



## Code of Ethical Conduct for The Mental Shift C.I.C.

### **I. Personal and Professional Integrity**

All staff, board members, and volunteers of The Mental Shift C.I.C. act with honesty, integrity, and openness in all their dealings as representatives of the organization. The organization promotes a working environment that values respect, fairness, and integrity.

### **II. Mission**

The Mental Shift C.I.C. has a clearly stated mission and purpose, approved by the board, in pursuit of the public good. All programs support that mission and all who work for or on behalf of the company understand and are loyal to that mission and purpose.

### **III. Governance**

The Mental Shift C.I.C. has an active governing body, the board, which is responsible for setting the mission and strategic direction of the organization and oversight of the finances, operations, and policies of The Mental Shift C.I.C.

The board:

- Ensures that its members have the requisite skills and experience to carry out their duties and that all members understand and fulfill their governance duties acting for the benefit of XYZ and its public purpose
- Has a conflict-of-interest policy that ensures that any conflicts of interest or the appearance thereof are avoided or appropriately managed through disclosure, recusal, or other means
- Has a statement of personal commitment that provides attestation to the commitment to The Mental Shift C.I.C. goals and values
- Is responsible for the hiring, firing, and regular review of the performance of its chief executive, and ensures that the compensation of the chief executive, the chief financial

officer, and other senior management positions as the board deems appropriate is reasonable

- Ensures that the chief executive and appropriate staff provide the board with timely and comprehensive information so that the board can effectively carry out its duties
- Ensures that The Mental Shift C.I.C. conducts all transactions and dealings with integrity and honesty
- Ensures that The Mental Shift C.I.C. promotes working relationships with board members, staff, volunteers, and program beneficiaries that are based on mutual respect, fairness, and openness
- Ensures that the organization is fair and inclusive in its hiring and promotion policies and practices for all board, staff, and volunteer positions
- Ensures that policies of The Mental Shift C.I.C. are in writing, clearly articulated, and officially adopted
- Is responsible for engaging independent auditors to perform an annual audit of The Mental Shift C.I.C. financial statements, and has an audit committee that is responsible for overseeing the reliability of financial reporting (usually the responsibility of the finance committee), including the effectiveness of internal control over financial reporting, reviewing, and discussing the annual audited financial statements to determine whether they are complete and consistent with operational and other information known to the committee members, understanding significant risks and exposures and management's response to minimize the risks, and understanding the audit scope and approving audit and non-audit services
- Ensures that the resources of The Mental Shift C.I.C. are responsibly and prudently managed
- Ensures that The Mental Shift C.I.C. has the capacity to carry out its programs effectively

#### **IV. Responsible Stewardship**

The Mental Shift C.I.C. manages its funds responsibly and prudently. This should include the following considerations:

- Spends an adequate amount on administrative expenses to ensure effective accounting systems, internal controls, competent staff, and other expenditures critical to professional management
- Compensates staff, and any others who may receive compensation, reasonably and appropriately
- Knows that solicitation of funds has reasonable fundraising costs, recognizing the variety of factors that affect fundraising costs
- Does not accumulate operating funds excessively
- Draws prudently from endowment funds consistent with donor intent and to support the public purpose of The Mental Shift C.I.C.
- Ensures that all spending practices and policies are fair, reasonable, and appropriate to fulfill the mission of The Mental Shift C.I.C.

- Ensures that all financial reports are factually accurate and complete in all material respects

#### **V. Openness and Disclosure**

The Mental Shift C.I.C. provides comprehensive and timely information to the public, the media, and all stakeholders and is responsive in a timely manner to reasonable requests for information. All information about The Mental Shift C.I.C. will fully and honestly reflect the policies and practices of the organization. Basic informational data about The Mental Shift C.I.C., such as the Form 990, will be posted online or otherwise made available to the public. All solicitation materials accurately represent The Mental Shift C.I.C. policies and practices and will reflect the dignity of program beneficiaries. All financial, organizational, and program reports will be complete and accurate in all material respects.

#### **VI. Legal Compliance**

The Mental Shift C.I.C. is knowledgeable of, and complies with, laws and regulations.

#### **VII. Program Evaluation**

The Mental Shift C.I.C. regularly reviews program effectiveness and has mechanisms to incorporate lessons learned into future programs. The organization is committed to improving program and organizational effectiveness and develops mechanisms to promote learning from its activities and the field. The Mental Shift C.I.C. is responsive to changes in its field of activity and is responsive to the needs of its constituencies.

#### **VIII. Inclusiveness and Diversity**

The Mental Shift C.I.C. has a policy of promoting inclusiveness and its staff, board, and volunteers reflect diversity in order to enrich its programmatic effectiveness. The Mental Shift C.I.C. takes meaningful steps to promote inclusiveness in its hiring, retention, promotion, board recruitment, and constituencies served.

#### **IX. Fundraising**

The Mental Shift C.I.C. solicitation of funds from the public or from donor institutions uses material that is truthful about the organization. The Mental Shift C.I.C. respects the privacy concerns of individual donors and expends funds consistent with donor intent. The Mental Shift C.I.C. discloses important and relevant information to potential donors.

In raising funds from the public, The Mental Shift C.I.C. will respect the rights of donors, as follows:

Donors will be informed of the mission of The Mental Shift C.I.C., the way the resources will be used, and their capacity to use donations effectively for their intended purpose. Further, they will

- Be informed of the identity of those serving on The Mental Shift C.I.C. governing board and to expect the board to exercise prudent judgment in its stewardship responsibilities
- Have access to The Mental Shift C.I.C. most recent financial reports

- Be assured their gifts will be used for purposes for which they are given
- Receive appropriate acknowledgment and recognition
- Be assured that information about their donations is handled with respect and with confidentiality to the extent provided by law
- Be approached in a professional manner
- Be informed whether those seeking donations are volunteers, employees of The Mental Shift C.I.C., or hired solicitors
- Have the opportunity for their names to be deleted from mailing lists that The Mental Shift C.I.C. may intend to share
- Be encouraged to ask questions when donating and to receive prompt, truthful, and forthright answers.

### **Reporting Responsibility**

It is the responsibility of all directors, officers, and employees to comply with the code of ethical conduct and to report violations or suspected violations to the compliance officer in accordance with the whistleblower policy. The compliance officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days, unless the submission of the violation is anonymous. All reports will be promptly investigated, and appropriate corrective action will be taken if warranted by the investigation.