# Board of Trustees’ Sub Committees Terms of Reference

Audit Committee

Terms of Reference

1. Purpose

The Board has established an Audit Committee as a Committee of the Board to support them in their responsibilities for issues of risk, control and governance and associated assurance through a process of constructive dialogue.

1. Membership

The members of the Committee shall be at least four Trustees appointed by the Board of Trustees of the Royal Botanic Garden Edinburgh (RBGE), or three Trustees and an independent member approved by the Board of Trustees. They shall be independent of management and free of any business or other relationship (including, without limitation, cross-directorships or day-to-day involvement in the management of the business) which could interfere with the exercise of their independent judgement. The Chair of the Committee shall be appointed by the Board of Trustees. The quorum of the Committee shall be three members; membership can include alternate Trustees. Appointments to the Committee shall be for a period of up to four years, which may be extended for a further four-year period subject to the approval of the Board of Trustees. The process of selecting and recommending to the Board of Trustees an appropriate candidate as an independent member is delegated to the Chair of the Audit Committee. Current Members are:

* Ian Jardine, Trustee, Chair
* Amanda Forsyth, Member
* Stella Morse, Trustee
* Elizabeth Trevor, Trustee

1. Secretary

The PA to the Regius Keeper shall be the Secretary of the Audit Committee.

1. Attendance

The Regius Keeper, the Director of Resources and Planning, the Head of Finance, Corporate Governance and Risk, the Internal Auditor (s), External Auditor and such other members of staff as the Chair may require shall be in attendance at meetings. Any Trustee not being a member of the Audit Committee may attend a meeting of the Audit Committee. The Audit Committee may ask any or all of those who normally attend but who are not members to withdraw to facilitate open and frank discussion of particular matters. At least once a year the Committee shall meet the representatives of the appointed internal and external audit companies without the Senior Management of the RBGE present. Any issues that have been raised must be communicated to the Senior Leadership Team after any such meeting. If members of the Audit Committee fail to attend meetings on a regular basis then this will be reviewed with the Chair of the Board of Trustees.

1. Frequency of Meetings

The Audit Committee will meet at least four times a year, in advance of each of the quarterly Board of Trustees meetings. The external auditors may request a meeting if they consider that one is necessary. The Chair of the Audit Committee may convene a private meeting periodically for its members to ensure that there is a clear understanding of expectations and mutual understanding of current issues.

1. Authority

The Committee is authorised by the Board of Trustees to investigate any activity within its terms of reference. It is authorised to seek any information it requires from any employee and all employees are directed to co-operate with any request by the Committee. The Committee is authorised by the Board of Trustees to obtain outside legal or other independent professional advice and to secure the attendance of outsiders with relevant experience and expertise if it considers this necessary.

1. Access

The representatives for Internal and External Audit will have free and confidential access to the Chair of the Audit Committee, and the Committee Chair will provide feedback to the Audit Committee.

1. Duties

The duties of the Committee shall be to review on behalf of the Board and report on:

* + The state of the control environment (the policies, procedures, practices, and organisational structures designed to provide reasonable assurance that business objectives will be achieved and that undesired events will be prevented, or detected and corrected).
  + Draft financial statements.
  + The processes for managing risks.
  + Reports from the Internal and External auditors.
  + Oversight of the Ferguson Bequest investment performance and project spend.
  + Oversight of an annual carbon reduction plan.
  + Any other matter referred to it by the Board or Regius Keeper (as Accountable Officer).
  + Recommend to the Board the appointment of the Internal Auditors, approve the terms of such appointments, and their subsequent programmes of work.

1. Minutes

The Minutes of Meetings of the Committee shall be circulated to all members of the Board of Trustees and a copy of the approved Minutes shall be placed in the Library where any member of staff or the general public may view them.

1. Review

Terms of Reference to be reviewed every three years.

**As at March 2024 (reviewed by the Audit Committee at their meeting on 13.03.24 and approved by the Board of Trustees at their meeting on 27.03.24).**

Edinburgh Biomes Oversight Committee

Terms of Reference

1. Purpose

The overarching purposes of the Edinburgh Biomes Oversight Committee are to provide assurance to the RBGE Board of Trustees for the successful development and implementation of Edinburgh Biomes, make decisions within the delegated authority of the Board of Trustees, and to challenge, guide, and support the Senior Responsible Officer on the delivery of Edinburgh Biomes.

1. Composition

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| **Committee Members** | |
| Chair of RBGE Board of Trustees | Chair of Edinburgh Biomes Oversight Committee |
| RBGE Trustee |  |
| RBGE Trustee |  |
| Director of Resources and Planning | Director Responsible for Biomes |
| External Advisory Member, appointed by RBGE  Board of Trustees |  |
| Director of Development & Communications | To attend on a quarterly basis |
| Regius Keeper | Senior Responsible Officer |
| **Attendees** | |
| Head of Edinburgh Biomes |  |
| Edinburgh Biomes Project Manager |  |
| Biomes Project Officer | Administration and minutes |
| Additional RBGE staff members and external consultants may be invited as required for  specific meetings/agenda items | |

1. Terms of Office

* Chair and RBGE Trustees – commensurate with tenure as RBGE Trustee, or as agreed by RBGE Board of Trustees
* External Member – Up to three years with the possibility of reappointment for a further three years one time

1. Duties

The Edinburgh Biomes Oversight Committee will:

* Monitor, scrutinize, and challenge on behalf of RBGE Board of Trustees, the development and implementation of Edinburgh Biomes in order that it meets its outcomes.
* Scrutinize, confirm and where necessary adjust, the Edinburgh Biomes budget and timeline (within delegated authority).
* Monitor and scrutinize adherence to the Scottish Government’s programme and project management principles, the Scottish Finance Manual and HM Treasury Green Book.
* Review and input to the identification and mitigation of key Programme risks.
* Consider and agree programme change requests to the value of more than £250kand less than
* £1m in any one month.
* Address and resolve issues (to limit of delegated authority) identified by the Committee, or referred to it by the SRO, Edinburgh Biomes Programme Board or the Board of Trustees.
* Provide advice and recommendations to the Board of Trustees relating to Edinburgh Biomes.
* Provide support and guidance to the SRO, Director of Resources and Planning and Head of Edinburgh Biomes.
* Review Edinburgh Biomes governance arrangements and recommend changes, to the RBGE Board of Trustees.
* Consider Biomes Fundraising on a quarterly basis, both receiving an update and discussing strategic approaches.
* Resolve escalated issues.

1. Frequency of Meetings

The Edinburgh Biomes Oversight Committee meets monthly, within two weeks of the Edinburgh Biomes Programme Board meeting and/or additional Project Steering Group meetings where practicable and in line with the Edinburgh Biomes Programme Board meeting scheduling. The meeting will be cancelled by exception should it be agreed there is not adequate need. The Fundraising element of the meetings is scheduled quarterly in each Edinburgh Biomes Oversight Committee meeting directly preceding the RBGE Board of Trustees meetings.

1. Conduct of Meetings

* Quorum – three (3) committee members, one of whom must be the Regius Keeper or the Director of Resources & Planning. In circumstances where decisions require to be made outwith the meeting cycle then written acceptance/recommendation of approvals should be provided in writing or electronically in advance.
* Decisions should be achieved by Committee consensus. Where this is not possible a decision may be taken by a vote of members present with the Chair having a casting vote. Members will be entitled to have any objection formally minuted, on request.

1. Reporting and Referral

* The EBOC will receive a monthly status report from the Head of Edinburgh Biomes.
* The EBOC will receive and review project accounts and cash flow forecasts, including fundraising projections.
* A summary of EBOC discussions will be made available to the Board of Trustees on a quarterly basis.
* Reports will be submitted in a reporting format that is consistent across all Edinburgh Biomes committee entities.

1. Delegated Authority

Delegated authority to agree budget variation (within overall Edinburgh Biomes Programme cost) is within a tiered framework:

* RBGE Board of Trustees - above £1m
* Edinburgh Biomes Oversight Committee £250k - £1m in any one month
* Senior Responsible Officer - up to £250k in any one month
* Director of Resources and Planning – up to £250k in any one month
* Head of Edinburgh Biomes – up to £50k in any one month

When cumulative variations exceed the upper limit in any one month, the change must be authorised by the tier above.

The EBOC’s Delegated Authority for Non-financial commitment will extend to the following:

* Timescales (may also carry a financial impact)
* Scope changes (may also have a financial impact or be required to offset costs to maintain overall budget)
* Deliverables/Benefits (other items may have impact on this such as scope reduction or timescale delays)
* RBGE Strategy / Corporate Plan
* Reputation
* Procurement (Design Team / Contractor appointment and or termination)
* Risk Management (may also carry a financial impact)
* Health and Safety

1. Minutes

Minutes will be produced for the Head of Edinburgh Biomes within 5 working days of each meeting and circulated to the Oversight Committee in advance of the next meeting. Approved minutes will be stored by the Edinburgh Biomes team.

1. Review

Terms of Reference (ToR) first created in February 2021. The ToR should be reviewed annually until all sections of the Edinburgh Biomes Programme are complete and the Board dissolved.

10.0 Version Control

Version 1 – February 2021

Version 2 – March 2021

Version 3 – June 2021

Version 4 – August 2023

Version 5 – November 2024

Remuneration Committee

Terms of Reference

1. Purpose

The RBGE Remuneration Committee will meet at least annually and is chaired by the Chair of the Board of Trustees. At least one other Trustee will be appointed to the Committee. The Head of the People and Organisational Development department of the RBGE will act as Secretary to the Committee. The purposes of the Committee are:

* To review and approve annually, the salary and reward structure for the RBGE staff (pay remit), and to report on the same to the Board.
* To review annually the salary of the Regius Keeper and make recommendations to Rural and Environment Science and Analytical Services Division (RESAS) on annual pay increases linked to performance outcomes.

1. Membership

Current members are:

* Mr Dominic Fry (Chair)
* Prof Cara Aitchison

1. Secretary

The Head of People and Organisational Development department of the RBGE will act as Secretary to the Committee.

1. Minutes

The Minutes of Meetings of the Committee shall be circulated to all members of the Board of Trustees and a copy of the approved Minutes maintained in a confidential file within the People and Organisational Development department.

1. Review

Terms of Reference to be reviewed every three years.

As at November 2024 (reviewed and approved by the Board of Trustees at their meeting on 11/12/2024).