W3 FOUNDATION

GOVERNANCE & REGISTRATION DOCUMENT

United Kingdom & South Africa

Building Thriving Communities. Transforming Lives.

STATUS: FOUNDING / PRE-REGISTRATION DRAFT — SUBJECT TO FULL LEGAL, TAX AND REGULATORY REVIEW

Document Control

Organisation	W3 Foundation
Founder	Dr George Woods
Geographic focus	United Kingdom and South Africa, with international charitable activity where lawful
Version	1.0 – Governance and Registration Draft
Date	13 March 2025

1. Purpose of this Document

This document brings together the founding proposition, governance framework, registration pathway and initial operating controls for the proposed W3 Foundation. It is intended to serve as the principal working document for the Founder, proposed trustees/directors and professional advisers while the Foundation is taken through formal registration.

The Foundation's background material describes it as a philanthropic foundation established by Dr George Woods to create lasting opportunities for individuals and communities in the United Kingdom and South Africa, with a legacy focus on Sophia Wood and Kevin Williams.

The source material identifies education, humanitarian relief, healthcare, community development and employment/enterprise as principal areas of impact.

2. Legal Status Notice

At the date of this document, W3 Foundation is presented as a proposed charitable foundation. Nothing in this document should be interpreted as confirming that the Foundation is registered as a charity in England and Wales, registered as an NPO in South Africa, approved by SARS as a Public Benefit Organisation, or authorised to issue Section 18A donation receipts.

All charitable activity, fundraising representations, tax claims and use of the Foundation's name must be conducted consistently with the status actually granted by the relevant authority.

3. Founding Identity

3.1 Mission

To empower individuals and communities through education, healthcare, humanitarian support and opportunity, enabling sustainable and lasting social impact.

3.2 Vision

A world where every person has the opportunity to flourish regardless of circumstance.

3.3 Values

- Compassion
- Integrity
- Dignity
- Service
- Stewardship
- Partnership
- Opportunity

3.4 Legacy

The Foundation is intended to honour the memory and legacy of Sophia Wood and Kevin Williams. Their legacy is expressed through practical service, investment in people, compassion, stewardship and the creation of opportunity.

4. Proposed Charitable Purposes

1. the prevention or relief of poverty and financial hardship;
2. the advancement of education, including bursaries, scholarships, mentoring, leadership development and support for educational institutions and programmes;
3. the advancement of health and the relief of sickness, including support for healthcare, wellbeing and health-related charitable organisations;
4. the relief of those in need by reason of humanitarian emergency, disaster, conflict or other hardship;
5. the advancement of citizenship or community development;
6. the advancement of employment, enterprise and skills development for people facing barriers to economic participation; and
7. such other purposes as are exclusively charitable in law and beneficial to the public.

These purposes are a working draft. The final wording must be aligned with the prescribed governing document and registration requirements in each jurisdiction.

5. Governance Philosophy

- The Foundation exists for public benefit, not private benefit.
- Trustees/directors collectively govern the Foundation and are accountable for its assets and activities.
- All charitable funds must be applied solely to authorised charitable purposes.
- Conflicts of interest and related-party matters must be disclosed, recorded and appropriately managed.
- Grant-making must be evidence-based, proportionate and capable of audit.
- Decisions must be documented and capable of independent scrutiny.
- Safeguarding, financial stewardship, risk management and regulatory compliance are core governance responsibilities.
- Founder influence must not create a personal entitlement to charitable assets.

6. Proposed Governance Structure

Role	Primary responsibility	Core accountability	Proposed status
Founder – Dr George Woods	Founding vision, legacy, strategic intent and initial establishment	Must remain subject to the governing document and trustee duties	Founder; not automatically entitled to control charitable assets
Board of Trustees / Directors	Governance, strategy, finance, risk, impact and compliance	Collectively accountable to the Foundation and regulator	Formal governing body
Chair	Board leadership and governance effectiveness	Board	To be appointed
Treasurer / Finance lead	Financial oversight, controls, reserves and reporting	Board	To be appointed
Secretary / Governance lead	Minutes, registers, policies and statutory records	Board	To be appointed
Executive / project support	Implementation and administration where required	Board and delegated authority	Future appointment

7. Trustee / Director Principles

8. Act only within the Foundation's purposes and governing document.

9. Act in the best interests of the Foundation.
10. Exercise reasonable care, skill and diligence.
11. Safeguard Foundation assets and reputation.
12. Declare and manage conflicts of interest and loyalty.
13. Maintain appropriate confidentiality.
14. Challenge constructively and make decisions collectively.
15. Ensure that delegated authority does not remove ultimate Board accountability.
16. Ensure that beneficiaries and partner organisations are treated with dignity and fairness.

8. UK Registration Framework

The proposed UK structure is a Charitable Incorporated Organisation (CIO) using the Foundation model, because the intended voting members are the charity trustees. The Charity Commission states that the Foundation model is appropriate where the only voting members are the trustees, and new CIOs are expected to use the current model constitution or an approved constitution as near to that model as circumstances allow.

8.1 UK registration sequence

17. Confirm name availability and proposed principal office in England or Wales.
18. Confirm the final charitable objects and public-benefit rationale.
19. Identify and eligibility-check at least the required number of trustees.
20. Complete the current Charity Commission Foundation-model constitution.
21. Approve the constitution and founding resolutions.
22. Prepare the registration application and supporting information.
23. Submit the CIO registration application to the Charity Commission.
24. Following registration, complete HMRC arrangements for charitable tax relief and Gift Aid where applicable.
25. Implement the governance policies in this document before significant grant-making or fundraising.

9. South African Registration Framework

The proposed South African structure is a separate Non-Profit Company (NPC), with the intention of subsequently pursuing NPO registration and SARS Public Benefit Organisation approval where eligible.

SARS currently requires the relevant founding document for PBO applications and states that amendments to the founding document must be submitted to SARS.

9.1 South African registration sequence

26. Confirm the proposed W3 Foundation name and reserve/register it through CIPC.
27. Prepare and execute the NPC Memorandum of Incorporation and incorporation documentation.
28. Appoint the required directors and establish the Board.

29. Obtain CIPC registration and maintain the statutory company records.
30. Consider and submit an NPO registration application to the Department of Social Development.
31. Apply to SARS for PBO approval under section 30 if the Foundation qualifies.
32. Assess whether Section 18A approval is required for the Foundation's fundraising model.
33. Only issue Section 18A receipts after SARS approval and confirmation of the relevant reference number.
34. Maintain the required annual tax, NPO and governance reporting.

SARS confirms that Section 18A approval is an additional approval for qualifying entities and that a PBO must first obtain tax-exempt status; the application may be made simultaneously, but Section 18A receipts may only be issued after approval.

10. UK / South Africa Relationship

The preferred governance architecture is two legally distinct entities operating under a common W3 Foundation identity and philanthropic strategy:

- UK W3 Foundation – proposed CIO registered in England and Wales.
- South African W3 Foundation – proposed NPC, with separate NPO/PBO/Section 18A processes where appropriate.
- Each entity maintains its own bank accounts, accounting records, governing documents, regulatory reporting and Board decisions.
- Cross-border grants or transfers are documented, lawful, properly approved and supported by due diligence.
- No entity is assumed to have charitable or tax status merely because the other entity has obtained it.

11. Grant-Making Governance

- Every grant must have a documented charitable purpose.
- Recipient due diligence must be proportionate to the amount, risk and nature of the grant.
- Individuals must only receive assistance where this advances a charitable purpose and public-benefit requirements are met.
- Connected-party grants require enhanced review and documented conflict management.
- Written grant terms should specify purpose, amount, payment conditions, reporting and monitoring.
- Material grants should be reviewed after completion for impact and appropriate use of funds.
- Emergency grants may use an accelerated process approved by delegated authority, subject to retrospective Board reporting.

12. Conflict of Interest & Related-Party Framework

The Foundation shall maintain a register of interests covering trustees/directors, senior staff and other relevant decision-makers.

- Interests must be declared on appointment and reviewed at least annually.
- Interests must be declared at the beginning of relevant meetings.
- Where a conflict exists, the conflicted person must withdraw from discussion and/or decision-making where required.
- The minutes must record the conflict, the action taken and the decision.
- Transactions involving the Founder or connected persons require enhanced scrutiny and must be demonstrably in the Foundation's interests and legally permissible.
- No Foundation asset may be used for personal enrichment.

13. Financial Governance

- Annual budget approved by the Board.
- Separate bank account(s) in the legal entity's name.
- Two-person approval for payments above Board-approved thresholds.
- Monthly or quarterly management accounts appropriate to the Foundation's scale.
- Annual financial statements and regulatory reporting.
- Documented reserves policy.
- Investment policy approved by the Board before material investment activity.
- Donor restrictions recorded and complied with.
- Grant payments matched to approvals and supporting documentation.
- Periodic independent review or audit where required or considered appropriate.

14. Core Governance Policies to Adopt

- Trustee / Director Code of Conduct
- Conflicts of Interest and Related-Party Transactions Policy
- Grant-Making and Beneficiary Due-Diligence Policy
- Financial Controls and Delegated Authority Policy
- Reserves Policy
- Investment Policy
- Risk Management Policy
- Safeguarding Policy
- Complaints and Whistleblowing Policy
- Data Protection and Confidentiality Policy
- Fraud, Bribery and Corruption Policy
- Anti-Money Laundering / Sanctions / Counter-Terrorist Financing Controls

- International Grant-Making Policy
- Fundraising and Donor Stewardship Policy
- Impact Measurement and Public Benefit Reporting Framework

15. Registration Readiness Checklist

- Confirm final legal name in each jurisdiction.
- Confirm registered/principal office arrangements.
- Confirm final charitable objects.
- Identify proposed trustees/directors.
- Complete eligibility and fit-and-proper checks as applicable.
- Approve founding declaration and resolutions.
- Complete UK CIO Foundation-model constitution.
- Complete South African NPC MOI and incorporation documents.
- Prepare public-benefit statement.
- Prepare first-year budget and cash-flow forecast.
- Prepare conflict-of-interest register.
- Prepare grant-making policy.
- Prepare safeguarding and risk policies.
- Prepare financial controls and delegated authority schedule.
- Prepare donor and fundraising controls.
- Establish document retention and statutory reporting calendar.
- Submit UK Charity Commission application.
- Submit South African CIPC registration.
- Submit DSD NPO application if selected.
- Submit SARS PBO application if eligible.
- Submit Section 18A application if required and eligible.
- Do not represent unapproved status as registered status.

16. First-Year Governance Calendar

Period	Board focus	Key outputs
Month 1	Constitution and registration	Approve documents; trustee/director appointments; registration submissions
Months 2–3	Control environment	Policies; bank mandate; risk register; grant due diligence
Months 4–6	Strategic implementation	First grants; impact measures; partner agreements
Months 7–9	Assurance	Financial review; grant monitoring; safeguarding

		review
Months 10–12	Annual governance	Budget; reserves; impact report; annual reporting preparation

17. Proposed Board Committees / Delegations

- Finance, Audit & Risk – financial controls, reserves, investments, risk and assurance.
- Grants & Impact – grant assessment, beneficiary due diligence and impact measurement.
- Governance & Nominations – trustee recruitment, performance, conflicts and policy review.
- Safeguarding – safeguarding assurance proportionate to the Foundation's activities.
- The Board may combine committees during the Foundation's early stage if the scale of activity does not justify separate committees.

18. Founder’s Role

Dr George Woods is the proposed Founder and originator of the W3 Foundation concept. The Founder may provide strategic vision, historical context, philanthropic leadership and support for external relationships. However, once charitable assets are held by the registered entity, the Founder must not be treated as the beneficial owner of those assets. The Board retains ultimate governance responsibility.

19. Existing Philanthropic Track Record

The supplied background records a broad portfolio of support across education, healthcare, humanitarian relief, community organisations, employment and leadership. Examples include the Marimba Foundation, Steyn Children’s Education, Pierdica Education, Breaking the Chains, St John Ambulance, Blessed Gerard, Gerald FitzPatrick House, Choir With No Name, Caversham School, President’s Award South Africa, scholarship programmes and employment initiatives.

This history should be presented as evidence of philanthropic intent and experience rather than as a promise that every historical beneficiary will automatically become a recipient of the registered Foundation.

20. Founding Resolution

IT IS RESOLVED that the proposed W3 Foundation be established as a charitable foundation subject to registration; that this Governance & Registration Document be adopted as the working governance framework; that the Founder is authorised to progress the UK and South African registration processes with professional advisers; and that no claim of registered charitable, NPO, PBO or Section 18A status be made until the relevant authority has formally granted that status.

Founder: Dr George Woods   Signature: ________________________   Date: ________________

Proposed Trustee/Director: ________________________ Signature: ________________________

Proposed Trustee/Director: ________________________ Signature: ________________________

Proposed Trustee/Director: ________________________ Signature: ________________________

21. Regulatory Reference Points

UK Charity Commission – model governing documents: https://www.gov.uk/government/publications/setting-up-a-charity-model-governing-documents

UK Charity Commission – how to write a governing document: https://www.gov.uk/guidance/how-to-write-your-charitys-governing-document-cc22b

South African Revenue Service – Public Benefit Organisations: https://www.sars.gov.za/businesses-and-employers/tax-exempt-institutions/public-benefit-organisations/

South African Revenue Service – Section 18A: https://www.sars.gov.za/businesses-and-employers/tax-exempt-institutions/application-for-section-18a/

South African Revenue Service – PBO income tax exemption application: https://www.sars.gov.za/businesses-and-employers/tax-exempt-institutions/application-for-income-tax-exemption/

22. Final Legal Review Requirement

This document is deliberately drafted as a governance and registration working document rather than as a substitute for the prescribed constitutional instruments. Before execution, the UK constitution should be checked against the Charity Commission's current CIO Foundation model and the South African constitutional documents should be checked against the Companies Act, CIPC requirements, NPO Act requirements and SARS PBO/Section 18A requirements.