

# Guidelines for Governance and Standard Operating Procedures: MAST-Scotland

## Preface

The purpose of this document is to provide a reference source which, in conjunction with the Articles of Association, will cover the governance, administration and management of MAST-Scotland.

### *Disclaimer:*

The contents of this document and associated files and documents are presented in good faith and based on the material available and should not be treated as legal advice. The authors of this document either as individuals or the University of St Andrews, are not responsible for the way that the information or data provided herein are used and can accept no liability in negligence or otherwise to those who rely directly or indirectly on information provided in this document. The information provided is simply a guide and may not reflect the way that MAST-Scotland or its agents conduct the business of MAST-Scotland at any given time.

## Document History

Revision History			
Version/File Name	Date of Issue	Author/s	Summary of Changes
MAST-Scotland – Governance and SOP V1	26/02/2015	JT	Initial Release
MAST-Scotland – Governance and SOP V1.1	28/04/2015	MJ	Second Release – removal of reference to State Aid Provision
MAST-Scotland – Governance and SOP V1.2	01/04/2016	JT	Addition of section on PSC Register and Annexes 7 & 8.
MAST-Scotland – Governance and SOP V1.3	27/10/2016	JT	Addition of section on ‘Use of External Contractors’ under Financial Management
MAST-Scotland – Governance and SOP V1.4	16/04/2020	ECD	Revision of Annex 5 – data protection policy
MAST-Scotland – Governance and SOP V1.5	24/04/2024	MJ	P.19 In 1. – amended, AGM no longer a legal requirement. P.21 End first para now includes: “..or where they are

			<p>unable to put the interests of the organisation before their own personal interests or the interests of a connected person, business or organisation”</p> <p>P. 23 Freedom of Information text and legislative references amended.</p> <p>P. 26 Frequency and nature of financial reported added.</p>
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## **DEFINITIONS**

**AGM** – the Annual General Meeting.

**Articles** – Articles of Association and any ancillary regulations thereunder, in force from time to time.

**Board** – the Board of Trustees.

**Board of Trustees** – the Board of Directors of MAST-Scotland

**Charitable Purposes** – as described in Article 3 of the Articles on the basis that these fall within section 7 of the Charities Act and are also regarded as charitable in relation to the application of the Taxes Acts.

**Charities Act** – the Charities and Trustee Investment (Scotland) Act 2005 and every statutory modification and re-enactment thereof for the time being in force.

**charity** – a body on the Scottish Charity Register which is also regarded as a charity in relation to the application of the Taxes Acts.

**Companies Act** – the Companies Act 2006 as amended and every statutory modification and re-enactment thereof for the time being in force.

**Company Secretary** – as described in Article 13 of the MAST-Scotland Articles of Association.

**Director of the MAST-Scotland Secretariat** – the named individual heading and managing the Secretariat and overseeing the day to day operation of the charity.

**EGM** – an Extraordinary General Meeting, and any General Meeting which is not an AGM.

**Full Members** – those organisations elected as Full Members in terms of Article 5.1.1 (a), the founding Full Members being listed in Schedule 1 of the MAST-Scotland Articles of Association.

**in writing** – written, printed or lithographed, or partly one and partly another, and other modes of representing or producing words in a visible and non-transitory (albeit electronically-based) form.

**members** – all members of MAST-Scotland (references to Full Members and Associate Members having the specific meanings ascribed respectively to them in Article 5 of the MAST-Scotland Articles of Association).

**month** – calendar month.

**organisation** – any body corporate, unincorporated association, society, federation, authority, agency, union, co-operative, trust, partnership or other organisation (not being an individual person).

**property** – any property, assets or rights, heritable or moveable, wherever situated in the world.

**Secretariat** – those individuals contracted by MAST-Scotland to undertake and perform the administrative tasks associated with the day to day management and operation of the charity (i.e. the MASTS Directorate).

**Subscribers** – those persons and/or organisations who have subscribed to the MAST-Scotland Articles of Association.

**Trust** – MAST-Scotland” (also known by its acronym ‘MASTS’ which stands for ‘Marine Alliance for Science and Technology for Scotland’).

**Trustee(s)** – Director(s) for the time being of MAST-Scotland.

## Introduction and Mission

MAST-Scotland is a legally constituted, non-profit-distributing organisation with charitable status, with the remit of advancing, and encouraging the advance of, marine science and technology in Scotland and elsewhere.

### Charitable Purposes

The Charitable Purposes of MAST-Scotland (as defined within the Articles of Association) are to advance, and to encourage the advance of, marine science and technology in Scotland and elsewhere, and further thereto:

- to establish, undertake, manage, enable, encourage and promote research, communication and education across Scotland and elsewhere in relation to marine science and technology, and the marine environment and ecosystems;
- to provide information and support to members, other organisations, public bodies and governments and to inform marine policy and management; and
- to contribute to and enhance the public's knowledge and understanding of the marine environment and ecosystems.

**Founding Documentation** – MAST-Scotland Articles of Association

**Company Registration** – No: SC485726

**Charitable Registration** – No: SC045259

**Correspondence Address:** MASTS Directorate  
Scottish Oceans Institute  
Gatty Marine Laboratory  
East Sands  
St Andrews  
KY16 8LB  
Scotland, UK  
Telephone: +44 (0) 1334 467200  
Fax: +44 (0) 1334 463443  
Website: [www.masts.ac.uk](http://www.masts.ac.uk)

**Company Secretary and Registered Office:** J. & H. Mitchell W.S. Solicitors and Estate Agents  
51 Atholl Road, Pitlochry, Perthshire PH16 5BU, Scotland  
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## Composition of MAST-Scotland / Appointments of the Board

### Structure of MAST-Scotland

- **Members:** Membership shall be open to any organisation which supports MAST-Scotland's Charitable Purposes, and which both applies to join and is accepted for membership by the Board. The requirements of membership are outlined below and within Article 5 of the Articles of Association.
- **Chair:** The Chair is a sitting member of the MAST-Scotland Board as elected by the Full Member organisations.
- **Trustees:** each Full Member organisation may request that one nominated individual is appointed as an "Elected Trustee" to the MAST-Scotland Board. In addition, collectively, the Associate Members may also appoint a single individual to the Board as an "Appointed Trustee" as may the MASTS International Advisory Committee (IAC).
- **Alternates:** An Elected Trustee may appoint an Alternate (Trustee) to attend any Board meeting on his or her behalf, subject to the provisions of Article 8.3 of the Articles of Association.
- **Executive Director of the MAST-Scotland Secretariat:** The Director will head the Secretariat and thereby oversee the day-to-day operation of MAST-Scotland. The Director will be appointed by the MAST-Scotland Board, but will not be an employee of MAST-Scotland.
- **Secretariat:** the Secretariat will be an organisation appointed by the MAST-Scotland Board. No member of the Secretariat will be an employee of MAST-Scotland. Secretariat members will be either self-employed or employees of a third party, under contract to MAST-Scotland.
- **Company Secretary:** The Company Secretary is appointed by the Board and may be another Board member, part of the Secretariat or another individual or company.
- **Accountants:** The MAST-Scotland accountants are re/appointed annually by the Board of Trustees.

### Membership;

Membership shall be open to any organisation that;

- supports the MAST-Scotland Charitable Purposes, which are;
  - to establish, undertake, manage, enable, encourage and promote research, communication and education across Scotland and elsewhere in relation to marine science and technology, and the marine environment and ecosystems;
  - to provide information and support to members, other organisations, public bodies and governments and to inform marine policy and management; and
  - to contribute to and enhance the public's knowledge and understanding of the marine environment and ecosystems.



- has a demonstrable track record as a stakeholder in relation to Scottish marine science and/or Scotland's marine environment; applies to join and is accepted for membership by the sitting Board of Trustees; and
- is willing and able to pay the appropriate annual membership subscription.

It is a requirement of membership that all member organisations pay an annual financial subscription, which may be amended by a vote of the Full Members during the AGM. The subscription levels will be periodically reviewed (timescale determined by the Board) using appropriate economic indicators such as inflation, interest rates, predicted increases in overheads, etc.

A successful application for membership will not become effective until after receipt of the first annual membership subscription. All members (who are organisations) must, within one month of admission to membership, appoint one named Authorised Representative and one Named Depute. These individuals are tasked with representing the member organisation at all MAST-Scotland General Meetings (both AGMs and EGMs). Full Members are also entitled, if they so choose, to appoint one Elected Trustee to the Board as well as a named Alternate.

A Register of Members is maintained by the charity and contains relevant details of each member organisation (including the level of subscription). This register is open to all members as well as any non-members provided the conditions described in Article 5.3.3 are met.

A Member (plus any Board Member and/or Named Depute thereof) may no longer serve as such in any one or more of the following events:

- Resignation of membership (with not less than 7 days prior notice in writing to MAST-Scotland);
- Expulsion by the Board for failure to provide outstanding membership subscription (i.e. subscription remains outstanding for more than three calendar months after the date on which it fell due; providing the member in question has been given at least one written reminder);
- Expulsion by the Board if a resolution that a member be expelled is passed by a majority of at least 75% of the Full Members present and voting at a General Meeting (provided that a minimum of 14 days previous notice has been given specifying the intention to propose such a resolution and the grounds on which it is proposed has been issued to all Trustees, all Full Members and the Company Secretary and also to the member (Full or Associate) whose removal is in question, such member being entitled to be heard at that meeting); or

- The member organisation goes into receivership, liquidation, dissolves or otherwise ceases to exist.

### **Board of Trustees**

The Board is responsible for directing the affairs of MAST-Scotland in accordance with its mission and charitable purposes (as described within Articles 3, 4 and 7). The Board has delegated responsibility for the day-to-day management and operation of MAST-Scotland to the Secretariat, overseen by the Director of the MAST-Scotland Secretariat. However, fiduciary duties cannot be delegated and, therefore, the Board retains oversight responsibility for all matters that have been delegated. Board service should not be viewed as merely an honour; the oversight responsibilities of Board Members are a legal obligation.

With regard to the composition of the Board, it is the general practice that all Full Members contributing the agreed subscription per annum (Article 5.5) may nominate one individual from within their organisation to act as an “Elected Trustee” of MAST-Scotland. The Associate Membership may also (collectively) appoint a single individual to the Board to act in the capacity of an “Appointed Trustee” as too may the MASTS International Advisory Committee. The Articles also provide provision for the Board to co-opt “Co-opted Trustees” under the terms provided for by Article 8.6.

As Trustees individuals may express a single vote as part of the Board. The minimum number of Board members (Trustees) permitted, by law, at any given time is three. If the number of Trustees falls below this number then the Board may act only for the purposes of appointing sufficient Trustees to match or exceed said minimum.

There is no set term limit with regard to the tenure of Board members (Trustees) however; a subscribing member organisation must re/nominate its chosen representative on an annual basis. This nomination should take the form of a written notice served to MAST-Scotland (not less than 48 hours prior to the AGM or by noon of the anniversary date) intimating the Trustee being elected by it at the AGM (or anniversary date) for the period until the next AGM (or next anniversary date). The above also applies with regard to the Appointed Trustees of the (collective) Associate membership and IAC.

Further to this, a Full Member organisation may elect to remove/replace its own Elected Trustee at any time (provided a minimum of 48 hours’ notice is given prior to any Board Meeting). In addition to the above, any nominated individual will also cease to be a Trustee and therefore a member of the Board under any of the conditions described within Article 8.7.

The primary functions of the Board include the following:

- Selecting, monitoring, evaluating and, if necessary, replacing the Director of the MAST-Scotland Secretariat and/or Secretariat;
- Defining and re-evaluating from time-to-time the long-term strategy by which MAST-Scotland fulfils its mission and Charitable Purposes as well as monitoring the performance of the organisation in its implementation of this strategy;
- Approving budgets, financial plans and financial statements; reviewing and approving material capital allocations and expenditures as well as monitoring and ensuring the integrity of the governance processes of MAST-Scotland (i.e. financial reporting, internal control measures and auditing);
- Balancing constituency interests in a manner that is consistent with the mission of MAST-Scotland;
- Understanding MAST-Scotland's risk profile as well as reviewing and overseeing the management of said risks;
- Ensuring the compliance of MAST-Scotland with all applicable laws, regulations, policies and ethical standards;
- Assist in obtaining resources through financial contributions and/or grant-writing; and
- Monitoring the composition of the Board and its committees, and determining governance practices.

### **Secretariat (including Executive Director of the Secretariat)**

The management provision for MAST-Scotland is fulfilled by the Executive Director of the MAST-Scotland Secretariat plus associated administrative support, in general referred to as the Secretariat. MAST-Scotland may contract this management/administrative provision (i.e. Secretariat services) from an organisation (currently the University of St Andrews) or alternately, self-employed individuals (in the case of the latter evidence of self-employed status, may be required). While MAST-Scotland does not employ any individual directly as a member of staff, the organisation supplying Secretariat services is obligated to appoint named individuals for the roles outlined.

The role of Executive Director of the MAST-Scotland Secretariat revolves around implementing the Board of Trustees strategic plans for MAST-Scotland in the most time-efficient and cost-effective manner possible. The Executive Director (alongside the Board) is responsible for ensuring that MAST-Scotland is run in as efficient a manner as possible in order to maximise the capital available for core activities. Consequently the Board of Trustees delegates responsibility for the day to day operation of MAST-Scotland to the Executive Director of the MAST-Scotland Secretariat. Such operation includes co-ordinating the activities of the Board of Trustees and any subcommittees thereof, as well as the management of the Secretariat. The Executive Director collaborates with the Board of Trustees and Chair in the development and implementation of

MAST-Scotland's goals and strategies. As head of the Secretariat the Executive Director also has responsibility for directing and overseeing all processes associated with the administration of the core activities of MAST-Scotland, including the organisation of workshops, seminars, conferences and other events. The Director of the MAST-Scotland Secretariat also acts as the primary liaison/contact point on behalf of the organisation.

The wider Secretariat is focussed on the provision of the primary administrative support necessary for the efficient day to day operation of MAST-Scotland. Members of the Secretariat report directly to the Executive Director of the MAST-Scotland Secretariat, but also work closely with the MAST-Scotland Chair and Board of Trustees.

### **Advisory Committee**

The Advisory Committee for MASTS is a non-executive body appointed by the Governing Council of MASTS. It will provide advice and strategic guidance to the Board and will be asked to comment upon proposals for changing the strategic direction of research, but cannot bind the Board in any respect.

### **Terms of Reference**

Chair: must be willing to:

- Attend and chair the proceedings of all meetings of the MAST-Scotland Board of Trustees as well as the AGM. The role may also necessitate that the Chair attend occasional high level external functions;
- ensure that a quorum is present (i.e. at least 50% of Trustees/Alternates) at each Board Meeting;
- ensure that accurate minutes are taken at all meetings of the Board of Trustees (and the AGM);
- review and sign off the minutes of Board Meetings;
- act in good faith and with honesty, integrity, prudence and competence in what he or she considers to be the best interests of MAST-Scotland;
- seek to achieve consensus within the Board;
- avoid any conflicts of interest, but if such instances arise to make them known, in a timely fashion, to the Board of Trustees;
- agree to devote an appropriate level of time and attention to the role of Chair of MAST-Scotland;
- actively forge links with relevant individuals and organisations that may facilitate the activities of MAST-Scotland;
- report on the activities of MAST-Scotland to the membership during the AGM;
- oversee the election of any new Trustees to the Board (where relevant);

- ensure that all votes put before the Board are undertaken in accordance with the procedures set out in the Articles of Association and these governance documents;
- in concert with the Board and Secretariat determine the date, time and location of the Annual General Meeting and to develop the agenda for said meeting;
- act as one of the signatories for the MAST-Scotland bank account/s;
- ensure that all statutory documents, including the Annual Return and Accounts, are lodged timeously, and;
- perform any other duty which may reasonably be defined as falling under the remit of Chair of the Board of Trustees of MAST-Scotland.

Board of Trustees: as a minimum requirement Trustees (and where required their Alternates) must be willing to;

- via attendance of Board meetings, provide leadership as well as sound, impartial and lawful governance in regard to the operation of MAST-Scotland;
- seek to set and maintain the values and standards of MAST-Scotland;
- act in good faith and with honesty, integrity, prudence and competence in what he or she considers to be the organisations best interests;
- avoid any conflicts of interest, but if such instances arise to make them known, in a timely fashion, to the Chair and rest of the Board;
- agree to devote an appropriate level of time and attention to the role of Trustee of MAST-Scotland;
- assume a duty of care in regard to the distribution, allocation and monitoring of MAST-Scotland funds (i.e. to obtain regular, accurate and informative, budgets, forecasts, budgetary controls, cash flows and accounts);
- incur a degree of shared legal responsibility through the operation of MAST-Scotland (insurance cover provided via an indemnity policy);
- seek to ensure that MAST-Scotland explores and capitalises on potential funding opportunities;
- make effort to forge links with relevant individuals and organisations that may facilitate the activities of MAST-Scotland;
- ensure that MAST-Scotland does not breach any of the requirements or rules set out in its Articles of Association or governance documents and that it remains true to its charitable purpose and objectives;
- ensure that MAST-Scotland acts lawfully and complies with the requirements of all applicable legislation (i.e. CTI(S) Act) and regulators (OSCR) which govern its activities as a charity;

- verify that achievable objectives are set in relation to the human and financial resources available to the organisation;
- guard against the liabilities of MAST-Scotland exceeding its assets and thereby ensure that it remains functional and solvent (i.e. ensure that an appropriate financial reserve is maintained);
- assess the performance of the Secretariat, in accordance with the timescale set forth within the MAST-Scotland governance and operations documents, and make changes were deemed appropriate, and;
- vote, in accordance with the appropriate sections of the Articles of Association, on the inclusion/appointment of new Trustees to the Board (where relevant);

In addition, it is anticipated that the Board of Trustees will also seek to;

- in concert with the Chair, determine the date, time and location of the Annual General Meeting and to assist in the shaping of the agenda;
- ensure that MAST-Scotland is accurate and prompt in its reporting to the Registrar of Companies and OSCR;
- ensure that all statutory documents, including the Annual Return and Accounts, are lodged timeously, and;
- keep themselves apprised of any changes in applicable legislation.

Executive Director of the MAST-Scotland Secretariat: will be required to;

- Actively manage the day to day operation of MAST-Scotland, which will include co-ordinating the activities of the Board of Trustees and any committees/ subcommittees thereof;
- On a semi-annual basis (program to be agreed by the Board) provide a report on the operation of MAST-Scotland to the Chair and the Board of Trustees;
- From an operational aspect, provide guidance and advice to the Board of Trustees on how best to implement the goals of MAST-Scotland;
- Be closely involved in the identification of and application for new and continuing sources of funding for MAST-Scotland;
- Act as the primary liaison/contact point for MAST-Scotland and through this cultivate and maintain relationships with MAST-Scotland stakeholders and representatives of funding bodies;
- Provide suggestions and recommendations to the Board of Trustees on how to optimise the administration of MAST-Scotland;

- Monitor and manage the MAST-Scotland bank account/s, operating budget and any associated resources/assets;
- Ensure that MAST-Scotland is accurate and prompt in its reporting to the Registrar of Companies and OSCR;
- Ensure that all required statutory documents, including the Annual Return and Accounts, are accurately prepared and lodged timeously;
- Act as a source of leadership and offer motivation to the Secretariat;
- Ensure that all members of the Secretariat and Board are aware of their roles and responsibilities and identify and supply any training/support deemed necessary;
- Ensure that members of the MAST-Scotland Secretariat are adequately fulfilling their roles/responsibilities and where this is not the case, inform the Board in a timely fashion, and;

Secretariat: will be required to;

- Assist the Executive Director of the MAST-Scotland Secretariat in managing the day to day operation of MAST-Scotland, which will include co-ordinating the activities of the Board of Trustees;
- Undertake to provide the administrative support required to underpin the efficient operation of MAST-Scotland;
- Carry out all required data entry and ensure that the MAST-Scotland books are accurate and up to date;
- Schedule and organise meetings and inter-sessional teleconferences and/or videoconferences, in support of the Director of the Secretariat, Chair and Board of Trustees;
- Prepare and circulate the agendas and draft minutes of all Board, General and Committee meetings (including any subcommittees thereof) of MAST-Scotland, as well as any other support documentation required;
- Circulate Draft Board Minutes to the Chair and Trustees for review, revision, and concurrence;
- Maintain and update MAST-Scotland Governance and operational documentation as instructed by the Board, via the Director of the Secretariat;
- Prepare and/or maintain such other documentation that MAST-Scotland generates;
- Process all invoices received prepare checks for signature and make any bank deposits required;
- Process expense claims (where applicable/required);
- Process all incoming and outgoing mail as well as act as the initial point of contact for telephone communication;

- Oversee the MASTS website and its operation, including all embedded documentation, public and secure areas;
- Assist in facilitating communication both within and between the MAST-Scotland Board and wider membership/community;
- Provide feedback to the Director of the Secretariat regarding the administrative operation of the Secretariat, where applicable, and;
- Undertake such *ad hoc* tasks as the Director of the Secretariat shall delegate.

### ***Advisory Committee***

For the Terms of Reference of the Advisory Committee please refer to Schedule 3 of the MAST-Scotland Articles of Association.

### ***Company Secretary***

The Board may appoint a Company Secretary for such term and upon such conditions as it may think fit. The Company Secretary may be removed by the Board at any time, subject to the terms of any prevailing contract.

Companies House must be informed of any changes in the MAST-Scotland Company Secretary and/or Registered Office within 14 days of the change. The current Company Secretary (and Registered Office) for MAST-Scotland is J. & H. Mitchell W.S. Solicitors of 51 Atholl Road, Pitlochry, Perthshire PH16 5BU, Scotland U.K.



## **Administrative Arrangements**

- Directorship Registration forms to be sent to Companies house (AP01 - Appointment of Director form).
- Directorship Resignations forms to be sent to Companies house (TM01 - Termination of Appointment of Director form).

## **New Board members induction pack**

All new Board members (Trustees) are provided with an induction pack containing the following:

- New Director's Details Form
- Trustee Diligence Declaration Form
- Role of Charity Trustee
- What is a Guarantee Company
- MAST-Scotland Confidentiality Agreement
- MAST-Scotland Trustee role description plus Terms of Reference
- MAST-Scotland Articles of Association
- Minutes of the last four Board Meetings (where applicable)

**Note: It is important that new Board members and Directors in particular are made aware of their legal responsibilities as both Directors of a Limited Company and Trustees of a Registered Charity.**

## **Conduct and Timing of Board Meetings**

The MAST-Scotland Board will normally meet in spring and autumn. Spring meetings consist of a Board meeting typically followed by the Annual General Meeting.

The date and venue for Board meetings are generally agreed by the Board at the close of the previous meeting. A minimum of 14 clear days notice, in writing, should be given prior to any meeting of the MAST-Scotland Board of Trustees. Board meetings will generally take place at the offices of one of the Full Member organisations; on an informal rotating basis.

The Secretariat typically provides a detailed timed agenda and accompanying Chair's notes. Draft agenda's for Board meetings are usually circulated for agreement 3-4 weeks prior to the meeting date. The Chair's notes should provide sufficient narrative and background information to allow the Chair to manage the meeting, to open and guide discussion.

Meeting papers should typically be circulated a minimum of seven days prior to a Board meeting. Hard copies of Board meeting papers will generally not be provided unless specifically requested.

Meetings of the Board may take place in person or by telephone conference call, video conference call or by any other collective electronic means approved from time to time by the Board. The quorum for Board meetings shall not be less than 50% of all the Trustees. No business shall be dealt with at a Board meeting unless a quorum is present.

Meetings are normally led by the Chair, assisted by the Executive Director of the MAST-Scotland Secretariat, utilising a PowerPoint presentation outlining agenda items and key points for discussion. All Board meetings are minuted.

#### ***Spring Board Meeting-***

The main purpose of the spring Board meeting is to agree the business of MAST-Scotland for the year ahead as well as discussing key operational matters.

#### ***Autumn Board Meeting-***

The Autumn Board meeting is generally used for the discussion of operational and funding matters.

#### ***Decision-making***

At least half the sitting Board must be present (i.e. a quorum, as defined under Article 12.1.1). No business may be dealt with at a Board meeting if a quorum is not present.

Each Board member is eligible to vote on specific issues. Alternates are permitted to vote in place of their respective Trustees, but where Alternates and Trustees are both present only the Trustee is eligible to vote.

In the absence of a clear consensus in taking a decision, the Chair may request that a vote is taken via a show of hands. A simple majority is sufficient to carry a vote with the Chair retaining a casting, as well as a deliberative, vote.

The Board may take decisions remotely by electronic means (for example telephone conference call or video link) where appropriate. Where specified, no response from a Board member can be accepted as ascent.

Decisions may also be made outside Board meetings via Written Resolution as outlined within Article 12.4.5.

## **The Annual General Meeting**

The Annual General Meeting (AGM) must be publicly notified on the MASTS website at least one calendar month before the date of the meeting. No more than 15 months should elapse between the holding of one AGM and the next. It is not a requirement that the AGM be held exclusively in one place provided that, when two or more Full Members (Authorised Representatives or Named Deputies) are not in a single location, they are able to communicate and vote.

The primary purpose of the AGM is for the Full Members to formally agree the company accounts and the annual (Trustees) report. The (re)appointment of the Chair, Executive Director of the Secretariat and the Secretariat is also confirmed at the AGM. The Executive Director of the MAST-Scotland Secretariat informally canvasses the views of the Board regarding the reappointment of the Chair prior to the meeting to ensure that this process runs smoothly. With regard to the process of performance review of the Director of the MAST-Scotland Secretariat and Secretariat, refer to the section on Contracts (Director of the Secretariat and Secretariat) under Financial Management.

The Chair and two MAST-Scotland Trustees (Directors) are required to sign the accounts. These individuals are usually nominated and agree to undertake this responsibility on behalf of the Board before the AGM, but formally sign the accounts after the Board has accepted them.

At a minimum the agenda of the AGM will comprise the following items (for a template AGM agenda refer to Annex 8):

- Report by the Chair on the activities of MAST-Scotland;
- Election of Trustees (where relevant);
- The (re)appointment of the Chair,
- The (re)appointment of the Director of the MAST-Scotland Secretariat and Secretariat (where relevant);
- Fixing of the annual subscriptions;
- Report of the independent financial examiner;
- Receipt of the MAST-Scotland annual accounts; and
- The appointment of the independent financial examiner (for the coming year).

General Meetings will be presided over by the Chair of the Board of Trustees (with the exception of the portion of the AGM devoted to discussion of the (re)appointment of the Chair, where he or she may be asked to exit the meeting, during which time the appointed Vice-Chair will act as Chair). If neither the Chair nor the Vice-Chair is present and willing to act as Chair within 15 minutes after the appointed start time, the Trustees present shall elect from among themselves a Trustee who will act as Chair of that meeting.

The quorum for a General Meeting shall be 20% of the Full Members, via their Authorised Representatives or Named Deputies acting as proxy. If within 15 minutes after the appointed start time a quorum is not present, or if at any time during a General Meeting there ceases to be a quorum, then the meeting shall stand adjourned to such time and place as may be fixed by the Chair of the meeting.

Each Member is able to attend and speak at any General Meeting, however only Full Members are eligible to vote. Each Full Member shall have one vote, to be exercised via its Authorised Representative or Named Deputy. As for Board meetings, the Chair shall endeavour wherever possible to achieve a consensus but, if necessary, any questions arising shall be decided by being put to a vote. In the event of a tied vote, the Chair will not retain a casting vote.

At any General Meeting a resolution may be passed by a simple majority of the Full Members; with the exception of those Special Resolutions described within Article 6.8.1. Any resolution put to a vote during a General Meeting may be decided verbally or by show of hands. Resolutions may also be passed outside of General Meetings, in writing, under the conditions described within Article 6.9.

MAST-Scotland Trustees may attend and speak at any General Meeting, but may not vote thereat. The Chair may permit any person or persons to attend who otherwise would have no right to do so, as an observer/s. In such an event, it shall be at the discretion of the Chair as to whether any such observer may be invited to address the Members present.

A separate minute is produced for the spring Board Meeting and the AGM respectively. The format of these minutes is slightly different.

Copies of the minutes of all MAST-Scotland Board and General Meetings are sent to the Company Secretary for information.

#### ***Extraordinary General Meetings-***

An EGM may be convened by three or more Trustees whenever they believe fit, via submission of a valid requisition. In order to be valid such a requisition must clearly state the objective/s of the meeting, be deposited with MAST-Scotland (the Secretariat) and signed by a minimum 10% (or 5% if more than 12 months have elapsed since the last General Meeting) of the Full Members. Upon receipt of a valid requisition the Board must convene an EGM within 28 days.

## Conflicts of Interest

With regard to definition of the term; a conflict of interest can be said to have arisen in any situation where a duly appointed representative finds themselves in a position where they may exploit their relationship/standing within an organisation (for which they have an obligation and absolute duty to act for the benefit of) for personal gain, typically pecuniary, or where they are unable to put the interests of the organisation before their own personal interests or the interests of a connected person, business or organisation

MAST-Scotland does not maintain a Register of Members interests, however, at any time the Board may resolve to require all Trustees to deliver a Notice of Relevant Interests to the Registered Office. Ultimately it is the responsibility of the individual Trustee to both identify and inform the Board of any conflicts of interest, whether real or perceived, relating to their dealings with MAST-Scotland. **Consequently, at the start of each Board meeting, Trustees will be obliged by the Chair to declare any interest (as defined within the Articles) before an agenda item or a specified subject is to be discussed.** This process must be recorded in the minutes of the meeting.

If any such interest is declared it will be at the discretion of the Chair as to whether the individual/s in question should be excluded from the discussion. Such exclusion may include a requirement for the Trustee/s to leave the meeting room while the agenda item/subject in question is discussed by the remaining Board members. As stated in Article 11.3.2, where a Trustee leaves, or is required to leave, the meeting, they will no longer form part of the quorum thereat. However, the Board at a given meeting may at any time resolve (but without taking a specific vote) to authorise any Trustee to continue acting where a real or potential conflict of interest exists, provided that it perceives that the interests of MAST-Scotland have not been, nor are likely to be, prejudiced as a result. The Trustee in question cannot however be considered as part of the quorum for that part of any Board meeting giving consideration to this authorisation.

While the range of potential conflicts may be diverse they all require a situation to arise where a Trustee may benefit (intentionally or otherwise) from a decision made by the MAST-Scotland Board. Some basic examples are outlined below;

- Direct financial gain – MAST-Scotland awards a contract to a business the Trustee owns, or is a partner or significant shareholder in.
- Indirect financial gain – MAST-Scotland awards a contract to a business owned by the Trustee's partner, a close family member, business associate or the organisation responsible for his or her appointment as a Trustee.
- Non-financial gain – occurs if a Trustee becomes a direct end user of MAST-Scotland services.

## **General Policies**

The credibility of MAST-Scotland as an organisation is founded on the trust of its Members and stakeholders. MAST-Scotland's role is to advance, and to encourage the advance of, marine science and technology in Scotland and elsewhere and as such endeavours to make its processes and practices transparent.

The core funding for MAST-Scotland is provided by its Members, while additional funding may be generated through the administration of grants, etc.

### ***Corporate Risk Register***

MAST-Scotland maintains a corporate risk register, which is revisited from time to time or with respect to specific operational requirements. The Board should be required to reassess the provisions of the corporate risk register periodically to ensure that they are reminded of its content and status.

### ***Persons with Significant Control Register***

MAST-Scotland, in line with Companies Houses requirements, maintains a register of Persons with Significant Control (PSCs) as applies under Part 21A of the Companies Act 2006 and the Register of People with Significant Control Regulations 2016. For the current MAST-Scotland PSC Register refer to Annex 7.

### ***Confidentiality Agreement***

The following are required to agree to the provisions of the MAST-Scotland Confidentiality Agreement before taking part in any MAST-Scotland business:

- Members of the Board of Trustees
- External assessors of proposals and referees of all reports.
- Contractors who may require access to MAST-Scotland files or data.

Board Members are requested to provide a signed copy of the Confidentiality Agreement which is retained on file by the Secretariat. A default Confidentiality Agreement may be used in electronic communications with external assessors and referees. For the current MAST-Scotland Confidentiality Agreement refer to Annex 1.

### ***Anti-Bribery***

MAST-Scotland recognises that as a charitable organisation based in the UK it has a legal duty under Section 7 of the Bribery Act 2010 to put in place measures to prevent any person or body associated with MAST-Scotland from undertaking bribery and corruption. This policy explains the commitment of MAST-Scotland to the prevention of such conduct, and the responsibly of

individuals in putting that commitment into practical effect. For the MAST-Scotland Anti-Bribery Policy refer to Annex 2.

### ***Anti-Fraud***

In support of its anti-bribery policy MAST-Scotland also has in place an anti-fraud policy; refer to Annex 3 for the MAST-Scotland Anti-Fraud Policy.

### ***Whistleblowing***

MAST-Scotland seeks to have an “Open Door Policy” and encourages Board Members, committee members and contractors to share their questions, concerns, suggestions or complaints regarding the organisation and its operations with those who can address them properly. To support and facilitate this MAST-Scotland has in place a Whistleblower policy; please refer to Annex 4 for the MAST-Scotland Whistleblower Policy.

### ***Freedom of Information***

As a business MAST-Scotland is, in principle, not bound by the provisions of the Freedom of Information Act. However, as some of MAST-Scotland’s funding is derived from public sources and some of its Board Members are employed as public servants, there is a general acceptance of the need to operate within the spirit of the Act. It is important to ensure that MAST-Scotland’s practices and protocols are transparent and that all relevant information is publicly available either through the MASTS website or upon written request, whilst acknowledging MAST-Scotland’s duties under Data Protection legislation and the personal data contained in any information may require to be redacted before being made available.

### ***Data Protection***

#### ***MAST-Scotland provisions under the Data Protection Act 2018.***

MAST-Scotland processes and stores personal data in accordance with the requirements of the Data Protection Act 2018. Any personal information supplied will be used primarily in answering inquiries, providing services or fulfilling any contractual obligations. Where necessary, consequent upon the way MAST-Scotland operates, personal data may also be used for operational and administrative purposes. Personal data will not be released to non-associated third parties unless there is a legal or regulatory reason to do so or unless the third party fulfils a service on behalf of MAST-Scotland. MAST-Scotland will not store personal data longer than is reasonably necessary. The full MAST-Scotland Data Protection Statement can be found under Annex 5.

### ***Data Security***

The policy of the MAST-Scotland Secretariat is to minimise the use of paper. The majority of MAST-Scotland's business is conducted electronically. All computers utilised by the MAST-Scotland Secretariat have up to date firewall and virus-checking software installed and are password protected. Electronic records are stored on mirrored hard drives within the MASTS Directorate office and these files are backed up weekly to a secure online archive.

Any paper records are stored in lockable filing cabinets within the MASTS Directorate Office, any confidential paper waste generated is shredded.

### ***Complaints***

MAST-Scotland regards complaints as an opportunity to learn and improve for the future, as well as a chance to put things right for the complainant. MAST-Scotland's approach and standard operating procedure with regard to dealing with complaints is clearly outlined within the MAST-Scotland Complaints Policy and Procedure document which can be found under Annex 6.

### ***Publicity***

As part of its educational role, MAST-Scotland endeavours to publicise the work of the wider MASTS research community directly and indirectly to appropriate target audiences. With the agreement of the MAST-Scotland Board, MAST-Scotland Member organisations are also at liberty to use and publicise the findings of MAST-Scotland projects as they see fit.

MAST-Scotland is committed to providing full, fair and accurate disclosure in all public communications and in compliance with all applicable law, regulations and rules. Consistent with this commitment, individuals associated with MAST-Scotland may not answer questions related to the internal operation of MAST-Scotland from the media, or any other member of the public, unless specifically authorised to do so by the Board of Trustees.

### ***Insurance***

As an independent company, MAST-Scotland retains insurance provision to protect the interests of Board members as well as the Chair and the Secretariat.

Details: Charities Insurance Portfolio – includes Professional Indemnity cover, Public Liability, and Employers Liability together with Trustees and Individual Liability. Provided by Hiscox Underwriting Limited, 1 Great St. Helens, London, EC3A 6HX, United Kingdom.

Contact: Elliott Mounsey, Endsleigh Insurance (Brokers) Limited; Tel: 01242 866906



### ***Legal Advice***

The MAST-Scotland Company Secretary is also a Solicitor with specialist knowledge of Scottish Charity Law. As a potential partner in projects which may be commercially and/or politically sensitive, MAST-Scotland must maintain a robust legal position. If the Secretariat is in any doubt about the legal status of a decision or action, this should, in the first instance be discussed with the Chair. If further legal advice is deemed necessary, this should be undertaken by email with the MAST-Scotland Company Secretary. In the event that wording or clause changes are required, the Secretariat will normally undertake to draft this material and then seek formal legal comment from the MAST-Scotland Company Secretary.

MAST-Scotland maintains indemnity insurance which includes provision for legal expenses, should a more substantive legal case be necessary.

## **Financial Management**

Financial reports including the current bank balance, cashflow and projected budget are provided to the Board at every 6 monthly meeting. Accounts are provided for approval annually as required.

### ***Division of fiscal and accounting responsibilities***

#### **Board of Trustees;**

- Reviews and approves the annual budget
- Reviews and approves all contracts/budgeted expenditure over £20,000 (or the Chairman of the Board if so designated by the Board)
- Reviews and approves all non-budgeted expenditure over £5,000 (or the Chairman of the Board if so designated by the Board)
- Reviews annual and periodic financial statements and information
- Reviews Executive Director of the Secretariat (and Secretariat) performance annually and monitors/modifies any contract parameters
- Ensures that at any given time at least three individuals are appointed (by the Board) as authorised signatories on the MAST-Scotland bank account/s
- Reviews and advises the Executive Director of the Secretariat and Secretariat on internal controls and accounting policies and procedures
- Selects the MAST-Scotland independent financial examiner/auditor

#### **Executive Director of the MAST-Scotland Secretariat;**

- Reviews and approves all financial reports including cash flow projections
- Sees that an appropriate budget is developed annually for review and approval by the Board
- Reviews all issued checks and/or approves check signing procedures
- Reviews and approves all contracts/budgeted expenditure under £20,000
- Reviews and approves all non-budgeted expenditure under £5,000
- Reviews all incoming and outgoing invoices
- Reviews and approves all grant submissions
- Monitors the management of the Chart of Accounts and General
- Approves all MAST-Scotland inter-account bank transfers
- Acts as on-site signatory for MAST-Scotland bank account/s
- Opens all bank statements, checks for any irregularities and reviews completed monthly bank reconciliations

- Oversees the adherence to all internal controls
- Monitors program budgets
- Reviews and manages cash flow
- Monitors and manages all expenses to ensure the most effective use of MAST-Scotland assets
- Monitors grant reporting and appropriate release of temporarily restricted funds
- Oversees expense allocations
- Reviews all financial reports

Secretariat:

- Overall responsibility for data entry (including financial/accounting data for submission to MAST-Scotland accountants)
- Processes invoices and prepares any checks for signature/online payments
- Makes any bank deposits
- Maintains the Chart of Accounts and General Ledger
- Mails vendor checks
- Manages Accounts Payable/Receivable

Accountants:

- Reconcile MAST-Scotland bank account/s
- Prepare monthly and year-end financial reports for the Board

***Accounts and accounting procedures***

In the first instance the MAST-Scotland banking account/s shall be held by the Royal Bank of Scotland (RBS). Subsequent to this the Board shall, from time to time, determine which bank or building society and/or banks or building societies MAST-Scotland will maintain its banking account/s with.

The MAST-Scotland banking account/s shall be listed in the Chart of Accounts, which is monitored and maintained by the Secretariat, under the direction of the Executive Director of the Secretariat. The MAST-Scotland General Ledger will take the form of an electronic spread sheet containing data on member contributions, accounts payable, cash management, fixed assets, purchasing, expenses and any project funding. The Secretariat will be responsible for maintenance (data inputting and balancing) of the MAST-Scotland General Ledger, under the supervision of the Director of the Secretariat. The Secretariat will also ensure that weekly backups of the Chart of Accounts and General Ledger.

Chart of Accounts – an electronic list of the MAST-Scotland banking account/s.

General Ledger – spread sheet containing current data on member contributions, accounts Payable/Receivable, cash management, fixed assets, purchasing, expenses and project funding.

### Bank Account Reconciliation

All bank statements are forwarded by the Secretariat to the Executive Director and of the Secretariat the MASTS Finance Co-ordinator. The MASTS Finance Co-ordinator reviews the statements for any unusual balances and/or transactions and reports any anomalies to the Executive Director.

The MAST-Scotland operating financial records (invoices, receipts, expense claims, account statements, deposit slips, etc.) are maintained in an orderly fashion and collated in the General Ledger by the Secretariat under the supervision of the Executive Director of the Secretariat. These records in turn are submitted, in their entirety, to MAST-Scotland's nominated accountants [Johnston Carmichael Chartered Accountants, 66 Tay Street, Perth. PH2 8RA] on a regular basis (TBC), for reconciliation. Such reconciliation involves the comparison of dates and amounts of deposits as shown in the General Ledger with those on the account statement/s, a comparison of inter-account transfers, an investigation of any rejected items and a comparison of cleared cheques with the accounting record (i.e. amount, payee, and sequential cheque numbers).

The accountants will investigate any cheques that are outstanding over six months before attaching the completed bank reconciliation to the applicable bank statement/s, along with all associated documentation. These reconciliations are compiled into the annual accounts for MAST-Scotland and will be presented to the Board for agreement at the AGM.

[NOTE: MAST-Scotland's financial records are open to inspection by the Trustees and accounting procedures may be altered, at any time, at the Boards discretion.]

At least once in every year, or as otherwise provided for by the Companies Act, the accounts of MAST-Scotland shall be examined by an independent financial examiner, who shall be appointed by the Board on the direction of the Full Members during the Annual General Meeting.

At or before each AGM, or otherwise after the accounts have been approved by the Board, MAST-Scotland (i.e. the Secretariat on behalf of the Board) shall provide members with a copy of the accounts for the period since the last preceding accounting reference date (or in the case of the first account since the incorporation of MAST-Scotland). These accounts shall be accompanied by proper reports of the Board and the independent financial examiner. As an alternative, the accounts may be made available for inspection on the MASTS website (with all members,

Trustees, the Company Secretary and the independent financial examiner being made aware that they are so available for inspection there).

#### Inter-account transfers

The Secretariat is responsible for day to day monitoring of the balance/s in the MAST-Scotland bank account/s to determine when there is a shortage or excess in funds. When a shortage or excess becomes apparent the Secretariat informs the Director of the Secretariat who then instigates an appropriate transfer of funds. This process thereby allows for the maximising of potential interest earned by MAST-Scotland funds.

#### Payments received

Payments may arise from:

- Contracts and Grants
- Direct member contributions
- Other fundraising activities

The principal steps in processing any payments received are:

Cheques: The Secretariat opens, date stamps, and distributes the mail prior to entering all cheques into a deposit log (i.e. recording date received, drawer and the amount) and making two (2) scanned copies of each cheque. The cheques are then stored in a locked draw/cabinet until they can be processed and deposited.

Monthly (or more often if necessary) the Secretariat will process; the cheques, deposit log book and account allocation for each deposit, by recording the details in the MAST-Scotland General Ledger. A member of the Secretariat may then take the cheques to the bank to be deposited. All deposit slips and cheque copies should be filed with the appropriate account statement and a copy made and attached to the deposit log book.

Electronic Payments: Upon receipt of any given months account statement/s, the Secretariat as part of the monthly bank reconciliation process will record the details (date, contributor and amount) of all BACS payments received into the General Ledger.

[NOTE: It is not anticipated that MAST-Scotland will receive any funds in form of cash money.]

#### Payments issued

All payments issued by MAST-Scotland will require authorisation by a minimum of two nominated individuals. Budgeted (i.e. contracted) expenditure under £20,000 and any non-budgeted expenditure under £5,000 may be authorised by the Director of the MAST-Scotland Secretariat. The release of any sums exceeding £20,000 (budgeted) or £5,000 (non-budgeted)

will require the approval of the Board of Trustees or the Chairman of the Board if so designated by the Board.

It is anticipated that at any given time the Company Secretary, the Executive Director of the MAST-Scotland, one member of the Secretariat and at least three nominated members of the Board of Trustees will act as signatories for the MAST-Scotland banking account/s. All payments issued by MAST-Scotland are recorded in the 'Accounts Payable' section of the General Ledger by the Secretariat.

### Cash disbursement

Cash disbursements are generally made for:

- Payments to vendors (for goods and services)
- Taxes/license fees
- Staff training and development
- Memberships and subscriptions
- Meeting expenses
- Marketing/promotional materials

BACS payment runs are typically processed twice monthly. Any invoices submitted to the Secretariat will be processed and paid within 30 days of receipt, unless agreed otherwise beforehand. In the case of cheques after reviewing and verifying the expenditure the Secretariat completes the necessary cheque fields before submitting the invoice and cheque to the Director of the Secretariat for final approval and signature. The payment details (i.e. recipient, amount, description and account drawn from) are recorded in the General Ledger.

[NOTE: any expenditure exceeding the amounts described in the 'Payments Issued' section must have received prior approval from the Board of Trustees or the Chairman of the Board if so designated by the Board.]

### Expenses

Trustees, the Chair, the Director of the Secretariat, members of the Secretariat, as well as any individual invited to attend/speak at a Board or General Meeting by the Board or Chair are eligible to claim for the reimbursement of any out-of-pocket expenses incurred through the undertaking of MAST-Scotland business. These include, but are not necessarily limited to, travel to and from meetings, overnight accommodation, subsistence, postage, telephone calls and broadband time. Expense claims require the submission of a completed claims form (obtainable upon request from the Secretariat) along with original or scanned copies of all invoices and receipts. Expense claims submitted to the Secretariat are first verified as eligible before being forwarded to the

Director of the Secretariat for approval and payment. Expense payments are issued at the end of each calendar month via BACS with the details (i.e. recipient, amount, description and account drawn from) recorded in the General Ledger by the Secretariat.

All claims forms, invoices and receipts must have the appropriate account code and payment date written on them and be stamped 'Paid' where appropriate. They are then scanned and saved as PDFs with the original hardcopies retained on file for review by the MAST-Scotland accountants and auditors.

Travel – a ticket or receipt displaying the date, cost and if possible the destination of travel must accompany all claims for the reimbursement of travel expenses. In the event of private vehicle use, the appropriate mileage must be noted and will be reimbursed at the standard HMRC rate of £0.45 per mile. NOTE: when on MAST-Scotland business every effort should be made to utilise public transport wherever appropriate and practicable.

Accommodation and Subsistence – in order to claim reimbursement dated receipts displaying accommodation charges as well as the cost of food and beverages should be provided. Where any MAST-Scotland group entertainment occurs the names of every person for whom food and/or beverage was provided and the specific business purpose should also be included.

Other reasonable expenditures – a receipt from the vendor is required detailing all goods or services purchased and the specific business purpose.

### Accruals

To ensure a timely close of the General Ledger, MAST-Scotland may book accrual entries. Some accruals will be made as recurring entries. Accruals to consider:

- Monthly interest earned on MAST-Scotland accounts.
- Recurring expenses; including, prepaid indemnity insurance, depreciation of equipment, taxes, overheads, etc.

### End of Year Financial Reporting

The MAST-Scotland accountants [Johnston Carmichael Chartered Accountants, 66 Tay Street, Perth. PH2 8RA] prepare the annual financial report for review and agreement by the Board of Trustees at the AGM. The annual financial report typically includes;

- MAST-Scotland balance sheet
- statement of income and expenses
- budget report for MAST-Scotland (displaying planned versus actual expenditure for the preceding 12 months)

- budget reports for each project with an established budget (displaying planned versus actual expenditure for the preceding 12 months)
- Accounts receivable/payable aging,
- Cash flow projection
- Any other requested reports.

### Audit

At least once in every year, or as otherwise provided for by the Companies Act, the accounts of MAST-Scotland shall be examined by an independent financial examiner, who shall be appointed by the Board on the direction of the Full Members in the Annual General Meeting.

### Taxation

MAST-Scotland enjoys charitable status and is therefore potentially exempt from taxation in respect of most income under Part 11 Chapter 3 of the Corporation Tax Act 2010 and in respect of capital gains under Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that they are applied for its charitable purposes.

### Fiscal Policy Statements

- All cash accounts (except petty cash) owned by MAST-Scotland will be held in financial institutions which are covered by the Financial Services Compensation Scheme (FSCS). [NOTE: All effort should be made to ensure that none of the MAST-Scotland accounts carry a balance over the FSCS insured amount of £85,000, although it is acknowledged that this may not be possible/practical].
- All capital expenditures which exceed three hundred pounds (£300) will be capitalised.
- No payment advances will be made under any circumstances.
- No travel cash advances will be made except under special conditions and pre-approved by the Director of the MAST-Scotland Secretariat.
- Reimbursements will be paid upon complete expense reporting and approval using the official claims form.
- Any donated item with a value exceeding fifty pounds (£50) will be recorded and a letter acknowledging the donation will be sent to the donor within two weeks of the receipt of the donation.
- All volunteer time shall be recorded as in-kind contributions.
- The Director of the MAST-Scotland Secretariat, one member of the Secretariat, the Chair of the Board and the Company Secretary are signatories on the MAST-Scotland banking account/s. Disbursements exceeding five thousand pounds (£5,000) require a second



signature by an authorised signatory. Any budgeted expenditure over £20,000 or non-budgeted expenditure over £5,000 requires the pre-approval of the Board of Trustees or the Chair if so designated by the Board.

- Bank statements will be reconciled monthly. All bank statements will be given to the Director of the MAST-Scotland Secretariat for review.
- Correction fluid and/or tape will never be used in preparing timesheets or any accounting documents.
- Accounting and personnel hardcopy records will be kept in locked file cabinets within the MAST Directorate offices and only parties with financial and/or HR responsibility will have access to the keys.

## ***Contracts***

### ***Executive Director of the MAST-Scotland Secretariat and Secretariat***

The Board has discretion regarding the review of contracts between MAST-Scotland and the individuals/organisations providing Executive Director of the MAST-Scotland Secretariat and Secretariat services. Prior to the AGM the Board will review and informally discuss the performance of the Executive Director of the Secretariat and Secretariat before forwarding their recommendations to the Chair. Their (re)appointment (along with that of the Chair) will be discussed and officially confirmed during the AGM (the Executive Director of the Secretariat and any members of the Secretariat present at the AGM will be asked to exit the meeting while this part of proceedings is undertaken).

### ***Use of External Contractors***

MAST-Scotland retains the right to commission contractors to undertake specified tasks including projects. The procurement mechanism for securing contracts will be in accord with best practice using appropriate procedures as dictated by the scale and scope of the potential contract, together with any external contract or audit standards. An appropriate level of due diligence will be applied with respect to securing the necessary assurances with respect to the contractors own risk assessments and mitigation measures. These aspects will also be captured in the standard contract that will be used for procurement.

### ***Property and Equipment (MAST-Scotland Tangible Fixed Assets)***

As part of the provision of Secretariat services, the organisation/self-employed individuals contracted are obligated to supply and maintain administrative capacity (including physical facilities) adequate for the effective operation of the MAST-Scotland Secretariat. As a consequence, MAST-Scotland will not purchase and maintain any of the physical infrastructure necessary to facilitate the operation of the Secretariat. With regard to the location of Board and

General Meetings, these will typically take place at the offices of MAST-Scotland member organisations on an informal rotating basis.

On occasion, situations may arise when pieces of capital equipment become the property of MAST-Scotland. In this context such a piece of equipment may be defined as any item (including virtual products, i.e. software) purchased in the pursuit of a MAST-Scotland project and utilising MAST-Scotland funds, with a net purchase cost of greater than £400.

All such qualifying items remain the property of MAST-Scotland, into whose possession they will revert upon completion of the attendant project. The MAST-Scotland Board may elect to maintain these items for use in future projects, or alternately opt to put them up for lease or resale in order to partially recoup funds.

A MAST-Scotland Asset log containing information on these items is maintained by the Secretariat. An annual inventory (including a physical inspection) is undertaken of all assets with any issues of note (i.e. damage, impairment to use or hazard) recorded in the asset log. The log includes the date of purchase, description of asset, cost/fair market value, funding source, identification/serial numbers as well as an estimate of the length of the depreciation period. Depreciation is recorded annually and computed using the straight-line method over the estimated useful life of the asset. Any impaired assets discovered during the inventory will be written down to their actual value.

## **ANNEX 1.**

### **CONFIDENTIALITY AGREEMENT**

Parties:

MAST-Scotland,  
[51 Atholl Road, Pitlochry, Perthshire PH16 5BU, Scotland U.K.] (“the Administrator”), and

The Recipient

Operative provisions:

In consideration of the disclosure to it by the Administrator of information (whether or not contained in documents) relating to **any MAST-Scotland project/activity** (“the Information”) for the purpose of **[insert description of purpose]** (“the Purpose”) the Recipient undertakes that it will respect and preserve the confidentiality of the Information and accordingly for a period of five years after the date of such disclosure it will not without the express prior written consent of the Administrator:

- 1.1** communicate or otherwise make available the Information to any third party (other than an employee of the Recipient who requires the Information in connection with his employment and then only if the employee is bound by conditions of confidentiality no less strict than those set out in this Agreement which conditions Recipient hereby agrees to enforce at the request of the Administrator);
- 1.2** use the Information for any investigation, research, development or manufacture, other than so far as any such activity is essential for the purpose.

The above obligations shall not apply or shall cease to apply to such of the Information as the Recipient can show to the reasonable satisfaction of the Administrator:

- i.** has become public knowledge other than through the default of the Recipient;
- ii.** was already known to Recipient prior to disclosure by the Administrator;
- iii.** has been received from a third party who did not acquire it in confidence from the Administrator or from someone owing a duty of confidence to the Administrator.

The above obligations shall also apply to any sample or article incorporating or derived from the Information and whether or not provided by the Administrator (“Samples”).

The Recipient shall, at any time and if so requested by the Administrator, return to the Administrator (or if the Administrator so requests, destroy or erase) all Samples and all documents recording the Information or any of it or anything derived from the Information and whether or not provided by the Administrator.

**PLEASE NOTE – AS THE RECIPIENT, BY SIGNING YOU ARE UNDERTAKING TO ABIDE BY THE PROVISIONS OF THIS CONFIDENTIALITY AGREEMENT.**

**Name:**

**Date:**

**Signed:**

## **ANNEX 2.**

**MAST-Scotland (“the Charity”)  
Scottish Guarantee Company Number SC485726  
Scottish Charity Number SC045259  
Anti-Bribery Policy**

### ***The Charity prohibits***

the offering, the giving, the solicitation or the acceptance of any bribe, whether cash, gift or other inducement

### ***to or from***

any person or company, wherever they are situated and whether they are a public official or organisation or a private person, partnership or company

### ***by***

any individual employee, agent or other person or organisation which may be acting on the Charity’s behalf

### ***in order to***

gain any commercial, contractual or regulatory advantage for the Charity in a way which is unethical

### ***or in order to***

gain any personal advantage, pecuniary or otherwise, for the individual employee or for any person or organisation connected with or related to the individual employee, or for any other person or organisation.

### **Further Clarification**

This Policy prohibits any inducement which results in a personal gain or advantage to the recipient or any person or organisation associated with them, and which is intended to influence them to take action which may not be solely in the interests of the Charity or of the person or body employing them or whom they represent.

This Policy is not intended to prohibit the following practices, provided that they are customary, are proportionate and are appropriately recorded:

- normal and appropriate hospitality (and relevant reciprocation)
- the giving of a small gift at Christmas or at another special time
- the entering into of reciprocal agreements.

Each action of hospitality, whether given or received, or of gifts, whether given or received, of a value in excess of £75 should be recorded as appropriate in the Charity’s ‘Hospitality & Gifts Received’ Register or its ‘Hospitality & Gifts Given’ Register, both of which the Charity must maintain and keep up to date, seeking regular and relevant information from the Trustees and employees accordingly, and making these Registers available at all times to the Trustees, Chief Executive and any public or statutory body.

Inevitably, decisions as to what is acceptable may not always be easy. If anyone is in doubt as to whether a potential act constitutes bribery, the matter should be referred to the Chairman (for Trustees) or the Chief Executive (for employees) before proceeding.

### **Employee Responsibility**

The prevention, detection and reporting of bribery is the responsibility of all Trustees and employees of the Charity, acting together or individually.

Suitable channels of communication to any Trustees, by which employees or others can report confidentially any suspicion of bribery, are always open and available.

## **ANNEX 3.**

**MAST-Scotland (“the Charity”)**  
**Scottish Guarantee Company Number SC485726**  
**Scottish Charity Number SC045259**  
**Anti-Fraud Strategy**

### **1. Introduction**

The risk of fraud is not unique to charities, but the nature of the relationship which charities have with the public makes the prevention and detection of fraud of particular importance. Both individual charities and the sector as a whole will suffer from the reality and the perception of any fraud or dishonesty which damages public confidence.

This document sets out the policy and procedures of MAST-Scotland against fraud and other forms of dishonesty, together with the steps that must be taken where any of these practices is suspected or discovered.

It applies to trustees, Secretariat, contractors and volunteers. Any individual associated with MAST-Scotland who commits fraud, theft or any other dishonesty, or becomes aware of such acts and does not report them, will be subject to appropriate disciplinary (and potentially legal) action.

It is the trustees of the charity who are responsible for the prevention and detection of fraud in relation to the charity. Understanding where the charity may be vulnerable to fraud must be an integral part of any charity’s risk management approach and trustees must be satisfied that they have controls in place to manage these risks appropriately. This responsibility cannot be delegated, either to staff, contractors or the Regulator (OSCR).

### **2. What is meant by fraud**

In general terms, fraud can be described as intentional deception for personal gain resulting in detriment to another. Examples of where a charity might be affected by fraud include:

- embezzlement of charity funds internally by a trustee, staff or volunteer
- embezzlement of funds in the hands of third parties, e.g. partners or service delivery providers
- fraudulent grant applications
- fraud via fundraising
- Money laundering.

If such circumstances are proven, it is a criminal act and may attract criminal sanctions.

In the charity context, a common understanding of fraud might also extend to issues which are not strictly fraud but arise from misrepresentation or simple misunderstanding. Examples include:

- lack of clarity about the charitable status of any organisation
- lack of transparency or concern about fundraising methods

- uncertainty as to the amount of administration costs, either in relation to fundraising or the charity's core charitable activities
- disproportionate benefits and payment to trustees
- failure to check how the charity's funds are being spent in the hands of grant recipients or others who receive the charity's funds to spend in specified ways in furtherance of the charity's purposes.

There is a clear interest, particularly with a view to preserving public confidence in charities, in clarifying such misunderstandings. Both charities and the Regulator can help to ensure that there is greater clarity about some of these common misunderstandings.

### **3. Statement of intent**

MAST-Scotland will continually strive to ensure that all its financial and administrative processes are carried out and reported honestly, accurately, transparently and accountably and that all decisions are taken objectively and free of personal interest/conflict. MAST-Scotland, as an organisation, will not condone any behaviour that falls short of these principles.

All members of MAST-Scotland have a responsibility in putting these principles into practice and for reporting any breaches discovered.

### **3. Definitions**

a) Fraud: A deliberate intent to acquire money or goods dishonestly through the falsification of records or documents. The deliberate changing of financial statements or other records by either; a member of the public, or an individual working or volunteering on behalf of MAST-Scotland. The criminal act is the attempt to deceive and attempted fraud is therefore regarded as seriously as accomplished fraud.

b) Theft: Dishonestly acquiring, using or disposing of physical or intellectual property belonging to MAST-Scotland or to individual members of the organisation.

c) Misuse of equipment: Deliberately misusing materials, equipment or property belonging to MAST-Scotland.

d) Abuse of position: Exploiting a position of trust within the organisation (MAST-Scotland).



#### **4. Culture**

The Charities culture is intended to foster honesty and integrity and is underpinned by seven principles of behaviour. These are selflessness, integrity, objectivity, accountability, openness, honesty and leadership. Trustees, the MAST-Scotland Secretariat and volunteers are expected to lead by example in adhering to policies, procedures and practices. Equally, members of the public, service users and external organisations (such as suppliers and contractors) are expected to act with integrity and without intent to commit fraud against the Charity in any dealings they may have with the Charity.

As part of the culture, the Charity will provide clear routes by which concerns can be raised by Trustees, the Secretariat and volunteers and by individuals outside of the Charity. A copy of the Charity's whistleblowing policy is available to Trustees, members of the Secretariat, service users, suppliers and other third parties.

Trustees and the Secretariat are expected to deal promptly, firmly and fairly with suspicions and allegations of fraud or corrupt practice. To minimise risk in financial transactions multiple signatures and/or passwords should be utilised. In addition, all computer records (and passwords) are required to be backed up, off site.

#### **5. Responsibilities**

In relation to the prevention of fraud, theft, misuse of equipment and abuse of position, specific responsibilities are as follows:

##### **a) Trustees:**

The Trustees are responsible for establishing and maintaining a sound system of internal control that supports the achievement of MAST-Scotland's policies, aims and objectives. These controls should ensure good communications; good recruitment; and that the work of others is monitored, checked and/or shadowed. The primary MAST-Scotland system of internal control takes the form of the MAST-Scotland central governance and standard operating procedures document and supporting policies. This contains procedures intended to respond to and manage the range of risks that MAST-Scotland faces. In addition, it is also the responsibility of the MAST-Scotland Board of Trustees to protect the charity's assets.

The system of internal control is based on an on-going process designed to identify the principal risks, to evaluate the nature and extent of those risks and to manage them effectively. To accomplish the above MAST-Scotland maintains a Corporate Risk Register. Managing the risk of fraud is encompassed in the context of the management of this wider range of risks.

##### **b) Director of Secretariat:**

Overall responsibility for managing the risk of fraud has been delegated to the Director of the MAST-Scotland Secretariat. His/her responsibilities include:

- Undertaking a regular review of the fraud risks associated with each of the key organisational objectives.
- Ensuring an effective anti-fraud response, in proportion to the level of fraud risk identified.
- The design of an effective control environment to prevent fraud.
- Establishing appropriate mechanisms for:
  - reporting fraud risk issues
  - reporting significant incidents of fraud or attempted fraud to the Board of Trustees;

- Liaising with the Charity's appointed Auditors.
- Making sure that all Secretariat members are aware of the Anti-Fraud Policy and know what their responsibilities are in relation to combating fraud;
- Ensuring that appropriate anti-fraud training is made available to Trustees, the Secretariat and volunteers as required; and
- Ensuring that appropriate action is taken to minimise the risk of previous frauds occurring in future.

#### c) Secretariat

The Secretariat is responsible for:

- Ensuring that an adequate system of internal control exists within their areas of responsibility and that controls operate effectively;
- Preventing and detecting fraud as far as possible;
- Assessing the types of risk involved in the operations for which they are responsible;
- Reviewing the control systems for which they are responsible regularly;
- Ensuring that controls are being complied with and their systems continue to operate effectively; and
- Implementing new controls to reduce the risk of similar fraud occurring where frauds have taken place.

### **6. Detection and Investigation**

It is often the alertness of Trustees, staff or volunteers and the general public to the possibility of fraud and corruption that leads to detection of financial irregularity. Consequently, all personnel associated with the Charity should adopt a healthy suspicion in all actions in order to minimise risk.

The Chair of the Board of Trustees must be notified immediately of all financial or accounting irregularities or suspected irregularities or of any circumstances which may suggest the possibility of irregularities including those affecting cash, stores, property, remuneration or allowances.

Reporting of suspected irregularities is essential as it:

- Facilitates a proper investigation by experienced staff, and ensures the consistent treatment of information regarding fraud and corruption.
- Enables the Chair, when so notified, to instigate an investigation by appointing a designated officer, auditor or other adviser.
- Enables the designated officer, auditor or other advisor to:
  - deal promptly with the matter
  - record evidence received
  - ensure the security and confidentiality of evidence
  - Work closely with senior managers of the Charity and other agencies, such as the Police and Courts to ensure that all issues are properly investigated and reported upon.
  - Ensure maximum recoveries are made on behalf of the Charity, and assist in the implementation of disciplinary procedures where considered appropriate (referral to the Police will not prohibit or restrict disciplinary action).
- In cases of suspected payroll irregularities where a fraud investigation may be possible, discussion will occur between the Chair and the Secretariat if it is thought a disciplinary investigation is more appropriate
- Malicious accusations may be the subject of disciplinary action.

**7. Training**

An important contribution to the continuing success of an anti-fraud strategy, and its general credibility, lies in the effectiveness of programmed training, of Trustees, the Secretariat and volunteers throughout the organisation.

NOTE: As MAST-Scotland has no staff, it is regarded as the responsibility of the organisation supplying personnel to provide Secretariat services (the University of St Andrews) to ensure that their staff members receive appropriate guidance/training.

**8. Review**

This policy should be revisited on an annual basis.

**ANNEX 4.**

**MAST-Scotland (“the Charity”)**  
**Scottish Guarantee Company Number SC485726**  
**Scottish Charity Number SC045259**

## **WHISTLEBLOWER POLICY**

### **1. Purpose**

MAST-Scotland requires Board Members, the Secretariat and contractors to observe high standards of business and personal ethics in the conduct of their duties and responsibilities, and all Trustees, the Secretariat and contractors to comply with all applicable laws and regulatory requirements.

### **2. Reporting Responsibility**

MAST-Scotland seeks to have an “Open Door Policy” and encourages Board Members, the Secretariat and contractors to share their questions, concerns, suggestions or complaints regarding the organisation and its operations with the Director of the MAST-Scotland Secretariat. However, if an individual is not comfortable speaking with the Director of the Secretariat they may alternately address their concerns to the Chair of the MAST-Scotland Board. In some situations it may also be acceptable for queries/concerns to be directed to the MAST-Scotland Company Secretary and legal advisor (J. & H. Mitchell W.S.) whose contact information may be obtained from the MASTS Secretariat.

### **3. No Retaliation**

No Board Member, member of the Secretariat, or contractor who in good faith reports a violation of a law or regulation requirement shall suffer harassment, retaliation or adverse employment consequence. Individuals who retaliate against someone who has reported a violation in good faith will be subject to discipline up to and including ejection from their position with MAST-Scotland. This Whistleblower Policy is intended to encourage and enable persons to raise serious concerns within the Charity prior to seeking resolution outside of MAST-Scotland.

### **4. Compliance Officer**

The Director of the MAST-Scotland Secretariat, working with the Chair of the Board, will act as the MAST-Scotland Compliance Officer. The Compliance Officer is responsible for investigating and resolving all complaints and allegations concerning violations of MAST-Scotland policies and procedures. In the event that the complaint involves the Director of the Secretariat a member of the MAST-Scotland Board may be nominated to take on the Compliance Officer role. If the complaint involves the Director of the Secretariat and Board Chair, the MAST-Scotland Company Secretary and legal advisor (J. & H. Mitchell W.S.) will carry out the functions of the Compliance Officer.

### **5. Accounting and Auditing Matters**

The Board of Trustees shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The Compliance Officer shall immediately notify the MAST-Scotland Board of any such complaint and work with them until the matter is resolved.

### **6. Requirement of Good Faith**

Anyone filing a complaint concerning a violation or suspected violation of the law or regulation requirements must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that emerge as being unsubstantiated and prove to have been made maliciously or to be knowingly false will be viewed as a serious disciplinary offense.

## **7. Confidentiality**

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

## **8. Handling of Reported Violations**

The Compliance Officer, or the person responsible for carrying out the Compliance Officer's role with respect to a reported or suspected violation, will acknowledge receipt of the reported violation or suspected violation in writing (by letter or e-mail) to the complainant within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

## **ANNEX 5.**

**MAST-Scotland ("the Charity")**  
**Scottish Guarantee Company Number SC485726**

**Scottish Charity Number SC045259**  
**DATA PROTECTION STATEMENT/POLICY**

**Policy Statement**

This is the Data Protection Policy of MAST-S, registered under Scottish Charity Number SC045259, having its Registered Office at 51 Atholl Road, Pitlochry, Perthshire PH16 5BU.

MAST-S is committed to a policy of protecting the confidentiality, rights and privacy of the individuals who provide Personal Data to them.

This policy describes how Personal Data must be collected, handled and stored to meet MAST-S's data protection standards – and to comply with the law.

All Trustees, employees and committees of MAST-S have a responsibility for ensuring that Personal Data is collected, stored and handled confidentially and appropriately and in line with this policy.

**Legal Requirements**

The collection, handling and storage of Personal Data is covered by the EU General Data Protection Regulation 2016/679 (GDPR) and laws implementing or supplementing the GDPR in the UK such as the Data Protection Act 2018.

Its purpose is to protect the rights and privacy of individuals and to ensure that Personal Data is collected and used fairly, stored safely and not disclosed unlawfully.

The law relating to Data Protection is underpinned by 8 principles which state that Personal Data should be:

- a) processed lawfully, fairly and in a transparent manner.
- b) collected for specified, explicit and legitimate purposes and not further processed in a manner that is incompatible with those purposes
- c) adequate, relevant and not excessive
- d) accurate and up to date
- e) kept for no longer than is necessary
- f) processed in accordance with the individual's rights
- g) processed in a manner that ensures appropriate security, including protection against unauthorised or unlawful processing and against accidental loss, destruction or damage
- h) not transferred to countries outside the European Economic Area.

**What is Personal Data?**

Personal Data is any information that relates to a living individual from which that individual can be identified.

MAST-S will usually collect some or all of the following information:

- name, address, telephone number, e-mail address, IP address.

## **Data Protection Principles**

In terms of the law relating to Data Protection, MAST-S is the 'data controller', and as such is responsible for, and required to demonstrate compliance with the principles relating to the processing of Personal Data, as follows:

### **1. Be processed lawfully, fairly and in a transparent manner**

MAST-S aims to make individuals aware that their Personal Data is being processed and that they understand how that data is processed and how to exercise their rights.

MAST-S has a Privacy Policy setting out this information which is available on the MAST-Scotland website at [www.masts.ac.uk](http://www.masts.ac.uk) or on request. Individuals are notified of the existence of the Privacy Policy at the point of providing their Personal Data.

### **2. Collected for specified, explicit and legitimate purposes and not further processed in a manner that is incompatible with those purpose**

Personal Data is collected and processed only for the purposes for which it was given as set out in the MAST-S Privacy Statement, which is typically:

- To manage MAST-S's legal and non-legal relationship with its members and provide core membership services and benefits.
- If an individual has requested MAST-S add their details to the mailing list, to send content which will include but is not limited to information on research, funding and consultation opportunities, events and workshops, studentships and vacancies.
- To process and manage bookings for MAST-S events to include workshops, conferences and forums.
- To respond to enquiries and deliver services, as requested.
- To share communications with the members of MAST-S at the sender's request.
- For internal operation and administrative purposes (such as accounting and records).

MAST-S will not use Personal Data for any other purpose than the purpose for which it was given, without the prior express consent of the individual, which consent shall be recorded, unless requested by law enforcement agencies or there is a serious risk of harm or abuse to the individual or someone else, in which instance the Personal Data may be passed to a third party.

A written agreement will exist between MAST-S and any third parties, as required, which process personal information on its behalf to address data protection responsibilities, including purpose and data security.

MAST-S will not appoint any third party to process Personal Data without ensuring the terms of engagement address data protection responsibilities, including purpose and data security.

### **3. Adequate, relevant and not excessive**

MAST-S will monitor the Personal Data held for its purposes, ensuring that they hold neither too much nor too little Personal Data in respect of the individuals about whom the Personal Data is held. If Personal Data given or obtained is excessive for such purpose, it will be immediately deleted or destroyed.

#### **4. Accurate and up-to-date**

It is the responsibility of individuals who provide Personal Data to ensure the information held by the MAST-S is accurate and up-to-date. Where an individual or organisation notifies MAST-S of any changes these should be acted upon without delay.

#### **5. Not kept longer than necessary**

It is MAST-S's policy to retain Personal Data both electronically and physically for no longer than necessary. MAST-S will continue to retain Personal Data where there is a legitimate ongoing requirement to do so, such as the provision of services, advice or subscription to the mailing list.

With respect to Personal Data provided in connection with payments for products, services, events or remittance of payments, records will be retained for seven years in order to comply with HMRC requirements and audit purposes for the Charity.

Minutes of Board Meetings etc. will be retained for a minimum of 10 years.

MAST-S will periodically delete or anonymize Personal Data where there is no ongoing legitimate reason to retain it.

MAST-S reserves the right to retain Personal Data for a longer period where in the opinion of MAST-S the personal data may be required or is required to defend a possible legal claim.

#### **6. Processed in accordance with the individual's rights**

All individuals that MAST-S hold Personal Data have the right to:

- restrict processing of Personal Data
- object to processing of Personal Data
- be informed upon the request of all the information held about them within 1 month, for no fee
- the removal and correction of any inaccurate Personal Data about them, in certain circumstances, and
- have their Personal Data transmitted to themselves or a third party in a structured, commonly used machine readable format, in certain circumstances.

If an individual contacts MAST-S in order to exercise any of other rights above then MAST-S will always verify the identity before disclosing any information.

#### **7. Processed in a manner that ensures appropriate security, including protection against unauthorised or unlawful processing and against accidental loss, destruction or damage**



MAST-S shall take such technical, digital and organisational security measures to ensure Personal Data is retained and processed securely both physically and electronically and stored in a secure manner to protect the Personal Data against unauthorised or unlawful processing and against accidental loss, destruction, damage, alteration or disclosure.

The following procedures apply, but are by no means exhaustive:

- All Personal Data in paper form should be kept in a secure place where unauthorised people cannot access it.
- Paper or files containing Personal Data should be kept in a locked drawer or filing cabinet and shredded once no longer required.
- Personal Data must be protected from unauthorised access, accidental deletion and malicious hacking attempts, such as by ensuring electronic devices are password protected.
- Passwords should be changed frequently.
- All computers containing Personal Data should be protected by Anti-virus software.
- Personal Data in paper form should only ever be disposed of by using confidential shredding.
- Electronic devices and files containing Personal Data should never be left in parked cars, unless unavoidable and for the minimum amount of time, completely invisible from outside the vehicle.
- Any loss, theft, misplacement or unauthorised access of electronic devices or files containing personal data shall be reported immediately to the Board of Trustees of MAST-S.

**8. Not transferred to countries outside the European Economic Area, unless the country has adequate protection for the individual.**

Personal Data will not be transferred to countries outside the European Economic Area unless otherwise such transfer is covered by an adequacy decision of the EU Commission or there is an appropriate alternate safeguard, otherwise the explicit consent of the individual will be required.

**Breach Notification**

Where a breach occurs leading to the accidental or unlawful destruction, loss, alteration, unauthorised disclosure of, or access to, Personal Data transmitted, stored or otherwise processed, MAST-S must:

- Report the breach to the Information Commissioners Office within 72 hours of becoming aware of the breach, unless the breach is unlikely to result in any risk to the rights and freedoms of the individual(s) concerned
- Record the breach on an internal breach register
- Notify the individual(s) concerned unless:
  - MAST-S has implemented appropriate technical and organisational protection measures to the Personal Data affected by the breach, in particular where those measures render the Personal Data unintelligible to persons not authorised to access it (such as encryption).
  - MAST-S has taken subsequent measures which ensure that no high risk to the rights and freedoms of individuals is likely to materialise

- It would involve a disproportionate effort; in such a case there shall instead be a public communication or equivalent measure.

Date of Adoption: February 2020

Date for Review: Annually

**ANNEX 6.**

**MAST-Scotland (“the Charity”)**  
**Scottish Guarantee Company Number SC485726**  
**Scottish Charity Number SC045259**

## **Complaints Policy**

MAST-Scotland views complaints as an opportunity to learn and improve for the future, as well as a chance to put things right for the individual or organisation that has made the complaint.

MAST-Scotland policy is:

- To provide a fair complaints procedure which is clear and easy to use for anyone wishing to make a complaint
- To publicise the existence of the MAST-Scotland complaints procedure so that complainants are aware of how to contact us
- To ensure everyone associated with MAST-Scotland knows what to do if a complaint is received
- To ensure all complaints are investigated fairly and in timely fashion
- To make sure that complaints are, wherever possible, resolved and that relationships are repaired
- To gather information which will assist in the improvement of MAST-Scotland procedures/operations

### **1. Definition of a Complaint**

A complaint is any expression of dissatisfaction, whether justified or not, about any aspect of MAST-Scotland.

### **2. Origin of Complaint**

Complaints may come from any individual or organisation that has a legitimate interest in MAST-Scotland, including but not limited to; MAST-Scotland members, members of the wider MAST community (and associated sectors), project contractors/applicants.

A complaint may be received verbally, by telephone, or in writing, via email or letter.

### **3. Confidentiality**

All complaint information will be handled sensitively, with information distributed on a 'need to know' basis whilst taking into account any relevant data protection requirements.

### **4. Responsibility**

Overall responsibility for this policy and its implementation lies with the MAST-Scotland Board of Trustees.

### **5. Review**

This policy is reviewed regularly and updated as required.

Adopted on:

Last reviewed:

**MAST-Scotland (“the Charity”)**  
**Scottish Guarantee Company Number SC485726**  
**Scottish Charity Number SC045259**  
**Complaints Procedure**

**1. Publicised Contact Details for Complaints:**

Written complaints may be directed to MAST-Scotland via the MAST-Scotland Secretariat, c/o MASTS, Scottish Oceans Institute, University of St Andrews, East Sands, St Andrews, KY16 8LB or by e-mail via [masts@st-andrews.ac.uk](mailto:masts@st-andrews.ac.uk).

Verbal complaints may be made by telephone to 01334 467 200 or in person to any member of the MAST-Scotland Secretariat.

**2. Receipt of Complaint**

Complaints may arrive through the channels publicised for that purpose or via any other contact details or opportunities the complainant may have.

Verbal complaints received by telephone or in person must be recorded. The individual receiving a telephone or in person complaint has a responsibility to:

- Acknowledge and record the key facts of the complaint
- Record the complainant's name and contact details (i.e. postal address, email and telephone number).
- Note the relationship of the complainant to MAST-Scotland (for example: contractor, member)
- Inform the complainant of the existence of the MAST-Scotland Complaints Procedure
- Inform the complainant of the next steps and timescale
- Where appropriate, ask the complainant to supply a written account by post or by email so that the complaint may be recorded in the complainant's own words.

For further guidance in the handling of verbal complaints, refer to **Appendix 1**.

The receipt of any written complaint should be acknowledged appropriately (i.e. by return of letter or email) and in a timely fashion (refer to Stage One below). Wherever possible and appropriate a response regarding the resolution of the complaint should be provided.

**3. Resolution of Complaint**

**Internal**

**Stage One:** Complaint information should be forwarded to the designated Complaints Officer as soon as possible and within one week of receipt. The designated Complaints Officer for MAST-Scotland is Director of the MAST-Scotland Secretariat. If the complaint in question is in relation to the designated Complaints Officer then the Board of Trustees will be called upon to nominate an alternate to act in this capacity.

On receipt of a formal complaint details should be recorded in the complaints log by the Secretariat. If it has not already been resolved, a member of the Secretariat should be delegated to investigate and take appropriate action (wherever possible and appropriate).

If the complaint relates to a specific individual, they should be informed and given reasonable opportunity to respond.

Complaints should be acknowledged by the nominated individual handling the complaint within 5 business days. The acknowledgement should state who is dealing with the complaint (and provide

contact details) as well as when the complainant should expect further communication from MAST-Scotland regarding the matter. A copy of the MAST-Scotland complaints procedure should also be included for information.

Ideally complainants should receive a definitive reply/resolution within four weeks. If this is not possible because, for example, an investigation has not been fully completed, a progress report should be sent with an indication of when a full reply/resolution will be provided.

Whether the complaint is determined as being justified or not, the reply to the complainant should describe the action taken to investigate, the conclusions resulting from the investigation, and any action taken as a result. If subsequent to the investigation the complaint is deemed as being unjustified the complainant should be informed as to why.

**Stage Two:** If the complainant feels that the problem has not been satisfactorily resolved at Stage One, they can request that the complaint is reviewed at a Board level. At this point, the complaint will be passed to the Chair of the MAST-Scotland Board of Trustees.

A request for Board level review should be acknowledged within one week of receipt. The acknowledgement should state who has primary oversight of the case and when the complainant can expect a response from the MAST-Scotland Board.

The individual assigned by the Board to oversee a Stage Two complaint may investigate the facts of the case themselves or delegate a suitably senior person to do so. This should involve reviewing the records of the case and discussion with the individual nominated to deal with the complaint at Stage One.

If the complaint relates to a specific individual, they should again be informed and given a further opportunity to respond. In addition, the individual who originally dealt with the complaint at Stage One should also be kept apprised.

Ideally complainants should receive a definitive reply from the MAST-Scotland Board within four weeks. If this is not possible a progress report should be sent with an indication of when a full reply will be given.

Whether the complaint is upheld or not, the reply to the complainant should describe the action taken to investigate the complaint, conclusions arising from the investigation, and any action/s taken as a result.

The decision taken at this stage is final, unless it is determined by the MAST-Scotland Board that it is appropriate to seek external assistance with resolution.

### **External**

As MAST-Scotland is a registered Scottish Charity the complainant can complain to the Office of the Scottish Charity Regulator (OSCR) at any stage.

Information about the kind of complaints OSCR can involve itself in can be found on their website at: <http://www.oscr.org.uk/charities/raise-a-concern-about-a-charity>

## **4. Variation of the Complaints Procedure**

The MAST-Scotland Board retain the option to vary the procedure outlined in this document for good reason. This may be necessary to avoid a conflict of interest, for example, a complaint regarding the Chair should not have the Chair as the individual leading a Stage Two review.

## **5. Monitoring and Learning from Complaints**

Complaints are reviewed annually to identify any trends which may indicate a need to take further action.

### **Appendix 1 - Guidance in the Handling of Verbal Complaints**

- Remain calm and respectful throughout the conversation
- Listen - allow the complainant the opportunity to talk about the complaint in their own words. Often an individual merely wants to "let off steam"
- Do not debate the facts of the complaint in the first instance, especially if the complainant is angry/upset
- Show interest in what is being said
- Obtain key details about the complaint before any personal details
- Ask for clarification wherever necessary
- Show that you have understood the complaint by reflecting back what you have noted down
- Try to acknowledge the complainants' feelings (even if you believe that they are being unreasonable) - you can do this without making a comment on the complaint itself or making any admission of fault on behalf of MAST-SCOTLAND ; e.g. "I understand that this situation is frustrating for you"
- If you feel that an apology is deserved for something that was the responsibility of MAST-SCOTLAND , then apologise
- Ask the complainant what they would like to see done to resolve the issue
- Be clear and realistic about what you can do, how long it will take and what it will involve
- Do not promise anything that you cannot deliver
- Give clear and valid reasons why requests cannot be met
- Make sure that the person understands what they have been told
- Wherever appropriate, inform the person about the available avenues of review or appeal

**ANNEX 7.**

**MAST-Scotland Persons with Significant Control Register**

Name	Usual Residential Address	Country, state or part of the United Kingdom in which you are normally resident	Service address (if applicable )	Nationality	Date of birth	Date on which you became a registrable person in relation to MAST-Scotland	The nature of your control over MAST-Scotland as defined in Schedule 1A to the Act	Whether or not you have successfully applied to the registrar of companies under section 790ZG for the disclosure of these particulars to be restricted
The company knows or has reasonable cause to believe that there is no registrable person or registrable relevant legal entity in relation to the company.								

**Annex 8.**

**AGENDA – AGM of the “Marine Alliance for Science and Technology – Scotland”**

**Date: Wednesday 2<sup>nd</sup> March**

**Formal Meeting Times: 13.30 - 14.30**

**Location: Court Room, Cottrell Building, University of Stirling, FK9 4LA**

**Purpose:** To confirm the status of Marine Alliance for Science and Technology – Scotland (MAST-Scotland) and to seek agreement on key administrative and operational matters related to the organisation.

1. Welcome and introductions – Chair
2. Request for comment and approval of MAST-S Accounts - Paper 1
3. Confirmation of appointment of Company Secretary and Registered Office (Proposed: Mr Colin Liddell, Mitchel. J. & H. Mitchell W.S. Solicitors and Estate Agents, 51 Atholl Road, Pitlochry, Perthshire PH16 5BU, Scotland U.K. - Chair
4. Confirmation of Banking and Financial Arrangements - Chair
5. Confirmation of appointment of MAST-Scotland accountants and auditors (Proposed contractor: Johnston Carmichael Chartered Accountants, 66 Tay Street, Perth. PH2 8RA) – Chair
6. Confirmation of Insurance Provider – Professional Insurance Portfolio – includes Professional Indemnity, Trustees and Individual Liability together with Charities Insurance. Provided by Hiscox Underwriting Ltd, 25 London Road, Sittingbourne, Kent, ME10 1PE - Chair
7. Confirmation of the role of the MASTS Directorate as Secretariat to the MAST-Scotland Board – Chair
8. Confirmation of MAST-Scotland Chair, the Trustees and Members
9. Agreement of key actions and next steps - Chair
10. AOCB
11. Closed session

**Attending:** Colin Moffat; Malcolm Macleod; Peter Davies; Bill Ritchie; Ian Bryden; William Kerr; Duncan Hand;

**Attending by telecom:** Phil Hannaford;

**Apologies:** Derek Woollins; Mark Darlison; Miles Padgett;

**In Attendance:** David Paterson, Mark James, Emma Defew

**Papers:**

- Paper 1 - MAST-Scotland – Trustees’ Report and Unaudited Accounts – period ended 31<sup>st</sup> March 2015