



National Energy Action

Honorary Treasurer

Job Description

The overall role of the Treasurer at National Energy Action (NEA) is to be satisfied that effective arrangements are in place and maintained to secure the financial viability of the charity, the keeping of proper financial records, appropriate policies and procedures and that the Board of Trustees receives the information they need to discharge their responsibilities.

Alongside all trustees, the Treasurer contributes to shaping NEA's strategic direction and planning.

The Treasurer chairs the Committee for Audit, Risk and Finance (CARF), the remit of which is attached to this job description.

Working with trustees, the senior management, leadership team and NEA's finance staff, the responsibilities of the Treasurer are to:

- ◆ Ensure that trustees understand their responsibilities for finance and be satisfied that they receive the information they need to effectively fulfil those responsibilities, in a way that is meaningful and understood by trustees;
- ◆ Ensure that financial resources remain available to safeguard NEA's continuing charitable functions and ensure those resources are used effectively and efficiently;
- ◆ Ensure that appropriate policies are maintained and operate for accounting and reporting, risk management, fraud prevention, reserves, investments and income;
- ◆ Ensure that external auditors are appointed in line with statutory requirements and that effective working is maintained between trustees, management and the auditor;
- ◆ Be satisfied that legal requirements are fulfilled with particular regard to financial record keeping, governance and reporting;
- ◆ Be satisfied that best practice, continuous improvement and a focus on good value is promoted and supported as part of NEA's overall culture.

The Treasurer may also contribute advice regarding risk, financial implications and financial governance whenever professional experience or particular expertise provides a valuable supplementary source of advice.

Person specification

In addition to the qualities required of all trustees, the Treasurer should also:

- ◆ Be a good communicator, able to listen, understand, explain and at times interpret both technical and lay terminology to ensure good understanding across professional disciplines;
- ◆ Have knowledge and understanding of the key features of charity finance and regulation, ideally backed by a professional accountancy qualification;
- ◆ Be a strategic thinker and team member, recognising and valuing the importance of diversity;
- ◆ Actively share NEA's public benefit ethos and be keen to contribute to the mission of eradicating fuel poverty.

Time commitment

A time commitment of a minimum of 10 to 12 days a year.

A Code of Conduct for National Energy Action Trustees

A code of conduct for National Energy Action (NEA) trustees ensures high standards and makes it clear how any potential conflicting interests are to be raised and dealt with.

The Committee on Standards in Public Life was established by the then Prime Minister in October 1994, under the Chairmanship of Lord Nolan, to consider standards of conduct in various areas of public life. This code is based on a similar framework and adapts the Nolan Committee's "Seven Principles of Public Life".

Selflessness

- ◆ Trustees of NEA have a general duty to act in the best interest of NEA as a whole. They should not do so in order to gain financial or other material benefits for themselves, their family, their friends or the organisation they come from, or influence over policy matters which may have an impact on their own financial or other interests.

Integrity

NEA's trustees:

- ◆ should not place themselves under any financial or other obligation to outside individuals or organisations that might seek to influence them in the performance of their role as a trustee of NEA;
- ◆ as well as avoiding actual impropriety, should avoid any appearance of improper behaviour;
- ◆ should avoid accepting gifts and hospitality that might reasonably be thought to influence their judgement.

Objectivity

- ◆ In carrying out their role, including making appointments (including trustee appointments), awarding contracts, recommending individuals for rewards and benefits or transacting other business, NEA's trustees should ensure that decisions are made solely on merit.

Accountability

NEA's trustees:

- ◆ have a duty to comply with the law on all occasions in accordance with the trust placed in them and in such a way as to preserve public confidence in NEA;

- ◆ are accountable for their decisions and actions to the public, funders and the organisation as a whole. They must submit themselves to what scrutiny is appropriate to their role.

Openness

NEA's trustees:

- ◆ should ensure that confidential material, including material about individuals, is handled in accordance with due care;
- ◆ should be as open as possible about their decisions and action that they take. They should give reasons for their decisions and restrict information only when the wider interest clearly demands.

Honesty

NEA's trustees:

- ◆ have a duty to declare any interests relating to their trustee role and to take steps to resolve any conflicts that may arise. Where private interests of a trustee conflicts with their trustee duties they must involve this conflict in favour of the trustee role;
- ◆ must make relevant declarations of interest in the different circumstances and roles they play both within and outside NEA.

Leadership

NEA's trustees:

- ◆ should promote and support the principles of leadership by example;
- ◆ must respect the role of the Chief Executive. There may be circumstances under which trustees will be working directly with NEA staff. Guidelines for such working relationships must be clear to both staff and trustees and, when these occasions arise, the Chief Executive/Chair should be informed.

NEA COMMITTEE FOR AUDIT, RISK AND FINANCE (CARF) TERMS OF REFERENCE AND MEMBERSHIP

Purpose

The Board of Trustees has established CARF to support them as trustees in their statutory duties to ensure the effective governance of the Charity. CARF reports to and is accountable to the Board.

Scope

Trustees retain ultimate responsibility for meeting their statutory duties. Nothing in these Terms of Reference restricts or restrains individual Trustees from raising any matters concerning good governance at any meeting, or direct to the Chair of NEA.

The Board delegates authority to CARF to lead, and requires it to advise the Board, on matters relating to: -

- Audit and Internal Controls
- Risk
- Finance

CARF does not have delegated authority for any legal or executive functions of the Board.

Functions

To fulfil its duties CARF will perform the following functions: -

Audit and Internal Controls

1. Advise the Board on the appointment of the external auditors, the audit fee, the provision of any non-audit services by the external auditors and any questions of resignation or dismissal of the external auditors;
2. Discuss with the external auditors, before the audit begins, the audit plan, setting out the proposed nature and scope of the audit;
3. Discuss with the external auditors issues arising from the audit, including a review of the management letter incorporating management responses, and any other matters the external auditors may wish to discuss (in the absence of NEA management where necessary);
4. Ensure that appropriate policies on fraud, reserves, investments and accounting operate effectively and that they are regularly reviewed and updated as necessary;
5. Keep under review the effectiveness of internal controls, including a detailed annual review of controls directed by the Deputy Chief Executive in liaison with CARF Chair;

6. Investigate any activity within its terms of reference, in particular, ensure that all significant losses are properly investigated and that the Board, senior management, external auditors, and where appropriate the Charity Commission are informed. In doing so, to seek any information it requires from any employee. It is also empowered to investigate matters arising from protected disclosures made by employees.
7. All employees are directed to co-operate with any request made by the Committee for the purpose of fulfilling its responsibilities

Risk

1. Ensure that a formal Risk Policy is approved and regularly reviewed by the Board;
2. Ensure that documented processes for risk management are in place and that they are effectively undertaken;
3. Ensure that the Board carries out at least annually a detailed review of the strategic risk register and the effectiveness of arrangements for managing risk;
4. Ensure that the strategic risk register is reported to the Board each quarter to help to ensure that Board business is conducted with appropriate regard to risk, also providing opportunity for all Trustees to review the register, raise any concerns and ask questions regarding risks on the register and any emerging, potential or perceived risks.

Finance

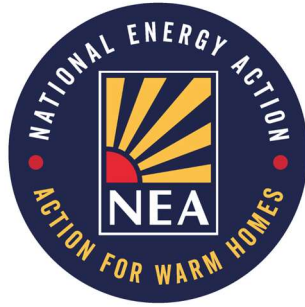
1. Review the draft Trustees Annual Report and Financial Statement, with particular reference to the audit opinion, the statement of trustees' responsibilities, the corporate governance statement and any relevant issue raised in the External Auditor's management letter. The Committee should, where appropriate, confirm with the External Auditors that the effectiveness of the internal control systems has been reviewed;
2. Receive and review the latest NEA quarterly financial reports, including in-year progress, forecasts, budgets and performance measures and consider any implications arising, advising the Board accordingly;
3. Maintain continuous review of the Charity's financial viability and financial health in support of trustees' duty to ensure the Charity remains viable and give an annual assessment and assurance;
4. Promote and support a culture of 'continuous improvement' in all matters within the scope of its Terms of Reference, with particular regard to efficiency;
5. To make recommendations to the Board regarding policies, major practices and procedures in respect of financial matters.



1. The members of CARF are:
 - a. NEA Honorary Treasurer – Chair
 - b. A minimum of two NEA Trustees, neither of whom shall be the Chair of the Board
 - c. NEA Deputy Chief Executive
 - d. NEA Commercial Accountant.
2. CARF may co-opt additional members for a period not exceeding one year for the purpose of providing independent or specialist skills, knowledge or experience;
3. All members of CARF, but excluding any other attendees, are entitled to move, second or vote upon any motion;
4. The Committee will meet (in person or virtually using appropriate effective means) not less than four times a year and additionally as may be necessary;
5. When appropriate CARF can make recommendations and decisions using electronic means as set out in NEA's Articles of Association.
6. A quorum shall consist of two Trustee members of the committee. During any period where the post of Honorary Treasurer is vacant the Board will be requested to temporarily replace the quorum with one Trustee providing the Deputy Chief Executive is also present;
7. CARF may invite any other NEA Trustee to attend meetings to observe and participate but not to move, second or vote on any motions;
8. The secretary to committee meetings will be drawn from NEA's staff. Minutes of decisions and actions meetings will be reviewed by the Board when approved by the CARF chair.

Rights

1. NEA's auditor will have free and confidential access to the Chair of CARF;
2. Consistent with principles in NEA's Whistle Blowing Policy, all CARF members are entitled to discuss in confidence any serious concerns regarding governance and propriety with appropriate individuals, including Board Chair, CARF Chair, Chief Executive, Deputy Chief Executive and NEA's external auditor;



3. CARF may obtain external legal or other independent professional advice and secure the attendance of non-members with relevant experience and expertise if it considers this necessary for the effective discharge of its responsibilities. Normally such action will be in consultation with the Chief Executive and/or Chair of the Board of Trustees but in truly exceptional cases may be undertaken independently, provided that legal authority to do so exists.

Approved by NEA Board of Trustees January 2024
Reviewed on an annual basis – next review February 2025