



# TRUSTEES AND FUNDRAISING

## A PRACTICAL HANDBOOK



## **About the Institute of Fundraising**

The Institute of Fundraising (IoF) is the professional membership body for UK fundraising. We support fundraisers through leadership and representation; best practice and compliance; education and networking; and we champion and promote fundraising as a career choice. We have over 450 organisational members who raise more than £9 billion in income for good causes every year, and over 6,000 individual members.

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# INTRODUCTION

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**Trustees have a key role to play in ensuring that their organisation's approach to fundraising is in keeping with its purpose, values and culture.**

A successful fundraising programme can change a charity's future – it will secure the resources that a charity needs to deliver its impact, while establishing long-term supporter relationships. It can be incredibly rewarding to be a part of that.

**But remember, fundraising is about much more than bringing in the money.** As one of the most visible aspects of a charity's work, fundraising activity can shape opinion, embody the values of your charity and set the tone for your public image and brand. However, sometimes fundraising activity can be disconnected from the rest of the organisation's activities. Trustees have an important role to play in bringing together the different parts of an organisation together under a shared approach.

Most importantly, as a trustee, you need to ensure that your charity has an appropriate approach to fundraising and that it is meeting its legal and ethical responsibilities.





## TEN QUESTIONS EVERY TRUSTEE SHOULD BE ABLE TO ANSWER

**1** What are your responsibilities when it comes to fundraising?

**2** Are you happy that your charity is compliant with all fundraising standards and legislation?

**3** Do you monitor how many fundraising complaints have been received?

**4** Is your charity transparent and accountable in its approach to fundraising?

**5** How is your charity's fundraising approach sustainable?

**6** What is your charity's fundraising strategy?

**7** Do you have robust processes in place to ensure you have appropriate fundraising policies, systems, culture and control mechanisms?

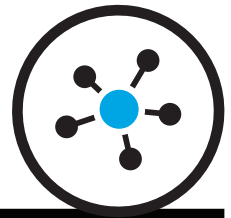
**8** Which fundraising methods do you use?

**9** Who delivers your fundraising: staff, volunteers, third parties? Are you confident that they are doing so legally, and to the highest standards?

**10** Are you confident your fundraising expenditure is being used as effectively as possible to achieve short and long term objectives?

Find out how to get the answers to these questions throughout this handbook.

# A TRUSTEE'S ROLE



**As a trustee, you are responsible for directing your charity's affairs, ensuring that it meets its charitable objectives and that it is properly run. This is essential for its longer term sustainability, and means making sure that - when your charity fundraises - it does so effectively, legally and responsibly.**

Your role is to see fundraising as part of the bigger picture - contributing to organisational plans and strategy, making fundraising a priority and ensuring that fundraising is done to the highest standards.

It is important for everyone on the board to engage with and understand fundraising. It is worth regularly reviewing the make-up of the trustee board to ensure that you have the right mix and levels of skills needed to support the charity's fundraising. While you won't always need to be a fundraising expert or to get involved

in its delivery, you do need to ensure that it is being done well and that supporters are always treated fairly and with respect.

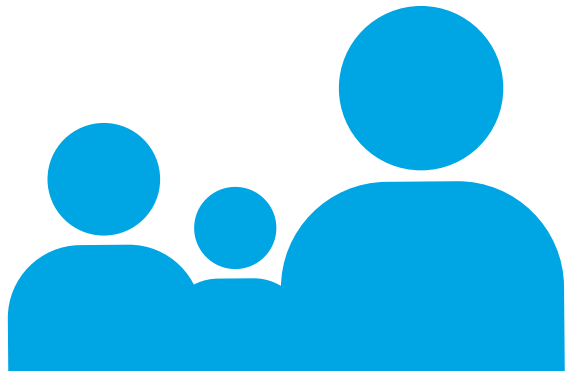
**Make sure you understand:**

- how fundraising is being delivered;
- who is making the ask;
- what risks there are from any fundraising activity;
- how many complaints are made about fundraising practice, and how they are dealt with;

**And think about whether:**

- fundraisers are sufficiently resourced to do the job;
- fundraising is recognised as a priority and consequently championed and understood across the organisation.

Trustees have a leading role to play in setting and embedding the overall culture and approach across the organisation.



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**“ Getting fundraising right is vital for the reputation of your charity. It’s one of the key drivers of public trust and confidence in charities. That is why, as a trustee, you need to take responsibility for your charity’s fundraising, and to be sure it reflects your charity’s values. To provide the right oversight and challenge, you may need some training on fundraising and you may need to ask, if it’s too complicated, what can we do to simplify it? We don’t expect trustees to be perfect, but we expect you to do your best – it’s in the interests of your charity and your cause. ”**

Sarah Atkinson – Director of Policy and Communications, Charity Commission

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## WHAT ARE YOUR RESPONSIBILITIES FOR FUNDRAISING?

Your relevant charity regulator has guidance on trustee responsibilities for fundraising.

The [Charity Commission](#), for example, regulates charities in England and Wales, and sets out key principles in terms of trustee responsibilities in its CC20 guidance:

- 1 Plan ahead to ensure your charity has a sustainable future
- 2 Supervise your fundraising activity to ensure that it is being delivered appropriately
- 3 Protect your charity’s reputation, money and other assets, minimising risk
- 4 Ensure compliance with the relevant rules and regulations
- 5 Identify and follow relevant industry standards
- 6 Be open and accountable, complying with statutory requirements and addressing queries about the charity’s fundraising clearly and honestly

Further reading: [CC20: Charity Fundraising – A Guide to Trustee Duties \(Charity Commission\)](#)





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## NO 'ONE SIZE FITS ALL APPROACH' - BEING A TRUSTEE FOR CHARITIES BOTH LARGE AND SMALL

Being on a trustee board can vary hugely depending on the size of the organisation, and this can bring with it a number of challenging strategic and operational decisions.

For example, while the basic responsibilities remain the same, trusteeship at a smaller charity can often mean little or no staff and minimal financial resources, so there is a need for a more hands-on approach. With this in mind, you might find it even more important to ensure that the trustee board has the right skills mix that the organisation needs to grow and develop.

You may be more likely to be drawn into the day-to-day operational issues, planning fundraising activities, coordinating volunteers and preparing strategy documents, while still fulfilling your strategic responsibilities.

### The fundraising trustee

Discuss the level of your involvement with your board and staff, considering:

- How involved should I get in the charity's fundraising activities?
- Who can I work with for support: fellow board members; staff; volunteers and/or third parties?
- How much time should I give to supporting fundraising?

See **Who Does What** (on page 24)

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**“ I am proud to serve as a Trustee for two organisations - Oxfam GB, one the UK's largest and best known charities, and Galapagos Conservation Trust (GCT), a significantly smaller charity with a very specific focus.**

**While on the face of it I play the same role in both charities - directing governance, providing strategic oversight of the charities' operations and supporting the CEO and Executive Team - in reality the needs of the two charities are very different. Whereas Oxfam has a large staff body with teams of experts across all specialisms, GCT has a total staff of six. Trustees of GCT inevitably work more closely with these staff, coaching and supporting them to deliver their roles more effectively.**

**Both roles are equally vital and each meets the needs of the organisation I serve, but the difference does illustrate that one size does not fit all when it comes to governance.**

**”**

Ruth Ruderham - Trustee, Oxfam GB and Galapagos Conservation Trust

# CASE STUDY



## Gavin McEwan

Live Music Now Scotland

**Role:** Chair of Trustee Board

**Size:** Turnover approximately £300,000 p.a. – two full time staff, plus additional part time support (including a philanthropy officer for part of the week)

**Fundraising activity:** Mostly trusts and foundations, but some individual giving

### How involved do I get in the charity's fundraising activities?

As Chair of Trustees, my role is really about oversight and setting strategy, but in such a small organisation the task inevitably becomes more hands-on. Our board members are typically involved in acting as ambassadors, opening doors and helping the charity to grow its network of contacts. To help identify likely sources of support, we all very much keep an eye and ear open for new opportunities and how to make the most of them. We give as much support as we can to the staff team when developing applications and detailed strategies.

### How can we work best with our staff teams?

The whole board contributes as much as it can, but the bulk of the work is carried out by the staff team. We are lucky to have occasional volunteer support – but the staff definitely take on the lion's share.

### How much time should I give to supporting fundraising?

Fundraising becomes an ingrained part of everything we do for Live Music Now Scotland, given the small size of the charity. It receives a dedicated discussion slot at every board meeting and we have a small sub-committee which has fundraising as its key focus. We regularly discuss fundraising at our board and staff strategy days to keep up the levels of encouragement and effort! It's not an onerous time commitment, but it certainly becomes a constant theme for us all. We accept that, in a small charity like ours, putting in a bit of extra time is sometimes necessary but it frequently reaps rewards, so we are all sharing in that common goal.

# CASE STUDY



**Nightingale House Hospice**  
Hospis Ty'r Eos

## Eluned Griffiths

Nightingale House Hospice, Wrexham

**Role:** Chair of Trustee Board and member of Income Generation Sub-Committee

**Size:** Turnover approximately £3.6 million p.a. (£1.4 million of which is voluntary) – 12 hospice beds, 110 staff, 700 volunteers, 10 charity shops and a weekly lottery with 16,000 players each week

**Fundraising activity:** Mostly centred around local community and events fundraising, with some through trusts and foundations

### How involved do I get in the charity's fundraising activities?

Both as Chair of the Board and member of the Income Generation sub-committee I am careful not to become too involved in fundraising at the operational level. The Executive Management Team ensure that we have an appropriate strategy for the charity for both service delivery and Income Generation and that the two complement each other, which is discussed between the chairs of each sub-committee and presented to the board for approval.

Through our sub-committee, we also ensure that our organisation is compliant with relevant legislation and standards, such as gambling legislation for our annual lottery.

### How can we work best with our staff teams?

By establishing sub-committees I am able to work closely with fellow trustees to ensure that the charity is managed appropriately. I meet on a regular basis with the Chief Executive and Director of Income Generation to discuss progress on income, events and fundraising trends.

### How much time should I give to supporting fundraising?

For our organisation, fundraising is vital, and it has been a personal goal to try and establish some long term sustainable funding. Aside from attending committee meetings, I try to attend all of our major events or those that involve close links with the community, for example by always manning a stall at the summer fair and attending the annual Taste of Christmas festival at the local farm shop. This gives me the opportunity to work with our army of volunteers, stay informed of their views and ideas and thank them for the work they do.

# UNDERSTANDING THE RULES AND REGULATIONS



**There are many rules and regulations in place for charity fundraising that are designed to protect both the public and charities themselves. A good understanding of the regulatory framework and best practice for fundraising is important for all trustees.**

While the UK has a self-regulatory framework for charity fundraising, there are also statutory laws in place for charities.

Fundraising activity is also covered by additional legislation that is not specific to the charity sector – e.g. gambling, data protection etc.

As a trustee, you are responsible for ensuring that your charity observes all relevant laws and standards. Although the legal framework may seem complex, there are some simple principles to follow and resources to guide you on your way.

### Is your charity compliant with all fundraising standards?



- Is your fundraising programme fully compliant with the [Code of Fundraising Practice](#) and the law?
- Have you registered for self-regulation of fundraising?
- Is your charity registered with the relevant regulatory organisation? (see page 17 for more information)
- Do you have a complaints process for fundraising, and monitor how many complaints we get?
- Are you legal, open, honest and respectful in all fundraising?
- Is your approach in keeping with the charity's governing objectives?



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## STAYING ON THE RIGHT SIDE OF THE LAW

**There are many laws in place for the way in which money is raised and spent. Specific legislation exists for a wide range of fundraising activity, from house-to-house collections to relationships with professional fundraisers.**

These laws are enforced by the [Charity Commission for England and Wales](#), the [Charity Commission for Northern Ireland \(CCNI\)](#) and the [Office of the Scottish Charity Regulator \(OSCR\)](#).

### The role of other regulators

Fundraising is also subject to broader non-charity specific legislation, such as the requirements for gaming, taxation, insurance, child protection and data protection.



The rules for these are set and enforced by other regulators:



### Information

#### [Commissioner's Office](#)

[\(ICO\)](#): Data protection regulations, including PECR for electronic marketing.



### [Advertising Standards Authority \(ASA\)](#):

The UK's independent regulator of advertising across all media, applying the Advertising Codes, which are written by the Committees of Advertising Practice.



### [Gambling Commission](#):

Regulations and operation of gambling activities including lotteries.



### [OFCOM](#):

Regulations relating to the UK communications industries, including regulations relating to telephone marketing.



## How can you ensure that your charity doesn't break the law when fundraising?

- Avoid conflicts of interest with regard to the acceptance/refusal of donations
- Ensure that all charity funds are used appropriately
- Be clear about fundraising costs, making solicitation statements about campaign costs when working with third parties
- Treat donor data responsibly and in accordance with both UK and EU legislation
- Have a written agreement for all those working with third parties (see Establish Clear Organisational Policies on page 30)
- Reference the rules set out in the charity's governing document and always stay true to your charity's objectives
- File your annual return with the charity regulator on time, including relevant information about fundraising activity (this is particularly pertinent for charities with a gross income over £1m)

Charity legislation is regularly reviewed and updated. Make sure you stay up to date with the latest developments in the law and [Code of Fundraising Practice](#).

For example, in England and Wales, the Charities Act 2016 introduces new requirements for charities to report on fundraising activity. If your charity has a gross income over £1 million, you are now legally required to include information in your annual report about the charity's approach to fundraising, including any use of third parties, how the charity monitors their actions, how many

fundraising complaints have been received, what the charity does to protect people in vulnerable circumstances and the steps taken to avoid unreasonable intrusion, persistent approaches or pressure to donate.

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## HOW IS FUNDRAISING REGULATED?

**Fundraising in the UK is subject to a self-regulatory system which sets and enforces clear standards of conduct for fundraising.**

The standards, which have been developed to ensure that fundraising is legal, open, honest and respectful, are set out in the Code of Fundraising Practice.

The [Fundraising Regulator](#) is there to hold charities to account for their fundraising, investigating allegations of poor practice, protecting public trust and confidence.

The Fundraising Regulator's role is to:

- Set and promote the standards for fundraising practice (the [Code of Fundraising Practice](#) and associated rulebooks) in consultation with the public, fundraising stakeholders and legislators;
- Investigate cases where fundraising practices have led to significant public concern;
- Adjudicate complaints from the public about fundraising practice, where these cannot be resolved by the charities themselves or the complainant is dissatisfied with the way the charity is handling the situation;
- Where poor fundraising is judged to have taken place, impose proportionate sanctions.

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**“ Charity trustees have a vital role to play to ensure their charity raises funds in a way that secures public trust and confidence. They can do this by supporting self-regulation and by ensuring that fundraising by their charity adheres to the Code of Fundraising Practice and other important guidance around direct marketing and donor consent. ”**

Stephen Dunmore – Chief Executive, Fundraising Regulator



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## Where are you fundraising?

Charities have different systems of fundraising self-regulation depending on where they are registered.

### Charities with headquarters in Northern Ireland

For more information on the arrangements for fundraising regulation in Northern Ireland, please see the website of the [Charity Commission for Northern Ireland \(CCNI\)](#).

### Charities with headquarters in Scotland

Fundraising regulation in Scotland follows a 'lead' regulator model of co-regulation.

Fundraising practices of charities with headquarters in Scotland are overseen by an Independent Panel linked to the [Office of the Scottish Charity Regulator \(OSCR\)](#).

### Charities with headquarters in England and Wales

The [Fundraising Regulator](#) is responsible for the regulation of fundraising in England and Wales. They also regulate fundraising activities carried out in the UK by foreign based charitable organisations.

Charities with headquarters in England and Wales but fundraising in Scotland are regulated by the Fundraising Regulator.



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## ETHICS AND BEST PRACTICE

**Building trust and confidence in your charity and the wider sector is of the utmost importance, and trustees are responsible for ensuring that their organisation is not just doing things legally, but to the highest possible standards.**

The rules for fundraising are set out in the Code of Fundraising Practice. Review this and set clear policies for the charity's approach to fundraising, in keeping with your own ethical values, (see **Establish Clear Organisational Policies on page 25**).

While trustees can be held legally accountable for all aspects of a charity's work, the broader concepts of accountability and transparency are at the heart of all ethical fundraising. You can give donors, beneficiaries and other stakeholders a better understanding

of how your charity works and fundraises by being accountable and transparent.

Ensure you are always clear and open about your fundraising. Don't shy away from answering questions about how your organisation is run, its costs, policies and more.



### **Accountability**

is about being responsible for, and able to explain, clarify and justify actions. Charities have a duty to be accountable as they have a privileged status because their purposes must be for the benefit of the public.

### **Transparency**

is about being easy to understand, and being open and honest in all communications, transactions and operations.

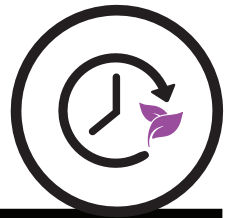
## Is your charity accountable and transparent for its fundraising?



- Is information about your fundraising programmes provided on your charity's website and your annual report, and is this easily accessible?
- Do you file details of any fundraising complaints with the [Fundraising Regulator](#)?
- Are you, your board colleagues, staff and volunteers willing and prepared to answer questions about how you fundraise?
- Do you disclose information about your fundraising programmes in your annual return? (This is a legal requirement for large charities, see [CC20](#)).



# PLANNING FOR A SUSTAINABLE FUTURE



**We live in a rapidly evolving world, where technological advances are changing the way we communicate, make payments and deliver services. With increasing competition for resources and a more discerning public holding charities to account, it is challenging but vital to develop a stable and reliable income base.**

This means developing a long-term strategic approach looking three, five or ten years ahead, rather than focusing only on short-term results. A sustainable approach is underpinned by detailed planning with a thorough analysis and impact assessment.

It also means investing in and resourcing fundraising and your fundraisers appropriately. A continued investment in fundraising is important to secure your organisation's future and meet the needs of beneficiaries.

Trustees should explore potential income across a spectrum of activity. This not only spreads risk, but also ensures that organisations are able to protect their independence and safeguard their future, while also taking advantage of emerging trends and techniques.

### How can I ensure our fundraising approach is sustainable?



- Make fundraising an organisational priority, tabled at every board meeting
- Develop a clear, realistic and longer-term fundraising strategy
- Invest in your fundraising and fundraisers, ensuring they have the right level of resources, staffing and training
- Diversify your income streams – don't put all your eggs in one basket
- Monitor and review fundraising activity
- Ensure that the charity considers fundraising activities from the perspective of the donor and wider public
- Regularly review and assess risks linked to your fundraising programmes, setting policies for any sensitive aspects of work

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## A SUCCESSFUL FUNDRAISING STRATEGY

**A fundraising strategy is a lot more than the consideration of one technique over another – it outlines your organisation’s approach to fundraising, sets goals, and outlines a clear pathway for achieving them.**

While you may not need to actually write the strategy yourself, your opinions and objectivity – together with those of experienced fundraisers – will help guide your organisation in working towards and achieving the goals set out in the strategy.

Your strategy is the backbone of your fundraising. Getting it right

requires time and attention at an early stage, and the involvement and expertise of people both inside and outside your organisation. Trustees will need to review the organisation’s plans for income generation as a whole. How will fundraising fit into your organisation’s full funding picture and how dependent is your organisation on each income stream?

Review whether your fundraising capacity is sufficient to secure funds from diverse income sources on an ongoing basis. Does your charity need to expand its fundraising team, train existing fundraisers in new techniques or work with volunteers or third parties?

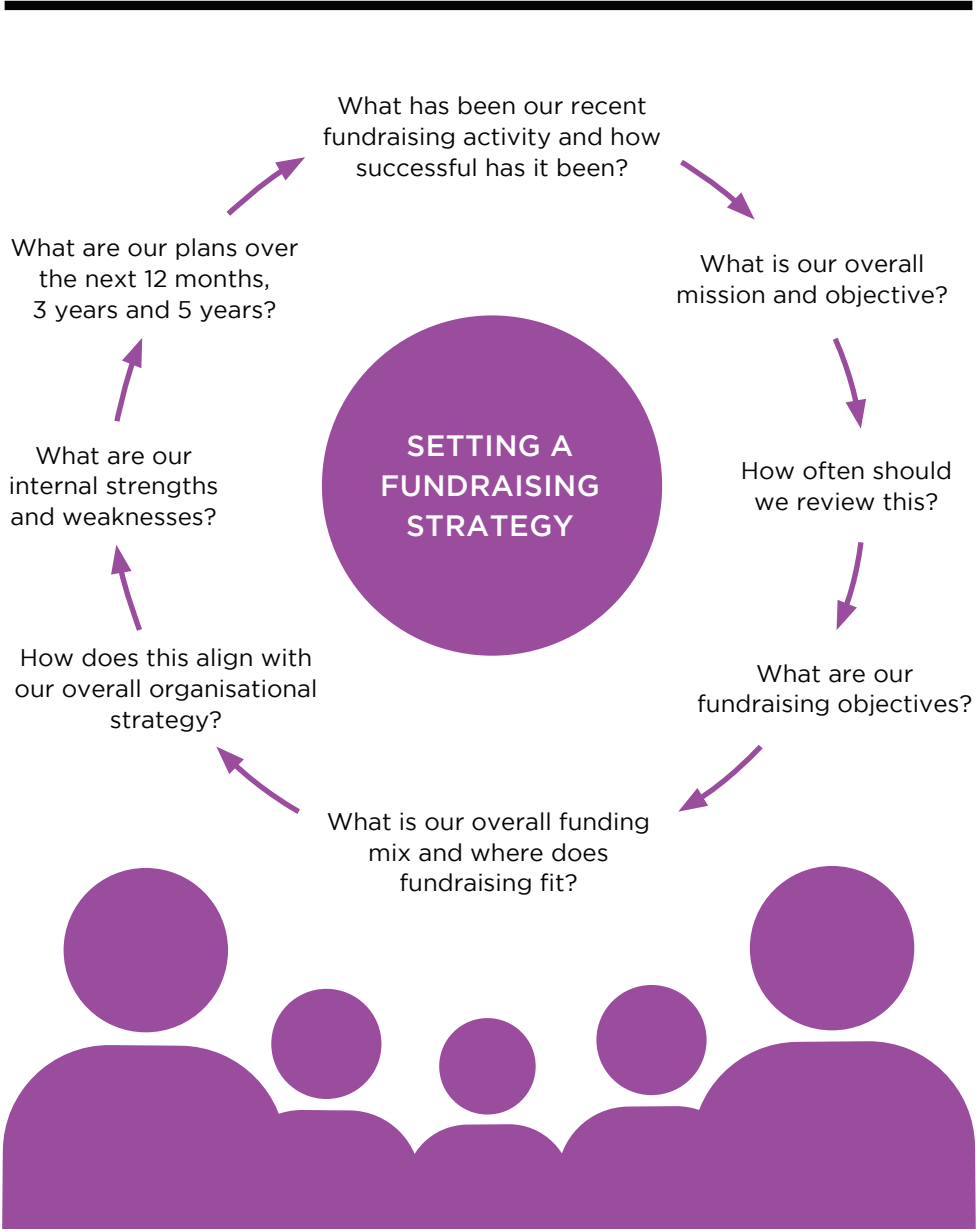


### What is your charity’s fundraising strategy?

When developing or assessing a fundraising strategy, you will need to have a clear understanding of your current fundraising base and its scope for development.

Ask yourself:

- What resources (both financial and staff) do we need to meet these plans? Will we rely on paid, freelance or volunteer support, or share the fundraising task among the existing staff or trustees?
- What areas of fundraising do we rely on to deliver these resources – is the mix appropriate?
- What aspects of our fundraising programme have been most successful and what are we most dependent on?
- How much of the income we receive is restricted (tied to a particular project or piece of work) and how much is unrestricted?
- Do our fundraising and finance strategies line up?
- Is the cost to income ratio acceptable?
- Is fundraising integrated across our organisation?



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## WHO DOES WHAT?

**Successful fundraising charities recognise that everybody has a role to play in supporting fundraising, even if you're not directly making the ask.**

### Who delivers your fundraising?

Know who is responsible for managing and delivering your fundraising activity. Although this may vary from campaign to campaign, typically this might include:

- In-house fundraising staff – for organisations with a continual need to generate funds
- In-house staff who fundraise as a part of their role
- Fundraising consultants and agencies – for the delivery of campaigns that extend beyond the capacity/reach of the charity and its staff
- Volunteers – for organisations that can manage and support a volunteer workforce, this can be an important way of extending your reach.

Day-to-day fundraising duties will usually lie with staff, volunteers or other experts, but at many smaller charities or grass-roots community groups, trustees may be the only people with the skills or resources to fundraise for the organisation and will need to be much more hands on. **(See A Trustee's Role on page 7.)**

Even if your role as a trustee doesn't require you to raise funds directly, there are many things you can do to help your organisation fundraise.

### How Trustees Can Help

- Make fundraising an organisational priority – setting clear policies so that everyone in the organisation understands its importance and supports your approach
- Encourage the organisation to put fundraising issues on the agenda of Board and relevant sub-committee meetings on a regular basis
- Ensure that fundraising is sufficiently well resourced (in terms of staffing, volunteers, budgets etc.)
- Look out for changes in the external environment (whether political, economic, regulatory) and share knowledge and information with staff and other trustees
- Offer your professional skills, expertise and contacts to guide fundraising approaches to new markets
- Host a fundraising event or take part in a sponsored challenge
- Talk to colleague, clients, friends and family about the charity's work, sharing your enthusiasm of the cause and your experience of donating.



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**“ Fundraising needs a board champion – while always critical to the continuation of a charity, many do not have specific people on the board to lead on issues around fundraising. I advise that there should be two trustees – one who knows fundraising inside and out and one who knows nothing about it. That way staff can test ideas against two different types of stakeholders.**

**Think about using a committee function – committees are a good way of allowing trustees to delve into the detail while also letting staff use the expertise of trustees to guide them in their decision-making without affecting the general running of the board.**

**Don't sacrifice full board briefings, though – the Charity Commission is clear that all board members are collectively responsible for the board's decision which affect the charity. It's about, really, putting fundraising at the core of boards.** ”

Leon Ward – Trustee, Brook



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## Fundraising specialists

Working with third party fundraising specialists (such as fundraising agencies, consultants and commercial participators) does often have higher upfront costs, but can be effective for a charity in the long term.

This can be particularly important for charities that do not have the necessary expertise or resource in-house, for those that want to trial a fundraising technique or are looking to get an appeal off the ground quickly.

You will need to reassure yourself that the charity's arrangements with any commercial partner are compliant with the [Code of Fundraising Practice](#) and are set out in a written agreement between the two parties.

These agreements will need to include terms for adhering to

fundraising standards, compliance measures and how the commercial organisation will protect people in vulnerable circumstances.



### Professional fundraiser

is anyone who carries on a commercial fundraising business, wholly or mainly fundraising for charitable purposes; or any other person who is paid to solicit money or other property for charity.

### Commercial participator

is not a fundraising business, but a commercial enterprise that takes part in a promotion venture where the public are informed that contributions will be given to or applied for the benefit of a charity.



## Questions to Ask

- Which third parties do we work with?
- How do we select any third parties?
- Do we have appropriate due diligence procedures?
- What ethical policy do we have in place for working with third parties?
- Does the charity have a written agreement in place with all third parties?
- What standards do we require of third parties and how do we monitor adherence with those standards?
- Is the fundraising agreement in the best interests of the charity?
- Does the charity approve fundraising scripts/materials?


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## Staff and volunteers

Typically, fundraising will be carried out by your staff and volunteers, with support from others in the organisation and trustee board. It is important that everyone knows their responsibilities, that there is a clear fundraising strategy and policies in place, and that the board is regularly updated on progress.

It is estimated that there are more than 22 million volunteers working with UK charities each year. When it comes to fundraising, this might involve cash collections, selling raffle tickets, participating in sponsorship events and more. Charities simply couldn't function without support from volunteers. And yet, working with volunteers also carries a degree of risk and charities must ensure that controls are put in place to guide volunteers about how to fundraise legally and respectfully.

It's also important that volunteers are properly managed and supported in their fundraising. Volunteers need to be trained and equipped with the necessary skills to fundraise. This is not only to ensure that fundraising is carried out to a high standard by everyone representing the charity, but also to enable volunteers themselves to have a positive and enriching experience.



Further reading:  
[Successful Partnerships for Sustainable Fundraising: a practical guide for charities working with agencies \(IoF\)](#)



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## MANAGING RISK AND REPUTATION

Charities face some level of risk in most of the things they do, including fundraising. The diverse nature of the sector, how it fundraises and its activities mean that individual charities face different levels of risk and exposure.

Identifying and managing the potential risks that your charity may face is a key part of effective governance for charities of all sizes and complexity.

Your charity should have a written risk management plan in place to ensure you are confident and well informed in making your decisions and able to withstand the associated risks. However it is important that you do not rely purely on written documents.

Risks should be effectively managed – that doesn't just mean ensuring there are no risks at all, but that they are identified and mitigated against. You should strive to create a culture of effective risk management within your organisation. This depends on individuals understanding the risks facing the organisation, the level of risk that the trustees find acceptable and a clear process for escalating strategic risks to board level. Risk management needs to be owned by all staff, including fundraisers.

By managing risk effectively, trustees can help to ensure that their charity is able to take appropriate action, safeguard its reputation and, most importantly, effectively achieve its aims. Without effective risk management there is always the danger that a charity can be blown off course by an unforeseen event. The Charity Commission will also expect your charity to have a robust approach to risk management.

Ultimately, all risks must be approached from the point of view of your charitable objectives. It is acceptable to take risks where the benefits for beneficiaries are proportionate. For example, developing a fundraising campaign which keeps your charity solvent or generates resources for a new service. However, where the risks endanger achieving your charitable objectives or endanger your reputation, trustees must think carefully and ensure that they have appropriate risk management processes in place.

### Further reading

- [CC26: Charities and Risk Management \(Charity Commission for England and Wales\)](#)
- [Risk Management for Charities: Getting Started \(Institute of Risk Management\)](#)
- [Rethinking Risk: Beyond the tick box \(Sayer Vincent and Charity Finance Group\)](#)



# CASE STUDY

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## Gary Laskho

Revolving Doors

**Role:** Chair of Trustee Board

**Size:** Turnover approximately £450,000 p.a. (£80,000 of which is voluntary) – 7.7 FTE staff delivering programmes to improve the criminal justice system, particularly for people with multiple needs

**Fundraising activity:** Mostly trusts and foundations, alongside contract income

### What is the best way to talk about risk?

Conversations between trustee boards and executives about risk can easily get bogged down in detail, focus on the wrong things, and become a fencing match, trying to show each other how clever they are at either spotting problems or providing solutions. There needs to be a proper separation of roles between trustees and executives, and quite different sets of behaviours, but all within an agreed well-understood culture.

### What kind of culture is that?

This culture needs to be one of mutual trust, openness, frankness, learning, and accountability. Without this culture, executives are unlikely to discuss or identify freely the issues that contribute to risk. Boards need to feel and act as though they are accountable to the regulator or to the general public in their role of fiduciary trustee, but they also need to find good ways of holding the executive to account.

When it comes to risk, governing boards should bring an outside perspective and experience to bear on internal issues, and ask questions rather than provide answers or detailed directions. Boards need to push the executive to provide answers because in doing so we get to understand how well equipped the executive team is to handle the risks faced by the organisation.

### How do you develop a risk management strategy?

In my experience, healthy risk strategy development needs to be based on a number of important factors in equal measure:

1. accurate identification of the causes of risk;
2. evidence based assurance of the risk mitigation controls or actions;
3. a well thought through statement of risk appetite.

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## ESTABLISH CLEAR ORGANISATIONAL POLICIES

**Clear internal policies should set out your organisational views on a particular issue. Their purpose is to ensure that a coherent and consistent approach is maintained at all levels of the organisation, providing clarity and improving efficiency for anyone handling potentially difficult situations.**

Identify relevant issues from your risk management plan and make a note of the policies you should have in place. Rather than drafting detailed and lengthy documents, it is important for policies to be easy to read and accessible for all staff, partners and third parties. They should be regularly reviewed to ensure they remain up-to-date and that current issues are covered.

Whether a policy is prepared by charity staff or the trustee board, you will certainly need to approve it at board level.

**“ Having a joined up and consistent approach is really key to good governance. Agreeing policies at the board, which are embedded throughout the organisation, provides clear strategic direction and will help everyone involved, whether trustees, staff, or volunteers. ”**

Daniel Fluskey – Trustee  
Haven House Children’s Hospice



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## What policies does/should your charity have?



Typically, your charity will want to develop a policy statement for any particularly important, sensitive or controversial aspect of your fundraising programme, such as:

- Complaints
- Acceptance/Refusal of Donations
- Working with vulnerable people
- Working with Third Parties, Commercial Partners and Volunteers
- Financial Processes

### Acceptance and refusal of donations

Carefully consider gifts from sources that might be seen to compromise the charity's best interests, independence or reputation.

A policy will help establish some general principles for how these decisions are made, considering the charity's ethics and the level of authority required to make these decisions. This may be dependent on factors such as the size and type of the gift, when specialist legal advice must be sought and timelines for acting on those decisions and communicating with relevant supporters. Remember to set out the charity's position on anonymous donations, being mindful of due diligence and risk of your charity receiving funds from an illegal source.

It is also important to remember here, however, that it is the trustee's duty to do what is right for the charity, and that personal opinions about a

particular business or industry are not relevant in this context.

### Complaints

Does your charity have an open and accessible complaints process in place? This will not only help to enhance public confidence, but ensure that any issues are addressed promptly and at the appropriate level of the organisation.

A complaints policy will set out the organisation's procedure for dealing with complaints internally, or for referring them elsewhere such as the relevant charity regulator, Information Commissioner's Office or Advertising Standards Authority. It will also help your charity to understand whether it needs to make any changes and improve practice.

Further reading:  
[Guidance on acceptance and refusal of donations \(IoF\)](#)

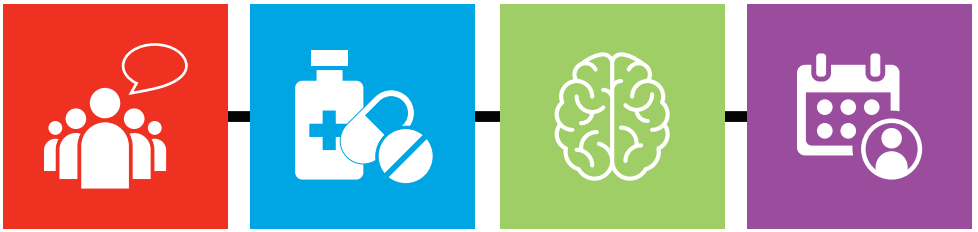


## Working with vulnerable people

Fundraisers often come into contact with people who may be in a vulnerable circumstance, or need additional support to make an informed decision. This can be difficult to determine – the person is likely to be a stranger to the fundraiser and the interaction can be short-lived and remote. A vulnerable people policy

can help guide your charity's approach and ensure a general awareness of the signs of vulnerability.

If a fundraiser believes that anyone is unable to make an informed decision then they should not accept a donation from that person. If a donation has already been made, the charity should return that donation.



### Is your charity making sure that all your donors and supporters are treated fairly?



- Always consider your fundraising programme from supporters' perspective – how will they react to your fundraising?
- Treat all supporters fairly, enabling anyone to support or get involved with your charity, as appropriate
- Ensure that your fundraisers act appropriately when dealing with potentially vulnerable people
- Regularly review the Code of Fundraising Practice for any updates
- Consider your fundraising from a supporter's perspective

Further reading: [Treaty Donors Fairly – responding to the needs of people in vulnerable circumstances \(IoF\)](#)





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## Working with third parties

Make sure your charity has a clear policy in place for your approach to working with third parties, commercial partners and volunteers for the delivery of your fundraising, (**see Fundraising Specialists on page 26 for more about working with third parties**).

Further reading:  
[Successful Partnerships for Sustainable Fundraising: a practical guide for charities working with agencies \(IoF\)](#)



## Financial controls and processes

Your charity will need to have effective financial controls in place for the way that the charity receives, processes and records donations. As a trustee, you have a legal responsibility to manage your charity's resources effectively. Although effective financial controls and processes is not a legal requirement, failure to have these in place is evidence of mismanagement and may be penalised by the Charity Commission.

Robust financial controls and processes include:

- 'Buy in' from the top of the organisation (i.e. not relying solely on the treasurer, chair or chief executive to manage the organisations finances)

- Segregation of duties (i.e. not concentrating all financial management in treasurer or finance manager)
- Effective budgeting and cash flow management
- Appropriate risk management
- Regular flow of information to trustees
- Access to expert advice (e.g. auditor, independent examiner, lawyer)
- A diverse range of board expertise
- Regular review
- A clear understanding of legal and regulatory responsibilities.

For audit purposes, charities need to establish a system that will ensure record keeping that is consistent and accurate. There will also be additional requirements if the charity uses tax reliefs such as Gift Aid. Policies will need to cover all the necessary processes, appropriate to your charity's size, activities and complexity.

## Top Tip

Make sure your fundraising and finance teams are joined up.



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## MONITORING AND MEASURING SUCCESS

**Ensure that your charity's fundraising programmes are monitored both in terms of performance and compliance with legal and best practice standards. It is important to reassure yourself that fundraising activity is generating sufficient funds to ensure the organisation's future and that high standards are being maintained at all times.**

As the strategy is being delivered, trustees should expect to receive regular reports keeping them informed as to whether fundraising is on target, and be flexible enough to change the strategy when necessary.

Consider what you will measure and how to establish how successful the organisation has been, celebrating progress and challenging staff where this has not been achieved. That doesn't just mean counting income and expenditure against targets, but thinking about how you are measuring the quality of your fundraising using other indicators.

Remember to report back to your donors and supporters on your fundraising progress, thanking them for their donations and highlighting the impact of funds raised. Let them know what a difference this has and will make to the beneficiaries of the charity's work.



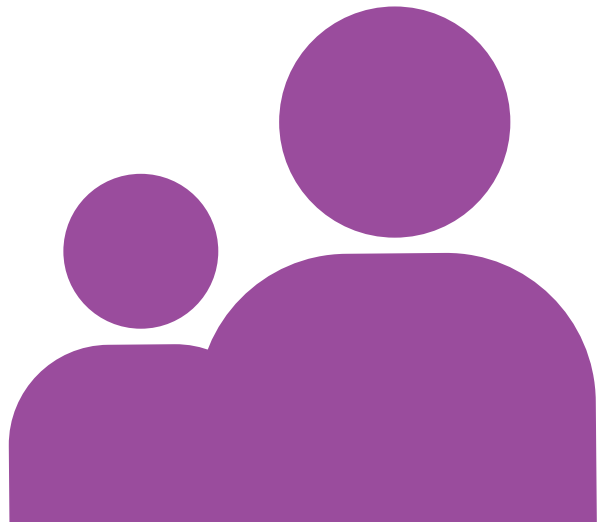
### Top Tips

- Add a regular agenda item on fundraising performance at trustee meetings
- Review whether your fundraising performance reports are fit for purpose
- Ask what your key metrics are and will be – aim to measure a range of progress indicators including income, reach, supporter satisfaction
- Take the time to understand your charity's fundraising and the role it plays within a wider context
- Celebrate fundraising achievements to motivate and inspire staff, donors and beneficiaries alike
- Revisit the fundraising strategy if it has not been successful and seek to establish what may have gone wrong and whether it needs to be changed
- Set up a sub-group or committee of the board
- Think about whether you want to set up a sub-group or committee of the board to look at fundraising more closely

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**“ I think we have the balance about right at Beating Bowel Cancer – we probe and challenge but we support; we get involved when we are specifically asked to support an event and we’re always available with our networks or expertise. I always want to be constructive but never want to stifle operationally. ”**

Hilary Barrett - Trustee, Beating Bowel Cancer



# WHO GIVES, AND HOW?



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**Fundraising takes place in a fast changing environment, bringing new and exciting opportunities for income generation.**

Charities often use a range of fundraising techniques, which can differ substantially depending on the size, scope and budget of the organisation, as well as the cause and history.

**General principles of good fundraising**

- Encourage your fundraisers to be innovative but not reckless – they should always weigh up the potential risks
- Fundraisers should have a clear expectation of the cost/benefit of each type of fundraising/campaign
- Help fundraisers maintain good relationships with supporters by ensuring fundraising activities are clear and transparent
- Try to look at fundraising proposals from the donor’s perspective – what does this activity say about the charity, how effective is it likely to be and what will it enable the charity to achieve
- Your organisation should expect to invest time and money, and focus both on the expected return and on keeping expenditure within acceptable limits – you don’t get something for nothing

**WHO GIVES?**

Voluntary income includes raising funds from individuals, trusts, foundations, corporate partners and government.

**Individual donors**

The UK public gives over £9 billion to charities each year in donations. While ad hoc one-off donations (typically in response to charitable appeals) tend to be the most common way to give, it is regular giving (usually via Direct Debit) that generates the highest sums for good causes. This stable, reliable income stream is the goal for most charities, allowing you and your fellow trustees to plan for the future and increase efficiency.

Major donors, philanthropists and legacy givers, the latter who donate more than £2.4 billion a year, are an extremely valuable source of income and can completely change a charity’s future.

A further £3.5 billion a year comes from other fundraising activities (charity shops, events and raffles).

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## Trusts and foundations

There are around 8,800 grant-making trusts in the UK, giving £1.7 billion a year. In fact, grants are the most common way of fundraising for charities. They are an important source of funds, but finding the right grant requires investigation and planning.



### Top Tip

If you have links to a company, explore the myriad of ways that they may be able to support the charity (giving money, resources, staff time, training and skills), as well as what the charity can offer in return, ranging from fulfilling their corporate social responsibility remit to employee engagement, positive PR opportunities and more. Aim to ensure that relationships with businesses are expanded to become a corporate relationship or partnership where there are genuine benefits on both sides of the table.



### Top Tip

Most major foundations give clear criteria for funding, so your organisation can save time and money by only making applications where your plans fit the criteria.

## Businesses

Companies have become increasingly charitable, recognising the need to demonstrate social responsibility, to invest in the community in which their employees are based and the causes their workforce care about. They currently give around £400 million a year to good causes. Make sure you regularly review any relationships with businesses, making sure it reflects your common values and interests.

## Community

If your charity has a strong local presence, community fundraising can be an effective way of reaching a wider audience and mobilising volunteers. This is where charities work at a local level, at the grassroots, to raise funds from the surrounding communities.

From local clubs and societies to schools, there are thousands of community-based charities who fundraise either individually or as part of a local group of charities.



Further reading:  
[See the NCVO 2016 Civil Society Almanac](#) for more information and statistics.

## FUNDRAISING METHODS

**Charities typically use a mix of techniques to attract and retain donors. A successful strategic approach to fundraising will ensure that your organisation is not locked into one source or technique, but considers which options are best suited to the organisation and potential supporters.**

When choosing a fundraising method, you will need to consider the merits and risks, likely fundraising costs (see Fundraising Costs on page 44) and returns for each activity, as well as the bigger picture; how they might work together as part of your organisation's wider fundraising portfolio.



### Questions to Ask - Choosing a Fundraising Method

- What are the advantages and disadvantages of each method, including the risks (both financial and reputational)?
- What are the likely costs and returns?
- Will these methods/campaigns enable us to meet our fundraising goals – short or long term?
- Who will deliver the campaign?
- Are we confident enough to stand by our fundraising decisions?



### Public and private collections

Charity collections can happen on the street, house-to-house, or with collection boxes in shops, restaurants or even in supporters' homes. Cash collections are typically carried out by volunteers, while Direct Debit donor recruitment campaigns are usually delivered by Professional Fundraising Organisations. While the latter tend to require far greater fundraising investment, they can be an important way to recruit longer-term regular donors. There are rules for the way that collections should be carried out and licensed.

Check the [Code of Fundraising Practice](#) for the rules and best practice in charity fundraising.



### Events

Balls, exhibitions, concerts, auctions – events often feature as a part of major appeals. These can be hugely successful for many organisations and are a great opportunity to showcase your charity and engage with potential donors. But, they can also absorb a lot of resources, so you must consider the cost and risks, as well as the benefits of organising any event.



### **Sponsored walks/runs/challenges**

Sponsored events have long been a core part

of many charities' fundraising programmes, but with increasing familiarity of the online giving portals, it has become an even more important channel, particularly for many smaller charities. People can be sponsored for almost anything and it can be a great way to encourage the local community and volunteers to help your charity. If you host your own sponsorship events, seek to attract lots of participants and engage local media.

To ensure that your charity can benefit from other sponsorship events, from the London Marathon to a local skydive, make sure that this is made as easy as possible by providing materials and guidance for people who want to raise money for your charity.



### **Raffles and lotteries**

Raffles, tombolas, sweepstakes, prize draws, competitions and lotteries

have always been used by charities, both large and small. Regulations vary depending upon the type of activity.



### **Major appeals**

Often called 'capital' or 'big gift' campaigns, major appeals can be a

great way to develop longer-term supporter relationships, extend your organisation's supporter base and raise substantial funds – but cannot be undertaken lightly. It will take time and resource, as well as personal or individualised approaches and continued high levels of supporter care, if you are to succeed in major donor fundraising.



### **Direct marketing**

Direct marketing remains an important income generation tool for

charities, be it direct mail, email, SMS, telephone, or face-to-face fundraising. Be aware that the more personalised approaches, by their nature, tend to be more successful and engaging, but they can also carry greater risk of causing concern. This could be where a charity has failed to remove a deceased person from a mailing list or tried to solicit funds from a supporter who simply doesn't like the method. With any direct marketing approach, it is critical that charities adhere to the contact preferences of supporters and carefully guard supporters' data.





### Digital

There are numerous ways to raise money through digital platforms, be it via charity websites, social media, mobile giving platforms, peer-to-peer channels and more. With the growth of social media and increase in mobile phone usage, digital fundraising has become increasingly important and accessible for charities and their supporters.



### Advertising

Charities can also advertise on TV, radio, newspapers or other spaces (train stations/online). Advertising is a good way to reach a large and new group of people and spark their interest in your cause. However, some advertising can be very costly so it's important to weigh up the costs and benefits.

**“ A trustee should champion fundraising across the organisation, enabling all staff to have the confidence and knowledge to inspire potential donors.**

**But don't just rely on one or two areas of fundraising: diversify your income streams and then nurture those relationships.**

**Help your fundraisers by creating networks for future partner cultivation. And nominate a legacy champion on your board, encouraging everyone to be confident about having a conversation about the power of gifts in Wills.**



Rob Cope - Trustee, Relief International

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## TAX-EFFECTIVE GIVING

**Many tax reliefs are available for donors and charities, which can be a strong incentive for people to give and to give more, while also boosting the value of donations to your charity.**

Although Gift Aid is now relatively well known in the UK, many charities do not make use of the full range of tax incentives available to them and their supporters.

### Tax Incentives for Giving

**Gift Aid:** Charities claim an extra 25p on every pound donated from UK taxpayers.

**Gift Aid Small Donations Scheme:** Allows eligible charities and community amateur sports clubs (CASCs) to claim a top-up payment equivalent to Gift Aid on small cash donations they receive.

**Payroll Giving:** Employees who give directly from their salary benefit from a deduction to their PAYE tax.

**Giving land, property or shares:** When supporters donate land, property or shares, they can claim income and capital gains tax relief.

**Legacies:** Charitable gifts in Wills reduce Inheritance Tax due from the estate.

**Giving by businesses:** Tax relief can be claimed by businesses who donate money, equipment, assets or employees (on secondment).

### Gift Aid

Gift Aid enables a charity to increase the value of donations from UK taxpayers by 25% when donors permit that charity to claim back the basic rate of tax that they have paid on that donation. Higher rate taxpayers can also reclaim the difference between their higher and basic income tax bracket.

### Payroll Giving

Payroll donation schemes enable employees to give directly from their salary, reducing the PAYE tax due on their earnings. Employers must sign up with a Payroll Giving Agency (PGA) who distributes donations to employees' favourite charities.

### Giving land, property or shares

Although gifts of land and property might not come about very often, such gifts are likely to be of significant value to your charity and could be used for charitable purposes. People who donate land, property or share can benefit from reductions to their income and capital gains tax bills.

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## Legacies

Charities in the UK receive around £2.4 billion from gifts in Wills a year. Because all charitable legacies are exempt from Inheritance Tax, gifts in Wills enable donors to reduce the tax payable on their estate. If a supporter gives more than 10% of his estate to charity, he/she will benefit from a 10% (from 40% down to 36%) reduction in the rate of tax on the value of the estate as a whole.

Remember A Charity is a consortium of over 150 UK charities working to make legacy giving a social norm. The annual legacy awareness week, Remember A Charity in your Will Week, takes place in September.

## Giving by business

There are many ways that businesses can get tax relief for their charitable support. Donations can include cash, shares, gifts in kind or employee vouchers. All companies are entitled to tax relief when they give money to UK charities, but the benefits work differently for limited companies, self-employed people and partnerships.



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## FUNDRAISING COSTS

**Fundraising costs can and do vary widely, depending on the method, reach of the campaign, cause and more. While there is no set level for what is acceptable in terms of fundraising costs, as a trustee, you will have the overarching responsibility for your charity's use of funds and must make these decisions carefully.**

Be aware that very high fundraising costs may not reflect well on the charity and can be a cause for public concern. At the same time, some campaigns will cost more at the front end or take longer to come to fruition, but can still be an effective and important part of your fundraising strategy.

This is particularly true of campaigns delivered by third parties or legacy fundraising, where returns can be substantial, but take some time to materialise. Meanwhile, community fundraising can be very low cost to deliver, but also tends to offer low returns.

There is almost always a cost to fundraising, even if that cost is staff time, managing resources or the cost of processing donations. Always be honest and help your supporters understand your fundraising decisions.



### Can you justify your fundraising costs?

- Make sure you find out the fundraising cost and likely return for campaigns or activities – does the return on investment seem reasonable?
- If you have any activities with high costs, know why this is and make sure the organisation has a policy statement prepared
- Regularly review your fundraising costs, particularly among any poorly performing campaigns to assess progress against targets and adjust your strategy accordingly
- Be open and transparent about what you spend on fundraising and why
- Remember, if you are on the Board of a bigger charity (where the gross income exceeds £1 million) you will have to include information about your fundraising practice within your annual report.



# PUTTING YOUR KNOWLEDGE INTO PRACTICE

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Having read this handbook, we hope that you will have come away with a clear idea of how you, as a trustee, can help your charity raise funds effectively and, above all, how to ensure any fundraising is compliant with the law and best practice.

The first thing we suggest is to review what you're doing already. Talk to the people responsible for your fundraising and staff, understand what your charity has been doing and who is donating. Don't be afraid to ask questions.

We have highlighted the need for your organisation to keep on top of any changes in charity law and fundraising regulation. You will need to do all you can to ensure that you establish and nurture an organisational culture that prioritises best practice, open and accountable fundraising. In doing so, you not only nurture your supporters – the lifeblood of any fundraising charity – but you protect your organisation from both reputational and financial risk.

This handbook addresses the need to ensure the sustainability of your charity's fundraising, by regularly reviewing your fundraising strategy, policies, methods used and how each campaign is delivered. We have emphasised the need to monitor your costs and returns as you would in the commercial world. And if something isn't working, don't be afraid of making changes, pulling back and trying something different.



## CASE STUDY

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# BritishRedCross

## Keith Shipman

British Red Cross

**Role:** Member of the Board of Trustees and Chair of the Ethical Fundraising and Quality Assurance Sub-Committee

**Size:** Turnover approximately £275 million p.a. (£120 million of which is voluntary, excluding legacies) – more than 21,500 volunteers and 4,100 staff

**Fundraising activity:** A mixture of donations from door-to-door, street, direct mail and telephone fundraising, as well as income from our shops, events, corporate partnerships, trusts and foundations, from across the UK.

For almost 150 years, the charity I serve has relied on the generosity of the British public to bring hope to people in crisis. Shaking buckets, street collections, advertising in newspapers – the most effective and engaging fundraising to capture the public’s imagination has changed little over the years. However, with increased professionalism within the British Red Cross and across our sector, has come a greater expectation over accountability and transparency. The times have definitely changed in this regard, as they should.

Over the last 12 months we have been evaluating how we can strengthen the quality assurance of our fundraising practices. An important development has been the introduction of a comprehensive quality assurance framework overseen by a sub-committee of our Board, which I chair. I see our committee’s main responsibilities as ensuring our charity’s values are present in all our fundraising activities at all times and that we comply with the law and regulatory requirements.

Within a relatively large charity like the British Red Cross, I think a key challenge can be ensuring the balance between effective oversight – so that we can be confident we are upholding the highest standards – while appropriately delegating day-to-day management of activities. To meet this challenge, my committee asks for regular reports on our fundraising performance, focusing on complaints, training, our approach to vulnerable members of the public and our work with agencies, which we can then question and hold management to account over. I have also recently visited one of our agency call centres and plan to visit more, and fundraising is now a standing agenda item at our Board meetings.

# TEN GOLDEN RULES FOR TRUSTEES



**1 Everything begins with a strategy:** successful fundraising is based on clear strategic thinking and your charity's fundraising approach should be integrated with your overall organisational strategy

**2 Think long term:** ensure sustainable planning is at the heart of your organisation's fundraising

**3 Do the right thing:** always consider the legal and ethical implications of your organisation's fundraising, taking into account the values of your charity

**4 Don't put all your eggs in one basket:** where possible diversify your organisation's fundraising strategy

**5 Listen to advice:** talk to others about their fundraising experiences and ask relevant charity sector bodies for advice

**6 Put yourself in your donors' shoes:** imagine yourself as a supporter on the receiving end of one of your charity's fundraising approaches. How would you feel? What would you do? Would you give?

**7 Play your part:** think about what you can do to ensure your organisation's fundraising is successful and done to the highest standard

**8 Ask the right questions:** use this guide to identify the issues and questions you need to consider

**9 Work as a team:** success requires building and sustaining good relationships with staff, third parties and volunteers

**10 Keep it on the agenda:** you should keep fundraising on the agenda, reviewing regularly and keeping up to date – don't be complacent!

Look back at the ten questions every trustee should be able to answer at the start of this guide (see page 5)



# FURTHER READING AND RESOURCES

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## **Governance**

- [CC20: Charity Fundraising – A Guide to Trustee Duties \(Charity Commission for England and Wales\)](#)
- [CC26: Charities and Risk Management \(Charity Commission for England and Wales\)](#)
- [Guidance on managing your charity \(Office of the Scottish Charity Regulator\)](#)
- [Charity Essentials – Fundraising \(Charity Commission for Northern Ireland\)](#)

## **Risk management**

- [Risk Management for Charities: Getting Started \(Institute of Risk Management\)](#)
- [Rethinking Risk: Beyond the tick box \(Sayer Vincent and Charity Finance Group\)](#)

## **Fundraising**

- [Guidance on acceptance and refusal of donations \(Institute of Fundraising\)](#)
- [Successful Partnerships for Sustainable Fundraising: a practical guide for charities working with agencies \(Institute of Fundraising\)](#)
- [Treating Donors Fairly – responding to the needs of people in vulnerable circumstances \(Institute of Fundraising\)](#)

## **Useful links**

[www.fundraisingregulator.org.uk](http://www.fundraisingregulator.org.uk)

[www.gov.uk/government/organisations/charity-commission](http://www.gov.uk/government/organisations/charity-commission)

[www.oscr.org.uk](http://www.oscr.org.uk)

[www.charitycommissionni.org.uk](http://www.charitycommissionni.org.uk)

[www.institute-of-fundraising.org.uk](http://www.institute-of-fundraising.org.uk)

[www.acevo.org.uk](http://www.acevo.org.uk)

[www.cfg.org.uk](http://www.cfg.org.uk)

[www.ncvo.org.uk](http://www.ncvo.org.uk)

# NOTES



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### **Association of Chief Executives of Voluntary Organisations (ACEVO)**

ACEVO is the UK's largest and most influential network for charity, social enterprise and not for profit leaders. For nearly 30 years, we have provided support, development and an inspiring, collective campaigning voice for our members across the UK. Our membership comprises leaders of small community based groups, ambitious medium-sized organisations, and well known national and international charities. Our leaders drive positive change in their organisations and their communities and we give them a platform to do even more.

### **Charity Finance Group (CFG)**

Charity Finance Group is a charity and a membership organisation, with around 1,350 members. CFG's members collectively manage over £21.1 billion of the charity sector's income. CFG's goal is to champion best practice in finance management amongst non-profit organisations.

### **National Council for Voluntary Organisations (NCVO)**


NCVO champions the voluntary sector and volunteering because they're essential for a better society. NCVO does this by connecting, representing and supporting voluntary organisations. NCVO has 12,000 member organisations – a third of the voluntary sector workforce in England. NCVO helps them thrive in what they do: by providing expert support and advice, by saving them time and money, and by keeping them up to date with the news and developments that affect them.



## **TRUSTEES AND FUNDRAISING** A PRACTICAL HANDBOOK

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