoting a Quality Service

W.S.T.C.Y.S. works through a system of continuous quality improvement to ensure that we provide a responsive and high-quality service to our service users and that we utilise the skills of our staff team and financial resources as efficiently and effectively as possible. This means:

- a. We adhere to the Governance Code for Community and Voluntary Agencies
- b. We involve management, staff and stakeholders in the development and review of organisational policies in line with relevant legislation and good practice standards in our sector, and form the basis for service provision, management and governance.
- c. W.S.T.C.Y.S.' organisational wide Quality Assurance Policy informs improvements to the service we provide to our service users.
- d. A Quality & Safety Committee has been appointed by the Board to consider ongoing quality improvement.

## Policy Development Process

W.S.T.C.Y.S. Quality Assurance Policy, details the processes, and responsibilities across the organisation for drafting, sign off and review of organisational policies and procedures. A full list of current organisational policies, sign off and review dates is available in the office.

The Board will ensure that all policies are reviewed every three years by the Board (or a subgroup or nominated representative thereof) or the C.E.O. or other relevant level of management within the organisation. In general, the board will ensure sign off of policies with legal ramifications and the C.E.O. will sign off all other policies relating to the day-to-day activities of the service.

Policy Area	Final Sign Off
Financial Policies (Financial, Fundraising, Procurement)	Board
Governance (Strategic Plan, Annual Plan, Board of Management Guidebook)	Board
Human Resource Management Policies (Leave, Disciplinary, Grievance, Supervision and Appraisal)	Board
Child Protection & Safeguarding	Board
Health and Safety (H&S Statement, Violence in Work Place, Harassment)	Board
Data Protection	Board
Service User Engagement / Service User Related	C.E.O.
General Service Provision Policies	C.E.O.



## **Governance Code**

In line with the Governance Code we state publicly that we comply in the following ways:

- We display a one-page document outlining the five principles of the Code publicly on our website, in our annual report and in our reception area.
- From 2018 onwards we insert the following statement into our audited accounts:

*“We comply with the Governance Code for community, voluntary and charitable organisations in Ireland. We confirm that a review of our organisation’s compliance with the principles in the Code was conducted in October of 2017. This review was based on an assessment of our organisational practice against the recommended actions for each principle. The review sets out actions and completion dates for any issues that the assessment identifies need to be addressed.”*

## **Review and Amendment of W.S.T.C.Y.S. Governance Manual**

Amendments should be proposed at one meeting and agreed at the next. Proposed changes to the terms of reference do not also imply a need for the constitution to be amended; if this is the case then amendments will be brought to an A.G.M. or E.G.M. by special resolution.



List of Current Board Members August 2022

The trustees for Waterford and South Tipperary Community Youth Service C.L.G. and their contact details are: (Details have been redacted here)

Role	Name & Address	Email & Phone Number
Chairperson	Clive Smith [Redacted Address]	[Redacted Email & Phone Number]
Company Secretary:	Rhiannon Kavanagh [Redacted Address]	[Redacted Email & Phone Number]
Treasurer:	Sean O'Callaghan [Redacted Address]	[Redacted Email & Phone Number]
Members:	Patrick Walsh, [Redacted Address]	[Redacted Email & Phone Number]
	Karen Doyle [Redacted Address]	[Redacted Email & Phone Number]
	Andrea Bourke [Redacted Address]	[Redacted Email & Phone Number]
	Seamus McGrath [Redacted Address]	[Redacted Email & Phone Number]
	Mick Nevin, [Redacted Address]	[Redacted Email & Phone Number]
	Dylan Roche [Redacted Address]	[Redacted Email & Phone Number]
	Katrina Magoran [Redacted Address]	[Redacted Email & Phone Number]
	Dr. Sheila O' Donohoe, [Redacted Address]	[Redacted Email & Phone Number]
	Jaclyn Delaney, [Redacted Address]	[Redacted Email & Phone Number]
	Enya Lee, [Redacted Address]	[Redacted Email & Phone Number]
	William O' Donnell, [Redacted Address]	[Redacted Email & Phone Number]



**W.S.T.C.Y.S. Board of Directors Skills Audit**

In order to maximize our individual and collective contribution to the work of the Board of W.S.T.C.Y.S., and to identify areas for capacity building, all Board members are invited to complete the following skills audit.

Name: \_\_\_\_\_ Date: \_\_\_\_\_

1. What kind of experience or skills do you consider you bring to the Board of WSTCYS?

No	Competency	✓	No	Competency	✓
1	Audit		14	Administration	
2	Finance & Accounting		15	Campaigning	
3	Governance		16	Conflict Resolution	
4	Strategic Planning		17	Customer Care	
5	History of WSTCYS &/or the Youth Sector		18	Disability	
6	Management/ Restructuring		19	Equality, Diversity, Inclusion	
7	Legal		20	Human Resources / Recruitment Training / Staff Development	
8	Business Development		21	Performance Management	
9	Lobbying		22	Knowledge & experience of Youth Work, Community Youth Projects, Garda Projects, Youth Club work, Childcare.	
10	Information Technology		23	Knowledge & experience of working with adult service users	
11	Media / PR / Marketing		24	Networks / Alliances	
12	Policy Development		25	Property	
13	Research		26	Fundraising & grant applications	

2. What other experience or skills do you feel you have to offer?

3. Are there any areas of W.S.T.C.Y.S. work that you have a particular interest in and/or would like to become more involved in?

## Appendix 3



### W.S.T.C.Y.S. Board Induction Checklist

Area Covered	Initials of new Board Member	Initials of C.E.O. / Chair
The mission, vision and values of the organisation have been discussed		
Board role description provided and discussed		
Organisational structures have been outlined		
A copy of the strategic plan has been provided and summarised		
The W.S.T.C.Y.S. Governance Handbook has been provided, summarised and discussed		
The Governance Code has been discussed		
Copies of the minutes of the last three meetings have been provided		
The new member has signed the W.S.T.C.Y.S. Code of Conduct		
The new member has completed the Conflict of Interest & Loyalty Declaration Form		
Garda Vetting process has been commenced		
The new member has had a chance to ask any questions		
The next meeting date has been provided		

Member's name: \_\_\_\_\_

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

CEO / Chairperson

Signed: \_\_\_\_\_

Date: \_\_\_\_\_



### Waterford & South Tipperary Community Youth Service

#### Finance, Audit & Special Purposes Committee

##### Terms of Reference

The Board of Waterford & South Tipperary Community Youth Service has established an Audit, Finance and Special Purposes Committee (the Committee). The Board has determined that the authority, responsibility, and specific duties of the Committee are as described below.

#### 1.0 Membership

The Committee shall be appointed by the Board and will comprise of a minimum of three directors. The organisation C.E.O. and Finance Officer shall be in attendance at meetings.

The Committee Chairman shall be appointed by the Board. The Chairman of the Board may serve on the Committee but may not chair the Committee. The Committee may appoint a secretary from among its membership (this cannot be the Company Secretary). At least one member of the Committee will have significant, recent and relevant financial experience.

#### 2.0 Authority

The Committee is granted the authority to investigate any activity within its terms of reference and all employees are directed to cooperate as requested by members of the Committee.

The Committee is authorised by the Board to obtain outside legal or other independent professional advice and/or services as necessary to assist the Committee.

The Committee shall report to the Board any suspected significant frauds or irregularities, failures of internal financial control or suspected infringements of laws, rules or regulations which come to its attention.

#### 3.0 Responsibility

The Committee is to serve as a focal point for communication between other directors, the external auditors, and management as their duties relate to financial reporting, internal financial controls, financial risk management, and external audits. The Committee is to assist the Board in fulfilling its responsibilities by providing an independent review of financial reporting, by satisfying themselves as to the effectiveness of the Company's internal financial controls and as to the sufficiency of external audits.

#### **4.0 Meetings**

The Committee will meet at least four times per year. Additional meetings will be held as the work of the Committee demands. All meetings shall be convened by not less than seven days' notice in writing (unless all members of the Committee entitled to attend the meeting agree to accept shorter notice). An agenda of the business proposed for the meeting shall be circulated with the notice. The Chairman of the Committee, in consultation with the secretary of the Committee, shall determine the items for the Agenda.

#### **5.0 Attendance**

As necessary or desirable, the Chairman may request that members of the Board, management and representatives of the external auditors be present at meetings of the Committee. At least once a year, members appointed by the Committee will meet with the external auditors, without employees of the Company present, to ensure that there are no unresolved issues of concern.

#### **6.0 Quorum**

The quorum for a meeting of the Committee shall be two of directors entitled to be present at the meeting. Any member of a Committee may participate in a meeting conducted wholly or partly by telephonic means whereby the persons participating in the meeting can hear each other speak (and participation in a meeting in this manner shall be deemed to constitute presence in person at such meeting).

#### **7.0 Resolution**

No resolution passed at any meeting shall be deemed passed unless a simple majority of the Committee present and voting at such meeting shall have voted in favour of such resolution. Where there is an equality of votes, the Chairman of the meeting shall have a second or casting vote.

#### **8.0 Minutes**

Minutes of each meeting should reflect information presented, decisions taken and action items. Minutes should reflect a record of attendance at the meeting. Minutes should also reflect the agenda. Draft minutes of each Committee meeting are to be prepared and sent to the Chairman of the Committee for review within ten days of the meeting. The draft minutes, as reviewed by the Chairman, shall be circulated with the papers for the next meeting of the Committee. The minutes of each meeting of the Committee should be approved at the next meeting of the Committee and signed by the Chairman. The approval and the signing by the Chairman should be recorded in the minutes of that next meeting. The secretary shall be responsible for keeping minutes of all meetings.

#### **9.0 Specific Duties**

The Committee should carry out the duties below as appropriate:

## **9.1 Financial Reporting**

- 9.1.1. Have familiarity, through the individual efforts of its members, with the financial reporting principles and practices applied by WSTCYS in preparing its financial statements.
- 9.1.2. Review the accounting principles and practices adopted by the organisation in the preparation of its financial statements.
- 9.1.3. Monitor the integrity of the financial statements of the organisation, reviewing significant financial reporting judgements.
- 9.1.4. Review any interim financial report, which is for public release, prior to approval by the Board.
- 9.1.5. Review the Annual Report and Financial Statements prior to their approval by the Board.
- 9.1.6. Review the draft representation letter to the auditors prior to approval by the Board.
- 9.1.7. Review the annual budget before it is presented to the Board for approval. In particular, ensure that the proposed budget meets the organisation's requirement for financial stability and reflects the decisions of the Board in relation to strategy and activities.
- 9.1.8. At least quarterly, review the management accounts and monitor performance against budget and against relevant performance ratios.
- 9.1.9. Monitor compliance in relation to restricted funds.
- 9.1.10. Ensure that board decisions on income and expenditure are implemented.
- 9.1.11. Review the balance sheet and cash situation to assess the financial stability of the organisation, with due regard for the need to maximise the return on surplus cash.

## **9.3 External Audit**

- 9.3.1 Prior to its commencement, review the scope of the external audit, including the engagement letter. The Committee's review should include an understanding from the external auditors of the factors considered by them in determining their audit scope. The external auditors' fee is to be negotiated with management and analysed annually for the Committee's review.
- 9.3.2 Consider the performance of the external auditors, the audit fee, and any questions of their resignation or dismissal.
- 9.3.3 Review the extent of non-audit services provided by the external auditors in relation to their independence.
- 9.3.4 Evaluate the cooperation received by the external auditors, including their access to all requested records, data and information. Also, obtain the comments of management regarding the responsiveness of the external auditors to the organisation's needs. Inquire of the external auditors as to whether there have been any disagreements with management which if not satisfactorily resolved would result in the issue of a qualified report on the Company's financial statements.
- 9.3.5 Discuss with the external auditors any relevant recommendations arising from the audit. Review the management letter (Performance Improvements Observations) including management's responses to the points raised.
- 9.3.6 Review and assess the performance of the external auditors and periodically conduct a process of tendering, assessment of independence and appointment of external auditors in line with best practice.

## **9.4 Financial Risk Management, Compliance & Internal Control**

- 9.4.1 Review reports on the assessment of significant financial risks facing the organisation and framework of internal controls designed to mitigate such risks.
- 9.4.2 Review with management and external auditors, the adequacy of the Company's policies and procedures regarding internal controls and financial risk management.
- 9.4.3 Discuss with management the scope and quality of systems of internal financial control and the risk management framework.
- 9.4.4 Review the findings of investigations into any suspected significant frauds or financial irregularities or failures of internal controls or infringements of laws, rules or regulations.
- 9.4.5 Receive and review reports detailing the status of financial compliance issues that arise.

## **9.5 Reporting**

- 9.5.1 Apprise the Board of significant developments in the course of performing the above duties.
- 9.5.2 Recommend to the Board any appropriate extensions or changes in the duties of the Committee.
- 9.5.3 After each meeting, the Chairman of the Committee shall report to the Board on the business conducted at the meeting. The Chairman may present his report in the form of a written account of the committee meeting which should reflect the key points in the minutes of the Committee meeting.
- 9.5.4 The Committee's duties and activities during the year shall be disclosed in the annual financial statements.

## **9.6 Other Matters**

The Committee shall:

- 9.6.1 As required the Committee will consider on behalf of the Board any pressing matters that may need immediate attention arising between Board meetings and will report to the Board at the next meeting.
- 9.6.2 Review the Company's arrangement for its employees to raise concerns, in confidence, about possible wrong doing in financial reporting or other matters.
- 9.6.3 Have access to sufficient resources in order to carry out its duties, including access to the Company secretariat for assistance as required.
- 9.6.4 Be provided with appropriate and timely training, both in the form of an induction programme for new members and on an ongoing basis for all members.
- 9.6.5 At least once a year review its own performance and terms of reference to ensure it is operating at maximum effectiveness and recommend any changes it considers necessary to the Board for approval.





### Waterford & South Tipperary Community Youth Service

#### Governance Committee

##### Terms of Reference

The Board of Waterford & South Tipperary Community Youth Service hereby resolves, pursuant to the authority conferred by the Constitution, to establish a Sub-Committee of the Board to be known as the Governance Sub Committee.

#### 1. Purpose

The principle objective of WSTCYS Governance Committee is to ensure good corporate governance and compliance, in particular, to adopt the *Governance Code for Community, Voluntary and Charity Organisations in Ireland*.

#### 2. Membership

The Members of the Governance Committee shall be appointed by the Directors of the Board and shall consist of not less than two Members. A quorum shall be composed of two Members. The Chairperson of the Governance Committee shall be appointed by the Committee. The C.E.O. and a member of the Senior Management Team will attend the Governance Committee Meetings as ex-officio members. 50% of the committee members shall be Directors from the Board.

#### 3. Attendance at meetings

Attendance should be consistent without more than a two-month lapse of attendance for consistency purposes.

#### 4. Frequency of meetings

Meetings of the Committee shall be held monthly.

The Committee may agree to organise additional meetings or set up working groups for the purpose of undertaking and progressing specific tasks, to which additional personnel with an interest or expertise (staff or volunteers) may be invited. Any such working group will be disbanded once the set task has been completed.

#### 5. Authority

The Governance Committee shall be authorised by the Board to deal with any matter within its Terms of Reference and take such action on behalf of WSTCYS, as it deems necessary to give effect to its decisions.

#### 6. Reporting

A report will be prepared subsequent to each meeting of the Governance Committee and circulated to all members of the Board at the next Board meeting.



### Waterford & South Tipperary Community Youth Service

#### H.R. Committee Terms of Reference

The Board of Waterford & South Tipperary Community Youth Service has established a H.R. Committee. The Board has determined that the authority, responsibility, and specific duties of the Committee are as described below.

#### 1. Membership

The committee shall be appointed by the Board and will consist of not less than three members of the Board of Directors. The organisation C.E.O. shall be in attendance at meetings.

The Committee Chairman shall be appointed by the Committee from among its membership.

#### 2. Authority

The H.R. Committee shall be authorised by the Board to deal with any matter within its Terms of Reference and take such action on behalf of WSTCYS, as it deems necessary to give effect to its decisions.

#### 3. Responsibilities

1. To review the organisations terms, conditions, policies and practices relating to the recruitment and employment of staff and to bring recommendations onwards to the Board, when required.
2. To identify, consider and address any additional policy requirements to ensure the organisation is compliant with best practice codes and legislation.
3. To provide updates to the Board as appropriate on significant human resources-related issues within the organisation, as they arise.
4. To review H.R. matters identified on the organisations risk register within its remit and identify necessary actions
5. To liaise with W.S.T.C.Y.S. H.R. Consultant where necessary to seek guidance on H.R. matters that are current or emerging
6. To assist in planning the implementation of the organisations policies as H.R. matters arise.
7. To fulfil any obligations required as set out in the organisations Disciplinary, Grievance and Dignity at work policies
8. To consider on behalf of the Board, any unusual requests from staff that are outside of existing policy parameters, or requests that involve matters such as Leave of Absence, Education Grants etc. and to make recommendations to the Board.
9. To ensure fairness, consistency, equality and objectivity in the W.S.T.C.Y.S.'s dealings with its staff.

#### **4. Meetings**

Meetings of the H.R. Committee shall be held monthly.

The H.R. Committee may agree to organise additional meetings or set up working groups for the purpose of undertaking and progressing specific tasks, to which additional personnel with an interest or expertise (staff or volunteers) may be invited. Any such working group will be disbanded once the set task has been completed.

#### **5. Quorum**

The quorum for a meeting of the Committee shall be two of directors entitled to be present at the meeting.

#### **6. Reporting**

A report will be prepared subsequent to each meeting of the H.R. Committee and circulated to all members of the Board at the next Board meeting.



### W.S.T.C.Y.S. Child Protection and Safeguarding Committee – Terms of Reference

**Purpose:** To oversee the efficient and effective operation and development of WSTCYS' Child Protection and Safeguarding best practice and infrastructure and to ensure the safety, wellbeing and protection of children, young people and vulnerable adults in their contact with W.S.T.C.Y.S.

**Membership:** Board Representative, C.E.O., 3 Designated Liaison Persons (D.L.P.'s) & Administrator with responsibility for Garda Vetting.

**Reporting to:** Board of WSTCYS; feed into Quality and Safety Committee

**Frequency:** The Committee will meet Quarterly

#### **Responsibilities:**

- Review and update **Child Protection and Safeguarding policies and procedures**, ensuring alignment with legislation, statutory guidelines and evolving practice wisdom
- **Training Needs Analysis;** identifying and making provision for ongoing training needs of staff and volunteers, ensuring consistent and timely incorporation of Safeguarding policy and procedure into Staff & Volunteer Induction, Policy Briefings, Continuing Professional Development e.g.
  - Child Protection Awareness Programme
  - Designated Liaison Person training
  - HSELand Children First e-learning certificate
  - Mandated Persons appointments and briefings
- **Oversee the operation and continuous improvement of administrative systems and processes supporting Safeguarding compliance**
  - Garda Vetting
  - Reference Checks
  - Record Keeping and GDPR compliance, document retention and disposal schedules
- **Identify gaps/blocks in Child Protection and Safeguarding systems and structures** and make recommendations to the Board on proposed improvements and resource needs
- **Monitor operation of DLP team** and coordinate the ongoing learning into practice development and inter-agency engagement
- **Identify opportunities to consult with staff, volunteers, young people, service users and stakeholders** to inform policy and practice development and ensure relevance and fitness for purpose of Safeguarding pillars e.g. Code of Behaviour, training programme, response to complex cases, identification of emerging needs



## Service

# Waterford & South Tipperary Community Youth

## Quality and Safety Committee

### Terms of Reference

The Board of Waterford & South Tipperary Community Youth Service hereby resolves, pursuant to the authority conferred by the Constitution, to establish a Quality and Safety Committee, which oversees quality and safety on behalf of the Board.

#### 1. Purpose

The Quality and Safety Committee has the following functions:

- Oversee the development by the management team of a quality and safety programme for the organisations Services;
- Recommend to the Board a quality and safety programme to ensure quality, safety and risk management across the organisation;
- Ensure the implementation and monitoring of the quality and safety programme;
- Ensure that the organisation is conforming with all regulatory and legal requirements to assure quality, safety and risk management; and
- Act as advocates for quality and safety issues which cannot be resolved by the organisation, bringing them to the appropriate national regulatory forum.

#### 2. Membership

The Quality & Safety Committee shall be made up of one Board member, the C.E.O., the members of the Management Team, and two staff representatives from each of the three practice sectors.

#### 3. Attendance at meetings

Attendance should be consistent without more than one meeting lapse of attendance for consistency purposes.

#### **4. Frequency of meetings**

Meetings of the Quality and Safety Committee shall be held quarterly.

The Committee may agree to organise additional meetings or set up working groups for the purpose of undertaking and progressing specific tasks, to which additional personnel with an interest or expertise (staff or volunteers) may be invited. Any such working group will be disbanded once the set task has been completed.

#### **5. Authority**

The Quality and Safety Committee operates on behalf of, and reports directly to, the Board. Under its Terms of Reference, the committee will bring its recommendations to the Board for approval and will provide reports to the Board on progress and issues highlighted or arising.

#### **6. Reporting**

A report will be prepared subsequent to each meeting of the Quality and Safety Committee and circulated to all members of the Board at the Board meeting following the Quality and Safety Committee meeting.



## W.S.T.C.Y.S. Annual Board Review Template

Please give a score in each area according to the following ranking:

<b>1</b> Strongly Disagree	<b>2</b> Disagree	<b>3</b> Neither Agree Nor Disagree	<b>4</b> Agree	<b>5</b> Strongly Agree
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Area	Score
<b>General</b>	
I have a good understanding on my role and legal responsibilities in relation to; finance, human resources, governance and management of data, and health and safety.	
We have a good skills mix on the board	
Members are facilitated to put things on the agenda	
I feel I am appropriately supported to undertake my role through training, information and other supports	
Follow up in regard to actions and decisions of the board is consistent	
Board members have the best interests of the organisation at heart	
We can hold staff to account through the C.E.O.	
We have a good gender mix on the Board	
<b>Management of Meetings</b>	
We receive information from the C.E.O. which is appropriately comprehensive and detailed to support decision making	
If I have an issue or question I am able to raise it at meetings	
There is sufficient time for discussion of issues	
Meetings are held regularly and in line with the guidelines	
We receive CEO reports in sufficient time prior to meetings	
The chair is effective in involving all members in discussions	
Minutes are accurately recorded and signed by the chair	
There is a culture which supports healthy critique and debate	
<b>Financial Oversight</b>	
We receive sufficient information on the finance of the organisation to support good governance	
We audit aspects of the financial management regularly	
We have sufficient financial expertise on the board to advice on good practice and risk management	
<b>Strategic Planning</b>	
We have a strong focus on achievement of our strategic plan	
We have good risk management procedure in place	
The focus is appropriately strategic and not taken up with day to day management of the organisation	

**If you have provided any marks with a 1, 2, or 3 please provide written details below:**

**Have you any other comments that would be of use to the Board:**

**Please comment on how the Board is being chaired currently:**

**Comment on how the current Treasurer is performing his role:**

**Comment on how the Company Secretary is performing in his role:**





**Waterford & South Tipperary Community Youth Service**

**Code of Conduct for Members of the Board  
September 2016**

1.Responsibility for approval of policy	Board & C.E.O.
2.Responsibility for implementation	Board & C.E.O.
3.Responsibility for ensuring review	Board & C.E.O.

## **1. Introduction**

Waterford & South Tipperary Community Youth Service has developed this Code of Conduct for Members of the Board in accordance with the guidelines contained in the Code of Governance, towards reaching compliance. The Code of Conduct takes account of the implications of the Ethics of Public Office Act, 1995 and the Standards in Public Office Act 2001.

## **2. Intent**

The purpose of the Code of Conduct is to provide guidance to the Chairperson and members of the Board of Waterford & South Tipperary Community Youth Service in performing their duties.

## **3. Objectives**

The objectives of the Code of Conduct are:

- To set out an agreed set of ethical principles;
- To promote the development and acceptance of ethical practices;
- To promote the highest legal, management and ethical standards in all the activities of Waterford & South Tipperary Community Youth Service;
- To promote compliance with best current management practice in all the activities of Waterford & South Tipperary Community Youth Service.

## **4. General Principles**

It is the policy of Waterford & South Tipperary Community Youth Service to maintain a high reputation for ethical behaviour and fair dealing in the conduct of its business.

It is not possible to provide for every situation in the Code of Conduct. If there is doubt about the probity of any particular situation, a member must consult the Chairperson of the Board.

## **5. Availability of the Code of Conduct**

Waterford & South Tipperary Community Youth Service will:

- a. Make available this Code of Conduct and the organisations policy document on Disclosure of Interests, to all members of the Board and will make all members aware of its importance and availability.
- b. Ensure that all members of the Board acknowledge receipt and understanding of its contents;
- c. Provide practical guidance and direction as required on such areas as gifts and entertainment and on other ethical considerations, which arise routinely.

## **6. Review**

Waterford & South Tipperary Community Youth Service will review this Code of Conduct as appropriate. Any proposed revisions to this Code must be considered and approved at a meeting of the Board.

## **7. Breaches of the Code**

Breaches of the Code of Conduct will be notified to the Chairperson and to the Board and will be recorded in the official minutes of the Board meeting. Legal advice will be sought where necessary regarding next steps to ensure the organisations responsibility, transparency and accountability.

## **8. Fundamental Principles**

The members of the Board are required to observe the following fundamental principles, as set out under the following headings:

- (a) Integrity;
- (b) Information;
- (c) Obligations;
- (d) Loyalty;
- (e) Fairness;
- (f) Consideration for Work/External Environment.

### **(a) Integrity**

Members of the Board will:

- Disclose outside employment/business or other interests which objectively would be considered to be in conflict or in potential conflict with the business of W.S.T.C.Y.S.;
- Avoid the acceptance of further employment where the potential for conflict of interest arises during a reasonable period of time after a person has ceased to be member of the Board;
- Refrain from giving or receiving corporate gifts, hospitality, preferential treatment or benefits which might affect or appear to affect the ability of the donor or the recipient to make independent judgement on business transactions;
- Ensure that W.S.T.C.Y.S. conducts its purchasing activities of goods/services in accordance with public policy, best practice and its purchasing policies reflect this;
- Claim expenses only as appropriate to business needs and in accordance with good practice in the public sector generally;
- Ensure that W.S.T.C.Y.S. engages consultancy and other services in accordance with public policy guidelines;
- Satisfy themselves that the accounts/reports accurately reflect the Board's performance and are not misleading or designed to be misleading;
- Avoid the use of W.S.T.C.Y.S.'s resources or time for personal gain, for the benefit of persons/organisations unconnected with W.S.T.C.Y.S. or its activities;
- Ensure that W.S.T.C.Y.S. is committed to acquiring information by proper means only.

## **(b) Information**

Members of the Board will:

- Ensure that the Board is committed to providing access to general information relating to its activities in a way that is open and enhances its accountability to the general public;
- Respect the confidentiality of sensitive information held by Waterford & South Tipperary Community Youth Service. Sensitive information would constitute material such as:

Personal information;

- Information received in confidence by Waterford & South Tipperary Community Youth Service;
  - Any commercially sensitive information or other information sensitive to the reputation of Waterford & South Tipperary Community Youth Service;
  - Any other material, release of which might constitute an unlawful or unethical act.
- Ensure that W.S.T.C.Y.S. observes appropriate prior consultation procedures with third parties where, exceptionally, it is proposed to release sensitive information in the public interest;
  - Ensure that W.S.T.C.Y.S. complies with all relevant statutory provisions (e.g. Data Protection Acts, 1998 and 2003, and the Freedom of Information Acts, 1997 to 2013);
  - Observe the strictest confidentiality in relation to all discussions and decisions taken at meetings of the Board and in W.S.T.C.Y.S.;
  - Continue to observe the strictest confidentiality with regard to sensitive information and to discussions and decisions taken at meetings of the Board and in W.S.T.C.Y.S. when Board membership has ended.

## **(c) Obligations**

Members of the Board will:

- Fulfil all regulatory and statutory obligations imposed on W.S.T.C.Y.S. by funders and other relevant legislation;
- Ensure that W.S.T.C.Y.S. complies with detailed tendering and purchasing procedures, as well as complying with prescribed levels of authority for sanctioning any relevant expenditure;
- Ensure that controls are in place to prevent fraud and to ensure compliance with prescribed procedures in relation to levels of authority for sanctioning any relevant expenditure including expenses for business travel; make every reasonable effort to attend all Board meetings;
- Ensure conformity with procedures laid down by the Board in relation to conflict of interest situations. This includes acceptance of positions and/or engagements that may give rise to the potential for conflicts of interest and to confidentiality concerns. The Board will also ensure that any procedures that it may put in place in this regard are monitored and enforced;
- Acknowledge the duty to conform to highest standards of ethics.

#### **(d) Loyalty**

Members of the Board will acknowledge the responsibility to be loyal to W.S.T.C.Y.S. and to be fully committed to all its activities while mindful that W.S.T.C.Y.S. itself must at all times take into account the interests of its members and funders.

#### **(e) Fairness**

Members of the Board will:

- Ensure that W.S.T.C.Y.S. is committed to complying with employment equality and equal status legislation;
- Ensure that W.S.T.C.Y.S. is committed to fairness in all business dealings;
- Ensure that W.S.T.C.Y.S. values its members, service users, staff and suppliers and treats them equally.

#### **(f) Work/External Environment**

Members of the Board will:

- Place the highest priority on promoting and preserving the health and safety of its members, service users and staff
- Ensure that community concerns are fully considered in its activities and operations;
- Minimise any detrimental impact of W.S.T.C.Y.S.'s operations on the environment.

#### **Code of Conduct Personal Declaration**

All Board Members are required to sign the Personal Declaration accompanying this policy. From September 2016, all new Board Members will be required to sign the Personal Declaration prior to engagement as part of induction.



**Waterford & South Tipperary Community Youth Service  
Board Members Code of Conduct  
Personal Declaration**

**I have read and understood the W.S.T.C.Y.S. Code of Conduct for Board Members.**

**I agree to abide by the Code of Conduct for Board Members throughout my involvement with the Board of Waterford & South Tipperary Community Youth Service.**

**If any matter arises that poses a potential compromise to this Code I will raise it with the Chairperson or C.E.O. as soon as I become aware of it.**

**Signed:** \_\_\_\_\_

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



Waterford & South Tipperary Community Youth Service

**Conflict of Interest & Loyalty Policy  
August 2016**

1.Responsibility for approval of policy	Board, C.E.O.
2.Responsibility for implementation	Board, C.E.O.
3.Responsibility for ensuring review	Board, C.E.O.

## **1. Policy Statement**

The Board of Waterford & South Tipperary Community Youth Service recognises that Directors and Senior Managers have a legal obligation to act in the best interests of the organisation, and in accordance with W.S.T.C.Y.S. governing documents. This Conflict of Interest & Loyalty Policy is designed to ensure that the name, reputation, and integrity of Waterford & South Tipperary Community Youth Service are not compromised. The fundamental principle guiding its implementation is that no director or employee should have, or appear to have, any personal interests, relationships, or affiliations that conflict with the best interests of the organisation.

## **2. Purpose**

The purpose of this policy is to help the Board members of Waterford & South Tipperary Community Youth Service to effectively identify, disclose and manage any actual, potential or perceived conflicts of interest or loyalty in order to protect the integrity of W.S.T.C.Y.S. and manage risk.

## **3. Objective**

The Board of Waterford & South Tipperary Community Youth Service (called the 'board' in this policy) aims to ensure that Board Members and Senior Managers are aware of their obligations to disclose any conflicts of interest or loyalty that they may have, and to comply with this policy to ensure they effectively manage those conflicts of interest as representatives of W.S.T.C.Y.S.

## **4. Scope**

This policy applies to the Board Members & Senior Managers of Waterford & South Tipperary Community Youth Service.

## **5. Definition of conflicts of interests & Loyalty**

A conflict of interest occurs when a person's personal interests conflict with their responsibility to act in the best interests of the organisation. Personal interests include direct interests as well as those of family, friends, or other organisations a person may be involved with or have an interest in (for example, as a shareholder). It also includes a conflict between a board member's or Senior Managers duty to W.S.T.C.Y.S. and another duty that he/she has (for example, to another charity). A conflict of interest may be actual, potential or perceived and may be financial or non-financial.

A conflict of loyalty occurs where a Board Member or Senior Manager may be involved in board decisions and may be (or perceived to be) potentially influenced by considerations other than the best interests of the organisation. This might happen when the Board Member has come onto the board as a nominee of a particular group e.g. a funding body. This situation may possibly cause the Board Member to think that they should act in the interests of the group that nominated them. However, in all cases, regardless of their route onto a Board, all Board Members should act in the interests solely of W.S.T.C.Y.S. rather than acting in the interests of the group that nominated them. Conflicts of loyalty may be sufficiently serious to amount to conflicts of interest.

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 W.S.T.C.Y.S. and must be managed accordingly.

## **6. Policy**

Waterford & South Tipperary Community Youth Service has developed this policy in recognition of the fact that conflicts of interest or conflicts of loyalty commonly arise, and do not need to present a problem to W.S.T.C.Y.S. if they are openly and effectively managed. It is the policy of Waterford & South Tipperary Community Youth Service as well as a responsibility of the Board, that ethical, legal, financial or other conflicts of interest are avoided and that any such conflicts (where they do arise) do not conflict with the person's obligations to W.S.T.C.Y.S.



W.S.T.C.Y.S. will manage conflicts of interest by requiring board members to:

- Avoid conflicts of interest & loyalty where possible
- Identify and disclose any conflicts of interest or loyalty
- Carefully manage any conflicts of interest or loyalty, and
- Follow this policy and respond to any breaches.

## **7. Responsibility of the Board**

The board is responsible for:

- Establishing a system for identifying, disclosing and managing conflicts of interest and loyalty
- Monitoring compliance with this policy, and
- Reviewing this policy on an annual basis to ensure that the policy is operating effectively.

## **8. Declaration of interests**

W.S.T.C.Y.S. requires Board Members to declare their interests, and any gifts or hospitality received in connection with their role in W.S.T.C.Y.S. A declaration of interests' form is provided for this purpose, listing the types of interest that should be declared. To be effective, the declaration of interests needs to be updated at least annually and also when any changes occur.

Once an actual, potential or perceived conflict of interest is identified, it must be entered into Waterford & South Tipperary Community Youth Service's Register of Interests, as well as being raised with the Board. The Register of Interests must be maintained by the C.E.O. and record information related to a conflict of interest (including the nature and extent of the conflict of interest and any steps taken to address it).

## **9. Data Protection**

The information provided in the Declaration of Interest will be processed in accordance with data protection principles as set out in the Data Protection Act. Data will be processed only to ensure that Board Members act in the best interests of the organisation and the wider sector. The information provided will not be used for any other purpose.

## **10. Confidentiality of disclosures**

Access to the information disclosed on the Declaration of Interest Form and the Conflict of Interest Register will be restricted to Board members. The Conflict of Interest Register will be open to review by the Company Auditors as required.

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

### **11.1 Conflicts of interest of board members**

Once the conflict of interest or loyalty has been appropriately disclosed, the Board (excluding the Board Member disclosing and any other conflicted Board Member) must decide whether or not those conflicted Board Members should:

- Vote on the matter (this is a minimum),
- 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 Board Member from regularly participating in discussions, it may be worth the Board considering whether it is appropriate for the person conflicted to resign from the Board.

### **11.2. Action to be taken**

In deciding what action or approach to be taken to manage a presenting conflict of interest or loyalty, the Board will consider the following:

- 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
- W.S.T.C.Y.S.'s objects and resources
- The possibility of creating an appearance of improper conduct that might impair confidence in, or the reputation of, the organisation.

The approval of any action requires the agreement of at least a majority of the Board (excluding any conflicted Board Member/s) who are present and voting at the meeting. The action and result of the voting will be recorded in the minutes of the meeting and in the Register of Interests.

### **12. Compliance with this policy**

If the board has a reason to believe that a person subject to the 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 or loyalty, the Board may take action against them. This may include seeking to terminate their relationship with W.S.T.C.Y.S.

If a person suspects that a Board Member has failed to disclose a conflict of interest or loyalty, they must ideally discuss the matter with the person in question and ask them to notify the Chair of the Board. Failing this, the person should notify the Chair of the Board, or the C.E.O. as the person responsible for maintaining the register of interests.



## Waterford & South Tipperary Community Youth Service Declaration of Interests & Loyalty Form

Please disclose any personal, business, or volunteer affiliations that may give rise to a real, apparent or potential conflict of interest or loyalty.

Date:

Name:

Position:

Please describe below any relationships or positions you hold (volunteer or otherwise), or circumstances that you believe could contribute to a conflict of interest:

I have no conflict of interest to report.

I have the following conflict of interest to report (please specify any boards you sit on, or businesses you own or are employed by, or are owned by family members that may be relevant)

1. \_\_\_\_\_

2. \_\_\_\_\_

3. \_\_\_\_\_

Signed: \_\_\_\_\_

Date: \_\_\_\_\_



## Waterford & South Tipperary Community Youth Service

### Register of conflicts of interest

#### Conflicts register

Date Identified	Name of Board Member	Details of Conflict	How notified	Action Taken	Follow Up Required (Y/N)	Date Resolved



# **Waterford & South Tipperary Community Youth Service**

## **Schedule of Matters Reserved for the Board** March 2017

The Board of Directors of Waterford & South Tipperary Community Youth Service delegate such of its powers as it sees fit to either a Board sub-committee, management, the Chairman or to the Chief Executive Officer, to ensure the orderly, efficient and effective running of the organisation. Notwithstanding that structure, certain matters are reserved for decision by the Board of Directors as follows:

## **1.0 Regulations and Control**

- 1.1 Responsibility for registering W.S.T.C.Y.S. and providing further relevant information, as requested, to the Statutory Authorities, the Companies Registration Office and the Revenue Commissioners where appropriate, or to advise if W.S.T.C.Y.S. ceases to exist.
- 1.2 Approval of recommendations to change/amend W.S.T.C.Y.S.'s governing document, subject to the approval of the Charity Regulator, where applicable.
- 1.3 Approval of standing orders (by-laws).
- 1.4 Suspension of standing orders (by-laws).
- 1.5 Alteration and amendment of standing orders (by-laws).
- 1.6 Ratify any urgent and joint decisions taken by the Chair, Chief Executive Officer or board sub committees.
- 1.7 Approve a scheme of delegation of powers from the Board of Directors to sub-committees and their terms of reference.
- 1.8 Require and receive the declaration of Directors' interests that may conflict with those of the organisation and determining the manner in which such conflicts will be managed.
- 1.9 Require and receive the declaration of interests of senior management that may conflict with those of W.S.T.C.Y.S.
- 1.10 Approve arrangements for dealing with complaints.
- 1.11 Adopt/review/amend the organisational, management and control structures, processes and procedures required to further the aims of W.S.T.C.Y.S.'s objects.
- 1.12 Receive reports from sub-committees, and agree/reject any recommendations presented to the Board of Directors.
- 1.13 Authorise use of the Company Seal.

## **2.0 Strategy and Budgetary Matters**

- 2.1 Responsibility for the overall management of W.S.T.C.Y.S. ensuring compliance with the Company's objects.
- 2.2 Approval of W.S.T.C.Y.S. long term objectives and strategy to achieve such objectives.
- 2.3 Approval of the annual operating and capital expenditure budgets and any material changes to them.
- 2.4 Oversight of W.S.T.C.Y.S. operations ensuring:
  - a. competent and prudent management
  - b. sound planning
  - c. an adequate system of internal control and risk management
  - d. adequate accounting and other records
  - e. compliance with statutory and regulatory obligations.

- 2.5 Monitor and overview the performance in the light of W.S.T.C.Y.S.'s strategy, objectives, business plans and budgets and ensuring that any necessary corrective action is taken.
- 2.6 Any decision to cease to operate all or any material part of W.S.T.C.Y.S.'s functions.
- 2.7 Approve/reject proposals for the acquisition/disposal of buildings, or change in its use, following the receipt and consideration of professional guidance.
- 2.8 Approve disposal of other assets with an estimated realisable value in excess of €20,000.
- 2.9 Approve fundraising and income generation programme strategies.
- 2.10 Authorise delegated powers and limitations to the Chief Executive Officer and other members of the management team, where appropriate.
- 2.11 On winding down, approve the transfer of W.S.T.C.Y.S.'s assets in line with the company's Constitution to another charity with substantially similar objects.

### **3.0 Corporate Structure**

- 3.1 Major changes to W.S.T.C.Y.S.'s corporate structure
- 3.2 Changes to W.S.T.C.Y.S.'s management and control structure.

### **4.0 Audit arrangements and financial reporting**

- 4.1 Consideration of the external auditors, in line with legal requirements and those of W.S.T.C.Y.S.'s governing document.
- 4.2 Approval of remuneration of external auditors, their re-appointment or removal, in line with legislation and the requirements of W.S.T.C.Y.S.'s governing document.
- 4.3 Receive and note the annual management letter from the external auditor and agree the proposed course of action, taking into consideration the recommendations of the Finance, Audit & Special Purposes Committee, where appropriate
- 4.4 Approval of the annual report and accounts
- 4.5 File the annual report and accounts with the appropriate regulator.
- 4.6 Approval of any significant changes in accounting policies or practices.
- 4.7 Hold an annual general meeting.

### **5.0 Internal controls**

- 5.1 Ensuring maintenance of a sound system of internal control and risk management including:
  - a. Undertaking an annual assessment of risk management processes and the need for an internal audit function
  - b. Approving an appropriate statement for inclusion in the annual report.

## **6.0 Contracts**

- 6.1 Approval of proposed capital expenditure in excess of €10,000 including approval of overruns.
- 6.2 Contracts which are material strategically or by reason of size, entered into by W.S.T.C.Y.S. in the ordinary course of business above €20,000.
- 6.3 Contracts of the company not in the ordinary course of business above €10,000.
- 6.4 The Board and Finance, Audit & Special Purposes Committee are responsible for all major investments above €100,000.
- 6.5 Approval of all bank borrowings.

## **7.0 Communication**

- 7.1 Approval of resolutions and corresponding documentation to be put forward to members at a general meeting.
- 7.2 Approval of press releases concerning only matters decided by the board.

## **8.0 Board membership and other appointments**

- 8.1 Ensuring adequate succession planning for the Board and Management of W.S.T.C.Y.S.
- 8.2 Membership and Chairmanship of Board sub-committees.
- 8.3 Continuation in office of directors at the end of their term of office, when they are due to be re-elected at the AGM and otherwise as appropriate.
- 8.4 Appointment of the Chief Executive Officer and Managers, including powers, duties and responsibilities, and terms and conditions.
- 8.5 Continuation in office of any Director at any time, including the suspension or termination of service of the Chief Executive Officer as an employee of W.S.T.C.Y.S., subject to the law and their service contract.
- 8.6 Appointment or removal of the Secretary.

## **9.0 Remuneration**

- 9.1 Determining the remuneration and performance evaluation of the Chief Executive Officer and Management

## **10.0 Delegation of Authority**

- 10.1 Reviewing the written Statement of the Division of Responsibilities between the Chairman and the Chief Executive Officer.
- 10.2 Approval of the Chief Executive Officer's job description.
- 10.3 Approval of Board sub-committees' charters



## **11.0 Monitoring**

- 11.1 Receive and review such reports as the Board requires from the sub-committees and individuals with regard to the use of delegated powers.
- 11.2 Receive and review such reports from Projects, Programmes and Services delivering W.S.T.C.Y.S. charitable objects.
- 11.3 Receive and review reports from the Finance Officer on the financial performance of W.S.T.C.Y.S. against agreed budgets and strategy.
- 11.4 Receive and review reports from the Chief Executive Officer pertaining to meeting W.S.T.C.Y.S.'s goals as agreed in the strategic and business plans.
- 11.5 Ensure all reports received, other than those of Board sub-committees, have been endorsed by the Chief Executive Officer who will be held accountable to the Board for their content.

## **12.0 Corporate governance matters**

- 12.1 Undertaking a formal and rigorous review of collective Board and Chairman performances and that of its sub-committees.
- 12.2 Review of W.S.T.C.Y.S.'s overall corporate governance arrangements.
- 12.3 Receiving reports on the views of W.S.T.C.Y.S.'s stakeholders.
- 12.4 Declaring compliance with the Governance Code

## **13.0 Policies**

- 13.1 Approval of all W.S.T.C.Y.S. policies, including but not limited to:
  - a. Directors' Code of Conduct
  - b. Health and safety Policy
  - c. Conflict of interest Policy
  - d. Communications Policy
  - e. Safeguarding Policy
  - f. Service User Feedback and Complaints Policy
  - g. Risk Management Policy
- 13.2 Determining W.S.T.C.Y.S.'s adherence to policies set by Authorities or Regulators within W.S.T.C.Y.S.'s sphere of operation.

## **14.0 Other Matters**

- 14.1 Approval of the appointment of W.S.T.C.Y.S.'s principal professional advisers.
- 14.2 Approval of the appointment of bankers and of bank mandate.
- 14.3 Prosecution, defense or settlement of litigation [involving above €20,000 or being otherwise material to the interests of W.S.T.C.Y.S.].
- 14.4 Approval of the overall levels of insurance for W.S.T.C.Y.S. including Directors' & Officers' liability insurance [and indemnification of directors].
- 14.5 This schedule of matters reserved for board decisions.



## **W.S.T.C.Y.S. Policy on Directors Right to Seek Independent Professional Advice**

### **Statement of Policy:**

A board member is entitled to seek independent professional advice (including but not limited to legal, accounting and financial advice) at the company's expense on any matter connected with the discharge of his or her responsibilities, in accordance with the procedures and subject to the conditions set out below:

### **Procedure:**

1. The board member must seek in writing the prior approval of the chair having regard to the relevant circumstances
2. In seeking such prior approval, the board member must complete the form attached providing details of:
  - The nature of and reasons for the independent professional advice to be sought;
  - The likely cost of obtaining the independent professional advice; and
  - Details of the independent adviser the board member proposes to instruct.
3. The Chairperson considers the request and grants approval. The approval of the chair must not be unreasonably withheld.
4. A record of the application and outcome will be recorded by the Company Secretary and will be reported to the Board if appropriate at the next meeting.



## W.S.T.C.Y.S. Policy on Directors Right to seek Independent Professional Advice

### Application Form

Date: \_\_\_\_\_

Dear Secretary,

I am writing as a Board Member of W.S.T.C.Y.S. to request approval to seek independent professional advice on the following matter:

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The independent advice sought will consist of:

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The independent advisor on this matter will be:

Name: \_\_\_\_\_ Address: \_\_\_\_\_  
Phone: \_\_\_\_\_

The approximate cost of independent professional advice on this matter will be € \_\_\_\_\_

#### **Board Members Details:**

Name: \_\_\_\_\_ Signature: \_\_\_\_\_  
Print

#### **Approval by Chairperson:**

Having considered the above request, approval to seek independent professional advice:

Has been granted

Has not been granted

Reason for this decision (if applicable):

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Signed: \_\_\_\_\_  
Chairperson

Date: \_\_\_\_\_



### **Board Member Role Description & Person Specification (general)**

The W.S.T.C.Y.S. Board takes on the ultimate legal and financial responsibility for all the activities of the organisation. They maintain an overview of policy and strategic direction rather than being involved in the day--to--day operations. The role of each member of the committee is summarised below:

#### **Vision and Leadership:**

- To be committed to the vision, mission and values of the organisation,
- To provide strategic direction, including agreeing and monitoring strategic plans
- To keep informed of the activities of the organisation and the wider issues of its work
- To ensure the work of the organisation is monitored and evaluated

#### **Accountability and Legal Responsibilities**

- To ensure the organisation complies with its constitution
- To ensure the organisation keeps to the law, including charity and company law.
- To ensure the organisation makes efficient use of resources, in particular that all monies are applied to its objectives, agreed plans and budgets.
- To ensure that risks to the organisation, staff, volunteers and service users are at an acceptable level and are managed.
- To be accountable to membership, funders and other stakeholders.

#### **Financial and Staff Management**

- To understand the financial position of the organisation.
- To ensure the organisation operates within its agreed accounting policies.
- To ensure adequate financial resources for the organisation.
- To contribute to fundraising strategies.
- To ensure the organisation is properly insured against all reasonable liabilities.
- To ensure the organisation is a responsible employer and adheres to legislation.
- To effectively support and manage the senior officer.

#### **Qualities and Skills of Board of management Members**

- Good leadership skills.
- Understanding of and commitment to the organisation mission and values.
- Good communication and interpersonal skills.
- Impartiality and fairness.
- Ability to respect confidences.
- Good time--keeping.

Note: there are additional roles for the Chairperson, Secretary and Treasurer as described in the W.S.T.C.Y.S. Governance Handbook



### Chairperson: Role Description & Person Specification

**Accountable to:** The Board of Directors

**Main Responsibility & Duties:**

The primary role of the Chairperson is to ensure that the responsibilities of the Board are understood by both the Board and management, that boundaries are clearly understood and respected and that the Board members comply with applicable laws and that board business is conducted effectively and efficiently.

Main responsibilities and duties include.

- To ensure that the Board is properly organised, functions effectively, meets its obligations and responsibilities.
- To work closely with the C.E.O. to ensure management strategies, plans and performance are appropriately presented to the Board.
- To chair Board meetings.
- To Work in partnership with the C.E.O. to ensure effective relations with members of the board, staff and funders.
- To represent the board at official functions and meetings with major stakeholders or funders.
- To act as spoke person for the organisation.
- To meet with funding agencies.
- To coordinate with the C.E.O. the setting of the agenda, the preparation and distribution of information for board meetings.
- Lead the Board in monitoring and evaluating the performance of the C.E.O.

**Qualities and skills required:**

- Sound understanding of roles and responsibilities of the Board,
- Good leadership skills,
- Good communication and interpersonal skills,
- Impartiality, fairness and ability to respect confidences,
- Ability to ensure decisions are taken and followed up,
- Good time keeping,
- Experience of organisational and people management.



### Company Secretary: Role Description & Person Specification

**Accountable to:** The Board of Directors

#### **Main Responsibility & Duties:**

The company secretary maintains company records, files the annual return and carries out tasks from the articles of association. Irish companies require an individual (although corporate secretaries are allowed) over the age of 18 to act as the company secretary. The company secretary may be one of the directors. Every company registered under the provisions of the Companies Acts 1963-2009, is required to have a company secretary. The company secretary and the directors are considered to be the officers of the company.

#### **Company secretary details recorded by a company:**

A company is obliged to keep at its registered office a register of its directors and secretary. The secretary is obliged to give the information to the company to enable it to keep an accurate register. The following information is required to be recorded in this register in relation to the secretary:

- Where the secretary is an individual, his present name, former names, his usual residential address and the date of appointment
- Where the secretary is a corporate body, its name, registered office address and the date of appointment

#### **Companies Registration Office:**

Appointments of a secretary will be in accordance with the articles of association of the company. Details of the secretary appointed subsequent to a company's formation must be notified to the CRO on Form B10 within 14 days of any change in its secretary. The form includes a consent to act as secretary which must be signed by the person who is being appointed as such.

There is an express statutory duty on each director and secretary of a company to ensure that the requirements of the Companies Acts are complied with by the company.

The Companies Acts 1963-2009 impose a number of tasks on the secretary, but few are his exclusive responsibility.

#### **Company secretary functions:**

The functions of a secretary are essentially administrative:

- To provide legal and administrative support and guidance to the board of directors
- Ensure the board's decisions and instructions are properly carried out and communicated
- Ensure that the company complies with all relevant statutory and regulatory requirements
- Responsibility for communication with the company members.
- Executes important documentation on behalf of the company with a director

### **Company secretary duties:**

Maintaining the statutory registers and minute books. The secretary keeps up to date the statutory registers. These are the:

- Register of company members
- Register of directors and secretaries
- Register of directors' and secretaries' interests in shares and debentures
- Register of debenture holders together with copies of the instruments which create charges

### **Statutory forms:**

Changes in the situation of the company's registered office, changes amongst the company's officers or in their particulars ought to be notified to the CRO on the relevant statutory forms, which must be properly completed and signed by a current officer of the company. A change of registered office is notified to the CRO on Form B2. A change of director or secretary or of details of their particulars such as a change of name or address must be notified on Form B10. These details are required by statute to be notified to the CRO within 14 days of the change occurring.

### **Resolutions passed by the company:**

Special resolutions and certain other resolutions must, within 14 days of their passing by the company, be delivered to the CRO. Failure to file a resolution does not invalidate the resolution, but a fine may be imposed on the company and any officers in default.

### **The resolutions that must be filed in the CRO, in addition to special resolutions, are:**

- Unanimous resolutions which had they not been unanimous would have had to be passed by a special resolution
- Resolutions agreed by all the company members but which if not agreed unanimously were required to be passed by some particular majority
- All resolutions which bind all the company members of a particular class of shareholders
- Resolutions increasing the share capital of the company
- Resolutions that a company be wound up voluntarily

### **Custody and use of the company seal:**

The company is required to have a seal, with its name engraved in legible characters. The company solicitor is given responsibility for the safekeeping of the company's seal. Many companies adopt the provisions of model Article 115 of Table A of the Companies Act 1963 which provides that: "every instrument to which the seal shall be affixed shall be signed by a director and shall be countersigned by the secretary or by a second director or by some other person appointed by the directors for that purpose."

### **Business letters of the company:**

A company is required to state in all business letters on which the company's name appears in legible characters in relation to every director, the following particulars:

- Forename, or initials, and surname
- Any former forenames and surnames
- Nationality, if not Irish

**Accounts requirements:**

Company accounts are required to be annexed to a company's annual return. Company accounts must be audited unless the company qualifies for Audit Exemption.

The accounts annexed to the annual return are required to cover the period since the end of the period covered in the last set of accounts filed with the C.R.O.

The accounts are further required to be made up to a date which is not earlier by more than nine months that the date to which the annual return is made up. Accounts which do not comply with the foregoing requirements are liable to be rejected by the C.R.O.

**Qualities and skills required:**

- Knowledge of company and charity law,
- Understanding the role and responsibilities of the Board,
- Well organised and an eye for detail.





### Honorary Treasurer: Role Description & Person Specification

**Accountable to:** The Board of Directors

#### **Purpose**

To provide the Board of Directors with an overview of the organisation's financial affairs, ensuring that proper financial records and procedures are maintained and that the organisation remains financially viable.

#### **Main responsibilities and duties**

- To oversee and present financial reports, budgets, accounts and financial statements to the Board of Directors;
- To ensure that proper accounts and records are kept and ensure that financial resources are utilised in line with good governance, legal and funders' requirements;
- Monitoring and advising on the financial viability of the organisation;
- Monitoring financial controls and contributing to the development and improvement of the organisation's control systems;
- Advising on the financial implications of the organisation's strategic plan;
- Contributing to the organisation's management of risk process;
- Acting as a counter signatory on cheques and important applications to funders;
- To make a formal presentation of the accounts at the Annual General Meeting drawing attention to important points in a coherent and easily understandable way;
- Keeping the Board informed about its financial duties and responsibilities;
- Liaising with the organisation's auditors, including chairing an annual meeting with the auditors to discuss the Auditor's Report and Accounts before reporting on this to the Board;
- Ensuring that the accounts are prepared and disclosed in the form required by company law and the organisation's funders and in line with best practice;
- To undertake any other duties as may be required as Honorary Treasurer;

#### **Qualities and skills required:**

- Experience of financial control and budgeting,
- Good communication and interpersonal skills,
- A willingness to be contacted on an ad hoc basis,
- Ability to ensure decisions are taken and followed up.



## Register of Beneficial Ownership Information for Board Members

<https://www.charitiesinstituteireland.ie/>

*Beneficial Ownership Obligations for Charities that are Companies*

### Introduction

Since the end of 2016, corporate entities (including charities which are companies, most likely companies limited by guarantee) have been obliged to maintain information about their beneficial owners on an internal beneficial owner register (with very limited exceptions, which will not apply to charitable companies). If your charity is a company, it must adhere to this obligation. Up until recently, there was no obligation on companies to make this information public.

The European Union (Anti-Money Laundering: Beneficial Ownership of Corporate Entities) Regulations 2019 (the “**New Regulations**”) were introduced in March 2019 as a further measure to assist to combat money-laundering and terrorist financing. Part 3 of the New Regulations established the Central Register of Beneficial Ownership (the “**Central Register**”). Existing companies, including charitable companies, are required to file their beneficial ownership information in the Central Register, which is maintained by the Registrar of Companies, by 22 November 2019.

Companies incorporated after 22 June 2019 will have 5 months from their incorporation to submit the required information to the Central Register.

### Who is a beneficial owner?

A beneficial owner is defined as:

*“any natural person who ultimately owns or controls a legal entity through direct or indirect ownership of a sufficient percentage of the shares or voting rights or ownership interest in the relevant entity, or through control via other means”.*

Charities do not have “beneficial owners” in a conventional sense. Their assets are held by the charity for its particular charitable purpose and the charity is operated for the benefit of its beneficiaries. However, because the New Regulations apply to charities which are companies, all such charities have a legal obligation to submit the required information to the Central Register. This means that charitable companies must interpret the beneficial owner definition in light of their own circumstances, to ascertain what individuals are classified, within the meaning of the New Regulations, as the beneficial owners. An “ownership” interest of over 25% is considered a sufficient percentage to qualify as a beneficial owner. In the case of a company limited by guarantee, the members are at law its owners and are entitled to exercise, through their right to vote at general meetings, some control over the company.

If there are **three or fewer members** in a company, those members are likely to meet the definition of “control” within the New Regulations, because each member has greater than 25% of the voting rights. As mentioned above, the definition does not take account of the

fact that, in the context of charities, the “ownership” or voting interest is exercised strictly for the benefit of the charitable purpose of the charity.

If there are **four or more members** in a company (which is typically the case in most charities), none of them will individually have the “ownership” interest of over 25% (unless the constitution or other agreement specifically provides that they do) and therefore they will not qualify as a beneficial owner. In this case, the definition of “senior managing officials” becomes relevant as further explained below.

The concept of “control” must always be carefully reviewed by charities to determine whether, even without an “ownership” stake in excess of 25%, there is **any other person (or persons)** who exercises sufficient voting rights or control over the company, directly or indirectly. An analysis of the constitution of the company should assist in this regard. If a person other than a member or a senior managing official exercises control, they should be listed as a beneficial owner.

Sometimes a charity will be unable to identify any beneficial owners, having exhausted all possible means, either because there are four or more members, or because no one else exercises sufficient voting rights or control by other means.

In this instance a charity must enter the details of its “senior managing officials” on its beneficial ownership register and on the Central Register. The senior managing officials of a company include its directors and chief executive officer.

#### **Information to submit to the Central Register**

Once your charity has identified its relevant beneficial owners, it will be required to obtain the following information for those individuals and submit it to the Central Register:

- name;
- date of birth;
- nationality;
- residential address;
- PPS number (if the person has one). Each PPS number will be “hashed” (meaning that once the number is submitted it becomes protected by an algorithm) to keep it secure and will not be available for inspection;
- nature and extent of the interest held or control exercised;
- date the beneficial owner was first added to the register;
- and date of cessation of beneficial ownership.

If a beneficial owner or senior managing official does not have a PPS number (for instance, because he or she is not resident in the State and is not an Irish tax payer), he or she must complete a form BEN2. In completing a form BEN2, a beneficial owner or senior managing official will be required to state his or her name, address, date of birth and nationality. Once completed, the form must then be declared as being correct before a notary public in the declarant’s home jurisdiction after providing the notary with proof of their identity. A beneficial owner or senior managing official without a PPS number can make the declaration in Ireland by making a statutory declaration before a notary public, commissioner for oaths, solicitor or the usual classes of person entitled to administer oaths.

The field requesting information about the nature and extent of the interest held, or control exercised, provides an opportunity for the charity to note the charitable status of the company. Charities may wish to insert the following wording into that field:

*As the company is a registered charity, it does not have beneficial owners in a conventional sense. Its assets are held by the company for the charitable purpose and the company is operated for the benefit of its beneficiaries. For the purposes of complying with the European Union (Anti-Money Laundering: Beneficial Ownership of Corporate Entities) Regulations 2019*

*(the New Regulations) the company has provided the details of the persons listed in this submission as its beneficial owners (within the meaning of the New Regulations).*

Charitable companies must ensure that the information on the Central Register is kept up-to-date. Charitable companies must also update and maintain their internal beneficial ownership register as and when there is any change to beneficial ownership as defined above.

### **Who can access information on the Central Register?**

Unrestricted access to the Central Register will be provided to certain members of:

- An Garda Síochána;
- Revenue Commissioners;
- Criminal Assets Bureau;
- Inspector appointed by the Director of Corporate Enforcement (to establish who is financially interested in or controlling or influencing a company).

### **Fines for non-compliance**

The penalty for non-compliance with the New Regulations is a class A fine (up to €5,000) or, on indictment, a fine not exceeding €500,000. In addition to these fines, custodial sentences of up to 12 months can be imposed on any person who makes a statement to the Registrar of Companies which is false in a material particular, and does so knowingly or recklessly.

### **What requirements are there for charitable trusts?**

Charitable trusts are also required to maintain and hold an internal beneficial ownership register. However, there is no requirement at this time for trusts to file details of their beneficial owners on a public register. A deadline of 10 March 2020 has been set by the EU for the establishment of a central beneficial ownership register for trusts.

### **Conclusion**

If your charity is a company, you should ensure that your charity's internal beneficial ownership register is complete. You should also start preparing the information to be submitted to the Central Register, noting the deadline of 22 November this year. Charities should ensure that the people to be listed as beneficial owners are fully informed and aware that their details will soon become centralised and open to public inspection on the Central Register.

Although the concept of "beneficial ownership" does not sit well with charities, there is an opportunity for charities, within the Central Register, to explain that its assets are held for charitable purposes.

[Mason Hayes & Curran](#)



## Register of Beneficial Ownership Form

(Please use the exact details used by the tax office for you)

**Forename(s):** \_\_\_\_\_

**Last Name:** \_\_\_\_\_

**Residential Address:** \_\_\_\_\_

\_\_\_\_\_

**Date of Birth:** \_\_\_\_\_

**P.P.S. Number:** \_\_\_\_\_

**Nationality:** \_\_\_\_\_