Baltimoretax
Lifeline, Health &
Learning Foundation

BOARD GOVERNANCE MANUAL

1. PURPOSE AND GOVERNANCE FRAMEWORK

1.1 Purpose

This Board Governance Manual outlines the foundational principles, authority, responsibilities, and operating procedures of the Board of Trustees of the Baltimore Tax Lifeline, Health and Learning Foundation ("BLHL Foundation"). As the organisation's highest governing body, the Board provides strategic direction, fiduciary oversight, and ethical leadership. In fulfilling these roles, the Board ensures that the Foundation achieves its mission with integrity, transparency, and sustainability.

The Manual defines the relationship between the Board and management, establishing standards aligned with the Companies and Allied Matters Act (CAMA) 2020, Corporate Affairs Commission regulations, and internationally recognised best practices in nonprofit governance.

2. ORGANIZATIONAL CONTEXT

BLHL Foundation is registered in Nigeria as an Incorporated Trustee and operates as a non-partisan, accountability-driven development organisation. The Foundation's Vision, Mission, and Core Values establish the framework for Board oversight. Trustees serve as custodians of the Foundation's purpose, ensuring that all decisions align with the organisation's strategic pillars and fiduciary responsibilities.

3. BOARD AUTHORITY AND COMPOSITION

3.1 Authority

The Board's authority comes from the Foundation's Constitution and relevant laws. It holds ultimate oversight over the organisation's strategy, governance, financial stewardship, and executive leadership. Operational management is delegated to the Executive Director, who operates under the Board's supervision and policy guidance.

3.2 Composition

The Board comprises a minimum of five and a maximum of eleven Trustees. The selection process prioritises diversity in professional expertise, gender balance, and relevant sectoral experience to ensure effective governance. Trustees are expected to demonstrate competence, independence, and a strong commitment to the Foundation's mission.

3.3 Tenure

Trustees are appointed for a three-year term and may be reappointed once, subject to performance and the organisation's governance requirements. No Trustee may serve more than two consecutive terms unless exceptional circumstances are approved by a supermajority of the Board. Succession planning is implemented to ensure both continuity and renewal.

4. ROLE OF THE BOARD

The Board functions as a collective entity. Individual Trustees possess no independent authority unless such powers are formally delegated. Key responsibilities include:

- Approving strategic direction and policies
- Ensuring financial sustainability and prudent resource management
- Safeguarding organisational assets and reputation
- Appointing, evaluating, and, if necessary, removing the Executive Director
- Monitoring organisational performance and risk
- Ensuring compliance with legal and regulatory obligations

The Board does not engage in day-to-day management but retains ultimate oversight and responsibility for the Foundation's governance.

5. FIDUCIARY DUTIES

Trustees are bound by three core fiduciary duties:

Duty of Care

Trustees must exercise diligence, informed judgment, and prudence in managing the Foundation's affairs.

Duty of Loyalty

Trustees are required to act exclusively in the Foundation's interest, avoid conflicts of interest, and refrain from self-dealing.

Duty of Obedience

Trustees must ensure that the Foundation operates within its stated mission and complies with all applicable laws and governing documents.

Failure to fulfil these duties may result in removal from office and, where applicable, legal consequences.

6. BOARD LEADERSHIP

6.1 Chairman

The Chairman leads the Board, ensures effective governance processes, facilitates discussions, and serves as the primary liaison between the Board and the Executive Director. The Chairman is responsible for timely information sharing, efficient meetings, and upholding high governance standards.

6.2 Vice Chairman

The Vice Chairman supports the Chairman and assumes leadership responsibilities in the Chairman's absence.

6.3 Secretary

The Secretary is responsible for recording meetings, maintaining statutory records, and ensuring compliance with governance procedures.

7. BOARD MEETINGS

The Board convenes at least quarterly. Meetings are structured to promote informed deliberation, strategic focus, and comprehensive documentation of decisions. A simple majority of Trustees constitutes a quorum. Decisions are made by majority vote unless otherwise specified by law or the Foundation's Constitution. Minutes documenting attendance, discussions, decisions, and action items are permanently retained. When appropriate, the Board may hold executive sessions without management present.

8. BOARD COMMITTEES

The Board may establish standing or ad hoc committees to strengthen its oversight responsibilities. Typical standing committees include:

- Finance and Audit
- Programs and Impact
- Governance and Nominations
- Resource Mobilisation and Partnerships

Committees operate under Board-approved terms of reference and report formally to the Board. Committees do not exercise independent authority unless such authority is specifically delegated.

9. EXECUTIVE OVERSIGHT

The Executive Director is appointed by and accountable to the Board. The Board's responsibilities include conducting annual performance evaluations, approving equitable and sustainable compensation, maintaining succession planning, and providing strategic guidance while respecting the Executive Director's operational autonomy. Governance and management functions are distinctly defined.

10. ETHICAL GOVERNANCE

Trustees are required to comply with the Foundation's Code of Ethics and Conflict of Interest Policy. Conflicts of interest must be disclosed promptly and managed with transparency. Trustees are expected to maintain the confidentiality of sensitive information and act to protect the Foundation's reputation.

11. BOARD PERFORMANCE AND DEVELOPMENT

The Board conducts an annual self-assessment to evaluate its effectiveness in strategic oversight, financial stewardship, and compliance. Trustees are expected to participate in ongoing governance education and remain informed about sector developments relevant to the Foundation's mission.

12. RISK OVERSIGHT AND INTERNAL CONTROLS

The Board is responsible for ensuring robust internal controls, risk management systems, and compliance mechanisms. Financial statements and audit reports are reviewed regularly, and corrective actions are implemented as necessary.

13. AMENDMENT AND REVIEW

This Manual is reviewed annually by the Governance Committee and updated as necessary to reflect changes in law and governance standards. Amendments require approval by two-thirds of Trustees present at a duly constituted meeting.

Governance Commitment

Serving on the Board of BLHL Foundation entails significant trust and responsibility. Trustees are committed to acting in good faith, upholding the Foundation's mission, and protecting the interests of beneficiaries, donors, partners, and the public.