

# **Kilfinan Community Forest Company**

## **Code of Conduct for Trustees**

Date of Review	October 2022
Date of Next Review	October 2025
Reviewed By	Board of trustees

## 1. Introduction

- 1.1 This Code of Conduct (**this Code**) is for all trustees and potential trustees of the Board of trustees of Kilfinan Community Forest Company (**KCFC**).
- 1.2 KCFC, as a charitable company, attaches the greatest importance to ensuring that high standards of governance and ethical behaviour are demonstrated in all of its activities.
- 1.3 This Code sets out the requirements and expectations which are attached to the role of Board members, who are charity trustees, so is relevant to potential Board members as well as those appointed to the Board.
- 1.4 Each Board member has a personal responsibility to uphold the requirements of this Code. A person cannot be a member of the Board if they do not share the ethos of KCFC and if they do not agree to adopt this Code on becoming a Board Member.
- 1.5 To confirm that they understand the requirements and accept the terms of this Code, a person must review and sign this Code – this happens on becoming a Board Member and annually thereafter. They must also provide information for the Register of Interests (see Appendix 1 regarding declaring and managing conflicts of interest).
- 1.6 If a member of the Board breaches, or appears to have breached, any part of this Code the matter will be investigated in accordance with the procedures set out at Appendix 2. A breach of this Code may result in action being taken by the Board to remove the trustee(s) involved.

## 2. Who the Code applies to

- 2.1 This Code applies to all trustees of KCFC. The trustees are the company directors and Board members of KCFC.
- 2.2 It is also a requirement of this Code that potential Board members have not acted contrary to the Code in the five years prior to appointment to the Board. Therefore, this Code will be made available to potential Board members.
- 2.3 If someone applies, or is nominated, for a position as a trustee on the Board of KCFC, their conduct in dealings with KCFC will be considered against this Code. If any such past dealings were contrary to this Code, then the Board may refuse to accept the application or nomination of that person.
- 2.4 In particular, an application or nomination for election to the Board can be rejected by a decision of at least three quarters of the existing Board on one or more of the following grounds:
- where election to the Board would be contrary to KCFC's Memorandum and Articles of Association or KCFC's policies; or
  - where a conflict of interest may exist which, even allowing for the disclosure of such an interest, may adversely affect the work of KCFC; or
  - where there is clear evidence of relevant circumstances from which it is concluded that election to the Board would not be in the best interests of KCFC.

## 3. Charity Trustees' Legal Duties

- 3.1 KCFC is registered as a charity with the Office of the Scottish Regulator (**OSCR**). The company directors, who are the Board members are charity trustees under the Charities and Trustee Investment (Scotland) Act 2005 (**the Charities Act**). That Act places the following general legal duties on the actions of the charity trustees of KCFC (**the Trustees**):

When acting for KCFC, the Trustees must **act in the interests of KCFC** at all times – in doing so they **must always**:

- **Operate in a manner consistent with KCFC’s purposes** – as set out in the Articles of Association of KCFC; and
- **Act with due care and diligence** as if managing the affairs of another person – the Trustees are acting for the benefit of the community, not for themselves; and
- **Ensure that KCFC complies with the law** – both the Charities Act and the law in general; and
- **Where there is a conflict of interest put KCFC first** – see Appendix 1 on declaring and managing conflicts of interest in this Code.

3.2 The Charities Act also requires that the Trustees:

- If a breach of Trustee’s general duties occurs, **acknowledge** the breach, **remedy** the breach, and **take action to ensure any such breach does not recur**.
- If a Trustee breaches their duties **seriously or persistently**, the other Trustees **must remove that Trustee** from office.

3.3 The Charities Act also places specific duties on the Trustees, particularly in regard to:

- Reporting to OSCR; and
- Keeping financial records and accounts.

3.4 This Code is intended to provide a structure for the Trustees to ensure that these important legal duties are adhered to.

3.5 Also, if Trustees’ duties are breached, Trustees should be aware that OSCR has a duty to act where there is evidence that charity trustees are behaving improperly. The seriousness of the circumstances will alter OSCR’s response, which should be proportionate to any breach. A breach of Trustees’ duties may be considered by OSCR to evidence misconduct or mismanagement of KCFC.

3.6 OSCR has considerable powers of investigation and inquiry into charities like KCFC at any time and not only when allegations of misconduct arise. In cases of misconduct or mismanagement, or a failure to continue to meet the “charity test” by having charitable purposes and providing benefit to the public, OSCR has powers to suspend Trustees, issue directions to KCFC (either to do something or refrain from doing something) and to otherwise intervene.

3.7 Good practice can assist KCFC to avoid any breach of Trustees’ duties. For example, misconduct is much less likely to occur if KCFC Trustees:

- Understand their duties;
- Put KCFC’s interests first and act reasonably;
- Operate within KCFC’s Articles of Association;
- Comply with the law and any guidance from OSCR;
- Seek advice as and when necessary to inform decisions;
- Ensure KCFC has resources to meet its liabilities, whether through contracts or otherwise.

#### 4. Principles

- 4.1 This Code is based on seven principles (the “Nolan” principles) which are recognised as providing a framework for good governance. Each principle is described in the following sections, as it applies to KCFC’s activities and the trustees’ role, with notes and guidance provided on the requirements of this Code.
- 4.2 The guidance in this Code is not intended to be exhaustive and trustees are responsible for ensuring their conduct as trustees demonstrates honesty, integrity and probity and meets, at all times, the high standards set out here for KCFC.

## **5. Principle 1: Selflessness**

Board members must act in the best interests of KCFC at all times and must take decisions that support or promote KCFC’s aims and objectives. Board members must not promote the interests of a particular group or body of opinion to the exclusion of others.

In upholding this principle, a Board member must:

- 5.1 uphold and promote KCFC’s aims, objectives and values and act to ensure their successful achievement.
- 5.2 exercise the authority that comes with the role of Board member, act responsibly and not seek to use their influence inappropriately or for personal gain or advantage.
- 5.3 accept responsibility for all decisions properly reached by the Board (or a committee or working group with appropriately delegated responsibility) and support them at all times, even if they did not agree with the decision when it was made. If a Board member is unable to support in public a decision that has been properly reached by the Board, they should resign.
- 5.4 consider the views of others and be tolerant of differences.
- 5.5 not seek to use their influence for the benefit of themselves or their business interests, or the benefit of someone to whom they are closely connected or the business interests of someone to whom they are closely connected.

## **6. Principle 2: Openness**

Board members must be transparent in all of their actions; they must declare and record all relevant personal and business interests and must be able to explain their actions.

In upholding this principle, a Board member must:

- 6.1 declare any personal interest(s) and manage openly and appropriately any conflicts of interest and observe the requirements of this Code on the matter.
- 6.2 ensure that they are informed about the views, needs and demands of the community that KCFC serves, and that their decisions are informed by this understanding.
- 6.3 ensure that KCFC is open about the way in which it conducts its affairs.
- 6.4 not prevent people or bodies from being provided with information that they are entitled to receive.

## **7. Principle 3: Honesty**

Board members must ensure that they always act in the best interests of KCFC and that all activities are transparent and accountable.

In upholding this principle, a Board member must:

- 7.1 always act in good faith when undertaking their responsibilities as a trustee.
- 7.2 ensure that decisions are always taken and recorded in accordance with our Articles of Association. Openness.
- 7.3 ensure that KCFC has effective policies and procedures to enable, encourage and support any staff or Board member to report any concerns they have about possible fraud, corruption or other wrongdoing.
- 7.4 report any concerns or suspicions about possible fraud, corruption or other wrongdoing to the appropriate senior person within KCFC.
- 7.5 not misuse, or contribute to or condone the misuse of, our resources. Resources include people, equipment, buildings, ICT, funds, knowledge, stationery, transport.
- 7.6 not accept or give bribes from/to anyone. Board members must report any instances of suspected bribery within the organisation or any of its business partners. KCFC forbids all forms of bribery, meaning a financial or other advantage or inducement intended to persuade someone to perform improperly any function or activity.
- 7.7 cannot, as a result of their role as Board member, receive preferential treatment relating to any services provided by KCFC or its contractors/ suppliers. Someone closely connected to a Board member is also prohibited from receiving any such preferential treatment.

## **8. Principle 4: Objectivity**

Board members must consider all matters on their merits; they must base their decisions on the information and advice available and reach their decision independently.

In upholding this principle, a Board member must:

- 8.1 ensure that the decisions that they take are consistent with KCFC's aims and objectives and with the relevant legal and regulatory requirements, including those of OSCR.
- 8.2 prepare effectively for meetings and ensure they have access to all necessary information to enable them to make well-informed decisions.
- 8.3 use their skills, knowledge and experience to review information critically and always take decisions in the best interests of KCFC and the community it serves.
- 8.4 ensure that the Board seeks and takes account of additional information and external/independent advice where necessary and/or appropriate.
- 8.5 ensure that effective policies and procedures are implemented so that all decisions are based on an adequate assessment of risk, delivering value for money, and ensuring the financial well-being of KCFC.
- 8.6 contribute to the identification of training needs, keep their knowledge up to date, and participate

in training that is organised or supported by KCFC.

## **9. Principle 5: Integrity**

You must actively support and promote our values; you must not be influenced by personal interest in exercising your role and responsibilities.

In upholding this principle, a Board member must:

- 9.1 always treat your Board colleagues, KCFC staff, and their opinions, with respect.
- 9.2 always conduct themselves in a courteous and professional manner; and not, by their actions or behaviour, cause distress, alarm or offence.
- 9.3 declare any personal interests in accordance with this Code (see Appendix 1). In the event that a Board member has a continuing personal interest which conflicts with KCFC activities, values, aims or objectives, they should resign.
- 9.4 ensure that they fulfil their responsibilities as a charity trustee; that they maintain relationships that are professional, constructive and that do not conflict with their role as a member of Board.
- 9.5 respect confidentiality and ensure that they do not disclose information to anyone who is not entitled to receive it, both whilst they are a member of the Board and after they have left.
- 9.6 observe and uphold the legal requirements in respect of the storage and handling of information, including personal and financial information.
- 9.7 not make inappropriate or improper use of, or otherwise abuse, KCFC resources or facilities.
- 9.8 not seek or accept benefits, gifts, hospitality or inducements in connection with their role as a member of the Board, or anything that could reasonably be regarded as likely to influence their judgement. They must not benefit, or be perceived to benefit, inappropriately from their involvement KCFC.

## **10. Principle 6: Accountability**

Board members must take responsibility for and be able to explain their actions and demonstrate that their contribution to the governance of KCFC is effective.

In upholding this principle, a Board member must:

- 10.1 observe and uphold the principles and requirements of OSCR's guidance on good governance for charity trustees and ensure that KCFC's legal obligations are fulfilled.
- 10.2 ensure that KCFC has effective systems in place to monitor the delivery of its business plan and that corrective action is taken as soon as any need is identified.
- 10.3 contribute positively to KCFC activities by regularly attending and participating constructively in meetings of the Board, any committees and working groups.
- 10.4 always be courteous and polite and behave appropriately when acting on KCFC's behalf.
- 10.5 participate in and contribute to an annual review of the contribution you have made individually to our governance.
- 10.6 ensure that there is an appropriate system in place for the support and appraisal of our most

senior staff member and that it is implemented effectively.

- 10.7 not speak or comment in public on KCFC's behalf without specific authority to do so.
- 10.8 co-operate with any investigations or inquiries instructed in connection with this Code.
- 10.9 recognise that the Board as a whole is accountable to the community it serves and reflect this in their actions as an individual.

## **11. Principle 7: Leadership**

Board members must uphold KCFC's principles and commitment to delivering good outcomes for the community KCFC serves and lead the charity by example.

In upholding this principle, a Board member must:

- 11.1 ensure that KCFC's strategic aims, objectives and activities deliver good outcomes for the community. Board members must ensure that they make an effective contribution to KCFC's strategic leadership.
- 11.2 ensure that KCFC's strategic aims and objectives reflect and are informed by the views of the community KCFC serves.
- 11.3 always be a positive ambassador for KCFC.
- 11.4 participate in and contribute to the annual review of the Board's effectiveness and help to identify and attain the range of skills that we need to meet our strategic objectives.
- 11.5 not criticise KCFC or our actions in public.
- 11.6 not criticise KCFC staff in public; any staffing related matters should be discussed privately with the Chair and/or the most senior staff member.
- 11.7 not use social media to criticise or make inappropriate comments about KCFC, its actions or any member of the Board, staff or other partners.
- 11.8 not act in a way that could jeopardise KCFC's reputation or bring the charity into disrepute. This includes activities on social media, blogs and networking sites.

## **12. Declaring and Managing Personal Interests**

- 12.1 Where a Board member has a personal, business or financial interest in any matter that is relevant to KCFC's activities or is being considered (or is likely to be considered), or someone to whom a Board member is closely connected has such an interest, they must declare it promptly and record it in our Register of Interests.
- 12.2 Board members must keep their entry in the Register of Interests complete, accurate and up to date.
- 12.3 More details and examples are included at Appendix 1.
- 12.4 Board members must also comply with Appendix 3 regarding Expenses, Payments and Benefits.

**13. Breach of this Code**

- 13.1 Each member of the Board has a personal and individual responsibility to promote and uphold the requirements of this Code.
- 13.2 If any member of the Board believes that they may have breached the Code or has witnessed or has become aware of a potential breach by another member, they should immediately bring the matter to the attention of the Chair.
- 13.3 Alleged breaches of this Code will be dealt with by the Chair, with the support of the most senior staff member, or independent advisers, where appropriate.
- 13.4 Where the allegation of a breach is against the Chair, the other office bearer(s) will be responsible for leading the investigation. The procedure for dealing with alleged breaches is described in Appendix 2.
- 13.5 Each member of the Board has a duty to co-operate with and contribute to any investigation relating to this Code.

**14. Review**

- 14.1 This Code of Conduct was adopted by the Board on 17<sup>th</sup> October 2022. It will be reviewed no later than 3 years after it was adopted.

## **Appendix 1: Declaring and Managing Conflicts of Interest**

1. Being a member of the KCFC Board is only one part of a trustee's life. Other aspects of life – such as family, friends and neighbours, voluntary work, possibly business or financial interests – have the potential to cross over into the KCFC Board member role.
2. However, as an organisation that works for the community it is essential that there is no conflict – and that there can be no reasonable perception of conflict – between a person's duties as a Trustee and their personal (or personal business or financial) interests.
3. Any potential conflict between a person's position as a Trustee and their other interests must be openly declared and effectively managed so as to protect the good reputation of KCFC.
4. Where a Board member has a personal business or financial interest in any matter that is relevant to KCFC activities or is being considered (or is likely to be considered) or someone to whom the Board member is closely connected has such an interest, they must declare it promptly and record it in the Register of Interests.
5. This Appendix gives further guidance on how to declare and manage any personal (including personal business or financial) interests.

### **Examples of interests that must be declared**

6. The following are examples of the kinds of interest that must be declared, for both Board members and anyone closely connected to them. This list is not exhaustive, and Board members / those connected to them may have other interests that should also be declared.
  - Tenancy of a property where KCFC is the landlord.
  - Occupancy or ownership of property which receives services from KCFC.
  - Membership of a community or other voluntary organisation that is active in the area(s) KCFC serves.
  - Voluntary work with another organisation or charity that does, or is likely to do, business with KCFC.
  - Membership of the governing body of another charity working in KCFC's community.
  - Being an elected member of any local authority where KCFC is active.
  - If you purchase goods or services from contractors or a partner organisation with which KCFC has significant contracts or arrangements.
  - Significant shareholding in a company that KCFC does business with.
  - Membership of a political, campaigning or other body whose interests and/or activities may affect KCFC's work or activities.
  - Ownership of land or property in KCFC's areas of operation (however, there is no need to declare the house you currently live in).
  - Any unresolved dispute with KCFC.
7. If a Board member is unsure whether a certain matter needs to be declared, they must seek guidance from the Chair. If doubt remains, the advice would always be to declare the matter.

8. In some circumstances, declaration of an interest may not be sufficient, and that it may be necessary for KCFC to take additional measures to deal satisfactorily with the situation so as to protect the probity and reputations of both trustees and KCFC.
9. The declaration of an interest *is not* a breach of this Code, but failure to disclose an interest is a breach of this Code.

#### Definition of 'close connection'

10. Someone 'closely connected' to you includes family members and persons or organisations who might reasonably be regarded as similar to family members even where there is no relationship by birth or in law.
11. The following people, and organisations, are “connected” with a Trustee, in law and in regards to KCFC in particular:
  - **The Trustee’s partner** – anyone to whom the Trustee is married, in a civil partnership with, or with whom they co-habit.
  - **Close family members** – including: any child, parent, grandchild, grandparent, brother or sister of the Trustee, step-relatives and those treated as a Trustee’s child, are included (and the partners of these people).
  - **Any institution controlled (directly or through nominees) by** – the Trustee, their partner (defined above), a close family member (defined above), a body corporate (defined below) or a Scottish partnership (defined below).
  - **A body corporate in which a substantial interest is held by** – the Trustee, their partner (defined above), a close family member (defined above), an institution (defined above) or a Scottish partnership (defined below).
  - **A Scottish partnership in which one or more partners is** – the Trustee, their partner (defined above) or a close family member (defined above).
  - **Community connections** – any person who is a member of your household, if not already listed above.
12. Board members are expected to be familiar with the actions of members of your household and of any other people or organisations listed above with whom you are closely associated and/or in regular contact and must take steps to identify, declare and manage these.
13. When considering what is declared, each Board member should do so from the point of view of a reasonable and objective observer and should consider what the community that KCFC serves will know about them and will perceive as connections that they have.

#### Declaring personal interests

14. On appointment a Board Member is required to complete a Declaration of Interests form to register any personal interests that could potentially conflict with their role.
15. Thereafter each Board member must complete a new form (or amend the existing form) whenever there is a material change, or when they are requested to do so by KCFC.
16. Board members must keep their entry in the Register of Interests up to date, add any new

interests as soon as they arise, and amend existing interests as soon as any change takes effect.

17. A situation may arise where a Board member is invited to be present at a meeting where a matter is to be discussed in which they (or someone they are connected to) have a personal, or a personal business or financial, interest. In such cases:
- The Board member must inform the meeting chair at the start of the meeting, or as soon as they become aware that this is the case.
  - If a Board member is aware that another Trustee has, or may have, a personal, or personal business or financial, interest which has not been declared (inadvertently or otherwise) – that other Trustee may raise the point to ensure the declaration is made and the following steps taken as appropriate.
  - Any Board member whose interest has been declared in this way will be required to leave the meeting for the duration of the particular item – except in limited circumstances, where if they remain, they will not be permitted to vote on the matter and may only speak on the matter if the remaining Trustees agree that this is acceptable in all the circumstances.
  - If in any doubt, the meeting chair should be asked to provide guidance.
  - This applies to all meetings that are attended by Trustees – both internal and external.
18. Any failure to make a complete, accurate and prompt declaration – whether deliberately or through taking insufficient care – will be regarded as a breach of this Code.

## Appendix 2: Breach of the Code of Conduct

1. This procedure sets out the arrangements that will normally apply to potential breaches of the Code of Conduct (**the Code**), which are defined as follows:
  - (a) Breaches of the Code that occur during a meeting and involve a member being obstructive, offensive or disregarding the authority of the Chair
  - (b) Other complaints about the conduct of a Member of the Governing Body
  - (c) Information that suggests that there may have been a breach of the Code by a member of the Governing Body.
2. The Chair has delegated authority to deal with potential breaches of the Code, subject to paragraph 3 below. The Chair has delegated authority, in consultation with other office-bearers, to instruct, progress and conclude investigations carried out in accordance with this procedure.

### Conduct at meetings

3. Alleged breaches that occur during the course of a meeting (and which have not happened before) will normally be dealt with by the Chair or committee Chair, either during the meeting and/or within 24 hours of the meeting. In these circumstances, the Chair may ask the trustee to leave the meeting or a vote may be taken to exclude the trustee from the rest of the meeting. After the meeting, the Chair or committee Chair will discuss such behaviour with the trustee and may require the trustee to apologise or take such other action as may be appropriate. Where the Chair regards such behaviour as being very serious, it may also be investigated subsequently in accordance with the terms of this procedure, as will repeated incidents of a similar nature.

### Other Complaints

4. It is recognised that potential breaches of the Code may occur beyond KCFC meetings or premises (e.g. whilst a Board member is at an external meeting, attending an event or conference or otherwise representing KCFC, or whilst engaging in social networking). Potential breaches may also involve inappropriate conduct in relation to colleagues, staff, or community members. Potential breaches may also involve failure to follow the requirements of an approved policy.
5. A potential breach of the Code, including repeated instances of poor conduct at meetings, will normally be the subject of an investigation, which will be managed by the Chair. This procedure refers to the Chair throughout – but where a complaint relates to the Chair, this should be read to mean another office-bearer.
6. Not all potential breaches will be the subject of complaints or allegations. Where they are, they do not have to be made in writing, but the Chair and Secretary should ensure that there is always a written statement of the complaint or allegation which is used as the basis for the investigation.
7. In the event that an allegation is made anonymously, it will be investigated as thoroughly as possible, although it is recognised that it may not be possible to conclude any such investigation satisfactorily.

### Investigation of a potential serious breach

8. The Chair, in consultation with the other office-bearers, will decide whether an allegation or a potential breach is serious and, in that case, will decide whether to instruct an independent investigation or to carry out an internal investigation. No one who has any involvement in the

complaint or the circumstances surrounding it will play any part in the investigation.

9. A potential breach of the Code (other than that which is being dealt with as described at paragraph 3) will be notified to the Board by the Chair within 7 working days either of the breach occurring or of receipt of the complaint. The notice will include a report on the proposed arrangements dealing with the complaint, including any investigation (but will not describe the detail of the complaint) and a recommendation of a suitable person to carry out any investigation. This recommendation will be made by the Chair who may seek advice from KCFC's solicitors.
10. All investigations will be objective and impartial.
11. An internal investigation will be carried out by two or three Members of the Board, not including the Chair, who will make a report and recommendations to the Board.
12. An independent investigation will normally be overseen by the Chair and one other office bearer.
13. The Chair, with any support they feel necessary, will brief the agreed advisor/investigator and then consider their recommendations at the end of the investigation, before reporting to the Board. KCFC should provide the investigator with a written brief that sets out the nature of the complaint and of the investigation to be carried out, as well as a timescale for completion and reporting. The brief may refer to any action previously taken that is relevant. Investigations should not usually take more than six weeks to conclude. The advisor/ investigator will normally present their report to the Board.
14. Any investigation of a potential breach should be notified to the individual concerned within 7 days of the decision to investigate. The Board member must be notified in writing of the nature of the complaint and the arrangements proposed for investigation.
15. The Board Member whose conduct is being investigated will not be party to any of the discussions relating to the investigation. Any Board Member who is the subject of a complaint is expected to co-operate with any investigation carried out. The Board can grant leave of absence to a member who is the subject of a complaint whilst an investigation is carried out.
16. A meeting of the Board will be held to consider the report and recommendations from the investigation and to determine what action should be taken against any individual who is found to have been in breach of the Code.
17. The Board will report the findings of the investigation and the proposed action to the member concerned within 7 days of the meeting at which the report of the investigation was considered.

#### Action to Deal with a Breach

18. If, following investigation, a breach of the Code is confirmed, action will be taken in response. This action will reflect the seriousness of the circumstances. It may take the form of some or all of the following:
  - an informal discussion with the member concerned;
  - advice and assistance on how his or her conduct can be improved;
  - the offer of training or other form of support;
  - a formal censure;
  - a vote to remove the Member from the Board.

19. Where, following an investigation, it is concluded that a serious breach has occurred, the Board may require the member to stand down from their position in accordance with the Articles and company law.
20. If following investigation there is a proposal to remove a member then that member will have the right to address, in person and/or in writing, the meeting (whether a Board meeting or general meeting) that is considering their removal.

#### Definitions

21. KCFC will regard the following actions as a 'serious breach' of the Code of Conduct (this list is not exhaustive):
  - Failure to act in KCFC's best interests and/or acting in a way that undermines or conflicts with the purposes for which KCFC operate.
  - Support for, or participation in, any initiative, activity or campaign which directly or indirectly undermines or prejudices KCFC's interests or those of the community KCFC serves, or KCFC's contractual obligations.
  - Accepting a bribe or inducement from a third party designed to influence any decision by KCFC.
  - Consistent or serious failure to observe the terms of the Code of Conduct.

**Appendix 3: Expenses, Payments and Benefits**

1. The Charities Act imposes restrictions on benefits or remuneration for any Trustee.
2. Any personal benefit to a Trustee from KCFC, whether direct or indirect, whether payment or benefit in kind, and whether received by a Trustee or someone closely connected to that Trustee, must comply with the following conditions set out in the Charities Act:
  - The maximum amount of any benefit must be set in writing.
  - The amount of the benefit must be reasonable.
  - At any time less than half of the trustees can receive any remuneration or benefit – this is a matter of fact to be checked on each occasion.
  - The benefit should be in KCFC's best interest – this is for the Trustees to decide.
  - There is nothing in KCFC's constitution to prohibit the benefit being offered.
3. Where a Trustee, or a person or organisation closely connected to a Trustee is to be considered for a payment or benefit, then the Board of KCFC will review the proposed payment or benefit, taking into account the conditions set out above, and will only approve any such payment or benefit if all the conditions are met. The Trustee in question must declare their interest and not participate in the decision.
4. Any decision by the Board to approve a payment or benefit to a Trustee, or a person or organisation closely connected to a Trustee, will be clearly minuted.
5. Notwithstanding the above, KCFC is entitled to pay Trustees out-of-pocket expenses incurred in undertaking their duties as Trustees. For example, reasonable travel expenses for attendance at meetings.

**Code of Conduct Acceptance**

I \_\_\_\_\_ have read and understood the terms of this Code of Conduct and I agree to uphold its requirements in all my activities as a member of the Board of trustees of Kilfinan Community Forest Company.

I am aware that I must declare and manage any personal interests. I agree to review all relevant Registers regularly to ensure that all entries relating to me are accurate. I understand that, if I am found to have breached this Code of Conduct, action will be taken by the Board which could result in my removal.

Signed \_\_\_\_\_

Date \_\_\_\_\_