

SD-16

POLICY AND PROCEDURE

Donations to the Services and Fundraising by and on behalf of the Services

Approved by: 

Date Effective From: 5th December, 2018.

Review Date: December, 2021

Carriglea Cáirde Services Procedures Manual

Title: DONATIONS TO THE SERVICES AND SERVICE USER WILLS/BEQUESTS

1.0 Scope

- 1.1 The procedure for dealing with donations to the Services and any fundraising carried out by or on behalf of the Services.

2.0 Aims and Values

- 2.1 To ensure proper accountability for donations to the services and fundraising carried out by or on behalf of the Services.

3.0 Contents

- 6.0 Donations to the Services
7.0 Gifts/donations to staff

4.0 Referenced Documents

- HR-11 Gifts to Staff

5.0 Responsibilities

- 5.1 Management and all staff.

Procedure No: SD-16	Revision No: 2	Page 1 of 3
Issue Date: December, 2018	Authorised By: Vincent O'Flynn, Chief Executive	

6.0 FUNDRAISING FOR AND DONATIONS TO THE SERVICE

6.1 This policy should be read in conjunction with the Charities Regulator’s “Guidelines for Charitable Donations on Fundraising from the Public” available to download from <https://www.charitiesinstituteireland.ie/guidelines/>.

- 6.2 In the event that a staff member is approached with a donation of any kind to the Service they must:
- Establish the nature of the donation.
 - Ensure that they get the name and contact details of the donor
 - Hand over the donation immediately to the line manager or relevant senior manager

The manager will pass the donation to the Administrator/Quality & Standards Manager.

6.3 Any person(s) wishing to carry out a fundraising campaign or host a fundraising event for the benefit of the Services must contact the Service before they start arranging an event or soliciting donations. This includes any form of fundraising where Carriglea Cáirde Services is named as a beneficiary. The Chief Executive will liaise with them to ensure that all compliance, health & safety and other requirements are met.

6.4 Carriglea Cáirde Services prepares annual accounts in line with the Charities Statement of Recommended Practice (Financial Reporting Standard 102). The proceeds from Fundraising and Donations are treated in line with the stated purpose of the Fundraising campaign / event or the wishes of the donor(s). The Service operates Restricted and Designated Funds.

Restricted Funds are amounts received that can only be used for particular purposes specified by the donor(s) or as set out in the aims of the fundraising campaign / event. Such purposes must be within the overall aims of the Service e.g. funds towards construction works or the purchase of vehicles, or the funds could be further restricted towards a specific building or category of construction expenditure or towards a vehicle for a specific service location or special purpose vehicle.

Designated Funds are amounts received for the benefit of the Services but where the use of the funds are left to the discretion of management. These funds may be used for various purposes including:

- Purchase of land and buildings.
- Purchase of furniture, fixtures and equipment.
- Purchase of motor vehicles.
- Provision of and financial assistance towards social activities and events for people who receive services from the Service.

The designations have an administrative purpose only and do not legally restrict the Service’s discretion in applying the funds. However, where funds are being re-designated to a different purpose, where practicable the Service will contact the donor(s) or fundraiser(s) to inform them.

Procedure No: SD-16	Revision No: 2	Page 2 of 3
Issue Date: December, 2018	Authorised By: Vincent O’Flynn, Chief Executive	

Note that the Allocation from the Health Service Executive is held in another account that is kept separate from voluntary donations and fundraising proceeds.

- 6.5 All donations received (no matter how small) are acknowledged. A formal letter will be sent by the Administrator/Quality & Standards Manager or the Chief Executive.
- 6.6 All monetary donations are recorded and lodged to a fundraising bank account.
- 6.7 In cases where the donor requests that the funds be used for a specific purpose or for a specific area of the services, that request is honoured.
- 6.8 In cases when the donor is a relative of a service user, clarification is sought as to whether the funds were intended for the donor's relative or for the use of the Service in general.
- 6.9 Donations are not normally used to pay staff.
- 6.10 Where a donation comprises of goods, services or facilities the Service will apply a fair value to the donation and recognise both the notional income and corresponding cost of same in its annual accounts.
- 6.11 A second-hand clothes shop, "Second Edition", is operated by a voluntary Fundraising Committee under the governance of the Service. The Fundraising Committee also engage in fundraising events including church gate collections / flag days. The Fundraising Committee has its own constitution.

7.0 GIFTS/DONATIONS TO STAFF

- 7.1 There may be occasions where service users or relatives of service users wish to offer gifts to staff. This is covered in our policy on *Gifts to Staff (HR-11)* in the Human Resources Manual.

Procedure No: SD-16	Revision No: 2	Page 3 of 3
Issue Date: December, 2018	Authorised By: Vincent O'Flynn, Chief Executive	