

The 10 Ps of Charity Governance

A map for navigation, not a compliance checklist. Read P1 through to P10. Skim **bolded elements** for what’s universal. Use board questions for discussion. Apply proportionately to your charity’s size and context. Use alongside **CC3 (The Essential Trustee)**, **CC guidance**, and the **Charity Governance Code (2025)**.



P 1 Principles

CC3 SIX CORE DUTIES — THE LEGAL DUTIES THAT THE REMAINING 9 PS PUT INTO PRACTICE

- 1** Carrying out purposes for the Public Benefit
- 2** Comply with the governing document and the law
- 3** Act in the charity’s best interests
- 4** Manage the charity’s resources responsibly
- 5** Act with reasonable care and skill
- 6** Ensure accountability to beneficiaries, donors and the public

BOARD QUESTION: Can the board demonstrate — not just recite — how it discharges each of the six duties?

P 2 Purpose

Mission clarity, values, **public benefit** and strategic direction. Trustees must be able to articulate what the charity exists to do — in plain language — and regularly test whether activities remain within **charitable purposes** and whether strategy is still the right expression of the mission. Have a theory of change.

BOARD QUESTION: Is our strategy still the right expression of our mission — or have we drifted?

P 3 Platform

Legal structure, governing document, charitable objects and regulatory registration. Managing **conflicts of interest and loyalty**, related party transactions, **trustee benefit and payment rules**. Legal structure can affect trustee liability.

BOARD QUESTION: Have all trustees read and understood our governing document?

P 4 People

Recruit, induct and steward trustees, staff and volunteers with the right skills, EDI and commitment. **Trustee eligibility and the disqualification declaration.** Ensure beneficiary representation and stakeholder voice. Conduct a regular **board skills audit**, plan for **succession**, use EDI targets and foster psychological safety.

BOARD QUESTION: Do we have the diversity, skills and lived experience needed today — and a plan for who we’ll need tomorrow?

P 5 Policies

Approved, written standards for how the charity operates — **financial controls, a safeguarding policy, data protection, whistleblowing, codes of conduct and ethics**. Policies that are current, proportionate and embedded in practice, not filed and forgotten.

BOARD QUESTION: When did the board last see evidence — not assurance — that key policies are actually working?

P 6 Practice

Ethical behaviours and an inclusive culture. Constructive challenge, **clear delegation framework** and escalation routes. **Collective, quorate and compliant decision making** with reasoning recorded in **minutes**. In smaller charities trustees often work operationally — know which hat you’re wearing.

BOARD QUESTION: Does our board challenge constructively — or do we defer rather than probe?

P 7 Protection

Risk register, data governance, cyber security, technology and AI policy, **insurance**. Active risk ownership including external threats. Know what triggers a **Serious Incident Report** and file promptly. **Safeguarding:** practice, policy, designated leads and recruitment (DBS). Environmental and climate risks.

BOARD QUESTION: Are our risks proportionate to our mission — and do we have genuine confidence in how they are being managed?

P 8 Prudence

Scrutinise financial reports, **set and justify reserves** policy, maintain **internal controls** and steward assets. Oversee income strategy, financial sustainability and solvency. If fundraising from the public, apply fundraising governance and the Code of Fundraising Practice. Apply property/land/grant rules.

BOARD QUESTION: Are our reserves adequate for the risks we carry — and do we have a credible plan if a major income stream fails?

P 9 Public Accountability

Transparent reporting and timely filing of the **annual report, accounts and annual return**, with honest impact narratives to beneficiaries, funders and the regulator. Campaigning must further your charitable purposes, never party political. Know your regulators, accounting regime and independent examination thresholds.

BOARD QUESTION: Are we meeting our reporting obligations — and does this honestly reflect our impact and our challenges?

P 10 Performance

Evaluate **board effectiveness** and iterate, using learning to drive continuous improvement. Structured beneficiary and stakeholder feedback as standard. Strategic review considers collaboration, merger, or planned closure and feeds back directly into Purpose cyclically.

BOARD QUESTION: Does the board evaluate its own effectiveness regularly and rigorously?