



Governance Support Package

Produced in collaboration with SCVO



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Development Alliance

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Governance basics

What is governance?

Governance refers to the systems, processes and behaviours concerned with ensuring the overall direction, effectiveness, supervision and accountability of an organisation. Good governance ensures that your organisation:

- 🕒 works to advance its aims and objectives as set out in your governing document,
- 🕒 is well run and efficient, and complies with law and regulatory requirements,
- 🕒 is accountable, responsible and effective,
- 🕒 ensures that the reputation and integrity of the voluntary and charity sector is maintained.

The trustee board takes overall responsibility for the work of their organisation and for good governance, but also relies on many other people to govern well – members, staff, volunteers, advisors, and stakeholders. The values of your organisation should connect all those involved, so you can work towards shared goals.

Governance is about leadership and the work of the trustees to ensure the organisation is effectively and properly run. Trustees should ensure the governance of their organisation is accountable, transparent and open, and the purpose, vision and values of the organisation are actively communicated.

Support for good governance

[The Scottish Governance Code for the Third Sector](#) sets out the core principles and key elements of good governance for the boards of charities, voluntary organisations and social enterprises in Scotland. The Code is accessible and applicable to all third sector organisations, whatever their shape, size or activities. It has five universal principles, of equal importance, which encourage boards to look at, and improve, their governance. Each principle has a summary statement, followed by an explanation of how you can demonstrate and implement the principle. The Code is supported by practical resources and a [glossary](#).

You can also use the [Alliance's Effectiveness Toolkit which is a](#) self-assessment process that allows your organisation to benchmark itself and continuously improve and develop. The toolkit covers areas such as partnership working and fundraising, as well as governance.

The [language of governance](#) will change depending on the legal structure and history and culture of your organisation. In this guide we use the terms 'the board' and 'the trustees' to mean the organisation's governing body – the group ultimately accountable for the organisation.

Getting Started - vision, mission and making a plan

When you set up a voluntary organisation you should be clear about the needs which it will meet and who it will benefit. This will help you get support and be clear about what your focus should be. Usually an organisation will develop a:

VISION: Your view of what your organisation is for.

MISSION: This spells out what you intend to do to turn that vision into reality.

VALUES: Shared beliefs about the way you should operate.

These should link together and be your starting place for developing a detailed plan for how your organisation will operate. Work with your steering group (the initial group of people who set up the organisation and set its direction) and other volunteers and share out the tasks to develop and agree a written statement outlining your vision, mission and values. This will:

- 🕒 give your organisation a long-term view,
- 🕒 create a common sense of purpose and identity from which a strategy can be developed,
- 🕒 communicate clearly to your internal and external stakeholders what your organisation is about,
- 🕒 **And most importantly – ensure that your vision, mission and values underpin all your board decisions.**

Good governance should ensure your organisation will periodically revisit your vision, mission and values every two to three years to ensure that they are still relevant and work well.

Exercise 1: Your organisation

Vision	
Mission	
Values	

Below are three examples of an organisational vision, mission and values for a membership-based organisation, a large federated NGO and a small to medium-sized, faith based NGO.

Scotland's International Development Alliance is a registered Scottish charity (SC035314)
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Example 1: Scotland's International Development Alliance

Our Vision:

Our vision is of a Scotland increasingly committed to creating a fairer world, free from poverty, injustice and environmental threats.

Our Mission:

- 🌐 To engage people and organisations in Scotland about international development and to facilitate their informed support.
- 🌐 To support people and organisations in Scotland contributing to effective international development to strengthen their support base and improve their impact.
- 🌐 To represent our members and the people and communities they serve, to local, national and international decision-makers.

Our Values:

- 🌐 We uphold the absolute necessity for international development to be undertaken in genuine partnerships with the organisations and people in the communities we support through our work.
- 🌐 We value openness, transparency, ongoing learning and accountability to our partners at home and overseas and to our supporters and donors.
- 🌐 We value development whose benefits are accessible for all, irrespective of age, ability, ethnicity, religion, gender, sexual orientation or gender identity. We do not tolerate the incitement of hate against any person, group of individuals, sector of society or race.
- 🌐 We believe that international development should be led by the expressed needs and aspirations of people and communities in developing countries and the potential to make lasting change, rather than by the preferences of donors or the requirement to show short term results.
- 🌐 We adhere to the principle of 'do no harm'.
- 🌐 We endorse the UN Sustainable Development Goals and align our objectives to the international commitment to meet them, for vital transformational change in the world by 2030.

URL: <https://www.intdevalliance.scot/who-we-are/our-values>

Example 2: Save the Children

Vision:

A world in which every child attains the right to survival, protection, development and participation.

Mission:

To inspire breakthroughs in the way the world treats children and to achieve immediate and lasting change in their lives.

Values:

In all that we do, we will demonstrate our values of Accountability, Ambition, Collaboration, Creativity and Integrity.

URL: https://resourcecentre.savethechildren.net/node/15000/pdf/closing_the_gap_-_global_ambition_and_2019-21_global_work_plan.pdf

Example 3: Cairdeas International Palliative Care Trust

Vision:

A world where palliative care is accessible by all.

Mission:

To promote and facilitate the provision of high quality palliative care in the developing world where such care is limited.

Values:

We respect the integrity of each person: their faith, background and lifestyle.
We are motivated by compassion inspired by the love of Christ.

URL: <https://cairdeas.org.uk/about/vision-mission>

Choose Your Legal Structure - incorporation, charitable status, what are your options?

You are not required by law to adopt a legal structure unless you aim to be registered as a charity, but there are benefits to having a formal structure. It provides a framework and gives your group an identity, continuity, credibility, and a means of establishing common objectives. It can also be very helpful if and when things do not go to plan. If you decide to adopt a formal structure you will need to make fundamental decisions about incorporation, charitable status and membership.

Unincorporated - Incorporated: What's the difference?

The type of legal structure which is right for your organisation will depend on what you plan to do and the [level of risk involved](#) in your activities. If you intend to employ staff, buy or rent premises, raise large scale finance, or enter into contracts, then you should think about incorporation. It's important even at an early stage to think about how your organisation might develop.

The difference between unincorporated and incorporated is explained in the table below.

Unincorporated	Incorporated
Unlimited personal liability (joint and several)	Limited personal liability (usually £1)
Property is owned by individual people	Property is owned by the organisation
Contracts are in the name of individuals	Contracts are in the name of the organisation

Unincorporated	Incorporated
No statutory framework - no governing law (unless a charity)	Clear statutory framework (Companies face penalties for failing to comply and fines for late returns)
No real accountability (unless a charity)	Clear accountability to members/shareholders and a regulatory body
No automatic set up/running costs	Set up and ongoing costs, for a Company

An unincorporated organisation is a collection of individuals with no separate legal identity. If an unincorporated organisation wants to own property, employ staff, etc., it must rely on individuals to do so on its behalf. This increases the risk of personal liability for those involved in running the organisation.

If charity trustees and/or activities are located entirely abroad then the [Office of the Scottish Charity Regulator \(OSCR\)](#) will ask for more information about monitoring of funds and activities to make sure they relate to Scottish charitable purposes.

An incorporated organisation has a legal identity of its own. This means that it can own property, enter into contracts, and employ people in its own name. Incorporation means the liability of the organisation to third parties is limited to the total amount which is guaranteed to be given by the members – usually this is £1 and is detailed in the governing document. This gives protection to those running the organisation and its members in most cases. However, it also means that trustees need to take their responsibilities very seriously as they are legally binding. There are also obligatory reporting duties to their official regulatory body, e.g. for Scottish Charitable Incorporated Organisations to OSCR, for companies to Companies House.

However, it's important to remember that personal liability may still occur if trustees are reckless, negligent, act illegally, or act outwith their powers in the management and control of the organisation.

It is vital to get your legal structure right, both for now and the future, and whether or not to incorporate is an important question to consider when looking at your choice of structure. The wrong structure can get in the way of doing your work effectively and may increase the risk of personal liability.

If you think that your organisation should be incorporated, you should consider the following legal structures:

1. [Company Limited By Guarantee](#)

A clear legal entity separate from the people involved in it, providing limited liability for its members. It must comply with UK company law.

2. Scottish Charitable Incorporated Organisation (SCIO)

The SCIO has been purpose built for the charity sector in Scotland and provides limited liability and a separate legal identity to organisations that want to become charities but do not want, or need, the complex structure of company law.

Charitable Status

The legal structure of your organisation is quite separate from its charitable status.

A charity is a voluntary organisation which has been set up only for charitable purposes and to provide public benefit. Only around half of Scotland's voluntary organisations are charities. If you are thinking of registering as a charity, you should consider the advantages and disadvantages associated with charitable status and look carefully at the particular circumstances of your organisation to decide whether it's the right option for you.

Advantages:

- 🕒 Tax relief on surpluses and donations
- 🕒 Access to funding only available to charities
- 🕒 Rates relief for premises
- 🕒 Special VAT concessions

Disadvantages:

- 🕒 Restrictions on spending
- 🕒 Cannot engage in party political activities
- 🕒 Must adhere to charity law
- 🕒 Trustees have specific duties under charity law

To be a registered charity in Scotland, an organisation must register with the [Office of the Scottish Charity Regulator \(OSCR\)](#) having met the charity test. To meet the charity test, an organisation must have only charitable purposes and must provide public benefit. In addition, it must not allow its property to be used for non-charitable purposes; must not allow Ministers to direct, or otherwise control, its activities; and must not be a political party, and not have as its purposes the advancement of a political party.

All charities must submit an annual return and accounts to OSCR every year and seek their permission to make certain changes.

If you are considering registering as a charity, the following are the main legal forms that Scottish charities can take:

1. Scottish Charitable Incorporated Organisation (SCIO)

The SCIO has been purpose built for the charity sector in Scotland and provides limited liability.

2. Voluntary or Unincorporated Association

The simplest and least bureaucratic form of legal structure, with low set up costs.

3. [Company Limited by Guarantee](#)

A clear legal entity, separate from the people involved in it, but it must comply with UK company law.

4. [Trust](#)

Best suited to small groups of people who want to manage money or property.

Other options

You may choose to set up an organisation that does not make any profit, but decide not to register it as a Scottish charity. All of the types of organisation below can be not for profit, without registering as a charity.

1. Voluntary or Unincorporated Association
2. Company Limited by Guarantee
3. Trust
4. Community Interest Company (CIC)
5. Community Benefit Society
6. Co-operative Society

See the table of legal structures in [Appendix 2](#) for more detail on each of these structures.

If your organisation is planning to officially register itself and become a legal entity in another country then you will need to confer and adhere to national requirements.

Constitutions, board structures, membership

Once you have decided on the right legal structure for your organisation, the formal business of drafting your constitution, deciding on membership, and appointing trustees will follow.

Constitutions

A constitution is a written set of rules or agreement which sets out the purpose of your organisation and how it will be run. SCVO have developed a number of models which should enable you to draft, adjust and finalise your constitution, and form your voluntary organisation. For each type of legal structure commonly found in the voluntary sector in Scotland [you can access a model constitution](#), plus detailed clause-by-clause notes and optional additional clauses.

While it may be tempting to simply take the model and fill in the blanks relating to your organisation, DON'T! Make sure you draft a document that works for your organisation, both now and in the future. THINK IT THROUGH! It's important that everyone in the steering group thinks carefully about the features in the constitution so that it is a real reflection of what you want to achieve.

If your trustees will be unable to physically attend board meetings, make sure your constitution includes clauses to allow meetings and voting to take place via other means e.g. by telephone conference or Skype.

There will be some organisations which demand specialised provisions in their constitution and there are some circumstances where legal advice will be helpful.

Note that there are only a limited number of solicitors in Scotland who deal regularly with the drafting of legal structures for the charitable/voluntary sector. The [Law Society of Scotland](#) has a list of legal firms, if you decide to access legal advice, check they have specialist charitable experience.

Further help may also be available from your local [Third Sector Interface](#). If you are a member of The Alliance you can get free [access to TrustLaw](#), a legal service provided pro-bono by the Thomson Reuters Foundation. If you are a member of SCVO with an income of less than £500,000 you can get legal advice and help with drafting your constitution from the [SCVO Legal Advice Service](#).

Board Structures

A board may not always be called a board: other names include a management committee, council, executive committee, board of trustees, board of governors, or some other term. The name of the governing body is usually determined in its governing document and is dependent on the legal structure and history and culture of your organisation.

The board consists of trustees who work together and take ultimate responsibility for running the organisation – for its property, finances, and the employment of any staff or volunteers. Some organisations may not use the term trustee but may use another term such as committee member or director: what matters is the role and responsibilities, not the title.

The role of the board is leadership – to control and supervise the organisation's activities. Leadership means setting the vision for the organisation, and running it in a way that will achieve these aims. It is important for trustees to understand that they are in charge of their organisation, and they can be personally responsible for what it does, depending on the organisation's legal structure. Ultimate responsibility and ultimate authority lies collectively with them. They can delegate some of their authority, e.g. to staff, but they can never delegate their responsibility.

The board should make sure that:

- the organisation is clear in its overall purpose and values, as set out in its governing document, and in its direction and strategy
- all decisions are taken in line with the aims and objectives of the organisation as laid out in its governing document
- beneficiaries and others who come into contact with your organisation are protected from harm and the culture within your organisation is to respect and protect the people there
- finances and resources are safeguarded and used effectively and efficiently for those whom the organisation exists

- 🕒 the organisation is effectively managed, operates efficiently, and works within its policies and budgets
- 🕒 the organisation works within relevant good practice and fulfils all its legal requirements
- 🕒 the organisation is accountable financially, and to its stakeholders and regulatory authorities
- 🕒 there is a proper procedure for the recruitment and supervision of staff
- 🕒 the board itself is representative and functions effectively

Most of the board’s work takes place at board meetings where trustees act collectively. Boards often concentrate on big issues at meetings, making key decisions, monitoring finance and activities, and then delegating day to day work to others – staff, volunteers, or individual trustees. In small organisations, boards are likely to be involved in day-to-day operational issues, as well as in governance issues. In these organisations, trustees should still distinguish between when they are working on day-to-day issues and when they are working on governance issues. Governance is different to operations or management, which is about implementing the strategies agreed by the board.

Governance	Operations
Overview of organisation as a whole	Day to day operation of programmes/projects
Long term direction	Short to medium-term implementation of plans
Processes and frameworks for effective working	Detailed planning and supervision
Accountable for actions and decisions	Responsible for delivery

To help differentiate between governance and operations for organisations without paid staff you could try:

- 🕒 Dividing the governing body's meeting agenda into two sections, so there is always a slot for issues that concern progress towards outcomes, overall accountability and financial sustainability, or,
- 🕒 Set up a subcommittee of the governing body to focus on work programmes, delivery or operational matters. This could be open to volunteers who do not currently serve on the governing body.

Individual trustees act and make decisions as part of the collective board. They are bound by any collective decision. They can only act on their own if they have been formally authorised to do so by the board.

Membership

Membership organisations are probably the most common type of organisation in the voluntary sector. They have a two- tier structure where the board is elected by, and accountable to, a wider body of ordinary members.

Members attend the Annual General Meeting (AGM) and have the power to take certain fundamental decisions, such as making changes to the governing document and dissolving the organisation. They also elect board members and thus have ultimate control, so it is important to carefully consider who can be eligible for membership of your organisation. Here are some of the things you need to think about:

- 🕒 Who are you going to invite to be members of your organisation?
- 🕒 Are you going to charge people to be a member, and if so, how much?
- 🕒 What does membership entitle them to?
- 🕒 How will you appoint new members, and how long will membership last, e.g. a financial year?
- 🕒 How will you remove members from your organisation if you need to?
- 🕒 Can employees of the organisation also be members, and can they serve on the board? If they can, what voting rights will they have? How will you address any potential conflicts of interest?
- 🕒 Should bodies, as distinct from individuals, be entitled to be members?
- 🕒 Would you allow young people under 16 to become members?

Membership means....

- 🕒 Your organisation is democratic
- 🕒 Your board is accountable to a wider audience
- 🕒 You will be more transparent
- 🕒 You will understand your users and beneficiaries better
- 🕒 Your influence will be greater
- 🕒 You have a source of trustees/volunteers/fundraisers/advocates
- 🕒 You have a source of income (if you have membership fees)

The possible legal structures for a membership organisation would be:

1. [Voluntary or Unincorporated Association](#)
2. [Company Limited by Guarantee](#)
3. [Scottish Charitable Incorporated Organisation \(SCIO\)](#)
4. [Co-operative Society or Community Benefit Society](#)

With certain legal structures, members have more responsibilities than others (e.g. a SCIO). This should be considered when deciding what type of legal structure would be best for the organisation.

If you decide not to be a membership organisation, then the possible legal structures would be:

1. [A single tier SCIO](#)
2. [Trust](#)

Trustees - roles and responsibilities, recruitment and induction, conflicts of interest

Although organisations and boards differ greatly in size and structure, all trustees share some fundamental roles and responsibilities, which you must carry out with the other members of the board, according to your constitution and relevant legislation. In fulfilling its roles and

responsibilities, the board may work with its staff and volunteers, and outside bodies, but ultimately it is the trustees that are in management and control of the organisation.

Each member of the board has collective responsibility for the management and control of a voluntary organisation, and are legally liable in equal proportion, though certain board members can be given specific roles:

Roles and responsibilities

Chair or Convenor

It is important that all trustees play their part in the good governance of their organisation. The Chair or Convenor has a leadership role and can be delegated the line-management of the chief executive on behalf of the board. Key delegated duties may include:

- 🕒 Ensuring meetings are run competently and everyone participates fully so discussion and decision-making is democratic
- 🕒 Holding the casting vote in the event of a split decision (if this is detailed in your governing document)
- 🕒 Preparing the agenda for meetings, in consultation with staff and other trustees
- 🕒 Chairing meetings and ensuring that annual general meetings and extraordinary general meetings are carried out according to the governing document

Treasurer

It is important that all trustees understand their collective financial responsibilities and play their part in financial decisions and financial monitoring, it's not just down to the treasurer and any financial experts on the board. The treasurer is responsible for oversight of the finances, even if the organisation has paid staff who deal with much of the day-to-day financial business. Some of the tasks can include:

- 🕒 Advising the board on financial matters
- 🕒 Controlling and accounting for the organisation's finances, overseeing bookkeeping
- 🕒 Being one of the counter signatories to any banking transactions
- 🕒 Issuing receipts for all cash received and keeping records of cash paid out
- 🕒 Preparing the Treasurer's report for the annual general meeting
- 🕒 Liaising with the appointed auditor or Independent Examiner for the annual review of accounts

Secretary

The Secretary of a voluntary organisation can be responsible for many specific tasks, some of which will be regular practical administrative duties of paid staff in larger organisations. These can include:

- 🕒 Convening meetings and booking rooms
- 🕒 Dealing with correspondence
- 🕒 Preparing agendas for meetings in consultation with the Chair
- 🕒 Taking the minutes
- 🕒 Company Secretary

The position of a 'company secretary' has a specific legal meaning. A voluntary organisation that is a charitable company and chooses to have a 'company secretary' does not need a secretary as well. The company secretary doesn't have to be a board member, a staff member or anyone directly connected to the organisation. The organisation can choose anyone it believes is suitable for the task. If a board member is the company secretary, they retain all the normal rights and responsibilities of a director – including the right to make decisions and vote at board meetings. If a member of the company is the company secretary, they retain the normal rights and responsibilities of membership including the right to vote at general meetings. If the secretary is someone else, e.g., a staff member, the position does not automatically make them a member of the board, or a member of the organisation, and they have none of the rights or responsibilities of either. Note that under the Companies Act 2006 it is no longer compulsory to have a company secretary.

Recruitment

The recruitment of trustees is vital to the success and sustainability of your organisation. The first trustees are likely to be drawn from the group who set up the new organisation. After that, the trustees will, and should, change over time with some people leaving, and some new members joining. This provides a healthy process for fresh ideas, new skills and outside energy to come in. This turnover should be planned and your governing document should detail who can be a trustee, how they're elected, how long they can be in office, and whether they are eligible for re-election, if they wish to continue.

There are three main ways to recruit new trustees:

1. Election – from the membership according to the rules laid down in the governing document
2. Invitation – to targeted individuals, provided your constitution allows for co-option.
3. Advertisement – usually followed by some form of selection process to check that potential trustees are suitable

Before you look for new trustees you should see what skills and experience your current board has and identify any gaps with a [skills audit](#). Work out what you need now and in the future, and prepare a description of the skills, experience and knowledge required and some background information on your organisation.

It's important to have a thorough, fair and open recruitment process to ensure you recruit trustees with the best possible mix of skills, knowledge, attitudes and experience. Use the [Alliance website](#), [Goodmoves](#) and [SCVO's Trustee Vacancy Search](#), your local [Third Sector Interface](#), [Volunteer Scotland](#), [Changing the Chemistry](#) and social media in your search, and all contacts and networks your organisation has.

Any potential candidates need to have their eligibility checked. Meet them to find out whether they'll be a good fit for your organisation. If they're willing to join you, take up references and ask for proof of identity and qualifications. Ask them to sign a [Trustee Consent and Declaration form](#), then make sure they're elected in line with the rules in your governing document. If your organisation works with children or protected adults you may consider it appropriate to carry out [Protection of Vulnerable Groups \(PVG\)](#) checks on all trustees.

Diversity on a board is vital to good governance. Trustees that reflect the diversity of the community their organisation serves are more likely to understand the range of its perspectives

and needs and are more likely to retain the confidence of the organisation's stakeholders. But diversity is not just about visible differences such as age, gender and race, it also encompasses other aspects like difference of education, marital status or sexual orientation, and also diversity of thought and opinion. So, it's good governance to identify and address any obstacles to diversity on your board.

Who can be a trustee?

There are no specific legal restrictions on who can be a trustee of an unincorporated voluntary association that does not have charitable status. However, you can't be a company director if you are an undischarged bankrupt, or disqualified by a court from holding a directorship, unless given leave to act in respect of a particular company or companies. Company directors also need to be aged at least 16 years old.

Similarly, you can't be a charity trustee if you are an undischarged bankrupt or someone with an unspent conviction for dishonesty or an offence under the Charities and Trustee Investment (Scotland) Act 2005. Other disqualifications include someone who has been removed under either Scottish or English Law or the courts from being a charity trustee, or a person disqualified from being a company director.

Induction

A thorough induction is vital for new trustees, so that they learn how to carry out their role and know what support they can expect, and they can play a full part in discussion and decision-making. They should be given a copy of the governing document and annual report and accounts, and be fully briefed on the organisation's vision, mission, plans, and current financial position. Consider teaming up a trustee with an existing one to act as a mentor. A new trustee should:

- 🕒 Be aware of their role and responsibilities, and any personal liabilities
- 🕒 Visit the organisation and meet with staff, volunteers, beneficiaries and service users
- 🕒 Meet with the Chair to learn about recent key decisions, challenges and longer-term plans
- 🕒 Understand what expenses they can claim
- 🕒 Receive regular development, training and appraisal opportunities

Conflicts of interest

A conflict of interest is any situation in which a trustee's personal interests or loyalties could, or could be seen, to prevent them from making a decision in the best interest of the organisation they are acting for.

Conflicts of interest can arise on any board, and that is why it is important to put in place a conflict of interest policy and procedures. The usual approach is to maintain a list of the trustees' declared interests, require trustees to declare interests at relevant points in meetings and then distance them from the decision making, either excluding them from the vote, or sometimes from the discussion and decision making altogether. What is required varies slightly depending on your organisation's legal structure. There is a higher potential for conflicts of

interest in organisations where employees are also trustees, and the majority of trustees should always be unpaid. See [Appendix 1](#) for a Sample Register of Interests.

Partnerships

International Non-Governmental Organisations (NGOs) will usually have at least one partner organisation based in the country where projects take place. It is important to make sure that the organisations you decide to partner with are well governed and adhere to laws in the country in which they are based.

It is important to have a written partnership agreement, often called a Memorandum of Understanding, signed by your organisation and the partner, that sets out responsibilities for both parties. This should cover things such as:

- 🕒 Project aims and objectives
- 🕒 Implementation responsibilities
- 🕒 Financial responsibilities
- 🕒 Compliance with policies
- 🕒 Conflict resolution & partnership dissolution

For more information on working in partnership have a look at [The Alliance's Partnerships Guide](#).

Transparency - Monitoring, Evaluation, Accountability & Learning (MEAL)

[Transparency](#) helps to improve effectiveness, accountability and trust in the international development and aid sector. When you receive funds from donors you will be expected to report back on the success of your project. Although monitoring and evaluation are usually carried out by staff, it is the ultimate responsibility of the board to ensure accountability, and that all donor requirements are being met. Undertaking regular monitoring, evaluation, accountability and learning (MEAL) are essential to a well governed organisation that acts in line with its mission, vision and values. For more information on how to set up a MEAL system please look at [The Alliance's MEL Guide](#).

Additional sources of advice

1. [SCVO](#)
2. [OSCR](#)
3. [Companies House](#)
4. [Charity Commission](#)
5. [HMRC](#)
6. [The Scottish Governance Code for the Third Sector](#)
7. [Good Governance: A Code for the Voluntary and Community Sector](#)