



Longford Women's Link

Board of Directors

Handbook

February 2015
To be reviewed annually post AGM to update changes in roles, responsibilities, objectives & plans

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Section 1 – Introduction

1.1 About Longford Women's Link

Longford Women's Link Ltd (LWL) was founded by 3 members of the Longford ICA to provide back to education and training opportunities for women who had left school early or who had to leave work when they got married. Most of these women had been working in the home, or caring for sick relatives or on farms particularly in rural areas of Longford. There were no state supports for these women to retrain into employment as they had not been paying stamps so under the company name of Longford ICA Now Ltd; these women sourced funding from the NOW, Equal & Equal II programmes for female entrepreneur projects. As the issue of Domestic Violence became apparent and as the number and type of services provided also increased, the name of the organisation was legally changed to Longford Women's Link. However, the link to the ICA remains and in line with LWL's Memo & Arts, the current Longford ICA Federation President is always invited onto the Board for the duration of her Tenure and afterwards is she so wishes.

1.2 Vision, Purpose and Priorities

LWL is a Community organisation and Social Enterprise based in Longford Town. We believe strongly in supporting the development of collective approaches to achieving equality, working in solidarity and making relevant the connections between the local and the national levels. We work passionately to directly address inequality and associated disadvantage. LWL is a significant contributor to the economy of Longford. With the recent appointment as Lead Sponsor for all DSP CE Childcare schemes in the county, LWL now employs 110 staff and will for 2015 have a turnover in the region of €2.2m much of which is spent in the local economy.

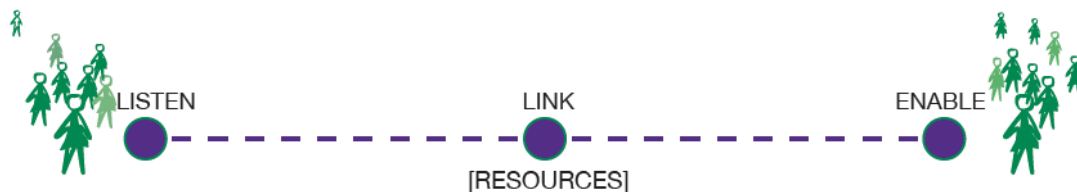
LWL's vision is that '***Women in Longford can achieve their full potential in a safe and equal society***'

From our experience of supporting women on the ground we have concluded that there are three key issues that many women in Longford face that contribute to and maintain poverty and disadvantage for them and their families:

1. Lack of Economic Independence
2. Specific needs of Women from New Communities
3. Domestic Violence (DV)

We attempt to address these issues through our 'Integrated Model of Service Delivery' which is driven by the recognition that disadvantage is complex and that generally, no one single intervention is enough to address the problem.

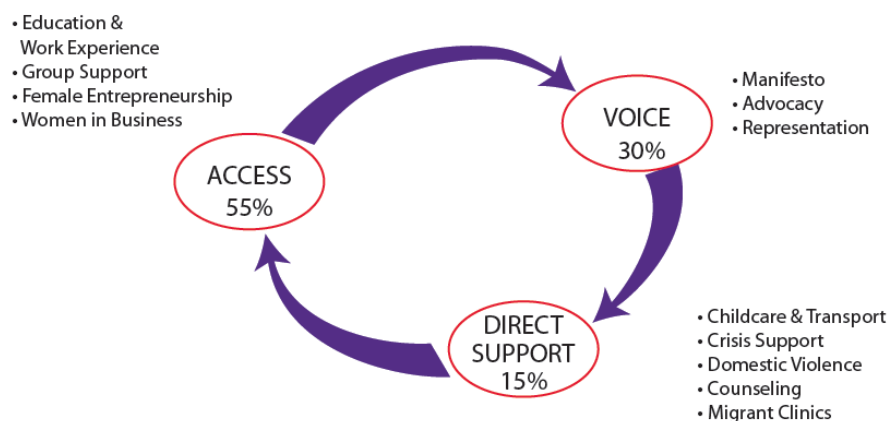
Our Purpose: is to link women with resources to help improve and change their own and their families' lives providing a knock on transformative effect on the local community.



Our Three priority areas of work are:

1. Providing **DIRECT SUPPORT** to individuals – services include Domestic Violence Support, counselling, support for migrant women and community childcare
2. Building Community Capacity by providing **ACCESS** to affordable – Community Education & Training. (critical here is the removal of access barriers)
3. Collective Lobbying & Advocacy – to make sure women's **VOICE** is taken into account at local, regional & national decision making fora

PRIORITIES



Within each of these priorities we provide a myriad of services and interventions which are available to all of the women attending our centre. The premise is to move women from the initial stage of crisis and severe disadvantage through the various services so that they come out the other end with a realistic degree of economic and social independence and are in a position to provide for themselves and their families as they would wish and not as society dictates.

We believe that Citizen Engagement is key to developing an equal and participative society and one of our flagship programmes (Longford Women's Manifesto Project) focuses on working with local elected representatives and informing grassroots women on where they need to be in order to participate in the local decision making process e.g. they need to be on the Community & Voluntary Forum which as a result of the Local Government Reform Act will soon be reconfigured as a Public Participation Network (PPN) and if

possible get elected to the Local Community Development Committee (LCDC).

1.3 Strategic Objectives

Within each of these priorities, we have identified a number of strategic objectives:

Direct Support

Strategic Objective 1: To provide effective and accessible responses to the identified barriers that prevent equal participation of women in their community

Building Community Capacity - Access

Strategic Objective 2: Longford women's social and economic independence is increased.

Strategic Objective 3: Women's collective voice in Longford is making a positive impact on the local community.

Advocacy - Voice

Strategic Objective 4: The achievement of LWL's policy development priorities positively impact on the lives of lone parents, victims of domestic violence and new communities both locally and nationally

Strategic Objective 5: To promote an Integrated Service Model as the primary means of addressing complex disadvantage

Organisational Infrastructure

Strategic Objective 6: To ensure LWL has the capacity to deliver on its strategic objectives.

1.4 General Board Structures and Terminology

The community and voluntary sector in Ireland is very large and highly varied. LWL is placed within the small and medium community and voluntary organisations, and **Under the Companies Acts 1963-2005**, LWL has adapted the formal legal structure of a **company limited by guarantee without share** capital. Therefore, throughout this handbook we concentrate only on the requirements and terminology for a company limited by guarantee. LWL also has charitable status for Revenue purposes (charity number is **CHY 11744**). LWL is currently in the process of registering with the Charities Regulator and also makes annual returns to the Companies Registration Office.

The governing bodies of small and medium community and voluntary organisations go by different names. Companies limited by guarantee such as LWL are usually known as **boards of directors**.

Some such organisations have both a board of directors and a management committee. While LWL's Memo and Articles of Association (Appendix 5.1) make provision to have both Directors and members of a management committee, currently we do not operate a management

committee as all LWL's Board members are Directors registered with the Companies Registration Office.

In cases where both exist it is important to clarify the roles and responsibilities of all parties. Everyone involved should be aware that this structure does not absolve management committee members from the legal responsibilities of directors. Anyone who attends meetings of the governing body and participates in making decisions about the way in which the organisation is run, could well be regarded as a 'de facto' director by the Office of the Director of Corporate Enforcement which states that **non-executive directors and 'de facto' directors** have the same legal responsibilities as directors registered with the Companies Registration Office.

Section 2 – Roles and responsibilities

2.1 Role of the board

In any organisation, whatever its size or structure, there are three roles that need to be carried out:

- **governance** - taking overall responsibility for the work of the organisation
- **management** - organising the work and making sure that it happens
- **operations** - carrying out the work.

These roles are complementary but different, and it is important that there is ongoing discussion and clarity within the organisation in relation to who is carrying out which role.

The principal responsibility of the board is always governance, but the way in which the other roles are carried out varies from one organisation to the next.

As is the case with LWL, once an **organisation employs someone to take on a management role** the board needs to think very carefully about the boundary between governance and management. Part of the role of a director is to ensure that the CEO is provided with parameters for her work and is then left free to take decisions and act within those parameters. Sometimes this can be a difficult balancing act and therefore it is important for directors to regularly ask the question are they attempting to 'micro manage' i.e. are they discussing strategy and governance or focusing too much on operations? Equally, the CEO should raise the issue with the Chairperson if she feels that either she is being 'micro managed' or that the Board is too distant and she has been left with too much responsibility.

2.2 Governance

The board is the governing body of the organisation and therefore ultimately responsible for what happens within it ('the buck stops here'). The governance role can be broken down into four areas that will be dealt with in turn:

- Keeping an overview of the organisation and its **direction**
- Ensuring that the **assets** of the organisation are protected
- Ensuring that the organisation is **accountable**
- Ensuring that the organisation is operating **legally**.

In addition, directors of the board have a responsibility to ensure that they actively and positively promote the organisation and its work in all appropriate fora.

2.3 Direction

Direction means making sure that the organisation remains true to its original mission and that any staff and volunteers have enough guidance and structure to carry out the work of the organisation. The board exercises its responsibility for the direction of the organisation through strategic planning, policy development and monitoring/evaluation.

2.3.1 Planning

It is important for every organisation to produce some sort of plan to guide its development in the medium term; not only because funding agencies generally request such a plan, but also because working without a plan is akin to going hiking without a map! Typically, given the sector we operate in and taking into account the funding landscape, LWL's strategic plans cover three year periods and show how the organisation plans to fulfil its aims and objectives during the period of the specific plan, identifying the resources and structures required for successful implementation. Drawing up the plan is usually a joint effort between the board and staff of the service (possibly with the help of an external facilitator and/or a service user group where possible). It is vital, however, that the board, as the governing body, agrees the final plan and is able to stand over it.

In addition to LWL's medium term plans, we also work to an overall organisational plan and individual annual work plans which identify the tasks (linked to organisational strategic objectives) and timelines required by staff to carry out their work and successfully support the overall implementation of the strategic plan.

2.3.2 Policy development

As part of its governance role, the board must ensure that requisite internal and external policies and procedures are developed, agreed and implemented. Generally in LWL the board of directors together with the CO agree policy direction and content and then responsibility for the full development is delegated to the CEO who then directs policy development and implementation with relevant employees as appropriate

The CEO is responsible for keeping the board abreast of any breaches or relative developments which may impact a particular policy and require it to be updated, rewritten or archived where no longer relevant. However, there are some policies which must always be developed and agreed by the Board alone

Examples of internal policy development are:

- Health & Safety
- Child Protection & Welfare

Examples of external policy development are:

- Developing position statements or making submissions on upcoming legislation that may have an effect on the client group that you serve
- Deciding how you can effectively work together with similar organisations on issues that affect you.

Examples of policy which must be developed and directed by the board:

- Deciding if there are ethical implications of accepting funds from corporate donors.

Whether directly involved in policy and procedure development it is vital that these are approved at board level and that approval is noted in the minutes.

2.3.3 Monitoring/evaluation

Both annual plans and policies need to be kept under constant review. We live in a fast changing society and we must continually adapt to the changing environment in which we operate. Ensure adequate systems are in place for record keeping and data collection and make sure regular slots of time are set aside to analyse whether your targets are being met and to decide whether your activities are having the desired impact. As LWL approaches the end of a plan, evaluate the work done as well as any agreed mid plan changes and deviations in preparation for the development of the next plan.

The 3 year strategic plan which is aligned to the stated vision and purpose of the organisation, sets out the high-level aims, objectives and anticipated outcomes as well as an indicative budget for the period of the plan. By way of presentation and discussion, an overall annual organisational work plan, is presented to the board by the CEO and Deputy CEO at the beginning of each calendar year. The organisational plan presented to the board focuses on each service area and looks at

- what's working well
- areas to focus on for the coming calendar year
- associated budget i.e. is there a deficit, how will that be managed? etc.,

This plan is a summed up version of individual service work plans which are linked to organisational strategic objectives and which identify the tasks and timelines required by staff to carry out their work and successfully support the overall implementation of the strategic plan.

Progress against the plan outlined at the beginning of the year is reviewed on an ongoing basis with regular updates and monthly board meetings.

2.4 Assets

This part of the governance role entails making sure that the service has the necessary resources to carry out its role and that those resources are well managed. See LWL's **Strategic Objective 6:** on page 6 above. Resources are monitored regularly at monthly board meetings.

2.4.1 Finances

The board must ensure that the organisation raises sufficient funds to cover any planned expenditure. The board is also responsible for ensuring that the money received by the organisation is properly managed. This means making sure that proper financial policies and procedures and accounting systems are in place, that board members receive regular financial reports and that annual financial statements are prepared and audited. By having the proper financial systems in place, the board can in a knowledgeable manner agree budgets, authorise expenditure, sign off on accounts, and so on. Overall responsibility for the procurement funds and for the management of income and expenditure is delegated to the CEO who operates within agreed organisational financial procedures and who provides regular monthly updates to the board so they can make informed decisions about current and future financial position of the LWL

2.4.2 Physical assets

The board is ultimately responsible for the management and maintenance of physical organisational assets which includes ensuring that there are systems in place for securing and maintaining the premises in a good condition. The same is true for other physical assets such as office furniture and equipment, vehicles, stock (if the organisation sells any goods for fundraising purposes), etc. The day to day management of this task is delegated to the CEO who directs the work through the Facilities manager and other employees as appropriate.

2.4.3 Human resources

The board is the employer, responsible for pay, conditions and welfare, as well as the activity of staff. Whilst there are a number of legal requirements to be met in relation to the employment of staff, it is important that staff are regarded as an enormous asset to the service, rather than solely a legal liability of the board. It is part of the governance responsibility of the board to ensure that staff are properly supported and supervised as part of an appropriate staff management system and that their work priorities are clarified.

From time to time LWL uses volunteers for one off fundraising events. Although the legal responsibilities in terms of volunteers are less onerous than those for paid staff it is crucial, should LWL implement a programme where volunteers are engaged for longer periods of time, that the reasons for volunteer involvement have been recognised and articulated and that proper systems are in place for the recruitment and retention of this valuable human resource.

Finally, the board must decide if and how it will accommodate students on work experience placements other than those on state recognised schemes such as Job Bridge, DSP CE, TUS, and RSS etc.

All of these tasks have been delegated to the CEO and her team with regular updates provide to the Board via the Finance & Staffing and Board

meetings. All appointments are ratified and noted in the minutes of board meetings. Resignations are also communicated and noted. Where the disciplinary procedure has been invoked the board are informed and in the unfortunate circumstance where it progresses to the final stage, the Chairperson in conjunction with the CEO will inform the staff member that their employment is being terminated.

2.4.4 Insurance

Minding the assets of an organisation also means ensuring that it is appropriately insured. This task is delegated to the CEO. Every year LWL takes out insurance to cover

- public liability insurance
- employer's liability
- professional indemnity cover
- building insurance on the property to include contents insurance and disaster recovery
- If events take place outside of the usual premises and similarly, if equipment such as laptops or mobile phones are used away from the premises, make sure there is adequate cover for these as well.
- Separate Directors and Managers Liability
- Separate van insurance is renewed annually for the Mobile Solutions Service and the service manager verifies that only those insured to drive the van, do so.
- Staff use their own vehicles for business purposes, sign a declaration indemnifying LWL in the case of accidents and if there is an additional cost to the employee i.e. for carrying clients LWL reimburses the staff for any additional premiums paid.

2.5 Accountability

It is also part of the governance role of the board to ensure that the organisation is accountable to its funders, service users and members. It is important that the board is clear that it has a duty to be accountable and that it is also clear how this duty is being discharged. Responsibility for the managing of relationships with funders and for ensuring that returns are submitted accurately and in a timely fashion is delegated to the CEO who will (depending on the funder) either liaise directly or direct relevant staff to do so.

2.5.1 Funders

LWL receives funds from a variety of sources. The way the organisation reports to these funders varies and is generally dictated by the particular funder. The responsibility for thanking funders and acknowledging receipt of donations and spending money in accordance with the terms of the agreement or contract or in the absence of either, wisely for the purpose for which it was given is delegated to the CEO. With funding from statutory sources the reporting requirements for drawing down tranches of funding are usually very strict. Although all of this work is delegated to the CEO and her team, it is the responsibility of the board to ensure that it is carried out in accordance with requirements of each particular funder.

2.5.2 Service users

Most services involve community representatives at board level. In addition, it is important to seek the views of service users as part of your planning process and/or evaluation of the service. Also, it is good practice to implement a well thought out complaints procedure. Comments, suggestions and complaints from Service users will always be taken into account by LWL in any strategic planning or changes to service provision

2.5.3 Members and other stakeholders

The annual general meeting (AGM) of the organisation (a legal obligation) is attended by LWL directors (who are also members), LWL CEO and LWL Deputy CEO and LWL's company auditors only. It is not used as an opportunity for the board to report on the work of the organisation to a wider audience or other interested parties such as partner organisations. However, LWL produces an annual report for this meeting which helps to publicise the work of the organisation, highlights important issues and can be a useful form of networking. It is available on request and will be published on our website once this is revamped (one of the tasks of the 2015 work plan). Generally all publications are available via this medium.

2.6 Legality

The board is responsible for ensuring that the organisation meets all of its legal obligations. The most significant legal responsibilities are its obligations under company, employment, health and safety, equality and data protection legislation and charity legislation. Whilst this may appear to be a daunting list, compliance with much of this legislation is about having the right policies and procedures in place. Guidance on how to meet these legal obligations can be found in sections 3 and 4 of this handbook. This task is delegated to the CEO who in turn directs staff on what they need to do to be compliant i.e. familiarise themselves and their staff with and adhere to relevant agreed and appropriate policies and procedures keeping abreast of changes in legislation and the external landscape which may impact individual services or the organisation as a whole.

2.7 Subcommittees and working groups

It is common for boards to set up subcommittees to take on specific responsibilities or working groups to tackle a particular project. This is an effective way to get work done and make board meetings more effective. However, it is important that all concerned are clear about the purpose, remit and boundaries of any subcommittees and working groups and that everyone understands that the Board of Directors has ultimate responsibility.

Currently LWL has one Subcommittee the Audit Finance and Staffing Subcommittee which meets each month prior to the main board meeting. See Appendix 5.2 for Terms of Reference and for the setting up of Working Groups

2.7.1 Subcommittees

These are usually set up on a long term basis to take on a specific responsibility. Subcommittees are usually allowed to make some decisions themselves, while others have to be brought to the board. For this reason, they should always include at least one board member. It is important that both the subcommittee members and the board members are very clear about the extent of the decision making and/or spending powers of the subcommittee and written terms of reference are a good way of ensuring clarity. Terms of reference should cover membership, purpose, limits of decision-making and spending as well as method of reporting to the board as a whole. It is also important to review the number of sub-committees and their purpose on a periodic basis.

2.7.2 Working groups

These are more likely to be time-limited and are usually set up to carry out a specific piece of work. Examples might include working groups set up to draft the strategic plan, locate new premises or organise a public event. Working groups are less likely to make decisions, but bring information to the board, present options for decision making or draft documents for board approval. While working groups do not necessarily have to include a board member, it is important to have some direct board member involvement if the working group is going to produce something that the board is expected to agree on. Again, written terms of reference are a good idea.

Currently LWL does not have any working groups. Where significant decisions need to be taken by the board, the CEO and Deputy CEO (and sometimes if the decision refers to one Service only, the Service Manager) will present the issue and a number of scenarios to the board for decision. Where the board require further information this will be provided prior to making or communicating and decisions

2.8 Role of individual board members

Whilst all members of the board share in the governance responsibilities outlined above in sections 2.2 – 2.6 and whilst all should endeavour to participate in the subcommittees and working groups described in section 2.7, a number of board members will have their own specific responsibilities.

Every board will have a certain number of honorary officers; conventionally the chairperson, secretary and treasurer, and sometimes a vice-chairperson. If the organisation is a company limited by guarantee, there will also be a company secretary, who is normally, although not necessarily, a board member. Specific sample responsibilities of these officers are outlined below. Please note that in addition, there may be any number of other board positions, such as staff liaison officer or public relations officer. **Officers of the board may delegate some of their responsibilities to staff members, but they themselves remain responsible for ensuring that the duties get done.**

2015 LWL board roles

Chairperson	-	Stephanie Igoe
Secretary (not Co. Sec)	-	Duties carried out by CEO
Treasurer	-	Sonia McEntee
Vice Chairperson	-	Vacant
Company Secretary	-	Stephanie Igoe
Ordinary Directors	-	Jackie Kennedy
	-	Trish Rouiller
	-	Mary Carleton-Reynolds
	-	Tess Murphy
	-	May Campbell
	-	Sheila Reilly
	-	Elsie Moxham
	-	Catherine Lynch

2.8.1 Chairperson

- Plan board meetings with the secretary or the senior member of staff
- Keep order at meetings and make sure everyone has their say
- Make sure that meetings are time limited and that discussions stick to the point
- Ensure that decisions are made and that they are arrived at in a fair and orderly fashion
- Summarise decisions made after each agenda item
- Remain as impartial as possible
- Look over the minutes of the meeting before they are circulated to the rest of the board
- Ensure that decisions made are implemented
- Liaise with CEO to keep an overview of the organisation's affairs and to provide support as appropriate (an effective relationship with the most senior member of staff is crucial in this respect)

- In conjunction with the CEO represent the organisation externally
- Within agreed boundaries and procedures e.g. Financial Controls and Procedures Appendix 5.3,, delegate the day to day running of the Organisation to the CEO and in her absence to the Deputy

2.8.2 Vice-chairperson

- Assist in the planning of board meetings if necessary
- Chair meetings in the absence of the chairperson
- Assist the chairperson in making sure that decisions taken at meetings are implemented
- Assist the chairperson in representing the organisation externally

2.8.3 Secretary – Currently performed by CEO

- Plan board meetings with the chairperson
- Take agenda items from other board members
- Prepare and circulate the agenda and any other papers for the meeting
- Make the practical arrangements for the meeting
- Take minutes
- Ensure that minutes are circulated to board members as soon as possible after the meeting
- Ensure that a copy of the approved minutes is kept in a minute's book in a safe place
- Follow up decisions taken at meetings in consultation with the chairperson
- Deal with correspondence
- Keep membership records up to – LWL's external Auditors take care of this task. Once Directors resign from the Board they are also deemed to have resigned as members

2.8.3 Treasurer

- Oversee preparation of budgets, accounts and financial statements
- Present regular financial reports to the board in an understandable way
- Make sure the annual accounts are audited and presented to the AGM
- Liaise with the auditor and/or CEO in relation to the preparation of annual accounts
- Liaise with the CEO about financial matters
- Have an overview of the organisation's financial resources in order to advise the board on financial implications of proposals, cash flow problems, etc
- Delegate responsibility to CEO for ensuring that appropriate accounting procedures and controls are in place
- Be a joint cheque signatory on behalf of the board
- In conjunction with CEO advise on the financial implications of any new projects

2.8.4 Company secretary - with the exception of those items identified as being carried out by Auditors – CEO currently performs all other tasks

- Keep the company's registers (that is, lists of all members and directors) up to date – Currently kept by LWL's external Auditors
- Make sure that the AGM is held at least every 15 months (funders require annual audited accounts so AGM is held in March each year)
- Make sure that the proper notice for general meetings is given and that they are run according to the articles of association
- Call general meetings at the request of the directors and/or members, according to the rules in the articles of association
- Keep the minute's book (AGM minutes and the minutes of the board of directors)
- Make sure that the accounts are prepared and audited in conjunction with the treasurer
- Send in the annual return to the Companies Registration Office – Currently done by Auditors
- Keep copies of all annual returns and accounts
- Notify the Companies Registration Office of any change of directors or change of their home address – Currently done by Auditors
- Ensure the certificate of incorporation is displayed
- Make sure that the name of the organisation is displayed outside the premises
- Make sure that the company name, registered number and directors' details appear on the letterhead (unless an exemption is obtained from the Companies Registration Office)
- Notify the Companies Registration Office of any amendment to the memorandum and articles of association
- Make sure that all legal agreements or contracts are properly discussed and agreed by the members of the board and kept in a safe place
- Comply with any other duties as imposed by the Companies Acts 1963-2005

Section 3 – Legal duties

3.1 The law and community and voluntary groups

As part of its governance role, board members have to ensure that all legal requirements are met. It is outside the scope of this handbook to discuss all the laws that might be applicable to an organisation. This section aims to outline some of the key legal responsibilities held by board members. Section 3.2 deals with the responsibilities of directors under company law and thus applies only to companies limited by guarantee. Section 3.3 deals with the responsibilities of the board as an employer and section 3.4 to 3.6 deal with health and safety, equality and data protection. Please note that this handbook only provides an introduction to the law as it applies to community and voluntary groups at the time of writing. It will be necessary to seek legal advice for specific queries as they relate to LWL and please note that changes to the law are likely with impending charities regulation.

3.2 Company law

LWL has adopted the legal structure of a company limited by guarantee without share capital, as defined under section 5(2) of the Companies Act 1963. This structure has the advantage of limiting the personal liability of the individual members of the organisation. However, it does mean that they have to comply with company law.

3.2.1 Members and directors

A company limited by guarantee will have members and/or directors. LWL has members who are also directors. In accordance with sections 6(3) and 207(1) of the Companies Act 1963, each member undertakes to pay the company a fixed, usually token amount (for example, €1) in the event of it being wound up and having debts to pay.

The members of the company elect a number of people to be directors of the company and they are responsible for the governance of the organisation. It is sometimes thought that only the directors elected by the members and registered as directors at Companies Registration Office are legally responsible for the organisation. However, the Office of the Director of Corporate Enforcement states that anyone who takes part in decision-making about the management of a company may be deemed to be a non-executive director or a 'de facto' director and, as such, shares in the legal responsibilities of the registered directors.

3.2.2 Legal responsibilities of directors

Directors of the company (both registered and 'de facto') are legally obliged to do the following:

- **To act in the best interests of the organisation.** This means that individual directors may not act in their own interests or in the interests of another organisation. This becomes particularly important if some directors come from external organisations. If a director becomes aware of a conflict of interest at a meeting s/he should declare it, and act in accordance with the agreed LWL protocol for engaging with the meeting in relation to the particular issue i.e. not taking part in discussions; abstaining from voting; or absenting themselves from part of the meeting i.e. withdraw from the discussion/meeting while that issue is being dealt
- **To avoid running the organisation in a fraudulent or reckless manner.** Such conduct will result in the board members incurring personal liability under Section 297 of the Companies Act 1963 (as amended) "for all or any of the debts or other liabilities of the company as the court may direct". Such a situation might occur if the directors allowed their organisation to run up debt, knowing that there were no funds to meet the debt.
- **To comply with the duties imposed by Section 205 Companies Act 1963 whereby the directors of the company are precluded from (1) exercising their powers in a manner oppressive to any member of the company, (2) conducting the affairs of the company in a manner oppressive to any member of the company or (3) exercising their powers or conducting the affairs of the company in disregard of the interests of any member/members of the company.**
- **To ensure board members do not receive payment for board membership** (this is so if the organisation is a registered charity as well as a company limited by guarantee).
- **To appoint a company secretary** in line with section 175 Companies Act, 1963.
- **To comply with all the relevant requirements regarding financial accountability, the running of the organisation, record keeping and reporting** pursuant to Part V of the Companies Acts 1963 (as amended). Further guidelines can be found in section 4 of this handbook.
- **To ensure that the organisation complies with ongoing legal requirements**, for example, employment, health and safety, equality and data protection legislation.
- **To comply with the requirements of the organisation's memorandum and articles of association.** See section 3.2.3 below.

3.2.3 Memorandum and articles of association

The memorandum and articles of association ('mem & arts') were drawn up when the company was formed. The provisions contained within them are binding on the company and its members and are therefore the legal boundaries within which the company and its members are required to act. All LWL board directors are provided with a copy on the memorandum and articles of association on induction and these can be found in Appendix 5.1

3.3 Employment law

If the organisation employs staff, the board is the employer and must act in accordance with employment legislation, which is extensive.

Responsibility for running the organisation in accordance with current employment legislation is delegated to the CEO who in turn directs line managers and supervisors to manage direct reports in compliance with LWL's company Handbook and other relevant legislation. A sample of applicable laws includes:

- Minimum notice and terms of employment
- Payment of wages
- Organisation of working time
- Unfair dismissals
- Leave (adoptive, carer's, jury, parental, etc)
- Pensions
- Protection of young persons
- Industrial relations

Whilst it is not necessary to have an employment specialist on the board, it is important that all board members are aware of the main implications of employment legislation and undergo training in this area if necessary.

It is worth noting that employers in the community and voluntary sector do sometimes get taken to the labour court by employees and cases are usually decided by the fairness of the policies and procedures in place and the degree to which they were followed. In order to fulfil their legal responsibilities in this area and safeguard themselves against legal action, the board must ensure that appropriate employment policies and procedures and an appropriate staff management system are in place. Responsibility for having these policies and procedures in place and for their implementation has been delegated to the CEO. However, these policies and any changes to these policies must be approved by the Board and such approval noted in the relevant board meeting minutes.

3.4 Health and safety law

The Safety, Health and Welfare at Work Act 2005 requires all employers to prepare a written safety statement. The board must ensure that the safety statement is in place, that the policies and procedures outlined in the statement are adhered to and that changes in legislation are reflected in the statement, policies and procedures.

Statement, reviewed, signed and on display – July 2013. New H&S team implemented rather than leave all responsibility to Facilities manager. E.g. Childcare Manager responsible for H&S in her area, DV in her area etc., – currently working through procedures – meetings planned and directed by Facilities Manager

3.5 Equality law

Equality legislation impacts on the board in two main ways. The Employment Equality Act 1998 governs its actions as an employer (see section 3.3 above). The Equal Status Act 2000 governs its actions as a provider of services. The board is legally obliged to ensure that no-one is denied access to the organisation's services because of their gender, marital status, family status, sexual orientation, religion, age, disability race or membership of the traveller community. A written equal opportunities policy is recommended.

3.6 Data protection law

Many organisations collect and store information about service users and others. Because of this, the board must ensure that all information is collected, stored and disclosed in a way that complies with the Data Protection Acts, 1988 and 2003. A written data protection policy is recommended. In certain circumstances, the organisation may need to register with the Data Protection Commissioner. See Section 5.2 for contact details.

Section 4 – The board in operation

4.1 The importance of meetings

The board carries out its duties primarily through meetings, hence it is vitally important that those meetings are as effective as possible. This section provides guidance on running effective meetings in general and also looks at matters of board recruitment and induction.

4.2 Planning meetings

Some issues will need to be addressed by the board at every meeting, while others only occur at intervals such as the following:

- agreeing the annual work plan
- planning the AGM
- (re)appointing company secretary after the AGM
- receiving the quarterly accounts
- approving the annual accounts
- ensuring the annual return is sent to the Companies Registration Office by the Annual Return Date
- agreeing the budget
- making reports to funding agencies
- receiving monitoring information
- producing the annual report
- reviewing policies and procedures.

As LWL meets monthly with the exception of August and December these items are discussed and dealt with in a timely fashion so there is no need to create an additional task of a 'calendar of business'

4.3 Agenda preparation

A well-prepared agenda will go a long way towards ensuring a successful meeting. Each item should clearly relate to the governance responsibilities of the board. It is also very helpful if the agenda indicates the purpose of each item in particular. In other words, is this item for information, for discussion, for decision, for approval/ratification or for the record? This level of clarity in the agenda can save a lot of time spent in fruitless discussion. It also helps the chairperson to time each item and reduces the likelihood of the meeting running over its allotted time. It is important to be realistic in allocating time for agenda items. Substantial issues, such as the consideration of the strategic plan, could be dealt with over a number of meetings. This is preferable to meetings continually running over time.

In addition, each member needs to know how to get items on to the agenda. This may involve sending a written paper to the chairperson or secretary before the meeting, or merely informing them verbally. Alternatively, new items may be introduced as 'any other business' at the meeting itself, although it is preferable to reserve this option for urgent matters.

The agenda should be sent out to members of the board with any accompanying papers, at a reasonable interval before the meeting.

4.3.1 Sample agenda for a board meeting

A typical agenda is outlined below, with tips for the chairperson on how to run the meeting in *italics*. The agenda for your own organisation will vary according to your structure and activities, but the skeleton [apologies; minutes; matters arising; other discussion points; any other business; next meeting] is likely to remain the same.

>LWL board meeting agenda

>Meeting to be held in (Venue) on (date) at (time)

>1. Welcome and apologies (10 minutes)

Make sure you welcome any new members to the group. New people may be unsure of their role and feel daunted by new faces. Note who is not present and who has given their apologies for non-attendance. It is a good idea to review the agenda at this point so that everyone is clear about what will be discussed. It is also a good idea to ask if there is any other urgent business, so that you are not taken by surprise by extra items when you think you have finished.

>2. Minutes of last meeting (10 minutes)

Ask the group if it agrees that they are an accurate record of the last meeting. If someone has a correction, the secretary should make a note of it. If not, you can move on to matters arising. If people try to start a discussion about something in the minutes, remind them that this part of the meeting is just to check for accuracy. If the issue is already on the agenda, tell them it will be discussed then. If not, ask them to raise it again under any other business.

>3. Matters arising not covered elsewhere on agenda (10 minutes)

Make sure that these are minor points and not major discussion items. They should really only be information updates since the last meeting. If more discussion is necessary, make them agenda items. It is disheartening to spend most of a meeting on matters arising.

>4. Staff report [attached] (15 minutes)

For example: A progress report on our services and other activities since the last meeting is attached for your information; xxx will attend to answer any questions

>5. Financial report [attached] (15 minutes)*For example: Ethna will present the previous quarter's finances (currently monthly) and a decision about our savings account will need to be taken.*

>6. Fundraising (20 minutes)

For example: discussion on autumn fundraising event; all to bring ideas.

>7. PR and publicity (20 minutes)

For example: discussion on new leaflet; Louise & Tara will bring options to meeting. If you have to make a decision, give people a limited number of options to choose from or discussions can go on forever.

>8. External Representations (20 minutes)

For example: Directors and Management will report back from external meetings attended on behalf of LWL since last meeting. These should have been identified at previous meeting and therefore the relevant organisations listed for discussion with the appropriate person's name beside the item for information.

>9. Any other business (15 minutes)

It really helps if you know at the beginning of the meeting if there is any other business. If you think it is a big, non-urgent issue that will go on too long, do not be afraid to say that it needs to go on the next meeting's agenda.

>10. Date of next meeting (5 minutes)

Do not let the group disperse without making sure there is a date, time and venue for the next meeting. It is far more difficult to organise once everyone has left. It may be useful to plan an annual meetings cycle for all meetings held in your organisation.

>11. End of meeting

4.4 Minutes

Minutes are a legal record of the business of the organisation. Companies limited by guarantee are required by company law to keep minutes of the AGM, any extraordinary general meetings (EGMs), all meetings of the board of directors and all subcommittee meetings.

A minute on a particular item must record what happened at the meeting and not be altered afterwards, even if the situation has since changed. It is really helpful if the minutes include the words 'It was agreed...' or 'It was decided...' It is only too easy to leave a meeting with no clear, shared sense of the decisions that have been taken and such phrases help to make decision-making more explicit.

A difficulty with the taking of minutes can be deciding how much information to include. It is not generally recommended to attempt to record exactly 'who said what' in the discussion but it is useful to include some of the reasons for the decision. If it is a very complex discussion it might be helpful to list the various points that were made. However, the following must be included for each item:

- any **decision** reached; even if this was a decision not to make a decision!
- the **action** required to implement the decision
- **who** will take the action
- any **deadline** or time limit for the action.

4.4.1 What should minutes contain?

The Office of the Director of Corporate Enforcement states that for all official meetings of incorporated associations, at a minimum, the following information should be recorded

- Date (including year), time and location of meeting
- Names of directors and company secretary present at the meeting (are you quorate for the whole of the meeting; that is, do you have sufficient people in order to make decisions legally? – see your constitution/memorandum and articles of association)
- Names of persons who have given their apologies for non-attendance
- Name of person chairing meeting (usually the chairperson)
- Names of other persons in attendance and in what capacity they are attending (for example, a visitor or staff member presenting on their work)
- Approval of minutes from the previous meeting, including any corrections requested
- Signing of these minutes by the chairperson, certifying that the minutes are an accurate reflection of the proceedings at that meeting
- Title and author of any papers tabled
- Details of any conflicts of interest declared and what action was taken as a result (not taking part in discussions; abstaining from voting; or absenting themselves from part of the meeting)
- Although it is acceptable to summarise discussions, the overall contributions to discussions made by individuals should be noted, especially if there is disagreement about certain matters
- Proposals put to the vote and the names of persons proposing and seconding them (Some community and voluntary groups prefer to operate by consensus and if agreement is reached by consensus that should be minuted. For incorporated associations, it is wise to retain the right to decide by vote if other avenues are exhausted.)
- Results of any votes taken (make sure you know who is entitled to vote and what majority, if any, is needed to carry decisions – see your constitution/memorandum and articles of association)
- Details of any delegations of authority should be noted (for example, the board authorising a member of staff to sign cheques)
- The agenda (each item numbered for easy reference) for the meeting should be attached to the minutes.

4.5 Decision-making

Not all items at a board meeting require a decision to be made. Some items will be for information only while others require input into a discussion without necessarily making a decision. Decision-making in any type of meeting is notoriously difficult. It is one of the most important responsibilities of the chairperson to help the meeting come to a decision if that is necessary. If so it will speed the process up if it is possible to identify options and pros and cons before the meeting and include this material in the papers for the meeting.

The role of the chairperson is crucial here in keeping track of the process so that people do not make decisions too quickly if more analysis is needed, or conversely, restate their opinions repeatedly when a decision should be taken. At some point the chairperson will need to summarise the discussion and 'test out' the option that they think the meeting favours. If the meeting has reached a deadlock, the chairperson may need to put the decision to the vote, with the chairperson usually having a second and casting vote.

During discussions leading to a decision, it is worth bearing in mind the fact that people who attend board meetings as observers run the risk of being deemed to be 'de facto' directors if they participate in the decision-making in relation to the management of the organisation (see sections 1.3 and 3.2.1).

4.6 LWL Board of Directors Code of conduct

- Familiarise yourself with the constitution/memorandum and articles of association, others aims and objectives of the organisation and all policies and procedures
- Put the best interests of the organisation first
- Prepare for meetings by reading minutes, agenda and other papers beforehand
- Attend meetings regularly and punctually
- Take part fully in meetings by listening to others and thinking about the issues
- Keep contributions brief and to the point
- Treat others with respect
- Ask questions or state your disagreement when necessary
- Declare any conflict of interests that you may have and if necessary leave the meeting while that matter is being dealt with
- Take responsibility for decisions that are made
- Respect the confidentiality of the board meeting by not repeating what has been said outside the meeting
- Undertake agreed actions as soon as possible after the meeting

4.7 Recruitment and induction of new board members

LWL regularly discusses attracting new directors to the board. We recognise that we need to constantly think about sustainability into the future and also recognise that existing directors will leave from time to time for a variety of reasons. Not only are new recruits necessary to keep the work going, but they can provide new ways of looking at things and may revive a flagging committee. Boards must therefore be at the ready to involve new people in their work.

Board members are volunteers, albeit volunteers with specific governance responsibilities and it is recommended we look beyond the obvious if specific skills are not easily found amongst peers and service users. Targeted recruitment is recommended to identify potential new recruits.

Once a potential recruit to the board has been identified and they indicate that they are willing to take part, they may be co-opted by the board and will have to stand for election at the next AGM. In LWL's case, a company limited by guarantee, all the necessary Companies Registration Office paperwork will have to be completed.

New directors will be given a proper induction with the majority of the documentation and written information they require contained in this handbook and any additional information such as minutes etc., will be provided. Below is a sample of the types of information/documents that will be available (mainly on request if separate to this handbook)

- Constitution/memorandum and articles of association Appendix 5.1
- Brief history
- Current annual report, or similar
- Funding and finance information
- Other publicity materials
- Policies
- Development and work plans
- Organisational structure chart
- Terms of reference for board, subcommittees, etc
- Code of conduct
- Details, including contact details, of other board members
- Meetings dates
- Minutes of last few meetings
- Information on personnel, paid and voluntary

New directors will also be given a guided tour of the premises and introduced to staff. Meetings will be arranged with individual service managers where a new director expresses a particular interest to receive a more in depth briefing on that service

5.1 LWL Memorandum & Articles of Association

5.1 LWL Memorandum & Articles of Association

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CONCEPTUAL WORK: JON LEECH, 1011791, University of Western Australia, (M.A., Ph.D., 1987)

The $^{42}\text{K}^+$ concentration in $\text{TiO}_2\text{SiO}_2\text{Al}_2\text{O}_3\text{SiO}_2\text{Na}_2\text{O}$ (TAS) is $1.0 \times 10^{-4} \text{ mol/L}$, and the $^{42}\text{K}^+$ concentration in $\text{TiO}_2\text{SiO}_2\text{Al}_2\text{O}_3\text{SiO}_2\text{Na}_2\text{O}$ (TAS) is $1.0 \times 10^{-4} \text{ mol/L}$.

The main advantage of 1:0 C₂O₄:1:1 is that of the low

- (3) To investigate how different types of violence within the intimate partner violence system on the public health, reproductive and family environment, and on women's health, it was designed to develop health-related objectives and indicators.
- (4) To seek to strengthen women and all types and violence as part of the community. This Organization expects to be a "school of life" for the women in the present of gender equality.

To receive greater exposure by 2029, a firm could be undertaking all or part of the following activities in our portfolio. In addition to providing our clients the services they request, we will also actively solicit alternative direct buying, reselling or product.

for a credible, permanent, non-accusatory, non-punitive, and non-blame and non-stigmatizing approach to managing the problem of drug addiction, we advise you to lead and lead others in the following ways. *Remember* that the following are not meant to be a checklist, but rather a guide to help you think about the issues that you face. *Remember* that the following are not meant to be a checklist, but rather a guide to help you think about the issues that you face. *Remember* that the following are not meant to be a checklist, but rather a guide to help you think about the issues that you face.

It provides a performance metric not in growth or gross sales; they want to see how well you satisfy the needs of the customer, not just the sales or financial side.

17. The above service has been calculated for a period of 22 days, 10 hours and 30 minutes. The above service is subject to the following conditions:

18. The above service is subject to the following conditions:

19. The above service is subject to the following conditions:

20. The above service is subject to the following conditions:

(d) To preserve any purchase of a company as an *ex ante* company, it must be made in that condition with no *ex ante* veto, or any other veto, of the right of the state to change it in order to include any of the company's property rights in its state.

- (2) To carry on all or any of the following businesses, namely, builders and contractors, decorators, merchants, engineers, surveyors, estate agents, valuers, auctioneers, carter, shippers, forwarding agents, garagists, caterers, licensed publicans, fuel suppliers, textile manufacturers and dealers, insurance agents and brokers, entertainment centers, farmers, and generally to import, export, manufacture, make, grow, produce, repair, adapt for sale and prepare for market goods and material of every kind, or otherwise to carry on any business which may seem to the Company capable of being carried on in connection with the above or anyone of the above or calculate directly or indirectly to enhance the value of or render more profitable any of the Company's property or rights.
- a. To make, draw, accept, endorse, issue, discount, and otherwise deal with promissory notes, bills of exchange, cheques, letters of credit, circular notes, and other mercantile instruments.
- b. To acquire by purchase exchange lease fee farm grant or otherwise, either for an estate in fee simple or for any less estate or interest, whether immediate or reversionary and whether vested or contingent, and lands, tenements or hereditaments of any tenure, whether subject to any charges or encumbrances and to hold and farm and work or manage or to sell, let allocate, mortgage, lease or charge real, house property, ships, ships, automobiles, reversions, interests, annuities, life policies and any other property real or personal, movable or immovable, either absolutely or conditionally and whether subject to or not to any mortgage, charge, ground rent or other rent or encumbrances, and to pay for on lands, tenements, hereditaments or assets acquired by the Company in cash or otherwise or obligations of the Company which it may pay or otherwise or in any other manner.
- c. To undertake the office of trustee, executor, administrator, committee manager, secretary, registrar, attorney, delegate, substitute or treasurer, and any other office or situations of trust or confidence, and to perform and discharge the duties and functions incident thereto, and generally to transact all kinds of local and agency business either gratuitously or otherwise.
- (6) To take part in the management, supervision or control of the business or operations of any company or undertaking, and for that purpose to appoint and remunerate any Directors, accountants or other experts or agents.
- (7) To carry on any other business which may seem to the Company capable of being carried on in connection with the above.
- (8) To enter into partnership or into any arrangement for sharing profits, union of interests, joint adventure, or otherwise with any company carrying on or in connection with the Company is authorized to carry on or engage in, or any business or transaction capable of being conducted to a directly or indirectly to benefit the Company, and to lend money to, guarantee the contracts or debentures or otherwise assist any such company, and to take or otherwise acquire and hold shares or stock in or securities of, and to subscribe or otherwise assist any such company, and to sell, hold, re-issue, with or without guarantee, or otherwise deal with such shares, stock or securities.

- (9) To accumulate capital for any of the purposes of the Company, and to appropriate any of the Company's assets to specific purposes, whether conditionally or unconditionally.
- (10) To apply for and obtain any legislative, municipal or other acts or authorizations for enabling the Company to carry any of its objects into effect or for any extension or alteration of its powers, or for effecting any modification of the Company's constitution, or for any other purpose which may seem expedient, and to appear any proceedings or applications which may seem calculated directly or indirectly to prejudice the Company's interest.
- (10) To enter into any arrangement with any government or authority, supreme, municipal, local or otherwise, or company that may seem conducive to the Company's objects or any of them, and to obtain from any such government, authority or company, any charters, contracts, leases, rights, privileges and concessions, and to carry out, execute and comply with any such arrangements, charters, contracts, leases, rights, privileges and concessions.
- (11) To raise or borrow money, and to secure the payment of money by the issue of or upon debentures or debenture stock, perpetual, terminable or otherwise, or bonds or other obligations charged or not charged upon, or by mortgage, charge, hypothecation, lien or pledge of the whole or any part of the undertaking, property, assets and rights of the Company, both present and future, and generally in such other manner and on such terms as may seem expedient and to issue any of the Company's securities, for such consideration and on such terms as may be thought fit, including the power to pay a proportion of the profits of the Company by way of interest on any money so raised or borrowed, and also by a similar mortgage, charge, hypothecation, lien or pledge, to secure and guarantee the performance by the Company of any obligation or liability it may undertake, and to redeem or pay off any such securities.
- (12) To establish, join, support and subscribe to or to add to the establishment and support of associations, institutions, societies, co-operative clubs, funds, trusts or conveniences calculated to benefit the Company or employees or co-employees of the Company or the dependents or connections of such persons or connected with any town or place where the Company carries on business, and to grant pensions, gratuities, allowances or charitable aid to any person who may have served the Company or to the wives, children or other relatives of such person and to make payments towards insurance and to form and contribute to provident and benefit funds for the benefit of any persons employed by the Company and to subscribe or guarantee money for charitable or benevolent objects or for any exhibition or for any public general or useful object.
- (13) To subscribe or guarantee money for any national, charitable, benevolent, public, general or useful object, or for any exhibition.
- (14) To promote, freedom of contract and to resist, insure against, counteract and discourage interference, however, to join any lawful restriction, union, association or party and to contribute to the funds thereof, or to any other lawful act or thing with a view to preventing or resisting directly or indirectly, any interference with the Company or any other trade or business or providing to safeguard against the same, or resisting or opposing any strike movement or organization which may be the right detrimental to the interests of the company or its employees and to subscribe to any association or fund for any such purposes.

- (15) To procure the Company to be registered or recognised in any foreign country, colony, dependency or place.
- (16) To pay a.i. or any expenses of, incidental to or incurred in connection with the formation and incorporation of the Company and the raising of its loan capital, or to contract with any person or company to pay the same, and to pay commissions to brokers and others for underwriting, placing, selling or maintaining the subscription of any debentures or securities of the Company.
- (17) To do all or any of the above things in any part of the world, and as principals, agents, contractors, trustees or otherwise, and either by through trustees, agents, sub-contractors or otherwise, and either alone or in partnership or joint venture with any person or company, and to contract for the carrying on of any operation connected with the Company's business by any person or company.
- (18) To do all such other things as may be deemed incidental or conducive to the attainment of the of the above objects or any of them.

And it is hereby declared that in the construction of this Clause, the word "company", except used in reference to this Company, shall be deemed to include any person or partnership or other body of persons whether incorporated or not, incorporated or not, whether domiciled in Ireland or elsewhere, and words denoting the singular number only shall include the plural number and vice versa and the intention is that the objects specified in each paragraph of this Clause shall except where otherwise expressed in any paragraph, be in respect of reference to or incidence from the terms of any other paragraph or the name of the Company.

3. The liability of the members is limited.
4. Every member of the Company undertakes to contribute to the assets of the Company in the event of its being wound up while he is a member or within one year afterwards, for payment of the debt and liability of the Company contracted before he ceases to be a member and the costs, charges and expenses of winding up and for the adjustment of the rights of the contributors among themselves, such amount as may be required not exceeding One Euro.
5. The income and property of the Company shall be applied solely towards the promotion of the objects of the Company as set forth in this Memorandum of Association and no portion thereof shall be paid or transferred directly or indirectly, whether by way of dividend, bonus, distribution of profits or otherwise however to the members of the Company provided that nothing within this provision shall prevent payment in good faith of remuneration to any officer or servant of the Company, or to any member in return for any services rendered to the Company, or payment of interest on any loan made by the Company or proper rent for any premises demised or let by any member to the Company, but so that no Director of the Company shall be appointed to any office of the Company paid by fees and that no remuneration in money or money's worth shall be given to any Director.

W/c, the several persons whose names and addresses are subscribed, wish to be formed into a Company in pursuance of this Memorandum of Association.

NAMES, ADDRESSES AND DESCRIPTION OF SUBSCRIBERS

Kathleen Teresa Murphy Gaughe Baltimore Co. Longford	Project Manager
Kathleen Deillon Meenagh Murphy Co. Longford	Homemaker
Gerlie Egan Glanrove Kesh Co. Longford	Homemaker
Ann Chapman 20 College Park Longford	Treasurer
Maura O'Brien Park Road Longford	Business Manager
Mary Georgina O'Hara Coshangan Lismacarty Co. Wickliffe	Homemaker
Eddie Moxham Kilbrakey Ceshill Co. Longford	Homemaker

Dated this 1st day of November 1995

Witness to the above signatures:-
Grainne Healy
17 Adelaide Road,
Dublin 2
Training Course Unit

COMPANY LIMITED BY GUARANTEE
AND NOT HAVING A SHARE CAPITAL

ARTICLES OF ASSOCIATION

OF

LONGFORD WOMEN'S LINK LIMITED (formerly known as LONGFORD L.C.A. (N.O.W.
LIMITED)

PRELIMINARY

The Regulations contained in Table C of the Companies Act, 1963 to 1990 shall apply to the Company save in so far as they are excluded or varied hereby.

1. In these Articles:-

"the Act" means the Companies Act, 1963

"the Directors" means the Directors for the time being of the Company or the Directors present at a meeting of the Board of Directors and includes any person occupying the position of Director by whatever name called;

"Secretary" means any person appointed to perform the duties of the Secretary of the Company

"the Seal" means the Common Seal of the Company.

"the office" means the registered office for the time being of the Company.

Expressions relating to writing, shall unless the contrary intention appears, be construed as including references to printing, lithography, photography and any other modes of representing or reproducing word in a visible form.

Unless the contrary intention appears, words or expressions contained in these Articles shall bear the same meaning as in the Act, or any statutory modification thereof in force at the date at which these Articles become binding on the Company.

MEMBERS

2. The number of members with which the Company proposes to be registered is 6 but the Directors may from time to time register an increase of members.
3. The subscribers to the Memorandum of Association and such other persons as the Directors shall admit to membership shall be members of the Company.
4. The rights and liabilities attaching to any Member of the Company may be varied from time to time by a Special Resolution of the Company.
5. The Longford L.C.A. president shall become a Director for her term of office, (three years) and, if so elected, for the year of her Vice Presidency. She will not need to have completed a term of office on the Management Committee.
6. Any additional Directors shall have completed a term on the Management Committee before becoming a Director.

GENERAL MEETINGS

7. All general meetings of the Company shall be held in the State.
8. (1) Subject to paragraph (2), the Company shall in each year hold a general meeting as an Annual General Meeting in addition to any other meetings in that year and shall specify

- 9 All general meetings other than Annual General Meetings shall be called Extraordinary General Meetings.

- [illegible]

11. Subject to Sections 133 and 141 of the Act, any Annual General Meeting and a meeting called for the passing of a special resolution shall be called by 21 days notice in writing to the persons entitled to attend the meeting (other than the Annual General Meeting or a meeting for the passing of a special resolution) of the Company (other than the Annual General Meeting or a meeting for the passing of a special resolution) shall be called by 14 days notice in writing to the persons entitled to attend the meeting. The notice shall be exclusive of the day for which it is given and shall specify the place, the day and the hour of meeting and in the case of special business and general business, the nature of the business to be transacted. The notice shall also specify the names of the members of the Company entitled to attend the meeting and the names of the persons entitled to receive notices on behalf of the Company.

12. The accidental omission to give notice of a meeting to or the non-receipt of notices of a meeting by any person entitled to receive notice shall not invalidate the proceedings at that meeting.

13. All business shall be deemed special that is transacted in an Extraordinary General Meeting, and all that is transacted at an Annual General Meeting, with the exception of the consideration of accounts, balance sheets and the reports of the Directors and Auditors, the election of Directors and the placing of those matters, the re-appointment of the retiring Auditors, and the fixing of remuneration of the Auditors.

14. No business shall be transacted at any general meeting unless a quorum of members is present at the time when the meeting proceeds to business, save as herein otherwise provided, three members in person shall be a quorum.

15. If seven half an hour from the time appointed for the meeting a quorum is not present, the meeting, if convened half an hour from the time appointed for the meeting, shall be dissolved, in any other case it shall stand adjourned to the same day in the next week at the same time and place, or to such other day and time as such other time and place as the Directors may determine, and if at the adjourned meeting a quorum is not present, seven half an hour from the time appointed for the meeting, the members present shall be a quorum.

- 16 The Chairman, if any, of the Board of Directors shall preside as Chairman at every general meeting of the Company; or if there is no such chairman, or if he is not present within 15 minutes after the time there appointed for the holding of the meeting or is unwilling to act, the Directors present shall elect one of the members to be Chairman of the meeting.

17. If at any meeting no Director is willing to act as Chairman or if no director is present within 15 minutes after the time appointed for holding the meeting, the members present shall choose one of their number to be Chairman of the meeting.

- The Chairman may wish the consent of any meeting at which a quorum is present (and shall, if so directed) for the meeting) adjourn the meeting from time to time and from place to place, but no business shall be transacted at any adjourned meeting other than the business left unfinished at the meeting at which the adjournment took place. When a meeting is adjourned for 30 days or more, notice of the adjourned meeting shall be given as in the case of an original meeting. Save as aforesaid, it shall not be necessary to give any notice of an adjourned meeting or of the business to be transacted at an adjourned meeting.

19. If any member attending a resolution put to the vote of the meeting shall be decided on a show of hands a majority shall be a poll: (provided or on the destination of the result or the show of hands) demanded:-
 - (a) by the Chairman, or
 - (b) by at least three members present in person or by proxy; or
 - (c) By any member or members present in person and representing not less than one-fourth of the total voting rights of all the members having the right to vote at the meeting.

- Unless a poll is so demanded, a declaration by the Chairman that a resolution has, on a show of hands, been carried unanimously or by a particular majority or lost, and an entry to that effect in the book containing the minutes of proceedings of the Company shall, be conclusive evidence of the fact without proof of the number or proportion of votes recorded in favour of or against such resolution. The demand for a poll may be withdrawn.

20. Except as provided in Article 20 if a poll is duly demanded it shall be taken in such a manner as the Chairman directs and the result of the poll shall be deemed to be the resolution of the meeting at which the poll was demanded.

21. Where there is an equality of votes, whether on a show of hands or on a poll, the Chairman of the meeting at which the show of hands takes place or at which the poll is demanded, shall be entitled to a second or casting vote.
22. A poll demanded on the election of a Chairman, or on a question of adjournment shall be taken forthwith. A poll demanded on any other question shall be taken at such time as the Chairman of the meeting directs, and any business other than that upon which a poll has been demanded may be proceeded with pending the taking of the poll.
23. Subject to Section 141 of the Act, a resolution in writing signed by all the members for the time being entitled to attend and vote on such resolution at a General Meeting (or being bodies corporate by their duly authorised representatives) shall be as valid and effective for all purposes as if the resolution had been passed at a general meeting of the Company duly convened and held, and if described as a special resolution shall be deemed to be a special resolution within the meaning of the Act.
24. Every member shall have one vote.
25. A member of record mind. Or in respect of whom an order has been made by any Court having jurisdiction in lunacy, may vote, whether on a show of hands or on a poll, by his committee receiver, guardian, or other person appointed by that Court and any such committee, receiver, guardian, or other person may vote by proxy on a show of hands or on a poll.
26. No member shall be entitled to vote at any general meeting unless all monies immediately payable by him to the Company have been paid.
27. No objection shall be raised to the qualification of any voter except at the meeting or adjournment at which the vote is given or tendered, and every vote not disallowed at such meeting shall be valid for all purposes. Any such objection made in due time shall be referred to the Chairman of the meeting whose decision shall be final and conclusive.
28. Votes may be given either personally or by proxy.
29. The instrument appointing a proxy shall be in writing under the hand of the appointor or of his attorney duly authorised in writing, or, if the appointor is a body corporate, either under seal or under the hand of an officer or attorney duly authorised. A proxy need not be a member of the Company.
30. The instrument appointing a proxy and the power of attorney or other authority, if any, under which it is signed or a notarial certificate of the power or authority shall be at the office or at such other place within the State as is specified for that purpose in the notice convening the meeting or, if no such place is specified, at the office of the secretary of the Company, at least 48 hours before the time for holding the meeting or adjourned meeting at which the person named in the instrument proposes to vote, or, in the case of a poll, not less than 48 hours before the time appointed for the taking of the poll, and if not at the office of the proxy shall not be treated as valid.

31. An instrument appointing a proxy shall be in the following form or a form as near thereto as circumstances permit.

LOROFORD WOMEN'S LINK

I/WE, _____ of _____ being a member/members of the above named company, hereby appoint _____ of _____ or failing her _____ of _____ as my/our proxy to vote or abstain on my/our behalf at the annual or extraordinary, as the case may be, general meeting of the Company to be held on the _____ day of _____ 2000 and any adjournment thereof.

Signed this _____ day of _____ 2004

This form is to be used in favour of/against the resolution.

Unless otherwise instructed, the proxy will vote as the think fit

*Strikeout what never is not desired
32. The instrument appointing a proxy shall be deemed to confer authority to demand or join in demanding a poll.
33. A vote in accordance with the terms of an instrument of proxy shall be valid notwithstanding previous death or insanity of the principal or revocation of the proxy or of the authority under which the proxy was executed, if no intimation in writing of such death, insanity or revocation addressed to the Company at the office before the commencement of the meeting and the signature of the proxy is used.

BOBIES CORPORATE ACTING BY REPRESENTATIVES AT MEETINGS

- 34 Any body corporate which is a member of the Company may by resolution of its directors or other governing body authorize such persons as it thinks fit to act as its representative at any meeting of the Company, and the person so authorized shall be entitled to exercise the same powers on behalf of the body corporate which he represents as that body corporate could exercise if it were an individual member of the Company.

ANNUAL SUBSCRIPTIONS

- 35 The Directors shall be entitled from time to time to determine any Annual Subscription to be paid by any member of the Company. Such subscriptions shall be payable in advance on the 1st day of January in each year. A person becoming a member of the Company after the 1st day of January in any year may be required by the Directors to pay the entire Annual Subscription in respect of that year. In the event that any member shall come to be a member prior to the 1st day of January in a year that member shall not be entitled to any rebate of his Annual Subscription paid for that year. The terms and conditions attaching to Life Subscriptions shall be determined by the Directors in their absolute discretion from time to time.

DIRECTORS

- 36 The number of Directors and the names of the first Directors shall be determined in writing by the subscribers of the Memorandum of Association or a majority of them.

RESIGNATION, CESSATION AND EXPIRATION OF MEMBERSHIP

37. (a) A member of any class may by notice in writing to the Secretary of the Company resign his membership of the Company.
- (b) Membership of the Company shall automatically cease on any member's death.
- (c) If any member shall either or wilfully neglect to comply with any of these Articles or shall have been rendered guilty of such conduct as in the opinion of the Directors or the Association shall have rendered him unfit to remain a member of the Company or shall either or shall have rendered him unfit to remain a member of the Company or shall have been expelled from the company or if the Directors shall for any other good reason require any member to be expelled such member may by a Resolution of the Directors be expelled from membership provided that he shall have been given notice of the intended resolution in writing and shall have been afforded an opportunity of giving orally or in writing to the Directors any explanation or defence as he may think fit.

Notice under this Article shall be deemed to have been served if it is sent by post in accordance with the provisions set out in Article 70 of these Articles whether or not it is actually received by the member intended to be served with such notice.

BORROWING POWERS

34. The Directors may exercise all the powers of the Company to borrow money and to mortgage or charge its undertaking and property or any part thereof, and to issue debentures, debenture stock and other securities, whether outright or as security for any debt, liability or obligation of the Company, or of any third party.

POWERS AND DUTIES OF DIRECTORS

39. The business of the Company shall be managed by the Directors, who may pay all expenses incurred in promoting and registering the Company, and exercise all such powers of the Company as are not by the Act or Articles required to be exercised by the Company in general meeting, subject nevertheless to the provisions of the Act and these Articles and to such directions, being no inconsistent with the aforesaid provisions, as may be given by the Company in general meeting. No direction given by the Company in general meeting shall invalidate any prior act of the Director which would have been valid if that direction had not been given.

40. The Directors may from time to time and at any time by power of attorney appoint any company, firm or person or body of persons, whether nominated directly or indirectly by the Director to be its attorney or attorneys of the Company for such purposes and with powers, authorities and discretion (not exceeding those vested in or exercisable by the Directors and under these Articles) and for such period and subject to such conditions as they may think fit, and any such powers of attorney may contain such provisions for the protection and convenience of persons dealing with any such attorney as the Directors may think fit, and may also authorize any such attorney to delegate all or any of the powers, authorities and discretions vested in him.

41. All cheques, promissory notes, drafts, bills of exchange and other negotiable instruments, and all receipts for moneys paid to the Company, shall be signed, drawn, accepted, endorsed or otherwise executed, as the case may be, by such person or persons and in such manner as the Directors shall from time to time by resolution determine.

42. The Directors shall cause minutes to be made in books provided for the purposes:-

- (a) of all appointments of officers made by the Directors;
- (b) of the names of the Directors present at each meeting of the Directors and of any committee of the Directors;
- (c) of all resolutions and proceedings at all meetings of the Company, and the Directors and committees of Directors;
- (d) the properties, land and assets of the Company shall remain vested in the Directors.

43. The office of Director shall be vacated if the Director:-

- (a) holds any office or place of profit under the Company; or
- (b) is adjudged bankrupt in the State or in Northern Ireland or Great Britain or makes any arrangement or composition with his creditors generally; or
- (c) becomes prohibited from being a Director by reason of any order made under Section 184 of the Act; or
- (d) becomes of unsound mind; or
- (e) resigns his office by notice in writing to the Company; or
- (f) is convicted of an indictable offence unless the Directors otherwise determine; or
- (g) is directly or indirectly interested in any contract with the Company and fails to declare the nature of his interest in manner required by section 184 of the Act.

VOTING ON CONTRACTS

44. A Director may vote in respect of any contract in which he is interested or any matter arising thereon.

ROTATION OF DIRECTORS

45. At the first Annual General Meeting of the Company, all the Directors shall retire from office and the Annual General Meeting in every subsequent year one-third of the Directors for the time being or if their number not three or a multiple of three then the number nearest one-third, shall retire from office.

46. The Directors to retire in every year shall be those who have been longest in office since the last election but as between persons who became Directors on the same day, those to retire shall (unless they otherwise agree amongst themselves) be determined by lot.

47. A retiring Director shall be eligible for re-election.

48. The Company, at the meeting at which a Director retires in manner aforesaid, may fill the vacancy by electing a person thereon, and in default, the retiring Director shall, if offering himself for re-election, be deemed to have been re-elected, unless at such meeting it is expressly resolved to fill such vacant office or unless a resolution for the re-election of such Director has been put to the meeting and lost.

49. No person other than a Director retiring at the meeting shall, unless recommended by the Directors, be eligible for election to the office of Director at any general meeting unless, not less than three nor more than 70 days before the date appointed for the meeting, there has been left at the office notice in writing, signed by a Director duly qualified to second and vote at the meeting, for which notice given, if his intention to propose such a person for election, and also notice in writing signed by person of his willingness to be elected.

50. The Company may from time to time by ordinary resolution increase or reduce the number of Directors, and may also determine in what rotation the increased or reduced number is to go to office.

51. The Directors shall have power at any time, and from time to time, to appoint any person to be a Director either to fill a casual vacancy or as an addition to the existing Directors, but so that the total number of Directors shall not at any time exceed the number fixed in accordance with these Articles. Any Director so appointed shall hold office only until the next Annual General Meeting, and shall then be eligible for re-election, but shall not be taken into account in determining the Directors who are to retire by rotation at such meeting.

52. The Company may by ordinary resolution of which extended notice given in accordance with Section 142 of the Act removes any Director before the expiration of his period of office notwithstanding anything in these Articles or in any agreement between the Company and any Director. Such removal shall be without prejudice to any claim such Director may have for damages for breach of any contract of service between him and the Company.

53. The Company may by ordinary resolution appoint another person in place of a Director removed from office under Article 50. Without prejudice to the powers of the Directors under Article 49 to remove any Director, in general meeting may appoint any person to be a Director, either to fill a casual vacancy or as an additional Director. A person appointed in place of a director so removed or to fill such vacancy shall be subject to retirement at the same time as if he had become a Director on the day on which the Director in whose place he is appointed was last elected a Director.

54. (a) A minimum of three Directors will be members of the Management Committee.

- (b) In addition to the Management Committee there shall be three sub-committees, namely: (i) Policy, Services, Finance. These Committees will have a minimum of one Director as a member; in addition to members of the management committee and outside members, as deemed necessary.
- (c) A small sub-committee to address staffing/disciplinary issues will be established and will meet from time to time as required.
- (d) Terms of Reference for all sub-committees shall be drawn up by the Management Committee.

ELIGIBLE PERSONS

Those eligible to serve on the management Committee shall be:

- | | | |
|----|---|---|
| a) | All Directors but a minimum of three | 3 |
| b) | IC/A. The selected | 1 |
| c) | Interfaith Women | 4 |
| d) | Representatives of Woman's Groups | 2 |
| e) | Representatives of Migrant Women | 1 |
| f) | Representatives of Disabled Women | 1 |
| g) | Representatives of Chinese Participants | 1 |
| h) | Representatives of Parents who use childcare facility | 2 |

PROCEEDINGS OF DIRECTORS

55. The Directors may meet together for the despatch of business, adjourn and otherwise regulate their meetings as they think fit. Questions arising at any meeting shall be decided by a majority of votes. Where there is an equality of votes, the Chairman shall have a second or casting vote. A Director may, and the Secretary on the requisition of a Director shall at any time summon a meeting of Directors. If the Directors so resolve it shall not be necessary to give notice of a meeting of Directors to any Director who being resident in the State is for the time being absent from the State.

56. The quorum necessary for the transaction of the business of the Directors may be fixed by the Directors, and unless so fixed shall be two.

57. The continuing Directors may act notwithstanding any vacancy in their number but, if and so long as their number is reduced by the number fixed by or pursuant to the Articles of the Company at the next annual meeting of Directors, the continuing Directors or Director may act for the purpose of increasing the number of Directors to that number or of summoning a general meeting of the Company but for no other purpose.

58. The Directors may elect a Chairman of their meetings and determine the period for which he is to hold office, but, if no such Chairman is elected or if at any meeting the Chairman is not present within five minutes after the time appointed for holding the same, the Directors present may elect one of their number to be Chairman of the meeting.

59. The Directors may delegate any of their powers to committees consisting of such members of the Board as they think fit, and any committee so formed shall, in exercise of the powers so delegated, conform to any regulations that may be imposed on it by the Directors.

60. A committee may elect such a Chairman of its meetings if no such Chairman is elected, or if at any meeting the Chairman is not present within five minutes after the time appointed for holding the same the members present may choose one of their number to be Chairman of the meeting.

61. A committee may meet and adjourn as it thinks proper. Questions arising at any meeting shall be determined by a majority of votes of the members present, and when there is an equality of votes, the Chairman shall have a second or casting vote.

62. All acts done by any meeting of the Directors or of a committee of Directors or by any person acting as a Director shall, notwithstanding that it is afterwards discovered that there was some defect in the appointment of any such Director or person acting as aforesaid, or that they or any of them were disqualified, be as valid as if every such person had been duly appointed and was qualified to be a Director.

63. A resolution in writing, signed by all the Directors for the time being entitled to receive notice of a meeting of the Directors shall be as valid as if it had been passed at a meeting of the Directors duly convened and held.

SECRETARY

64. The Secretary shall be appointed by the Directors for such term and upon such conditions as they may think fit, and any Secretary so appointed by them.
65. A provision of the Act or these Articles requiring or authorizing a thing to be done by or to the Director and the Secretary shall not be satisfied by its being done by or to the same person acting both as Director and as, or in place of, the Secretary.

THE SEAL

66. The seal shall be used only by the authority of the Directors or of a committee of Directors authorized by the Directors in that behalf, and every instrument to which the seal shall be affixed shall be signed by a Director and shall be countersigned by the Secretary or by a second Director or by some other person appointed by the Director for that purpose.

ACCOUNTS

67. The Directors shall cause proper books of accounts to be kept relating to:-
- all sums of money received and expended by the Company and the matters in respect of which the receipt and expenditure takes place;
 - all sales and purchases of goods by the Company and
 - the assets and liabilities of the Company;
- Proper books shall not be deemed to be kept if there are not kept such books of account as are necessary to give a true and fair view of the state of the Company's affairs and to explain its transactions.
68. The books of account shall be kept at the office or, subject to Section 147 of the Act, at such other place as the Directors think fit, and shall at all reasonable times be open to the inspection of the Directors.

69.

The Directors shall from time to time determine whether and to what extent and at what times and places and under what conditions or regulations the accounts and books of the company or any of them shall be open to the inspection of members not being Directors, and no member (not being a Director) shall have any right of inspecting any account or book or document except as conferred by statute or authorized by the Directors or by the Company in general meeting.

70.

The Directors shall from time to time in accordance with Sections 148, 150, 157 and 158 of the Act cause to be prepared and to be laid before the Annual General Meeting of the Company such profit and loss account, balance sheet, group accounts and reports as are required by those Sections to be prepared and laid before the Annual General Meeting of the Company.

71.

A copy of every balance sheet (including every document required by law to be annexed thereto) which is to be laid before the Annual General Meeting of the Company together with a copy of the Directors' report and auditors' report shall, not less than 21 days before the date of the Annual General Meeting, be sent to every person entitled under the provisions of the Act to receive them.

AUDIT

72. Auditors shall be appointed and their duties regulated in accordance with Sections 160 to 163 of the Act.

NOTICES

73.

A notice may be given by the Company to any member either personally or by sending it by post to him to his registered address. Where a notice is sent by post, service of the notice shall be deemed to be effected if properly addressed, prepaid and posted in a letter containing the notice, and to have been effected in the case of the notice of a meeting at the expiration of 24 hours after the letter containing the same is posted, and in any other case at which the letter would be delivered in the ordinary course of post.

74.

Notice of every general meeting shall be given in any manner hereinafter authorized to:-

- every person having a personal representative or the Official Assignee in bankruptcy of a member or whom the member has for his death or bankruptcy would be entitled to receive notice of the meeting and
- the Auditor for the time being of the company.

No other person shall be entitled to receive notices of general meetings.

CHAIR

The Chair of the organization will be nominated / elected by the Management Committee. She will have served a minimum term of two years on the management committee.

NAME, ADDRESS AND DESCRIPTION OF SUBSCRIBERS

Kathleen Teresa Murphy Graigie Ballymanack Co Longford	Project Manager
Kathleen Donlon Meekerragh Moylow Co. Longford	Homemaker
Gertrude Egan Glanmore Kenagh Co Longford	Homemaker
Aunt Chapman 20 College Park Longford	Teagasc Adviser
Maura O'Brien Park Road Longford	Business Manager
Mary Georgina O'Hara Coolagun Tismacreevy Co. Westmeath	Homemaker
Eileen Meehan Killeshay, Cobhill, Co. Longford	Homemaker

Elaine Meehan

Dated this 10th day of November 1955

Witnesses to the above signature:-
 17 Caroline Healy,
 18 Adelaide Ross,
 19 Dublin 2
 19 Training Consultant

5.2 LWL Audit, Finance and Staffing Sub Committee Terms of Reference

Longford Women's Link (LWL) Committees and Working Groups

According to Article 56 of LWL's Memorandum & Articles of Association:

The Directors may delegate any of their powers to committees consisting of such member or members of the Board as they think fit; any committee so formed shall, in the exercise of the powers so delegated, conform to any regulations that may be imposed on it by the Directors.

LWL strives to ensure the best possible practice in the operation sub-committees and working groups, and is committed to ensuring the representative participation of its membership in these structures.

Committees

It is the policy of LWL that when Sub-Committees are established that they should have clear terms of reference. It is essential that all committee members should be familiar with the policies and procedures of LWL and abide by their direction. Terms of Reference will be discussed and agreed by the Board of LWL and the new Committee.

The terms of Reference of Committees should address: Objectives, responsibilities, membership, frequency of meetings, and reporting structures.

(1) Audit & Finance & Staffing Committee

The overall purpose of the Audit & Finance Committee is to support the Treasurer, working with LWL's CEO, to monitor the financial management of the organisation and to ensure that good financial controls are in place.

The Committee shall be comprised of 3-5 members, one of whom should be the Treasurer. The Audit & Finance Committee shall nominate its own Chairperson and shall be supported by LWL's CEO. The Treasurer is responsible for presenting a financial report at each board meeting, and the Committee shall report regularly to the board of LWL. The Committee may draw on external expertise as appropriate.

Specifically the Committee should:

1. Monitor implementation of the Board's financial and expense claim policies.
2. Regularly review and propose updates as appropriate to relevant policies and practices.
3. Act as the Audit Committee for the preparation of LWL's annual financial statements. In particular:
 - a. Ensuring that the books of account are in order and have been correctly compiled
 - b. Ensuring that the Administrator and Director has sufficiently prepared all documentation
4. Oversee the development of financial reports and budgets present to the board for decision. Ensure that the all records are kept in a manner compatible with all funder requirements.
5. Contribute to the development of the organisations financial sustainability.
6. Liaise with CEO in the resolution of Staff issues where relevant

Working Groups

LWL may also establish working groups intended to progress the strategic objectives of the Organisation, which may be comprised of the members of the board, LWL staff, or external stakeholders with a specific contribution to make to the work of LWL. As of January 2012 there are no such working groups working on behalf of LWL.

Approved By:

Seconded By:

Elsie Moxham
Chairperson LWL

Date:

Sonia McEntee
Treasurer

Date:
LWL

5.3 LWL Financial Controls and Procedures

1. Bank Accounts

- 1.1** Opening or closing of LWL Bank Accounts must be approved by the Board of Directors and noted in the relevant monthly minutes.
- 1.2.** LWL designated signatories consist of each member of the LWL Board of Directors Finance Sub Committee, LWL CEO and LWL Deputy CEO. Authorised signatories must be approved by The Board of Management and minuted.
- 1.3** Separate accounts will be opened to deal with specific projects as required by funders.
- 1.4** Cheque books will be issued for each account. Two designated signatories, generally 2 Directors but in exceptional circumstances, a Director and either the CEO or Deputy CEO are required to sign each cheque and standing order mandate.
- 1.5** Cheque signatories should not sign cheques payable to themselves.
- 1.6** Pre-signing of blank cheques is prohibited.
- 1.7** Cheques will only be made payable on strength of supported certified documentation i.e. invoices and vouched expenses.
- 1.8** To activate a payment, a Cheque Requisition and Payment Authorisation form containing the following info

Part 1

- Cheque or A/C Transfer Indicator
- Name of Claimant/Payee
- Amount Being Requested
- Reason
- Received By: (Finance Admin staff member)

Part 2

- Approval for payment (CEO, Deputy CEO or Director) – one signature required
- Date of Approval

Part 3

- Bank Account name & number drawn on
- Cheque number if applicable
- Date of issue/transfer
- Space for a photo copy of the issued cheque

Part 1 must be filled in by the Finance Officer and passed together with

- a. an Original Invoice (*in an exceptional case, where a photocopy is used a full explanation must be given on the Authorisation form*) which has been stamped by the Finance Officer and signed by the relevant Service Manager

to the Deputy CEO or CEO for approval. In either's absence counter approval will be provided by a member of the Board Finance Sub-committee.

- 1.9** Only after payments have been approved, will cheques be written and given to Directors, for signing. All cheques must be written in the amount of the invoice, must have restrictive crossing and with all relevant information completed on the cheque stub. In exceptional circumstances cheques can be signed by a director and either the CEO or Deputy CEO. When cheques have been signed, only then are they removed from the cheque books. Copies of cheques will be attached to the Requisition Form together with invoice/certified documentation and receipt.
- 1.10** Cheque numbers should run sequentially. To maintain sequence cancelled cheques should be clearly marked as such and attached to a dummy Requisition/Authorisation Form. Details of issued cheques (including cancelled cheques) to be posted sequentially to cheques journal in TAS booking software. (Cancelled cheques kept on file not attached to the reconciliation).
- 1.11** Departmental Cheques such as Post & Stationery, Light & Heat etc., which encompass all of the administration area, should be approved once only and a photocopy of this can be put on each cost centre file.
- 1.12** Bank statements are issued at the end of every month at which time they will be reconciled to the cheques journal and initialled by the Finance Officer
- 1.13** The Finance Officer is responsible for the cheques journal, cashbook, bank reconciliation, and petty cash book. The Finance Officer is also responsible for the maintenance of the Assets Register and monthly returns to the Revenue Commissioner. All of this is overseen by the CEO
- 1.14** Chequebooks will be stored in the LWL Safe at all times. Safe combination to be held by Finance Officer, Deputy CEO and CEO only. Safe combination to be changed at regular intervals

2. Visa Card

- 2.1** A Visa card is available to pay for online and out of state purchases and can only be used by the CEO or Deputy CEO
- 2.2** All credit card purchases to be accompanied by invoices and receipts
- 2.3** Under no circumstances should there ever be credit card cash withdrawals
- 2.4** Visa statements are issued at the end of every month at which time they will be reviewed by the Finance Officer and signed off by the CEO.
- 2.5** Visa Card will be stored in the LWL Safe at all times.
- 2.6** Visa PIN is not written down and is known only to the CEO

3. Online Banking:

- 3.1** Day to Day Online Banking is available in the Ulster Bank and is used for
- Activating Pay Roll
 - Creditor Payments
 - Viewing Account Summaries
 - Printing Bank Statements
 - Ordering Cheques Books
 - Activating Inter account transfers
- 3.2** Ulster Bank Online Inter Account Transfers and creditor payments can be set up by the Finance Officer and then authorised by two signatories. A copy of the transaction must be printed and kept on the each of the relevant files

As with cheque payments, online payments must first be approved in accordance with the process **outlined at 1.8 above.**

4. Direct Debits:

- 4.1** Direct Debits which occur on a weekly/monthly basis cannot be the subject of continuous approval.
Direct debits are used for salary deductions, utilities etc., New direct debits must be approved by the CEO

5. Cash Book-Postal Receipts:

- 5.1** All income must be posted to TAS computerised bookkeeping package under both the correct department and nominal account codes
- 5.2** All income sources must be clearly identified and where applicable acknowledged in writing by either the Finance Officer, Deputy CEO or CEO with copies of all such correspondence kept on the relevant project file.
- 5.3** All cheques should be kept in LWL Safe until lodged
- 5.4** All cash/cheque lodgements recorded in lodgement book, details of cash income entered on stubs.
- 5.5** Cash lodgements to be made at the beginning and end of week. The maximum cash amount to be kept on the premises should not exceed € 1500. All receipts should be lodged intact, no exceptions,
- 5.6** Official pre-numbered receipts (with duplicates) must be kept for all cash income received.
- 5.7** Individual receipts analysed and entered in the cash book in TAS books
- 5.8** Cash Book to be totalled on a monthly basis and reconciled with bank statement.
Direct Credits to bank to be extracted from bank statements and entered in cashbook.

- 5.9** All Childcare Fees received should be totalled and input to the Childcare Fees Tracker in excel spreadsheet prior to passing monies to Finance. Childcare Tracker should be analysed fortnightly by Childcare Manager and any issues e.g. arrears, discussed immediately with Deputy CEO

6. Petty Cash:

By its nature this is to be used for minor payments only.

- 6.1** A General Petty Cash book to be maintained to keep records of all minor expenses.
- 6.2** Petty Cash payments in respect of Crèche food & Crèche related minor expenses are tracked via the NCIP cheques journal.
- 6.3** Documented proof of expenditure i.e. authorised dated receipts or vouchers for each payment must support these expenses.
- 6.4** An appropriate cheque will be issued to keep the General Petty Cash at €200.00 at the beginning of each month and the Crèche Petty Cash at €200.00 at the beginning of each week.
- 6.5** Petty Cash cheques will be issued only on completion of normal cheque approval procedures. Request will be backed up by
- Balance before last cheque received
 - Amount of cheque
 - Summary of payments
 - Balance in Petty Cash now
- 6.6** The Finance Officer is responsible for maintaining and reconciling the Petty Cash float.
- 6.7** Receipts pertaining to previous month's expenditure to be placed in an envelope dated and filed as supporting documentation for the cheque issued.
- 6.8** The limit on the amount paid from General Petty Cash is €500 and Crèche Petty Cash €200
- 6.9** No IOU's will permitted from Petty Cash
- 6.10** No personal cheques will be cashed
- 6.11** Recording of all payment and reimbursement to the original set amount to be carried out.
- 6.12** Petty Cash Box is locked in Finance Pedestal each evening. There are three keys to this pedestal to be held by the Finance Officer the Deputy CEO and the CEO
- 6.13** There are two Petty Cash Box keys. One will be held by the Finance Officer who will leave this key in the safe. The other key is held by the CEO.
- 6.14** Front Office Cash Box to be locked in Front Office Cabinet by Facilities Manager at all

times and only taken out to perform a financial transaction

7. Payments Records/Cheques Journal:

- 7.1** Payments analysed and charged to appropriate funding department and relevant nominal code at the time of entry, name and purpose of payment to be stated.
- 7.2** Cheques journal to be totalled on a monthly basis.
- 7.3** Separate page to be kept in cheques journal each month for recording all payments
- 7.4** Direct debits and Standing Orders by bank extracted from bank statements and entered in payments records

8. Purchasing:

- 8.1** All purchases under €200 can be progressed by Cost Centre owner e.g. Facilities Manager, Crèche Manager provided there is an approved budget line for the item being purchased.
- 8.2** All purchases between €200 and €1,500 must be referred to the appropriate Service Head and can only be progressed once there is an approved budget line for the item being purchased e.g. Tutor Cost for a designated course.
- 8.3** All purchases between €1,500 and €5,000 must be referred to the appropriate Service Head to be discussed with and approved by the CEO. All such purchases should be notified to the Board as part of the normal monthly management accounts reporting.
- 8.4** Three quotations/tenders to be sought for all purchases in excess of €5000.
- 8.5** Board approval required for all major purchases.
- 8.6** Actual quotations and tenders retained until the annual audit of the accounts has been completed. For funded projects, tenders should be kept on current file while projects are active and thereafter, in storage for the duration dictated by the funder...
- 8.7** Orders by phone to be confirmed in writing
- 8.8** Invoices checked with orders, delivery dockets etc. and entered prior to certification for payment.
- 8.9** Paid invoices to be filed in cheque number order together with cheque requisition.
- 8.10** It is the Facilities Manager's job to order office equipment and to maintain a supply of stationery

9. Pay Roll:

- 9.1** Wages and salaries are prepared and recorded via Thesaurus Pay Roll package

- 9.2** Returns are made to the Collector General on a monthly basis by way of P30 form.
- 9.3** PRSA scheme organised through Canada Life Insurance, organised by Finance Officer
- 9.4** The Finance Officer files the pension returns on a monthly basis.
- 9.5** It is the responsibility of each member of staff to oversee their pension fund.
- 9.6** Wages, other than CE salaries paid monthly by standing order.
- 9.7** The Finance Officer carries out monthly payroll update prior to the 14th of each month and payslips are printed.
The CE Supervisor carries out weekly payroll update and payslips are printed.
- 9.8** Copies of all payslips are kept on file, monthly checks against bank statements are certified by the Finance Officer

10. Funding:

- 10.1** Funding applications will be signed off by the CEO
- 10.2** Receipt of funding grants will be acknowledged by CEO
- 10.3** Financial returns, where required by Funders are to be prepared and submitted in the time frames dictated by the individual Funder Contracts
- 10.4** Returns will be prepared by the Finance Officer and relevant Project Manager and checked and signed off by the CEO
- 10.5** Returns will be prepared on a payment basis using cumulative cheques journal total (excluding reimbursable payments) for the relevant months
- 10.6** The Finance Officer and the relevant Project Manager should diary the due dates for these returns and commence preparation at least 4 weeks in advance of this date to allow sufficient time to produce report and address any issues that may arise during the preparation.
- 10.7** Where a Funder stipulates the inclusion of copies of cheque requisitions receipts etc., with Financial returns a second copy of each should be taken at time of issue/receipt and kept in a Funder returns folder for submission with the returns as required
- 10.8** A separate file will be kept for each funded project. Data in each file should include:
- Copy of funding application
 - Copy of funding approval and acknowledgement
 - Copy of signed contract
 - Payment date and amount of each instalment
 - Copies of financial returns
 - Correspondence from funding agencies and copies of replies.

- Cheque Requisition, Payment Authorisation and copies of cheques
- Cheque Journal
- Bank Requisitions
- Paid invoices and receipts

For rolling projects a new file should be kept for each financial year until the project is terminated. A copy of the signed contract together with details of funder returns requirements should be placed in each annual folder as it is opened.

- 10.9** Any individuals or groups who receive payment for services of € 6350 or more must supply their tax reference number and confirmation that their tax affairs are in order. Any payments over € 6500 will require a tax clearance certificate or C2 form. Such individuals or groups are responsible for their own tax returns.
- 10.10** Contracts for Service Provision must be signed by the CEO or Deputy CEO
- 10.11** It is important that the Accountant is familiar with the quarterly returns but not necessary for them to compile them. However the accountant will be required by some of the funding agencies to carry out separate audits on specific projects.
- 10.12** All documentation relating to Funded projects must be kept for the statutory 7 years or for the period dictated by the project, whichever is the greater. Documentation is retained in Lever Arch Folders containing the Project Name and relevant year (for multi annual projects) clearly visible on the spine. It is the Finance Officers responsibility to archive the relevant project Finance Folder and the Project Co-ordinator's responsibility to archive the other Project documentation i.e. attendance sheets. Files will be stored in LWL designated storage areas e.g. attic or eaves of new building.
- 10.13** Direct costs are charged directly to the Funded Project as provided for in the associated contract. Indirect costs such as heat, light etc., are apportioned on the basis of headcount across projects that have sufficient funding to cover these costs. Part time staff are counted as a % of an FTE or staff who spend a lot of time off site have their FTE status reduced accordingly for apportionment purposes

11. Travel and Subsistence:

- 11.1** Documentation of all travel and subsistence to be recorded on Travel and Subsistence forms.
- 11.2** The claim form will record the destination, exact mileage and purpose of the trip etc.
- 11.3** Rates of Travel and Subsistence will be paid in line with and will not to exceed Public Service Rates. The mileage/kilometre rates and subsistence allowances applicable at time of travel will be stipulated on the Travel and Subsistence claim forms.
- 11.4** Travel to be approved in advance.

- 11.5** Staff member Claim forms to be signed by the claimant reviewed and certified by their Supervisor/ Manager and passed to the Finance Officer for processing
- 11.6** It is the responsibility of staff members to fill in their own form and have it signed off before passing to Finance for processing.
- 11.7** Rates of Travel to Board Members is the rate designated on the Travel & Subsistence Forms
- 11.8** Those who need to undertake official travel should avail of public transport where practicable. Reimbursement for travel and subsistence is the only payment, which is not liable to deductions for income tax.
- 11.9** Travel calculated from workplace. Where the employee begins the journey to the official destination from home and the distance from home to the official destination is less than the distance from the employee's workplace to the official destination, the lesser distance should be claimed. Similarly if the employee returns home directly from the official destination and this is a shorter distance than back to the employee's workplace, the lesser distance should be claimed.
- 11.10** Staff members to sign indemnification forms when using private cars for official business.

12. Insurance:

- 12.1** The Finance Officer will ensure that all insurance premiums are up to date and check that all services provided at the centre are adequately covered.

13. Back up on Accounts:

- 13.1** The TAS Books accounts system is backed up nightly on the LWL Server. It is the responsibility of the staff member opening the office, to ensure that the Server Discs are changed each morning. TAS Books is also backed up by the Finance Officer to a memory stick on a weekly basis
- 13.2** The Thesaurus Payroll package is a stand alone package and therefore, is backed up by the Finance Officer weekly to a Memory Stick or more often when additional changes are made
- 13.3** It is the responsibility of the Finance Officer to ensure that versions of both the Thesaurus and TAS software are upgraded as required

14. Accountants & Audit:

- 14.1** LWL by virtue of its size and nature of income stream does not have an Internal Audit function. Therefore, the appointed company Accountants will be requested to carry out an unannounced systems audit each year as part of their agreed contract with LWL.
- 14.2** Copies of all minutes detailing Financial decisions taken at Board Level must signed by

relevant directors and kept on file by Operations Manager for submission to appointed accountants during annual company audit and preparation of accounts.

14.3 In order to maintain a proper professional relationship between appointed Accountants and LWL Finance staff and in order to procure the service at a reasonable cost, LWL will tender for this service every three years

14.4 LWL Accountants will be appointed/ratified at the Board AGM

15. Financial Analysis:

15.1 Financial Analysis, Budget Development, Monitoring, Tracking and general oversight is the responsibility of the CEO.

15.2 The CEO must keep the Board Finance Sub Committee abreast of all LWL Financial Activity at summary and or detail level as required

15.3 Annual Budgets are created for each funded project, service are and for core costs (indirect overheads and core wages) and monitored monthly.

15.4 Budgets once agreed will be passed to each Project Manager for their information and to monitor and analyse locally.

15.5 Financial Activity will be summarised monthly and presented to the Board Finance Committee by the CEO for review and signoff.

15.6 Where individual queries arise all relevant documentation will immediately be made available to the Board Finance Sub Committee for review.

15.7 Should any significant issue arise either between monthly meetings or prior to the quarterly update, the CEO will immediately inform the Board Finance Sub Committee and convene a meeting to discuss at the earliest opportunity.

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