

COMMUNITY ACCOUNTANCY SELF HELP

TRUSTEE CODE OF CONDUCT

1.0 Introduction

- 1.1 This code ~~is~~ provides guidance to trustees, concerning standards of conduct when they are carrying out their duties, and in their relationships with this charity and its employees.
- 1.2 All trustees are required, on accepting the position of trustee to declare that they will be guided by this code.
- 1.3 The code applies to all committees, boards, joint committees and sub committees and panels.
- 1.4 It also applies to all decisions taken outside of committees by trustees on behalf of the charity, including delegated decision making such as chair's action and expenditure decision delegated to the treasurer.
- 1.5 The code represents a standard against which the conduct of trustees will be judged, both by the public, charity commission, the courts and fellow 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 personal conduct by trustees, 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 the chair of the trustees, the director of the charity, or from your own legal advisor or umbrella body – LVSC, NCVO, Charity Commission, CVS etc.

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

3.1 Your overriding duty as a trustee 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 use the funds as effectively and as efficiently as possible whilst maintaining an ethical consideration of the environment. This includes paying not more than the proper rate to staff and suppliers and ensuring that good service is provided by staff and suppliers.

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 a trustee you have a duty of care to both employees and users of the charities services.

3.4 As a trustee you have a duty to ensure that the charity obeys the various laws that affect its activities.

3.5 Whilst you may be influenced by the views of others, it is your responsibility alone to decide what view to take on any question which trustees have to decide.

3.6 If you have a private or personal interest ^{on} ~~in~~ a topic which trustees have to decide, you should never take any part in the decision, except in the special circumstances described below in paragraph 4.8. Where circumstances do permit you to participate, you should never let your interest influence the decision.

3.7 You should never do anything as a trustee 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 coming before trustees. You should not speak or vote on such a matter.

4.2 You should list in the register/other 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 a trustee 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 to be discussed and or voted upon at a trustee meeting you should always disclose it 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 orrientation. You should be familiar with CASH's equal opportunities policy and seek to follow this policy at all times

4.5 When you have declared an interest you should decide whether it is clear and substantial. In deciding whether an interest is clear and substantial, you should ask your self whether members of the public knowing the facts of the situation, would reasonably think that you might be influenced by it. If you think so you should regard the interest as clear and substantial.

- 4.6.1 If the interest is not clear and substantial you may take part in the discussion and vote. If however, it is a clear and substantial interest (except in the special circumstances described below) you should never take any further part in proceedings and should withdraw from the meeting whilst the matter is being considered.
- 4.7 In the following circumstances, but only in these circumstances, it can still be appropriate to speak, and in some cases vote in spite of the fact that you have declared a clear and substantial private or personal interest:
- 4.7.1 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 speak and vote on matters concerning that organisation.
- 4.7.2 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 may speak on matters concerning that organisation you should not vote on any matter directly affecting the finances or property of that organisation, but you may vote on other matters in which the organisation has an interest..
- 4.7.3 If your interest arises from being an ordinary member or supporter of such an organisation (and you are not a member of its management committee or other governing body), then you may speak and vote on any matter in which the organisation has an interest.
- 4.8 The only circumstance in which (after consultation and consideration) you may decide to speak and vote on a matter in which you have a clear and substantial private or personal non financial interest is if:

At least half the trustees would have to withdraw from consideration of the business because they have a personal interest.

- 4.9 If you decide that you should speak or vote, whilst having an a clear and substantial personal or private non financial interest you should say at the meeting before the matter is considered that you have decided to speak in these circumstances and why.
- 4.10 The guidance set out in paragraphs 4.3 to 4.9 applies to sub committes and panel. If a sub committee is very small or a large proportion of members declare a person interest, it will usually be best for the matter to be referred to the parent committee.

5.0 Disclosure in other dealings

- 5.1 You should always apply the principles about disclosure of interst to your dealings with employees of the charity, and in your unofficial relations with other trustees in the same that you would in formal meetings.
- 5.2 You should not remain as a trustees or accept membership of any committee or sub committee if it would involve you in declaring an interest so often that you would be of little valve to the committee or sub committee or if it would be likely to weaken public confidence in the charity.

6.0 Trustees and employees.

- 6.1 Mutual respect between trustees and employees is essential for the good functioning of the charity. Close personal familiarity between individual trustees and employees can damage this relationship, upset systems of line management and prove embarrassing to other trustees and employees.
- 6.2 If you sit on an interview panel or take part in appointing an employ~~ee~~ you should be familiar with the charities equal opportunities. . You should not let your personal perferences 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 canditate and you should resist any attempt by others to canvas yours.

7.0 Use of confidential and Private Information.

- 7.1 As a trustee 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.

9.0 Expenses

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

10.0 Dealings with the charity.

10.1 You may have dealings with CASH on a personal level or as a result of your employment. For instance you may need advice from CASH concerning your organisation. You should never seek or accept preferential treatment because of your position as a trustee. Likewise you should never use your position as a trustee to seek preferential treatment for friends or relatives, or any firm or body with which you are personally connected.

11.0 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 a trustee and for no other purpose.

12.0 Appointments to other bodies

12.1 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.

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