



Code of Conduct and Guidance for Trustees

LINK's Code of Conduct and Guidance for Charity Trustees is based on guidance provided by OSCR, the Scottish Charity Regulator to support trustees fulfil their duties and responsibilities. Further detailed information is available on the OSCR website: [OSCR - Managing your charity/trustee duties](#)

Charity Trustees are the people in overall control and management of a charity. They may be called directors, management committee members or committee members, but the law considers them to be 'charity trustees'. They are responsible for the charity's governance and strategy, and for making sure that the charity is administered effectively. They must account for its activities and outcomes.

Section 66 of the Charities and Trustee Investment (Scotland) Act ('The 2005 Act') sets out:

- four general duties which are fundamental to charity trustees
- a number of specific duties which charity trustees must observe.

The general duties of charity trustees:

A charity trustee must:

1. Act in the interest of the charity. Trustees should put the interests of their charity before their own interests, or those of any other person or organisation.
2. Operate in a manner consistent with the charity's purposes. Trustees should carry out their duties in accordance with their governing document.
3. Act with due care and diligence. Trustees should take such care of their charity's affairs as is reasonable to expect of someone who is managing the affairs of another person.
4. Ensure that the charity complies with the provisions of the 2005 Act and other relevant legislation.

See page 3 -Code of Conduct which further details LINK's expectations of all Trustees.

Additional duties for charity trustees include:

- 1. Updating your charity's details.** Trustees must make sure that OSCR hold the latest information about their charity on the Scottish Charity Register. The LINK Office Manager will complete the Trustees' Annual Report with its Annual Return form which ensures OSCR is up to date with changes to LINK's trustees.
- 2. Reporting to OSCR.** Complying with the statutory duty to supply certain information to us:

Annual Monitoring, Charity Accounting, Making Changes to Your Charity.
- 3. Financial record keeping and reporting.** Section 44 of the 2005 Act states that charities must:

Keep proper accounting records, prepare a statement of account, including a report on its activities, at the end of each financial year, have the statement of account independently examined or audited, send a copy of the accounts, along with the annual return, to OSCR.

Accounting records must be kept by the charity for a minimum of 6 years from the end of the financial year in which they were made.
- 4. Fundraising.** Trustees are responsible for taking control of how their charity fundraises.
- 5. Providing information to the public.** Trustees must make sure that their charity meets legal requirements when referring to their charitable status, for example in advertisements, and in their duty to provide information about their charity to the public.

LINK Code of Conduct

The Trustees of LINK have agreed that they should observe the principles of the model code of conduct approved by the Scottish Parliament in November 2001 for application to non-departmental public bodies. In doing so they recognise that not all details of the code are appropriate to the workings of LINK, which is a charity and company limited by guarantee, and that their commitment is to the principles and not to the details of the Code.

In particular, the Trustees intend to adhere to the nine Principles of the code:

- **Wider interest:** Trustees will take decisions solely in interest of LINK members and their objects and will not act to gain advantage for themselves or organisations to which they belong;
- **Integrity:** Trustees will not place themselves under obligation to any individual or organisation which might reasonably be thought to influence them in the discharge of their duties to secure the objectives of LINK;
- **Objectivity:** In carrying out their role, including making appointments (including trustee appointments), awarding contracts etc. Trustees will take decisions solely on merit;
- **Accountability and Stewardship:** Trustees will ensure that LINK uses its resources prudently and in accordance with the law and submit themselves to what scrutiny is appropriate to their role;
- **Openness:** Trustees should ensure that confidential material, including material about individuals, is handled in accordance with due care and will be as open as possible about LINK's decisions and actions; trustees are encouraged to communicate decisions and the rationale for these, with the wider membership;
- **Honesty:** Trustees will act honestly and will declare any private interests conflicting with the interests of LINK and will claim travelling and other allowances from LINK only in strict accordance with its rules;
- **Leadership:** Trustees accept that they have a duty to promote and support these principles by example to maintain the trust and confidence of members and the wider public in the integrity of LINK;
- **Respect:** trustees will treat fellow directors, members and staff of LINK with respect and courtesy at all times.

A copy of this policy will be issued to all new Trustees on joining LINK, and by completing the 'Declaration by a Charity Trustee' will confirm their intention to uphold the LINK Code of Conduct.