Audit of Wikimedia UK governance:

First interim review and progress report

WIKIMEDIA
UK

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16 October 2013

SUMMARY OF FINDINGS

This report is an independent audit of the progress that Wikimedia UK has made to improve its governance since January 2013. In particular, this audit assesses the extent to which the charity has implemented the recommendations contained within an earlier review of the charity's governance published at that time; a review precipitated by a period in which Wikimedia UK was criticised for its management of conflict of interest issues.[1]

Our findings are that Wikimedia UK is making good progress in improving its governance arrangements. A number of features, such as its commitment to transparency, represent good practice which could be of interest to other membership charities. We would also like to highlight the progress Wikimedia UK has made in:

- Establishing appropriate board and committee structures;

- Taking a thorough approach to seeking to recruit people to the Board with diverse backgrounds and a breadth of skills and experience;

- Establishing a positive relationship with the Wikimedia Foundation; including having aspects of its governance arrangements now cited as best practice for other Wiki-related not-for-profit organisations to adopt; and

- Putting in place a very detailed policy for dealing with actual and potential conflicts of interest.

Inevitably given the timescale, however, whilst the direction of travel is positive, there are still areas where Wikimedia needs to undertake further work to bring its governance arrangements in line with expected practice for a charity with Wikimedia UK's resources and activities. In particular the charity has further work to:

- Establish its new Board of Trustees, and develop the Board's focus on strategic oversight of the charity, including the development of a detailed strategy with clear milestones and performance measures;

- Clarify its methods of financial assurance and scheme of financial delegations;

- Develop administrative systems, such as forward planning for Board agendas, agenda and board templates to improve the Board's governance; and

- Give further thought to how the principles of good governance align to a membership setting.

We know that Wikimedia UK is already working on all of the areas we have highlighted above, and we have every confidence that the charity will have made significant progress by the time of the next review of its governance in December 2014.

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[1]   Compass Partnership, 2013, *Review of Governance of Wikimedia UK*. See http://uk.wikimedia.org/wiki/File:Wikimedia_UK_gov_review_rpt_v5.pdf (retrieved 1 October 2013).

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Appendices

A   INTRODUCTION AND BRIEF FOR THE WORK

1.   Wikimedia UK (WMUK) is a charity which exists to help collect, develop and distribute freely licensed knowledge (and other educational, cultural and historic material). WMUK does this by bringing the Wikimedia community in the UK together; and by building links with UK-based cultural institutions, universities, charities and other bodies.[2] The charity also represents UK-based Wikimedians[3] to the Wikimedia Foundation and the global Wikimedia movement. It is a registered charity and is regulated by the Charity Commission for England and Wales.

2.   The brief for this review was to conduct a short independent audit of WMUK's governance arrangements, giving specific attention to the progress the charity has made implementing the recommendations contained within the Governance Review of WMUK published in January 2013 (the first Governance Review).[4] It was outside the scope of this work to carry out a full governance review of WMUK, or to revisit the approach taken by the first review.

3.   Following a competitive tender process, WMUK commissioned Rosie Chapman to carry out this work; and Rosie was supported in this task by her colleague, Sarah Loader.   The review was undertaken in September and early October 2013.

B   METHODOLOGY

Document review

4.   We carried out a document review to gather evidence to inform our assessment of WMUK's progress in implementing the 50 recommendations contained within the earlier review.

5.   As part of this process we examined:

- Compass Partnership, January 2013, *Review of Governance of Wikimedia UK;*
- Wikimedia UK Articles of Association;
- Charter for the Governance Committee and for the Audit and Risk Committee;
- Agenda, minutes and supporting papers for Trustee meetings;
- Resolutions relating to changes in Wikimedia UK's Articles of Association;
- Agenda, minutes and supporting papers for the EGM and AGM 2013;
- Agenda, minutes and supporting papers for the Governance Committee and for the Audit and Risk Committee;
- In-camera minutes of Trustee meetings and Governance Committee meetings;
- Conflicts of Interest policy (original and amended version);
- Register of Interests;
- Five year plan consultation document;
- Scheme of delegation;
- 2013 activity plan;
- 2013 budget;
- 2013 programme progress document;
- Trustee skills matrix;
- Board characteristics document;
- Copies of advertisements for new trustees;
- Draft paper on the role of the Chair and Treasurer;
- Trustee code of conduct;

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[2]   As described at http://uk.wikimedia.org/wiki/Main_Page (retrieved 17/9/13).
[3]   The users of any Wikimedia project and members of the Wikimedia movement, see http://meta.wikimedia.org/wiki/Wikimedian (retrieved 17/9/13).
[4]   See http://uk.wikimedia.org/wiki/File:Wikimedia_UK_gov_review_rpt_v5.pdf (retrieved 17/9/13).

- Meetings diary; and
- Governance Review implementation grid.

<u>Trustee and staff interviews</u>

6.   We interviewed the following people, seeking their views on the progress WMUK had made in addressing the findings of the earlier review.   We used a core set of questions to ensure consistency, and we also included tailored questions for particular post holders such as the Chair, Treasurer and Chief Executive. During the interviews we also allowed for flexibility and responsiveness to enable discussion of relevant issues that arose, or where the interviewee had particular knowledge of an issue.

Name	Role
Geoff Brigham	General Counsel, Wikimedia Foundation
Saad Choudri	WMUK Trustee and member of WMUK's Audit & Risk Committee
Jon Davies	Chief Executive, WMUK
Greyham Dawes	WMUK Trustee and a member of WMUK's Governance and Audit & Risk Committees
Chris Keating	WMUK Chair of Trustees and a member of WMUK's Governance Committee
Alastair McCapra	WMUK Trustee and member of WMUK's Audit & Risk Committee
Michael Maggs	WMUK Trustee and Chair of WMUK's Governance Committee
Richard Symonds	WMUK Office and Development Manager

7.   We would like to thank everyone for the time they gave to the interviews and for their thoughtful contributions. We would also like to thank Richard Nevell for his help with the administration of the review.


C   OVERALL ASSESSMENT AND OBSERVATIONS

<u>General observations</u>

8.   From reviewing the written material and from the interviews, it is clear that WMUK's Trustees are making good progress putting in place the detailed structures and changes recommended by the first Governance Review.

9.   Our overall assessment of WMUK's progress against the first Governance Review's recommendations is attached at appendix 1. In summary:

- 25 recommendations (50%) have now been addressed (marked in green).

- 18 recommendations (34%) still require work to be completed but work is in progress (marked in amber).

- 3 recommendations (8%) have not been implemented to date or have been 'rejected'[5] (marked in red).

- 4 recommendations (8%) are still to be assessed, and were not considered as part of this review.

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[5]   Where the recommendation has been rejected the charity has given reasonable reasons for its decision.

Assessment of progress against recommendations contained in the first Governance Review

Legend:
- Red
- Amber
- Green
- Not assessed
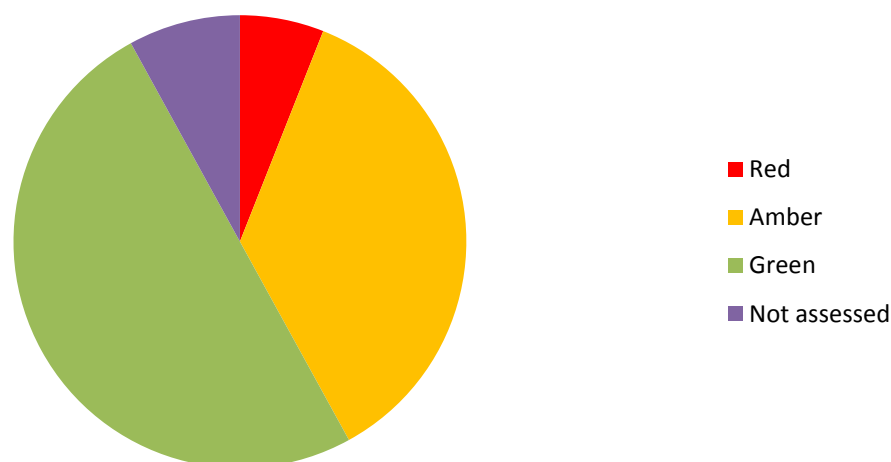
4   WMUK was only registered as a charity in November 2011. It is therefore inevitable that its governance is still developing and that it still has more work to do. However, it is our view that the charity has gone a long way to putting in place appropriate governance arrangements which are fit for purpose for this stage of WMUK's lifecycle.

5   To have adopted so many of the first Governance Review's recommendations within the relatively short time scale of eight months is very impressive, particularly given the charity's size and resources. WMUK has clearly spent a great deal of time and effort discussing policies and putting systems and processes in place, and it is admirable that the Trustees have made such good progress in implementing so many of the recommendations. Indeed, for an organisation of its size and relative 'newness', WMUK's general documentation is more robust and effective than we have seen in many similar sized organisations.

6   We would particularly like to highlight the progress WMUK has made in:

- Establishing appropriate board and committee structures (recommendations 1, 2, 6 and 8);

- Taking a thorough approach to seeking to recruit people to the Board with diverse backgrounds and a breadth of skills and experience (recommendations 1, 2 and 10);

- Establishing a positive relationship with the Wikimedia Foundation; including having aspects of its governance arrangements now cited as best practice for other Wiki-related not-for-profit organisations (recommendation 45); and

- Putting in place a very detailed policy for dealing with actual and potential conflicts of interest and, in so doing, addressing a key area of focus within the first Governance Review (recommendations 26 – 32 and 48).

7   More work is however required to implement some of the recommendations identified in the first Governance Review: this is inevitable given the period of change that WMUK has gone through, and the resources it has available for this work.

8   We have grouped the areas for further work under the following broad headings:

- Board dynamics and role in strategic oversight (recommendations 18 and 37 – 43);

- Development of a strategy (recommendation 15);

- Delegations and financial assurance (recommendations 6 – 8, 33 and 44);

- Developing systems to support the governance arrangements (recommendations 20 - 23); and

- Applying the principles of good governance in a membership charity (recommendations 3, 19, 24 and 25).

9   We discuss each of these headings in more detail below. In our audit of progress, attached at appendix 1, we have provided details for those recommendations where further work is required or recommended, and we have summarised these at appendix 2.

10 We have also included a separate section with more detailed observations on WMUK's arrangements for dealing with potential or actual conflicts of interest, as this area was a prominent feature of the earlier review.

11 Although much of the work of the first Governance Review is either underway or completed, it would still be useful to put in place a plan for prioritising implementation of the outstanding recommendations. This would help balance the work against other organisational priorities. A formal progress report, perhaps via the Governance Committee, for each Board meeting would give additional assurance rather than, as currently happens, iterative updates to the 'grid' of recommendations.

12 Finally, at the end of this report we have highlighted some areas for inclusion within WMUK's planned 18 month review of its governance.

D   AREAS FOR FURTHER DEVELOPMENT

Board dynamics and role in strategic oversight (recommendations 18 and 37 – 43)

13 In this review we were not asked to look at Board behaviours, as WMUK were about to recruit additional trustees.

14 However, it is worth recording that Trustees and staff were unanimous in their view that WMUK's Board is operating more effectively and more cohesively than at the time of the first Governance Review, and that this change has impacted positively on the relationship between the Board and staff. For example, several people we spoke to commented on the quality of the July and September Board meetings, and on the more efficient use of time at those meetings. We suggest that the next review tests this area of governance in more detail, to assess whether the improvement has been maintained.

15 In July the Board meeting included a team building exercise. When the new board is appointed WMUK should consider repeating this exercise, perhaps using an external facilitator.[6]

16 In carrying out this audit it became clear that Trustees had committed huge amounts of time to the Governance Review, and to other aspects of WMUK's work. As well as the main Board, WMUK Trustees also populate two new sub-committees, and these committees also have considerable workloads.

17 This workload is in part because of the limited resources available to the charity, and the limitations on what matters Trustees can delegate to staff. It is also a result of the challenging timetable the Trustees had set themselves for implementing the first Governance Review recommendations.

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[6]   This would help address recommendation 1 and 18 of the first Governance Review.

18   At times, the work that has been required has inevitably led the Trustees into detailed operational considerations.[7]   Whilst less evident now, there was also a legacy of WMUK's Board engaging in operational detail. The current system of authorisation has compounded this (see the section on delegations below).

19   Whilst it was understandable that Trustees would be heavily involved in implementing the changes required, it would be neither sustainable nor appropriate for the charity's Trustees to continue to be engaged at this level over a longer period of time. Such a workload would inevitably lead to a high turnover of Trustees and could continue the cycle of focusing on the detail to the detriment of the overall strategy, which would not be beneficial to the effective governance of the organisation.

20   We heard of a desire by Trustees to become more strategic in their oversight of the charity, delegating operational issues to staff.   We also understand that work is currently underway to put in place arrangements to enable greater delegation of operational matters to WMUK's committees and to its Chief Executive. This is a positive move and it will help clarify the strategic/operational split between the Board and staff.

21   To aid the process of agreeing an appropriate strategic/operational split, WMUK Trustees are considering drawing up a template for the types of decision that are for the Board, and those which could or should be delegated to the Chief Executive. Previous Board discussions could also be used as examples.[8] This exercise will:

• clarify the ideal strategic/operational split between the two roles;

• assist both sides in being clearer about their respective remits;

• identify whether any further changes are needed to WMUK's scheme of delegations to reflect the split; and

• enable both Board and Chief Executive to 'push back' if they felt that the boundaries were not being respected.

22   It would also help to prioritise Trustees' time and clarify roles. This could be especially helpful given the current recruitment exercise and imminent appointment of new Trustees. It could also help to mitigate the risk of Trustees getting overwhelmed by the volume of work and 'burnt out'.

23   As an aside, we saw evidence that Trustees were now clear about when they were operating in a volunteer capacity, accountable to the Chief Executive, and when they were fulfilling their trustee responsibilities.[9]

Development of a strategy (recommendation 15)

24   The first Governance Review recommended that the Board agree strategic plans with the Chief Executive and get traffic light reports on progress.[10]

25   We are mindful that putting a strategy and strategic objectives in place is not simple and requires time, thought and input from stakeholders. If it is the first time an organisation has carried out such an exercise there will inevitably be additional debate. WMUK is also operating in a very fast moving area where new technologies come on stream very quickly and can dramatically alter any plans that are made.

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[7]   For example, the number of reports that the Board has received in any one agenda. A link to the 8 May Board reports illustrates this. See http://uk.wikimedia.org/wiki/Reports_8May12

[8]   Recommendation 42.

[9]   For example, one of the trustees is co-ordinating the *Wiki loves Monuments* project.

[10]   Recommendation 15.

26 From a review of the Board agendas and minutes and from the interviews, it was clear that there had been a number of discussions about agreeing the organisation's strategy; and indeed what was meant by the term. The Board meeting held on 13 July subsequently agreed what has been described as five high level goals for the organisation.[11]

27 However, the goals that have been agreed do appear to be set at very high level. A description of what the goals mean in practice would be helpful, as would a clear supporting operational plan including budgets, milestones and performance indicators. We understand that this work is in hand, and we recommend that it is completed as a priority.

28 The creation of such a plan from the strategy will help the Board as it moves to a more strategic role and it will also help ensure clarity between the roles of trustees, staff and volunteers. This plan is a key piece of WMUK's operating framework and it should be considered so by the Trustees.

Delegations and financial assurance (recommendations 6 – 8, 33 and 44)

29 The first Governance Review recommended that WMUK's Board should agree the overall annual budget for the organisation and then review exception reporting against it.[12] More work is required to implement the second half of this recommendation

30 We understand that a member of WMUK's staff reconciles WMUK's control accounts each month. Given WMUK's small size we would also expect the Chief Executive to oversee this exercise; so that he can be assured that appropriate financial controls are in place.

31 In order that the Board can have proper financial oversight of the organisation it is also important that it receives good quality quarterly reports. We understand that WMUK is in the process of recruiting a management accountant to work for WMUK for around two weeks a quarter to help the organisation prepare quarterly accounts and to advise on complex financial issues. This is to be welcomed.

32 We also understand that the Board's quarterly management accounts, which it has been receiving for the current year, now include forecasts as well as updates on actual income and expenditure.[13] We were satisfied that the format of these reports is appropriate for WMUK's current size and activities.[14]

33 The first Governance Review recommended that general delegated financial responsibilities be put in place to avoid trustees controlling individual budget lines.[15] The review also recommended that the Chair agree to a fuller scheme of delegation with the Chief Executive.[16]

34 Whilst WMUK has approved and put in place a formal scheme of delegation, the recommendations regarding the charity's and trustees' financial responsibilities are still to be fully implemented. For example:

- It appears that some budget holders are Trustees and, until July this year, other budget holders were former Trustees. This is inappropriate.

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[11] See minutes at http://uk.wikimedia.org/wiki/Minutes_13Jul13#Strategy_Discussion (retrieved 25 September 2013).

[12] Recommendation 44.

[13] Quarter 1 management accounts for the quarter ending 30 April 2013 were presented to the 13 July Board.

[14] The management accounts are presented in the form of a workbook spread sheet derived from WMUK's accounting package. The Board receives information on the charity's balance sheet; income and expenditure, expenditure by project, apportionment of staff time to projects and a comparison of project spend against the funding received from Wikimedia Foundation.

[15] Recommendation 44.

[16] Recommendation 33.

- The Board's agreement is required for approving any expenditure of more than £5,000.

- The Board's agreement is required for authorising BACS and cheque payments of more than £5,000. This is an administrative task rather than a financial control as, by the time a cheque is required, the organisation has already made a financial, and sometimes contractual, commitment.

- There is a draft job profile for the Chair but, because of time pressures, it has not yet been formally approved by the Board.

35   The arrangements are inappropriate because they confuse the strategic/operational split between the Board and Executive; and because they potentially cut across the Board's role of assuring itself that the charity has appropriate financial control arrangements in place.

36   We recommend that WMUK's Board amends the charity's financial regulations so that the Board approves the charity's annual budget; and then delegates management of the budget to the Chief Executive. The Chief Executive should have oversight of the presentation of quarterly reports to the Board, so that the Board can be assured adequate budget monitoring is in place.[17] If the Chief Executive:

- identifies a new project that cannot be funded from within the organisation's total budget; or

- wishes to exceed WMUK's agreed expenditure for the year by more than 5%,

then he should be required to seek prior authorisation from the Board before entering into any such new financial commitments.

37   We also recommend that WMUK amend its financial delegations and list of authorised signatories so that only staff or existing Trustees are authorised signatories.

38   We have looked at WMUK's model articles and they appear to follow the Charity Commission's model articles for charitable companies. We understand that WMUK has a concern that there is some legal doubt as to whether:

- the Chair can be authorised by the Board to act between meetings; and

- matters for approval, such as admitting new members who meet the criteria for membership, can be delegated to the Chief Executive.

39   We recommend that WMUK seek legal advice on these points, either now or in the run-up to its 18 month review.[18] In seeking such advice the charity may also wish to revisit the clause in its articles which requires there to be a committee of at least two trustees to consider any matter delegated by the Board, as this clause appears unduly restrictive and hampers the charity's effective administration.

40   Lastly, we think there would be merit in the Board looking at the scope to delegate routine matters to the Governance Committee and to the Audit and Risk Committee; both of which currently have an entirely advisory role.

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[17]   We also noted that WMUK uses a lot of budget headings, and it should consider combining some of these headings into a more manageable and proportionate number.

[18]   At the same time, WMUK might also decide to clarify what constitutes a Board meeting. For example, there is some doubt as to whether an email exchange taking place in a defined period to discuss a particular issue should, or could, constitute a Board meeting. The Charity Commission's guidance defines a meeting as where participants can be seen and heard. See http://www.charitycommission.gov.uk/detailed-guidance/managing-your-charity/charities-and-meetings-cc48/#4 (retrieved 1 October 2013).

<u>Developing systems to support the governance arrangements (recommendations 20 - 23)</u>

41   The first Governance Review recommended that Board agendas be planned by the Chair and Chief Executive; and that the Board discuss a forward agenda twice a year.[19] We saw some evidence that the Chair gives consideration to this in planning Board agendas. We recommend that this work is developed and WMUK adopt a calendar for the year of key Board decisions, which in line with the charity's ethos, is publicly available. We have attached an indicative example of what this might look like at appendix 3.

42   Whilst we heard that Board meetings are operating more effectively we also noted that Board meetings still appeared to receive a number of very detailed reports, and there was still a lack of consistency in the reporting formats adopted. Further work is needed to ensure that material presented to the Board is succinct, relevant and aids strategic discussion and decision making.

43   There would be merit in WMUK exploring whether it would be appropriate to organise Board agenda items between those for decision and those for information, in order to prioritise time and effort on the most significant items. Two examples of agenda headings that we have seen used to good effect in other organisations are where agenda items have been divided between:

- Foresight, strategy, management and accountability; and

- Decision, monitoring, information and engagement/consultation.

44   We also recommend that WMUK uses a standard Board template for its reports. Typically a template might include:

- Date/Title/Author

- Decision route

- Recommendation

- Executive Summary (if a long report)

- Background/Issue

- Timing

- Risks

- Costs/Value For Money

- Links to Strategic Plan

- Detailed report

45   We noted that WMUK had decided to abolish the role of Company Secretary, which had been carried out by a Trustee, because companies (including charitable companies) are no longer required to have such roles.[20] To ensure consistency and good administration, WMUK should however designate a member of staff with responsibility for collating board papers, and for taking Board minutes; and we understand that such arrangements have now been put in place.[21]

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[19]   Recommendations 20 and 23.

[20]   However, the trustee role of Secretary still exists.

[21]   The writing of Board minutes should be the responsibility of one person to produce, albeit they may circulate a draft to check for factual accuracy.

<u>Applying the principles of good governance in a membership charity (recommendations 3, 19, 24 and 25)</u>

46   WMUK grew out of the enthusiasm of a group of people to develop the concept of open content of an encyclopaedic or educational nature of benefit to the public. When WMUK became a charity, it had to be capable of demonstrating that its work benefits the public and not just members of WMUK and editors of Wikipedia. From the charity's latest annual review it is clear that it satisfies this test.[22]

47   Clearly, given WMUK's origins and objects, transparency and democracy is a fundamental aspect of the operation of WMUK's systems and procedures, and to its overall approach. It is to be commended that WMUK is so transparent in publishing its key policies and procedures, and for thinking seriously about its engagement with its members. There is much that some other charities could learn from this aspect of WMUK's governance. It is also clear that the charity recognises that members of the Wikimedia community provide a particular set of attributes which are invaluable for the Board. There are currently two members[23] of the Wikimedia community on the Board and we understand that the intention is to encourage additional applications from people from the Wiki community as part of the current trustee recruitment exercise.[24]

48   However, WMUK is a charity, and not a 'wiki'.[25] WMUK's Trustees, whatever their background, have a particular responsibility for the stewardship and oversight of the charity. This is not a responsibility that can be delegated to the community.

49   At times this will inevitably mean that it will not be in the public or the charity's interest to publish something, for example where a contract that is being entered into could give away price-sensitive information.

50   It will also mean that sometimes principles of good governance come up against members' democracy. For example, in England and Wales it is recognised as good practice that charities consider setting a maximum term of office for their trustees.[26] This is to enable the Board of Trustees to be refreshed by new ideas and ways of thinking. As good practice, WMUK should consider whether to adopt this principle in place of members' right to continually elect the same trustees.[27]

51   Other membership charities have formalised their relationship with their members. For example, some have established elected Advisory Councils of their members. Such Councils typically meet once or twice a year, and advise the charity on strategic priorities. However, they do not replace wider community involvement and consultation.   We understand that WMUK has considered the merits of this model, as part of its thinking on the contents of the charity's five year plan. We commend this idea, as the model may be something that WMUK might wish to consider in the future if it finds that its community grows to such a size that it needs a more formal route for hearing members' views.

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[22]   See WMUK Annual Report and financial statements. 2012-13 at http://uk.wikimedia.org/wiki/File:WMUK_Annual_Report_2012-3_(Signatures_Redacted).pdf (retrieved 23/09/2013).

[23]   Chris Keating and Michael Maggs.

[24]   See recommendation 1.

[25]   A wiki is usually a web application which allows people to add, modify, or delete content in collaboration with others. See http://en.wikipedia.org/wiki/Wiki (retrieved 23/09/2013).

[26]   See *Good Governance: A Code for the Voluntary and Community Sector,* NCVO, 2nd Edition 2010. Available at http://www.governancecode.org/(retrieved 23/09/13).

[27]   See recommendation 3.

E   DEALING WITH POTENTIAL AND ACTUAL CONFLICTS OF INTEREST

52   A key area of focus within the first Governance Review was the way in which WMUK dealt with actual and potential conflicts of interest, and seven of the Review's 50 recommendations relate to this issue.

53   It is clear from the agendas of recent trustee meetings that the declaration of potential conflicts is a standing item. It is also good to see that the conflicts of interest policy includes very clear examples that relate to WMUK and potential conflicts that might easily arise.

54   Whilst we were undertaking this review, one of WMUK's trustees was appointed to a new executive role.[28] The trustee concerned took the view that there could be the potential for a conflict of interest, and he produced a statement saying how he thought these potential conflicts might materialise, and what he would do to address them.[29]

55   Having reviewed this statement and WMUK's policies and procedures, we are satisfied that the trustee concerned and the charity have taken appropriate steps to declare, manage and record the potential conflict of interest. The approach that WMUK has followed is in line with the Charity Commission's regulatory guidance, and the trustee should be commended for the thought he has given this matter.

F   RECOMMENDED AREAS FOR INCLUSION IN WMUK'S 18 MONTH REVIEW OF ITS GOVERNANCE

56   As the new appointments to the Board are completed and Trustees settle into their roles, it would be helpful for the next Governance Review to examine how well these various relationships are working and what impact they have on the ability of the Trustees to govern the charity effectively. This review should also observe these relationships in action such as at staff meetings, trustee meetings and sub-committee meetings and by reviewing online discussions. If the timing was right, perhaps attendance at the AGM would be helpful.

57   We recommend that the 18 month review examine:

- The impact of the new systems that have been put in place.

- The operation of the Board and the effectiveness of Board meetings.

- The split between strategic and operational activities; and delegations in place.

- The effectiveness of key relationships, including between Trustees, Trustees and staff, and Wikimedia UK and the wider Wikimedia movement. As part of this element of the review it would also be helpful to speak with the Wikimedia Foundation to hear their view of relationships between the two organisations.

- Progress on implementing a strategy, plan and accompanying KPIs.

Rosie Chapman

October 2013

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[28]   Alastair McCapra was appointed Chief Executive of the Chartered Institute of Public Relations. He will be taking up his new role in early November 2013.

[29]   https://wiki.wikimedia.org.uk/wiki/User:Mccapra/Statement_on_managing_potential_conflict_of_interest

Audit of Wikimedia UK's progress in implementing the recommendations contained within the first Governance Review

Ref	Recommendation summary	Audit Assess-ment	Evidence to support the assessment	Comments
1	Board of 7 elected and 3 co-opted trustees		Resolutions at http://uk.wikimedia.org/wiki/EGM_2013/Resolutions Minutes of EGM at http://uk.wikimedia.org/wiki/EGM_2013/Minutes Minutes approved at AGM Minutes of the Govcom 30 April 2013 http://uk.wikimedia.org/wiki/Minutes_30Apr13 Minutes of the Govcom 2 July 2013 http://uk.wikimedia.org/wiki/Govcom_Minutes_2Jul13 Trustee skills matrix http://uk.wikimedia.org/wiki/Board/Characteristics	The constitutional aspects of this recommendation have been covered. There is good progress on identifying candidates, as evidenced from the minutes of the board meeting held on 13 July, the widely advertised vacancy notice and the push to advertise for specific people and skills where required. The charity put in place a very useful grid of existing skills and experience and used that to identify skills gaps. The subsequent advert sought to encourage applications from people with these missing skills. As a result, during the review, and following interviews two candidates are to be formally co-opted onto the Board, increasing the total number of trustees to 7.
2	Increase the maximum size to 11		Evidence of constitutional change as above.	Constitutional change has been achieved. There is good evidence of how new trustees are identified (some evidence in minutes of Board meeting held on 13 July 2013 http://uk.wikimedia.org/wiki/Minutes_13Jul13 and the Govcom minutes and the skills matrix and adverts for new trustees). There is information on the website indicating when terms of office run until.
3	Terms of office 2 years, 3-year maximum		Evidence of constitutional change as above for 2 year terms.	The recommendation of a maximum of 3 terms was not adopted. As a matter of good practice, this recommendation should be revisited, and we understand that this is planned by WMUK.

Ref	Recommendation summary	Audit Assess-ment	Evidence to support the assessment	Comments
4	2-year term for Chair			Feedback from the interviews was that a term of two years does not offer enough consistency, particularly as the charity has dealt with rapid growth and change and there is merit in this view. The original recommendation does suggests a maximum term of six years subject to reappointment by the board, which offers some flexibility to ensure greater consistency if needed, but it is understandable why the organisation chose not to implement this recommendation. There is no provision for a vice-chair at present.
5	Clarify roles of officers		Govcom minutes 2 July 2013 http://uk.wikimedia.org/wiki/Govcom_Minutes_2Jul13 A paper on the role of Chair and Treasurer has been drafted but not as yet formally approved.	A paper outlining the roles of Chair and Treasurer has been drafted and considers best practice guidance on the key aspects of these roles. The paper also outlines what further work might need to be carried out on other officer roles. This should be formally approved by the Board.
6	Establish a Governance Committee		Governance Committee established under a charter at http://uk.wikimedia.org/wiki/Governance_Committee_Charter http://uk.wikimedia.org/wiki/Govcom_Minutes_2Jul13 http://uk.wikimedia.org/wiki/Minutes_30Apr13	The Governance committee has established a clear charter (which is under review as a living document) and there is clear evidence that it is working through the recommendations of the original report.
7	Govcom chaired by the Chair	See also comments	Recommendation considered and rejected	The trustees have decided that the Chair of trustees should not chair the Govcom. They do, however, sit on the committee. This seems entirely appropriate and it is entirely reasonable for this recommendation to have been rejected.
8	Establish an Audit Committee		Charter at http://uk.wikimedia.org/wiki/Audit_and_Risk_Committee_charter Minutes of first and second meeting of the committee 29 April and 25 July 2013 http://uk.wikimedia.org/wiki/Audit_and_Risk_Committee/Meeting_2013-04-29	The charter reflects the main aspects of what was recommended by the first governance review.

Ref	Recommendation summary	Audit Assess-ment	Evidence to support the assessment	Comments
			http://uk.wikimedia.org/wiki/Audit_and_Risk_Committee/Meeting_2013-04-29	
9	Change articles to implement Rec 1		Resolutions at https://uk.wikimedia.org/wiki/EGM_2013/Resolutions Minutes of EGM at http://uk.wikimedia.org/wiki/EGM_2013/Minutes Minutes approved at AGM Minutes of the Govcom 30 April 2013 http://uk.wikimedia.org/wiki/Minutes_30Apr13 and 2 July 2013 http://uk.wikimedia.org/wiki/Govcom_Minutes_2Jul13	Changes made. Advertising material viewed and May EGM agreed staggering of trustees' terms of office.
10	Govcom to emphasise diversity of Board		Minutes of the Govcomm meeting 2 July 2013. http://uk.wikimedia.org/wiki/Govcom_Minutes_2Jul13 Trustee skills matrix http://uk.wikimedia.org/wiki/Board/Characteristics	The skills matrix, board characteristics and advertisements for new trustees demonstrate the commitment of the board to identifying skills gaps, filling those and seeking greater diversity. The emphasis on diversity was reflected in the subsequent applications for the trustee roles. Two new trustees were appointed on 1 October, and both of the new trustees are women. Their first Board meeting will be the forth-coming meeting in December.
11	Professional development of Trustees		Agenda for the trustee meeting on 13/14 July 2013 item 1.2 "Board Orientation and Teambuilding". See http://uk.wikimedia.org/wiki/Agenda_13Jul13 Skills audit carried out 2013. (Document provided to reviewer separately.)	A "board orientation and teambuilding" session took place at the Board meeting on 13/14 July on the first day. In addition, new trustees are invited into the office for the day, and also meet with the Chief Executive and with staff. A new trustee pack is in the process of being put in place. No structured programme in place.

Ref	Recommendation summary	Audit Assess-ment	Evidence to support the assessment	Comments
12	Where possible term of office of the chair to begin 6 months after the Board has been elected		Current Chair is standing down at the end of 2013, which is 6 months after the AGM. Minutes of the Govcom 30 April 2013 http://uk.wikimedia.org/wiki/Minutes_30Apr13 agreed that would be a matter of custom and practice.	Wikimedia UK have queried if this arrangement needs to be formalised. Agreed at their meeting on 30 April 2013 that it should be a matter of custom and practice. In the original recommendation this suggests "where possible". It is not vital to formalise it, but clearly it would be helpful to plan the term of office of the chair in this way.
13	Mentoring/coaching support for Chair		Govcom minutes 30 April 2013 Govcom minutes 2 July 2013 http://uk.wikimedia.org/wiki/Govcom_Minutes_2Jul13	Govcom have agreed that this would be valuable for future chairs. Chris Keating, who has stated his wish to stand down as chair at the end of 2013, has indicated that it would be useful for future chairs. Wikimedia UK staff are seeking pro-bono sources of mentoring support should this be required or sought by future chairs.
14	Review of Chair's performance once every 2 years		http://uk.wikimedia.org/wiki/Governance_Review/Implementation	Not yet done, as the charity has not yet had a chair who has been in office for two years. Wikimedia UK will need to identify a person to conduct the review (not in the terms of reference of the Audit and Risk Committee). The first governance review implementation grid refers to the review being in the diary, and something for Govcom to recommend. It might be sensible to align the Chair's review with the Board self-assessment process.
15	Board to agree strategic plans with CE and get traffic light reports on progress		Strategy discussion Trustee meeting 14 July 2013 http://uk.wikimedia.org/wiki/Minutes_13Jul13 Also 5 year plan consultation document at http://uk.wikimedia.org/wiki/Towards_a_five_year_plan_2013-18/Draft_Goals_vs_2	High level goals and sub-goals agreed on 14 July 2013. There is a need to translate these into workable objectives upon which the Chief Executive will report. There is also a need to have in place a clearer approach to agreeing a three or five year strategic plan (and more detailed annual plans). See covering report

Ref	Recommendation summary	Audit Assess-ment	Evidence to support the assessment	Comments
16	Govcom to review governance once every 2 years		http://uk.wikimedia.org/wiki/Governance_Review/Implementation	The governance review implementation table indicates that this has been put in the diary for December 2014. Given the relatively short time that most of the current trustees have been in place, this seems appropriate.
17	Light-touch external governance audits after 9 and 18 months		See Govcom report at 3.1.1 http://uk.wikimedia.org/wiki/Reports_13Jul13	Consultant appointed after a tender exercise to complete 9 month 'light touch' audit. This assessment forms part of that exercise. It would be helpful for the trustees to discuss what progress they think they should have achieved by the time of the 18 month review and what evidence they would offer up on changes in behaviour. See also covering report recommendations for items to include in brief for 18 month audit.
18	Board meetings: Move towards a structure of 4 or 5 half-day or full-day meetings, accompanied by workshops		http://uk.wikimedia.org/wiki/Board_meetings	Evidence that recommendation now being implemented as six Board meetings planned from June 2013 to June 2014 (although from January 2013 to July 2013 there have been one per month). Feedback during interviews was that the time commitment on meetings had reduced, particularly on phone meetings and dealing with correspondence. In July 2013 a teambuilding exercise for the trustees was held. There would be merit in holding a further day or half day session once the new trustees are in place, perhaps with an external facilitator. If the current board cycle and duration continue we anticipate that the assessment will move to green by January 2014.
19	Decisions between meetings to be taken by Chair with appropriate consultation		http://uk.wikimedia.org/wiki/Minutes_11May13	There is evidence that decisions are taken between meetings as there is a note of confirmation of decisions taken since the previous board meeting. However, it would be helpful to clarify in the scheme of delegation when and what kind of decisions can be made in this way.

Ref	Recommendation summary	Audit Assess-ment	Evidence to support the assessment	Comments
20	Board agendas to be planned by Chair and CE		http://uk.wikimedia.org/wiki/Board_meetings	Whilst there is a plan of dates on the website, and we saw some evidence which shows that the Chair maintains a board agenda planning calendar, more work could be done by staff to work with the chair to plan board agendas in a strategic way, taking into account key actions/objectives that the organisation has to comply with. The agenda of recent meetings have had some structure, with key standing items on each (including conflicts of interest), which is positive. However, there is no evidence of a document setting out the annual cycle of board meetings to take into account events like AGM preparation, budgeting and preparation of annual accounts and report, review of targets and forward planning, review of Chief executive's performance, review of board performance and skills audit etc. A review of board papers indicate that there is still work to do on ensuring clarity and brevity, which will help trustees to operate strategically. There is a system in place for the Chief Executive to view all papers prior to them going to the board for consistency. See also covering report.
21	Chair to push Board to decisions		The minutes of recent meetings appear to show that decisions are taken. There are fewer items carried forward from one Board meeting to the next, and the length of Board meetings has reduced.	It might be helpful if an 'actions arising' table was produced with the minutes to provide a check that decisions are followed through.
22	Part of 2 Board meetings to be conducted without Chief Executive, and part of 2 meetings to be conducted with CE but no other staff		Minutes of recent board meetings demonstrate "in camera" discussions where the Chief Executive is not present.	

Ref	Recommendation summary	Audit Assess-ment	Evidence to support the assessment	Comments
23	Board to discuss forward agenda twice a year		No evidence	This was planned for both the May and June board meetings but didn't appear to happen. Using a tool to plan board business, so that key organisational objectives were discussed at the appropriate board meeting would be very helpful. See covering report.
24	Secretary to ensure minutes are clear record of important issues, use Foundation model		http://uk.wikimedia.org/wiki/Minutes_8Jun13b http://uk.wikimedia.org/wiki/Minutes_13Jul13	Some of the more recent minutes have items where there is little in the way of record of the discussion (although others have a much fuller record). There is a balance between brevity and not actually demonstrating what discussion took place. In recent minutes some issues have only shown decisions and actions and little or no information on what discussion took place. The minutes are a legal record of decisions taken and need to show some context.

It also appears that some minutes are still posted before they are agreed. We appreciate that the issue of open information is fundamental to the charity and what it does. However, it is also important that the Board minutes are an accurate and agreed record as agreed by the Trustees, as opposed to outside observers.

Whilst working within overall format of the Foundation's model of minutes, Wikimedia UK should also continue to ensure that its minutes are drafted in such a way that they give context to the charity's decisions. |
| 25 | In-camera sessions should continue to be used where appropriate | | Minutes of in-camera meetings | Minutes of in camera sessions indicates that they are used appropriately. |

Ref	Recommendation summary	Audit Assess-ment	Evidence to support the assessment	Comments
26	Adopt and observe high standards for COIs		http://uk.wikimedia.org/wiki/Conflicts_of_interest_policy http://uk.wikimedia.org/wiki/Register_of_Interests Govcom minutes 2 July 2013 http://uk.wikimedia.org/wiki/Govcom_Minutes_2Jul13	It is clear from the agendas of recent trustee meetings that the declaration of potential conflicts is a standing item. It is also good to see that the conflicts of interest policy includes very clear examples that relate to WMUK and potential conflicts that might easily arise. The policy would benefit from more detail on how to manage a conflict and make clear that conflicts must be recorded in the minutes of trustee meetings. The Govcom minutes of 2 July show an action to cover a potential conflict that might arise in the guidance. Recommendation 27 includes a reference to raising any potential conflicts "at the earliest opportunity" with the Chair and then with the Board. It might be helpful to include this in the guidance explicitly. The register of interests appears to be regularly updated and it is made public. The minutes of the July Govcom indicated that a summary and link to the COI policy would be sent to candidates for co-option and that candidates will be asked to disclose any potential conflicts. The web links to the current conflict of interest policy and register of interests could be improved as the website should make clear which is the charity's current policy (the one updated in 2012 is still there and there is no reference that it is not the current policy and there is no link to the current policy). On the latest version the register of interests could not be viewed, although it could from the previous version (as a matter of good practice it should be open).

Ref	Recommendation summary	Audit Assess-ment	Evidence to support the assessment	Comments
27	COIs to be declared early		Statement drafted for a trustee's new executive role and the potential for a conflict of interest that may arise.	The trustees have identified a potential conflict around a trustee's employment, from 1 November 2013, as Chief Executive of the Chartered Institute of Public Relations. The trustees have discussed the potential issues that might arise and the trustee concerned has drawn up a statement, in discussion with the Chair, explicitly setting out what actions would be taken should a conflict arise.
28	Disclose COIs early, including within Wikimedia movement		Evidence in place. See for example draft minute for 14 September 2013 Board and reference to Chair's declaration of interest. http://uk.wikimedia.org/wiki/Minutes_14Sep13	
29	Board to examine size and extent of COIs		See recommendation 27 above.	The trustees have taken steps to consider the nature and impact of the potential conflict.
30	Trustees not to use Wikimedia UK name & title to advance private interests		The policy now specifically covers this issue.	
31	Conflicted trustees to resign if nature and extent of interests incompatible		http://uk.wikimedia.org/wiki/Conflicts_of_interest_policy	The guidance does include under 'disciplinary actions' the following: "In extreme cases, disciplinary matters may include removal of membership and hence directorship under Article 4." This Article could be used, as necessary, to manage a conflict that has arisen, and where the trustee is unwilling to resign.
32	Trustees only to take up employment funded by Wikimedia UK with permission of the Board		http://uk.wikimedia.org/wiki/Conflicts_of_interest_policy	The policy reflects this recommendation. No evidence that a case has arisen since the policy was put in place.

Ref	Recommendation summary	Audit Assess-ment	Evidence to support the assessment	Comments
33	Scheme of delegation for CE		https://uk.wikimedia.org/wiki/Scheme_of_Delegation Minutes of the trustee meeting 11 May 13 http://uk.wikimedia.org/wiki/Minutes_11May13	Scheme of delegation was approved by the trustees at the meeting on 11 May 2013. See also comments in covering report regarding delegations.
34	Staff instructions to come from Chief Executive		Feedback from interviews with trustees and staff is that delegation systems have improved and staff instructions are coming from the chief executive.	
35	Chief Executive to report to Board through Chair		Feedback from interviews with trustees and staff is that this is happening. Chief Executive routinely copies the Chair into communications with other trustees and the Chair copies the Chief Executive into any communications with staff. Satisfied that Treasurer's direct discussions with Office & Development Manager are appropriate for preparing quarterly accounts.	
36	Trustees to step down prior to applying for Wikimedia UK staff post, not to re-join Board for 12 months		http://uk.wikimedia.org/wiki/Conflicts_of_interest_policy	Reflected within conflicts policy
37	Board to focus on strategic matters		Minutes of the Board meeting 8 June 2013 http://uk.wikimedia.org/wiki/Minutes_8Jun13b Minutes of the Board meeting 13 July 2013 http://uk.wikimedia.org/wiki/Minutes_13Jul13 Draft minutes of the Board meeting 14 September 2013 http://uk.wikimedia.org/wiki/Minutes_14Sep13	Evidence from minutes of more recent meetings shows not only a focus on discussing overall strategy for the organisation, but also a more strategic approach in discussions of issues such as risk, oversight of sub-committees, financial management and individual project oversight. However, there is a need to have a clearer process for agreeing a three or five year strategic plan, with accompanying annual detailed plans. This is an issue which will need to be considered on an on-going basis and audited at the next governance review. See also comments in covering report.

Ref	Recommendation summary	Audit Assess-ment	Evidence to support the assessment	Comments
38	Discussions to be handled with respect	To be reviewed		This recommendation was aimed specifically at board members and interactions. This review was not asked to consider this aspect of the first governance review, given the very recent changes in composition and the additional co-opted members that the trustees hope to bring on board in the near future. The next review will need to look at examples of board and sub-committee minutes, and should observe a range of trustee meetings.
39	Governance audit to monitor tone of interactions between staff and trustees	To be reviewed		Again, this review as not asked to consider this recommendation. The next review will need to look at examples of exchanges of emails between staff, trustees and volunteers and observe a range of meetings where trustees and staff interact.
40	Seek advice where appropriate		http://uk.wikimedia.org/wiki/2013_Activity_Plan/Board_costs	The board has sought input from legal advisors on issues such as changes to the governing document, and on the trademark agreement (see recommendation 47 below). A budget of £2.3k has been set aside for seeking advice in 2013/14.
41	Trustees acting in volunteer capacity accountable to Chief Executive rather than directly to Board		http://uk.wikimedia.org/wiki/Trustee_Code_of_Conduct	Trustees sign up to a code of conduct which specifically states "Where I also volunteer with the organisation I will maintain the separation of my role as a trustee and as a volunteer." All the current trustees have signed up to this code of conduct and evidence suggests that it is being adhered to, for example by the trustee who is acting as a volunteer for *Wiki Love Monuments*.
42	Support Chief Executive and avoid micro-managing		Scheme of Delegation: Board to Chief Executive http://uk.wikimedia.org/wiki/Scheme_of_Delegation	The trustees have put in place a scheme of delegation to supplement the specific job related objectives for the Chief Executive, which have also been put in place. This is an on-going objective and should be considered in more detail in the next governance review as part of the consideration of board behaviours.

Ref	Recommendation summary	Audit Assess-ment	Evidence to support the assessment	Comments
43	Respectful and professional working relationships	To be reviewed		This review was not asked to consider this recommendation and the next review should seek to review a range of communications to ascertain progress in this area.
44	Agree annual budget, delegate individual budget lines		See item 2.1.1 Toolserver http://uk.wikimedia.org/wiki/2013_Budget http://uk.wikimedia.org/wiki/2013_Programme_progress http://uk.wikimedia.org/wiki/User:Mike_Peel/2013_Budget_implementation	See covering report for detailed comments and recommendations.
45	Operational communication with Foundation to be handled via CE, governance-level communication via Chair		Feedback during interviews with Wikimedia UK trustees and staff. Examples of appropriate levels of communication cited include the chair discussing a conflict of interest issue with the Foundation, and the chief executive discussing funding issues with them.	Interview feedback from Wikimedia UK was that there is now improved communications with the Foundation and that different communications are handled at the appropriate level.
46	Respectful and professional communication	To be reviewed		This review was not asked to consider this recommendation and the next review should seek to review a range of communications to ascertain progress in this area.

Ref	Recommendation summary	Audit Assess-ment	Evidence to support the assessment	Comments
47	Trademark agreements to be handled via Chief Exec where required		Interviews	A policy is now in place to deal with trademark issues. There is one trademark issue currently pending. Because of his legal expertise one of the trustees is working with WMUK's lawyers and with the other party to seek to resolve this issue. A deadline for completion of the negotiations has been set.
48	Consider adopting Foundation's COI guidelines		Interviews	The changes that have been made to the organisation's existing conflicts of interest policy seem robust in this area.
49	Chief Executive or Secretary to produce governance handbook		Interviews	This is an on-going project and development is still at an early stage. The next review will consider progress
50	Reach agreement with owners of QRpedia		Interviews	Issue still to be resolved.

Key:

Key recommendations from first Governance review - shaded in blue

Green - achieved

Amber - in progress

Red - not achieved or recommendation rejected

Govcom = Governance Committee

Summary of further actions required to implement first Governance Review

General

1   Put in place a plan for prioritising implementation of the first Governance Review's outstanding recommendations, to help balance the work against other organisational priorities.

2   Produce a formal progress report, via the Governance Committee, for each Board meeting.

Board dynamics and role in strategic oversight (recommendations 18 and 37 – 43)

3   Consider repeating a team building exercise when the new board of trustees is appointed, perhaps using an external facilitator.

4   Trustees to consider drawing up a template for the types of decision that are for the Board, and those which could or should be delegated to the Chief Executive, to aid the process of agreeing an appropriate strategic/operational split.

Development of a strategy (recommendation 15)

5   Creation of the WMUK strategy to be considered a priority area of work.

6   Draft a description of what the strategic goals of WMUK mean in practice.

7   Continue the work, as a matter of priority, to put in place a clear supporting operational plan including budgets, milestones and performance indicators.

Delegations and financial assurance (recommendations 6 – 8, 33 and 44)

8   Chief executive to oversee the reconciliation of WMUK's control accounts each month, so that he can be assured that financial controls are in place.

9   Board to amend the charity's financial regulations so that the Board approves the charity's annual budget, and then delegates management of the budget to the chief executive.

10   Chief executive to have oversight of the presentation of quarterly financial management reports to the Board, so that the Board can be assured adequate budget monitoring is in place.

Developing systems to support the governance arrangements (recommendations 20 - 23)

11   WMUK to adopt a calendar for the year of key Board decisions.

12   WMUK to explore whether it would be appropriate to organise Board agenda items between those for decision and those for information, in order to prioritise time and effort on the most significant items.

13   WMUK to use a standard Board template for its reports.

Applying the principles of good governance in a membership charity (recommendations 3, 19, 24 and 25).

14   WMUK to consider setting a maximum term of office for their trustees in place of members' right to continually elect the same trustees.

15   WMUK to develop further its proposals to formalise their relationship with their members through methods such as elected Advisory Councils of members, to supplement wider community involvement and consultation

Recommended areas for inclusion in WMUK's 18 month review of its governance

16   Next review to examine:

- The impact of the new systems that have been put in place.

- The operation of the Board, the effectiveness of board meetings.

- The split between strategic and operational activities, and delegations in place.

- The effectiveness of key relationships, including between Trustees, Trustees and staff, and Wikimedia UK and the wider Wikimedia movement. As part of this element of the review it would also be helpful to speak with the Wikimedia Foundation to hear their view of relationships between the two organisations.

- Progress on implementing a strategy, plan and accompanying KPIs.

Indicative board cycle for Wikimedia UK

Month	Board items to include:
Beginning to mid-March	Q4/Draft end of year Accounts Annual review of achievements Annual review of risk register and internal controls Policy/Strategy reports and new initiatives Chief Executive's annual review
Beginning of June to beginning of July	Q1 Accounts Finalise Annual Accounts and Annual Review for AGM Policy/Strategy reports and new initiatives
August	AGM (Aligned with Wikimania in 2014)
September	*Arrange induction for new Trustees* AGM (From 2015 onwards)
Beginning to mid-September	Board planning day: - review strategy, agree plans, budget priorities and KPIs for forth-coming year - agree basis of funding submission to Wikimedia Foundation
Mid-September	Q2 Accounts Finalise schedule of meetings for forth-coming year Policy/Strategy reports and new initiatives Board Planning Day
Early to mid-December	Q3 Accounts Agree detailed budget for forth-coming year Review Board member skills/trustee search/planning elections Policy/Strategy reports and new initiatives *[Other activity: Finalise operational plan for forth-coming year and consult with stakeholders on updated strategic plan.]*

<u>Notes:</u>

This excludes items relating to policy development or key initiatives, such as hosting Wikimania and Wiki loves Monuments.

WMUK financial year runs from 1 February to 31 January.

Quarter 1: Feb, Mar, Apr. Quarter 2: May, Jun, Jul. Quarter 3: Aug, Sep, Oct. Quarter 4: Nov, Dec, Jan.

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