

# BOARD GOVERNANCE GUIDELINES

Issued: February 2017

Updated February 2020

Updated November 2024

Review: 2029

## Role of the Board

- 1) To set the strategic direction of the company – agreeing the vision, the company mission statement, the values and the long term goals.
  - 2) To approve the business plans prepared by the to deliver the strategy – ensuring that comprehensive plans are presented with clear measurable objectives including operational, community engagement, financial and quality objectives.
  - 3) To monitor the performance of the company against the agreed strategic objectives.
- **Steward Role:** stewardship of the company assets, due process, scrutiny, challenge
  - **Ambassador Role:** for the Board and its stakeholders
  - **Leadership Role:** setting direction of organisation and ensuring consistent strategy, plans and policies that focus on outcomes
  - **Expertise:** to enhance that of the Board and the business

### 1. Responsibilities of Board Directors

- Be well informed about the business, the environment in which it operates, including that of its key funders, and the issues it faces
- Attend all Board meetings
- Study relevant papers in advance
- Explain your views on major issues if you cannot attend
- Contribute fully to Board discussions and share responsibility for decisions
- Place skills etc at the disposal of the Board and the Executive Team
- Contribute to Committees, volunteer consultant

### 2. Duties of Charity Trustees (OSCR)

- 1) Act in the interest of the charity. Trustees should put the interests of their charity before their own interests, or those of any other person or organisation
- 2) Operate in a manner consistent with the charity's purpose. Trustees should carry out their duties in accordance with their governing document
- 3) Act with due care and diligence. Trustees should take such care of their charity's affairs as is reasonable to expect of someone who is managing the affairs of another person
- 4) Ensure the charity complies with the provisions of the Charities and Trustee Investment Act (Scotland) 2005 and other relevant legislation

Specific duties of charity trustees include:

- 1) Updating your charity details: Trustees must make sure OSCR hold the latest information about the charity
- 2) Reporting to OSCR: Compliance with the statutory duty
- 3) Financial record keeping and reporting: Keep proper accounting records and prepare statement of account independently audited
- 4) Fundraising: Trustees are responsible for taking control of how their charity fundraisers
- 5) Providing information to the public: Make sure the charity meets legal requirements

### 3. Principles of conduct for Board Directors

- 1) **Selflessness:** take decisions solely in the public interest
- 2) **Integrity:** not be placed under any financial or other outside obligation that might influence your performance of official duties
- 3) **Objectivity:** choices should be made on merit, including making public appointments or awarding contracts
- 4) **Accountability and Stewardship:** accountable for decisions and actions and must submit to appropriate scrutiny
- 5) **Openness:** be as open as possible about all decisions and actions taken and give reasons for decisions
- 6) **Honesty:** duty to declare any private interests relating to public duties and to take steps to resolve any conflicts arising
- 7) **Leadership:** promote and support above principles by leading by example
- 8) **Public Service:** act in accordance with the core tasks and in the interests of the organisation
- 9) **Respect:** respect fellow Board Directors and employees and the role they play, treating them with courtesy at all times

### 4. Conduct at Board Meetings

- Question intelligently
- Listen sensitively to the views of others
- Debate constructively
- Challenge rigorously
- Decide dispassionately
- Declare any personal interest
- Do not use information for personal, financial, political gain, or in a way that brings the Company into disrepute

### 5. Personal Liability of Board Directors

There is no personal civil liability if Board Directors act honestly and in good faith.

A Board Director may be dismissed if he or she is bankrupt, convicted of an indictable offence, unable or unfit, performs poorly or attends poorly.

### 6. Roles and Responsibilities of the Chair

- 1) Board direction
- 2) Board business
- 3) Board monitoring
- 4) Board leadership

## 7. Roles and Responsibilities of the Chief Executive

- 1) Responsible for the management of the organisation; accountable to the Board
- 2) Manage and safeguard resources and assets
- 3) Develop strategic plans that reflect the longer-term objectives and priorities established by the Board
- 4) Establish a performance management framework
- 5) Provide leadership of the leadership team and employees – to implement agreed plans
- 6) Monitor closely operating and financial performance and take corrective action
- 7) Ensure the organisation conforms with all relevant legislation and regulations
- 8) Ensure Board is kept adequately informed

## 8. Areas of Board responsibility

Board decide:	Staff work out:
<ul style="list-style-type: none"> <li>WHAT needs changed</li> <li>WHAT views matter</li> <li>WHAT future outcomes will look like</li> <li>WHAT is successful/failing</li> </ul>	<ul style="list-style-type: none"> <li>HOW to make change happen</li> <li>HOW to gather opinions</li> <li>HOW to achieve required outcomes</li> <li>HOW to measure progress</li> </ul>

A list of specific areas of responsibility for Live Borders is set out in Appendix A

## 9. Assurance Framework

The Board is responsible for determining the nature and extent of the significant risks it is willing to take in achieving its strategic objectives. The Board should maintain sound risk management and internal control systems ... and establish formal and transparent arrangements as to how they apply corporate reporting; risk management and internal control principles.

What are the corporate objectives?

What are the key risks to meeting the objectives?

What controls are in place to manage those risks?

What assurances are received on the operation of these controls?

## 10. Board Reports

The Board should have information that is fit for purpose – timely, objective, accurate and professional. The purpose of each report should be made clear.

Decision information	Needed to make decisions
Monitoring information	Needed to measure performance against agreed criteria
Information	Everything else “nice to know”

## 11. Live Borders Board Reports

In order to monitor the performance of Live Borders the Board should receive:

- 1) Regular reports from the CEO for each Board Meeting covering progress against the Performance Framework as well as progress against financial objectives, health and safety objectives and quality objectives.
- 2) Regular reports indicating where progress is on target or not and what action is planned when progress is adverse.
- 3) An annual report should be presented covering aspects of HR performance including absence, staff turnover, internal promotions, qualifications gained.
- 4) An annual report should be presented covering performance against objectives.

## 12. Live Borders Board Meetings

It is proposed that the following plan be adopted

- 1) Annual plan for Board agendas to be compiled and agreed at last meeting in the financial year
- 2) Full Board meeting every quarter
- 3) Agenda for each meeting to be set by the Chair in line with the annual plan
- 4) Last meeting of the financial year to include review and resetting of Business Plan
- 5) Board papers to be issued one week in advance of the meeting
- 6) Board minutes to be supported by Chair and issued within 2 weeks of meeting

## 13. Board decisions

- The Board should draw up a formal statement that specifies the types of decisions that are delegated to the Executive and those that are reserved for the Board (A Scheme of Delegation), appendix 1
- Board should state clear objectives for their decisions, what they are trying to achieve (at annual strategy meeting)
- Minutes should be explicit about the criteria, rationale and considerations on which decisions are based

## 14. Live Borders Board Committees

Board Directors may be appointed to one of the following Committees. Each Committee will have a Chairperson. Committee membership, including position of Chairperson, will be ratified at the last meeting of the financial year.

#### **A. Finance Committee Appendix 3**

To deal with financial planning, financial reporting and control, capital projects, and major property issues (through capital budget)

#### **B. Audit and Governance Committee Appendix 4**

Strategic objectives, risk management, audit

#### **C. Nominations Committee Appendix 5**

Consideration of Independent Director nominees, maintenance and employment of skills matrix and register of suitable candidates for future reference.

The terms of reference of each committee should be clearly set out and agreed by the Board.

Each committee Chair should provide a short report to the Board advising when they met, who attended and the subject covered.

### **15. Health and Safety Forum**

The Chief Executive Officer will put in place a strategic Health and Safety Forum which will include one nominated Board Director. This Board nomination will be ratified at the Annual General Meeting.

### **16. Board performance**

The critical factors determining the strength of success of any Board are:

- The calibre and personalities of individual Board Directors
- The blend of skills and expertise of the Board
- How they work together as a group

### **17. Borders Sport and Leisure Enterprises (BSLE)**

Borders Sport and Leisure Enterprises, the wholly owned trading subsidiary, is also covered by Live Borders Financial Regulations.

## **Appendix 1 (Board Governance Guidelines)**

### **Scheme of Delegation**

#### **1.0 Authority reserved to the Board**

1.1 Whilst initial discussion or consideration may take place by Committees or Officers, the Board reserves its authority with regard to the undernoted matters:

- 1) determining the objectives of the Board
- 2) final approval of the Strategic Plan
- 3) approval of the year-end annual report and accounts
- 4) approval of the annual budget
- 5) final consideration of the Annual Audit Report
- 6) approval of the strategic risk register
- 7) appointment and removal of the Chief Executive Office
- 8) appointment and removal of the Board Secretary
- 9) delegation of functions of the Board including remits of Committees and this Scheme of Delegation
- 10) monitor performance

#### **2.0 Delegation to Committees**

2.1 The Board may establish Committees for any purpose and any such Committee may appoint Sub Committees.

2.2 Each Committee and Sub Committee shall have a clearly defined Terms of Reference, which shall set out their duties and responsibilities. The Board must approve the Terms of Reference. The Committee may suggest amendments to the Terms of Reference, but the Board must approve any amendments before they are implemented.

2.3 The Board may delegate functions to a specific Committee, and this shall be clearly detailed within the minutes of the appropriate meeting and reflected in the Terms of Reference, and updated in this Scheme of Delegation.

#### **3.0 Delegation to the Chair of the Board**

3.1 The Chair must abide by the terms and conditions of their appointment in leading the Board and ensuring its effectiveness, and in exercising any delegated authority. The Chair has delegated authority to:

- 1) exercise judgement in the event of a need for an urgent decision during the period between Board meetings, such that
  - an extraordinary Board meeting is called in the case of material decisions
  - a proposal is circulated and a decision is approved by email and is thereafter homologated at the next Board meeting

- 2) on behalf of the Board, sign and date the Live Borders Annual Report and Accounts, after Board approval, and other documents as may be required
- 3) issue communications on behalf of the Board in whatever form is appropriate both within and out with the Trust
- 4) monitor, review and record the CEO's performance at least annually against agreed performance measures
- 5) ensure each Board Director participates in an annual development meeting
- 6) initiate action further to a decision of the Board to take disciplinary action against, or suspend, the CEO
- 7) initiate action further to a decision of the Board to appoint a new CEO

#### **4.0 Delegation to the Chief Executive Officer**

4.1 The Chief Executive Officer (CEO) shall be responsible for the operational management of the Trust subject to strategic and policy direction by the Board and the terms of any specific authority reserved to the Board. The CEO may in turn delegate tasks as appropriate to staff.

4.2 The CEO has delegated authority, with Trustee consultation, to:

- 1) Appoint senior staff, with Director on the interview panel
- 2) Determine the Executive management structure for the Trust
- 3) make arrangements for approved borrowing in consultation with the Chair of the Board

4.3 The CEO has delegated authority to:

##### **General management**

- 1) take such measures as may be required in emergencies, subject to advising the Chair where possible, and homologation at the appropriate Committee or to the Board as soon as possible thereafter on any items for which approval of the Committee or the Board would normally be necessary
- 2) facilitate the management of the Trust and its provision of services within the framework determined by the Trust's Strategic Plan, the Service Provision Agreement, the approved budget, and any other policies and strategies determined by the Board
- 3) consult on behalf of the Board with representatives from key organisations local and national, about the priorities contained within the Trust's Strategic Plan and in the Service Provision Agreement prior to final approval by the Board
- 4) respond on behalf of the Board to consultative documents that may be sent to the Trust by the Scottish Government, the Scottish Funding Council or other external agencies
- 5) authorise the issue of press releases for publication and broadcasting on behalf of the Trust
- 6) engage the services of outside persons, firms or organisations and enter into contracts and sign all deeds and other documents binding the Board for all purposes, except those where the power to engage such services is not delegated to a Committee or is not reserved to the Board



- 7) raise funds for and supply them to any of the activities which the Board has power to undertake
- 8) appoint senior members of staff to deputise for the CEO during periods of planned absence
- 9) Provide support for all Community Asset Transfer (CAT)

#### Staff management

- 10) determine an appropriate staff structure for the Trust consistent with the conditions of employment that currently apply after consultation
- 11) consult and negotiate with representatives of recognised trade unions, professional associations and staff on behalf of the Board
- 12) establish procedures for taking disciplinary action against Trust staff up to and including dismissal subject to complying with the policies laid down by the Board
- 13) grant unpaid leave of absence to any member of staff in accordance with the relevant policies laid down by the Board
- 14) in exceptional circumstances, agree individual severance arrangements with staff, with the Chair's agreement

#### Financial management

- 15) take personal responsibility for ensuring the proper and effective operation of financial, planning and management controls, and for giving effect to the Board's policies for securing the efficient, economical and effective management of all the Trust's income, assets and expenditure
- 16) act at all times in compliance with the Financial Regulations taking particular account of the delegated financial limits
- 17) enter into and negotiate contracts and other binding arrangements for the supply of goods and services (whether bought, leased, hired or otherwise acquired) to the Trust or to authorise another to enter into such contracts in accordance with the Trust's financial regulations
- 18) enter into and terminate contracts, when it is in the best interests of the Trust to do so
- 19) dispose of "end of life" assets with residual value
- 20) take out necessary insurances to protect the interests of the Trust
- 21) settle any claims whether or not such claims are insured or whether or not a court action has been raised
- 22) arrange for the presentation to the Board for approval an annual budget of income and expenditure, including revenue and capital, and to give regular updates on income and expenditure account, balance sheet and cash flow statement
- 23) arrange for the preparation, audit and presentation to the Board of accounts following the end of each financial year in compliance with the requirements of the appropriate financial standards

## **5.0 Delegation below Chief Executive Officer**

- 5.1 The Chief Executive shall be responsible for the operational management of the Trust; the following key tasks are formally delegated through this scheme to the Finance manager, notwithstanding delegated powers in the absence of the CEO.
- 5.2 The financial regulations, approved by Board, include the financial delegations and authorised spend limits of managers.
- 5.3 The job evaluation scheme includes the level of manager who is authorised to instigate, conduct and Chair disciplinary panels.
- 5.4 The Finance Manager, in consultation with the CEO, has delegated authority to:
- 1) Open and close bank accounts
  - 2) Make payments to HMRC
  - 3) Dispose of assets with zero net book value

## **6.0 Absence of Chief Executive Officer**

- 6.1 In the absence of the CEO, the Finance Manager shall ensure that the essential functions and delegated authorities of the CEO are carried out with due regard to any relevant provisions of the Financial Regulations.
- 6.2 After a period of four weeks' unplanned continuous absence of the CEO the Board shall designate an acting CEO as the accountable officer for the duration of the CEO's absence, ensuring that Scottish Borders Council is advised of such absence at the earliest opportunity

## **7.0 Delegation to the Board Secretary**

- 7.1 The Board Secretary:
- 1) administers, circulates, retains and publishes as appropriate the records of all Board and Committee business
  - 2) undertakes appropriate actions to ensure that the Board is sufficiently informed of its obligations as defined in the Board Governance Guidelines and the Charity Code of Conduct
  - 3) in accordance with the Code, reports any unresolved concerns about the governance of a body to the relevant body (i.e. OSCR, Office of the Scottish Charity Regulator) 4) ensures compliance with OSCR and Companies House requirements
- 7.2 In the absence of the Board Secretary, the Board shall agree temporary arrangements that can be put in place either by appointing a staff member to fulfil the delegated functions or by making such other arrangements as may be required.

## **8.0 Statutory responsibility**

8.1 The Local Authority, Scottish Borders Council (SBC) retains responsibility for the provision of Statutory Services within the local authority area. A service provision agreement between Scottish Borders Council and Live Borders governs the provision of services by 'the Contractor' (Live Borders) on payment of a quarterly management fee.

8.2 Statutory services provided on behalf of SBC are:

- 1) Provision of an adequate library service. The responsibility for updating the Library management rules every ten years sits with SBC
- 2) A key legal duty, to ensure adequate provision of facilities for recreation and sport
- 3) A key role to make cultural provision for Scotland, including museums

## Appendix 2

### Areas of Live Borders Board responsibility

Heading	Timing	Management Responsibility	Board Responsibility	Committee Scrutiny
<b>Financial/Business Planning</b>				
Strategic Direction	September	Joint Review	Review and Approve	
3 year Business Plan (revenue and capital)	February	Develop and process	Discuss and approve	Finance
Annual revenue budget	February	Prepare, process and present	Discuss and approve	Finance
Annual capital budget	February	Prepare, process and present	Discuss and approve	Finance
<b>Financial Monitoring</b>				
Management accounts	Quarterly	Manage and monitor	Challenge and approve	Finance
Annual accounts	May	Manage and monitor	Challenge and approve	Finance
Auditors Report	August	Submit	Understand and approve	Audit & Governance
Directors Report	August	Draft	Discuss and approve	Audit & Governance
<b>Human Resources</b>				
CEO appointment			Approve	
CEO performance			Chair	
Senior staff appointment		CEO to appoint	Trustee on panel	
Senior staff performance		CEO to appraise		Chair to review
Executive Management structure		CEO to propose	Discuss and approve	
Executive team Grading/salary structure		CEO to propose	Discuss and approve	
Annual Report	May	Manage and monitor	Discuss and approve	
<b>Health and Safety</b>				
Monitoring	Quarterly	Manage and monitor	Discuss and approve	
Annual Report	May	Manage and monitor	Discuss and approve	Trustee rep on H&S Forum

Heading	Timing	Management Responsibility	Board Responsibility	Committee Scrutiny
<b>Performance</b>				
Performance Monitoring	Quarterly	CEO progress report	Discuss and approve	
<b>Risk Management</b>				
Annual report		Manage and monitor	Discuss and approve	Audit & Governance
<b>Governance</b>				
Board performance			Agree	Audit & Governance
Changes to Policies		Prepare and advise	Note	

## **FINANCE COMMITTEE Appendix 3**

### **Terms of Reference**

#### **Purpose and role of the Committee**

This committee is designed to:

- scrutinise, monitor and regularly review the financial wellbeing of Live Borders
- assess the business plan
- assess the impact of capital projects
- assess the financial risk management
- bring strategic direction to the development of the business
- take responsibility for overseeing the detail financial aspects of the Trust on behalf of board

#### **Attendees, Quorum and Reporting**

All members of the Committee are appointed by the Board

The Committee shall consist of four Trustees in addition to the Chairperson. Good practice dictates that the Chairperson should not be a nominated Trustee

A total of three Trustees are required to be quorate

The Chair of the Trust will have the right to attend meetings

A member of the Executive Management Team will normally be in attendance at all meetings

The Committee will meet at least quarterly, with additional meetings as required

The Chair of the Committee (or in his/her absence, another Trustee Director of the Committee) shall report to the Board at the next Board meeting. In addition, the Chair will provide an annual report to Board on the Committee's activity.

Agendas and minutes of meetings will be circulated to all Trustees.

#### **Delegated Authority**

Approve, within limits agreed by the Board, expenditure of a significant nature on new initiatives (see section 4 of the financial regulations)

#### **Responsibilities**

Company Structure

- To ensure the Company structure is appropriate to maximise the benefits of taking all services and subsidiaries into account.
- Chair of Finance Committee will be Director of BSL Enterprises Ltd

Policies and Procedures

- Agree the financial regulations, treasury management policy and other governing documents of the Trust
- Ensure that this is an effective method whereby management is advised of changes to statutory financial policies and procedures
- Act as a sounding board and source of advice to the Director of Finance and Corporate Services

#### Financial Planning

- Review with management the proposed Business Plan for the next 3 years in order to recommend approval to the Board prior to submission to SBC.
- Review annual budget with management in order to recommend approval to the Board

#### Capital Planning

- Review and agree with management the list of desirable projects for investment over the next 5 years, including scope for external funding
- Review individual capital projects over the Chief Executive Officer's authorisation limit prior to submission for board approval
- Monitor progress of major capital projects
- Ensure that completed capital projects are audited to timetable

#### Financial Reporting

- Review performance against Plan and budget, receiving explanations from management relating to performance and actions
- Raise with management any trends which are of concern
- Review the detail prior to full Board consideration

#### Treasury Management

- Approve any investment out with the investment strategy
- As part of the annual budget process
  - Detail anticipated income from externally managed funds, internally managed funds, and expected rate of return, alongside interest expected from other sources;
  - Set out how the Trust will fund its proposed capital programme for the coming year; and
  - Set out how the Trust will meet any debt/loan due for re-payment
- Review cash flow statements

#### Contract Monitoring

- Receive an annual report to show the major contacts (over the Chief Executive Officer's authorisation limit) have been reviewed and re-tendered on an agreed timescale
- Review annual report on contracts (e.g. system licences as well as contracts)

#### Energy Monitoring

- Monitor the sustainability of existing and proposed facilities including the benchmarking of energy costs and energy conservation measures

## AUDIT AND GOVERNANCE COMMITTEE Appendix 4

### Terms of Reference

#### Purpose and role of the Committee

This committee is designed to:

- Advise on the accounts/financial statements and the annual report of the organisation, including the process for review, the level of error identified, accounting policies and management letter or representation to the external auditors and advise whether the financial statements are fair, balance and understandable to assess performance
- Advise Board on the appointment, reappointment and removal of the external auditor
- Consider planned activity and results of internal and external audits
- Provide board with assurances relating to corporate governance and charity governance requirements for the organisation

#### Attendees, Quorum and Reporting

All members of the Committee are appointed by the Board

The Committee shall consist of not less than three Trustees in addition to the Chairperson

A total of three Trustees are required to be quorate

The Chair of the Trust will have the right to attend meetings, but is not a Committee member

A member of the Executive Management Team will normally be in attendance at all meetings

The Committee will meet at least annually, with additional meetings as required

The Chair of the Committee (or in his/her absence, another Trustee Director of the Committee) shall report to the Board at the next Board meeting. In addition, the Chair will provide an annual report to Board on the Committee's activity.

Agendas and minutes of meetings will be circulated to all Trustees.

#### Statutory Audit

- Review draft annual report and financial statements with management and auditors prior to their submission to Board for approval
- Receive annual report from auditors regarding compliance with financial standards noting concerns they may have on policies, procedures or treatment of items in the accounts

#### Financial Control

- Agree with management an annual programme for internal audit and receive reports to show the extent of compliance with procedures
- Review annual report from auditors regarding compliance with financial standards noting concerns they may have on policies, procedures or treatment of items in the accounts

#### Risk Management

- Review Live Borders risk register
- Review major business and financial risks with management, agree action plans to be carried out



- Review with management the adequacy of insurance cover in relation to the risk at Live Borders

#### Board assessment

- Evaluating performance of Board
- Review skills matrix of Board

#### Governance

- Ensure that that system of internal control is satisfactory to deliver regulatory compliance, financial probity and value for money
- Annually review the Live Borders Register of |interests and Register of Gifts and Hospitality
- Receive and annual report on information governance

#### Delegated

- Committee can review any matters deemed appropriate for further scrutiny, as agreed by Board.
- Committee can make recommendations to Board for consideration

## NOMINATIONS COMMITTEE Appendix 5

### Terms of Reference

#### Purpose and role of the Committee

This committee is designed to:

- Assess and consider Independent Director applications and/or nominations from partner bodies.
- Evaluate the candidates against the skills matrix.
- Make Recommendations to the Council via the Board in relation to the selection of appropriate individuals.
- Review and adjust the skills matrix from time to time.
- Maintain a register of suitable candidates for future reference.
- Seek nominations from a range of appropriate sources.
- Provide an annual report of activity to the Board.

#### Attendees, Quorum and Reporting

All members of the Committee are appointed by the Board.

The Committee shall consist of not less than four Trustees; one Partner Director, one Independent Director, one HR specialist and one senior council official.

The Committee shall consist of not less than two Trustees, a total of two trustees is required to be quorate.

The Chair of the Trust will have the right to attend meetings, but is not a Committee member

A member of the Executive Management Team will normally be in attendance at all meetings

The Committee will meet at least annually, with additional meetings as required

The Chair of the Committee (or in his/her absence, another Trustee Director of the Committee) shall report to the Board at the next Board meeting. In addition, the Chair will provide an annual report to Board on the Committee's activity.

Agendas and minutes of meetings will be circulated to all Trustees. Confidential details shall be excluded from the minutes

#### Responsibilities

- To ensure that the skills matrix is reflected in the skillsets of individual Directors.

#### Recruitment

- To reach out to partner bodies (incorporated or unincorporated; but excluding for this the council) with which the company has close contact in the course of its activities.
- Develop and update the Board Recruitment pack and maintain a live portal for receipt of applications.
- Meet with and interview applicants as appropriate.

#### Recommendation

- Make recommendations to the Board in relation to the selection of individuals in a timely manner.

- Provide a sound rationale for such recommendations.

#### Ongoing

- Annually assess the Directors against the skills matrix.
- Update the skills matrix from time to time.
- Maintain a register of suitable candidates for future reference.
- Regularly review on line opportunities (recruitment)

#### Delegated

- Committee can review any matters deemed appropriate for further scrutiny, as agreed by Board.
- Committee can make recommendations to Board for consideration