

Statement of Guiding Principles for Fundraising

Draft Proposals

Background and Context

Background

This Statement of Guiding Principles for Fundraising is being drawn up in the context of the publication of The Charities Bill 2007 (not yet enacted), which proposes that the operational and administrative aspects of fundraising would be regulated by agreed Codes of Practice to be developed with the sector. A feasibility study and public consultation was undertaken in 2006 / 2007 to explore how the operational aspects of charitable fundraising could be effectively regulated through Codes of Practice for charitable fundraising¹.

¹ The Report on the Feasibility Study on Codes of Practice, from ICTR to the Department of Community, Rural and Gaeltacht Affairs (2007 forthcoming). The consultation process was led by Irish Charities Tax Research Ltd., an outline of which can be viewed on www.ictr.ie

Submissions to the consultation emphasised that the design and implementation of Codes of Practice would need to strike a balance between enhancing public confidence while not being onerous on those charities with less capacity. In particular, account should be taken of the needs of smaller organisations where fundraising is local and personalised and where receiving support depends on community ties and mostly voluntary effort. For these organisations formalised accountability structures may not add real value but they would add more bureaucracy. The feasibility study recommended that:

- The Charities sector, allied with professional assistance and with a strong independent input, should take the lead in setting the standards.
- A Monitoring Group comprising a majority of independent members and with an independent chair, should be established to actively monitor usage of the Codes and to deal with complaints.

Based on the findings of the feasibility study there was clear agreement that the proposed process be modeled by drafting and consulting on a Statement of ‘Guiding Principles for Fundraising’. The resulting Statement is not intended to be a detailed operational Code, rather a set of overarching principles and guidelines for fundraising in Ireland.

A Working Group was convened in July 2007 (see Appendix A for list of members), the profile of which reflected the recommendations of the feasibility study. Various Codes from other jurisdictions and from other sectors were reviewed, leading to this draft, which is now available for public consultation.

Recommendations of the Working Group

The Working Group has identified some key questions that need to be discussed and agreed between the charities' fundraising sector, the state and, when established, the Regulator. They are:

1. When, as anticipated, The Charities Bill (2007) is enacted and the Charities Regulatory Authority is established, all charities in Ireland will be bound to comply with the resulting legal registration and accountability provisions of the Bill.

There is provision in the Bill for *“implementing agreed Codes of Good Practice in relation to the actual fundraising operations, while retaining reserve powers for the Minister, after consultation with the Authority, to make statutory regulations on the manner and conduct of fundraising if such an approach proves ineffective”*².

Recommendation 1

Those benchmarks that will be applied to determine whether the Codes of Practice have been effective (and thus whether the Minister's reserve powers would be applied) need to be established at the outset. This will require dialogue and agreement between the Regulator, the Monitoring Group and the charities' fundraising sector.

2. There is a need to agree the relationship and flow of information between the Monitoring Group, the Regulator (in time), the charities' fundraising sector and the general public. This can include, for example, agreeing any remedial action required for those charities that do not comply with the agreed standards of practice, and addressing instances where a member of the public contacts the Regulator, rather than the Monitoring Group about standards.

Recommendation 2

The modalities of the relationship between the Regulator, the charities' fundraising sector, individual charities, the Monitoring Group and the public need to be established at the earliest stage.

² Section 85 of the Explanatory Memorandum Charities Bill 2007

3. The standing and authority of these standards is entirely dependent on having a credible, independent and active monitoring and compliance dimension. The Monitoring Group, which is to be made up of a majority of independent members and an independent chair, is to deal with questions of monitoring and compliance.

Recommendation 3

The question of how the Monitoring Group is established and suitably financially resourced needs to be agreed.

4. For the standards to be successful, charities will need to be informed and educated about the **Statement of Guiding Principles for Fundraising** and other relevant Codes of Practice. Given the profile of the sector, it is important that charities, especially those with less capacity, can avail of assistance and support to assist them reach the required standards.

Recommendation 4

An information and training initiative is needed to support charities to meet the required standards.

5. It is important that the standards are dynamic and reflective of practice. The Monitoring Group will work with the charities' fundraising sector on an ongoing basis to ensure that the **Guiding Principles for Fundraising** and other Codes of Practice are appropriate and are updated as required to reflect changing fundraising practices and changing circumstances.

Recommendation 5

A mechanism should be put in place by the sector to update this Code and to devise and agree any further Codes that are identified as requirements in the future. Any future Codes agreed by the sector should also come under the remit of the Monitoring Group.

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Acknowledgements

A number of Irish and International Codes of Practice informed this draft. They are:

Code of Conduct on Images and Messages, Dóchas
www.dochas.ie

Ethical Guidelines for Fundraising, ISOBRO,
www.isobro.dk (Denmark)

Code of Conduct, Institute of Fundraising,
www.institute-of-fundraising.org.uk (UK)

International Non Governmental Organisations' Accountability Charter,
www.ingoaccountabilitycharter.org

A Donor Bill of Rights, American Association of Fundraising Counsel,
www.aafrc.org

Guidelines and Implementing Instructions for nonprofit organisations soliciting donations, German Central Institute for Social Issues,
www.dzi.de

Code of Practice, Irish Fundraising Forum for Direct Recruitment,
www.iffdr.org

ICFO International Standards, The International Committee on Fundraising Organizations
www.icfo.de

Code of Good Governance for Fundraising Charities, VFI (Dutch Association of Fundraising Organisations)
www.vfi.nl

Introduction

This Statement of Guiding Principles for Fundraising has been drawn up by charity fundraising practitioners and donors (see Appendix A) and has been reviewed by legal, accounting and other related professionals (see the list of the members of the Steering Group in Appendix B).

This Statement intends to complement and build on the existing legal framework within which all charities operate³. It seeks to go further than the minimum legal requirements by offering a set of overarching principles and some guidance about how fundraising should be approached and organised.

³ A number of bodies currently play a role with regard to various aspects of charities, including the Attorney General, the Revenue Commissioners, the Commissioners of Charitable Donations and Bequests for Ireland, An Garda Síochána, the Director of Corporate Enforcement, the Registrar of Companies, the Valuation Office and the Probate Office.

These principles and guidance are intended to be of practical use when organising fundraising. The Statement offers donors and potential donors clarity on what they may expect from the charity, its representatives (whether voluntary or paid) and its management.

The introduction of standards by the charities' fundraising sector is an important act in its own right and provides an opportunity to build capacity within individual charities and in the wider charities' fundraising sector. A charity can take the guidelines and, as appropriate to their particular operating context and to their resources, integrate them into their existing policies and procedures, developing more detail where useful.

It is important to note that these standards are not legally binding. In order to facilitate an integrated approach to the organisation of fundraising the Statement refers also to existing legal requirements that apply to fundraising. Where this is the case they are noted.

The Charities Bill 2007 has the stated objective of “...implementing agreed Codes of Good Practice in relation to the actual fund-raising operations...”.

In expectation of the enactment of the Bill and the subsequent establishment of a Charities Regulatory Authority, if this objective is to be effectively realised a robust and ongoing engagement between the charities’ fundraising sector and the Regulator is required. This Statement and the IFFDR’s Code of Practice⁴ provide a basis for that engagement between the charities’ fundraising sector and the state.

The charities’ fundraising sector may in the future identify other fundraising areas and agree detailed operational Codes to address particular fundraising practices (similar to the IFFDR’s Code of Practice); these too should form part of the future dialogue.

It is essential that the Statement be updated based on experience and feedback, and taking into account future developments, particularly those that improve accountability and transparency. Similarly the IFFDR Code of Practice has already been and shall continue to be informed by developments and changes in fundraising practice and will be updated accordingly.

⁴ The only example of a currently operational Code of Practice devised and operated by fundraising practitioners is that of the Irish Fundraising Forum for Direct Recruitment (IFFDR). The IFFDR was invited to and agreed to put that Code forward for inclusion as part of the submission. A copy of the Code can be viewed at www.iffdr.org

Who this Statement is for

The purpose of this *Statement of Guiding Principles for Fundraising* is to provide a set of agreed and accessible standards that can be applied to charitable fundraising strategies and projects.

The Statement is of particular value to:

Fundraising Practitioners

The Statement offers a set of principles and guidelines to assist fundraising practitioners (voluntary or paid), in their efforts to raise funds for their organisation's programmes. In some cases it also refers to the legal requirements that apply.

Charity boards and senior management

The Statement will be of value to charity boards and senior management, who are ultimately responsible for the activities of those associated with the charity, as well as those responsible for financial accounting and reporting. It should also serve to help charities build their own capacity by developing appropriate practice and standards.

Charity donors or prospective donors

The Statement clearly indicates the standards that charity donors or prospective donors can expect from charities seeking their support, and it outlines the channels for redress that they can avail of if required.

Core Principles

Respect

The charity shall respect the rights, dignity and privacy of its supporters, clients and beneficiaries. It shall not put undue pressure on anyone to make a gift and where someone does not want to give or wishes to cease giving, that decision will be respected. The charity will take care not to use any images or words that cause distress or offence. The charity will not represent their clients or beneficiaries in a disrespectful way in their promotional activities, and where possible and appropriate, clients or beneficiaries will have an input into the charity's promotional strategies. The charity will take care not to cause unreasonable nuisance or disruption in its fundraising efforts.

Honesty

The charity will tell the truth and not exaggerate; it will do what it says it is going to do. It will answer all reasonable questions about its fundraising activities and fundraising costs and it will do so within a reasonable timeframe.

Openness

The charity will make information about its purpose and its activities open and freely available. It will be transparent about who it is, the work it performs and how any support is used. The charity will be accessible and will provide a number of ways whereby those interested can contact the organisation and receive a reasonably timely response. The charity will have a procedure to address complaints, a copy of which will be available on request.

Commitment to Donors

The charity shall agree and make known its own Donor's Charter which will include the following commitments. The charity may expand on these commitments as befits their organisation's mission.

Donors

Donors have the paramount right to be assured that their gifts will be used for the purposes for which they were given. Fundraising charities shall respect the rights of donors to be informed about the causes for which the charity is fundraising; to be informed about how their donation is being used; to have their names deleted from mailing lists if so requested; and to preserve anonymity and confidentiality except in cases where the size of a donation is such that it might impact on the charity's independence.

Use of donations

In raising funds, the charity will accurately describe its activities and needs. The charity's policies and practices will ensure that any donations received will be used solely to further the organisation's mission. Where donations are made for a specific purpose, the donor's request will be honoured completely. If it cannot be used within a reasonable timeframe, then the gift should not be accepted. If the charity invites the general public to donate to a specific cause, then the charity will have a plan for handling any shortfall or excess, and will make this known as part of its communications about the appeal.

Disclosure

Donors have the right to be informed of the status and authority of those soliciting donations; donors will always be informed as to whether these fundraisers are volunteers, employees of the organisation or third party agents.

Organisational Independence

The charity will record and publish details of individual gifts, including gifts-in-kind; where those gifts may be construed to have the potential to influence the independence of the organisation's decision making.

While an organisation is not obliged to accept anonymous donations, where anonymity is requested by a donor this will be respected if the donation is accepted, however the other details of the gift will be recorded and published (such that anonymity is preserved).

Third party fundraising

The charity will seek to ensure that any donations sought indirectly, such as through third parties, are

solicited and received in full conformity with the charity's own standards and practices. This will normally be the subject of written agreement between the parties.

Volunteers

The charity's board and management shall ensure that the organisation has a policy for its activities involving volunteers, including the relationship and communications with volunteers and how volunteers are managed.

Complaints and feedback procedure

The charity shall have accessible procedures for enabling interested parties to notify the organisation of their wishes, comments and complaints. These procedures will include systems to ensure that all feedback (including especially any complaints) are responded to and addressed within a specified timeframe. Public or donor queries or complaints should, in the first instance, be addressed to the charity in question. Where the charity's response does not satisfy the complainant, s/he will have clear information about the next level of the complaints

procedure, which will be directed to the Monitoring Group (see Section 9). All matters of illegality should be addressed immediately to An Garda Síochána.

Some aspects of the following commitments are legally required; however the charity shall not be limited to what is expected in law but will seek to apply the highest possible standards.

Financial controls

The charity's internal financial control procedures will ensure that all funds are used effectively and will minimise the risk of funds being misused. The charity will follow the principles of best practice in financial management. An Annual Report and a Statement of Annual Accounts figures will be freely available to the public.

Human resources

The charity's human resource policies will conform fully to relevant national and international labour regulations. These policies will seek to apply best

practices in terms of employee and volunteer rights and health and safety at work. Human resource policies will include procedures for evaluating the performance of all staff on a regular basis.

Equality

The charity will adhere to any equality legislation and will not tolerate discrimination in any form.

Appointment of external auditor

The charity's board (or, in the case of an association, the general meeting of members) shall appoint an external auditor or independent examiner as appropriate to audit/examine the annual accounts⁵.

⁵ It is a requirement of the Revenue Commissioners that charities with an annual income of €100,000 or above must have audited accounts and this audit threshold is also applied in the Charities Bill 2007. There is provision in the Charities Bill 2007 that charities below this threshold will not be obliged to have fully audited accounts but will have to have their accounts examined by an independent person approved by the Regulatory Authority.

The Conduct of Fundraisers

Fundraisers shall adhere to the principle that all information created by, or on behalf of, an organisation is the property of that organisation and shall not be transferred or utilised except on behalf of that organisation. Fundraisers, or the charity they work for, shall not disclose (except as may be required by statute or law) or make use of information given or obtained in confidence from their employers or clients, the donating public or any other source without prior express consent.

Fundraisers and fundraising charities commit themselves to the highest standards of good practice and to ensuring that all their fundraising activities are respectful, honest, open and legal. The following commitments are not exhaustive and may be added to as befits the organisation's mission.

Fundraisers and their organisations commit to:

1. Conduct themselves at all times with complete integrity, honesty and trustworthiness. They will act at all times openly and in such a manner that donors are not misled
2. Respect the dignity of their profession and ensure that their actions enhance the reputation of themselves and the charity they represent
3. Act according to the highest standards and visions of their organisation, profession and conscience
4. Disclose whether they are volunteers, employees of the organisation or third party agents
5. Not knowingly or recklessly disseminate false or misleading information in the course of their professional duties, nor permit their subordinates to do so
6. Not represent conflicting or competing interests without the consent of the parties concerned
7. Not knowingly, recklessly or maliciously injure the professional reputation or practice of other members of the fundraising profession
8. Not knowingly act in a manner inconsistent with these standards, or knowingly cause or permit others to do so

Some aspects of the following commitments are legally required; however the charity shall not be limited to what is expected in law but will seek to apply the highest possible standards.

9. Not exploit any relationship with a donor, prospect, volunteer or employee for personal benefit or misuse their authority or office for personal gain
10. Comply with the laws of the land which relate to their professional activities, both in letter and in spirit
11. Advocate adherence within their organisation to all applicable laws and regulations

Responsibilities of Fundraising Management

Those responsible (or their designate) for organising specific fundraising campaigns or fundraising activities, or who are responsible for managing

others who organise such fundraising campaigns have a range of responsibilities in order to meet the commitment to donors and fulfil the principles and standards. Amongst those responsibilities, Fundraising Management must:

1. Be responsible for ensuring that fundraisers are aware of and can generally communicate the purpose of the organisation and of the specific fundraising efforts they are involved in
2. Be responsible for ensuring that fundraisers are aware that they must always disclose whether they are volunteers, employees or third party agents
3. Provide, where possible, clear and adequate, written or verbal, information to the public about any relevant follow-up including telephone procedures
4. Have procedures to ensure that, wherever possible, particular caution is exercised when soliciting from vulnerable people

5. Ensure that, where paid, fundraisers are remunerated by such methods that will avoid the incidence of pressure on the potential donor to donate
6. Where events organised in the charity's name are not known by the charity until after the fact, the charity will work with that fundraiser to ensure they are aware of the standards expected and that the fundraiser will apply them to any future events they hold for the charity

Some aspects of the following commitments are legally required; however the charity shall not be limited to what is expected in law but will seek to apply the highest possible standards.

7. Be responsible for ensuring that paid fundraisers are remunerated within the minimum wage regulations
8. Ensure all public collections have a Garda permit, or where no permit is necessary, permission from the relevant authority (such as for collections in church grounds)
9. Ensure there is signed confirmation that data are kept securely and confidentially and in compliance with the Data Protection Acts 1988 and 2003
10. Ensure that the recruitment process screens potential recruits to indicate suitability (subject to data protection regulations)
11. Where remunerated, ensure fundraisers are legally entitled to work in the jurisdiction
12. Be responsible for ensuring that, where paid, all fundraisers are given appropriate contracts, to include a clause stipulating their compliance with this **Statement of Guiding Principles for Fundraising** and with any legal requirements that apply

Board and Trustee Responsibility

The ultimate responsibility for meeting the standards of the Statement of Guiding Principles for Fundraising lies with the charity's Board and Trustees and through them with the senior management of the charity. The Board and Management are responsible for ensuring that their charity is able to and does fulfill its commitment to best practice in fundraising.

The Board and Management of the charity are accountable for the charity's fundraising activities as follows:

1. By ensuring the existence of the **Statement of Guiding Principles for Fundraising** and other relevant Codes are made known to the public, donors and supporters
2. By ensuring a feedback mechanism is in place whereby anyone can comment on the fulfillment of the standards outlined in the Statement
3. By ensuring that the charity's commitment to best practice in fundraising is communicated in all public policy statements by stating same in relevant public communications (annual reports, website, policy statements, governance documents, leaflets and communication materials etc)
4. By putting in place training and development opportunities for relevant staff and volunteers
5. By ensuring that all relevant suppliers and contractors are informed about and contracted to adhere to the standards in the Statement in their fundraising work for the charity
6. By assessing the charity's fundraising strategy on a regular basis according to the guiding principles of this Statement
7. By including reference to adherence to the Statement in the guiding principles of the charity
8. By ensuring that senior management take responsibility for implementing and adhering to the Statement
9. By being open to the charity engaging in setting sector standards, including feeding back their

experience on these standards and participating in the development of future standards

Fundraising exists only to support the overall mission of the charity in question. Therefore the Board and Management of the charity are accountable to the organisation's beneficiaries, service users, clients, donors, funders, volunteers and staff for the charity's overall performance. The Board and Management shall therefore ensure:

1. That the activities of the organisation are focused on achieving the objectives set out in the organisation's charter, and that these are translated into a vision, policy, strategies and budget
2. The organisation's expenditure is handled in a transparent, effective and efficient manner, in line with an agreed annual plan and budget, and according to a predetermined process for evaluating and taking decisions on the allocation of funds
3. Fundraising is handled in a transparent, effective and efficient manner, in line with a predetermined plan and according to methods that are deemed socially acceptable
4. The organisation has adopted a policy for activities involving volunteers, including their relationship and communications with volunteers and the method of managing volunteers
5. The organisation has the means to adequately control the way it functions and to alert it to, and to cope with, any risks in good time

Honest Communication

Communications between the charity, the public and potential donors shall be governed by the following guiding principles:

1. There shall never be any incidence of misleading and/or ambiguous information in any of the charity's fundraising communications
2. It shall be made clear at all times as to whether the fundraising in question is for the organisation in general or for a specific purpose. Where examples are mentioned in relation to the general purpose of the organisation, they shall be clearly highlighted as examples. There must be a close relation to those examples that are used and the actual cause for which the organisation is collecting
3. The organisation's name, logo, address, telephone numbers and charity registration number, as well as its general purpose, shall always appear on fundraising material
4. Where more than one organisation is collecting together, the names, logos, addresses, telephone numbers and charity registration numbers of all organisations must appear on the material in question and must be made known to the donor or prospective donor
5. The donor or prospective donor must always be informed as to whether the fundraisers are volunteers, employees of the organisation or third party agents
6. In the case of personal approaches, where the prospective donor is not known to the fundraiser, the fundraiser shall carry visible identification which includes the organisation's name, logo, telephone number and charity registration number, as well as the name of the fundraiser, so that the donor will never be in doubt about the organisation s/he is donating to
7. In the case of telemarketing, the individual fundraiser must inform the prospective donor of the organisation's name, as well as be in a position to disclose the name of a contact person in the organisation

8. At all times in the case of face-to-face, door-to-door and telemarketing fundraising, the individual fundraiser shall be able to state the purpose for which the funds will be used. In the case of face-to-face and door-to-door fundraising, this can be in the form of printed material that is given free of charge at the request of the prospective donor
9. In the case of face-to-face, door-to-door and telemarketing fundraising, the individual fundraiser should have a general knowledge about what the organisation works for. It is not required that the individual fundraiser possesses a detailed knowledge about projects, governance or administration etc but s/he must be able to inform the prospective donor of where they can find the supplementary information
10. If it is not intended that collected items such as clothing or other articles be sent directly to the clients or beneficiaries of the organisation but for example are to be sold instead, this must be made clear to the donors
11. If terms such as “All proceeds go to...” or “In aid of...” or similar are used in a fundraising campaign, it must be clearly stated that not all of the fundraised income will go to the project or organisation in question
12. In the case of a project reaching the maximum requirement of funds, then the organisation and its fundraiser(s) shall clarify what any eventual surplus will be used for
13. In the case of the charity being in receipt of funds restricted to certain purposes or projects and where the charity cannot realistically apply the funds within a reasonable timeframe to that purpose or project, the charity may allocate those funds to a purpose as close as possible to the original intended purpose. This change should be communicated to donors generally, and, where practical the specific donor or donors (or their designates) should be informed

Images and Messages

1. Choices of images and messages used in fundraising communications will be made based on the paramount principles of respect for the dignity of the people concerned and a belief in the equality of all people. The charity will strive to choose images and related messages based on values of respect and equality, and to truthfully represent any image or depicted situation both in its immediate and in its wider context
2. The charity will avoid images and messages that potentially stereotype, sensationalise or discriminate against people, situations or places. The charity will use images, messages and case studies with the full understanding, participation and permission of the subjects (or the subjects' parents / guardian)
3. The charity will ensure that those whose situation is being represented have the opportunity to communicate their stories themselves
4. The charity will establish and record whether the subjects wish to be named or identifiable and always act accordingly
5. The charity will conform to the highest standards in relation to human rights and the protection of vulnerable people
6. The visual images chosen to represent a fundraising project or campaign will be consistent with the other messages about the project

Financial Accountability

Financial accountability goes to the heart of transparency and is a dimension of fundraising and charity management that is understandably of public interest. It is reasonable to expect that when charity regulation is in place the regulator's remit will focus considerably on financial accountability. At the moment, some charities voluntarily apply financial reporting standards, namely the Charities Standard of Recommended Practice (Charities SORP). Charities that are companies limited by guarantee must comply with company law and some unincorporated charities voluntarily comply with those standards.

As part of financial accountability and in preparation for the proposed legislation, charities that are not companies limited by guarantee should consider applying the following financial reporting standards:

1. The charity must produce an Annual Report and a Statement of Annual Accounts⁶; it must be made publicly available every year and be available at all times
2. In relation to the Annual Report and the Statement of Annual Accounts, management shall be in a position to clarify the accounting practices detailed therein

⁶ It is a requirement of the Revenue Commissioners that charities with an annual income of €100,000 or above must have audited accounts and this audit threshold is also applied in the Charities Bill 2007. There is provision in the Charities Bill 2007 that charities below this threshold will not be obliged to have fully audited accounts but will have to have their accounts examined by an independent person approved by the Regulatory Authority.

3. Any contributions from parent organisations, collaborative partners or public grants shall be disclosed in the Annual Report and in the Statement of Annual Accounts
4. Any contribution which may be construed to have the potential to influence the independence of the organisation's decision making shall be disclosed in the Annual Report and in the Statement of Annual Accounts
5. The charity will include, where possible, a statement listing all major public fundraising events promoted during the year, including the amounts raised and the net surplus received by the organisation from each event
6. If terms such as "Fundraising in full goes to..." or "All monies raised go to..." have been used in a fundraising campaign, those funds must be accounted for separately
7. The Annual Report and the Statement of Annual Accounts shall give a summary overview, and depending on the nature of the work, may contain information where applicable about the previous year's development, with regards to:
 - Significant income and expense items
 - Significant balance sheet items
 - Number of members of staff and of volunteers
 - Number of local and national activities, including a representative indication of the types of activities carried out
 - Number of paid subscribers / members
 - Identify salaries, rental costs and any other significant operating expenses
 - Other significant key figures

Monitoring and Compliance

To be meaningful the standards must be actively monitored and any cases of non-compliance addressed promptly and proportionally.

The feasibility study is recommending that a Monitoring Group, made up of the charities sector with a majority of independent members and an independent chair, should be established to actively monitor usage of the Codes of Good Practice and to deal with complaints.

In the context of the establishment of a Monitoring Group the following approach is recommended:

1. Each charity should establish a complaints procedure. Complaints from the public or donors on the operational aspects of fundraising should in the first instance be addressed to and investigated by the charity involved.
2. Where a complainant is not satisfied with the charity's response to their complaint, they may take the complaint to the Monitoring Group, who will investigate the complaint and propose remedial action.

Members of Working Group

Name	Organisation
Siobhán McGee ⁷ (lead)	Fundraising Consultant & Centre for Nonprofit Management, Trinity College
James Howe	Concern
Mark Mellett	Focus Ireland
Thora Mackey	UNICEF Ireland
Joan Ward	Roscommon Home Services
Catriona Hogan	Cork Counselling Services
Judy Dunne	The Consumers Association of Ireland
Lillian Sullivan	The Alzheimer Society of Ireland, Limerick branch
Niamh Sheeran	Niamh Sheeran & Associates – Fundraising Consultants
Liam Manning	Saint Vincent de Paul Society, Dundalk area
Geraldine O’Sullivan	Kerry Volunteer Centre

⁷ Siobhán McGee was contracted by ICTR to lead the process between July and November 2007. Other members of the Working Group took part on a voluntary basis.

Steering Committee Members

A Steering Committee has been established to oversee the research study and approve the outputs. The members were chosen for their expertise and are serving on the Steering Committee in a personal capacity.

Name	Organisation
Andrew O'Regan	Centre for Nonprofit Management, Trinity College Dublin
Caitriona Fottrell	The Ireland Funds
Freda Donoghue	Centre for Nonprofit Management, Trinity College Dublin
James Cassidy	(previously Irish Cancer Society)
Mary Moorhead	The Mater Foundation
Niamh Sheeran	Niamh Sheeran & Associates – Fundraising Consultants
Oonagh Breen	School of Law, University College Dublin
Paddy Maguinness	Niall Mellon Township Trust
Philip Smith	Arthur Cox Solicitors
Richard Dixon	Concern
Siobhán McGee	Fundraising Consultant & Centre for Nonprofit Management, Trinity College
Teresa Harrington	PricewaterhouseCoopers
Sheila Nordon	Irish Charities Tax Research Ltd
Peter Cassells	Independent consultant and Chair of the National Centre for Partnership and Performance

Further Consultations - How to Submit your Views

These draft proposals are being circulated widely, including to all those who made submissions and all of the participants in the workshops for their views.

You may submit your views:

1. By e-mail to: ictr@iol.ie
2. By fax to: Sheila Nordon, ICTR Ltd – Fax No. 01 453 1862
3. In writing to:
Sheila Nordon
Executive Director
Irish Charities Tax Research Ltd
ISFC
10 Grattan Crescent
Inchicore
Dublin 8

The closing date for receipt of submissions is **Friday 16th November 2007**.

Your views will be taken into account by Mr. Cassells and the Steering Committee before they submit their final proposals for the development of Codes of Good Practice on the operational aspects of charitable fundraising to the Department of Community, Rural and Gaeltacht Affairs.