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What Boards Need to do Now

In these challenging times it is important that boards maintain a proactive role in providing oversight and support to the organisation and its beneficiaries. Now is the time to think creatively about the things we CAN do rather than focusing on things that are outside our control. The Charities Regulator has created a page of Frequently Asked Questions in response to specific concerns and queries. See <https://www.charitiesregulator.ie/en/information-for-charities/coronavirus-covid-19-and-charities>. These FAQs will be kept under review and revised and extended as necessary.

Another useful reminder of the board's role is the CRA's **Guidance for Charity Trustees** <https://www.charitiesregulator.ie/media/1078/guidance-for-charity-trustees-july-2017.pdf>

In the section on General Duties of a Trustee there are timely reminders to think of the following:

- **Comply with your charity's governing document.** Even if your governing document is silent on the holding of virtual board meetings, you should consider this now in order to maintain proper oversight for the organisation. See <https://www.carmichaelireland.ie/resources/new-ways-of-work-using-zoom-for-board-meetings/>.
Where your governing document requires you to hold an AGM at a specific time, or to reach what might be an unachievable quorum in the current circumstances, you should consider your options and agree on arrangements that are appropriate for your organisation and its members.
See: <https://www.mccannfitzgerald.com/knowledge/corporate-advisory-and-governance/coronavirus-contingency-planning-for-annual-general-meetings>.
- **Ensure that your charity is carrying out its charitable purposes for the public benefit.** While many charities are having to rethink how they provide their services, it is important to think about your own charitable purpose. It is also important to take stock of your charity's current resources and experience before embarking on new projects, and the implications this may have for current beneficiaries. If you identify a need to get involved in initiatives that are outside your charitable purpose, this must be fully considered and agreed by the board in accordance with your governing document and regulatory requirements.
- **Act in the best interests of your charity.** Remember that your board is a team. If there are conflicting ideas on how to move forward, you must work together to reach consensus.
- **Act with reasonable care and skill.** Now might be a good time to upskill. Check out Carmichael's eLearning on <https://www.carmichaelireland.ie/courses/?type=e-learning-courses>
- **Manage the assets of your charity and ensure that your charity keeps proper books of account.** It is critically important now that the board oversees the financial viability of the organisation. If current sources of income are compromised, discuss how to deal with this. Ensure that funders are consulted before doing anything that may alter pre-existing funding agreements. Also ensure that proper financial controls are kept in place and that any temporary modified arrangements are documented, discussed, approved and kept under review by the board.

We will all get through this. In the meantime boards need to ensure they "mind the shop" until normal business resumes.

Author

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