



Chartered  
Institute of  
Fundraising

# TRUSTEES AND FUNDRAISING IN SCOTLAND

A practical handbook



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# INTRODUCTION

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



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

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



This guide, made possible thanks to funding from the Scottish Government, will help you ensure your approach to fundraising meets your charity's legal and ethical responsibilities. To bring this advice to life, we have included case studies from Scottish charities throughout, provided by the Scottish Executive Committee.



# 10 QUESTIONS EVERY TRUSTEE SHOULD BE ABLE TO ANSWER

- 1** What are your responsibilities when it comes to fundraising?
- 2** Are you happy that your charity is compliant with all fundraising standards and legislation?
- 3** Do you monitor how many fundraising complaints have been received?
- 4** Is your charity transparent and accountable in its approach to fundraising?
- 5** How is your charity's fundraising approach sustainable?
- 6** What is your charity's fundraising strategy?
- 7** Do you have robust processes in place to ensure you have appropriate fundraising policies, systems, culture and control mechanisms?
- 8** Which fundraising methods do you use?
- 9** Who delivers your fundraising: staff, volunteers, third parties? Are you confident that they are doing so legally, and to the highest standards?
- 10** Are you confident your fundraising expenditure is being used as effectively as possible to achieve short and long-term objectives?

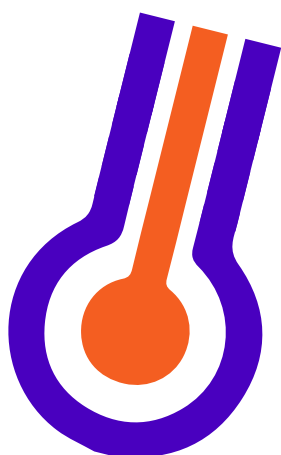
# A TRUSTEE'S ROLE

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

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

It is important for everyone on the board to engage with and understand fundraising. It is worth regularly reviewing the make-up of the trustee board to ensure that you have the right mix and levels of skills needed to support the charity's fundraising.

While you won't always need to be a fundraising expert or to get involved in its delivery, you do need to ensure that it is being done well and that supporters are always treated fairly and with respect.





### Make sure you understand:

- How fundraising is being delivered.
- Who is making the ask.
- What risks there are from any fundraising activity.
- How many complaints are made about fundraising practice, and how they are dealt with.

### And think about whether:

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

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



**Fundraising is a key element of the Board's remit, and not only provides additional and essential financial support for specific ventures and initiatives, but also significantly increases the profile of the school within the local community and industry.**

**Fundraising in its widest sense, should always incorporate effective stewardship, and good practice should include prudence in managing operational costs and maximising value for money. To this end, the Board spends a lot of its time discussing these variables."**

—Alan Gibson, Chair of the Board of Governors, Hamilton College

# WHAT ARE YOUR RESPONSIBILITIES FOR FUNDRAISING?

The Office for Scottish Charity Regulation's (OSCR) guidance on Charity trustee duties and fundraising outlines the following main duties:<sup>1</sup>

## **1** Acting in the interests of the charity

This involves doing what is best for your beneficiaries and the interests of the charity above any organisation or individual. This includes protecting the charity's long-term interest, assets or reputation. You should be able to show how the money you spend on fundraising is in the best interests of your charity.

## **2** Acting with care and diligence

This means any decision made should be done so with the level of care and diligence expected of a person managing the affairs of another person. In practice this involves justifying investment into fundraising, accounting for any money generated, monitoring fundraising performance and embedding your charity's values into fundraising practices.

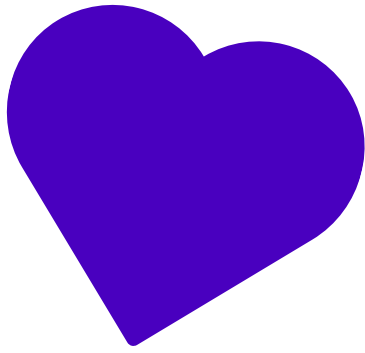
## **3** Complying with the 2005 Act

The Charities and Trustee Investment (Scotland) Act 2005 (often referred to as the 2005 Act) outlines requirements for fundraising, which are also explained in detail in the Charities and Benevolent Fundraising (Scotland) Regulations 2009.

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1 Visit: <https://www.oscr.org.uk/guidance-and-forms/fundraising-guidance-for-charity-trustees/charity-trustee-duties-and-fundraising/>





**Technical guide: Charities and benevolent fundraising (Scotland) regulations 2009, OSCR <sup>2</sup>**

**Fundraising guidance for charity trustees, OSCR <sup>3</sup>**



## Being a trustee for charities whether large or small

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

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

You may find that in a smaller charity you are more likely to be drawn into day-to-day operational issues, planning fundraising activities, coordinating volunteers and preparing strategy documents, whilst also fulfilling your strategic responsibilities.

### The fundraising trustee

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

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

2 Visit: <https://www.oscr.org.uk/guidance-and-forms/technical-guide-charities-and-benevolent-fundraising-scotland-regulations-2009/>

3 Visit: <https://www.oscr.org.uk/guidance-and-forms/fundraising-guidance-for-charity-trustees/charity-trustee-duties-and-fundraising/>





The Foodbank is part of the Trussell Trust network and I have been involved since it began in 2013 when it was run completely by volunteers. At that point trustees were very much hands on in the day to day running of the organisation with my role being to advise on fundraising and secure income from anywhere possible.

Since we have taken on a member of staff, the day-to-day responsibility has shifted to her and she manages the volunteer team, the food collections, distribution days and networking.

Our board members are more focussed on the strategic direction of the organisation now although as a small organisation we often find ourselves problem solving on the day-to-day issues as well. Our trustees need to have a broad understanding of the organisation's operations and finances to be able to make the most of any opportunities that come our way.

Fundraising is the responsibility of everyone in the organisation with my role being to advise on best practice and to look for opportunities for grant funding. I complete the applications for the organisation with support from the staff and treasurer. Our main fundraising activity is focussed on social media which is managed by both staff and trustees and this brings us in a lot of individual and group donations and also donations of food.

Fundraising is always on the agenda for our board meetings as we are very aware that we are reliant on public support to fund the work of the charity and provide the food that we need to feed our clients.”

— Morag Fleming, Vice Chair, Glasgow South West Foodbank



# UNDERSTANDING THE RULES AND REGULATIONS

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



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

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

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

- Is your fundraising programme fully compliant with OSCR's 2005 Act and 2009 Fundraising Regulations?
- Have you signed up to the Scottish Fundraising Adjudication Panel's Fundraising Guarantee?<sup>4</sup> This is not a legal requirement but is good practise.
- Is your charity registered with OSCR and are you displaying your charity's name and charity number on fundraising materials?
- Do you have a complaints process for fundraising, and monitor how many complaints you receive?
- Are you legal, open, honest and respectful in all fundraising?
- Is your approach in keeping with the charity's governing objectives?

<sup>4</sup> Visit <https://www.goodfundraising.scot/fundraising-guarantee/>



## Staying on the right side of the law

There are many laws that regulate how money is raised and spent. Specific legislation exists for a wide range of fundraising activity, from house-to-house collections to relationships with professional fundraisers.

The two laws most relevant to fundraising are the Charities and Trustee Investment (Scotland) Act 2005 (often referred to as the 2005 Act) and the Charities and Benevolent Fundraising (Scotland) Regulations 2009.

## The role of other regulators

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

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

- Information Commissioner's Office (ICO) – Scotland office: Regulating data protection.<sup>5</sup>
- Scottish Information Commissioner: Responsible for enforcing Freedom of Information laws.<sup>6</sup>
- Gambling Commission: Regulations and operation of gambling activities including lotteries.<sup>7</sup>
- OFCOM – Scotland office: Regulations relating to the communications industries, including regulations relating to telephone marketing.<sup>8</sup>
- Local Authorities: Permits for public charitable collections<sup>9</sup> and licences for small society lotteries.<sup>10</sup>

5 Visit <https://ico.org.uk/about-the-ico/who-we-are/scotland-office/>

6 Visit <https://www.itspublicknowledge.info/home/ScottishInformationCommissioner.aspx>

7 Visit <https://www.gov.uk/government/organisations/gambling-commission>

8 Visit <https://www.ofcom.org.uk/about-ofcom/how-ofcom-is-run/nations-and-regions/scotland>

9 Visit <https://www.gov.uk/public-charitable-collection-permit-scotland>

10 Visit <https://www.gamblingcommission.gov.uk/licensees-and-businesses/guide/page/small-society-lotteries>



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

- Avoid conflicts of interest with regard to the acceptance/refusal of donations.
- Ensure that all charity funds are spent on the purpose for which they were raised.
- Be clear about fundraising costs, making solicitation statements about campaign costs when working with third parties.
- Treat donor data responsibly and in accordance with UK legislation.
- Have a written agreement in place with any professional fundraiser or a commercial organisation (see **Establish clear organisational policies** on page 31).
- Abide by the rules set out in the charity's governing document and always stay true to your charitable purpose.
- File your annual return with OSCR on time, including relevant information about fundraising activity.





## How is fundraising regulated?

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

The standards, which have been developed to ensure that fundraising is legal, open, honest and respectful, are set out in the **Code of Fundraising Practice** (the Code), which is held by the Fundraising Regulator and is applicable to the whole of the UK.

**The Scottish Fundraising Adjudication Panel has a memorandum of understanding with the Fundraising Regulator and oversees fundraising in Scotland.**

### **Their role is to:**

- Promote the standards of the Code and good fundraising practice.
- Investigate cases where fundraising practices have led to significant public concern.
- Adjudicate complaints from the public about fundraising practice, in line with the Code, where these cannot be resolved by the charities themselves or the complainant is dissatisfied with the charity resolution of the situation.
- Where poor fundraising is found to have taken place, impose proportionate non-statutory sanctions.
- Regularly meet with the Fundraising Regulator to share developments in law, policies or best practice.

We recommend all charities sign up to their Fundraising Guarantee, to demonstrate your commitment to good fundraising practise.<sup>11</sup>

11 Visit <https://www.goodfundraising.scot/fundraising-guarantee/>





### The lead regulator model

Scottish Fundraising Adjudication Panel and the Fundraising Regulator assess complaints using the lead regulator model. This means that the charity's lead fundraising regulator depends on which country they are primarily registered in and whether their primary regulator is OSCR or the Charity Commission.

The Scottish Fundraising Adjudication Panel investigates complaints against charities whose principal regulator is OSCR, although they might also carry out fundraising activities in England and Wales.

Similarly, the Fundraising Regulator investigates complaints with charities whose principal regulator is the Charity Commission, however they could also be registered with OSCR and fundraise in Scotland.



# How is fundraising regulated?

## Statutory charity regulation

## Fundraising self-regulation

### What rules must be followed?



#### Charity law

Charity law is devolved, so there are different laws that apply in Scotland, Northern Ireland and England and Wales.



#### Code of Fundraising Practice

The **Code of Fundraising Practice** outlines the standards expected of all charitable fundraising in the UK.

### Who does it in Scotland?



#### Scottish Charity Regulator

Scotland's independent Regulator and registrar for Scotland's charities.



#### Scottish Fundraising Adjudication Panel

The Panel are the independent body responsible for overseeing fundraising standards in Scotland and adjudicating on fundraising complaints for charities registered solely in Scotland

### Who does it in the rest of the UK?



#### Charity Commissions

The Charity Commission for England and Wales and the Charity Commission for Northern Ireland register and regulate charities in their countries.



#### Fundraising Regulator

The Fundraising Regulator holds the **Code of Fundraising Practice** for the UK and deals with fundraising complaints about charities not solely registered in Scotland.





## Ethics and best practice

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

The rules for fundraising are set out in the Code of Fundraising Practice, overseen by the Scottish Fundraising Adjudication Panel. Review this and set clear policies for the charity's approach to fundraising, in keeping with your own ethical values, (see **Establish clear organisational policies** on page 31).

While trustees can be held legally accountable for all aspects of a charity's work, accountability and transparency are at the heart of all ethical fundraising. You can give donors, beneficiaries and other stakeholders a better understanding of how your charity works and fundraises by being accountable and transparent.

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

### Accountability

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

### Transparency

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



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

- Is information about your fundraising programmes provided on your charity's website and your annual report, and is this easily accessible?
- Are you, your board colleagues, staff and volunteers willing and prepared to answer questions about how you fundraise?
- Do you have a fundraising agreement with your professional fundraisers and commercial participators? (This is a legal requirement under the Charities and Trustee Investment (Scotland) Act 2005).
- Do you have the appropriate solicitation statements in place? (This is a legal requirement under the Charities and Benevolent Fundraising (Scotland) Regulations 2009).

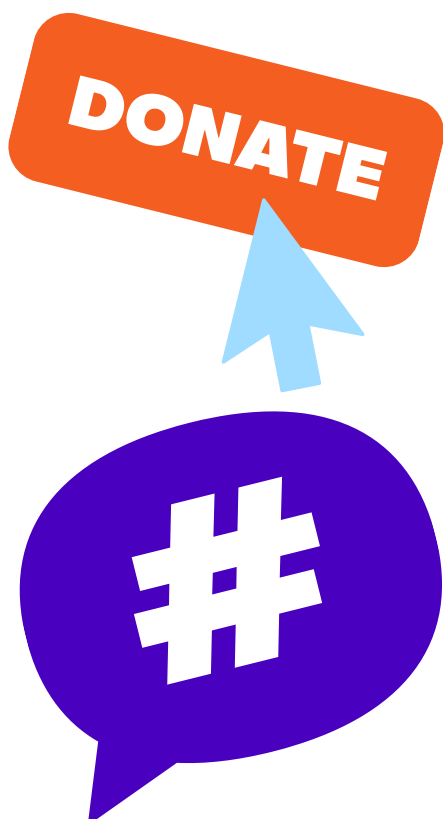


You can find more information on creating organisational policies at the end of this guidance, as well as in the **Further Reading** suggestions throughout.



# PLANNING FOR A SUSTAINABLE FUTURE

We live in a fast-moving world, technological and social developments mean donor behaviour and giving preferences are continuously changing. This opens up new and exciting ways to fundraise, whilst raising the profile of your charity. Charities should consider how best to use these opportunities to create a robust strategy that can generate long-term income.



There is no one-size-fits-all approach to writing a fundraising strategy that delivers your organisation's objectives. You need to find the way that works best for you, your fundraisers and stakeholders.

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

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



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

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



**Wellbeing and fundraising**, Chartered Institute of Fundraising.<sup>12</sup>



<sup>12</sup> Visit <https://ciof.org.uk/about-us/what-we-re-doing/wellbeing-and-fundraising>

## A successful fundraising strategy

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

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

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

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

## What is your charity's fundraising strategy?

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





### Ask yourself:

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

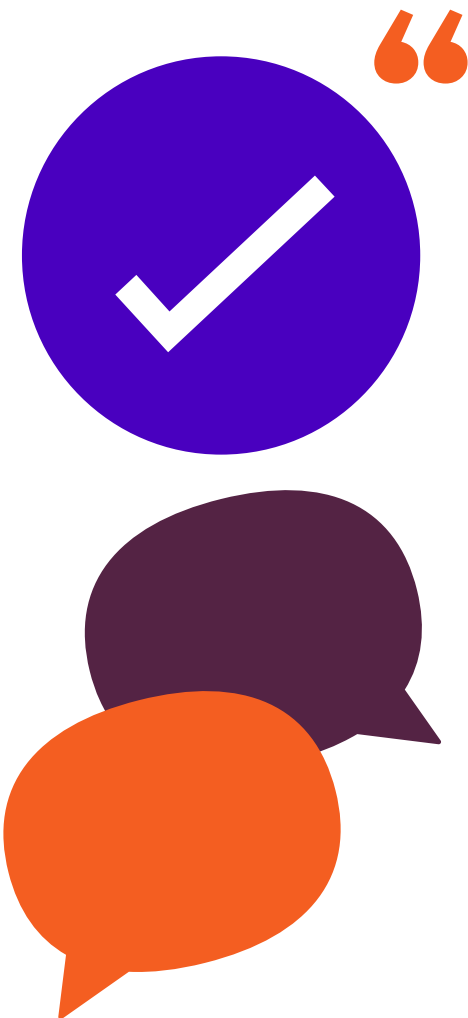


**What's next? Fundraising Strategy After COVID**, THINK Consulting Solutions and Chartered Institute of Fundraising – provides an overview of the different ways to plan, execute and evaluate a strategy.<sup>13</sup>

**Developing a fundraising strategy for small charities** Small Charities Coalition, The National Lottery Community Fund and Chartered Institute of Fundraising.<sup>14</sup>

<sup>13</sup> Visit <https://ciof.org.uk/what-next>

<sup>14</sup> Visit [https://ciof.org.uk/events-and-training/resources/'opportunities-abound-in-the-face-of-adversity-\(1\)](https://ciof.org.uk/events-and-training/resources/'opportunities-abound-in-the-face-of-adversity-(1))



“ The Scottish Fisheries Museum has been successful at attracting grant funding over recent years but is now embarking, almost from scratch, on a new fundraising programme. We have one trustee with charity fundraising experience and one with good fishing industry connections.

Initially we received generous advice and support from other cultural institutions, who put us on the right path. However, our first attempt at a plan was overly-ambitious as we currently only have one fundraiser. We then saw an opportunity to apply for funding from Museums Galleries Scotland ‘Recovery and Resilience’ to engage with professional fundraising expertise through the Efficient Fundraising Collective. This allowed us to create a much tighter, more focussed, and more realistic strategy.

As part of this it was important to bring all the trustees and staff along to ensure fundraising was embedded in our organisational culture and not a ‘bolt-on’. We looked at informing our trustees through a workshop, facilitated by the EFC. During this we looked at the philanthropic landscape, discussed the necessary ingredients, addressed why people give and what was to be our story. This was subsequently discussed further in a strategy ‘away day’ and became a more detailed action plan. As a result of this, we received Board approval to create a new dedicated post.”

— Simon Hayhow,  
Director of Development, Scottish Fisheries Museum Trust







## Who does what?

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

### Who delivers your fundraising?

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

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

Day-to-day fundraising duties will usually lie with staff, volunteers or other experts, but at many smaller charities or grass-roots community groups, trustees may be the only people with the skills or resources to fundraise for the organisation and will need to be much more hands on. (See **A trustee's role** on page 5.)

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



### How trustees can help

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



## Fundraising specialists

Working with a professional fundraiser or fundraising business often has higher upfront costs, but can be effective for a charity in the long term.

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

You will need to reassure yourself that the charity's arrangements with any fundraising business or professional fundraiser are compliant with the Code of Fundraising Practice and are set out in a written agreement between the two parties.

These agreements are a legal requirement under the 2005 Act and will need to include:

- Name and address of all parties.
- Date it was signed and period it covers.
- Any conditions about termination or changes to the agreement prior to the end date.
- The agreement's main objectives and the fundraising methods which will be used to achieve them.
- In the case where the agreement relates to multiple charities, details of how they will portion out any money raised.
- Amount of remuneration or expenses the professional fundraiser is entitled to receive.
- If the fundraising agreement is between a benevolent body and a commercial participator, details of how the parties will determine:
  - the proportion of proceeds from sales of goods or services which will be given to the benevolent body.
  - the amount of donations the commercial participator will make to the benevolent body as a result of the sales of goods or services.





### **Benevolent body**

Any organisation, including charities, which has been created for charitable, benevolent or philanthropic purposes.

### **Benevolent fundraiser**

Any organisation or person associated with the benevolent body in the following ways:

- In management or control e.g. the CEO.
- As an employee or agent e.g. a salaried fundraiser.
- As a volunteer.

As an associated organisation e.g. a charity's trading subsidiary or social enterprise owned by the charity.

### **Fundraising business**

A commercial business which fundraises for particular benevolent bodies or for charitable purposes. Eg: a fundraising agency.

### **Commercial participator**

A commercial business (other than a fundraising business) which takes part in a promotional work, during which some or all of its proceeds will be given to one or more benevolent bodies.



## Professional fundraiser

Any person who carries on a fundraising business or who, in return for a financial reward or any other benefit, seeks money or other property for a benevolent body or for general charitable, benevolent or philanthropic purposes.

### This does not include:

- An employee of a charity.
- A benevolent body or any company connected with it for example, a charity's trading subsidiary.
- Any person in the management or control of or any employee of a benevolent body or a company connected with it.
- A person who, in the course of a fundraising venture on a radio or TV programme, seeks money or promises of money on behalf of a benevolent body or a company connected with it.
- A commercial participator.

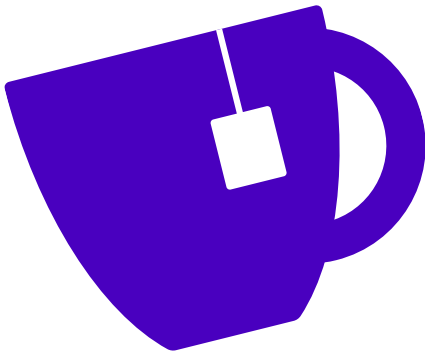


## Questions to ask

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

# 28%

IN 2019, 26% OF SCOTTISH ADULTS HAD VOLUNTEERED FOR A GROUP OR ORGANISATION IN THE PAST YEAR



**Successful partnerships for sustainable fundraising: a practical guide for charities working with agencies,** Chartered Institute of Fundraising.<sup>15</sup>

## Staff and volunteers

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

In 2019, 26% of Scottish adults had volunteered for a group or organisation in the past year. When it comes to fundraising, this might involve cash collections, selling raffle tickets, participating in sponsored events and more. Charities simply couldn't function without support from volunteers. And yet, working with volunteers also carries a degree of risk and charities must ensure that controls are put in place to guide volunteers about how to fundraise legally and respectfully.

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

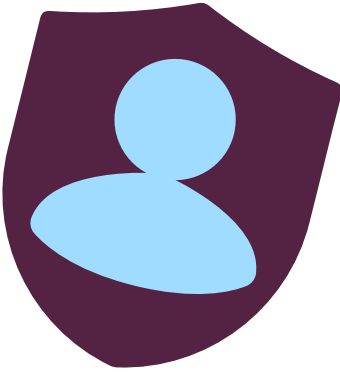
<sup>15</sup> Visit: [https://ciof.org.uk/events-and-training/resources/successful-partnerships-for-sustainable-fundra-\(1\)](https://ciof.org.uk/events-and-training/resources/successful-partnerships-for-sustainable-fundra-(1))

## Managing risk and reputation



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

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



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

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







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

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



**Charity investments: guidance and good practice,** OSCR. <sup>16</sup>

**Risk management for charities: Getting started,** Institute of Risk Management. <sup>17</sup>

**Rethinking risk: Beyond the tick box,** Sayer Vincent and Charity Finance Group. <sup>18</sup>

<sup>16</sup> Visit: <https://www.oscr.org.uk/guidance-and-forms/charity-investments-guidance-and-good-practice/>

<sup>17</sup> Visit: <https://www.theirm.org/media/4513/irm-getting-started-v20-guide-2018.pdf>

<sup>18</sup> Visit: <https://www.sayervincent.co.uk/rethinking-risk-beyond-the-tick-box/>

# ESTABLISH CLEAR ORGANISATIONAL POLICIES

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



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

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

## **What policies does/should your charity have?**

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

- Complaints.
- Acceptance and refusal of donations.
- Fundraising with people in vulnerable circumstances.
- Working with third parties, commercial partners and volunteers.
- Data protection.
- Safeguarding.



## Acceptance and refusal of donations



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

A policy will help establish some general principles for how these decisions are made, considering the charity's ethics and the level of authority required to make these decisions. This may be dependent on factors such as the size and type of the gift, when specialist legal advice must be sought and timelines for acting on those decisions and communicating with relevant supporters.



Remember to set out the charity's position on anonymous donations, being mindful of due diligence and risk of your charity receiving funds from an illegal source.

It is also important to remember here, however, that it is the trustee's duty to do what is right for the charity, and that personal opinions about a particular business or industry are not relevant in this context.



**Guidance on acceptance and refusal of donations,**  
Chartered Institute of Fundraising.<sup>19</sup>

<sup>19</sup> Visit: <https://ciof.org.uk/events-and-training/resources/acceptance,-refusal-and-return-a-practical-guide-t>



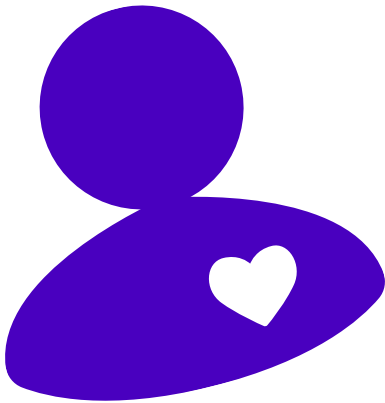
## Fundraising complaints

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

A complaints policy will set out the organisation's procedure for dealing with complaints internally, or for referring them to the relevant body. The Scottish Fundraising Adjudication Panel has created a model for charities to handle complaints from donors.



**Model complaints handling procedure,**  
Scottish Fundraising Adjudication Panel. <sup>20</sup>



## Working with people in vulnerable circumstances

Fundraisers often come into contact with people who may be in a vulnerable circumstance, or need additional support to make an informed decision. This can be difficult to determine – the person is likely to be a stranger to the fundraiser and the interaction can be short-lived and remote. A vulnerable persons policy can help guide your charity's approach and ensure a general awareness of the signs of vulnerability.

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

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<sup>20</sup> Visit: <https://www.goodfundraising.scot/model-complaints-handling-procedure/>



## Making sure that all your donors and supporters are treated fairly

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

## Working with third parties

Make sure your charity has a clear policy in place for your approach to working with third parties, commercial partners and volunteers for the delivery of your fundraising, (see **Fundraising specialists** on page 25).



**Guidance on treating donors fairly,**  
Chartered Institute of Fundraising. <sup>21</sup>

**Successful partnerships for sustainable fundraising:  
a practical guide for charities working with agencies,**  
Chartered Institute of Fundraising. <sup>22</sup>

21 Visit: <https://ciof.org.uk/events-and-training/resources/treating-donors-fairly-2021>

22 Visit: <https://ciof.org.uk/loF/media/IOF/Policy/iof-successful-partnerships-for-sustainable-fundraising-guide.pdf?ext=.pdf>



## Financial controls and processes

Your charity will need to have effective financial controls in place for the way that the charity receives, processes and records donations. As a trustee, you have a legal responsibility to manage your charity's resources effectively. Having effective financial controls and processes is a key element of meeting your charity trustee duty to act with care and diligence.

Robust financial controls and processes include:

- 'Buy in' from the top of the organisation (i.e. not relying solely on the treasurer, chair or chief executive to manage the organisations finances).
- Segregation of duties (i.e. not concentrating all financial management in treasurer or finance manager).
- Effective budgeting and cash flow management.
- Appropriate risk management.
- Regular flow of information to trustees.
- Access to expert advice (e.g. auditor, independent examiner, lawyer).
- A diverse range of board expertise.
- Regular reviews.
- A clear understanding of legal and regulatory responsibilities.

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



Make sure your fundraising and finance teams are joined up.

## Monitoring and measuring success



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

As the strategy is being delivered, trustees should expect to receive regular reports keeping them informed as to whether fundraising is on target, and be flexible enough to change the strategy when necessary. Consider what you will measure and how to establish how successful the organisation has been, celebrating progress and challenging staff where this has not been achieved. That doesn't just mean counting income and expenditure against targets, but thinking about how you are measuring the quality of your fundraising using other indicators.

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







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



# WHO GIVES AND HOW?

Fundraising takes place in a fast changing environment, bringing new and exciting opportunities for income generation. Charities often use a range of fundraising techniques, which can differ substantially depending on the size, scope and budget of the organisation, as well as the cause and history.



## General principles of good fundraising

- Encourage your fundraisers to be innovative but not reckless – they should always weigh up the potential risks.
- Fundraisers should have a clear expectation of the cost/benefit of each type of fundraising/campaign.
- Help fundraisers maintain good relationships with supporters by ensuring fundraising activities are clear and transparent.
- Try to look at fundraising proposals from the donor's perspective – what does this activity say about the charity, how effective is it likely to be and what will it enable the charity to achieve.<sup>23</sup>
- Your organisation should expect to invest time and money, and focus both on the expected return and on keeping expenditure within acceptable limits – you don't get something for nothing.

23 Visit: <https://ciof.org.uk/about-us/what-we-re-doing/supporter-experience-project>

# 93%

IN 2020 93% OF SCOTTISH ADULTS GAVE THEIR TIME, MONEY OR GOODS TO CHARITY

# £90m

GIFTS IN WILLS RAISED OVER £90M FOR CHARITIES IN SCOTLAND

# £0.3b

GRANT-MAKING TRUSTS ARE A SIGNIFICANT SOURCE OF FUNDING FOR THE THIRD SECTOR, CONTRIBUTING AROUND £300M TO SCOTTISH CHARITIES

## Who gives?

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

### Individual donors

According to research conducted by OSCR, in 2020 93% of Scottish adults gave their time, money or goods to charity. The main reason why they gave was they felt the cause was important, although trust and transparency played an important role in their decision.

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

Major donors, philanthropists and legacy givers are also an extremely valuable source of income and can completely change a charity's future. **Building back stronger with charitable legacies** – a Scotland report – found that gifts in wills raised over £90m for charities in Scotland.<sup>24</sup>

Donations can also come from other fundraising activities, such as charity shops, events and raffles.

### Trusts and foundations

Research by SCVO found that grant-making trusts are a significant source of funding for the third sector, contributing around £300m to Scottish charities.<sup>25</sup> In fact, grants are the most common way of fundraising for charities. They are an important source of funds, but finding the right grant requires investigation and planning.

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

24 Visit: [https://www.rememberacharity.org.uk/media/pm3pegzu/legacyresiliencereport\\_scotland\\_aw\\_digital.pdf](https://www.rememberacharity.org.uk/media/pm3pegzu/legacyresiliencereport_scotland_aw_digital.pdf)

25 Visit: <https://scvo.scot/p/22580/2017/11/16/building-on-strong-foundations-charitable-trusts-gave-300m-last-year>

## **Businesses**

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

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

## **Community**

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







## Fundraising methods

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

When choosing a fundraising method, you will need to consider the merits and risks, likely fundraising costs (see **Fundraising costs** on page 46) and returns for each activity, as well as how they might work together as part of your organisation's wider fundraising portfolio.

### Questions to ask – choosing a fundraising method

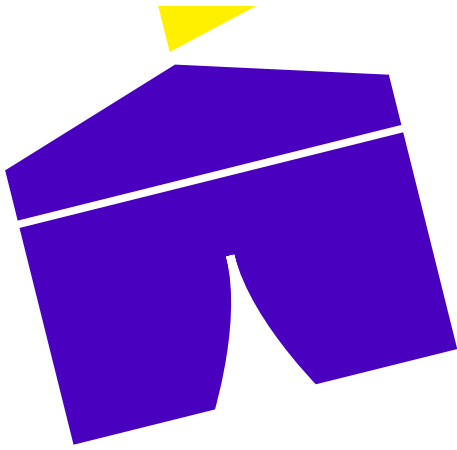
- What are the advantages and disadvantages of each method, including the risks (both financial and reputational)?
- What are the likely costs and returns?
- Will these methods/campaigns enable us to meet our fundraising goals – short or long term?
- Who will deliver the campaign?
- Are we confident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

### Public and private collections

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



Check the **Code of Fundraising Practice** for the rules and best practice in charity fundraising.<sup>26</sup>



## Events

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



## Sponsored walks/runs/challenges

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



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

## Raffles and lotteries

Raffles, tombolas, sweepstakes, prize draws, competitions and lotteries have always been used by charities, both large and small. Regulations vary depending upon the type of activity.

<sup>26</sup> Visit: <https://www.fundraisingregulator.org.uk/code>



## Major appeals

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

## Direct marketing

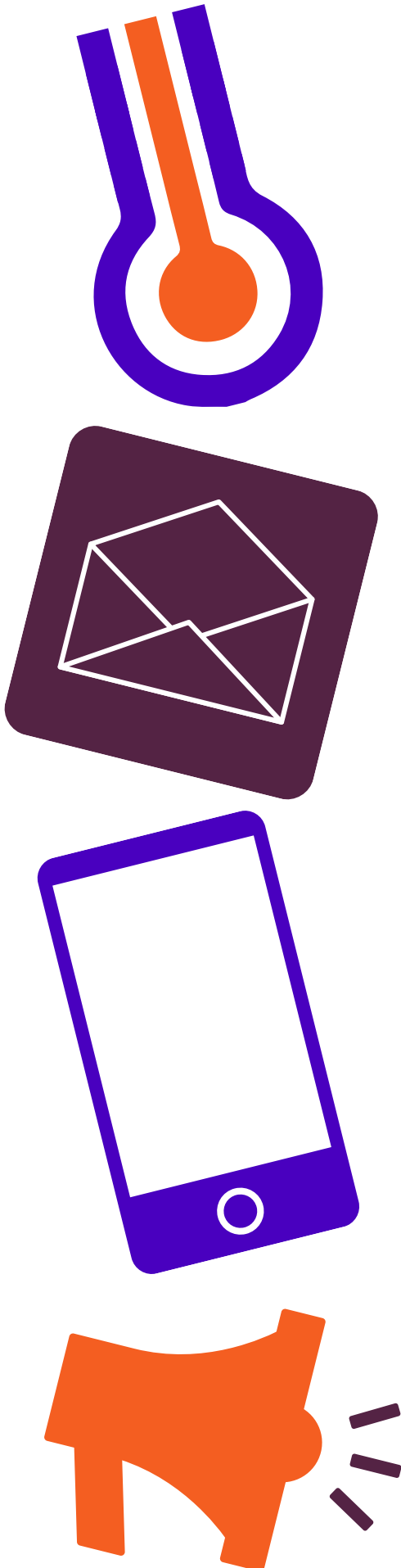
Direct marketing remains an important income generation tool for charities, be it direct mail, email, SMS, telephone, or face-to-face fundraising. Be aware that the more personalised approaches, by their nature, tend to be more successful and engaging, but they can also carry greater risk of causing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

## Digital

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

## Advertising

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





## Tax-effective giving

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

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

### Tax incentives for giving

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

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

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

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

### Gift Aid

Gift Aid enables a charity to increase the value of donations from UK taxpayers by 25p per £1 donated when donors permit that charity to claim back the basic rate of tax that they have paid on that donation. Higher rate taxpayers can also reclaim the difference between their higher and basic income tax bracket.

### Payroll giving

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



## Giving land, property or shares

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

## Legacies

Charities in Scotland receive around £90m from gifts in wills a year, according to Remember a Charity's research, and this is predicted to rise. Because all charitable legacies are exempt from Inheritance Tax, gifts in Wills enable donors to reduce the tax payable on their estate.



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

## Giving by business

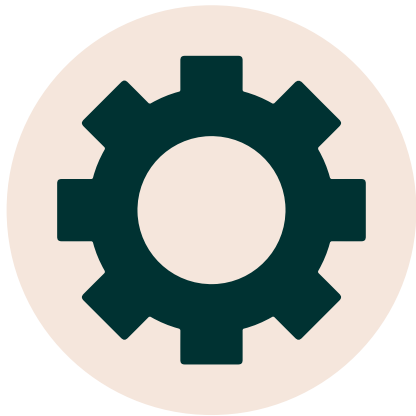
There are many ways that businesses can get tax relief for their charitable support. Donations can include cash, shares, gifts in kind or employee vouchers. All companies are entitled to tax relief when they give money to charity, but the benefits work differently for limited companies, self-employed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

## Fundraising costs



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

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



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

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



### Can you justify your fundraising costs?

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

# PUTTING INTO PRACTICE

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



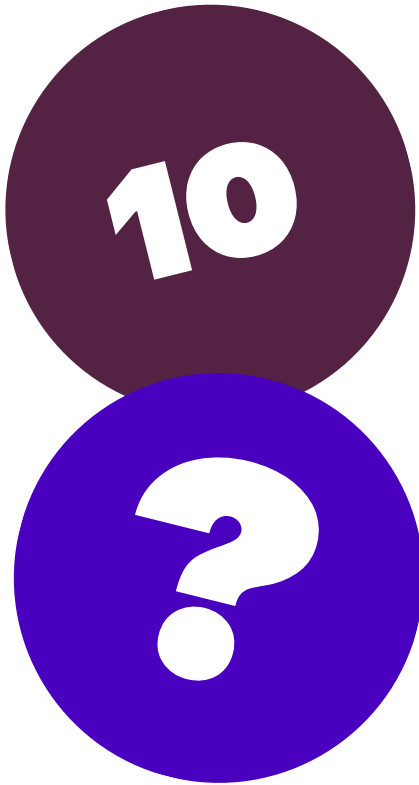
The first thing we suggest is to review what you're doing already. Talk to the people responsible for your fundraising and staff, understand what your charity has been doing and who is donating. Don't be afraid to ask questions.

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



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





## 10 tips to being a successful and supportive fundraising trustee

- 1** Everything begins with a strategy: successful fundraising is based on clear strategic thinking and your charity's fundraising approach should be integrated with your overall organisational strategy.
- 2** Think long term: ensure sustainable planning is at the heart of your organisation's fundraising.
- 3** Do the right thing: always consider the legal and ethical implications of your organisation's fundraising, taking into account the values of your charity.
- 4** Don't put all your eggs in one basket: where possible diversify your organisation's fundraising strategy.
- 5** Listen to advice: talk to others about their fundraising experiences and ask relevant charity sector bodies for advice.
- 6** Put yourself in your donors' shoes: imagine yourself as a supporter on the receiving end of one of your charity's fundraising approaches. How would you feel? What would you do? Would you give?
- 7** Play your part: think about what you can do to ensure your organisation's fundraising is successful and done to the highest standard.
- 8** Ask the right questions: use this guide to identify the issues and questions you need to consider.
- 9** Work as a team: success requires building and sustaining good relationships with staff, third parties and volunteers.
- 10** Keep it on the agenda: you should keep fundraising on the agenda, reviewing regularly and keeping up to date – don't be complacent!

Look back at the ten questions every trustee should be able to answer at the start of this guide (see page 4).





## Governance

**The Scottish Governance Code for the Third Sector,** Scotland's Third Sector Governance Forum. <sup>27</sup>

**Guidance on managing your charity,** Office of the Scottish Charity Regulator. <sup>28</sup>

## Risk management

**Charity investments: Guidance and good practice,** OSCR. <sup>29</sup>

**Risk Management for charities: Getting started,** Institute of Risk Management. <sup>30</sup>

**Rethinking risk: Beyond the tick box,** Sayer Vincent and Charity Finance Group. <sup>31</sup>

## Fundraising

**Guidance on acceptance and refusal of donations,** Chartered Institute of Fundraising. <sup>32</sup>

**Successful partnerships for sustainable fundraising: a practical guide for charities working with agencies,** Chartered Institute of Fundraising. <sup>33</sup>

**Treating Donors Fairly – responding to the needs of people in vulnerable circumstances,** Chartered Institute of Fundraising. <sup>34</sup>

27 Visit: <https://goodgovernance.scot/governance-code/>

28 Visit: <https://www.oscr.org.uk/media/1590/easy-read-guidance-for-charity-trustees.pdf>

29 Visit: <https://www.oscr.org.uk/guidance-and-forms/charity-investments-guidance-and-good-practice/>

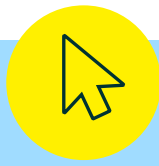
30 Visit: <https://www.theirm.org/media/4513/irm-getting-started-v20-guide-2018.pdf>

31 Visit: <http://www.sayervincent.co.uk/wp-content/uploads/2016/06/Rethinking-Risk.pdf>

32 Visit: <http://www.sayervincent.co.uk/wp-content/uploads/2016/06/Rethinking-Risk.pdf>

33 Visit: [https://ciof.org.uk/events-and-training/resources/successful-partnerships-for-sustainable-fundra-\(1\)](https://ciof.org.uk/events-and-training/resources/successful-partnerships-for-sustainable-fundra-(1))

34 Visit: <https://ciof.org.uk/search-results?searchtext=treating+donors+fairly&searchmode=anyword>



## Useful websites

Scottish Fundraising Adjudication Panel. <sup>35</sup>

Scottish Charity Regulator (OCSR). <sup>36</sup>

Scottish Council for Voluntary Organisations (SCVO). <sup>37</sup>

Association of Chief Officers of Scottish Voluntary Organisations (ACOSVO). <sup>38</sup>

Funding Scotland (SCVO). <sup>39</sup>

TSI Scotland Network. <sup>40</sup>

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35 Visit: <https://www.goodfundraising.scot>

36 Visit: <https://www.oscr.org.uk>

37 Visit: <https://scvo.scot>

38 Visit: <https://www.acosvo.org.uk/>

39 Visit: <https://funding.scot/>

40 Visit: <https://tsi.scot/tsi-directory>

## About the Chartered Institute of Fundraising

Together we are the future of fundraising We champion our members' excellence in fundraising. We support fundraisers through professional development and education. We connect fundraisers across all sectors and skill sets to share and learn with each other. So that together we can best serve our causes and communities both now and in the future.

[ciof.org.uk](http://ciof.org.uk)

[🐦 @CIOFtweets](https://twitter.com/CIOFtweets)