

THE CASE FOR BETTER COMMUNITY AND VOLUNTARY SECTOR GOVERNANCE IN IRELAND

Boardmatch Ireland
supporting the development of nonprofit boards

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Introduction

The topic of governance has risen up the agenda of voluntary and community organisations in recent years, in the face of demands for accountability to funders and other stakeholders, compliance with relevant government regulation, and recognition by the organisations themselves of the contribution of an effective Board and good governance practices to organisation performance.

During 2006, the Wheel (the umbrella body for the community and voluntary sector¹) and Boardmatch (a resource organisation serving better governance in non-profit organisations, including a matching website for board recruitment²) promoted a series of briefings and training sessions for people working in the sector. These included two specialised workshops on governance held in Dublin, and a series of seminars organised in venues around Ireland in September and October 2006.

A full list of the organisations that participated in these sessions is attached as an appendix. As well as offering guidance to participants in legal compliance requirements and best practice in governance, the seminars generated some wide-ranging discussions about non-profit governance in Ireland today.

As the sponsoring organisations, we were so struck by the range of opinion and experience aired that we decided to capture and publish them to a wider audience, augmented by a commentary from Patricia Quinn, who presented the seminars and who has also produced this outcome report. Her afterword reflects an expert perspective on what could be done by the sector and some of its most important stakeholders to move the governance agenda forward.

The audience for this short report is primarily the participants themselves, and other, like organisations, large and small, across the whole non-profit sector. But we also believe that it will be of interest to the funders of these organisations (public and private), to other resource organisations interested in strengthening the infrastructure for the sector, to policy-makers and regulators, and to students of governance in Ireland, who have remarkable few resources on which to build a clear picture of the distinctive governance characteristics of organisations constituted on a not-for-profit basis in this country.

We hope that this report will help to articulate the case for more and better supports for voluntary sector governance improvement, not just to ensure technical compliance in an environment which will soon be transformed by the enactment of the most comprehensive charities legislation in the history of the State, but to enhance the performance of community and voluntary organisations, large and small.

Deirdre Garvey
The Wheel

Brian Sheehan
Boardmatch

December 2006

¹ The Wheel is a national network connecting Community and Voluntary organisations across Ireland and has evolved to become a resource centre and forum for the Community and Voluntary sector.

² Boardmatch Ireland is a new volunteering initiative which recruits people mainly from the business and professional sectors for nonprofit board positions. See www.boardmatchireland.ie for further details.

The governance of not-for-profit organisations.

Governance is a universal concept – it is the whole system for ensuring the fit between an organisation's mission and its performance. That said, governance in the community and voluntary sectors (sometimes called the 'social sector') differs in some important respects from governance in the private or public sectors.

- Corporate performance is measurable in the private sector by reference to financial metrics, and in the public sector to stated political priorities or service delivery standards. In the social sector, impact can be difficult or impossible to measure, and performance is a more subjective quantum.
- In the private sector, Board service is recognized by a fee, and in the public sector, by a modest stipend. In the social sector, it is unpaid.
- Senior executives typically serve as members of the Board of private and commercial state sector companies, which means that corporate boards are usually a collection of peers; it is rare for executives to serve on the Board of social sector companies, and in fact it is expressly precluded under the terms by which Revenue grants Charity status to organisations wishing to avail of special tax exemptions (except in certain limited circumstances).
- Governance standards are set or guided in the private and public sectors by regulatory authorities or voluntary codes like the Office of the Director of Corporate Enforcement, the Combined Code on Corporate Governance, or the Code of practice for the Governance of State Bodies and the Standards in Public Office Commission. In the social sector, which in Ireland is still largely unregulated³, governance standards in practice are more discretionary, and vary widely from organisation to organisation.
- Board directors in the private sector are directly accountable to shareholders, and in the public sector to Ministers. In the social sector, a myriad of mechanisms exist for electing, appointing or co-opting people onto Boards, and lines of direct accountability can be more obscure.

These factors – the difficulty in defining success, the voluntary nature of Board service, the exclusion from membership of senior staff, the absence of regulatory controls and the lack of direct accountability – make the business of social sector governance uniquely challenging.

Add to these the fact that many not-for-profit organisations are small and under-resourced, and lack access to the kind of professional supports for good governance that are routinely used by private and public sector companies, and it is easy to understand why The Wheel and Boardmatch got such a strong response to their invitation to attend seminars on the topic of governance over recent months.

The materials that follow were generated in workshops involving representatives of community and voluntary organisations convened by The Wheel in four regional centres during September and October 2006.

Designed in response to feedback from earlier sessions, the workshops focused in on the subject of accountabilities – be it to the founding purpose or mission of the organisations themselves, to members and beneficiaries, to funders and other external stakeholders. They were structured to include a high level of participation and experience-sharing.

³ The Heads of Bill for Charities Regulation was published in March 2006 and will bring in mandatory registration, regulation and supervision of organisations that are established for 'charitable purposes'.

1 People serving on voluntary sector Boards are not always clear about the nature of their duties and responsibilities

The character of Boards varies widely across the community and voluntary sector - in size, in the sources of their membership, and in the role they perform within the organisation.⁴

Many people report that great wisdom, experience and commitment are to be found among the Boards of voluntary organisations, but there can be deficits -

- Some Boards, or their members, don't understand what their roles and responsibilities are - either in terms of technical compliance with regulation or of the role of the Board in promoting better performance;
- Sometimes, Board members don't recognise or respect the boundary between their functions and those of paid staff/management;
- Despite all the goodwill, it's not always clear whose job it is to communicate expectations to Board members, or monitor their contribution.

"How do we go about building governance into the DNA of the organisation, making it come alive?"

Just as in other sectors, voluntary organisations can suffer from the problem of the founder hanging on to authority/power by staying on the Board; succession planning is a key function of the effective Board.

Sometimes, the Board has to disengage and leave management to the managers of the organisation. This can be difficult where there is a legacy of Board members pitching in.

"The danger of not having good systems for planning and acting on plans is 'mission drift'. It's the Board's job to prevent this".

Commentary

Best practice standards for not-for-profit Boards are widely available. In summary, they are usually held to include:

1. *Determine organisation mission and purpose*
2. *Select the chief executive, monitor his/her performance*
3. *Provide financial oversight*
4. *Ensure adequate resources*
5. *Oversee assessment and management of risk*
6. *Be accountable*
7. *Ensure effective planning*
8. *Recruit and orient new Board members*
9. *Promote reputation*

⁴ The Centre for NonProfit Management at Trinity College recently published the first comprehensive study of the nonprofit sector in Ireland, including information on board or management committee membership. See www.cnm.tcd.ie

For individual members of a Board, these should translate into using all possible care, diligence and skill to support the work of the organisation, by

- *Attending all Board and relevant committee meetings*
- *Informing themselves about the organisation's mission, services, policies and programmes*
- *Reviewing Board papers before meetings*
- *Serving on Board committees or task forces and taking on special assignments including recruitment of new Board members*
- *Inform others about the organisation*
- *Keep up to date on developments in the organisation's field*
- *Sign up to explicit Board policies on ethics, conflict of interest and confidentiality*
- *Refrain from making special requests of staff (ie not abusing their position)*

2 The composition of Boards is critical to their effectiveness.

It can be difficult to recruit new Board members, especially when the organisation has been around for a long time⁵.

The increasing burden of responsibility may be restricting the range and quality of people ready to serve on voluntary Boards, because

- prospective Board members are intimidated by the challenge, or unsure that they have the skills necessary
- individuals are concerned about their reputation.

A mix of longer-established and more recently-appointed Board members is probably the healthiest one.

"A structured recruitment process for volunteers gives you an opportunity to select for the skills the organisation needs: this can be a good source of effective Board members "

That said, older Boards can find it difficult to take in newer members, who might not share the ethos of the organisation (eg around unpaid work).

Just as in other sectors, voluntary organisations can suffer from the problem of the founder hanging on to authority/power by moving onto the Board; this may or may not be right for the organisation.

Commentary

The composition of the Board sometimes lags behind what an organisation's needs are right now - this means

- *in this sector, Boards often start life as voluntary (unincorporated) committees: as the organisation grows, their needs will grow and change;*
- *the approach to appointing members should be kept under review, and Boards should periodically take time to evaluate their own membership mix, skills sets, performance and contribution to the organisation;*
- *in some organisations, there may be too many staff, or too many members' representatives on the Board: this can distort the Board's agenda, lead it to be too preoccupied with day-to-day operational issues or the needs of one group of stakeholders;*
- *New Board members should get clear terms of reference letting them know what will be expected of them, and ongoing support to maximise their contribution.*

⁵ Boardmatch Ireland offer a service which recruits people mainly from the business and professional sector for nonprofit board positions. See www.boardmatchireland.ie

This checklist helps address the most common Board composition issues:

- *Is there a competency framework - what mix of skills, aptitudes, experience does the organization require of its Board?*
- *Nomination procedures - how are new members found, do outside bodies have the power of nomination or is this the Board's responsibility?*
- *Rotation - do members serve for a specified term then resign?*
- *Term limits – is the maximum length of continuous service defined?*
- *Diversity - does the Board try to ensure a mix of gender, background etc. among its membership?*

3 Board development is often neglected

For most voluntary Boards, members are driven by a commitment to the mission: they can find fiduciary duties onerous and excessive: this is a big problem for small voluntary bodies, especially those in place for a long time. The challenge there is managing the change process, especially where people are driven by emotional conviction/ commitment.

Aside from the performance agenda of the Board, voluntary Boards have a real sense of insecurity around compliance e.g. with the legal requirements of Companies Acts, Revenue etc - this causes a lot of stress which could be simply be resolved with training and other resources.

"Increasingly, professional standards being expected of everyone - paid and unpaid staff."

Strong internal policies across a range of issues are a great help - a rulebook everyone can respect: even the process of putting these together is useful in its own right.

Boards would benefit from guidance on these questions - also, on how to build the strategic agenda of the Board, to monitor conduct and to renew the membership.

The particular character of non-profit governance should be recognised by trainers – often it isn't.

Measures of success and hence drivers for Board participation vary: private sector it's commercial success and profit, voluntary sector it's social impact.

"There's lots of government funding out there, but too little of it is being spent on governance improvement: the fact is, Boards need training, and government funders should invest in this."

Commentary

Companies in the private and public sectors can rely on a variety of well-tested guidance systems to help them (or regulators to make them) ensure that their governance is all that it ought to be. In the not-for-profit sector, many organisations neglect to document their governance structure.

Board evaluation and development might be the norm in the private sector but it's not so common in the not-for-profit sector - this is probably because the specific role of the Board is often not made explicit (as a benchmark against which to evaluate performance), because Board members give their time voluntarily, and because small organisations serving or advocating for vulnerable communities tend not to spend money on themselves.

Those Boards that have been able to avail of development supports (including Board evaluation) usually report that they have been valuable to the work of the organisation. Successful approaches include:

- *Making sure that training is adapted to suit the specific needs of the individual organisation, not just taken 'off the peg';*
- *Making sure training is delivered in a way that suits people (not the other way round)*
- *Away days/time out of regular Board business*
- *Building peer relationships with other organisations of like size or purpose*

4 The chair plays a critical role in ensuring that the voluntary Board functions effectively

It's important to get clarity about the role of the chair - he/she can be too strong/dominant, or too weak - pushing too much responsibility back at the CEO.

The Chair is responsible for building mutual confidence between Board and CEO. Reporting is a key element of this - the Board only as good as the information it gets.

" Variety around the Boardroom table is welcome, but managing people with very different skills and expectations is a real challenge for the Chair."

Given the critical importance of a good chair, it's important to provide for Chair succession (some Boards handle this by creating the position of Deputy Chair).

Board meetings could be better structured/better time-managed. Board policies and procedures shouldn't be put in the drawer: the Chair should make it someone's responsibility to keep them under review, or do it him/herself.

"The danger of not having good systems for planning and acting on plans is 'mission drift'. It's the Chair's job to make sure this doesn't happen."

How to manage the tension between the voluntary Board/paid management - this can be a negative quantum as well as a positive one – the Chair has a key role.

Internal communication is very important - employees feel alienated if they don't have access to decision-making forums and this is especially true of mission-driven organisations in the community and voluntary sector.

Commentary

There are some well-established norms defining the role of the Chair, who plays a critical role in the leadership of any organisation. At minimum, he or she usually

- *Chairs meetings of the Board and ensures that the business of the Board runs effectively;*
- *Acts as the main point of contact between the Board and the executive, and works with the chief executive to maximize the Board's contribution to the work of the organisation;*
- *Represents the organisation externally (or shares this role with the chief executive);*
- *Appoints the members of Board committees or working groups;*

5 The Board has an important role in identifying, balancing and meeting stakeholder expectations

In the community and voluntary sector there are usually multiple and sometimes competing accountabilities - to funders, to members, to served communities, to staff and volunteers; the Board should articulate these and satisfy itself that they are being met.

"A strategic plan creates the framework for accountability."

As the holder of the vision for the organisation, the Board is responsible for making sure that the needs of each group of stakeholders are held in balance, and one isn't allowed to dominate at the expense of the others.

"In some areas of work – for example working with children, there are very specific accountability requirements."

To enhance accountability, ensure good, broad stakeholder representation around the Boardroom table. Granted there will be issues (potential conflicts) but these can be addressed.

Bigger organisations can find it hard to 'scale up'; as their resources grow, they do not necessarily grow the competence to report at a proportionate level.

"The paperwork required to get the funding is disproportionate to the work needed to spend it well: this creates a conflict in many cases in actually delivering the mission".

Commentary

Unlike privately-owned companies, whose governance is largely defined by their accountability to shareholders, voluntary and community organisations have accountabilities to multiple stakeholders which must be held in balance. Stakeholders are likely to include beneficiaries or served communities, members, volunteers, funders and others.

The demands of different stakeholders vary, and not all are able to articulate their expectations equally well: in fact, many voluntary organisations by definition serve communities which are by their nature vulnerable or voiceless. At the same time, the accountability requirements of both public and private funders are growing more onerous.

Without the clarity provided by a financially-measurable 'bottom line', not-for-profit organisations can find it difficult to weigh the sometimes competing demands of different stakeholding interests. Organisational autonomy can be (unconsciously) eroded as relationships with government funders take on more of the character of contracts for services. The Board is responsible for making sure that this doesn't happen, and ensuring

- * *that the organisation is alert to all of its accountabilities (and not just the 'noisiest' ones),*
- * *that accountabilities to different stakeholders are held in balance as appropriate, and the cost of compliance with funders' transparency/ accountability requirements is not paid at the expense of value-adding activities;*
- * *that the organisation has a functional system of internal governance which allows it to discharge its accountabilities.*
- *that value is articulated in qualitative as well as quantitative terms.*

6 The Board must set its own governance processes and strategic agenda.

It is in the nature of organisations that they evolve over time, and this can result in ambiguities emerging around leadership and governance, for example as dominant personalities come and go, or as the organisation goes through changes in its role, or its sources of funding.

"Sometimes, the Board has to disengage and leave management to the managers of the organisation. This can be difficult where there is a legacy of Board members pitching in."

It's too easy to allow Board meetings to become routine: the agenda should include strategic as well as business items.

When things go wrong in organisations, people reach for the rulebook, and sometimes there isn't one.

The Board needs to build a sense of its own identity, for example by occasionally scheduling time for meeting without staff present.

Commentary

There's no simple answer to the question of what the Board's agenda should include in of how Boards organize their work in community and voluntary organisations – the fact is, they vary enormously in size and scope. However, it is characteristic of all well-governed organisations that they take the trouble to define, and keep under review:

- *the basic responsibilities and powers of the governing authority;*
- *the general and specific duties of the Chair and individual Board members respectively;*
- *membership rules (including eligibility, suspension, and expulsion, as well as mechanisms for nomination, election, co-option etc.);*
- *the approach to meetings (how many per year, who convenes, how agenda is set, when papers are to be circulated etc);*
- *decision-making procedures (the number needed for a quorum, how decisions are reached and recorded, emergency decisions outside of regular Board meetings);*
- *the relationship between the governing authority and the executive.*

Over the course of the year, whether in regular meeting or special strategy sessions or both, the agenda of the board should normally include:

- *Strategy and operational plan-making and review;*
- *Ensuring compliance with all relevant regulatory requirements (Companies Office, Revenue, health and safety, employment standards etc.)*
- *Finance and audit*
- *Performance review – its own, and that of the chief executive;*

Afterword

This report provides ample evidence of the recognition within the community and voluntary sector of the importance of governance in the leadership of their organisations and the stewardship of their resources. In a series of well-attended workshops held in venues throughout the country, the same issues came up again and again, presented with an abiding anxiety that the boards of nonprofit organisations are somehow failing to live up to what is expected of them.

Given the climate of greater accountability, and the recognition of the distinctive character of nonprofit organisations that is emerging from the processes of charity law reform and proposed company law reform, it is surprising that more has not been done to support the governance of organisations in this sector. Certainly the public has a stake in the continued viability of these organisations, and it follows that those who provide support in the public's interest, as well as people within the sector, should ask themselves what more could be done to strengthen non-profit governance.

A first step must surely be to identify the distinctive characteristics of governance across the community and voluntary sectors and provide practical supports. Boards need access to a customised, user-friendly resource base of materials (ideally web-based and freely available) that answer the most basic questions about governance in companies limited by guarantee. Best practice models, sample role descriptions, checklists, case studies and so forth would go a long way in reassuring those who give voluntary service that they are not alone in the challenges they face, and that help is available.

Arising from this, a second step might be for people serving on voluntary boards themselves to create some kind of network or forum, as a means of sharing experience and establishing peer-based standards. There is a powerful body of experience and wisdom out there, as the Wheel/Boardmatch workshops illustrated, and this could be harnessed for the benefit not just of those already involved, but as a means of encouraging others to contribute their time and expertise to the boards of organisations that set out to make a social impact.

Finally, it is noteworthy that different policy and funding interests vary greatly in their expectations of governance standards among the organisations receiving their support. Some are highly specific about the governance standards that they expect by way of accountability for their financial support; others are silent. Surely funders in the private and public sectors owe it to themselves and the social benefits they are trying to achieve to be more proactive in this regard? If those who write the cheques pressed for better and more transparent governance, and said what they meant by it, the benefits would be shared by all stakeholders.

Patricia Quinn
January 2007

Seminar participants

Accord
All Hallows College
ASH Ireland
Asthma Society of Ireland
Athy Travellers Support Group
Badminton Ireland
Ballinasloe Social Services Ltd
Ballyfermot Partnership
Ballyglunin Park Foundation Ltd
Boardmatch Ireland
Brainwave The Irish Epilepsy Assoc
Brothers of Charity
Care Alliance Ireland
Carmichael Centre for Voluntary Groups
CEART Health Partnership
Christ Church Waterford Foundation
Clare Youth Service
Co Louth VEC
Co Roscommon Support Group
Co Roscommon VEC
Coolmine Therapeutic Community
Cope
Cork Academy of Music
Cork Counselling Service Ltd
Cork Mental Health
Cork Simon Community
CorrAcla Community Development Project
Crime Victims Helpline
Cuan Saor Women's Refuge Ltd
Cumann Naisiunta na gCor
Curam
Dara Residential Services
Darndale Belcamp Resoruce Centre
Daughters of Charity Child & Family Ser
Disability Federation of Ireland
Drogheda Partnership Company
Drumlin CDP
Dublin Simon Community
Dun Laoghaire - Rathdown Community Forum
Dundalk Employment Partnership Ltd
Dundalk Media Centre
Dundalk Simon Community
EIL Intecultural Learning
Experiment In International Living Ltd
Fingal Co Council
Framework
Francis Street Community Education Centre
Galway Art's Festival Ltd
Galway Civic Trust
Galway County Council
Irish Primary Principals' Network
Irish Red Cross
Irish Wheelchair Association
ISPCA
Karan Thompson Consulting
Kerry Diocesan Youth Service
La Leche League of Ireland
L'Arche Cork
L'Arche Dublin
L'Arche Ireland
Liberty Creche
Life Pregnancy Care
Life Shelter Support
Loreto Centre Women's Group
Loreto Centre Women's Group
Marriage & Relationship Counselling Ser
Mayo Centre For Independent Living
Meitheal Forbartha na Gaeltachta Teo
Migraine Association of Ireland
Missionaries of the Sacred Heart
Multiple Sclerosis Society of Ireland
Music for Galway
NASC
National Assoc of Travellers Centres
National Vol. Childcare Collaborative
No Strings Ireland
North Dublin Befriending Service
North Tipperary Co Council
Northside Partnership
Northside Partnership
O'Kennedy Consulting
OSS Cork
Positive Action
Praxis Care Group
Quarryvale Community Resource Centre
Research Institute for a Tobacco Free So
Ruhama
Rural Community Network
Sligo General Hospital
Social Economy Solutions (ROI)
Somali Community in Ireland Ltd
South Dublin FM
South Tipperary County Council
South Tipperary Lone Parent Initiative
Southside Womens Action Network
Special Olympics Ireland
Spirasi
St Munchin's Family Resource Centre
St Vincent de Paul
The Blue Box Creative Learning Centre

Galway Hospice Foundation Ltd
Galway Rape Crisis Centre
Galway Simon Community
Glencree Centre For Reconciliation
Gorta
Gra Autism Parents Group
Home-Care North East Bay Ltd
Inclusion Ireland
IPPA The Early Childhood Organisation
Irish Architects Benevolent Society
Irish Association of Youth Orchestras
Irish Heart Foundation

The Galway Association
The Horizon Project (Ireland) Ltd
The Littlejohn Osteopathic Centre
The Society for Co-operative Studies
Third Age Foundation
Togher Family Centre Limited
Tribh Ltd, Exchange House
Vincentian Refugee Centre
Vita
Voluntary Services Overseas Ireland
Westside Community Development Resource
Wicklow Uplands Council
Women's Aid Dundalk

Useful resources

The Wheel (www.wheel.ie)

What makes a Trusty Trustee? By Etain Doyle, consultant on regulatory and governance issues (article featured in *Le Cheile* Summer 2005 ed.)

The General Scheme for the Charities Regulation 2006 – What it means for Charities and the questions you should be asking, By Ivan Cooper, Director of Advocacy, The Wheel; (article featured in *Le Cheile* Spring 2006 ed.)

Stronger Leaders – a unique new leadership development programme tailored to the needs of community and voluntary organisations. Closing date for applications: July 12th 2006

Corporate Governance for the Community and Voluntary Sector – presentation by Niamh Brennan, Michael McCormac Professor of Management, UCD at The Wheel's Seeding Conference, May 2006

Exploring the Roles & Responsibilities of Board Members of Community & Voluntary Organisations – presentation by Justine McCarthy, from Prospectus at a 'Wheel' networking event in July 2006

Boardmatch (www.Boardmatch.ie)

Boardmatch Ireland is a new initiative which aims to support the development of the voluntary and community sector (the non-profit sector) by strengthening boards and management committees. Boardmatch recruits people, mainly from the business and professional sectors for voluntary sector Board or management committee positions.

"Guide to Board Membership", a booklet produced by Boardmatch Ireland with Arthur Cox solicitors is available to read or download at www.Boardmatchireland.ie. The guide outlines some of the key duties and responsibilities of board membership, particularly from the legal sense, if you are a Director of a company.

Carmichael Centre for Voluntary Groups: (www.carmichaelcentre.ie)

Paper: Exercising Governance: a Carmichael Centre perspective, October 2005

Management Training Programme - see Leadership and Governance Syllabus

Prospectus (www.prospectus.ie)

The Management of Management – a Practical Guide to Corporate Governance. Contact Prospectus to order a copy of the book, call Tel: 01 2603122

The Centre for Corporate Governance (www.corporategovernance.ie)

The Centre for Corporate Governance is a joint initiative between the Institute of Directors in Ireland and UCD. The Centre's main aim is to promote excellence in corporate governance in Ireland. The website contains information on courses provided by the Centre, information on research topics being undertaken in the area of corporate governance and is a valuable resource to any individual seeking up-to-date information on corporate governance in Ireland.

NICVA (www.nicva.org)

Good Governance – A Guide. Note Chapter 3: Key Issues in Governance and Good Practice and Resource Pack, Section 4: Notes on Board Duties, Roles & Procedures

Boardsource (www.boardsource.org)

Boardsource is a US based organisation that seeks to increase the effectiveness of nonprofit organisations by strengthening boards of directors through consulting practice, publications, tools. Boardsource has a comprehensive website providing an extensive array of information dealing with nonprofit governance.

Governance Hub (www.governancehub.org.uk)

The Governance Hub a UK initiative, offers trustees, chairs and boards sources of fresh ideas, inspiration and contacts to help you develop your organisation and become more effective. The Hub have developed a Code of Governance for the Voluntary Sector – a framework for governance. The Code is a set of principles for charities and voluntary organisations which ensure that the highest possible standards of governance are set for the voluntary and community sector.