

**Latest lessons learned from concerns about charities**

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**A thematic report from the Charity Commission for Northern Ireland**

**March 2014**



## **The Charity Commission for Northern Ireland**

The Charity Commission for Northern Ireland is the regulator of charities in Northern Ireland, a non-departmental public body sponsored by the Department for Social Development.

### **Our vision**

To deliver in partnership with other key stakeholders in the charitable sector “a dynamic and well governed charities sector in which the public has confidence, underpinned by the Commission’s effective delivery of its regulatory and advisory role.”

Further information about our aims and activities is available on our website [www.charitycommissionni.org.uk](http://www.charitycommissionni.org.uk)

### **Equality**

The Charity Commission for Northern Ireland is committed to equality and diversity in all that we do.

### **Accessibility**

If you have any accessibility requirements please contact us.

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# 1. Introduction

Three years ago, in February 2011, the Commission gained powers to investigate charities within Northern Ireland where a risk exists to assets or beneficiaries. This allowed us to identify and investigate apparent charity misconduct and mismanagement for the first time – a major step forward in the Commission’s regulatory function.

A lot has happened in the intervening period. We have begun the process of registering all charities operating in Northern Ireland – a number estimated to be somewhere in the region of 7,000 to 12,000 organisations. We have embedded many new internal and external processes, launched a range of guidance and support tools for charities, and undertaken a number of public consultations. Later this year, we will also launch the interim reporting programme for registered charities, marking another step forward, both in our development and in charity regulation as a whole.

Importantly, our investigations department has also developed. Over the past three years, we have continued to receive, investigate and put in place appropriate action to remedy concerns about charities across Northern Ireland. We have developed new policies and processes for handling concerns, from initial assessment right through to investigation, action and monitoring. We have also published a wide range of guidance to support people in submitting a concern about a charity, in understanding how the concerns process works and, importantly, how charities can get things right in the first place.

To date we have received over 280 concerns about charities, which have ranged from minor infractions, easily put right with the correct guidance or advice, through to concerns so serious as to merit the Commission using its most stringent of powers under the Charities Act (Northern Ireland) 2008. As always, we have remained committed to our key values of proportionality, fairness, independence, transparency and consistency.

No matter what the concern, one thing is clear – the people of Northern Ireland feel very strongly about charities. They support them with money, time and skills, along with their trust. However, as the concerns we receive show, trust can easily be damaged. We hope this report will support trustees in making the right choices and putting in place good governance practices.

**Frances McCandless**

**Chief Executive  
Charity Commission for Northern Ireland**



## 2. Our approach to concerns

**Myles McKeown, the Commission's Head of Compliance & Enquiries**, is responsible for leading compliance work with charities in Northern Ireland, ranging from investigations into the mismanagement of charities to annual monitoring. Here, we ask Myles to tell us a little bit more about the investigations side of the Commission's work.

### **Can you tell us about charity investigations at the Commission?**

The Commission is the first and only public body dedicated to the regulation of charities here in Northern Ireland, working to promote public trust and confidence in charities. This involves many different areas of work, from registering the thousands of charities which are currently operating in Northern Ireland through to implementing a new annual monitoring programme for registered charities, the first phase of which will go live later this year.

One of the main work areas, running in tandem with registration, casework and annual monitoring of charities, is compliance. The Commission gained powers to investigate charities in February 2011, which meant we could look into allegations of mismanagement and misconduct in charities for the first time. In those early days investigations was a very small team, working to develop and embed a wide range of new investigatory processes, from initial assessment of concerns to developing the process and policy for instituting statutory inquiries. We are still a small team but over the past three years we have gained a lot of experience and knowledge which has put us in good stead as we continue to develop our role and investigate the concerns we receive about charities.

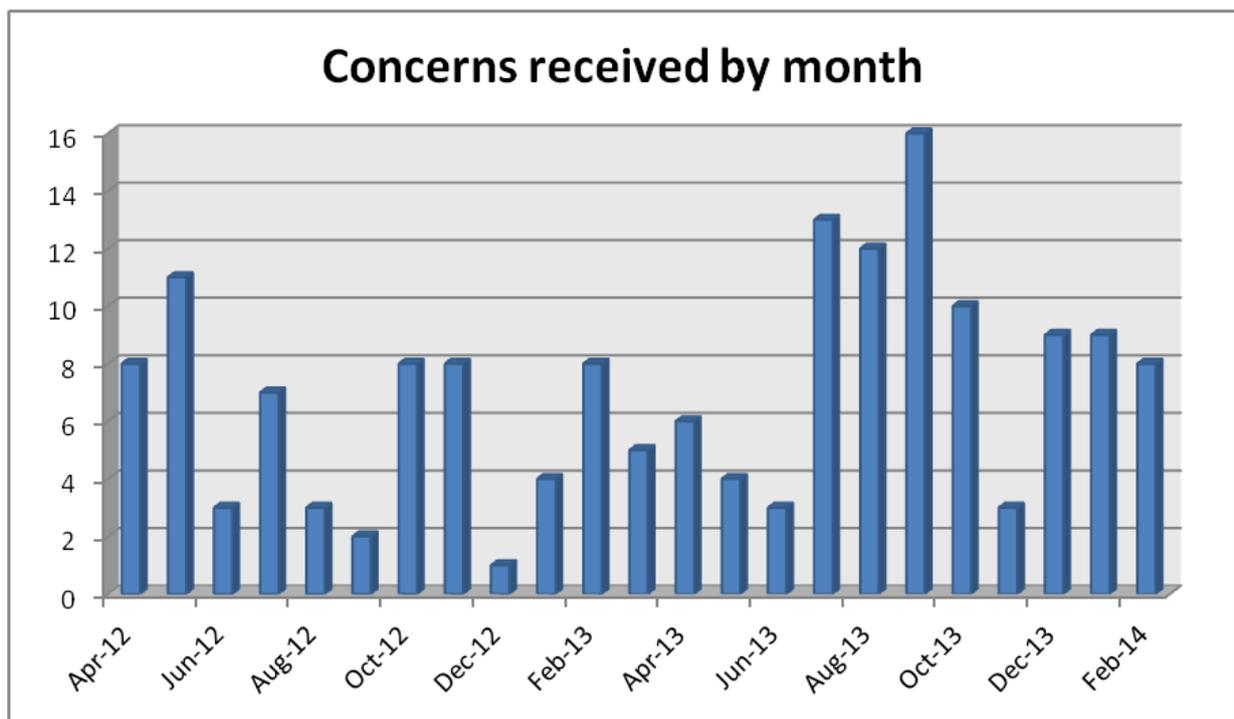
While it is an old maxim, I feel it is important to remember that prevention is better than cure. As well as enforcement when things go wrong, we work hard to inform and guide charities, providing the right support to help them get things right in the first instance. A lot of the concerns we see are focussed on minor governance issues. Tools such as this thematic report and our new *Running your charity* guidance document are aimed at helping charities to comply with charity law by putting the right processes and policies in place from the beginning. The key to an effective charity is good governance.

### **How many concerns have you received so far?**

Over the past three years, up to 28 February 2014, we have received 284 concerns about charities, averaging about eight new concerns received a month – though as the diagram below shows some months are more popular than others. Of those concerns, 232 have now been concluded, with 52 remaining under investigation.

The majority of concerns involve minor governance issues, which can be dealt with by opening a self regulatory enquiry. This means that the Commission will investigate the concern and provide the charity with advice or best practice guidance on the best way to resolve the issue or better manage their operations.

At the other end of the scale, the Commission is continuing to conduct a number of more serious investigations, which relate to allegations of mismanagement within local charities. In investigating these cases, the Commission may have to use its more stringent powers, for example removing a charity trustee or appointing an interim manager to oversee the work of a charity.



### What kind of concerns can you deal with?

We need to know about concerns that have resulted in or might result in a significant loss of funds or pose a significant risk to the charity's property, work, beneficiaries or reputation. For example, the areas we want to know about include:

- significant financial loss to the charity
- serious harm to beneficiaries and, in particular, vulnerable beneficiaries
- threats to national security, particularly terrorism
- criminality within or involving a charity
- sham charities set up for an illegal or improper purpose
- charities deliberately being used for significant private advantage
- where a charity's independence is seriously called into question.

With serious issues like these, we can – and will - take action to protect the charity and, where it is necessary and proportionate, use our legal powers to put things right. However, some concerns we receive are not for us and should be raised directly with the charity or with other bodies.

### **So, you don't deal with every concern you receive?**

Our aim is to provide the best possible regulation in order to increase charities' effectiveness and the public's confidence and trust in them. However, we are a small team with limited resources and we must prioritise our actions and target work where the risks are highest. That means we cannot act on every concern we receive, particularly when that concern would be better addressed by approaching the charity itself, or another body or organisation.

As a proportionate regulator we will also only take up issues where we believe that there is substance to a concern. We will not act on unsubstantiated allegations, rumour or opinion. To do so would not only impact on our limited resources but also has the potential to unfairly disrupt the charity's work.

When we receive a concern which is outside of our remit or where there is no evidence to support an allegation, we will keep the information on record and acknowledge the concern but will not take any further action.

### **Who can submit a concern about a charity?**

We receive a steady caseload of concerns about charities throughout the year from a wide range of sources. As in previous years, members of the public remain our largest source of concerns, providing invaluable information and insight.

We also receive concerns from other individuals and organisations, including charity trustees, government agencies such as Her Majesty's Revenue and Customs (HMRC), and public sector organisations such as the Police Service of Northern Ireland (PSNI).

Some of our concerns are also internally generated, for example, when assessing a registration application our registration team may spot an issue which will be referred to our compliance team to look into.

### **How do I submit a concern?**

We aim to make the process for submitting a concern about a charity as straightforward as possible. Our website [www.charitycommissionni.org.uk](http://www.charitycommissionni.org.uk) includes details of the types of concerns the Commission will investigate and how members of the public can complete and submit a Concerns Form.

This form can be downloaded from our website and returned via email to [concernsaboutcharities@charitycommissionni.org.uk](mailto:concernsaboutcharities@charitycommissionni.org.uk) or printed and posted back to us at:

The Charity Commission for Northern Ireland  
257 Lough Road  
Lurgan  
Craigavon  
Northern Ireland  
BT66 6NQ

## **What kind of information will you need from me?**

When submitting a concern, we would encourage you to provide as much information as possible, including the charity name, the nature of the concern, who is involved and their position, any action which the charity has already taken and any effect the issue has had on the charity.

Our Concern form, which is available on our website, is intended to act as a guide to help you to provide the information we would need to assess your concern.

## **What happens when you receive my concern?**

We understand that people care very deeply about charities and can feel very strongly when they have a concern about a charity acting incorrectly. We look into all concerns we receive in order to assess the options available. This allows us to decide the best course of action to take to resolve the situation, based on the seriousness of the concern and the risk involved.

We will also acknowledge your concern and let you know if we intend to take it further, but we will not enter into detailed correspondence about the action we intend to take as this may impact on the investigatory process. Once we reach a conclusion following further investigation into a concern we will write to inform you of the outcome.

There are four possible outcomes to a concern received by the Commission:

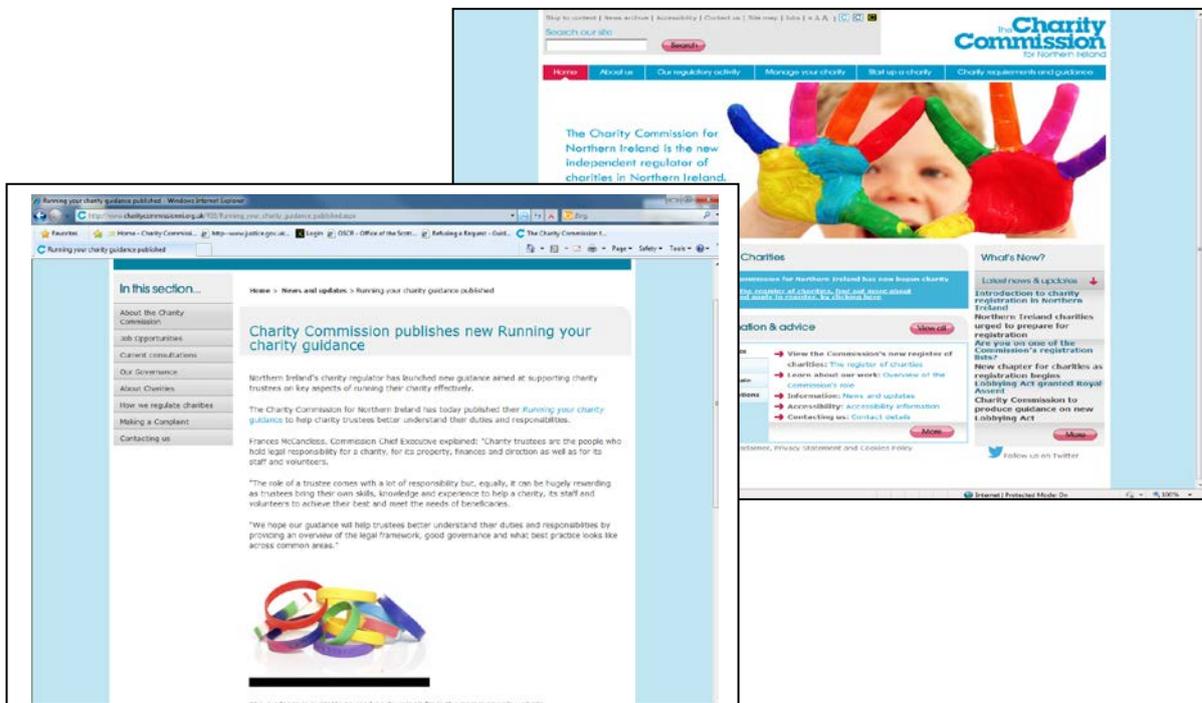
- 1. No action taken** - As a proportionate regulator we only take up issues where we believe there is substance to a concern. If there is no evidence to support a concern or allegation we may decide that intervention is not appropriate. The Charity Commission can only use the powers detailed in the Charities Act (Northern Ireland) 2008. While some concerns received do not breach this Act, it may be apparent that there has been a breach of another piece of legislation. To ensure the matter is dealt with, the Commission can refer the concern to another statutory agency, such as the PSNI.

2. **Self-regulatory enquiry** - A self-regulatory enquiry will usually result in the Commission working with the charity to resolve the concern. In practice this often involves the Commission offering best practice guidance to the charity.
3. **Regulatory enquiry** - A regulatory enquiry will often result in the Commission making recommendations to the charity, including a timeframe for implementation and follow up monitoring by the Commission to ensure compliance.
4. **Statutory inquiry** - A statutory inquiry sees the Commission use its most stringent powers under the Charities Act (Northern Ireland) 2008. The Commission will undertake a statutory inquiry if there is serious and substantial risk to the assets or beneficiaries of a charity.

## Where can I find out more information on concerns?

The Commission's website [www.charitycommissionni.org.uk](http://www.charitycommissionni.org.uk) contains a wealth of information, including how and when to submit a concern, our role as charity regulator and action we can take as a result of a concern about a charity.

You will also have access to a wide range of guidance and support, including our previous thematic reports, *Key lessons in charity governance* (July 2013), *100 lessons to be learned* (January 2012) and *Concerns received about charity fundraising* (September 2012).



## 3. Lessons from recent concerns

The information and examples presented below are drawn from real concerns received by the Charity Commission for Northern Ireland. They are aimed at providing charities and their trustees with advice and guidance on common issues experienced by others within the charitable sector, along with key lessons on how they can improve and develop their own management processes and policies.

- Lesson one:** Charity property
- Lesson two:** Payments and expenses for trustees
- Lesson three:** Disagreements and disputes within a charity
- Lesson four:** Recruiting and managing staff

### Lesson one – charity property

It should usually be straightforward for charities to buy or rent property, for their own use or as an investment, as well as to sell or lease charity property.

As with any business transaction, it is important that you get the best deal for the organisation and follow any rules laid out in the law and your governing document. For example, when renting or buying property ensure the property is suitable for your needs, is reasonably priced and that any mortgage terms are competitive.

Similarly, when selling or leasing charity property, you should ensure you have the necessary permission in your governing document, that the charity actually owns the title to the property and that you are acting in the best interests of the charity. However, as the case study below shows, problems can arise when the boundaries between charitable and commercial enterprises become blurred.

We received a concern highlighting that individuals involved in the decision making of a charity were also involved in a commercial body, which shared property with the charity. Both organisations shared common objectives and, as things progressed, the two organisations ended up answering each other's calls, working with the same clients and sharing common facilities and services. It became increasingly difficult for outside parties to understand where the commercial company and the charity's interests began and ended. This created mistrust, and concern that benefits aimed at assisting the charity, such as tax reliefs, were also benefitting the commercial body.

## **What can the Commission do?**

In the first instance, this type of investigation usually results in the Commission working with the charity to resolve the concern raised through best practice guidance and support.

In this type of case, for example, the Commission might encourage the charity to look at options to better manage the situation, providing guidance on the alternatives available. This might include advising the trustees to address the matter as a conflict of interest involving the individuals in question, or put in place mechanisms to ensure there was a clearer definition between the commercial enterprise and the work of the charity.

Following on from this regulatory work, the Commission would monitor the situation to see if the matter was resolved and, if appropriate action was not taken, may then move the case to the next stage – a regulatory or even a statutory inquiry. A regulatory enquiry will often result in the Commission making recommendations to the charity, including a timeframe for implementation and follow up monitoring by the Commission to ensure compliance. In such cases, the Commission may recommend the charity take action to ensure the public understands the parameters between the two organisations.

Alternatively, if the Commission felt there was serious and substantial risk to the assets or beneficiaries of a charity, we may institute a statutory inquiry. Under a statutory inquiry the Commission can take a range of remedial action, for example, removing the individuals in question from their role as charity trustees.

## **Words of advice**

When dealing with property issues, it is important to note that there are restrictions within company and charity law which are designed to act as checks and balances for trustees.

For example, a charity must have permission in its governing document in order to sell or lease charity property. If this power does not exist, the charity may apply to the Charity Commission for Northern Ireland to make a transaction which is either:

- in the best interest of the charity
- is not in the best interest of the charity, but is something the trustees feel a moral obligation to do.

The Commission has produced guidance *Authorising transactions*, which sets out further information on this area, including how you can apply to the Commission for an authorisation. For more information visit [www.charitycommissionni.org.uk](http://www.charitycommissionni.org.uk)

## Lesson two - payments and expenses for trustees

While most trustees are not paid for their services as a trustee, many charities pay trustees' out-of-pocket expenses and, in some circumstances, for work they do for the charity. When undertaken within the appropriate legislation, and with the correct checks in place, there is nothing wrong with this practice.

For example, under its expenses policy, a charity may cover transport costs for trustees travelling to undertake charity business, perhaps attending a trustee meeting. Expenses are refunds made by the charity to cover out-of-pocket payments made by trustees, staff and volunteers in order to carry out their duties. As with all payments to trustees, a written agreement should be in place setting out what is classed as an expense, how to claim and the process for approving expenses, with all claims supported by bills and receipts.

As highlighted above, when undertaken within the right checks, there are circumstances in which payments can be made to trustees. However, when things are taken to extremes, the Commission may find it has to step in to provide advice, guidance and, in cases of financial mismanagement, take further action to resolve the situation.

The Commission has seen examples of organisations with healthy reserves where the payment of expenses has grown to include things which may be viewed by others as unnecessary and even excessive, for example, the provision of unnecessary and unexplained luxuries for Board members – even if the charity has healthy reserves in place. Such expenses may have been authorised correctly and in line with the charity's constitution and charity law, however, the collective impact of expenses which are viewed as unnecessary can create a perception that is detrimental to the charity's reputation.

In another example, trustees and their families were providing services to the charity with a lack of transparency on their appointment as service providers. These transactions could lead to a perception that the trustees were benefitting from their position within the charity and consequently not demonstrating a fair and equitable use of charitable funds.



## **What can the Commission do?**

Whether or not your charity receives external funding, such as grants, sponsorship or donations, it is important that the charity's expenditure is commensurate with funds directed towards charitable purposes. In fact, one of the most common areas the Commission receives concerns about is financial matters, from trustee payments and expenses through to staff remuneration, services costs and Related Party Transactions.

When investigating concerns of this nature, the Commission will look into the organisation's annual accounts, looking at what payments have been made and ensuring the correct checks and balances are in place and are being used. The Commission will then take the action necessary, proportionate to any issue which has been identified and to protect the charity's assets and beneficiaries.

## **Words of advice**

As with all governance areas, the best advice is to ensure you are following good practice and the requirements of the law in the first instance, which includes knowing what kind of payments can and cannot be made to trustees, and what checks you should be making.

Generally, when you become a trustee, you volunteer your services and usually receive no payment for your work. However, in some circumstances, payments might be made to trustees. This includes expenses, as highlighted above, or payment for certain services provided by the trustee, for example IT consultancy, estate agency advice, or if the charity entered into a maintenance contract with the trustee's firm. In such cases, payments may be made but only if the following conditions are met.

- The governing document of the charity authorises charity trustees receiving remuneration.
- The charity trustees must decide that the payment is in the best interests of the charity - there must be a clear advantage to the charity of using the services of the trustee as opposed to other providers.
- The amount of remuneration must be agreed in writing between the charity and the trustee and must be reasonable in the circumstances.
- The total number of charity trustees who are either receiving payment or who are connected to someone receiving payment are in the minority.

Before paying a trustee, the charity should also:

- produce a written agreement between the charity and the trustee providing the service, specifying the amount to be paid

- ensure payment to the trustee is disclosed on the charity's accounts and that the number of charity trustees receiving payment is in the minority
- ensure the particular trustee whose services are to be used is absent during any discussions regarding contracts or tenders.

It is important to remember that charity trustees must act in the best interests of the charity and only within the purposes of the charity. An effective charity is one which is open, transparent and accountable to the public as well as to others who have an interest in it– ensuring all payments to trustees are reasonable, fair and legitimate is a step towards achieving this aim.

### Lesson three: Disagreements and disputes within a charity

Many of the concerns we receive are not for us and should be raised directly with the charity or with other bodies. For example, the Commission would not usually intervene in an internal dispute - unless there was significant risk to the charity's property or beneficiaries and no alternative body was available to arbitrate or assist the charity.

It is not the Commission's role to mediate disputes and, where we do get involved, we will provide regulatory guidance and, if necessary, use our statutory powers to resolve any misconduct or mismanagement within the charity.

However, from our experience, internal disputes and disagreements tend to be symptomatic of other issues, such as a perceived lack of transparency creating mistrust and concern that things are not as they should be.

One example, where we have accepted a concern of this nature is when there had been apparent governance failures by trustees. This included a failure to hold regular trustee meetings, to publish financial information to members or to act in line with the governing document of the organisation. Another example might be that one trustee appears to have control of the charity, pushing through their decisions without consulting other trustees or taking appropriate advice.

#### **What can the Commission do?**

In such cases the Commission has carried out investigations to ensure that oversight, rather than something more serious, is the extent of the problem and to guide the charity on how it can be more open, transparent and accountable.

Following advice on how to set things right, the Commission may also choose to monitor any action taken by the charity to ensure the governance issue is

resolved and that better checks and balances have been put in place to increase transparency.

Often, for example, the issue may be something as straightforward as ensuring that trustees' meetings are well documented, with meeting minutes, including any decisions or votes taken, made publicly available.

It is also worth noting that the Commission's interim reporting programme for registered charities is set to go live in April 2014, with registered charities under a legal duty to comply with the new requirements. More information on the requirements will be made available in April on our website [www.charitycommissionni.org.uk](http://www.charitycommissionni.org.uk) and all charities are encouraged to remain aware of the new reporting obligations.

### **Words of advice**

The Commission has limited resources and we must prioritise our actions, particularly where the matter could be better dealt with by another body. This means that while we will acknowledge and assess every concern we receive, keeping the information on record, in certain situations we may choose to take no further action other than to advise you of an alternative body which may be able to help.

Let's take the case of an internal disagreement which erupted following the employment or dismissal of a member of staff as an example. If there has been no breach of the charity's governing document or the law, and the proper process has been followed, the charity should try to resolve any issues themselves in the first instance. If that fails, the matter may be better dealt with by another regulatory or umbrella body, such as:

- The Centre for Effective Dispute Resolution (CEDR)
- The Northern Ireland Ombudsman
- NIDIRECT - Employment contracts and conditions, resolving workplace disputes
- ACAS - employment advice for employers and employees
- Citizens Advice Northern Ireland
- Equality Commission for Northern Ireland
- The Labour Relations Agency for Northern Ireland.

We would therefore write to the individual who submitted the concern to advise them of our decision, providing advice on where they may wish to go to seek further assistance.

## Lesson four - recruiting and managing staff

Charities can range in size, from small organisations of just one or two people to large, household name organisations with a network of offices, staff and volunteers spread out across the country. However, no matter what size your charity is, you will need to follow employment laws when it comes to recruiting and managing employees.

One of the growing areas for concerns received by the Commission is in relation to allegations and suggestions of poor recruitment practice in charities.

Examples include a Board meeting in which a Board member was recruited to a position within the charity; and another where a close relative of a trustee was hired to a job role, with the selection again taking place at a Board meeting. In both cases, the appropriate conflicts of interest policies were not used to ensure that the Board member in question did not take part in the decision making process.

Such situations can create an atmosphere of suspicion and mistrust, which can have a further impact on the overall working environment.

### **What can the Commission do?**

The Commission does not regulate employment matters and there are many other organisations and bodies which have been set up to provide advice, support and guidance on a wide range of employment areas.

However, where there are issues involving the expenditure of charitable funds and risk to the charity, the Commission will step in to look at the matter and, if necessary, take the appropriate action to resolve the issue. As with all concerns, the Commission works to ensure their response is proportionate to the level of risk involved and therefore will take action appropriate to that risk. This may mean the Commission opens a self regulatory enquiry, providing advice on the correct course of action and further intervention where appropriate.



## Words of advice

Charities that recruit and employ people must be aware of and comply with current employment law, from the very beginning of the process, when a job opportunity has been identified, through to recruitment, selection, induction and management of all staff and volunteers.

Ensure you are aware of the charity's legal obligations as an employer and that all processes are clearly followed and all discussions and decisions recorded, including the justifications for any decisions made. This will help to show the process is fair, consistent and transparent, helping to inspire confidence and trust in you as an employer and, ultimately, in the charity as an organisation.

You may also wish to look at your charity's conflicts of interest policy. It is good practice that the charity agrees a code of conduct for managing conflicts of interest, for example where a charity trustee or a person connected to them becomes interested in applying for a job with the charity, that trustee should declare an interest. They should not take part in any discussions around the position, such as setting rates of pay, holidays or job description, for instance. If this does occur the charity will be open to accusations of unfairness in the recruitment process as it could be deemed that one candidate had an unfair advantage over others.

However, recruitment is often only the beginning of the process when it comes to employees. Your staff and volunteers are a vital part of the charity's assets, often the ambassadors for your charity and the first port of call for your stakeholders. It is essential they are managed well. Some of the factors you might need to consider are outlined below.

- **Job roles and descriptions:** Are job roles and responsibilities clearly delineated, including the boundaries between the trustees' role and that of senior management, or the differences between the rights, roles and expectations of paid staff and volunteers.
- **Working Time Regulations:** ensuring that employees do not work hours in excess of the legal maximum and take sufficient holidays, breaks and time off.
- **National Minimum Wage:** providing a minimum hourly rate of pay categorised by age.
- **Health and Safety:** ensuring that employees are safe at work.
- **Redundancy:** including consultation procedures, entitlement to statutory redundancy payments etc.
- **Discrimination:** the right to be treated fairly in all employment decisions.

- **Parental rights:** maternity/paternity/parental/adoption leave and dependants' leave for emergencies.
- **Flexible working requests:** for those with caring roles for children and other dependants.
- **Training and development.**
- **Immigration and work status:** ensuring that your employees have the right to work in this country.
- **Specific checks:** for example those required for employees working with children or vulnerable adults in your organisation (that is, Criminal Records Bureau checks including Protection of Vulnerable Adults).
- **Data Protection Act:** covering the information that may be kept for an employee.
- **Equality:** The Equality Act 2010 came into force on 1 October 2010.
- **Accessibility.**
- **Managing risks.**

## 4. Conclusion

The Commission's Registration and Casework departments are now up and running, within a few weeks we will launch the new interim reporting programme for registered charities, and we are continuing to provide information and guidance, working with charities to maintain and improve good governance practices across the board. Our investigations work is an important element of our responsibilities as a regulator, giving us the powers when, on occasion, things do go wrong in a charity, to step in and take the appropriate action to set things right.

And while our investigations work can, on occasion, see us tackling more serious cases of mismanagement and misconduct, we remain open to seeing - and highlighting - the good work which charities are undertaking across Northern Ireland.

As this report has highlighted, many of the concerns we receive involve minor governance issues which can be set right quickly, with the right advice and guidance. Something as seemingly trivial as failing to publish financial accounts on time, or appearing tight lipped about how or when a decision was made, can have a major impact on a charity's reputation, encouraging mistrust and raising questions.

We hope that this report, the latest in an ongoing series of documents aimed at highlighting common areas of concern, will encourage charity trustees to take a few minutes and ensure they are following the right processes and policies, and meeting their responsibilities.

## 5. Good governance – at a glance guide

The Developing Governance Group in Northern Ireland has developed and produced *The Code of Good Governance* for the voluntary and community sector in Northern Ireland.

The code outlines seven key principles of good governance, providing a valuable checklist for charities in complying with best practice guidelines and meeting their statutory responsibilities. The seven key principles of the code are:

1. **Leadership:** leadership is one of the key roles of any management committee/board. Every voluntary and community organisation should be led and controlled by a management committee/board which ensures delivery of its objects, sets its strategic direction and upholds its values.
2. **Responsibilities and obligations:** the management committee/board members are equally responsible in law for committee/board actions and decisions. They are collectively responsible and accountable for ensuring that the organisation is performing well, is solvent and complies with all its obligations.
3. **Effectiveness:** the management committee/board should have clear responsibilities and functions and should organise itself to carry out these responsibilities effectively.
4. **Performing, reviewing and renewing:** the management committee/board should periodically review its own and the organisation's effectiveness and take any necessary steps to ensure that both continue to work well and meet legal requirements.
5. **Delegation:** the management committee/board should set out the functions of subcommittees, officers, staff and anyone performing duties on behalf of the management committee/board in clear delegated authorities and should monitor their performance.
6. **Integrity:** the management committee/board should view maintaining the integrity and interest of the organisation as primary overriding duty. They should act reasonably at all times in the interests of the organisation and of its present and future beneficiaries, users and / or members.
7. **Openness:** the management committee/ board should be open, responsive and accountable to its users, beneficiaries, members, partners, funders and others with an interest in its work

Copies of the code can be accessed from [www.diycommitteeguide.org](http://www.diycommitteeguide.org). Further information can also be sought from the Northern Ireland Council for Voluntary Action (NICVA) and Volunteer Now.



Further information on our activities is available from:

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Northern Ireland  
257 Lough Road  
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Craigavon  
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