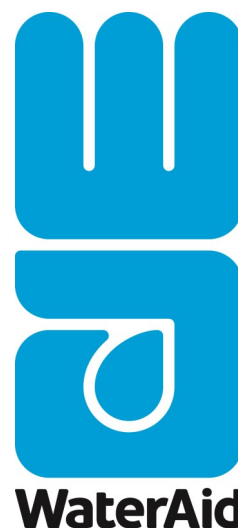


# WaterAid UK Governance Manual

Revised December 2022



**One WaterAid.  
Three goals.**



## Contents

Introduction .....	3
1. What is WaterAid? .....	4
1.1 Our vision, mission values and strategy.....	4
1.2 The Global Strategy .....	5
2. The WaterAid federation .....	5
2.1 Federation members.....	5
2.2 Principles .....	6
2.3 WaterAid international.....	7
3. WaterAid UK Governance .....	8
3.1 Legal structure .....	8
3.2 Governing document and charitable purpose .....	8
3.3 Trustees' duties.....	8
3.3 Charity Governance Code .....	8
4. UK Board of Trustees .....	9
4.1 Functions of the Board.....	9
4.2 Scheme of Delegation and Schedule of Reserved Powers .....	9
4.3 Committees of the UK Board.....	9
4.4 Trustee role descriptions .....	10
4.5 Composition of the Board.....	10
4.6 Term of office .....	10
4.7 Trustee selection.....	10
4.8 Meetings.....	12
4.9 Induction .....	13
4.10 Programme visits .....	13
4.11 Board and trustee evaluation .....	14
5. Code of conduct .....	14
6. Declaration of interests .....	14
7. Trustee expenses .....	15
8. UK management organisation chart.....	15
9. History .....	15

## Introduction

Welcome to WaterAid UK's governance manual. This manual is designed to support and assist the board of WaterAid collectively and individually, to meet your legal and regulatory responsibilities. It draws on regulation and guidance provided by the UK Government about the management of a charitable company.

In this manual we will set out the background and foundation of WaterAid UK and as a global organisation, the structures and practices through which the organisation is governed and managed, and the role of the international Board and Secretariat. It is also intended as a reference point for trustees to promote consistent and high standards of governance.

### Explanation of terms

In this manual we use the terms [WaterAid UK](#) and [UK Board](#) to refer to the UK registered charitable company and its governing body. Although our legal name in the UK is WaterAid, for the purposes of this manual, the suffix UK is added to distinguish the UK organisation from other WaterAid federation members.

The organisations that make up the WaterAid family are referred to as [members](#). Where reference is made to [WaterAid](#) this indicates the global family and federation; where reference is made to [WaterAid international](#) this indicates the UK registered charitable company comprising the WaterAid international Board and Secretariat

# 1. What is WaterAid?

WaterAid is a global not-for-profit federation of accredited national member organisations working in 34<sup>1</sup> countries worldwide. We share a vision, mission, values, and work together to deliver a global strategy.

WaterAid UK, established in 1981 is the founding member of the WaterAid federation.

## 1.1 Our vision, mission values and strategy

WaterAid's **vision** is of a world where everyone, everywhere has safe water, sanitation and hygiene.

Our **mission** is to transform the lives of the poorest and most marginalised people by improving access to safe water, sanitation and hygiene.

Our **values** define our culture and unite us across the many countries in which we work – who we are, what we do and how we do it.

### Respect

We treat everyone with dignity and respect and champion the rights and contribution of all to achieve a fairer world.

### Collaboration

We work with others to maximise our impact, respecting diversity and difference in the pursuit of common goals.

### Accountability

We are accountable to those whose lives we hope to see transformed, to those we work with, and to those who support us.

### Innovation

We are creative and agile, always learning, and prepared to take risks to accelerate change.

### Courage

We are bold and inspiring in our actions and words, and uncompromising in our determination to pursue our mission.

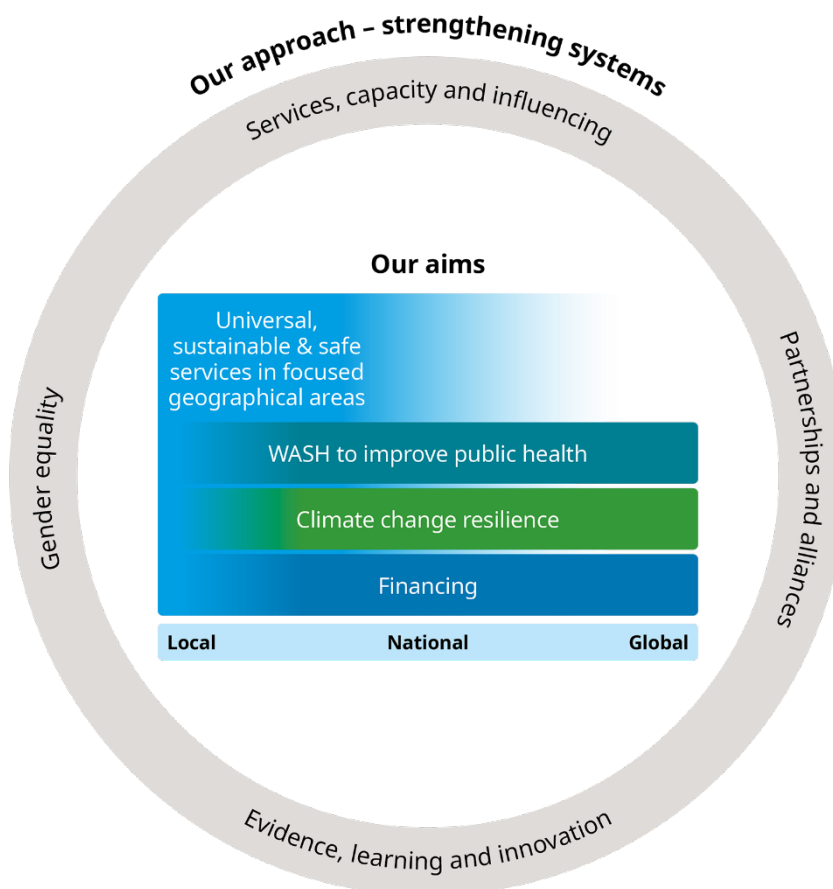
### Integrity

We act with honesty and conviction and our actions are consistent with openness, equality and human rights.

<sup>1</sup> Correct at December 2022. See the WaterAid website for the current list of [operational countries](#).

## 1.2 The Global Strategy

WaterAid's work is driven by a strong set of overarching aims, set out in successive global strategies. All members contribute to the development and achievement of our Global Strategy. Our current strategy was launched in 2022.



Over the coming decade, with communities, civil society, governments, the private sector and financial institutions, we will focus our efforts in four key areas where we will have the biggest impact;

- Achieve universal, sustainable and safe access in focused geographic areas to influence wider change.
- Prioritise WASH across the health sector to improve public health.
- Strengthen the resilience of WAS to climate change.
- Increase the quantity and quality of financing.

## 2. The WaterAid federation

In 2010 WaterAid became a global federation of self-governing national member organisations.

## 2.1 Federation members

To date, we have seven members: Australia, Canada, India, Japan, Sweden, the UK and the US. They are independent legal entities, appropriately registered with national regulatory bodies. Each is governed by its own appointed board members, who delegate day-to-day management to a Chief Executive or equivalent role. Each member organisation mobilises support in its home country, engaging individuals, companies and institutions to raise funds and influence policies to support our mission. Australia, India, UK and US also manage country programmes on behalf of our global network.

## 2.2 Principles

Four principles underpin all WaterAid's work as a global federation:

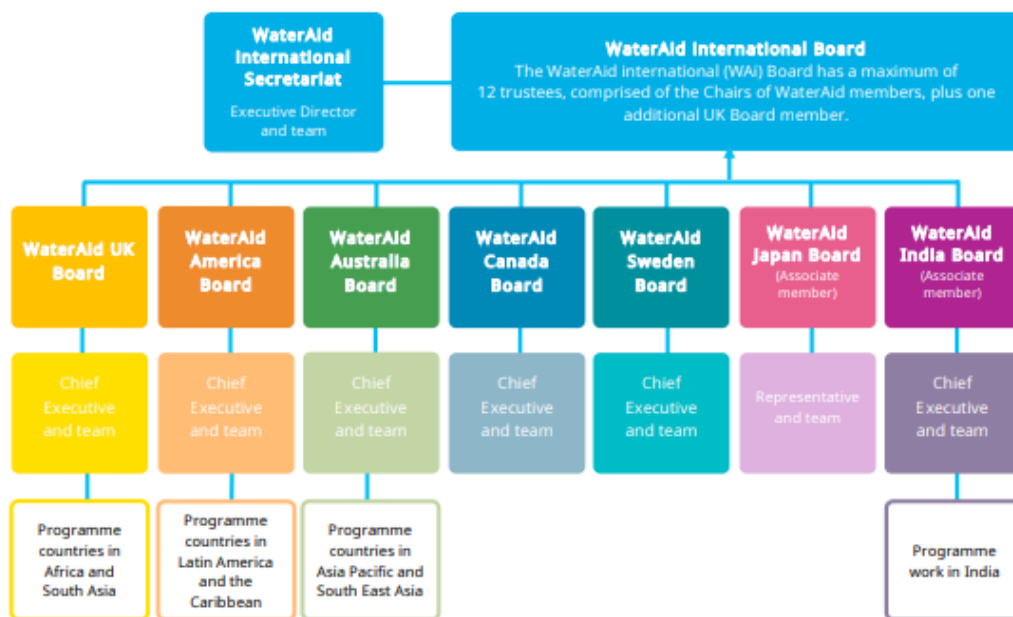
- **Global interest:** achieving WaterAid's mission as effectively as possible is fundamental to all we do and global interest is paramount.
- **Subsidiarity:** WaterAid international will only undertake activities that it can and will deliver more effectively than WaterAid member organisations.
- **One country, one WaterAid:** WaterAid will have one delivery organisation only in each of the regions or countries where services are provided. **Sustainability:** the members of the WaterAid federation will be organisations that are, or are expected to become within a reasonable timeframe, self-sustaining and able to contribute significant resources to the delivery of WaterAid's strategy.

## 2.3 WaterAid international

WaterAid international is the body that governs the WaterAid federation and is registered in the UK as charitable company. It comprises the international Board and a secretariat. The international board and secretariat are collectively responsible for coordinating the delivery of our Global Strategy; facilitating decision-making and coordination across WaterAid; supporting planned growth of member countries and the federation; and licensing, accrediting and supporting the member countries.

WaterAid international owns the WaterAid brand and licenses its use to national member organisations.

The WaterAid international Board of Trustees are the chairs of each WaterAid member organisation, plus an additional trustee from WaterAid UK as the largest WaterAid member. WaterAid member countries are accountable to their Boards but all are expected to work in the best interests of WaterAid globally.



## 3. WaterAid UK Governance

### 3.1 Legal structure

WaterAid UK is a UK company limited by guarantee (01787329).

It is registered as a charity with the Charity Commission for England and Wales (288701) and with the Office of the Scottish Charity Regulator (SC039479).

### 3.2 Governing document and charitable purpose

WaterAid UK's charitable purpose, powers and responsibilities, and those of its trustees, as well as our internal regulations are set out in our governing document, the [Memorandum and Articles of Association](#).

### 3.3 Trustees' duties

Members of the UK Board are legally both the directors of the company and the trustees of the registered charity and as such they are responsible for ensuring the legal and statutory requirements of a UK charitable company. We will use the term 'trustee' throughout this manual and their legal responsibilities are set out by the Charity Commission in their guidance [The Essential Trustee – what you need to know](#).

If Trustees act prudently, lawfully and in accordance with their governing document then any liabilities they incur as Trustees can be met out of the charity's resources. This responsibility applies collectively (jointly and severally). Hence particular care needs to be applied when entering into substantial contracts or financial commitments. WaterAid indemnifies its Trustees and officers up to a limit of £5 million against personal liability to third parties arising from acts properly undertaken in the administration of the charity.

### 3.3 Charity Governance Code

WaterAid is committed to the highest standards of governance and seeks to make continuous improvements to its governance arrangements in line with the principles set out in the [Charity Governance Code](#), which was launched in 2017 and updated in 2020. An annual statement of the work carried out during the year in the application of the Code will be made in the Trustees' Annual Report.

## 4. UK Board of Trustees

### 4.1 Functions of the Board

The role of the UK Board is to govern WaterAid UK in line with its vision, aims and governing document, providing oversight, policy direction and strategic leadership. Its key accountabilities are set out in the [Role of the Board](#) (see appendices)

### 4.2 Scheme of Delegation and Schedule of Reserved Powers

Trustees are ultimately responsible under the Articles of Association for the management and administration of the charity. However, the Charity Commission guidance recognises that because of the scale of work undertaken by a charity such as WaterAid, decision-making on management is delegated to the Chief Executive and through them to the Directors Team and other employees.

There is a full [scheme of delegations](#) from the UK Board to the Chief Executive and a [schedule of matters and powers reserved to the Board](#) (see appendices).

The UK Board will review regularly the scheme of delegations and matters reserved to the Board.

### 4.3 Committees of the UK Board

The UK Board may appoint or disband committees as it sees fit. The board will approve terms of reference for such committees, appoint members and receive, review and act upon recommendations of the committees.

The Board has four committees with terms of reference set out in the appendices.

The [Audit & Risk Committee](#) promotes and safeguards the highest standards of integrity, financial reporting and internal control. It also oversees the organisation's risk management processes, IT and communications systems, capital spend projects and office occupancy strategy.

The [Nominations and Governance Committee](#) ensures that candidates of the highest calibre are put forward for election to the Board of Trustees, so as to achieve an appropriate and diverse mix of skills and experience across the Board as a whole. It also oversees and monitors any matters of Governance that may be remitted to it.

The [People Committee](#) reviews the development of our people management policies and practices including our salary policy, with a particular focus on executive remuneration.

The [Communications and Fundraising Committee](#) oversees and monitors communications and fundraising procedures, policies and activities. It also provides advice on activities that pose financial, regulatory or reputational risk, and approves

new activities not contemplated within the annual communications and fundraising plan.

#### **4.4 Trustee role descriptions**

Role descriptions and person specifications for a WaterAid [Trustee](#), the [Chair of the Board](#), the [Honorary Treasurer](#), [Chair of Audit & Risk Committee](#), the [Chair of Nominations and Governance Committee](#), the [Board Safeguarding Lead](#) and the [Lead Trustee for Equity, Diversity and Inclusion](#) can be found in the appendices.

#### **4.5 Composition of the Board**

The Articles of Association stipulates that the minimum number of Trustees is nine and the maximum is 18. In 2005 the Board agreed that the Board will normally be limited to 12 members so that it is of a size that can interact effectively.

#### **4.6 Term of office**

Trustees are appointed for a four-year term<sup>2</sup> and are normally eligible to serve two consecutive terms i.e up to eight years. However, exceptions may be made to extend this period for an additional third term if this is necessary to maintain skills and experience on the Board.

#### **4.7 Trustee selection**

In selecting trustees, the principles set out by Lord Nolan while chairing the Committee on Standards in Public Life are considered: selflessness, integrity, objectivity, accountability, openness, honesty and leadership. There are highly consistent with WaterAid's own values.

Commitment to the work of WaterAid is vital, as is expertise, diversity and reputation, all of which are taken into account when considering the composition of the board. Commitment to the work of WaterAid:

- Trustees need to be wholeheartedly committed to WaterAid's vision and work and to understand the challenges of working appropriately and sustainably with partner organisations.
- Trustees are expected to be advocates of WaterAid's work, positively and with passion. Effective Trustees will challenge the Chief Executive and the organisation to ensure the aims are being met appropriately and effectively.
- To carry out their duties effectively Trustees are expected to commit time to maintain awareness of developments in the WASH sector and in the fundraising environment: to study papers, prepare for and attend meetings, to follow up on specific tasks with other Trustees, liaising with the Chief Executive or other staff at

<sup>2</sup> The Articles were amended in 2017 in respect of Trustees' terms of office. Trustees elected before 2017 served a three year term, renewable once.

the Chief Executive's request and occasionally visiting country programmes. In total this is likely to take 10 to 15 days per annum.

## Expertise:

### Governance

- Strategic planning
- Financial and investment management
- Human resource management
- Organisational development
- UK charity status, law, regulation and management
- IT and systems management
- Understanding of role of charity trustees
- Risk management
- Internal audit
- External financial reporting and audit

### Income

- Marketing and communications
- Fundraising from individual supporters and donors
- Data management and privacy
- Understanding or experience of the large contract providers – governments, trusts and foundations

### Work

- Technical experience of provision of water and sanitation – particularly in developing countries
- Experience and understanding of the technical, social and political aspects of delivery of water and sanitation and health messages that reach poor communities
- Experience of international development work (especially in Africa and the South Asian sub-continent)
- Understanding of the role of government, NGOs and other civil society organisations in the developing world
- Capacity building and organisational development
- Monitoring, evaluation and measuring organisational impact
- Understanding of political process, policy influence work and advocacy
- Health, safety and security

### Reputation/Connections

- Understanding of WaterAid's relationship with the UK water industry
- Experience of promotion and fundraising for WaterAid with the water industry, suppliers, employees and supporters
- Other business connections
- Public relations skills
- Ability to develop or build on existing links with WaterAid federation members

## A diverse mix of skills and personal attributes:

- It is important for WaterAid to have a balanced Board in terms of gender and with a diversity of experience, ethnic backgrounds and personal attributes.
- WaterAid raises funds primarily in the UK and works extensively in Africa and Asia, so suitably skilled Trustees with ethnic origins and/or experience in all three geographies will be encouraged to join the board.
- WaterAid is an equal opportunities, disability-confident employer and committed to achieving the highest standards of diversity, fairness and equality.

- WaterAid is committed to ensuring that wherever we work in the world there is no tolerance for the abuse of power, privilege or trust. WaterAid reinforces a culture of zero tolerance towards any form of inappropriate behaviour, abuse, harassment, or exploitation of any kind.

The safeguarding of our beneficiaries, staff, volunteers and anyone working on our behalf, is our top priority and we take our responsibilities extremely serious. All staff, trustees and volunteers are required to share in this commitment through our Global Code of Conduct. We will conduct the most appropriate pre-employment references and checks to ensure high standards are maintained.

Reputation:

- Trustees must be of high integrity in order that WaterAid may benefit in terms of standing and influence from their reputation.
- WaterAid looks for Trustees who are well respected in the business, voluntary or international development sector, in government circles, or with the public at large.

## 4.8 Meetings

There are four WaterAid UK Board meetings each year, in addition to the Annual General Meeting. Each meeting is preceded by a morning seminar, often connecting with a country programme team, discussing an area of WaterAid's global work and its impact, challenges and opportunities.

Following the 2020-2021 Global Covid-pandemic when all WaterAid UK Board meetings and the AGM were held as virtual meetings by necessity, from 2022 the July and December Board meetings in each year will be scheduled as virtual meetings and the March and September meetings each year will be in person.

In-person meetings are usually held in the London office and trustees are encouraged to be present in person where possible and where restrictions allow. However, we understand this is not always possible and so arrangements will always be made for trustees to attend meetings virtually.

For the in-person meetings the Board meets at 5.30pm the day before the Board meeting for an informal session, followed by dinner where they are joined by the UK Executive team.

Papers and the agenda are sent out electronically to all trustees to arrive at least seven days before each meeting.

The cycle of business undertaken by the UK Board and the agenda for each meeting is set by the Chair in consultation with the Chief Executive and other colleagues. The meetings are timetabled to achieve the following:

- March – establishes performance targets for the coming year; approval of plans and budgets
- July – annual reports; outcome of the previous calendar year; progress against targets,
- September – approval and signing of audited annual report and accounts
- October/November - Annual General Meeting
- December – long-term plans and budgets

#### **4.9 Induction**

WaterAid aims to provide trustees with the induction and support to carry out their role effectively. On joining the Board, a trustee will be provided with a copy of this UK Governance manual and other key documents. Formal induction sessions are organised to take trustees through the history, legal structure, vision, values, strategy and plans of the organisation and an overview of management and governance arrangements.

As part of their induction Trustees spend time in the UK office and if feasible are encouraged to visit country programmes and partners.

Trustees are encouraged to take advantage of the materials provided by the Charity Commission on their website and of the various networking and training opportunities provided by the sector.

#### **4.10 Programme visits**

Travel to visit WaterAid's programmes and partners is an important part of Trustees' understanding of the issues facing our staff and partners and of the work in country. Furthermore, this provides a valuable opportunity for staff and partners to meet Trustees. In addition it provides an opportunity for the communities in which WaterAid works to meet and engage with trustees and an opportunity for trustees to hear first-hand about WaterAid's work from the communities themselves. Trustees travel on behalf of the Board. The Chair in liaison with the executive - the Director of International Operations, the Director of Communications and Fundraising and the Chief Executive – is responsible for making sure opportunities are sought for such visits at a time that is viable for the country programmes.

The Chair encourages each trustee to visit a country programme at WaterAid's expense once in their first term of office as a familiarisation visit and once in their second term for a stated purpose that will add value to the governance of WaterAid.

The Chair of the Board and the Vice Chair are encouraged to visit a country programme in their first year in post if possible, unless they have already visited as a Trustee or in another capacity.

Trustees are expected to travel under the same terms as other staff members e.g. economy class air travel, advanced purchase economy train tickets etc. and to stay in modest yet safe and secure accommodation. If Trustees wish to upgrade their travel and accommodation standards themselves this is of course their choice. See [expenses policy](#) for details of entitlements.

Where international travel is not feasible due to local or national restrictions, virtual visits will be arranged where possible.

#### **4.11 Board and trustee evaluation**

WaterAid Trustees regularly review how they can work together more effectively. The Chair will have an annual discussion with each trustee and a formal evaluation of their performance and that of the Board is carried out biennially.

### **5. Code of conduct**

A [trustee code of conduct](#) has been developed based on guidance issued by the Association of Chief Executive of Voluntary Organisations (ACEVO) and the National Council for Voluntary Organisations (NCVO).

WaterAid trustees are also bound by WaterAid's [Global Code of Conduct](#). It enshrines the WaterAid values and ethos and sets expectations for conduct for all persons representing WaterAid, whether as staff or volunteers. All WaterAid UK trustees are required to sign the Code of Conduct on appointment. The Code of Conduct is supplemented by a Reporting Malpractice Procedure, which applies to all staff and volunteers and should be used to deal with suspected breaches of the Code of Conduct. See appendices.

### **6. Declaration of interests**

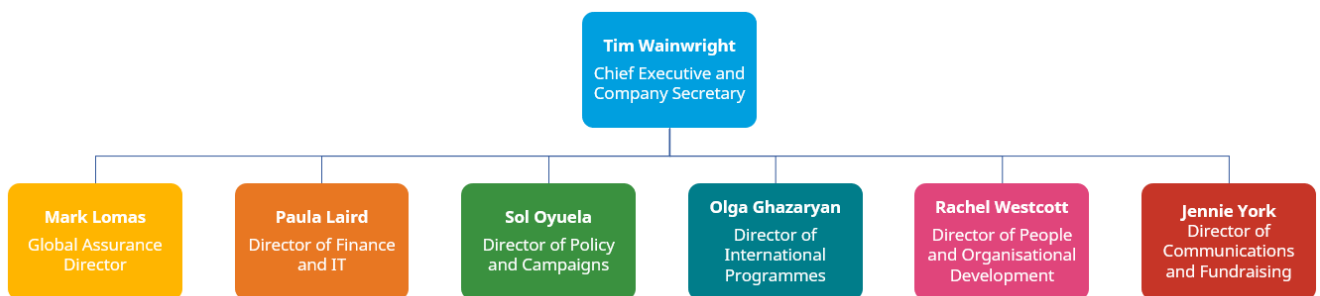
Trustees are required by law to make decisions in the best interests of the charity and are required to declare any conflicts of interest. WaterAid has a [conflicts of interest policy](#) and procedure and a register of interests is held by the Company Secretary.

Trustees and senior management are expected to sign a declaration when they join and update this annually.

## 7. Trustee expenses

Under UK charity law trustees cannot receive any direct or indirect benefit from WaterAid. Reasonable expenses incurred as a result of carrying out trustee responsibilities are not classed as trustee benefits and may be reclaimed as legitimate expenses. Costs associated with attending Trustee meetings or in undertaking business on WaterAid's request e.g. visiting WaterAid's work or attending events can be covered by WaterAid and all reasonable out of pocket expenses reimbursed. See [Trustee expenses policy](#).

## 8. UK management organisation chart



## 9. History

You can find a history of WaterAid's growth and development from 1981 to the present day on our website at [www.wateraid.org/our-history](http://www.wateraid.org/our-history).

## Role of the Board of Trustees

### The purpose

The role of the UK Board is to govern WaterAid UK in line with its vision, aims and governing document (Articles), providing oversight, policy direction and strategic leadership.

Trustees are responsible for ensuring legal and statutory requirements of a UK charity in compliance with the Charity Commission guidelines.

### Key accountabilities

1. To approve and own the strategic direction for the organisation including its vision, aims and strategies and to guide WaterAid to achieve its aims in the most efficient and effective manner consistent with organisational values and approach
2. To take ultimate responsibility as per the Articles of Association for controlling the management and administration of the charity while delegating management to the Chief Executive.
3. To follow the WaterAid Trustee and Global Code of Conduct.
4. To regularly monitor the context and operating environment in which WaterAid works and to address emerging issues that may impact on strategy, implementation of plans or reputation with key stakeholders.
5. To ensure that the organisation functions within the legal and financial requirements of a registered charity – industrial, financial, charitable, health and safety, data protection etc.
6. To ensure that the policies, plans and budgets of the organisation are in keeping with its aims.
7. To approve strategic plans, budgets, reserves policy and position and authorisation limits.
8. To ensure that the organisation has the resources, both human and financial, to achieve its aims.
9. To approve annual budgets and multi year budget projections and to monitor progress against these and to ensure that the organisation is managing cash flow and reserves prudently.
10. To ensure an ongoing risk assessment and management process is in place across the organisation that is informing policies, procedures and plans and that Trustees are updated on this and advised of any significant changes as they occur.
11. To monitor and evaluate the progress of the organisation against its strategic aims, objectives and financial targets.

12. Approve annual reports and accounts for WaterAid.
13. To ensure that annual audits are carried out across the organisation and reported to the Audit Committee and that reports from this committee are considered by the Board as a whole.
14. To ensure that a register of fraud is held and made available to all trustees and that serious fraud is reported to the Board as a whole and investigated.
15. To employ and supervise a Chief Executive and delegate to him/her the management of the organisation.
16. To sit on appraisal, recruitment and disciplinary panels as required.
17. The Chair of Trustees supported by the Nominations Committee and the Chief Executive is responsible to ensure that the processes of governance are carried out effectively e.g.
  - Trustee selection, induction and review to ensure a mix of governance skills and a diversity of membership;
  - evaluation of performance of the board to undertake the duties as described above;
  - ensuring committees of the board are constituted appropriately and are effective as necessary for good governance
  - Board meetings are held regularly and minuted
18. To provide advice and guidance in subject areas where the trustee has particular expertise to the Board and Chief Executive where appropriate.
19. To ensure that a process for declaring interests is in place

# **Scheme of delegation: Board of Trustees to Chief Executive**

Approved December 2017

## **1. Introduction**

This scheme of delegation sets out the authority delegated by the Board of Trustees of WaterAid to the Chief Executive. It addresses a number of areas that are supported by more detailed operational procedures to enable the accountable and effective governance, leadership and management of WaterAid.

## **2. Framework**

- 2.1 WaterAid is registered as a company limited by guarantee and a registered charity in England and Wales and abides by the guidelines for the operation of charities.
- 2.2 The WaterAid Chief Executive will draw to the attention of the Chair and Board of Trustees any need to update governance procedures to comply with changes to the operating context.
- 2.3 In consultation with the Board the Chief Executive will develop and implement the strategy and business plan for the organisation based on WaterAid's global strategy. The business plan is developed and delivered in consultation with the country programmes, directors' team and external stakeholders based on the context in which WaterAid operates. The global strategy is developed by WaterAid international with input from the board and executive of WaterAid UK who will also monitor its delivery
- 2.4 The Chief Executive will be responsible for reviewing the longer term business plan every 12 months to ensure that its objectives, targets and projections remain relevant to the contemporary operating conditions.
- 2.5 The Chief Executive is responsible for ensuring the organisation is assessing and managing organisational risk on an ongoing basis and reporting the findings to the Board in conjunction with the findings of the Audit Committee.
- 2.6 The Chief Executive and Director of Finance and Information Services will provide reports detailing income and expenditure against the approved business plan, monthly to the Honorary Treasurer and quarterly to the Board at its regular meetings. Any concerns that arise outside of the reporting schedule will be drawn promptly to the attention of the Honorary Treasurer of the Board.

## **3. Scheme of delegation**

- 3.1 This scheme of delegation provides the authority to the Chief Executive to manage the plans, budgets, property and staffing resources of WaterAid within this policy framework.

- 3.2 The Chief Executive is the senior manager of WaterAid and is responsible for advising the Board when it is determining policies and priorities and to ensure that these policies and priorities are implemented effectively.
- 3.3 As a rule the Board will determine high-level or strategic policies. The Chief Executive has delegated authority to determine everyday policies.
- 3.4 The Chief Executive operates within WaterAid's high level policies and priorities agreed by the Board. The Chief Executive has delegated responsibility for the effective and efficient management of the organisation.

#### **4. Finance**

- 4.1 The Chief Executive supported by the Director of Finance and Information Services will present to the December meeting the long term operational and financial rolling plans and budgets and the annual budget for the coming year along with a risk assessment and statement on reserves.
- 4.2 The Chief Executive will submit a detailed annual income and expenditure budget to the March Board meeting for the coming financial year based on the approved long term business plan (for approval by the Board).
- 4.3 The Chief Executive is delegated review and approval of quarterly income re-forecasts and six monthly departmental re-forecasts. A quarterly update on financial performance (including income and expenditure, balance sheet, cash flow and reserves information) and six month re-forecasts will be provided to the Board by the Chief Executive.
- 4.4 A schedule of financial delegations is part of the WaterAid financial procedures and manuals. The schedule of specific financial delegations from Board to Chief Executive will be brought to the March Board meeting annually for approval
- 4.5 Opening of new bank accounts requires a resolution signed by the Chief Executive and the Director of Finance and IT. Operational responsibility for banking is delegated to the Chief Executive.
- 4.6 The Board delegates the administration of legacies to the Chief Executive. The Chief Executive will report to the Board on the sale of land, deeds of variation and ex gratia payments for ratification.

#### **5. Communications and Fundraising**

- 5.1 The Board delegates the management of communications and fundraising activities to the Director of Communications and Fundraising, reporting to the Chief Executive and subject to the authority of the Communications and Fundraising Committee comprising the Chair of Trustees, the Deputy Chair, the Honorary Treasurer and any such individual as the Board may appoint.

- 5.2 The remit of the Communications and Fundraising Committee is to support the Director of Communications and Fundraising on an ad hoc basis and to perform the functions set out in this paragraph 5.
- 5.3 The proceedings of Communications and Fundraising Committee are governed by the provisions of WaterAid's articles of association governing proceedings of the Board of Trustees, so far as applicable.
- 5.4 The annual communications and fundraising plan prepared by the Director of Communications and Fundraising is appended to the annual business plan for WaterAid and is approved by the Board. This includes a statement of the fundraising and communication methods to be used.
- 5.5 Subject to paragraph 5.7, the Director of Communications and Fundraising has authority to enter into fundraising and marketing contracts and arrangements that are within the approved financial delegation thresholds.
- 5.6 Subject to paragraph 5.7, the Director of Communications and Fundraising has authority to approve public communications materials on behalf of WaterAid.
- 5.7 The Director of Communications and Fundraising shall seek the approval of the Communications and Fundraising Committee for any new communications or methods of fundraising not contemplated within the annual communications and fundraising plan and that pose financial, regulatory or reputational risk to WaterAid.
- 5.8 If the Chair or Deputy Chair consider any such matter to be particularly high risk, they shall refer it to the Board of Trustees for approval.
- 5.9 The Director of Communications and Fundraising reports to the Board of Trustees quarterly on the implementation of the communications and fundraising plan.

## **6. Recruitment and management of staff**

- 6.1 The Board delegates the approval of the staffing establishment of WaterAid to the Chief Executive.
- 6.2 The Chief Executive will advise the Board of the projected staffing establishment in the business plan.
- 6.3 The Chief Executive will report on staffing numbers annually to the Board.
- 6.4 The recruitment of the Chief Executive will be the responsibility of the Board. Support, management and appraisal of the Chief Executive will be the responsibility of the Chair reporting as appropriate to the Board.
- 6.5 Subject to the policies and procedures detailed in the Handbook of Employment, the Chief Executive will be responsible for the guidance, support and supervision of staff.
- 6.6 The overall remuneration policy will be agreed by the Board. The Chief Executive will determine details of its application, except in the case of his/her post when the Board through the Chair will determine its application. The Remuneration

Committee will be consulted by the Chief Executive regarding Directors' remuneration.

## **7. Public relations**

- 7.1 The Board delegates to the Chief Executive the role of principal spokesperson for WaterAid. The Board will refer all media enquiries to the Chief Executive except those dealing with the Board and its governance in which case the Chair and another trustee (who shall not be the Chair of Audit Committee) will also be consulted.

## **8. Further delegation**

- 8.1 The Chief Executive may, for the efficient management and proper operation of WaterAid, delegate any or all of the responsibilities contained within this scheme to other senior employees. This further delegation of responsibilities does not release the Chief Executive from overall responsibility as the most senior manager of WaterAid accountable to the Board.

## **9. Reportable events**

- 9.1 The Chief Executive will be expected to ensure that the Head of Internal Audit reports any irregularity that involves significant risk to the organisation to the Chair of the Audit Committee, e.g. fraud, deception, mismanagement or misbehaviour that is likely to lead to significant financial loss or liability, loss of life or sickness or any other potential reputational damage.
- 9.2 The Chief Executive is also expected to report any irregularity that involves significant risk to the organisation - as described above - to the Chair of the Board. Appropriate reporting will then be made to the Board.

## **10. Term**

- 10.1 This scheme of delegation will be reviewed regularly to ensure its continuing relevance.
- 10.2 The Board at its sole discretion may revoke this scheme of delegation or any part thereof at any time.

## Schedule of Reserved Powers for the Board of Trustees

### 1. Statement of reserved power

- 1.1 WaterAid's Scheme of Delegation of Authorities requires a schedule showing decisions reserved for the Board. This schedule shall cover principal business activities and functions only.
- 1.2 In order to carry out its role, the Board has determined those matters that it wishes to have referred to it for information and decision-making purposes.

### 2. Strategy, Management and Governance

- 2.1 To approve and own the strategic direction for the organisation including its vision, aims and strategies and to guide WaterAid to achieve its aims in the most efficient and effective manner consistent with organisational values and approach
- 2.2 To take ultimate responsibility as per the Articles of Association for governance and management of the charity whilst delegating operational management to the Chief Executive.
- 2.3 The recruitment of the Chief Executive will be the responsibility of the Board. Support, management and appraisal of the Chief Executive will be the responsibility of the Chair reporting as appropriate to the Board.
- 2.4 To approve multi-year plans and budget projections, to monitor progress against these and to approve any material changes (defined as in excess of 10% the approved budgets).
- 2.5 To monitor and evaluate the progress of the organisation against its strategic aims, objectives and financial targets (including cashflow and reserves) by review and analysis of the quarterly reports received from the Chief Executive.
- 2.6 To maintain oversight of WaterAid's operations ensuring:
  - Competent and prudent management
  - Sound planning
  - An adequate system of internal control
  - Adequate accounting and other records
  - Compliance with statutory and regulatory obligations.
- 2.7 To ensure that the organisation functions within the legal and financial requirements of a registered charity – financial, charitable, health and safety, data protection etc.
- 2.8 To regularly monitor the context and operating environment in which WaterAid works and to address emerging issues that may impact on strategy, implementation of plans or reputation with key stakeholders.

- 2.9 To approve any extension of WaterAid's activities into new business or geographic areas (including the approval of new countries that WaterAid wishes to work in).
- 2.10 To approve any decisions to cease to operate all or any material part of WaterAid's business
- 2.11 To ensure that the organisation has the resources, both human and financial, to achieve its aims.
- 2.12 To ensure that a process for declaring interests is in place.
- 2.13 To follow the WaterAid Trustee code of conduct.
- 2.14 To receive an annual Health, Safety and Security (HSS) Assessment and summary of HSS incidents.
- 2.15 To approve the reserves policy for WaterAid

### **3. Structure and Capital**

- 3.1 To decide on any major changes to the corporate structure
- 3.2 To make any decisions on changes to WaterAid's status as a company or registered charity

### **4. Financial Reporting and Controls**

- 4.1 To ensure an ongoing risk assessment and management process is in place across the organisation that is informing policies, procedures and plans and that Trustees are provided with formal updates on this process and the outcomes and advised of any significant changes as they occur.
- 4.2 To ensure maintenance of a sound system of internal control and risk management including:
  - Receiving reports on, and reviewing the effectiveness of, WaterAid's governance, risk and control processes to support its strategy and objectives.
  - Approving an appropriate statement for inclusion in the annual report.
  - Receive Audit Committee's recommendation on the review of the external auditor's management letter and the Internal Audit annual assurance report and management responses to the matters raised in these.
- 4.3 To approve annual reports and accounts for WaterAid.
- 4.4 To ensure that a register of fraud is held and made available to all trustees and that serious cases are reported to the Board as a whole by the CE as soon as he or she is aware.
- 4.5 To approve bilateral funding relationships with other members of the WaterAid federation.
- 4.6 To ratify write off of bad debts over £50k

- 4.7 To ratify repayment funding in excess of £250,000

## **5. Commitments**

- 5.1\* To approve contracts which are a material departure from practice strategically and/or are of significant high risk (as identified in the risk register) or by reason of size (per the statement of financial delegation).
- 5.2 To approve investments outside of those delegated to the Chief Executive in WaterAid's Investments Policy.

## **6. Board of Trustees' membership and other appointments**

- To select a Chair and other honorary officers of the Board of Trustees and
- 6.1 ensure adequate succession planning in place for these roles
- 6.2 To employ and supervise a Chief Executive and delegate to him/her the management of the organisation.
- 6.3 The Chair supported by the Nominations & Governance Committee and the Chief Executive is responsible to ensure that the processes of governance are carried out effectively.

## **7. Communication**

- 7.1 Approval of resolutions and corresponding documents to be put forward to Members at the Annual General Meeting.
- 7.2 The Chair and another trustee (who shall not be the Chair of Audit Committee) will approve press releases concerning matters relating to the Board.

## **8. Remuneration and pensions**

- 8.1 Approving the organisation's remuneration policy and the remuneration of the Chief Executive.
- 8.3 Approving major changes to WaterAid's UK pension scheme and ensuring the governance of the scheme meets The Pension Regulator's six principles for good workplace defined contribution pension schemes. The Honorary Treasurer sits on the governance committee with the Chief Executive, Director of People and Director of Finance and IT. The Chief Executive reports on the governance of the pension scheme to the Board.

## Audit Committee Terms of Reference

### Document and Version control

Audit Committee Terms of Reference	
Scope	WaterAid UK
Document status:	Version 2.1
Date approved:	3 March 2021
Approved by:	Board of Trustees
Effective date:	January 2022
Superseded version:	Version 2 - January 2022
Reason for change:	Formatting
Date of next review:	Jan 2023

Version history		
Version	Date	Revision description/Summary of Changes
Version 2.1	Jan 2022	Formatting (minor amends)
Version 2	Jan 2021	Update of ToR in line with the Chartered Institute of Internal Auditors best practice template
Version 1	Jan 2017	First draft of Audit Committee ToR

## A: Organisational Principles

### Purpose

1. The Audit Committee is a committee of the Board of Trustees of WaterAid (hereafter referred to as the Board). The purpose of the Audit Committee is to provide a structured, systematic oversight of WaterAid's governance, risk management and internal control practices that may have an impact on the charity's ability to meet its objectives. The Committee assists the Board and management by providing advice and guidance on the adequacy of WaterAid's arrangements for:

- Values and ethics
- Governance structures
- Risk management
- Internal controls framework
- Oversight of the internal audit activity, external auditors, and other providers of assurance
- Financial statements, public accountability reporting, and compliance with the Charities SORP and other applicable accounting and reporting regulations including but not limited to the Charity Commission, Information Commissioner's Office and Fundraising Regulator.

The Audit Committee reviews each of the items above and provides the Board with objective advice and guidance regarding the adequacy and effectiveness of management's practices and potential improvements to those practices.

## **Authority**

2 This Terms of Reference sets out the authority of the Audit Committee to carry out the responsibilities established for it by the Board. The Audit Committee is entitled to receive any explanatory information that it deems necessary to discharge its responsibilities including unrestricted access to management, employees, and relevant records, data and reports. WaterAid management and staff should cooperate with Audit Committee requests.

## **Composition of the Audit Committee**

3 Audit Committee members shall be appointed by the Board and shall consist of at least three Board members, plus the Honorary Treasurer (ex-officio). The members should collectively possess sufficient knowledge of audit, finance, the charity sector, IT, law, governance, risk and control. As the responsibilities of the Audit Committee evolve in response to regulatory, economic and organisational developments, the Chair will annually arrange to re-evaluate members' competencies and the overall balance of skills on the Committee in response to emerging needs and to ensure an appropriate mix of skills.

4 The Board will designate the Chair of the Audit Committee and, in consultation with the Chair, the appointment of Audit Committee members. The Chair of the Board may not be a member of the Audit Committee. The Honorary Treasurer may not be the Chair of the Audit Committee. The Committee has the power to co-opt up to three additional members, either trustees or external to the Charity, to provide an additional and independent perspective. The Audit Committee may engage independent counsel and/or other advisers it deems necessary.

5 A quorum shall be two trustee members (excluding the Hon Treasurer).

6 The term of office for an Audit Committee member shall match that for being a Trustee. Continuance of Audit Committee members will be reviewed annually. To ensure continuity within the Audit Committee, the appointment of members will be staggered.

## **B: Operational Principles**

### **Audit Committee values**

7 The Audit Committee will conduct itself in accordance with WaterAid's values, ethical standards, the Global Code of Conduct and the IIA's professional standards. The Audit Committee expects that all communications with management and staff, as well as with any external assurance providers, will be direct, open and complete.

### **Work plan and meeting agendas**

8 The Audit Committee Chair will consult with senior management and the Global Assurance Director to establish a work plan to ensure that the responsibilities of the Audit Committee are scheduled and will be carried out.

9 The Chair will establish agendas for Audit Committee meetings in consultation with Audit Committee members, senior management and the Global Assurance Director.

10 The Audit Committee is required to act with independence and objectivity. It should decide what areas it will review without interference or undue influence from any staff members.

### **Information requirements**

11 The Audit Committee will establish and communicate its requirements for information, which will include the nature and timing of information. Information will be provided to Audit Committee at least one week prior to each Audit Committee meeting.

### **Executive and external auditor sessions**

12 At the beginning of each meeting the Audit Committee will meet with the Global Assurance Director in camera, ie without any other board or staff members present where the discussion may include the effectiveness and independence of the function. The Audit Committee may also schedule and hold if necessary a private session with the Chief Executive, Finance & IT Director, external assurance providers such as consultants or service providers and any other members of management that the Audit Committee may deem appropriate at each of its meetings.

13 The Committee will meet regularly with the external auditor, including once at the planning stage before the audit and once after the audit at the reporting stage. At least once a year, and at any other time Audit Committee feels necessary, the Audit Committee shall have a meeting with the external auditor in camera without any members of management or any other board members present.

### **Preparation and attendance**

14 Audit Committee members are obliged to prepare for and participate in Committee meetings.

### **Conflicts of interest (Col)**

15 Members should declare any potential actual or perceived interest in any agenda item before the meeting to ensure there is no conflict of interest, as is consistent with WaterAid's declaration of interests' policy. If there is a potential or perceived Col, mitigation measures should be proposed and agreed with the Chair. If the Chair has a potential or perceived Col, the Chair shall consult with the Board Chair and agree mitigation measures.

### **Orientation and training**

16 Audit Committee members will receive formal induction training on the purpose and mandate of the Committee and on the organisation's objectives. A process of continuing education will be established.

### **Evaluating Audit Committee performance**

17 The Audit Committee will regularly evaluate its performance and that of its individual members.

### **Audit Committee reporting**

18 The Audit Committee reports directly to the Board.

19 The Chair of the Audit Committee (or in his/her absence, another trustee member of the Committee) will report back to the Board at the next Board meeting and the minutes of the Audit Committee meeting will be circulated with the Board papers for that meeting.

20 The Committee shall also formally report to the Board on how it has discharged its responsibilities.

21 The Committee shall make whatever recommendations to the Board it deems appropriate on any area within its remit where action or improvement is needed.

## **C: Operational procedures**

### **Frequency of meetings**

22 The Audit Committee will meet at least twice a year; one of these meetings would include a session reviewing a substantially complete draft of the Trustees' Annual Report and audited accounts.

23 Meetings of the Audit Committee can be called at any time should the Chair of the Board, Chair of the Audit Committee, Honorary Treasurer, Global Assurance Director, or Chief Executive consider this is necessary.

24 Outside of the formal meeting programme, the Chair of the Audit Committee will maintain a dialogue with key individuals involved in WaterAid's governance, including the Chief Executive, the Global Assurance Director and the external auditor.

### **Minutes**

25 Minutes of each meeting will be prepared including details of any agreed decisions and actions. Meeting minutes will be provided in draft format within at least two weeks after the Audit Committee meeting.

26 Details of significant decisions taken will be made available to those to whom they are addressed.

### **Required attendance**

27 The Chief Executive, Director of Finance and IT and the Global Assurance Director are expected to attend Committee meetings. Other Board members

shall also have the right of attendance as observers. The Director of International Programmes, the Director of People and Organisational Development and the Director of Communications and Fundraising will also attend meetings (in full or in part depending upon the agenda) at the request of the Chair.

28 The Committee will invite a representative of the external auditors to attend the Audit Committees and engage specialists where needed.

## **Responsibilities**

29 It is the responsibility of the Audit Committee to provide the Board with objective advice, and where appropriate assurance, on the adequacy of management's arrangements with respect to the following:

### **(i) Values and ethics**

To obtain reasonable assurance, the Audit Committee will:

- Review and assess the policies, procedures and practices established by WaterAid to monitor compliance with the Global Code of Conduct and ethical policies by all managers and staff;
- Provide oversight of the mechanisms established by management to establish and maintain high ethical standards;
- Review and provide advice on the systems and practices established by management to monitor compliance with laws, regulations, policies, and standards of ethical conduct and identify and deal with any legal or ethical violations.

### **(ii) Organisational governance**

To obtain reasonable assurance, the Audit Committee will review and provide advice on the governance process established and maintained within WaterAid and the procedures in place to ensure that they are operating as intended.

### **(iii) Risk management**

To obtain reasonable assurance with respect to WaterAid's risk management practices the Audit Committee will:

- Review and provide advice on WaterAid's risk management policy and process to ensure the process for identifying, assessing, monitoring and reporting key strategic, financial and operational risks is adequate;
- Ensure that management are charged with implementing controls to mitigate these risks;
- Provide oversight of the adequacy of the assurance being provided.

### **(iv) Fraud**

To obtain reasonable assurance with respect to WaterAid's policies and procedures for the prevention and detection of fraud, the Audit Committee will:

- Oversee management's arrangements for the prevention and deterrence of fraud and bribery
- Review the adequacy and security of WaterAid's whistleblowing arrangements for its employees, partners and contractors to raise concerns, in confidence, about possible wrongdoing in financial reporting or other matters.
- Challenge management and internal and external auditors to ensure that WaterAid has appropriate anti-fraud programmes and confirm that investigations are undertaken if fraud is detected.
- Receive reports of non-compliance and any potential and actual litigation involving WaterAid. Confirm that appropriate action is taken against known perpetrators of fraud.

#### (v) Internal control

To obtain reasonable assurance with respect to the adequacy and effectiveness of the organisation's internal controls in responding to risks within the organisation's governance, operations and information systems, the Audit Committee will:

- Consider the effectiveness of WaterAid's control framework, including information technology security and control;
- Review and provide advice on the control of WaterAid as a whole and on individual themes;
- Receive reports on all matters of significance arising from work performed by providers of financial and internal control assurance to senior management and the board;
- Review and approve the statements to be included in the annual report concerning governance, internal control and risk management.

#### (vi) Compliance

The Audit Committee will:

- Review the effectiveness of the system for monitoring compliance with laws and regulations and policies, including data protection legislation and whistleblowing arrangements and the results of management's investigation and follow-up (including disciplinary action) of any instances of non-compliance;
- Review the observations and conclusions of internal and external auditors and the findings of any regulatory agencies;
- Review the process for communicating the Global Code of Conduct to the organisation's personnel and for monitoring compliance;

- Obtain regular updates from management and the organisation's legal counsel and Data Protection Offices regarding compliance matters.

## **D: Oversight of the internal audit activity and other assurance providers**

### **Internal audit activity**

30 The Audit Committee will provide oversight related to:

#### **(i) Internal Audit Charter and resources**

Review and approve the internal audit charter at least annually. The charter should be reviewed to ensure that it accurately reflects the internal audit activity's purpose, authority, unrestricted scope and access to information and responsibility, and that it is consistent with the mandatory guidance of The IIA's International Professional Practices Framework.

#### **(ii) Global Assurance Director's performance**

Advise the Board regarding the qualifications, experience, expertise and recruitment, appointment and removal of the Global Assurance Director.

Provide input to the Chief Executive related to evaluating the performance of the Global Assurance Director.

#### **(iii) Internal Audit Strategy and Plan**

Review and provide input on the internal audit activity's strategic plan, objectives, performance measures and outcomes.

Review and approve proposed risk based internal audit plan, to ensure it is aligned to the key risks of the business including specifically reviewing internal audit resources necessary to achieve the plan and properly carry out its function.

Review the internal audit activity's performance relative to its audit plan and monitor and assess the role and effectiveness of the internal audit function.

#### **(iv) Internal audit engagement and follow up**

Review internal audit reports and other communications to management.

Review and track management's action plans to address the results of internal audit engagements.

Review and advise management on the results of any special investigations, which are unplanned reviews requested by management in response to an incident, allegation of financial irregularity or increase in risk profile.

Review whether any internal audit engagements or non-audit engagements have been completed but not reported to the Committee; if so, request information on whether any matters of significance arose from such work.

Inquire of the Global Assurance Director whether any evidence of fraud has been identified during internal audit engagements and evaluate what additional actions, if any, should be taken.

**(v) Standards conformance**

Inquire of the Global Assurance Director about steps taken to ensure that the internal audit activity conforms with The IIA's International Standards for the Professional Practice of Internal Auditing (Standards).

Ensure that the internal audit activity has a quality assurance and improvement programme and that the results of these periodic assessments are presented to the Audit Committee.

Ensure that the internal audit activity has an external quality assurance review every five years.

Review the results of the independent and external quality assurance review and discuss in the context of the provisions of the Internal Audit Charter.

Monitor the implementation of the internal audit activity's action plans to address any recommendations.

Review the implementation of any recommendations for the continuous improvement of the internal audit activity, and report thereon to the Board.

**External auditors**

31 The Audit Committee is responsible for the following; to

- Appoint, compensate and oversee any and all audit and non-audit services performed by the External Auditors
- Resolve any disagreements between management and the auditor regarding financial reporting and other matters

More specifically;

32 To consider and oversee all aspects of the external audit, including periodic tendering, appointment, re-appointment, removal and remuneration of the external auditor; the nature and scope of the statutory audit; the approval of the external audit strategy and terms of the engagement, including any letter of engagement.

33 To ensure the external auditor has the necessary expertise, independence and resource to properly carry out its function. To monitor implementation of guidance on the rotation of the audit partner and staff.

34 To review all plans and reports prepared by the external auditor including any representation and management letters to ensure they are consistent with the scope of the audit engagement and agree the programme of work proposed by management to address issues raised.

35 The Committee will review the effectiveness of the audit process and external auditor, including and assessment of the quality of the audit, the handling of key judgements by the auditor, and the auditor's response to questions from the Committee.

36 To review the process for and approve the awarding any non-audit work to the external audit firm, including fees and ensure that potential conflicts of interest or threats to independence are managed in the best interests of the charity.

### **Financial reporting and policy review**

37 Based on work performed by the external auditor, review in order to advise the Board whether the annual financial statements present a true and fair view and are prepared on a going concern basis. The Committee should also review the statements for conformity with accounting standards, that accounting policies are appropriate and applied consistently and with sound judgement and appropriate estimation in order to confirm conformity to the Board. The Audit Committee should examine all major issues arising from the external audit, including interim results, any errors, management's response, how any risks to audit quality were addressed and the auditor's view of their interactions with senior management.

38 To review and recommend the audited financial statements to the Board.

39 To review the performance, financial information and narrative reported in the Trustees' Annual Report and ensure that this is a true, fair, consistent, understandable to users and a balanced reflection of WaterAid and its performance.

40 The Audit Committee plays an additional role in financial governance and considers policies and recommendations as suggested by the Chief Executive and Director of Finance and IT and provides advice to the Board when these are put to the Board for approval. Inter alia the Committee routinely considers:

- a. Investment policy
- b. Reserves policy
- c. Changes to accounting policy
- d. Forecasts, financial assumptions, ratios and sensitivity analysis
- e. Cost/benefit ratios for fundraising and administration cost effectiveness
- f. IT and communication systems – fitness for purpose, resilience to cyber threats, security and cost effectiveness
- g. Capital spend projects
- h. Office occupancy strategy and economics

## Nominations and Governance Committee

### Terms of reference

#### Document and Version control

Nominations and Governance Committee	
Scope	WaterAid UK
Document status:	Version 3
Date approved:	
Approved by:	Board of Trustees
Effective date:	
Superseded version:	Version 2 July 2018
Reason for change:	To clarify operational procedures
Date of next review:	December 2023

#### Purpose

1. The Nominations and Governance Committee (hereafter referred to as the Committee) is a committee of the Board of Trustees of WaterAid (hereafter referred to as the Board)
2. The purpose of the Committee is to exercise general oversight concerning matters pertaining to the structure, composition and effectiveness of WaterAid's Board and its Committees.
3. To oversee membership of the Association and recommend for approval any new members.
4. To oversee and monitor any matters of Governance that may be remitted to it or which are brought to its attention.

#### Membership

1. The Committee shall be appointed by the Board and shall consist of at least three Board members, one of which should be the Lead Trustee for Equity, Diversity and Inclusion.
2. The Board will designate the Chair of the Nominations and Governance Committee and, in consultation with the Chair, the appointment of Committee members.
3. A quorum shall be two Trustee members.
4. The term of office for the Committee member shall be the same as that for being a Trustee.
5. The Chief Executive and Director of People and Organisational Development will attend Committee meetings.
6. Other Directors and staff members may attend from time to time.

#### Operational procedures

1. The Committee will meet at least once a year.
2. Meetings of the Committee can be called at any time should the Chair of the Board, Chair of the Nominations and Governance Committee consider it to be advisable or necessary, or on the recommendation of Director of People and Organisational Development or Chief Executive.

3. Information will be provided to the Committee at least one week prior to each Committee meeting.
4. Minutes of each Committee meeting will be prepared including details of any agreed decisions and actions. Minutes will be provided in draft format within two weeks of the Committee meeting.
5. Some items may require turnaround between meetings, and meetings may therefore be conducted electronically via email with any agreed decisions and actions minuted.

### Specific responsibilities

1. To oversee regular reviews (carried out in consultation with Trustees) to establish the qualities and skills required by Trustees individually and the Board as a whole to ensure good governance.
2. In line with the above, to review the appropriate size for the WaterAid Board and whether the range of competencies, skills, experience and diversity within the Board are appropriate to enable WaterAid to develop and deliver on its ambitious strategies for the future.
3. To select new Trustees for recommendation to the full Board.
4. To review and propose to the Board the reappointment of members of the Board of Trustees, and the length of any second term (up to 4 years).
5. To make recommendations to the Board in respect to the holders of honorary officer positions, including the second member of the WaterAid International Board
6. To propose membership of the Board sub-committees - currently the Audit, People, Communications and Fundraising, and Nominations and Governance Committee - for approval by the Board.
7. To oversee the induction, training and development of Trustees as appropriate, ensuring that Trustees are aware of their responsibilities and any changes or developments to these from a legal, regulatory or good governance point of view.
8. To undertake an annual evaluation of the effectiveness of the Board and its Committees. The Chair and Vice Chair are responsible for reviewing the performance of individual Board members.
9. To biennially review the Boards' performance against the Code of Good Governance, highlighting areas for attention and make recommendations to the Board.
10. To consider the learning and outcomes from the Boards annual reflection on diversity (as arranged by the Lead Trustee for Diversity and Director of People and Organisational Development) along with the Boards performance against its diversity objectives and integrate into plans to strengthen and develop the Board of Trustees.

11. To oversee membership of the Association and recommend any new members for approval by the Board.
12. To approve any new governance requests as, and when necessary, and to recommend these to the Board.
13. To maintain an oversight of the declaration of interests and gifts policies and procedures.

## WaterAid UK People Committee Terms of reference

(version approved July 2018)

### Purpose

- On behalf of the WaterAid UK (WAUK) Board, to oversee and monitor the design and effectiveness of WaterAid's Global People Strategy, to support the delivery of our overall Global Strategy - promoting an effective, high performing and diverse workforce and a culture where staff feel safe, trusted, engaged and able to be their best selves.
- To advise the Chief Executive and Directors on key issues related to people and organisational development.
- To oversee our policy and approach to the remuneration of staff across WAUK, in accordance with WaterAid's Global Reward Standard and in line with our values and our accountability for ensuring the effective stewardship of our financial resources.
- To make recommendations to the Board regarding the remuneration of the Chief Executive; to approve the salary of the Executive Director, WaterAid international (WAI); and to advise the Chief Executive in respect of the salaries of members of the WAUK directors' team.

### Specific responsibilities

1. To maintain an overview of WaterAid's Global People Strategy and its policies and approaches to people management in the context of the delivery of WaterAid's strategic aims and maintenance of its culture.
2. To approve any changes to WAUK's remuneration policy and principles and recommend these to the Board.
3. To monitor and ensure that WAUK's remuneration policies and principles are being applied.
4. To approve WAUK's remuneration statement published on WaterAid's website, extracts of which appear in WAUK's annual report.
5. To review the Chief Executive's remuneration at least annually and make recommendations to the Board.
6. To advise the Chief Executive regarding the Directors' remuneration.
7. To approve the remuneration of the Executive Director, WAI (who is an employee of WaterAid UK), ensuring this aligns with WaterAid UK's policy and principles and is comparable with other Director level roles. The salary of the Executive Director, WAI, is also approved by the Board of WaterAid international.
8. To advise the Chief Executive and Directors on key people and organisational development issues and on matters relating to the public disclosure of remuneration (e.g. the remuneration of the Chief Executive and Directors).

9. To monitor significant legal regulatory practice and other contextual issues of relevance to WAUK's people management policies, approaches and practices and their application within WAUK, including reporting requirements (e.g. gender pay gap reporting).
10. To receive and review reports on pension arrangements across WAUK.
11. To review and recommend to the Board the succession plan for the Chief Executive, and ensure the Chief Executive has a succession plan for the Directors and other key posts.
12. To review and recommend to the Board any changes to the expenses policy applicable to Trustees.

#### Membership, attendance and frequency of meetings

- The Committee consists of the Chair and Treasurer of the board and (as a minimum) one other Trustee as agreed by the Board. Committee members are sought with expertise and experience in remuneration, HR management and employee engagement.
- The Chair of the Board chairs the Committee.
- The Chief Executive and the Director of People and Organisational Development are normally in attendance - except when the discussions relate to their own salary and conditions.
- Other Directors and staff members may attend from time to time.
- The Committee normally meets twice a year. Once before the March Board meeting (where annual budgets are approved) and on one further occasion in the year.
- A quorum is two board members.

## Communications and Fundraising Committee Terms of Reference

### Document and Version control

Communications and Fundraising Committee Terms of Reference	
Scope	WaterAid UK
Document status:	Version 3
Date approved:	
Approved by:	Board of Trustees
Effective date:	
Superseded version:	Version 1.1 June 2021
Reason for change:	To clarify operational procedures
Date of next review:	December 2023

### Purpose

1. The Communications and Fundraising Committee (hereafter referred to as the Committee) is a committee of the Board of Trustees of WaterAid (hereafter referred to as the Board).
2. The purpose of the Committee is to oversee and monitor communications and fundraising procedures, policies and activities.
3. To provide advice on activities that pose financial, regulatory or reputational risk to WaterAid.
4. To approve any new communications or methods of fundraising not contemplated within the annual communications and fundraising plan approved by the Board.

### Membership

1. The Committee shall be appointed by the Board and shall consist of at least three Board members. The members should collectively have experience of and expertise in fundraising, marketing and/or communications.
2. The Board will designate the Chair of the Communications and Fundraising Committee and, in consultation with the Chair, the appointment of Committee members.
3. A quorum shall be two Trustee members.
4. The term of office for a Committee member shall be the same as that for being a Trustee.
5. The Director of Communications and Fundraising is expected to attend Committee meetings.

6. The Data Protection Manager, Fundraising Compliance Manager and Global Ethical Checks Manager will also attend meetings (in full or in part depending upon the agenda) at the request of the Chair.
7. The Chief Executive, other Directors and staff members may attend from time to time.

### Operational procedures

1. The Committee will meet at least twice a year.
2. Meetings of the Committee can be called at any time should the Chair of the Board, Chair of the Communications and Fundraising Committee, Director of Communications and Fundraising, or Chief Executive considers it to be advisable or necessary.
3. Outside of the formal meeting programme, the Chair of the Committee will maintain a dialogue with the Director of Communications and Fundraising.
4. Information will be provided to the Committee at least one week prior to each Committee meeting.
5. For any new communications or methods of fundraising, the Director of Communications and Fundraising will endeavour to provide a comprehensive business case to the Committee with adequate lead times for consideration (usually two weeks).
6. Depending on the nature of the item, a concept note may be submitted for initial approval to proceed to full business case development for subsequent approval.
7. If a Committee member finds themselves with a conflict of interest, it should be immediately disclosed.
8. Minutes of each Committee meeting will be prepared including details of any agreed decisions and actions. Meeting minutes will be provided in draft format within two weeks of the Committee meeting.
9. Some items may require faster turnaround to enable opportunities to be taken, and decisions may therefore be taken electronically via email with any agreed decisions and actions minuted.

### Specific responsibilities

1. To maintain an overview of the annual Communications and Fundraising Plan; it's effectiveness and return on investment.

2. To monitor and ensure communications and fundraising policies and best practice are being applied, in accordance with the Code of Fundraising Practice.
3. To approve any new communications or methods of fundraising not contemplated within the annual plan and to recommend these to the Board.
4. To receive and review reports on any non-compliance or regulatory investigations in relation to fundraising or communications.
5. To monitor fundraising partnerships and activities against ethical and reputational risks.
6. To provide advice, guidance and insight on prospective funding and partnership opportunities.

## Governance

1. The Board delegates the management of communications and fundraising activities to the Director of Communications and Fundraising, reporting to the Chief Executive and subject to the authority of the Committee.
2. The Committee operates within the context of the Charity Act, Fundraising regulation, and Charity Commission CC20 (Charity fundraising: a guide to trustee duties), and any other applicable legislation and regulation.
3. The proceedings of Committee are governed by the provisions of WaterAid's articles of association governing proceedings of the Board of Trustees, as applicable.
4. The annual communications and fundraising plan prepared by the Director of Communications and Fundraising is appended to the annual business plan for WaterAid and is approved by the Board. This includes a statement of the fundraising and communication methods to be used and includes WaterAid Trading Limited.
5. Subject to paragraph 7, the Director of Communications and Fundraising has authority to enter into fundraising and marketing contracts and arrangements that are within the approved financial delegation thresholds.
6. Subject to paragraph 7, the Director of Communications and Fundraising has authority to approve public communications materials on behalf of WaterAid.
7. The Director of Communications and Fundraising shall seek the approval of the Committee for any new communications or methods of fundraising not contemplated within the annual communications and fundraising plan and that pose financial, regulatory or reputational risk to WaterAid.

- 8 If the Committee consider any such matter to be particularly high risk, they shall refer it to the Board of Trustees for approval.
- 9 Any proposed spending that would result in an increase of 10% or more to the communications and fundraising budget must be submitted for prior approval by the Board of Trustees.
- 10 The Director of Communications and Fundraising reports to the Board of Trustees quarterly on the implementation of the communications and fundraising plan.
- 11 The Board of Trustees will be retrospectively notified by the Chair of Trustees at the next Board meeting, of any decisions made by the Committee that were not referred to the Board of Trustees for approval.

## Trustee role description and person specification

### The role

The following qualities and skills are sought in WaterAid's trustees. Overall a willingness to work together as part of a board committed to helping WaterAid achieve its aims is critical.

### Essential

1. Committed to WaterAid's vision, mission and values and a way of working that demonstrates this. Able to communicate this enthusiasm to others.
2. A good understanding and acceptance of the legal duties, liabilities and responsibilities of trustees and clear on the difference between governance functions and management functions. Previous board experience is desirable.
3. Able to work well as part of a diverse team of trustees.
4. Strong environmental and strategic awareness and experience of high level strategy development.
5. A good communicator with excellent leadership and interpersonal skills, able to both empower and challenge supportively.
6. Well networked and willing to engage with contacts and/or fulfil an ambassadorial role for the benefit of WaterAid.
7. An understanding of the context in which WaterAid works (and a willingness to learn more) with an interest in international affairs.
8. Able and willing to devote the necessary time to the role and a willingness to travel outside the UK to visit WaterAid's programme work.

### Term of office

The term of appointment is for four years with the possibility of renewal for a further four years. Trustees work on a pro bono basis and are asked to give around 10-15 days a year to WaterAid.

The following qualities and skills are sought in WaterAid's Trustees. Overall a willingness to work together as part of a Board committed to helping WaterAid achieve its aims is critical.

## Chair of the Board of Trustees role description

### Purpose

To provide strategic leadership to WaterAid in collaboration with the Chief Executive and the Board of Trustees.

To inspire the Board, Chief Executive and those within and outside of WaterAid through the promotion of the organisation's vision, mission and values.

To oversee development and delivery of the charitable aims through the strategic plan, as agreed by the Board.

### Specific responsibilities

1. To undertake the duties of a board member (see WaterAid Trustee role description)
2. To Chair the board by:
  - Ensuring that the board makes clear decisions on strategy, policy, financial stewardship and risk exposure
  - Monitoring the implementation of the board decisions
  - Planning the annual cycle of meetings with the Chief Executive
3. To monitor the performance of the board, its members, and the Chief Executive.
4. To develop the board and to ensure that members are properly inducted and supported.
5. To update and monitor the code of conduct for Board members and the scheme of delegation for the Chief Executive.
6. On behalf of the Board to supervise and appraise the Chief Executive and delegate to the Chief Executive the management of the organisation.
7. To represent WaterAid UK on the Board of WaterAid international.
8. To lead the People Committee of the Board which meets twice a year to discuss WaterAid's people strategy and approaches, with a focus on remuneration.
9. To lead the Nominations Committee which meets as and when required. (He/she is also invited to attend the Audit Committee)
10. To represent the organisation when appropriate.

### Term of office

The term of the Chair is four years with the possibility of renewal for a period of up to four years. A maximum of two terms can be served although in occasional circumstances this may be extended to ensure continuity.

This is a voluntary role and the Chair is asked to give 50-60 days a year to WaterAid (including attendance in person at board and committee meetings). International travel to WaterAid's programmes is encouraged for all board members, normally once per year for the Chair, for one week.

#### Person specification

- Commitment to WaterAid's vision, mission and values and a way of working that demonstrates this, with the ability to communicate this enthusiasm to others
- A proven track record of leading a large organisation in the public, voluntary or commercial sectors such as Chair, Chief Executive or Director
- A good understanding of the social, economic and political context in which WaterAid works and a willingness to further develop this understanding. Experience of the country contexts in which WaterAid works is desirable
- Able to effectively Chair a diverse Board of Trustees in governing a complex international organisation and commitment to the importance of diversity as part of good governance
- Understanding and ability to promote effective governance practices in the context of a registered UK charity
- Excellent networking with a record of achievement and willingness to engage with contacts for the benefit of WaterAid
- Highly credible, a natural communicator and 'people person'. Able to inspire audiences (staff, supporters etc) with clear and compelling messages about WaterAid
- Ability and willingness to represent the charity and to play an ambassadorial role with policy makers, supporters and others
- Confidence and ability to provide support to trustees and to evaluate the performance of the Board
- Ability to provide support and guidance to the Chief Executive and to work collaboratively in developing and implementing the strategy and monitoring performance of the organisation
- Independence of thought and judgement with a willingness to accept and promote democratically made decisions of the Board irrespective of personal opinion
- Experience of working with the countries WaterAid operates in is desirable as is financial experience and experience of safeguarding
- Time and enthusiasm to dedicate to the role of Chair. The commitment to prepare for and attend four full board meetings each year plus the Annual Supporters Meeting and board committee meetings; to prepare for and attend two WaterAid international board meetings a year (plus one video conference); to represent the organisation regularly; and to interact with the Chief Executive

for one-to-one meetings on a regular two-weekly basis and in between as required, and to conduct the annual performance review of the Board and the Chief Executive

- Willingness to travel outside the UK to visit WaterAid programmes
- Ability to comply with WaterAid's Global Code of Conduct as well as the specific Trustee Code of Conduct

## Honorary Treasurer role description and person specification

### Purpose

To govern WaterAid in line with its charitable objectives and to maintain oversight of the organisations financial affairs on behalf of the Board of Trustees.

To provide guidance to the Board of Trustees, Chief Executive, Director of Finance and IT and other Directors on financial stewardship of the organisation in line with the strategic aims. The Honorary Treasurer is accountable to the Board of Trustees.

### Specific responsibilities

1. To oversee WaterAid's compliance with statutory requirements relating to the accounts of a company limited by guarantee and a registered charity before these are presented to the Board of Trustees.
2. To oversee the presentation and content of WaterAid's organisational budgets, management accounts and long term forecasts to ensure these are appropriate to a company and a charity.
3. To be a sounding board for the Director of Finance and IT and to work in partnership with the Executive.
4. To draw any major financial concerns to the attention of the Board of Trustees and Chief Executive
5. To support the review of the reserves and risk management policies.
6. To propose and monitor the investment policy in line with WaterAid's Ethical Policy
7. To meet with the external auditor and Head of Internal Audit without the Director of Finance and IT at least once annually
8. To attend the Audit Committee meetings as requested by the Chair of the Audit Committee.
9. To present the accounts to the Annual General Meeting and draw attention to the important points.

### Term of office

The term of the Honorary Treasurer is four years with the possibility of renewal for a period of up to four years. A maximum of two terms can be served although in occasional circumstances this may be extended to ensure continuity.

## Person specification

The person specification for the Honorary Treasurer includes the essential criteria for all WaterAid Trustees as well as specific skills relevant for the role.

### Specific skills required for Honorary Treasurer

1. Professional background in accountancy
2. Experience of financial management in a large organisation at senior level and in a decentralised international organisation
3. Experience of investment and understanding of this in a charity context
4. Experience of overseeing risk management – preferably in a not for profit organisation
5. Understanding of the management and legal requirements of a UK registered charity
6. Experience of managing complex contracts and contractual liability
7. Prepared to make difficult and demanding recommendations to the board
8. Good coaching and mentoring skills to support the Director of Finance and IT.
9. Previous experience as a trustee of a charity

## Chair of Audit & Risk Committee role description

### Introduction

The term of the Chair is four years. A maximum of two terms can be served. In occasional circumstances this may be extended to ensure continuity.

The Nominations & Governance Committee of the Board suggests a Trustee to the Board to become the Chair of the Audit & Risk Committee.

### Purpose

To chair the Audit & Risk Committee in fulfilling its obligations as detailed in the terms of reference for the Audit & Risk Committee.

### Specific duties

The Chair of Audit & Risk Committee is delegated responsibility with the Chief Executive for approving and signing the Audit Engagement Letter.

### Person specification

The person specification for the Chair of the Audit & Risk Committee includes the essential criteria for all WaterAid Trustees as well as specific skills relevant for the role.

### Essential

1. Professional background at director level or in audit or accountancy
2. Experience of audit in a large organisation at senior level
3. Prepared to make difficult and demanding recommendations to the Board
4. Experience of risk management

## Chair of Nominations & Governance Committee role description

### Introduction

The term of the Chair is four years. A maximum of two terms can be served. In occasional circumstances this may be extended to ensure continuity.

The Board nominates the Chair of the Nominations & Governance Committee and it is customary for this to be the Chair of the Board.

### Purpose

To chair the Nominations & Governance Committee in fulfilling its obligations as detailed in the terms of reference for the Nominations & Governance Committee.

### Person specification

The person specification for the Chair of the Nominations & Governance Committee includes the essential criteria for all WaterAid Trustees as well as specific skills relevant for the role.

### Essential

1. Understanding of the requirements of good governance in a UK registered charity
2. Ability to guide the Committee in the selection and development of the Board of Trustees

## Board Safeguarding Lead role description and person specification

### The role

Charity trustees are responsible for ensuring that those benefitting from, or working with, their organisation are not harmed in any way through contact with the charity. Trustees have a legal duty to act prudently and must take all reasonable steps within their power to protect those with whom the organisation works.

WaterAid UK's Board of Trustees are ultimately responsible for upholding WaterAid's safeguarding responsibilities. The [Charity Commission safeguarding strategy](#) outlines the detailed responsibilities.

The role of the Board Safeguarding Lead (Safeguarding trustee) is fundamental to ensuring that WaterAid is meeting its statutory obligations in the delivery of its mission.

### Specific responsibilities

1. To be assured that WaterAid's safeguarding related policies, procedures and practice are in line with current best practice standards, and appropriate government legislation, and to ensure these are reviewed on an annual basis.
2. To ensure that the policy and procedures are supported by a plan to effectively implement them and that implementation is monitored. This includes being assured that reporting is taking place as appropriate to relevant statutory and regulatory bodies including the police, social services and the Charity Commission as appropriate. Implementation should also include comprehensive training and ensuring that our partners and all that we work with understand WaterAid's safeguarding standards.
3. To support the Board in fulfilling its safeguarding responsibilities.
4. In support of this, to receive periodic updates from the Director of People and Organisational Development and the Global Safeguarding Manager in respect of the safeguarding issues and implementation of the plan.
5. Be the named individual on the Board for staff and others to report their concerns as set out in the Global Code of Conduct.
6. Liaise with Board Safeguarding Leads in WaterAid member organisations to ensure consistently high standards of safeguarding practice across the federation.
7. Represent WaterAid as appropriate as a trustee on external forums in relation to safeguarding.
8. Support the Global Safeguarding Manager on specific safeguarding issues, where escalation to a trustee is appropriate.

### Board Safeguarding Lead person specification

The Board Safeguarding Lead is a current trustee, appointed by the Board of Trustees. The specific skills relevant for the role are as follows:

- an understanding of both child protection and adult safeguarding issues
- an understanding of UK Charity regulation and governance
- an understanding of safeguarding legislation and best practice
- ability to provide strategic input into developing organisational safeguarding plans

- experience and understanding of risk assessment, audit, compliance and investigation techniques used in safeguarding is desirable.

## Lead Trustee for Equity, Diversity and Inclusion.

### Role description and person specification

#### The role

The overall responsibility of the Lead Trustee is to support the Board in ensuring a clear, agreed and effective approach to supporting equality, diversity and inclusion throughout the organisation and in its own practice as a Board. This supports good governance and the delivery of the organisation's mission.

Good practice for Boards in this area is summarised in [principle 6 of the Charity Governance Code](#) (equality, diversity and inclusion). WaterAid reviews its performance against this code on a regular basis.

#### Specific responsibilities

1. Be a champion for equity, diversity and inclusion issues at WaterAid – encouraging, challenging and advising the Board and Executive on the integration of equity, diversity and inclusion principles into all its thinking.
2. Support the Board in setting a clear organisational approach to equality, diversity and inclusion in line with WaterAid's aims, strategy, culture and values and supported by appropriate plans, policies, milestones, targets and timelines.
3. Support the Board in maintaining an inclusive culture, practices and behaviours in all its decision making and in deepening its awareness and understanding of diversity issues.
4. Lead (with the support of the Director of People, Global Diversity for Diversity and Inclusion and external specialists as helpful) the Board's annual reflection and/or learning sessions about equality, diversity and inclusion to enable the Board to understand its responsibilities in this area.
5. Contribute to, and approve, the Board's annual statement on equity, diversity and inclusion (in the Annual Report); our commitments as articulated on our website and any other significant external messaging as appropriate.
6. Receive regular updates from the Director of People and the Global Lead for Diversity and Inclusion in respect of diversity issues and the implementation of plans.
7. Periodically attend (minimum once a year) the Racial Equality and Inclusion review meetings, which are chaired by the CE and attended by the Racial Equality and Inclusion group, drawn from across WaterAid UK. Periodically connect with other WaterAid diversity and inclusion groups (to show Board level support) at the request of the Director of People.
8. Be a named individual on the Board for staff and others to report their concerns as set out in the Global Code of Conduct (would expect this to be where other avenues have been exhausted or where the issue relates to the Executive Team).
9. Liaise with Board Diversity Leads in other WaterAid member organisations (where these exist) to promote a culture where everyone is welcome, included, treated with respect and where diversity is celebrated. Provide mutual support and challenge across Boards.

10. Represent WaterAid as appropriate as a trustee on external forums in relation to diversity.

**Lead Trustee person specification**

The Lead Trustee for Equity, Diversity and Inclusion is a current trustee, appointed by the Board of Trustees. The specific skills relevant for the role are as follows:

- an understanding of a range of equity, diversity and inclusion issues, ideally within the development sector and/or a global context
- an understanding of UK Charity governance
- able to contribute an understanding of equity, diversity and inclusion best practice outside of WaterAid
- ability to provide strategic input and advice into developing equity, diversity and inclusion objectives and their monitoring
- A real understanding of issues of discrimination, equity and diversity through lived experience.

## WaterAid UK Trustee code of conduct

### Introduction

WaterAid is registered as a company and as a charity in the UK. In the UK WaterAid Trustees have duties under company law, as well as charity law. This code of conduct is not a list of Trustees' legal duties. However, it is fully consistent with legal principles.

### Purpose of a code of conduct for WaterAid Trustees

Trustees are the custodians of the governance process and ultimately liable for ensuring that the charity is effectively administered. Through their collective actions as a Board they are also responsible for the successful development and delivery of a strategy to further the objects of WaterAid.

The code establishes the principles expected of WaterAid's Trustees in order to fulfil these responsibilities by maintaining the highest standards of integrity and stewardship; by ensuring that the organisation is effective, open and accountable; and by ensuring a good working relationship with the Chief Executive and the Directors.

### General

1. WaterAid Trustees will act with probity, due prudence and should take and consider professional advice on anything in which the Trustees do not have expertise themselves.
2. WaterAid Trustees will administer the organisation and all its assets in the interest of current, potential and future stakeholders – partners, users of WaterAid Supporter Services, supporters, donors, staff and Trustees.
3. Trustees hold themselves accountable to the organisation's stakeholders including the public for the Board's decisions, the performance of the Board and the performance of the organisation.
4. Except where legally authorised, Trustees should not gain financial or other material benefit for themselves, their families or their friends from their trusteeship of the charity. The Board should ensure that there are clear written policies on claiming of expenses by Trustees.
5. A Trustee of WaterAid will not place themselves under any financial or other obligation to outside individual organisations that might influence their performance of official duties.
6. Trustees will conduct themselves in a manner that enhances the reputation of the organisation. Where Trustees are aware of anything that could be

damaging to the reputation of the organisation or to its staff individually or collectively this will be raised immediately with the Board and the Chief Executive.

7. WaterAid Trustees will make decisions together and take joint responsibility for them. The extent to which any one Trustee or a small group of Trustees is empowered to speak for or take action on behalf of the organisation or the Board is a matter for all Trustees to decide together. Such decisions should be recorded.
8. Trustees accept that in fulfilling their role as a Trustee of WaterAid their responsibility should be solely to WaterAid and they will focus the expertise they bring from other spheres of their lives for the benefit of WaterAid.
9. WaterAid has an equal opportunities policy which Trustees are expected to be familiar with. Trustees should work in a manner consistent with the principle of equal opportunities.

### **Declaration of interests**

1. To ensure open and transparent exchange of information between Trustees, potential Trustees will be asked to sign a declaration regarding their suitability to join the Board.
2. Trustees will also be asked to disclose their interests in the WaterAid register of interests that is held by the company secretary. The information provided will be maintained in this register in compliance with the Data Protection Act.
3. Trustees are asked to keep the information they have registered up to date on an annual basis.

### **Responsibilities**

1. Assisted by the Chief Executive, Trustees will formulate and regularly review the organisation's vision, values, policies and long-term strategy.
2. WaterAid Trustees will ensure that the organisation complies with regulatory and statutory requirements and will exercise overall control over the organisation's financial affairs - assisted by the Chief Executive and other professional advisers, as necessary. In addition to compliance with statutory requirements, Trustees have a commitment to the development and implementation of good practice.
3. WaterAid Trustees need to be familiar with and keep under regular review the rules and constitution of the organisation. Any changes should be made in accordance with constitutional and legal requirements.
4. In order to develop a working knowledge of the organisation and to give themselves credibility, Trustees should endeavour to maintain links and keep in touch with the organisation through regular contacts or visits.

Visits to country programmes or affiliates are expected to be organised by arrangement with the Chief Executive - unless there is a good reason to believe that the Chief Executive's actions are threatening the probity of the organisation.

### **Meetings of the WaterAid Board of Trustees**

1. WaterAid Trustees are normally expected to attend four or five meetings a year. Trustees who are members of committees or the boards of affiliates will be required to attend up to four additional meetings for each. Dates for meetings are agreed with Trustees in the preceding year.
2. A set of papers and an agenda is sent out to all Trustees at least seven working days before each meeting to allow time for these to be read in advance. Trustees are expected to prepare for and contribute appropriately and effectively to meetings.
3. WaterAid Trustees should bring a fair and open-minded view to all discussions of the board and should ensure that all decisions are made in the organisation's best interests.
4. Trustees are expected to foresee and avoid any conflict of interest. Where one arises, a Trustee is expected to declare the interest and if the board requires it, to absent themselves from any discussion or vote taken on the matter. Any transaction under which the Trustee will benefit either directly or indirectly must have proper legal authority.
5. Confidential information or material (relating to partners, donors, staff, commercial business, etc.) provided for, or discussed at, a Board meeting should remain confidential and within the confines of the Board and should not be discussed outside the Trustee body.
6. Trustees have a responsibility to develop and ensure the maintenance of a properly constituted, balanced and competent board. This includes clear procedures for the selection, election, training, retirement and, if necessary, removal of Trustees, and to ensure arrangements are followed for recruiting the honorary officers.

### **Staff**

1. Trustees are expected to understand, accept and respect the difference in roles between the Board, the Chief Executive and Directors, ensuring that the honorary officers, the Board, the Chief Executive and the Director's team work effectively and cohesively for the benefit of the organisation, and develop a mutually supportive and loyal relationship.
2. Policies and strategies agreed by Trustees should be expressed in unambiguous and practical terms, so that the Chief Executive and staff

responsible for implementing those policies are clear what they need to do. Directions given to the chief executive and the staff should come from the board as a whole. The honorary officers or a sub-committee of the Board may be delegated the responsibility for clarifying or interpreting the requirements of the Board on specific issues.

3. Trustees should ensure there is a clear understanding of the scope of authority delegated to the Chief Executive.
4. Having given the Chief Executive delegated authority, Trustees should be careful - individually and collectively - not to undermine it by word or action.
5. Trustees should act fairly and in accordance with good employment and equal opportunities principles in making decisions affecting the appointment, recruitment, professional development, appraisal, remuneration and discipline of the Chief Executive and other staff.

## WaterAid Declaration of interests policy and procedure

In attracting suitable people onto the Board and into Director posts, WaterAid seeks those who have the governance and professional skills required to undertake these roles. Potential Board members and staff may well be drawn from organisations that have similar aims and values to WaterAid's or from a similar community of interest. This along with other interests may bring some potential for conflict of interest.

WaterAid aims to uphold the Charity Commission's guidelines on the Responsibilities of Charity Trustees which state that *'trustees are required to act reasonably and prudently in all matters relating to the charity and need always to bear in mind that their prime concern is the interests of the charity. They cannot let their personal views or prejudices affect their conduct as trustee'*.

To ensure good governance WaterAid has established a declaration of interests procedure. Trustees and members of the UK Directors team are expected to

- sign the Trustees' declaration when joining WaterAid
- register any interests that may impact on their work with WaterAid in the register of interests held by the Company Secretary and update this annually
- declare any potential for conflict of interest that may arise due to the topics under discussion at a board meeting

WaterAid Country Directors are also encouraged to develop suitable declaration of interest policies within WaterAid country programmes.

In addition, WaterAid Trustees and UK Directors are expected to declare at a board meeting any potential conflict of interest that may arise due to the topics under discussion e.g. any financial interest in the outcome of an agenda item, a competing interest or claim to a common donor or membership of an organisation.

Declared interests may include:

- connection with the water and sanitation industries
- family or close ties with members of WaterAid's staff or Trustees
- relevant self-employment, directorships, trusteeships or equivalent positions and other appointments or positions of authority
- relevant financial interests

Where a conflict of interest is declared at a meeting the Chair of the Board will decide whether this requires the individual to withdraw for the discussion.

The Trustees' Annual Report will include a statement indicating that a declaration of interests policy and procedure is in place and indicating if trustees have any competing interests.

#### Register of interests

The register of interests is held by the Company Secretary and will be available to WaterAid's Trustees and the UK Directors for inspection and will be maintained in compliance with the Data Protection Act.

#### Gifts

Occasionally Trustees or staff may receive a gift, benefit or an offer of hospitality arising from their position at WaterAid. It is suggested that any item considered to be of a significant value are declared to and recorded by the Company Secretary and the register is available for the Board for review.

# Global Code of Conduct



**One WaterAid.  
Three goals.**



**WaterAid**

# Global Code of Conduct

## Document control

<b>Document title:</b> Global Code of Conduct	
<b>Scope:</b> Global for all WaterAid members	
<b>Version:</b> 3.0	<b>Author(s):</b> Rachel Westcott, Director of People and Organisational Development, People Team and Leigh Heale, Head of Global Safeguarding, People Team
<b>Date approved:</b> November 2021	<b>Document status:</b> Final
<b>Effective date:</b> December 2021	<b>Approved by:</b> WaterAid International
<b>Superseded version:</b> Global Code of Conduct version 2.0	<b>Date of next review:</b> December 2023

## Version control

Date	Version	Reason for change	Author
16 August 2018	1.0	Approved by boards	Rachel Westcott
06 June 2019	2.0	Review approved by boards	Leigh Heale
06 December 2021	3.0	Review approved by boards	Leigh Heale

# Global Code of Conduct

## 1 Introduction

- 1.1 At WaterAid, everything we do is guided by our values:

### **Respect**

We treat everyone with dignity and respect and champion the rights and contribution of all to achieve a fairer world.

### **Accountability**

We are accountable to those whose lives we hope to see transformed, to those we work with and to those who support us.

### **Courage**

We are bold and inspiring in our actions and words, and uncompromising in our determination to pursue our mission.

### **Collaboration**

We work with others to maximise our impact, respecting diversity and difference in the pursuit of common goals.

### **Innovation**

We are creative and agile, always learning, and prepared to take risks to accelerate change.

### **Integrity**

We act with honesty and conviction and our actions are consistent with openness, equality and human rights.

- 1.2 Working on behalf of WaterAid often means holding a position of power and trust. Those representing WaterAid are expected to always be aware of the responsibility that comes with this and never misuse it.
- 1.3 This Code of Conduct outlines what is expected of everyone who represents or works on behalf of WaterAid.
- 1.4 Terminology used in this Code of Conduct is defined in the WaterAid Global Code of Conduct Definitions document.

## 2 Scope and responsibilities

- 2.1 The commitments in this Code of Conduct apply to everyone representing or working on behalf of WaterAid. This includes staff, volunteers, trustees and

consultants across all WaterAid member country offices and country programmes globally.

- 2.2 Everyone representing or working on behalf of WaterAid has a responsibility to uphold the Code of Conduct at all times during their employment or engagement with WaterAid. Failure to do so may result in grounds for termination of employment or engagement or prevent future employment or engagement with WaterAid.
- 2.3 Everyone representing or working on behalf of WaterAid has a responsibility to report any concerns in relation to the Code of Conduct immediately, in line with the Reporting Malpractice and breaches to the Global Code of Conduct. Failure to do so could place individuals at increased risk of harm and would be considered a breach of the Global Code of Conduct.

### 3 Our expectations

As a WaterAid member of staff or representative:

- 3.1 **I will ensure my professional and personal conduct is consistent with WaterAid's values and standards. I will:**
- Seek to protect public confidence in WaterAid. I will be accountable for my actions and manage any power and trust that may come with my position with restraint.
  - Respect local customs and culture, unless they contradict this Code of Conduct. I will seek advice from my line manager or appropriate member of staff (or primary WaterAid contact if I am not employed by WaterAid) before taking any action I am unsure about.
  - Observe laws relevant to the context I am working in and comply with WaterAid's standards, policies and procedures.
  - Help prevent and report any criminal or unethical activities that may impact WaterAid's work.
  - Inform WaterAid of any relevant criminal convictions I have had before my employment or engagement with WaterAid in which WaterAid may have a legitimate interest. I will notify WaterAid if I face any criminal charges during my employment or engagement that may affect my ability to carry out my duties or impact upon WaterAid's reputation.

### 3.2 **I will treat everyone with respect and dignity and challenge harassment, bullying, discrimination, exploitation, exclusion, oppression or abuse. I will:**

- Not abuse any privileged position I may have in relation to the communities, partners, colleagues and others I work with.
- Respect everyone's human rights, including those who may be more vulnerable, such as children and vulnerable adults, and ensure my relationships and behaviours are not abusive, exploitative or corrupt.
- Ensure I have read and comply with at all times the provisions of WaterAid's Global Safeguarding Policy.
- Not have sexual relations at any time with children (defined as a person under 18 years of age), vulnerable adults or members of the communities I work with.
- Ensure I do not, at any time, exchange money, offers of employment, employment, goods or services for sex or sexual favours, or take part in any form of exploitative behaviour including trafficking in persons. I understand this standard exists to challenge sexually exploitative and abusive behaviour.
- Contribute to a working environment characterised by mutual respect, integrity and dignity. I will positively encourage diversity and inclusion and demonstrate respect for people who have different backgrounds, beliefs, customs, traditions and ways of life e.g. race, colour, gender, language, religion, political or other opinion, national or social origin, property, birth, or other status such as disability, age, marital and family status, sexual orientation and gender identity, health status, place of residence, economic and social situation.
- Ensure the dignity, inclusion and respect of colleagues and others I interact with, by demonstrating allyship, by challenging, reporting and refraining from inappropriate behaviour, microaggressions, discrimination, bullying and harassment. I understand these types of behaviours are not only unacceptable on moral grounds, but harm morale, performance, attendance and retention.
- Be courteous and professional in my dealings with colleagues and others and not use inappropriate or offensive language, either verbally or in writing.

### 3.3 **I will avoid any possible conflicts of interest between my private life and WaterAid's work. I will:**

- Declare any interest (financial or otherwise) in WaterAid's work where I have an influence on a decision being made (e.g. a contract for goods/services, employment or promotion within WaterAid, a partner organisation or

community group). I will not abuse my position to secure benefits for myself or any family member or friend.

- Not commit to or carry out any employment, consultancy work, trustee/director role, voluntary role or political activity, or take a business interest in a supplier where a conflict of interest arises. This includes activities that may bring WaterAid into disrepute or could affect my ability to conduct my role appropriately. If in doubt, I will seek advice from my line manager (or primary WaterAid contact if I am not employed by WaterAid). Where potential conflicts can be mitigated, I will agree appropriate mitigation measures with my manager.
- Report any form of corruption or other contravention of this section 3.3, that I become aware of that directly or indirectly impacts WaterAid's work.
- Not offer, promise, give or accept bribes. I will not accept any gift, gratuity or incentive that could be seen as payment for giving favour or advantage.
- I will reject monetary gifts or inappropriate gifts offered to me from anyone as a result of my employment or engagement with WaterAid, including governments, the communities I work with, donors, suppliers and others. Where giving and accepting gifts is normal cultural practice, or to refuse a gift would cause unnecessary offence, I will ensure these are only small tokens of appreciation, with little monetary value, and will report them to my line manager (or primary WaterAid contact if I am not employed by WaterAid).
- Report any attempts at bribery, in relation to my work at WaterAid, immediately to my line manager (or primary WaterAid contact if I am not employed by WaterAid).
- Seek appropriate authorisation before communicating externally in WaterAid's name, unless prior agreement is in place due to the nature of my role or engagement with WaterAid. I will not express views or opinions publicly or on social media that could damage WaterAid's reputation by contradicting its ethos, values or policies.

### **3.4 I will act responsibly with the resources, money, equipment and information I have access to through my work with WaterAid. I will:**

- Use all WaterAid resources responsibly and account for any money, information and equipment entrusted to me (e.g. vehicles, accommodation, office equipment, computers, the use of internet and email).

- Not commit any financial impropriety including fraud, bribery, corruption or money laundering.
- Use WaterAid's IT and communications equipment appropriately and comply with local IT policies. I will not view, download, create or distribute inappropriate or offensive materials, including, but not limited to, indecent images of children or pornography.
- Comply with global and national requirements on the use and protection of data and information. I will not disclose personal or confidential data or information to people who should not have access to it, or misuse it in any way.
- Consider my impact on the environment and use resources sustainably.
- Report any actual or suspected misuse of funds and/or assets as soon as possible, to ensure WaterAid can protect its assets and resources.

**3.5 I will ensure my actions do not put the health& safety, security or well-being of colleagues, partners and communities at greater risk. I will:**

- Comply with all local health, & safety and security policies or protocols.
- I will not knowingly put myself in situations that may compromise my health & safety, security or well-being, or that of others, in order to meet WaterAid's mission or objectives, or to protect any of WaterAid's assets.
- Carry out appropriate risk assessments for any activities on WaterAid business that involves some exposure to health & safety, security or well-being risks and act on its outcomes.
- Inform my line manager or a designated point of contact of all incidents, accidents or near-misses that occur on WaterAid business where the health & safety, security or well-being of myself or others has, or has the potential, to be compromised.
- Not work under the influence of alcohol, unless during special circumstances agreed by management (e.g. an event outside of working hours, where I will ensure I am still able to do my job and represent WaterAid appropriately).
- Not work under the influence of any illegal drug or illegal drug-related substances or use or be in possession of these on WaterAid premises, vehicles or accommodation.

## 4 Declaration

In accepting my role representing or working on behalf of WaterAid, I will carry out my duties and behave in accordance with this Code of Conduct, contributing to WaterAid's performance, reputation and success. If I am unclear about any areas of this Code of Conduct, I will discuss them with my line manager (or primary WaterAid contact if I am not employed by WaterAid). I am aware I am obligated to report incidents of malpractice or breaches of conduct to my line manager or through the reporting channels outlined in the Global procedure for reporting malpractice and breaches to the Global Code of Conduct.

**Name:** \_\_\_\_\_

**Signature:** \_\_\_\_\_

**Date:** \_\_\_\_\_

## Trustee expenses, gifts and hospitality policy

Under UK charity law Trustees cannot receive any direct or indirect benefit from WaterAid. However reasonable expenses incurred as a result of carrying out Trustee responsibilities are not classed as Trustee benefits.

Reasonable out of pocket expenses which may be reclaimed include:

- Travelling to and from Board and Committee meetings, or otherwise on WaterAid business<sup>i</sup>
- Accommodation and subsistence whilst undertaking WaterAid business, including on official visits to country programmes<sup>ii</sup>
- Childcare or dependent care whilst attending WaterAid board meetings, or otherwise on charity business
- Postage and phone calls on charity business
- Communications support e.g. the cost of making documents available in Braille or in another language
- Other costs agreed for carrying out their duties as requested by the Chair of the Board of WaterAid.

Board members are expected to travel on the same terms as staff e.g. economy class air travel, advanced purchase economy train tickets etc. and to stay in modest yet safe and secure accommodation. Board members may upgrade their travel and accommodation standards if required, but this is at their own expense.

Board members must ensure that any costs reclaimed relate directly to WaterAid business as the primary purpose. E.g. in the case of overseas travel which combines holiday and a WaterAid visit, travel expenses may only be claimed from WaterAid if the primary purpose of the visit was official WaterAid business.

All expenses must be accounted for in a manner consistent with WaterAid's financial policies and procedures. Requests for reimbursement must be submitted using the expense form available from Finance and valid receipts attached. If no receipt is available, a written explanation should be submitted; reimbursement will then be at the discretion of the Chief Executive of WaterAid.

It is suggested to Trustees who kindly wish to contribute to WaterAid for the cost of a visit do this as an unrelated gift.

### **Gifts and hospitality**

Occasionally board members or staff may receive a gift, benefit or an offer of hospitality arising from their position at WaterAid. Gifts may be from business

relationships outside WaterAid, from WaterAid's own local or business and industry partners, or from other WaterAid members.

While accepting gifts and hospitality in certain circumstances may further WaterAid's interests, board members must ensure that they are guarding against any actual, or perceived conflicts of interest. If there is any doubt as to whether a gift should be accepted, the board member concerned should refer the matter to the Chair of the board.

Any gift or benefit the value of which is significant (over £25) must be declared to and recorded by the Company Secretary. The register of gifts and hospitality is made available to the Board for inspection.

#### **i Travel entitlements**

- WaterAid only provides for economy or second class flight and rail journeys. In exceptional circumstances, such as travellers with disabilities or medical conditions, another class of travel may be considered upon medical advice.
- The environmental impact of travel should also be considered and mitigated as far as is practical within cost and safety guidelines
- Flying within mainland UK and the Eurostar rail network is not permitted because of the high environmental impact of short-haul flights.
- Where a journey exceeds 12 hours, an overnight stop to break the journey is permitted
- Public transport should be used wherever possible for domestic travel

#### **Private car**

- Reimbursements for travel by personal car will be made according to the WaterAid car mileage rate.
- Car parking costs at airports can also be reimbursed.

#### **Taxis**

- Travelling by taxi will not normally be reimbursed unless:
- Travel is in antisocial hours e.g. late night/early morning, when public transport is not available
- Travel is as part of a group and a taxi is better value than public transport
- The traveller is carrying extra heavy or sizeable luggage e.g. transporting WaterAid materials

#### **ii Accommodation and subsistence entitlements**

- WaterAid aims to provide staff, volunteers and trustees with modest accommodation that is appropriate for our charitable status and equally that is safe, hygienic, secure and accessible. Such accommodation is normally hotels with 3 star ratings or guest houses that are recommended by local tourism authorities. All accommodations must be vetted and approved by the hosting WaterAid member or CP.
- If spending more than 6 hours out of the office, the cost of one meal up to a maximum value of £7 if it is a lunch and £18 if it is for an evening meal, may be reimbursed.
- If spending more than 10 hours out of the office and meals are not provided as part of accommodation or conference fees, the cost of two meals up to a maximum value of £25 may be reimbursed.
- WaterAid does not reimburse payments for alcoholic drinks.