Charity Governance Code

Consultation document

Contents

Introduction

This is the third edition of the Good Governance Code for the voluntary sector, and it replaces earlier versions. Its underlying assumption is that good charity governance is fundamental to effective charitable activity.

Since the last edition was published in 2010, charity governance has been in the spotlight. Trustees' oversight of fundraising and excessive executive pay, albeit in a small number of cases, have been the subject of much negative coverage in the media. Moreover, some high-profile regulatory inquiries have focused on the shortcomings of a few trustees in ensuring their charities are governed effectively. This revision is not our response to a small number of cases of bad practice. Rather, it is our collective contribution to strengthening governance based on our long standing dialogue with charities.

In England and Wales there are over 850,000 trustees of registered charities alone. They work voluntarily and conscientiously and despite the many challenges ensure their organisations are effective and well-run. But the case for good governance in charities led by committed and engaged trustees with an understanding of their role, appropriate skills and an ability to lead has never been clearer. The public's expectations of charities, our values, and how we operate in accordance with these, have been reinforced in recent years. Meeting these expectations, not simply complying with legal minimums, is the basis for this code of good practice. As a sector we owe it to our beneficiaries, stakeholders and supporters to demonstrate exemplary leadership and governance. This Code is a practical tool to help trustees achieve this.

What's new in this edition?

This edition of the Code builds on the earlier editions.

It reflects the universal concerns about improving governance in all organisations and good practice developments in other sectors, as reflected in their equivalent governance codes.

The Code now places a greater emphasis on values, accountability, transparency, probity, maintaining control, leadership and the diversity of opinions and skills. Its premise is that charity boards must be able to maintain a strategic focus, commit to board development and stay true to the organisation's charitable purposes.

The main changes found in this edition of the Code include:

- a new section on the importance of effective leadership

- recognising that the culture and behaviours of the charity and its board (for example its governing body or management committee) are as important as its governance structures and processes

- reflecting the board's outward-facing role, including the relationship between what an individual charity does and the implication for the wider sector

- recognising that diversity, in all its forms, is most important for promoting good governance

- expecting more from and being clearer about recommended good practice in some areas, such as board membership and tenure

- emphasising that boards and trustees must regularly review and continuously improve their performance, going beyond minimum expectations

- new information about a board's approach to balancing the charity's risks and opportunities, as well as the internal controls it has in place

- presuming that charities are open and accountable unless there is good reason not to be

- introducing 'apply or explain' arrangements in how this Code is used

- recognising that the code applies with a lighter touch for smaller charities. There are now colour coded sections to show parts of the Code which apply to:

  – all charities

  – charities that employ staff

  – charities that are required to produce externally audited annual accounts.

The Code is not simply another piece of guidance with which trustees need to make themselves familiar. Instead, it draws on a range of legal requirements, guidance and established practice and is designed to push and challenge boards to think about their work and to make changes. This is done in the spirit of continuous improvement and should be seen as an ongoing review process rather than a single exercise.

Fulfilling charitable purposes in an effective way requires a solid framework to shape and inform decision making. Good governance is not about bureaucracy, but it is a way for charities to keep their focus on their purposes.

Applying the Code

WHO CAN USE THIS CODE?
Throughout this Code we use the word 'charity' to describe the organisation. Much of the Code will also apply to other not-for-profit organisations that deliver a public or community benefit or have a social purpose. These organisations may also find the Code helpful if they adapt it to reflect their circumstances.

THE CODE'S DESIGN AND LAYOUT
This Code is designed as a tool to support continuous improvement, not a simple tick-box exercise. Charity boards that are using this Code effectively will regularly revisit and reflect upon the Code's criteria, and they will apply the Code in line with their organisation's size, activities and circumstances.

The Code begins with a foundation principle that sets out the minimum legal and regulatory responsibilities of all trustees. The next seven principles build on the assumption that charities are already meeting this foundation. In each section we highlight the legal and regulatory context to which the principle relates and explain why each principle should be a priority for all charity boards committed to good governance.

While the main principles in the Code are designed to apply to all charities, we have highlighted particular aspects applicable to:

- charities with staff highlighted in blue

- larger, more complex charities (typically those with audited accounts) highlighted in pink.

USING THE CODE: 'APPLY OR EXPLAIN'
Each principle in the Code has a description, a rationale (the reasons why it is important), key outcomes and recommended practice to help meet the principle.

We anticipate that how a charity uses the Code's principles and governance practices is something which will develop and mature, particularly where the charity is growing and changing.

While not all elements of this Code apply to every charity, all trustees are encouraged to meet the spirit of the Code, by either *applying* the recommend practice or *explaining* what they have done instead.

Larger, more complex, charities that adopt the Code are also encouraged to publish a statement, in their annual report, saying how they apply the Code and explaining their alternative approach in the areas where they do not follow the Code's recommended practice.

Some charities work in particular areas, such as housing and sport, which have their own sector-specific governance codes. These codes may well take precedence over this Code and such charities are encouraged to say in their annual reports which governance code they follow.

The principles
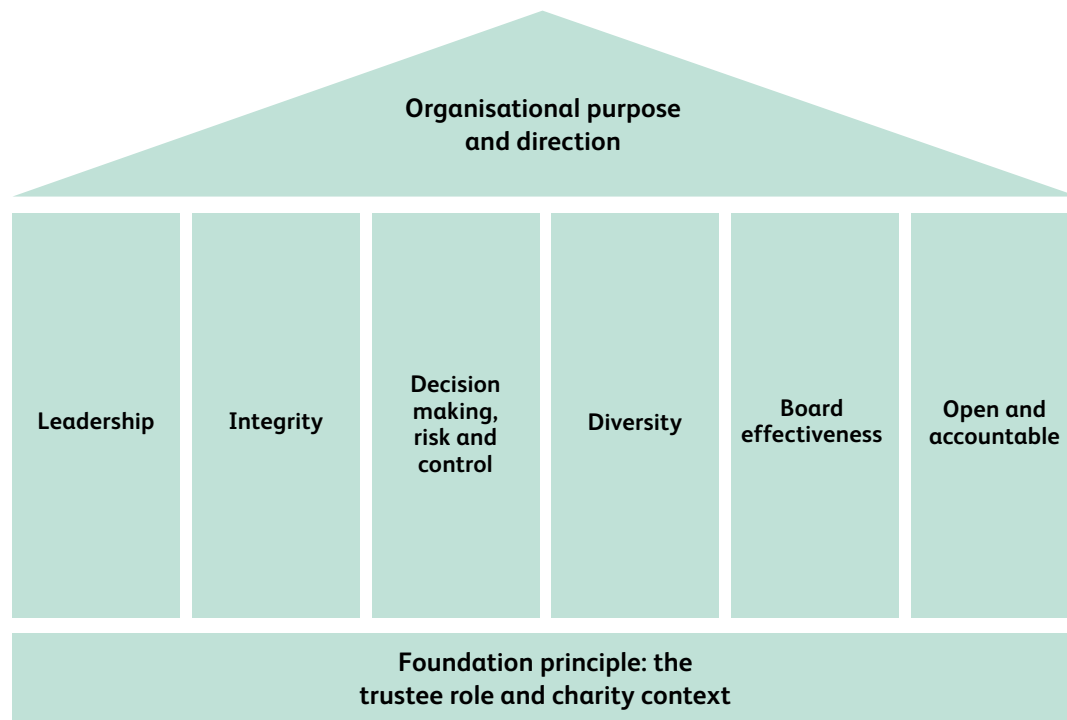
Foundation principle: the trustee role and charity context

It is the Code's starting point that all trustees:

- are committed to their charity's cause and have joined its board because they want to provide leadership, helping the charity deliver its purposes most effectively for public benefit

- understand their roles and legal responsibilities, and, in particular, have read and understand:

  – the Charity Commission's guidance *The Essential Trustee* (CC3)[1]

  – their charity's governing document

- are committed to good governance and want to contribute to their charity's continued improvement

- are prepared to challenge, and be challenged, in a constructive way.

1. Organisational purpose and direction

PRINCIPLE
The board is clear about the organisation's charitable purposes and is assured that these purposes are being delivered effectively and sustainably.

RATIONALE
Charities exist to fulfil their charitable purposes. Trustees have a duty to lead the charity in fulfilling these purposes as effectively as possible with the resources available. To do otherwise would be failing beneficiaries, funders and supporters.

In normal circumstances the board's focus will be on strategy and assurance.

Where aspects of the board's role are delegated to committees, volunteers or senior management teams, the board must retain responsibility and oversight. In smaller charities, where board members are also involved in day-to-day activities, the board should be aware of the difference between strategic oversight and delivery.

KEY OUTCOME

1.1 The board has a shared understanding and commitment to the organisation's charitable purposes and can clearly articulate these.

RECOMMENDED PRACTICES

1.2 Determining organisational purpose

1.2.1 The board periodically reviews the organisation's charitable purposes and makes sure they stay relevant and valid.

1.2.2 The board leads the development of, and agrees, a strategy that aims to achieve the organisation's charitable purposes.

1.3 Achieving the purpose

1.3.1 All trustees can explain the charity's public benefit.

1.3.2 The board evaluates the charity's impact, measuring and assessing results, outputs and outcomes.[3]

1.3.3 The board regularly considers benchmarking information to help with continuous organisational performance.

1.4 Analysing the external environment and planning for sustainability

1.4.1 The board regularly reviews the external environment in which the charity works, and assesses whether the charity is still relevant.

1.4.2 The board undertakes or oversees strategic reviews, including assessing the sustainability of income sources and business models and their impact on achieving charitable purposes in the short, medium and long term. As part of this exercise, trustees consider partnership working, merger or dissolution if other organisations are seen to be fulfilling similar charitable purposes more effectively.

1.4.3 The board ensures a sustainable strategy that, consistent with the charity's purposes, recognises and acts on broader organisational responsibility towards communities, wider society and the environment.

Legal and regulatory context
Boards must make sure they understand the charity's purposes, plan what the charity will do and can explain how these activities are intended to support the purposes.[2]

2. Leadership

PRINCIPLE
Every charity is headed by an effective board that provides strategic leadership in line with the charity's purposes and values.

RATIONALE
The board ensures that the charity has a clear and relevant set of purposes and an appropriate strategy for achieving those purposes. The board sets and safeguards the vision, values and reputation of the organisation and leads by example, insisting that anyone representing the organisation reflects its values positively.

KEY OUTCOMES

2.1	The board accepts collective responsibility for the way the charity meets its purposes.

2.2	The board agrees and champions the charity's vision, strategy, values and aims.

2.3	The board makes sure that the charity's values are reflected in all of its work and that the ethos and culture of the organisation underpin the delivery of all activities.

RECOMMENDED PRACTICE

2.4 Leading the organisation

2.4.1	The chair, working with the board, accepts responsibility for leading the governance of the organisation and ensuring its effectiveness.

2.4.2	If the organisation has a chief executive the board makes sure that:
	– there are proper arrangements for their appointment, supervision, support, appraisal and remuneration
	– the relationship between the board and the chief executive balances support, scrutiny and challenge.

2.4.3	Where board members also act as volunteers doing operational tasks they are clear about the capacity in which they are acting at any given time.

2.5 Leading by example

2.5.1	The board agrees the values it wishes to promote and makes sure that these values underpin all of their decisions and all of the charity's activities (see also Principle 1).

2.5.2	The board recognises, respects and welcomes diverse, different and, at times, conflicting trustee views.

2.5.3	All trustees give sufficient time to the charity so that they carry out their responsibilities effectively. This includes preparing for meetings, sitting on board sub-committees and other governance bodies where needed. The expected time commitment is made clear to trustees when they are appointed.

2.5.4	The board provides oversight, direction and constructive challenge to the charity and its staff, as appropriate.

2.5.5	Where there are paid staff, the board through its relationship with the chief executive, creates the conditions in which staff are confident and enabled to provide the information, advice and feedback necessary to the board.

2.5.6	The board takes collective responsibility for its decisions.

Legal and regulatory context
The board has ultimate legal responsibility for the administration and management of the charity, including ensuring accountability in the charity.

3. Integrity

PRINCIPLE
The board acts ethically and in line with its agreed values and culture to help achieve the organisation's charitable purposes. The board is aware of the importance of the public's confidence and trust in charities, and trustees undertake their duties accordingly.

RATIONALE
Trustees, and the board collectively, have ultimate responsibility for the charity's funds and assets, including its reputation. Trustees should keep the respect of beneficiaries, other stakeholders and the public by behaving with integrity. Not doing this risks bringing the charity and its work into disrepute.

KEY OUTCOMES

3.1 The board safeguards and promotes the charity's reputation.

3.2 The board ensures that the charity is compliant with the law and considers adherence to non-binding rules, codes and standards, for example the 'Nolan Principles'.[4]

3.3 The board acts in the best interests of the charity and its beneficiaries. However individual trustees are appointed, the board is not unduly influenced by those who may have special interests. It collectively is independent in its decision making

3.4 The conduct of the board and of those working in or representing the organisation is ethical and in line with the values of the charity.

RECOMMENDED PRACTICE

3.5 Maintaining the charity's reputation

3.5.1 Trustees adopt and adhere to a suitable code of conduct that sets out expected standards of probity and behaviour.

3.5.2 The board thinks about how the charity is perceived by other people and organisations involved with the charity and the public. It makes sure that the charity operates responsibly and ethically, in line with its own values and those of the wider voluntary sector.

3.6 Identifying, dealing with and recording conflicts of interest/loyalty

3.6.1 The board understands how real and perceived conflicts of interests can affect a charity's performance and reputation.

3.6.2 Trustees disclose any actual or potential conflicts to the board and deal with these in line with a regularly reviewed conflicts of interest policy.

3.6.3 A register of interests, hospitality and gifts is kept and made available to stakeholders.

3.6.4 Trustees maintain their independence and tell the board if they feel beholden to any interest.

Legal and regulatory context
Trustees are required to act in the best interests of the charity to achieve its charitable purposes. They must deal with conflicts of interest and loyalty to ensure the charity's purposes are the most important part of all board decisions.

4. Decision making, risk and control

PRINCIPLE
The board makes sure that its decision-making processes are informed, rigorous and timely and that effective delegation, control and risk assessment systems are set up and monitored.

RATIONALE
The board is ultimately responsible for the decisions and actions of the charity but the board cannot and should not do everything. The board needs to decide which matters it will make decisions on and those which it can and will delegate. Trustees delegate authority, but not responsibility, so the board needs to implement suitable controls to make sure it oversees these delegated matters. Trustees must also identify and assess risks and opportunities for the organisation and decide how best to deal with them including whether they are manageable or worth taking.

KEY OUTCOMES

4.1   The board is clear that its primary role is strategic, rather than operational and reflects this in the matters it delegates.

4.2   A sound decision-making framework which delivers the charitable purposes.

4.3   The board is assured about, and can defend, the integrity and robustness of the charity's decision-making, financial, reporting, control and risk management systems.

RECOMMENDED PRACTICES

4.4   Delegation and control

4.4.1   The board regularly reviews what matters are reserved to the board and which can be delegated. It understands and collectively exercises the powers of delegation to senior managers, committees or individual trustees, staff or volunteers. The board describes these matters in a document which gives enough detail and clear boundaries so the delegations can be clearly understood and carried out.

4.4.2   The board makes sure that its committees have suitable terms of reference and membership, and that:
– the terms of reference are reviewed regularly
– the committee membership is refreshed regularly and does not rely too much on particular people.

4.4.3   Where a charity uses third party suppliers or services, for example for fundraising, data management or other purposes, the board assures itself that this work is carried out in the interests of the charity and in line with its values.

4.4.4   The board reviews all key policies regularly.

4.5   Managing and monitoring performance

4.5.1   Working with senior management, the board ensures that operational plans and budgets are in line with the charity's purposes and agreed strategic goals.

4.5.2   The board regularly monitors performance using a consistent framework, checks operational performance against delivery of the charity's charitable purposes, strategic goals, budget and risks.

4.5.3   The board agrees with senior management what information is needed to assess delivery against agreed plans and timescales.

4.5.4   The board scrutinises senior management's performance and supports them in meeting agreed goals.

4.5.5   The board receives performance information which is timely, relevant, accurate and in an easy to understand format.

Legal and regulatory context
Trustees are collectively responsible for all decisions that are made, and for actions that are taken with their authority. Trustees have a duty to manage the charity's resources responsibly.

4. Decision making, risk and control

4.6 Actively managing risks

4.6.1 The board retains overall responsibility for risk management and discusses and decides the level of risk it is prepared to tolerate.

4.6.2 The board promotes a culture of prudence with resources but also understands that being overcautious and risk averse is itself a risk.

4.6.3 The board regularly reviews the charity's individual significant risks and the cumulative effect of these risks. It makes plans to mitigate and manage these risks appropriately.

4.6.4 The board maintains and regularly reviews its charity's process for identifying, prioritising and managing risks and, where applicable, the charity's system of internal controls to manage these risks. The board reviews the effectiveness of the charity's approach to risk at least every year.

4.6.5 The board describes the charity's approach to risk in its annual report.

4.7 Appointing auditors and audits

4.7.1 The board agrees and oversees an effective process for appointing and reviewing independent external examiners, or auditors where required, taking advice from an audit committee if one exists.

4.7.2 Where the charity has an audit committee, the chair is someone with recent and relevant financial experience and the committee includes at least three trustees. The board, or audit committee, has the opportunity to meet with the auditors without paid staff present at least once a year.

4.7.3 Arrangements are in place for a body, such as the audit committee, to consider concerns raised in confidence by staff or volunteers about improprieties. This includes concerns raised by 'whistle blowing'.[5] Arrangements are also in place for proportionate and independent investigation and follow-up action.

5. Diversity

PRINCIPLE
The board's diversity supports its leadership and decision-making.

RATIONALE
Diversity, in the widest sense, is essential for boards to stay informed and responsive and to navigate the fast-paced and complex changes facing the voluntary sector. Boards whose trustees have different backgrounds and experience are more likely to encourage debate and to make better decisions.

The term 'diversity' includes the seven protected characteristics of the Equality Act 2010[6] as well as different socio-economic backgrounds and diversity of thought. Boards should seek to recruit people who think in different ways as well as those who have different backgrounds.

KEY OUTCOMES

5.1 The board ensures that the organisation upholds principles of equality and diversity in every activity, going beyond the legal minimum where appropriate.

5.2 The board's effectiveness is enhanced by a variety of perspectives, experiences and skills.

RECOMMENDED PRACTICES

5.3 Recruiting diverse trustees

5.3.1 The board regularly undertakes an audit of skills, experience and diversity of background so as to identify imbalances and gaps, informing trustee recruitment and training (see also Principle 6).

5.3.2 The board recognises the value of a diverse board and establishes suitable diversity objectives to make sure the board reflects wider society.

5.3.3 The board considers diversity, in all its forms, as an integral part of its regular board reviews (see also Principle 6).

5.3.4 The board has a systematic and transparent process for recruiting trustees. It ensures that trustee vacancies are widely advertised and it looks at how best to attract a diverse pool of candidates. It strives to achieve diversity in any trustee appointment panels.

5.4 Encouraging inclusive and accessible decision making

5.4.1 The board periodically takes part in training and/or reflection on matters relating to diversity and understands its responsibilities in this area. Trustees take time to understand each other's motivations to build trust within the board.

5.4.2 The board makes a positive effort to remove, reduce or prevent obstacles to trusteeship, allocating budgets to achieve this within the charity's available resources and funding. This could include:

a: the time, location and frequency of meetings

b: how papers and information are presented to the board, for example using digital technology

c: offering communications in formats such as audio and Braille

d: paying reasonable expenses

e: considering where vacancies are advertised and the recruitment process.

5.4.3 The chair regularly seeks feedback on how meetings can be made more accessible and how to foster an environment where trustees can constructively challenge each other.

5.5 Monitoring and reporting on diversity

5.5.1 Trustees ensure that there are plans in place to achieve the board's diversity objectives.

5.5.2 The board publishes an annual explanation of what steps it has taken to address the board's diversity and organisation's leadership and explains which targets have not been met.

Legal and regulatory context
Trustees must exercise reasonable care and skill in leading the charity and act in the charity's best interests. By extension, trustees should ensure that there is a mix of skills, experience and backgrounds on the board so these duties can be met.

6. Board effectiveness

PRINCIPLE
The board works as an effective team using the appropriate balance of skills, experience, characteristics and knowledge to make informed decisions.

RATIONALE
The board has a key impact on whether a charity thrives. The tone the board sets through its leadership, behaviour and culture, and its overall performance, is paramount to the success of the charity. Trustee recruitment, performance and development should therefore be treated with a similar professional approach to that of executive recruitment and retention.

KEY OUTCOMES
6.1 So far as is possible, the board takes decisions collectively.

6.2 All trustees have appropriate knowledge of the charity and access to the work it does.

RECOMMENDED PRACTICES

6.3 Working as an effective team

6.3.1 The board meets as often as it needs to be effective. Trustees are provided with timely and clear information so that they come to meetings prepared.

6.3.2 Meetings have a well-structured agenda and are well chaired.

6.3.3 The board has a vice-chair, 'senior independent trustee' or similar, who provides a sounding board for the chair and serves as an intermediary for the other trustees if needed. This person may be the deputy or vice-chair of the charity.

6.3.4 The board, collectively, can get access to independent professional advice at the charity's expense if this advice is needed for the board to discharge its responsibilities. This advice might also be provided by a qualified company secretary in a senior position in the charity, with access to trustees and senior management.

6.4 Reviewing the board's composition

6.4.1 The board has, and regularly considers, the skills, knowledge and experience it needs to govern, lead and deliver the charity's purposes effectively. It reflects this mix in its trustee appointments.

6.4.2 The board is of sufficient size that the requirements of the charity's work can be met and that changes to the board's composition can be managed without too much disruption. A board of at least five but fewer than 12 trustees is typically considered good practice.

6.5 Overseeing appointments

6.5.1 There is a formal, rigorous and transparent procedure to appoint new trustees to the board (see also Principle 5).

6.5.2 The search for new trustees is carried out, and appointments are made, on merit, against objective criteria and considers the benefits of diversity on the board. Regular skills audits inform the search process.

6.5.3 Trustees are appointed for an agreed length of time, subject to any applicable re-election and statutory provisions. If it is agreed that a trustee will serve for more than nine years, then this is:

a. subject to a particularly rigorous review and takes into account the need for progressive refreshing of the board

b. explained in the trustees' annual report.

6.5.4 If a charity's constitution provides for one or more trustees to be directly elected by a wider membership, the charity supports the members to play an informed role in the trustee elections.

Legal and regulatory context
Trustees must perform their duties with reasonable care and skill to fulfil the charity's purposes.

6. Board effectiveness

6.5.5 Larger, or more complex, charities consider using a nominations committee to lead the process for board appointments and make recommendations to the board.

6.6 Developing and renewing the board

6.6.1 Trustees receive an appropriately resourced induction on joining the board that includes meetings with senior management, covers all areas of the charity's work and gives the opportunity for ongoing learning and development.

6.6.2 The board evaluates its own performance and that of individual trustees including the chair. For larger and more complex charities this is will be every year, with an external evaluation every three years. Such evaluation typically considers the board's balance of skills, experience and knowledge, its diversity in the widest sense, how the board works together and other factors relevant to its effectiveness.

6.6.3 The board explains how the charity evaluates the board in the trustees' annual report.

7. Open and accountable

PRINCIPLE
The board leads the organisation in being transparent and accountable. The charity is open in its work, unless there is good reason for it not to be.

RATIONALE
The public's trust that a charity is delivering public benefit is fundamental to its success and the wider charity community. Making accountability real, through genuine and open two-way communication that celebrates successes and demonstrates willingness to learn from mistakes helps to build this trust and confidence and earn legitimacy.

KEY OUTCOMES

7.1 The board ensures that the charity's performance and interaction with its stakeholders is guided by the values, ethics and culture established by the board. Trustees make sure that the charity collaborates with stakeholders to promote ethical conduct and social and environmental responsibility.

7.2 The charity takes seriously its responsibility for building public trust and confidence in its work.

7.3 The charity is seen to have legitimacy in representing its beneficiaries and stakeholders.

Legal and regulatory context
Trustees are required to comply with any legal requirements to produce annual reports and accounts. Where required by the organisation's governing document the charity must hold an annual meeting for members or other stakeholders.

7. Open and accountable

RECOMMENDED PRACTICES

7.4 Communicating and consulting effectively with stakeholders

7.4.1 The board identifies who has a legitimate interest in the charity's work (users or beneficiaries, staff, volunteers, members, donors, suppliers, neighbours and other stakeholders) and makes sure that there is a strategy for regular and effective communication with them about the charity's purposes, values, work and achievements.

7.4.2 As part of this strategy the board considers how best to communicate how the charity is governed, who the trustees are and the decisions they make.

7.4.3 Information is regularly provided to stakeholders that enables them to measure the charity's success in achieving its purposes including, where available, comparisons with organisations working in the same environment.

7.4.4 The board ensures that all stakeholders have the opportunity to hold the board to account.

7.4.5 The board ensures there is suitable consultation on significant changes to the charity's services or policies and involves beneficiaries, service users, supporters, funders and others with an interest in its work in these decisions.

7.5 Developing a culture of openness within the charity

7.5.1 The board receives regular reports on the positive and negative feedback and complaints given to the charity, and learns from these. It ensures that there is a transparent process for making and handling a complaint, and that any complaints, whether internal or external, are handled constructively, impartially and effectively.

7.5.2 The board demonstrates that the charity learns from mistakes and errors and uses this learning to improve performance and internal decision making.

7.5.3 The board keeps a public register of interests (for trustees and senior staff) and communicates how these are managed in line with Principle 3.

7.5.4 Where charities employ senior staff, trustees publish on their websites and, if appropriate, in their annual reports, their process for setting the remuneration of senior staff, and the remuneration levels of such staff.

7.6 Member engagement

7.6.1 In charities where trustees are appointed by its members the board makes sure that the organisation:

a. has clear policies on who is eligible for membership of the charity

b. has clear, accurate and up-to-date membership records[7]

c. keeps members informed about the charity's work

d. seeks, values and takes into account members' views on key issues

e. is clear and open about the ways that members can participate in the charity's governance, including, where applicable, being elected as trustees.

Members

The Charity Governance Code Steering Group has an independent chair (Rosie Chapman).

Members

Observer

Replying to the consultation

Please send in your comments on the draft Code by completing the survey at **www.governancecode.org**

If you have other comments, please email the Code Steering Group at **contact@governancecode.org**

1 The Essential Trustee (CC3) is guidance produced by the Charity Commission which sets out what is required of a charity trustee, including the trustee's responsibilities to their charity. It is available at www.gov.uk/government/publications/the-essential-trustee-what-you-need-to-know-cc3.

2 These legal and regulatory requirements are based upon The Essential Trustee, the Charity's Commission's regulatory guidance, available here www.gov.uk/government/publications/the-essential-trustee-what-you-need-to-know-cc3.

3 For an explanation of the difference between outputs, outcomes and impact see www.knowhownonprofit.org/organisation/quality/mande/aims-objectives-and-outcomes-of-monitoring-and-evaluation

4 The Seven Nolan Principles of Public Life are: selflessness, integrity, objectivity, accountability, openness, honesty and leadership.

5 For more information about whistleblowing see www.gov.uk/guidance/whistleblowing-guidance-for-charity-employees

6 Age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex and sexual orientation.

7 This is a legal requirement for incorporated charities.