

# COMMUNITY ACCOUNTANCY SELF HELP

## CODE OF CONDUCT EMPLOYEES

### **1.0 Introduction**

- 1.1 This code provides guidance to employees, concerning standards of conduct when they are carrying out their duties, and in their relationships with this charity and its trustees.
- 1.2 All employees are required, on accepting the position of employee to declare that they will be guided by this code.
- 1.5 The code represents a standard against which the conduct of employees will be judged, both by the public, charity commission, the courts and trustees.

### **2. The Law**

- 2.1 You must act at all times within the law. You should make sure that you are familiar with and comply with the laws relating to your employment, and the guidance contained in this code. It is your responsibility to make sure that what you do complies with these requirements and this guidance. You should regularly review your personal circumstances with this in mind, particularly when your circumstances change. If in doubt seek advice from director or the chair of the trustees.

### **3.0 Duty to the Charity and Private Interest.**

- 3.1 Your overriding duty as an employee is to help the charity to achieve its charitable objectives. For CASH the charitable objective is:

*To advance education through the provision of training and advice in financial management and administrative skills to the public and in particular to representatives of charitable organisations.*

- 3.2 All funds held by the charity are to be used in the pursuit of this objective and you should advise and assist the trustees to use the funds as effectively and as efficiently as possible whilst maintaining an ethical consideration of the environment.

- 3.2 Also in helping to achieve the efficient pursuit of the charities objectives you should be mindful of the demand from different users/clients and the design and targeting of the service in ways that maximise the benefits to the users/clients in relation to the achievement of the charities objectives.
- 3.3 As an employee you have a duty of care to other employees and users of the charities services. This includes consideration of health and safety matters.
- 3.4 As an employee you have a duty to ensure that the charity is aware of the various laws that affect its activities.
- 3.6 If you have a private or personal interest in a topic which trustees have to decide, you should never take any part in the decision.
- 3.7 You should never do anything as an employee that you could not justify to the public.
- 3.8 It is not enough to avoid actual impropriety (wrong doing). You should at all times avoid any occasion for suspicion and any appearance of improper conduct.

#### **4.0 Disclosure of Financial and Other Interests.**

- 4.1 You should declare both direct and indirect financial interest (including those of a partner with whom you are living) which you may have in any matter relating to the charity.
- 4.2 You should list in the register of interests trusteeships, directorships, political office and employment in the register of interests held by the charity. You should list any shareholdings in companies that you know do business with the charity and details of any property in which you have a financial interest that is leased or rented by the charity.

- 4.3 Non financial interests can be just as important. You should not allow the impression to be created that you are, or may be, using your position as an employee to promote a private or personal interest, rather than forwarding the general interest of the charity and helping it to achieve its objectives. Private and personal interests include those of your family and friends as well as those arising through your ethnic/cultural identify, sexual orientation, membership of, or association with clubs, societies, religious institutions, and other organisations such as trade unions, political parties, pressure groups, free masons, and other voluntary organisations.
- 4.4 If you have a private or personal non financial interest in a matter relating to the charities business you should always disclose it to the director or the chair of the trustees unless it is a general interest that is shared other members of the general public. A general interest could include your ethnic and cultural identification, spiritual beliefs, and sexual orientation. You should be familiar with CASH's equal opportunities policy and seek to follow this policy at all times
- 4.5 If your interest arises from your being appointed by CASH to be their representative on the management committee of another charity or voluntary organisation or other organisation formed for public purpose (and not for the personal benefit of the members) you may assume that this interest is assumed within your normal working role, but inform the Director or Chair of trustee should any matter arise that might effect the financial well being or reputation of CASH.
- 4.7 If your interest arises from your being an elected member of a public authority or an unpaid member of the management committee of another charity or voluntary organisation or other organisation formed for public purpose (and not for the personal benefit of the members) and you were not appointed to be a representative of CASH then you should always give priority to your role as an employee of CASH and withdraw from any discussion or activities that might result in a conflict of interest.

## **5.0 Disclosure in other dealings**

- 5.1 You should always apply the principles about disclosure of interest to your dealings with the charity, and in your unofficial relations with other employees and trustees in the same that you would in the formal working environment.

- 5.2 You should not remain as an employee if it would involve you in declaring an interest so often that you would be of little value to the charity or if it would be likely to weaken public confidence in the charity.

## **6.0 Employees and Trustees.**

- 6.1 Mutual respect between employees and trustees is essential for the good functioning of the charity. Close personal familiarity between individual employees and other employees and trustees can damage this relationship, upset systems of line management and prove embarrassing to other employees and trustees.
- 6.2 If you sit on an interview panel or take part in appointing an employee you should be familiar with the charities equal opportunities. You should not let your personal preferences influence your judgement. The only question you should consider is which candidate would best serve the charity. You should not canvass the support of your colleagues for any candidate and you should resist any attempt by others to canvas yours.

## **7.0 Use of confidential and Private Information.**

- 7.1 As an employee you will acquire information that has not been made public and is confidential. It is a betrayal of trust to breach this confidence. You should never disclose or use confidential information for the personal advantage of yourself or of anyone known to you, or to the disadvantage or the discredit of the charity.
- 7.2 You should be particularly aware of the line management structures of other organisations and not divulge confidential information about these organisations to parts of the organisation that are not aware of it. Be careful of informal discussions at receptions and other events when you might feel like discussing the matter only to discover that the person from the other organisation had no knowledge of it!

## **8.0 Gifts and Hospitality**

- 8.1 You should be very cautious of any offer of gift or hospitality made to you personally, particularly when a person or organisation is seeking to do business with the charity. This includes gifts from suppliers like stationary companies which are clearly intended for use at home rather than by the charity.
- 8.2 There are no hard and fast rules about acceptance or refusal of hospitality or tokens of goodwill. For example, working lunches may be a proper way of doing business, provided that they are approved by the charity and no extravagance is involved. Likewise it may be reasonable for a trustee to represent the charity at a social function or event organised by outside persons or bodies.
- 8.3 You are personally responsible for all decisions connected with the acceptance or offer of gifts or hospitality and for avoiding the risk of damaging public confidence in the charity. The offer of gifts or invitations should always be reported to the Director of the charity or to the Chair of the trustees.

## **9.0 Expenses**

- 9.1 The Director can advise you as to what expenses can be claimed.

## **10.0 Use of CASH's Facilities**

- 11.1 You should always make sure that any facilities (such as stationary, stamps etc.) are used strictly for the duties of being an employee and for no other purpose.

## **11.0 Appointments to other bodies**

- 11.1 You may be appointed or nominated by CASH to be a member of another body or organisation – for instance a joint working party, or another charity. You should always observe the Code in carrying out your duties on that body in the same way you would with CASH.