

# The Trustees Guide to Fundraising



# Foreword

The third sector forms one of the cornerstones of our civic society and much of the credit for that belongs to charity trustees.



*Phil Hope.*

Phil Hope  
Minister for the Third Sector

Bearing responsibility for the sustainability of charitable organisations, trustees play a vital role in ensuring a secure future for the charities they work with. This requires determination to ensure the organisation identifies and makes best use of the funding and fundraising opportunities currently available.

The Government has demonstrated its commitment to UK charities by building a broad range of tax incentives that encourage higher level and committed giving and in funding the implementation of a self-regulatory scheme for fundraising. This sector-wide commitment to high fundraising standards is a key opportunity to build trust and confidence in the charity you represent and in the sector at large. This is a new era for fundraising and it is for all charities to rise to this challenge.

I am delighted that this Guide has been produced and I hope it will provide you with the tools and information you need to make informed decisions about fundraising.

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# Introduction

## About the Institute of Fundraising

*"Excellent Fundraising for a Better World"*

*"Successful fundraising is vital to the continuing good health of any charity. Trustees have a responsibility to secure the resources needed to fulfil the strategic goals of an organisation and to ensure that their charity continues to make a significant impact in the work that they do."*

**Lindsay Boswell**, Chief Executive, Institute of Fundraising

The Institute of Fundraising is the professional body that represents fundraisers in the UK. Our mission is to support fundraisers, through leadership, representation, standard setting and education, to deliver excellent fundraising.

Committed to raising standards in fundraising practice and management, the Institute engages with charities, Government, media, the general public and other bodies to positively influence the UK fundraising environment. The Institute works to nurture the knowledge and standards of all those who undertake fundraising. Representing over 4,500 fundraisers and more than 250 fundraising organisations, the Institute provides a wide range of training, information and support services for Individual and Organisational members.

Organisational membership signifies an organisation-wide commitment to best practice in fundraising and is a fast-track route to effect change in policy and legislation. Members are consulted in the development of the best practice standards for UK fundraisers; the Codes of Fundraising Practice – the criteria on which the new self-regulatory scheme for fundraising is built. Additional benefits include the provision of e-newsletters briefing members on key policy and regulatory developments, face-to-face briefing sessions, a policy hotline and legal helpline\*.

The Institute of Fundraising offers a range of practical tax-effective giving support services to charities across England, including a free helpline, training courses, guidance materials and a comprehensive online resource centre.

*\*Legal helpline kindly provided by Bircham Dyson Bell.*



# Ten things you need to know

The world of fundraising can seem baffling to non-practitioners. It is an art and a science which is constantly evolving and which can take years to become truly expert in.

For trustees with often too much on your plate already, you know that fundraising needs to happen and perhaps you know how it might happen, but mostly you just need to know that someone else is doing it.

And yet, whatever kind of charity you work for, large or small, every trustee needs to take fundraising seriously. Whilst most trustees do not need to be fundraising experts, they do need to ask the right questions about what fundraising means for their organisation.

This Guide covers the essential questions every trustee should be asking and aims to help you find the right answers for the organisations you work for.

## Ten questions every trustee should ask:

1. Is our charity compliant with the Institute of Fundraising's Codes of Fundraising Practice, and, if so, what internal audit systems do we have for ensuring compliance and who is responsible for this process?
2. Has our charity signed up to the self-regulatory scheme for fundraising and Organisational membership of the Institute of Fundraising and, if so, what does this mean for us?
3. What has fundraising got to do with me?
4. What is our fundraising strategy?
5. How can we ensure our fundraising is sustainable?
6. What fundraising techniques are right for us?
7. Are we making the most of tax-effective giving?
8. Is our fundraising legal?
9. Is our fundraising ethical?
10. Are we transparent and accountable in our fundraising?

# Trustee Obligations

“Effective fundraising is about securing the resources charities need to fulfil their aims and increase the positive impact they have on people’s lives. It is also about the messages charities can send to donors and the public – fundraising is one of the principal influences on the public’s perception of charity.

*So there are huge opportunities for charity trustees to be innovative when developing their fundraising strategy, and at the same time communicate the real practical value of every donation made. But there are risks too, with increasing competition for resources, and a more discerning public asking difficult questions and holding charities to account.*

*The Commission’s role is to increase public trust and confidence in charities, enhance their accountability, and promote the effective use of charitable resources. Responsible fundraising is crucial in all these improvements and so we welcome this new fundraising guide for trustees. I hope it will be a useful tool for charity trustees, and will help them understand their role in setting an economic, efficient and effective fundraising strategy.”*

*Suzi Leather*

Dame Suzi Leather  
Chair, Charity Commission

# What's fundraising got to do with trustees?

Every trustee's main responsibility is to ensure the long-term health and effectiveness of their organisation. As such, fundraising is a core concern.

With increasing competition for resources and a more discerning public holding charities to account, effective and responsible fundraising is vital. The new Charities Act 2006 and self-regulatory scheme for fundraising place an ever greater onus on trustees to be accountable for fundraising.

Successful fundraising is not just about raising money. Fundraising enables a charity to meet its aims, deliver services to beneficiaries and build a strong future for the organisation. It gives charities the means to:

- Deliver essential resources
- Plan for the long-term future of the organisation

- Communicate your cause effectively
- Promote your charity's brand
- Establish long term relationships with supporters

A trustee's role is to see the bigger picture and bring a fresh perspective to fundraising plans and strategy, to support the organisation's fundraisers, ensure fundraising is of the highest standard and to make fundraising a priority.

Trustees play a key role in developing the business plan that underlies any fundraising initiative. They must assess risks and protect the charity's name and reputation. In addition, trustees have legal obligations in relation to the financial affairs of the charity.

*"As trustees, we must take a proactive interest in fundraising to ensure a secure future for the organisations we work with. We must ensure that our fundraisers have the right level of training and support to get the job done. At times, we might even make the ask ourselves. We have the ability to offer a fresh perspective, to use our contacts and networks to raise funds. After all, when it comes to the bottom line – the buck stops with us!"*

Joe Saxton, Chair of the Institute of Fundraising and People & Planet



## The fundraising trustee

There is much debate around how involved trustees should become with fundraising. Some trustees make donations, actively raise funds and use their contacts to pull in favours. Others are more hands-off, feeling that overactive trustees can find themselves treading on the toes of the very people employed to do the job. Of course, in the case of many small charities, trustees may be the only people who can fundraise in the organisation.

At the least, you must ensure that your charity has invested sufficient resources in its fundraising capacity. Whether your charity employs a dedicated fundraiser, works with a consultant, engages volunteer fundraisers or even if it is a case of all hands on deck, you need to ensure that:

- All fundraising meets the best practice criteria outlined within the Codes of Fundraising Practice
- The fundraising function is adequately resourced (both in terms of staffing levels and budgets)
- All fundraisers are qualified and sufficiently trained to do their job
- All fundraisers are abreast of the latest fundraising developments and techniques; attending relevant training courses, conferences and sector events
- Close attention is given to the recruitment and retention of fundraising staff, including a comprehensive annual appraisal system
- Realistic fundraising budgets and targets are set and met

*“Since becoming a trustee of the East Anglian Air Ambulance I have been involved in a number of aspects of their fundraising work including its ‘Court of Benefactors’. This has included introducing new members and hosting events on the Elveden Estate. To date, this initiative has raised more than £1m and given the trustees and management the confidence in the charity’s finances to bring a second air ambulance helicopter into service.”*

Lord Iveagh, Trustee, East Anglian Air Ambulance

*“The board of Trustees at TreeHouse are highly committed to fundraising. When our Director of Fundraising recently presented an ambitious corporate fundraising strategy, the board probed her plans thoroughly and, once agreed, we allocated financial resource and offered our own personal contacts to support corporate fundraising approaches. Already our investment is providing an extraordinary return; the key ingredient of our success is the partnership between expert fundraising staff who maximise every opportunity, and trustees that are willing to authorise investment and offer introductions.”*

Lord Clement-Jones, Chair, TreeHouse

Whatever level of involvement you decide upon, there are a number of ways in which you and your fellow trustees can contribute to fundraising success. They include:

- Sharing your address book with the charity and helping raise funds from those contacts
- Hosting an event
- Offering your skills and expertise in finance, PR, law, government relations, mentoring, developing business plans
- Making a donation yourself and, if you're a taxpayer, donating through Gift Aid or using the other tax reliefs
- Helping your charity obtain access to local companies whose employees could contribute via Payroll Giving
- Keeping abreast of changes in external funding sources

### How the Institute of Fundraising can help

- Ensure your organisation meets the UK's best practice standards for fundraising; the Institute of Fundraising's Codes of Fundraising Practice
- Demonstrate your commitment to the Codes by becoming an Organisational member of the Institute of Fundraising
- Get your fundraisers up to speed with the latest fundraising techniques, by encouraging them to attend training courses and events. The Institute's Professional Development department can also help guide you through the qualifications and short courses available
- Many trustees attend the Institute's one-day conferences to gain a better understanding of fundraising techniques and developments, why not join them?
- Find out how your organisation could make best use of tax reliefs

For more information, visit [www.institute-of-fundraising.org.uk](http://www.institute-of-fundraising.org.uk)



# Looking to the Long Term



# How can we plan for a sustainable future?

Fundraising is a fast evolving profession and the challenge is to develop a stable, reliable overall income base that can support your organisation now and in the future.

Traditional charity funding is undergoing a period of significant change and sustainability has become an essential concern for anybody involved with fundraising, accounting, expenditure and service delivery. Grant making trusts cannot always be relied upon to deliver as in the past. Nor can local councils. How will your charity ensure a sustainable future?

Will your organisation have to compete against others to win a bid for service delivery and funding? Should you join forces with another local charity? Could the charity convert into a social enterprise or establish a trading arm to run a shop, undertake consultancy work, conduct training, or print and sell publications? Should you look to the private or public sector to establish joint projects?

Every charity must question whether their fundraising capacity is sufficient to secure funds from diversified income sources on an ongoing basis. Does your charity need to expand its fundraising team or train existing fundraisers in new techniques? Should you work with a consultant? What can be done (for example, regular performance appraisals, pay reviews and training) to ensure the retention of the well qualified fundraisers currently in post?

Whatever steps are decided upon, a continued investment in fundraising will pay dividends over the years to come and enable charities to react to the changing fundraising climate.



A Board of Trustees must grapple with many issues before deciding upon a long-term fundraising mix and strategy that will ensure sustainable funding for the charity. The key is to ensure:

- Good planning and robust financial management
- Diversification of income
- Developing required skills and organisational capacity
- Managing the transition and minimising the risks to the organisation
- Monitoring progress and external factors that may affect plans

*“Trustees can and should help their causes by playing their full part in the organisations’ fundraising. There are many areas where trustees can have huge impact and provide inspirational leadership. While board chairs should make engagement with fundraising mandatory for all trustees, they should also make it fun and interesting.”*

**Ken Burnett**, Trustee, ActionAid International and author of *Tiny Essentials of an Effective Volunteer Board*

### What makes a charity sustainable?

- Clear mission
- Healthy relations with other sectors
- Committed constituents/members/volunteers
- Ability to adapt, be flexible
- Clear, realistic, strategic plans
- Sufficient financial resources
- Committed and competent staff
- Strong leadership
- Effective, high-quality work/programmes
- Valuable, useful results/impact
- Accountability
- Enabling legal, political and social environment

Source: NCVO

NCVO's Sustainable Funding Project has published an Introductory Pack on Funding and Finance and a Toolkit for Funding Advisors – [www.ncvo-vol.org.uk](http://www.ncvo-vol.org.uk)



For a trustee, thinking about sustainable fundraising means developing a long-term strategic approach (rather than short-term, reactive fundraising), looking three, five or ten years ahead. It also means planning your operational strategy based on the income streams you have available.

In order to plan for your charity's future, you need to have a clear understanding of your current fundraising base and how this might be developed. Here are the three key questions you should ask:

- What are our plans for income generation over the next 12 months, three years and five years?
- What financial resources do we need to meet these plans?
- What areas of fundraising are we relying on to deliver these resources?

In order to answer the above questions, you will need to consider:

- What is the overall structure of your funding and where does fundraising fit?
- What types of income do you receive?
- Are you heavily dependent on one source of income or do you fundraise from a range of sources?
- Who are the donors that you depend on the most and for how long do you expect to retain them?
- Who in your organisation is responsible for maintaining good relationships with donors?
- How much of the income you receive is restricted (tied to a particular project or piece of work) and how much is available as core or unrestricted funding?
- Are you making the most of tax-effective fundraising techniques?
- Do you monitor and benchmark the cost: income ratios of your fundraising activities?
- Are you building in contingency plans when you develop your strategy?
- What are your income and cost projections over different fundraising activities for the next one, three and five years? What are they based on?



# Sustainable thinking

## Do we have the right fundraising strategy?

A fundraising strategy is a lot more than the consideration of one technique over another – it is a continuation of your overall planning. With this in mind, fundraising strategy needs to be based on a cool, critical perspective of where the organisation is now, where it wants to be and how it can get there.

Trustees need to develop plans for income generation, which include voluntary income as well as other forms of funding. The earlier fundraisers are brought into the planning process, the better. 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.

*“Responsibility for ensuring a charity has a robust fundraising strategy is a key element of financial governance for trustees. Understanding the key principles of fundraising is critical to making this happen.”*

Valerie Morton, Fundraiser and Consultant

Although it may not be your job to pull together the fundraising strategy, you should certainly understand the strategy, be able to assess it and ensure that it covers the points listed on the opposite page.

### A fundraising strategy paper should include:

- Your current position – strengths and weaknesses, past fundraising experience, existing fundraising strengths and resources
- Future fundraising needs
- Overall fundraising strategy
- Proposed new sources of income
- Suggested methods to meet fundraising targets
- Resources and actions required to do this

*(Source: The Complete Fundraising Handbook, DSC, 2007).*



## Developing a fundraising strategy

If you have been tasked with writing the fundraising strategy, here are some steps you will need to follow:

- Begin by analysing your last three years of income and expenditure, including a thorough analysis of the cost: income ratio of your current fundraising
- Consider internal and external influencing factors using a STEEP Analysis
- Identify the organisation's strengths and weaknesses by applying a SWOT Analysis
- Establish your fundraising aims and objectives
- Research potential income sources, (see pages 16-18)
- Explore the fundraising methods most appropriate and successful for your charity, insuring you consider new techniques (see pages 19-21)
- Analyse your fundraising capacity and expertise. Do you have the resources (both in terms of staffing and finances) necessary to meet those targets? Will you rely on paid, freelance or volunteer support, or share the fundraising task among the existing staff, or trustees?
- Consider whether your organisation would benefit from an analysis of its fundraising by a professional fundraising consultant
- Build a risk assessment process into all new fundraising plans and be sure to consult your local Voluntary Service Council for funding advice

For more information about developing a fundraising strategy, see *The Good Fundraising Guide*, Institute of Fundraising, 2007.



# Ways and Means

# What kind of fundraising is right for us?

Having come a long way from the child-sized collection box chained up outside the charity shop, fundraising is now an industry worth billions of pounds.

Today's fundraising world is a fast changing environment bringing new and exciting opportunities for income generation.

*"Fundraising is often overlooked as a responsibility by trustees. It can be perceived as merely something which other people in the organisation do. With an increasingly challenging funding environment, it is important that trustees become more aware of the part they should play in income generation for their organisation, and the risks of not understanding what is involved".*

**Linda Laurance**, Governance Consultant

Over the next few pages you will find a brief summary of the various fundraising options available. See the *Useful Directory* at the back of this Guide for further recommended reading.

You may find it helps to bear these overall thoughts in mind:

- Encourage your fundraisers to be innovative but not reckless – they should always consider potential risks
- Fundraisers should have a clear expectation of the cost/benefit of each kind of fundraising they undertake
- Help fundraisers maintain good relationships with supporters by ensuring fundraising activities are clear and transparent
- You don't get something for nothing – this is especially true with fundraising. You should expect to invest time and money, and focus both on the expected return and on keeping expenditure within acceptable limits



## Fundraising from individuals

The public donate over £8 billion to charities each year – a staggering amount of money.

The benefit of money from individual donors is that it is often unrestricted, and can be used for any charitable purpose the charity wishes. Individual giving can be categorised as below:

### One-off donations

One-off donations and appeals for a specific cause provide a substantial source of funds for many organisations. This is an important way of generating money and will be of even greater value if such donors can be converted to regular giving.

### Committed, or regular, giving

Targeting donors to make that first donation can be expensive and time consuming. But converting that donation into a regular gift, through standing orders, direct debits or Payroll Giving (see *Tax-Effective Giving*), is most cost-effective and builds a regular source of income.

A stable, reliable income stream should be your goal, allowing your charity to plan for the future while continuing and developing day-to-day activities.

### Major giving

Many donors can provide more substantial support – the question is how you tap into this. Identify them and consider the best way of building a relationship with them, keeping them updated with what you are doing, inviting them to see your charity in action and so on.

### Legacies

Legacies provide an extremely valuable source of income for many charities, and can completely change the outlook of a financial year. It is important to promote legacy messages sensitively to supporters. This is an area where a little spend can go a very long way. (See *Tax-Effective Giving* for more information on Legacy Fundraising)

## The donor development pyramid

Fundraisers use a concept called the 'donor development pyramid' (see figure 1) to explain how to take donors up to the next level of giving. The pyramid illustrates the many methods by which donors may first learn about a charity and choose to give their support in the form of a donation for the first time. The goal is then to ensure that these new donors give again to your charity and to move donors 'up' through the pyramid where the value of the monetary gift is higher.



Figure 1 Donor Development Pyramid



Looking beyond individual donors, there are many other sources for securing funds. Each requires research and planning and individual charities must consider which offers

the best likelihood of a return. They include other voluntary and statutory income sources listed overleaf.



## Other voluntary income

### Trusts and foundations

There are around 9,000 grant-making trusts in the UK, giving around £2 billion a year. These are a natural source of funds for charities, but finding the right grant requires investigation and planning. Most major foundations give clear criteria for funding, so you can save time and money by only making applications where your plans fit the criteria. Find out more at [www.trustfunding.org.uk](http://www.trustfunding.org.uk) or [www.acf.org.uk](http://www.acf.org.uk)

### The National Lottery

The Big Lottery Fund (BLF) is the largest independent grant-making body in the UK, making grants of over £1 billion from National Lottery money. Responsible for distributing half of all money for good causes that is raised by the National Lottery, the BLF makes grants of approximately £680 million per year.

### Corporate

Companies see charities as an important way of demonstrating their social credentials and currently give around £400 million a year to good causes. Corporate support might include straight-forward donations or sponsorship of a particular project or initiative. Unlocking these resources means finding the right company, making the right approach and pitching the right reasons for them to give.

## Community

Community fundraising can mean forming a local fundraising group, targeting local clubs and societies and fundraising through schools. For charities with a strong local presence, community fundraising can be an effective way of reaching a wider audience and mobilising volunteers.

## Statutory income

### Government and EU

Many charities overlook the possibility of funding from local and national government and from the EU. Tracking down the institutional funding can sometimes seem a bit of a maze, but for eligible charities it can be worth the time and effort involved.

### Earned income

As charities become ever more creative and professional, increasingly funds are being generated through the sale of goods and services. From charity shops to payment for service delivery and the establishment of social enterprises, there are numerous ways for charities to diversify their income.

## Fundraising techniques

Charities use a mix of fundraising activities to attract and retain donors. A successful strategic approach to fundraising will ensure that charities are not locked into one source or technique and considers which options are best suited to the organisation and its potential supporters. The challenge is to balance the need for diversification whilst maintaining a focus on what you are capable of doing well.

This section gives an overview of the principal fundraising techniques from the general public. The principal fundraising techniques are:

### Collection

The mainstay of many charities, collections do not necessarily require a large fundraising budget – merely plenty of volunteers who are motivated, able and well briefed. Collections can happen on the street, house-to-house, or with collection boxes in shops, restaurants or even in supporters' homes. There are regulations that govern collections and you should ensure that these are conducted within the law and according to best practice.

### Events

Balls, exhibitions, concerts, auctions – events often feature as a part of major appeals and, if successful, can be repeated on a regular basis. 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 any organisation must assess the costs and risks, as well as the benefits of organising any event.

### Sponsored walks/runs/challenges

Sponsored events have long been a core fundraising method for charities, and people can be sponsored for almost anything. It can be a great way to engage the local community and volunteer fundraisers with your charity. Any such initiative should seek to attract lots of participants as well as media and press coverage. Ensure the participants have the right support materials and guidance to fundraise effectively on your behalf.

### Raffles and lotteries

Raffles, tombolas, sweepstakes, prize draws, competitions and lotteries have always been a favourite of charities, large and small. These are subject to regulation. (The regulatory authority depends upon the kind of activity you are doing.)



### Major appeals

Often called 'capital' or 'big gift' campaigns, major appeals can be a great way to get yourself noticed, build your supporter base and raise substantial funds – but cannot be undertaken lightly. Major appeals take time, resources and imagination – and a clear focus on what you are trying to achieve.

### Direct marketing

Direct marketing remains an important income generation tool for charities, be it direct mail, telephone fundraising, or face-to-face fundraising. It can be expensive, but is a key component of the fundraising mix for many charities. The best campaigns are those that engage potential donors and communicate a clear sense of purpose and need for the charity.

The *Complete Fundraising Handbook* outlines the five 'P's for successful marketing:

**Planning** to understand and shape your strategy

**Product** to define who the organisation is, what you do and what the donor gets from giving to you

**Price** to be clear on what you are asking potential donors to give

**Place** to inform the means by which people give, whether by direct debit, standing order etc

**Promotion** the image and core messages that you project to the public.

### New media

New media technology has opened up a whole host of possibilities for fundraising. This is not simply an opportunity for large charities but provides a great tool for even the smallest organisations. Charity websites are an important way of communicating who you are and can provide mechanisms for donors to give online. Charities can launch appeals online, send e-mail appeals to supporters, provide information to donors, offer online shopping and create a space for credit or debit card giving. Ensure all relevant information about your charity is accurately listed online with the relevant websites, such as: [www.charitycommission.gov.uk](http://www.charitycommission.gov.uk) [www.oscr.gov.uk](http://www.oscr.gov.uk) and [www.guidestar.org.uk](http://www.guidestar.org.uk)

With the increased use of mobile phones by both young and old, even very small organisations are using SMS and text messaging to inform their donors of their activities, and requesting donations.

### Advertising and PR

As with direct marketing, advertising can be expensive – but can be effective. It can be a good way of reaching a wider audience. Advertising includes press ads, magazines and journals, loose inserts, posters and advertising on TV and radio. Smaller charities might plan a more localised and cost-effective ad campaign as part of a major fundraising push.



PR can be an effective way of generating public interest in the work of your charity and is often fairly low cost. Tell relevant media of your charity's activities, highlighting the need for funds and how these funds will be used. The local press often like good news stories, particularly those with a quirky edge. Be clear and concise in delivering your story to journalists and broadcasters, and ensure you have their audience in mind when pitching a story to them.

Further guidance about fundraising techniques and issues are available within the relevant Codes of Fundraising Practice, available online from the Institute of Fundraising.

## Making the ask

There are many different ways of asking potential supporters for donations. Motivations and giving habits vary hugely and what works for one charity may not necessarily work for another. Analyse your donors' giving habits and decide what is the best way to ask for their support.

Whichever fundraising techniques your charity chooses, the key thing is to ask and to keep on asking. Remember to tell donors about your beneficiaries and how their support can make a difference to your charitable activities.

Equally important is to thank donors for their donations. They are interested in finding out how their donations are used so, where possible, tell them what their gift has enabled the charity to do for its beneficiaries.

For further information, see the Institute of Fundraising's *The Good Fundraising Guide*, published 2006.



The background features a light orange gradient. In the upper half, a silhouette of a man in a suit is running towards the right with his arms outstretched. In the lower half, two silhouettes of people are shown from the chest up, holding hands with their arms raised in a celebratory gesture. The text 'Tax-Effective Giving' is overlaid on the image, with 'Tax-Effective' in orange and 'Giving' in black.

# Tax-Effective Giving

# Making the most of tax-effective giving

Since the launch of the Getting Britain Giving package of tax incentives in 1999, there has been a slow-but-steady increase in the usage of Gift Aid, and it now generates over £2 billion for UK charities each year.

Many charities do not yet make use of the full range of tax reliefs available to them.

Organisations operating for a voluntary, benevolent or philanthropic cause (and which are not necessarily registered with the Charity Commission) can use the current tax incentives, simply by applying to HMRC Charities for exempt or excepted status.

**Gift Aid** – for every £1 donated by a taxpayer, you can claim an extra 28p\* from HMRC

**Payroll Giving** – a way for employees to give to charity out of their gross pay each month – and get tax relief for doing so

**Share giving** – donors receive extremely generous tax relief for giving certain shares to charity

**Giving land or buildings** – donors receive tax relief for gifts of land or buildings to charity

**Legacies** – legacy gifts to charity are completely free of Inheritance Tax

**Giving by businesses** – all businesses can get tax relief when they give money and some other forms of support to UK charities



Below you will find an introduction to each of the main tax-effective giving techniques, identifying the benefits to both the charity and the donor. Further detailed information can be found online at [www.tax-effectivegiving.org.uk](http://www.tax-effectivegiving.org.uk) and in the free publication: *Making Giving Go Further* available from the Institute of Fundraising on: 0845 458 4586.

## Gift Aid

Gift Aid is a great way of increasing the value of donations at no extra cost to the donor and with minimal administration for you.

Gift Aid allows charities to reclaim the basic rate of tax on voluntary donations (and HMRC approved membership fees) received from UK taxpayers. Currently, this means that charities can claim an extra 28p for each £1 donated\*. Higher rate taxpayers are entitled to claim personal tax relief of the difference between the higher rate and basic rate of tax for themselves. This works out at a rate of 23p for every £1 they donate.

### How it works

Charities simply need to register with HMRC to obtain a unique reference number to register for Gift Aid. Then, all that taxpaying donors have to do is to complete a Gift Aid declaration instructing the charity to claim

their tax back from HMRC. The declaration can be completed orally or in writing and one declaration can cover a single gift, a series of donations over a specific period of time or for donations received in the previous six years and for all future donations. Higher rate taxpayers simply include details of their donations in their tax return to benefit from personal tax relief.

### Record keeping

Periodically HMRC will audit charities claiming Gift Aid. Charities must have a clear trail of information linking individuals to their donation and confirmation they are UK taxpayers. In its simplest form this is a copy receipt or thank you letter, a copy of a bank slip and the individual's declaration. Records must be retained for six years to comply with HMRC's rules.

### Income Tax change – April 2008

\* From April 2008 the basic rate of income tax will reduce to 20%, reducing the amount of Gift Aid charities can claim on every £1 donated to 25p and increasing the amount a higher rate taxpayer can reclaim to 25p.

\*\* Payroll Giving – the cost of giving £10 will be £8 from April 2008 when the basic rate of income tax is reduced to 20%.

\*\*\* Capital Gains Tax (up to 40%) is usually payable on the 'profit' received from the trading of shares in the open market.



## Payroll Giving

Payroll donation schemes enable employees to give directly from their salary. For many charities it provides a vital source of regular, reliable income and a key opportunity to open doors into the community. Payroll Giving benefits charities by:

- Providing a reliable and long-term donation stream
- Opening doors to the corporate community
- Incurring no administrative burden for processing donations
- Potential employer matching

Many organisations, charities and businesses alike, are encouraged to offer Payroll Giving to their staff. Employers who make Payroll Giving available to their employees will receive a Payroll Giving Quality Mark and can achieve Bronze, Silver and Gold Awards for increasing levels of participation.

### How it works

Payroll Giving enables donors to make regular charitable donations straight from their gross salary each month before tax has been deducted. Therefore the amount of Income Tax paid is reduced. This means that, for a basic rate taxpayer giving a £10 donation it will only cost £7.80\*\* or just £6 for higher rate taxpayers.

To set up Payroll Giving, employers simply sign up with an approved Payroll Giving Agency (PGA) that will distribute donations to the employees' favoured charities. Donors complete a mandate instructing their employer to make the deduction pre-tax and that sum is sent to the PGA for distribution.

## Share Giving

Share giving is one of the most exciting ways that charities can access new money from new donors, or increase donations from existing donors. Over £100 million is given to charities in shares each year and the average share gift is £7,000 making shares a very attractive major gift for many charities.

### How it works

There are significant tax benefits available to individuals who donate shares to charity. Capital Gains Tax\*\*\* does not apply to charitable gifts of shares. On top of this, donors benefit from Income Tax relief on shares donated to charity. This means that a donor giving shares worth £10,000 could receive up to £4,000 in direct tax relief for themselves.

Handling gifts of shares need not be complicated; the Institute of Fundraising can help provide further information and support.



## Land and property

As with gifts of shares to charity, individuals who donate land or property to charity benefit from Income Tax relief and exemption from Capital Gains Tax. The donor must give the whole of their interest in the land/property and be able to show that the charity has agreed to accept the gift in order to claim the relief.

Although gifts of land and property might not come about very often, such gifts are likely to be of significant value to your charity. This can be a way of attracting new donors to the cause and acquiring property that can be used in your charitable activities.

## Legacies

Charities in the UK receive £1.6 billion in legacies each year, forming the single largest source of voluntary income to the sector. The average charitable legacy is worth around £20,000 and legacy fundraising is a key element of any charity's fundraising portfolio.

*"If, as trustees, you are planning an inspirational and ambitious vision for the future, legacies could enable that dream to become a reality. Avoid them at your peril."*

Richard Radcliffe, FInstF Cert

## How it works

Inheritance Tax (IHT) is charged at 40% on estates exceeding the current threshold of £300,000. Because all charitable gifts included in a will are exempt from Inheritance Tax, legacies enable donors to significantly reduce the tax payable on their estate and are a very attractive way to give.

Legacies invariably provide unrestricted income, which is so important in enabling charities to strengthen the core and build long-term financial security for the charity.

**everyone can leave the  
world a better place**  
**remember a charity in your will**

Remember A Charity is a consortium of over 140 charities, hosted by the Institute of Fundraising that works to increase awareness of charitable legacies. You can find out more by visiting: [www.rememberacharity.org.uk](http://www.rememberacharity.org.uk)



## Giving by businesses

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

### For companies

When a company makes a donation, its entitled tax relief can be calculated by deducting the amount given from pre-tax profits and thus the company pays less Corporation Tax. In 2007/8 the main rate of Corporation Tax is 30%, and the rate for smaller companies is 20%. The company should retain any correspondence with the charity as evidence of the gift.

### For self-employed

If someone is self-employed and wants to Gift Aid their donation you should handle it the same way as a donation from an individual.

### For partnerships

Where the company is a partnership, a Gift Aid donation should be treated as donations of equal amount from the individual partners, unless the partnership decides to split it in a different way. The tax position for both you and the donors is the same as for Gift Aid by individuals.

## Employee volunteering and secondments

Where a company provides an employee to work for a charity on secondment or a temporary basis, the company can continue to deduct the costs of the employment, including the employee's salary, in its accounts.

The Institute of Fundraising offers a range of practical tax-effective giving support services to charities across England, including a helpline, training courses, free guidance materials and a comprehensive online resource centre.

For more information about the full range of tax reliefs and advice about how they can be put to best use for your charity, contact the Institute of Fundraising's tax-effective giving helpline on 0845 458 4586, visit [www.tax-effectivegiving.org.uk](http://www.tax-effectivegiving.org.uk) or email [taxback@institute-of-fundraising.org.uk](mailto:taxback@institute-of-fundraising.org.uk)

A faint, orange-tinted silhouette of a person in a suit with their arms raised in a gesture of triumph or success, set against a white background.

# Law, Ethics and Fundraising



# Is it legal?

The Charities Act 2006 will result in new fundraising regulations which must be adhered to. The Act places the onus for following the law on the fundraising sector itself.

The Institute's Codes of Fundraising Practice set out the legal requirements and best practice guidelines in fundraising and the Fundraising Standards Board deals with complaints about fundraising made by the public.

There are legal implications in how money is secured, accounted for and spent. For a member of the public, the law provides protection against unscrupulous or dishonest fundraising. For charities, it is essential to know your rights in dealings with external organisations. And for trustees it is important to know what legislation affects your charity.

Legislation covers a wide range of charity fundraising issues: house-to-house collections, use of lotteries, relationships with professional fundraisers, trading of goods and services, corporate partnerships – the list goes on. All fundraising and relevant staff need to be aware of the relevant legislation as they plan their fundraising activities.

All fundraising organisations should aim to meet the best practice criteria outlined within the Codes of Fundraising Practice.

The Codes of Fundraising Practice, covering a range of fundraising techniques and issues, are developed by the Institute of Fundraising. Organisational and Individual members of the Institute agree to abide by the standards set out in the Codes as a condition of membership. The full set of Codes are available in hard copy or may be downloaded free of charge from the Institute's website at [www.institute-of-fundraising.org.uk](http://www.institute-of-fundraising.org.uk)



# Is it ethical?

The charity sector has always been justly proud of the public trust that it has earned, but this should not be taken for granted.

Preserving confidence is of the utmost importance and trustees' responsibilities include ensuring that the organisation is not just doing things legally, but ethically.

Often the main point of contact between charities and the public, fundraisers and all fundraising activities must be ethically sound, accountable and transparent.

In order for the best interest and integrity of the charity to be maintained, it is necessary to consider carefully gifts from sources that might be seen to compromise the charity and upset supporters. The first step is to establish an ethical policy that covers the acceptance and refusal of donations as well as related ethical factors when considering potential commercial partners.

The issue of ethics also relates to fundraising which, whilst legal, is seen as careless or irresponsible. Misjudging your fundraising can damage both your own reputation and that of the sector. Trustees need to be aware of the ethical considerations of specific techniques.

Overall, the main thing is to be open and honest about your fundraising, why you are doing it, how much it costs and what the benefits are.

The Codes of Fundraising Practice outline the ethical issues that relate to each particular fundraising technique, (see page 33) and the Fundraising Standard Board's *Fundraising Promise* is a public-facing commitment that all fundraising activities are open, legal and fair. The Promise ensures commitment to the Institute's Codes and to six key pledges that centre on honesty, accountability and transparency.



# ImpACT

Coalition

Improving Accountability, Clarity and Transparency

The ImpACT (Improving Accountability, Clarity & Transparency) Coalition has been established to promote better public understanding of how charities work and the benefits they bring to society. At the time of publishing The Coalition includes 90 charities and trade bodies, incorporating 50 top charities and broad representation of smaller charities.  
[www.institute-of-fundraising.org.uk/impact](http://www.institute-of-fundraising.org.uk/impact)

*“The future health of the sector, and particularly our capacity to raise money from the public, will depend upon our ability to be both transparent and accountable. It is what is needed to sustain and build the level of public confidence that we now enjoy. Trust and confidence is fragile, it needs to be carefully nurtured and earned.”*

**Richard Marsh**, Director of the ImpACT Coalition



# The law – further information

## Essential charity legislation

Frequently, new acts and regulations are published that have an impact on charities and fundraising. Trustees can keep up to date with changes that affect their responsibilities by consulting the Institute of Fundraising, the Charity Commission and the Office of the Scottish Regulator (OSCR) which provide guidance on charity law.

### Key legislation includes:

- England & Wales: Charities Act 2006
- Charities and Trustee Investment (Scotland) Act 2005
- Charities (NI) Order 2007
- Northern Ireland: The Charities Act (Northern Ireland) 1964

The Acts and Orders are detailed by the Office of Public Sector Information at [www.opsi.gov.uk](http://www.opsi.gov.uk)

## Laws for specific types of fundraising

For charity lotteries and guidance on prize competitions and free draws, consult the Gambling Act 2005.

The Charities Act 2006 will lead to new regulations for public collections including street and house-to-house collections. The regulations will be drawn up by the Office of the Third Sector and implementation overseen by the Charity Commission.

Charities working with commercial participators and professional fundraisers should read section H6 of the Charity Commission plain English guide Charities Act 2006: What trustees need to know. Trustees should consult the Charity Commission paper Charities & Commercial Partners (2002). Regulations will be published under the Charities Act 2006 that will replace current legislation. These are outlined within the Charities Act Implementation Plan.

There are many useful publications from the Charity Commission, all available at [www.charitycommission.gov.uk](http://www.charitycommission.gov.uk). See 'The Useful Directory' section for more information.



# Ethics – further information

## Useful organisations

### Fundraising Standards Board

The Fundraising Promise is a public commitment made by members of the Fundraising Standards Board.

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

### Charity Trustee Networks

For information and networking opportunities with other trustees.

([www.trusteenet.org](http://www.trusteenet.org))

### The Institute of Fundraising

The Institute of Fundraising's Code of Conduct and Codes of Fundraising Practice set out the legal requirements, obligations for members of the Institute and members of the Fundraising Standards Board as well as issues of best practice. These Codes are listed below.

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

## Codes of Fundraising Practice

- Acceptance and Refusal of Donations
- Accountability and Transparency in Fundraising
- Charities Working with Business
- Charity Challenge Events
- Committed Giving in the Workplace
- Data Protection
- Direct Mail (coming soon)
- Event Fundraising
- Face to Face Fundraising
- Fundraising from Grant Making Trusts
- Fundraising in Schools
- Fundraising through Electronic Media
- Guidance for 'In Aid Of' Volunteers
- Handling Cash Donations
- House-to-House collections
- Legacy Fundraising
- Management of Static Collection Boxes
- Outdoor Fundraising Events in the UK
- Payment of Fundraisers on a Commission Basis
- Raffles and Lotteries
- Reciprocal Charity Mailings
- Scottish Charity Law in Relation to Fundraising and Public Charitable Collections in Scotland
- Telephone Fundraising
- Telephone Recruitment of Collectors
- Use of Chain Letters as a Fundraising Technique
- Volunteer Fundraising

# The Last Word



# The Golden Rules

This book began with some essential questions that every trustee should be asking. At its close we offer some 'Golden Rules' to keep in mind. As a trustee, you need to feel reassured that these are the rules that guide your own charity's fundraising.

## **The Golden Rules:**

**Everything begins with strategy** – successful fundraising based on clear strategic thinking and integrated into your overall plan.

**Always think long term** – sustainable planning at the heart of your fundraising.

**Don't lock yourself in** – don't stretch yourself thin – diversify your fundraising options but don't over reach yourself.

**Do the right thing** – always consider the legal and ethical implications of your fundraising.

**Tax your taxman** – take advantage of the tax reliefs.

**Play your part** – think how trustees can play their part to boost fundraising success.

**Be creative** – the best fundraising is driven by imagination, creativity and passion.

**Never forget what your charity is about** – fundraising is a means to an end – never an end in itself.



# The Useful Directory



# Essential Organisations

## **Institute of Fundraising**

The Institute of Fundraising is the professional membership body for UK fundraisers. Its aim is to promote the highest standard of fundraising practice.

Institute of Fundraising  
Park Place  
12 Lawn Lane  
London  
SW8 1UD

Membership enquiries: 020 7840 1010  
Tax-Effective Giving Helpline: 0845 458 4586  
Tel: 020 7840 1000  
Fax: 020 7840 1001  
Email: [info@institute-of-fundraising.org.uk](mailto:info@institute-of-fundraising.org.uk)  
[www.institute-of-fundraising.org.uk](http://www.institute-of-fundraising.org.uk)

The Institute of Fundraising is home to the:

### **ImpACT Coalition**

Email: [richardm@institute-of-fundraising.org.uk](mailto:richardm@institute-of-fundraising.org.uk)  
Tel: 020 7840 1038  
[www.institute-of-fundraising.org.uk/impact](http://www.institute-of-fundraising.org.uk/impact)

## **The Fundraising Standards Board (FRSB)**

Hampton House  
20 Albert Embankment  
London  
SE1 7TJ

Tel: 0845 402 5442  
Fax: 0845 402 5443  
Email: [info@frsb.org.uk](mailto:info@frsb.org.uk)  
[www.frsb.org.uk](http://www.frsb.org.uk)

## **Charity Commission**

The Charity Commission for England and Wales is the statutory organisation that regulates charities and aims to give the public confidence in the integrity of charity.

Charity Commission  
Harmsworth House  
13-15 Bouverie Street  
London  
EC4Y 8DP

Tel: 0845 300 0218  
Fax: 01517031555  
Email: [enquiries@charitycommission.gsi.gov.uk](mailto:enquiries@charitycommission.gsi.gov.uk)  
[www.charity-commission.gov.uk](http://www.charity-commission.gov.uk)



### **Office of the Scottish Charity Regulator (OSCR)**

The Office of the Scottish Charity Regulator is the independent regulator and registrar of Scottish charities.

Office of the Scottish Charity Regulator  
2nd Floor  
Quadrant House  
9 Riverside Drive  
Dundee  
DD1 4NY

Tel: 01382 220446.  
Email: [info@oscr.org.uk](mailto:info@oscr.org.uk)  
[www.oscr.org.uk](http://www.oscr.org.uk)

### **HMRC Charities**

HMRC Charities deals with the tax affairs of charities and the tax reliefs to encourage people and companies to give to charity. They process the repayments of Gift Aid to charities and provide guidance to charities and donors on the various forms of tax-effective giving.

HMRC Charities  
St John's House  
Merton Road  
Bootle  
Merseyside  
L69 9BB

Tel: 0845 302 0203  
Email: [charities@hmrc.gov.uk](mailto:charities@hmrc.gov.uk)  
[www.hmrc.gov.uk/charities/](http://www.hmrc.gov.uk/charities/)

### **Charity Trustee Network (CTN)**

CTN is a national charity that aims to support the trustees and management committee members of voluntary and community organisations.

CTN  
3-4 Frensham Suite  
Friary Court  
13-21 High Street  
Guildford  
GU1 3DG

Tel: 01483 230280  
Fax: 01483 303932  
Email: [info@trusteenet.org.uk](mailto:info@trusteenet.org.uk)  
[www.trusteenet.org.uk](http://www.trusteenet.org.uk)

### **Remember A Charity**

Remember A Charity is a partnership of over 140 charities working together to promote the benefits of charitable legacies.

Remember A Charity  
Ground Floor  
Park Place  
12 Lawn Lane  
London  
SW8 1UD

Tel: 020 7840 1030  
Fax: 020 7840 1031  
Email: [info@rememberacharity.org.uk](mailto:info@rememberacharity.org.uk)  
[www.rememberacharity.org.uk](http://www.rememberacharity.org.uk)



### **Charities Aid Foundation (CAF)**

The Charities Aid Foundation (CAF) is a registered charity which offers charitable and financial services to help donors make the most of their giving and non-profit organisations make the most of their resources, both in the UK and overseas.

CAF  
Kings Hill  
West Malling  
Kent  
ME19 4TA

Tel: 01732 520000  
Fax: 01732 520001  
Email: [enquiries@cafonline.org](mailto:enquiries@cafonline.org)  
[www.cafonline.org](http://www.cafonline.org)

### **The Payroll Giving Centre**

An independent online resource centre for Payroll Giving, run by the Institute of Fundraising.

The Payroll Giving Centre  
PO Box 52709  
London  
EC3P 3WX

Tel: 0845 6026786  
Email: [info@payrollgivingcentre.org.uk](mailto:info@payrollgivingcentre.org.uk)  
[www.payrollgivingcentre.org.uk](http://www.payrollgivingcentre.org.uk)

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

The National Council for Voluntary Organisations (NCVO) provides free information, signposting and services for trustees, staff and volunteers in the voluntary sector through the Voluntary Sector helpdesk, NCVO website and the Sustainable Funding Project.

NCVO  
Regents Wharf  
8 All Saints Street  
London  
N1 9RL

Tel: 020 7713 6161  
Fax: 020 7713 6300  
Email: [ncvo@ncvo-vol.org.uk](mailto:ncvo@ncvo-vol.org.uk)  
[www.ncvo-vol.org.uk](http://www.ncvo-vol.org.uk)

### **Directory of Social Change (DSC)**

The Directory of Social Change aims to be an internationally recognised independent source of information and support to voluntary and community sectors worldwide through training and information provision.

DSC  
24 Stephenson Way  
London  
NW1 2DP

Customer Services: 0845 077 770  
Tel: 020 7391 4800  
Fax: 020 7391 4808  
Email: [publications@dsc.org.uk](mailto:publications@dsc.org.uk)  
[www.dsc.org.uk](http://www.dsc.org.uk)



### **ShareGift**

ShareGift is a registered charity which specialises in charitable share donation. It will accept small numbers of unwanted shares and can also help with larger donations where a donor has a particular charity in mind.

ShareGift  
5 Lower Grosvenor Place  
London  
SW1W 0EJ

Tel: 020 7828 1151  
Fax: 020 7828 1553  
Email: [help@sharegift.org.uk](mailto:help@sharegift.org.uk)  
[www.sharegift.org](http://www.sharegift.org)

## **Trusts and Foundations**

### **FunderFinder**

65 Raglan Road  
Leeds  
LS2 9DZ

Tel: 0113 243 3008  
Fax: 0113 243 2966  
Email: [info@funderfinder.org.uk](mailto:info@funderfinder.org.uk)  
[www.funderfinder.org.uk](http://www.funderfinder.org.uk)

### **Community Foundation Network**

Arena House  
66-68 Pentonville Road  
London  
N1 9HS

Tel: 020 7713 9326  
Fax: 020 7713 9327  
Email: [network@communityfoundations.org.uk](mailto:network@communityfoundations.org.uk)  
[www.communityfoundations.org.uk](http://www.communityfoundations.org.uk)

### **Association of Charitable Foundations (ACF)**

Central House  
14 Upper Woburn Place  
London  
WC1H 0AE

Tel: 020 7255 4499  
Fax: 020 7255 4496  
Email: [acf@acf.org.uk](mailto:acf@acf.org.uk)  
[www.acf.org.uk](http://www.acf.org.uk)



## Income generation

### Fit4Funding

*"The Charities Information Bureau"*

Fit4Funding  
93 Lawfield Lane  
Wakefield  
West Yorkshire  
WF2 8SU

Tel: 01924 239063

Fax: 01924 239431

Email: [info@fit4funding.org.uk](mailto:info@fit4funding.org.uk)

[www.fit4funding.org.uk](http://www.fit4funding.org.uk)

### Alexandra Rose Day

*"Helping Charities to Help Themselves"*

Alexandra Rose Day  
5 Mead Lane  
Farnham  
Surrey  
GU9 7DY

Tel: 01252 726171

Fax: 01252 727559

Email: [enquiries@alexandraroseday.org.uk](mailto:enquiries@alexandraroseday.org.uk)

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

### Association of Charity Shops

Central House  
14 Upper Woburn Place  
London  
WC1H 0AE

Tel: 020 7255 4470

Fax: 020 7255 4475

Email: [mail@charityshops.org.uk](mailto:mail@charityshops.org.uk)

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

### Social Enterprise Coalition (SEC)

Southbank House  
Black Prince Road  
London  
SE1 7SJ

Tel: 020 7793 2323

Fax: 020 7793 2326

Email: [info@socialenterprise.org.uk](mailto:info@socialenterprise.org.uk)

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

### Sustainable Funding Project

National Council for Voluntary Organisations  
(NCVO)  
Regents Wharf  
8 All Saints Street  
London  
N1 9RL

Tel: 020 7520 2519

Email: [sfp@ncvo-vol.org.uk](mailto:sfp@ncvo-vol.org.uk)

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



## Government and EU

### Office of the Third Sector

35 Great Smith Street  
London  
SW1P 3BQ

Tel: 020 7276 6400

Fax: 020 7276 6333

[www.cabinetoffice.gov.uk/third\\_sector](http://www.cabinetoffice.gov.uk/third_sector)

### Local Government Association

Government House  
Smith Square  
SW1P 3HZ

Tel: 020 7664 3131

Fax: 020 7664 3030

Email: [info@lga.gov.uk](mailto:info@lga.gov.uk)

[www.lga.gov.uk](http://www.lga.gov.uk)

### Community Interest Companies (CIC)

The CIC Regulator  
Room 3.68  
Companies House  
Crown Way  
Maindy  
Cardiff  
CF14 3UZ

Tel: 029 20346228

Fax: 029 20346229

Email: [cicregulator@companieshouse.gov.uk](mailto:cicregulator@companieshouse.gov.uk)

[www.cicregulator.gov.uk](http://www.cicregulator.gov.uk)

### [www.direct.gov.uk](http://www.direct.gov.uk)

The government information service site, with information on departments, councils NHS Trusts and non-departmental public bodies.

## Corporate

### Business in the Community

137 Shepherdess Walk  
London  
N1 7RQ

Tel: 087 0600 2482

Fax: 020 7253 1877

Email: [information@bitc.org.uk](mailto:information@bitc.org.uk)

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



# Essential Reading

## Also available from the Institute of Fundraising

### **Making Giving Go Further**

The definitive guide to tax-effective giving. For charities and fundraisers, this is a practical guide that explains the benefits of the current charitable tax reliefs for donors and charities.

Third Edition 2006  
ISBN:1-874541-02-7

### **The Good Fundraising Guide**

Essential guide for all those involved in fundraising either as a volunteer or paid, and those responsible for managing them.

First Edition 2006  
ISBN:978-1-874541-03-5

## **General reading**

### **The Good Trustee Guide**

4th Edition  
Peter Dyer 2003  
ISBN:0-7199-1610-0

### **Good Governance Code for the Voluntary and Community Sector**

Governance Hub 2006  
ISBN:0-7199-1707-7

### **Trustee & Management Committee**

National Occupational Standards  
UK Workforce Hub 2006  
(Accountable body NCVO)  
ISBN:0-7199-1676-3  
Tel: 0800 652 5737

### **The Complete Fundraising Handbook**

DSC, 4th Edition (due September 2007)  
Nina Botting & Michael Norton, DSC 2007  
ISBN:13-978-1-903991-84-8

## **Fundraising strategy**

### **The Complete Guide to Business and Strategic Planning**

3rd Edition, Alan Lawrie, DSC 2007  
ISBN:13-978-1-903991-70-1

### **Fundraising Strategy**

Redmond Mullin, DSC 2002  
ISBN:13-978-1-903991-22-0



## **Fundraising and the law**

### **Charities Act 2006**

#### **What Trustees Need to Know**

Office of the Third Sector and Charity  
Commission 2007

Order line: 0845 0150010 (quote URN 07/Z2)

### **Voluntary Sector Legal Handbook**

2nd Edition

Sandy Adiorndack and James Sinclair Taylor,  
DSC 2001

ISBN:13-978-1-900360-72-2

### **The Fundraisers Guide to the Law**

Bates, Wells & Braithwaite and Centre for  
Voluntary Sector Development, DCS 2000

ISBN:13-978-1-900360-78-4

### **Charities Act 2006: A Guide to the New Law**

Michael King and Ann Phillips,  
The Law Society 2007

ISBN:13-978-1-853289-13-2

### **Duties of Charity Trustees,**

**Bates Wells & Braithwaite**

[www.bateswells.co.uk](http://www.bateswells.co.uk)

### **The Gambling Act 2005**

[www.gamblingcommission.gov.uk](http://www.gamblingcommission.gov.uk)

## **Useful publications from the Charity Commission include:**

Charity Commission booklet on  
trustees' responsibilities

### **Duties of Charity Trustees**

Charities Act 2006

The Essential Trustee: An Introduction

Payment of Trustees

Charities and Fundraising

Trustees, Trading and Tax

Charities Act 2006 Implementation Plan

## **Individual fundraising**

### **Tried and Tested Ideas for Raising Money Locally**

3rd Edition

Sarah Passingham, DSC 2003

ISBN:13-978-1-903991-37-4

### **Organising Special Events**

Stephen Elsdon and John Gray, DSC 2000

ISBN:13-978-1-900360-56-2

### **Good Ideas for Raising Serious Money: Large Scale Events**

Sarah Passingham, DSC 2000

ISBN:13-978-1-873860-72-4

## **Trusts and foundations**

### **Writing Better Fundraising Applications**

3rd Edition

Michael Norton & Mike Eastwood, DSC 2002

ISBN:13-978-1-903991-09-1



### **Avoiding the Wastepaper Basket**

2nd Edition

A Practical Guide for Applying  
to Grant Making Trusts

Tim Cook, Steve Simpson, Alan Dingle,  
LVSC 1999

ISBN:13-978-1-872582-61-0

### **The Directory of Grant Making Trusts**

J Smythe and Dave Casson 2007

ISBN:13-978-1-903991-79-4

### **The Grant Making Trusts CD ROM**

Developed by Funderfinder for DSC 2003

### **Guide to the Major Trusts 2007/08**

**Volume 1** (The top 400 trusts)

11th Edition

Tom Traynor and Denise Lillya, DSC 2007

ISBN:13-978-1-903991-77-0

### **Guide to the Major Trusts 2007/08**

**Volume 2** (The next 1,200 trusts)

8th Edition

Alan French and John Smyth, DSC 2007

ISBN:13-978-1-903991-78-7

### **Legacy fundraising**

#### **The Art of Seeking Bequests**

DSC 2001

ISBN:13-978-1900360-93-7

### **Corporate fundraising**

#### **Guide to UK Company Giving**

John Smyth, DSC 2007

ISBN:13-978-1-903991-76-3

#### **Corporate Fundraising**

Ed. Valerie Morton, DSC 2007

ISBN:13-978-1-903991-88-6

#### **Finding Company Sponsors for Good Causes**

Chris Wells, DSC 2000

ISBN:13 9781900360371

### **Government and EU**

#### **A Guide to European Union Funding for NGOs**

Volume 1; Funding Within the EU

New Edition, ECAS 2007

ISBN:978-2-87451-005-2

#### **Fundraising From Europe**

Christopher Carnie 2003

ISBN:1-903293-08-1

#### **Directory of European Grantmakers**

Katrina Holly 2005

ISBN:903293 10 3

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

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