

BARNARDOS AUDIT & RISK COMMITTEE - TERMS OF REFERENCE
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Approved by the Board February 2018

The Audit and Risk Committee is established by the Barnardos Board. Its function is to keep under review the adequacy, scope and effectiveness of accounting and internal control systems of all activities carried out by Barnardos.

1. Membership

The Committee should consist of at least four members, at least two of whom are a member of the Barnardos Board. The Committee must contain at least one member with childcare experience and one other with financial experience. This experience should be recent and relevant.

Appointment to the Sub Committee must be via the Nominations Committee.

The CEO and the Finance Director are fixed attendees. Other members of Management and staff may attend as deemed appropriate by the Chairperson.

2. Meetings

To be held at least four times a year in advance of Board meetings and at whatever times the committee deems appropriate. A quorum is two members of the Audit & Risk Committee. The agenda will be approved by the Chairman of the Committee in advance of the meeting.

3. Reporting

The Financial Director circulates reviewed minutes to the Chairman of the Audit & Risk Committee for his/ her approval. A final version is then circulated to all Audit & Risk Committee members and the CEO. The Chairman of the Audit & Risk Committee or in his/her absence the CEO presents the findings/ recommendations of the Committee to the members of the Board.

4. Duties of the Audit & Risk Committee

a. Review of external audit function

The Audit and Risk Committee will have responsibility for:

- Agreeing with the external auditor the nature and scope of the external audit.
- Reviewing the statutory accounts and audit reporting, focussing on significant adjustments arising from the audit.
- Reviewing the auditor's management letter and management's response.
- Reviewing changes in accounting policies and practices.
- Reviewing major judgmental areas in the statutory accounts.
- Reviewing the going concern assumption, the compliance with accounting standards, and compliance with legal obligations.
- Monitoring and reviewing the independence, objectivity and effectiveness of the external auditors.
- Recommending of any change in external audit provider to the Board and approving the remuneration and engagement of the external auditor.
- Developing and recommending policy on the supply of non-audit services by the external auditor, taking account of ethical guidelines in this regard.
- Recommending the accounts to the Board for signing by the Directors.

The Audit and Risk Committee meet with the External Auditors and Management annually for the Audit closing meeting. The Audit and Risk Committee will invite representation from the Finance Committee to

attend this meeting with the External Auditors. The Finance Committee attend this meeting for information purposes only. The Audit and Risk Committee will ensure the Finance Committee is aware of the auditor's management letter, organisation response and other relevant issues which may arise.

To assist them in their oversight of the external audit the Audit and Risk Committee will receive a copy of the Finance Committee papers at each meeting, for information purposes only. The Audit and Risk Committee may forward comments on these papers to the Finance Committee for their consideration.

b. Internal audit

To review the effectiveness of the organisation's internal control framework. Internal controls encompass both operational and financial controls.

To approve the annual internal audit plan – this plan incorporates Health and Safety.

To review the findings of the internal audit activities and report on these to the Board.

To review the findings of the internal audits carried out by external auditors (on behalf of funders) and to consider management's response to any recommendations.

To review, with the external auditor, any fraudulent or illegal acts, deficiencies in internal control or other similar issue, including reviewing the results of any related internal investigation.

c. Risk and risk management

To ensure that appropriate procedures are in place for identifying the significant risks to which the organisation is exposed.

To review and approve the annual risk register of Barnardos.

To review the approved register, at least once during the year, to ensure that the risks identified are still relevant and that they are being adequately managed.

To review the insurance arrangements of the organisation on an annual basis to ensure that the cover in place is adequate.

To ensure that the organisation has adequate procedures in place in relation to complaints mechanisms and protected disclosures and that these policies are both appropriately implemented and effective.

d. Compliance

To review established systems to ensure compliance with external legislation / regulations and the organisation's objectives, policies, plans and procedures.

To review the organisations compliance with relevant Governance Codes.

To review the organisations Directors Compliance Statement report annually.

5. External/Specialist Advice

The Committee may seek any legal or other independent advice, with prior permission from the Chairperson of Barnardos, or in his/her absence, from the Company Secretary, which it considers

necessary to discharge its obligations. If it is felt that such advice is required it will be sourced in conjunction with the Company Secretary function within Barnardos.

6. General

The existence of the Audit and Risk Committee does not in any way diminish the overall responsibility of the Board for risk management within the organisation. However, the Committee provides the Board with a significant level of assurance that the important issues in each key area have been rigorously examined.

All items on the Agenda for the Audit and Risk Committee meeting shall be reviewed by relevant members of the Senior Management Team in advance of each meeting. Management are responsible for providing the committee with resources to carry out their functions.

7. Conflict of Interest

Members are expected to declare any potential conflicts of interest and in this context, if appropriate, absent themselves from decision making.

8. Confidentiality

The discussions and deliberations of the Audit and Risk Committee are confidential to the Committee and Barnardos.

BARNARDOS FINANCE COMMITTEE – TERMS OF REFERENCE

Approved by the Board April 2018

The Finance Committee is established by the Barnardos Board. Its function is to keep under review the financial management of Barnardos.

1. Membership

The Committee should consist of at least three members, at least one of whom is the Treasurer of the Board. At least one Committee member must have significant, recent and relevant financial experience. If the Treasurer is in attendance, he/she should chair the meeting.

Appointment to the Sub Committee must be via the Nominations Committee.

The CEO and the Finance Director are fixed attendees. Other members of Management and staff may attend as deemed appropriate by the Chairperson.

2. Meetings

To be held at least four times a year in advance of Board meetings and at whatever times the Committee deems appropriate. A quorum is two members of the Finance Committee. The agenda will be approved by the Chairperson of the Committee in advance of the meeting.

3. Reporting

The Financial Director circulates reviewed minutes to the Chairperson of the Committee for his/ her approval. A final version is then circulated to all Finance Committee members and the CEO. The

Chairperson of the Finance Committee or in his/her absence the CEO presents the findings/ recommendations of the Committee to the members of the Board.

4. Duties of the Finance Committee

a. Review of financial planning

The Committee will critically review and form an opinion on the Annual Budget and Budget Revisions (Outlook process). The Committee will review financial data supporting the strategic plan and the related annual updates.

b. Review of financial performance

The Committee will receive organisational management accounts a minimum of four times per annum and any such additional information and schedules that they deem necessary in order to understand and monitor financial performance.

c. Review of financial policies

The Committee will seek to ensure that policies are in accordance with best practice. It will review and input to draft organisational financial policies and sign-off on new policies, recommending their adoption by Board.

d. Review fundraising activities

The Committee will review financial and non-financial data related to fundraising activities to ensure they understand and are aware of how the fundraising department are performing.

e. Review of banking arrangements

The Committee will periodically review the banking arrangements of the organisation and keep the investment policy under review.

f. Review Reserves and the Reserves policy

The Committee will review and approve the reserves policy of Barnardos. In addition the Committee will review the reserves of Barnardos as part of the Board Budget and Annual Report process.

g. External audit

The Audit and Risk Committee is responsible for the review of the external audit function and for recommending the Financial Statements to the Board for signing by the Directors.

The Audit and Risk Committee meet with the External Auditors and Management annually for the Audit closing meeting. The Audit and Risk Committee will invite representation from the Finance Committee to attend this meeting with the External Auditors. The Finance Committee attend this meeting for information purposes only. The Audit and Risk Committee will ensure the Finance Committee is aware of the auditor's management letter, company response and other relevant issues which may arise.

h. Pension schemes

The Committee will review the contribution and performance of the Pension schemes.

i. Review of significant financial issues and transactions

Management will inform and seek the advice of the Committee in relation to any significant financial transactions that are not part of the regular/ongoing activities of the organisation.

The Committee will also review major investment decisions and report their recommendations to Management and the Board.

j. **Property**

In relation to property the Committee:

- Provide advice to management and the Board on the management, acquisition and disposals of all Barnardos properties, both freehold and leasehold.
- Advice on the continuing relevance of properties for the purposes required, monitor the efficiency of property use, optimise property value and assist management and the Board in taking actions required to protect Barnardos interest in any property or properties.
- Approve policies on the acquisition, management and disposal of properties.

5. **External/Specialist Advice**

The Committee may seek any legal or other independent advice, with prior permission from the Chairperson of Barnardos, or in his/her absence, from the Company Secretary, which it considers necessary to discharge its obligations. If it is felt that such advice is required it will be sourced in conjunction with the Company Secretary function within Barnardos.

6. **General**

The existence of the Finance Committee does not in any way diminish the overall responsibility of the Board for the financial activities of the Organisation. However, the Committee provides the Board with a significant level of assurance that the important issues in each key area have been rigorously examined. All items on the Agenda for the Finance Committee meeting shall be reviewed by relevant members of the Senior Management Team in advance of each meeting. Management are responsible for providing the Committee with resources to carry out their functions.

7. **Conflict of Interest**

Members are expected to declare any potential conflicts of interest and in this context, if appropriate, absent themselves from decision making.

8. **Confidentiality**

The discussions and deliberations of the Finance Committee are confidential to the Committee and Barnardos.

BARNARDOS NOMINATIONS COMMITTEE - TERMS OF REFERENCE

Approved by the Barnardos Board April 2015

The role of the Nominations Committee is to monitor, review and evaluate the structure, size and composition of the Board & its Sub Committees. It is required to lead the process for all Board & Sub Committee appointments and make recommendations to the Board in this regard.

1. Membership

Membership for Board Appointments

- Members of the Committee shall be appointed by the Board and shall be made up of at least three Board members, one of whom shall be the Chairperson.
- The CEO and the Director of Support Services are fixed attendees. Other members of management and staff may attend as deemed appropriate by the Chairperson.
- Appointments to the Committee shall be for a period of up to three years, which may be extended subject to Board review.

- The Board shall review membership of the Nominations Committee every 3 years.
- The Chairperson of the Board shall not chair the Committee when it is dealing with the matter of succession to the chairpersonship.

Membership for Sub Committee Appointments

- For recruitment of Sub Committee members, the Chair of the relevant Sub Committee, who is a member of the Board, may join for that meeting and may replace one of the other members.
- The relevant Executive Management Team member may also attend.
- The Chairperson of the Nominations Committee shall not chair that Sub Committee when it is dealing with the matter of succession to the chairpersonship of that Sub Committee.

2. Meetings

The Committee shall meet at least once a year and at such other times as the Chairperson of the Committee shall require. A quorum is two members of the Nominations Committee.

3. Reporting

Minutes of Committee meetings shall be circulated to all members of the Committee, and once agreed to all other members of the Board, unless a conflict of interest exists. The Committee Chairperson shall report formally to the Board on its proceedings and recommendations after each meeting on all matters within its duties and responsibilities. The Chairperson of the Committee shall attend the Annual General Meeting prepared to respond to any member's questions on the Committee's activities.

4. Duties

The duties of the Nomination Committee are to:

- Review the structure, size and composition of the Board & its Sub Committees and make recommendations to the Board.
- Evaluate the balance of skills, knowledge and experience on the Board and its Sub Committees.
- Identify and nominate candidates to fill Board & Sub Committee vacancies when required. The Board will subsequently review and approve the nominations, as appropriate.
- Give full consideration to succession planning for the Chief Executive
- Assess the time commitments of the Board and Sub Committee posts and ensure that the candidates have sufficient available time to undertake them.
- Ensure that on appointment to the Board, Directors receive a formal letter of appointment, the Board Code of Conduct and the Schedule of matters reserved for the Board
- Ensure that Sub Committee members receive a copy of the Committees Terms of Reference.
- Ensure that on appointment to the Board, Directors receive an induction including visiting services, understanding the strategy, the planning process, receiving the appropriate information in relation to the responsibilities of a Director of Barnardos and an introduction to senior staff.

5. General

The existence of the Nominations Committee does not in any way diminish the overall responsibility of the Board.

6. Conflict of Interest

Members are expected to declare any potential conflicts of interest and in this context, if appropriate, absent themselves from decision making.

7. Confidentiality

The discussions and deliberations of the Nominations Committee are confidential to the Committee and Barnardos.

BARNARDOS REMUNERATION COMMITTEE - TERMS OF REFERENCE
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Approved by the Barnardos Board on September 27th 2017

The Remuneration Committee is established by the Barnardos Board. Its function is to consider the remuneration of the Chief Executive and members of the senior management team as well as to set the pay policy for all staff and agree the basis for any annual increases in pay.

Membership

The Committee should consist of at least three members, with at least two Board members, one of whom shall be the Chairperson. Appointment to this Committee must be via the Nominations Committee.

Appointments to the Committee shall be for a period of up to three years, which may be extended subject to Board review.

The CEO and the HR Manager are fixed attendees. The HR Manager will act as the secretary of the Committee.

The CEO shall not attend the Committee when it is dealing with the matter of the CEO remuneration package. Other members of management and staff may attend as deemed appropriate by the Chairperson.

Meetings

To be held at least once a year and at whatever times the Committee deems appropriate. A quorum is two members of the Remuneration Committee.

The agenda will be approved by the Chairperson of the Committee in advance of the meeting.

Reporting

The HR Manager circulates reviewed minutes to the Chairperson of the Committee for his/ her approval. A final version is then circulated to all Committee members and the CEO. The Chairperson of the Committee or in his/her absence another Committee member presents the findings/ recommendations of the Committee to the members of the Board.

Duties

- To consider, recommend and monitor the level and structure of remuneration for the CEO and the senior management. Remuneration to include pension and any other form of compensation offered.
- To consider and recommend the pay policy for all staff and agree the basis for any annual increases in pay.
- To make recommendations to the Board for approval.
- To report at least annually to the Board.

When making recommendations, the Committee will draw on relevant internal and external information regarding staff remuneration.

The Remuneration Committee will ensure the Audit and Risk Committee is aware of any relevant issues which may arise.

External/Specialist Advice

The Committee may seek any legal or other independent advice which it considers necessary to discharge its obligations.

General

The existence of the Remuneration Committee does not in any way diminish the overall responsibility of the Board. However, the Committee provides the Board with a level of assurance that the important issues in relation to remuneration in Barnardos have been rigorously examined.

Management are responsible for providing the Committee with resources and/or assistance to carry out their functions.

Conflict of Interest

Members are expected to declare any potential conflicts of interest and in this context, if appropriate, absent themselves from decision making.

Confidentiality

The discussions and deliberations of the Remuneration Committee are confidential to the Committee and Barnardos.

BARNARDOS SERVICES COMMITTEE – TERMS OF REFERENCE
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Terms of Reference – updated February 2019

The Services Committee is established by the Barnardos Board. Its function is to keep under review the services management of Barnardos.

Membership

The Committee should consist of at least 3 members who have practice, service design or evaluation expertise.

Appointment to the Committee must be via the Nominations Committee.

The CEO and Director of Children's Services are fixed attendees. Other members of Management and staff may attend as deemed appropriate by the Chairperson. The meeting should be chaired by a member of the Board

Tenure for members of Barnardos Board and Sub-Committees is a period of three years (first term). Members may be re-appointed for one more three year term.

Meetings

To be held 3 times a year in advance of Board meetings and at whatever times the Committee deems appropriate. A quorum is 2 members of the Services Committee. The agenda will be approved by the Chairperson of the Committee in advance of the meeting.

The Director of Children's Services circulates reviewed minutes to the Chairperson of the Committee for his/ her approval. A final version is then circulated to all Services Committee members. The Services Committee will be a sub-committee of the Barnardos Board and will be chaired by a Board member. It will report directly to the Board 3 times per year.

The duties of the Services Committee

STRATEGIC -

- To advise on the implementation of Barnardos' strategic plan as it applies to services to children, young people and their families drawing on best international practice and research knowledge.
- To advise on planned evaluation strategies and methodologies to be used to demonstrate the impact of our new services.

OPERATIONAL -

- To advise on maximising positive impacts, and minimising risk, for children.
- To advise on the implementation of quality services to children and families.
- To advise on issues of monitoring fidelity in the ongoing implementation of services.

External/Specialist Advice

The Committee may seek any legal or other independent advice, with prior permission from the Chairperson of Barnardos, or in his/her absence, from the Company Secretary, which it considers necessary to discharge its obligations. If it is felt that such advice is required it will be sourced in conjunction with the Company Secretary function within Barnardos.

General

The existence of the Services Committee does not in any way diminish the overall responsibility of the Board for the services activities of the Organisation. However, the Committee provide the Board with a significant level of assurance that the important issues in each key area have been rigorously examined.

All items on the Agenda for the Services Committee meeting shall be reviewed by relevant members of the Senior Management Team in advance of each meeting. Management are responsible for providing the Committee with resources to carry out their functions.

Conflict of Interest

Members are expected to declare any potential conflicts of interest and in this context, if appropriate, absent themselves from decision making.

Confidentiality

The discussions and deliberations of the Services Committee are confidential to the Committee and Barnardos.
