

# Carmichael.

## Carmichael's Resources

Carmichael supports other charities in their journey to become a relatively successful organisation in their field. We strive to offer as much advice as is needed and one way of providing this is through our resources section on our website. All of our resources lie under the main topic of **Governance**. See our colour coded subcategories below.

### Governance

#### Sub Categories:

**Communications**

**HR**

**Finance**

**Planning and organising**

**Templates**

**Reports**

## Communications

### 1. Carmichael's Governance Podcasts

For all guidance on governance and leadership, tune into our podcasts available on Acast.

### 2. New ways of work - using Zoom for board meetings

As we all adjust to this new reality, we need to find new ways to connect and ensure good governance of our organisations whilst supporting the government's public health advice. One way is to utilise video conferencing. It is a short article by Jillian van Turnhout on how to use Zoom for Board meetings.

### 3. A List of Resources

We add resources to our page frequently. Have a look at this document to see our vast list of our resources that may help your organisation. They all fall under the theme of Governance and the sub-categories are:

- *Communications*
- *HR*
- *Finance*
- *Planning and Organising*
- *Templates*
- *Reports*

### 4. Governance Dilemma Webinar

On April 26<sup>th</sup>, 2023, we hosted a Governance Dilemma Webinar demonstrating how you manage real life dilemmas in the sector.

The panel consisted of:

**Gerry Egan**, consultant and trainer. Gerry works with a variety of commercial and non-profit clients specialising in corporate governance, data protection and strategy and change.

**Andrew Madden**, Head of Training, Consultancy & Communications at Carmichael. Andrew enjoys working in the non-profit sector where he sees people motivated by a desire to make a real and positive difference. He is particularly passionate about governance in non-profit organisations as he believes that well-governed organisations are best placed to achieve and realise their own objectives to the fullest.

**Jillian van Turnhout**, consultant, Chartered Director and certified by INSEAD in corporate governance. Jillian has been a CEO, Chair and is an experienced Director (State, Charity and Commercial).

### 5. How to Demonstrate your Organisation's Outcomes

Research (Velthuis, 2011) has shown that social impact measurement in the Republic of Ireland is significantly underdeveloped. This is not to say that it is not happening at all, because there are some excellent examples.

Nor is it to suggest that there is no appetite for it, because there clearly is, as shown by numerous conferences, courses and publications on the topic. It is simply that times are very challenging, most people are extremely busy and many of them do not know how to start measuring and demonstrating their outcomes, even if they might want to.

## **6. Top tips for chairing effective hybrid meetings**

As more organisations move towards hybrid meetings, it's important to make sure your hybrid meetings are as efficient and engaging as possible. We've gathered our top tips below.

## **7. Organisation Resilience in action: The Experiences of Irish Charities during the Covid 19 Pandemic**

A report on the founded resilience on charities during the Covid 19 Pandemic, mainly through the use of innovative approaches to service delivery. Read the full report [here](#).

## **8. Managing a board in a Hybrid environment**

Carmichael's CEO, Diarmaid Ó Corrbúí was a guest on the Diligent - BoardEffect Board Governance webinar series speaking to host Mark Wilson, Governance Advisor with BoardEffect on the topic of "Managing boards in a hybrid environment" on the 31<sup>st</sup> of March. Here you can download an edited transcript of the discussion.

## **9. Tips for Running Effective Charity Board Meetings**

Boards must work effectively to ensure they govern the organisation properly. One of the key mechanisms for this is the board meeting.

## **10. Who are the members of your Company Limited by Guarantee (CLG)?**

Make sure your CLG does not lack clarity of who its members are. Find out how to introduce your members to the public.

## **11. Improving your Non-Profit's Annual Report**

### **Event and Webinar Recording**

The panel consisted of:

- Aedín Morkan: Partner, Audit & Assurance, Mazars
- Níall Fitzgerald: Head of Ethics & Governance, Chartered Accountants Ireland
- Geraldine O'Sullivan: Manager, Kerry Volunteer Centre
- Andrew Madden: Head of Training, Consultancy and Communications, Carmichael

The panel was chaired by Diarmaid Ó Corrbúí, CEO of Carmichael and Founder of the Good Governance Awards.

## **12. Improving your Annual Report 2024**

On the 27th of February 2024, Carmichael hosted a webinar on how nonprofits can improve their annual reports and financial statements.

The panel consisted of:

Nina Arwitz: CEO of Volunteer Ireland

Aedín Morkan: Audit Partner at Mazars Ireland

Senan Turnbull: Consultant and trainer specialising in nonprofit annual reports

The panel was chaired by Róisín McGuigan: Services Manager at Carmichael and Coordinator of the Good Governance Awards.

## **13. How to Make the Most of the Strategic Asset that is Your Annual Report**

Each year, nonprofit organisations dedicate extensive time and energy to producing their annual reports. The Annual Report is the perfect medium to showcase your strategy and operations, and also to signpost your future direction. This blog is an exploration of its core utilities and how organisations can unlock their full potential.

## **14. Improving your Annual Report**

One of the main aims of the Governance awards is to improve the standard of annual reports across the board, so this resource offers guidelines to realising just this.

## **15. Writing an Annual Report**

There are things to consider when writing an Annual Report, here is a simple infographic.

## **16. Top Recommendations for Annual Report and Good Governance Awards 2023**

Each of the annual reports entered into the awards undergoes a rigorous assessment process, including a technical compliance review, an assessment of governance practice disclosures and, for those short-listed, a three-stage independent judge review.

## **17. Is Your Annual Report Accessible?**

We all know that the annual report is more than just a profit and loss statement. Annual reports are typically filled with important and often critical information about the charity's finances, its performance, and its goals for the future so make sure it is accessible. Have a read of this resource to guide you.

# **Human Resources**

## **1. Boards behaving Badly and Domineering CEO's**

Fortunately, most boards and CEOs in the charity sector have positive working relationships. However, when things go wrong, they can go badly wrong. During the Covid pandemic, with all its stresses and strains, some relationships were tested. This was a timely reminder that good working relationships should not be taken for granted. This resource document was drawn up in response to two events organised by Carmichael and the Wheel: an online webinar in November 2021 and a facilitated panel discussion at the Wheel Summit in June 2022. Attendees at both events had many questions and observations; and expressed a need for more support and resources on this important topic.

## **2. The Management of Management**

This article discusses the management of management and the development and adherence to good governance principles is a collective responsibility of the Board, the CEO and the Management team.

## **3. 5 Tips from 5 Top CEO's on How to Prioritize?**

What lessons on 'how to prioritize' can we learn from the top performing CEOs that I have worked with?

## **4. Tough at the Top – advice for Non-Profit CEOs**

Being a CEO of a non-profit organisation in the community and voluntary sector can certainly be a tough one and a lonely one at times. Here is some advice to use if you are struggling to answer difficult questions.

## **5. Hiring your first Staff Member**

The decision to hire your first paid staff member is a big one. It can be intimidating, and needs to be handled tactfully, but it can also be the key to growing a non-profit. The resource outlines some of the key considerations when hiring the first member of paid staff in a non-profit.

## **6. Hiring a Nonprofit's First Staff Member**

This resource is based on a webinar held by Carmichael on the 23rd of May 2024. The panellists were:

Donna McGaharan HR Services Manager with Adare Trusted People Partners  
Ciarán Davis Director of Crohn's & Colitis Ireland  
Derek O'Reilly Training Manager at Carmichael

This resource was written with additional support from Elton Spelman, Administrative Assistant at Carmichael.

The recording of the webinar can be accessed [here](#) with the password: d58VjR3^

## **8. Managing Interviews in the Non-Profit Sector**

Whether you're taking on volunteers, staff members or Board members, it is inevitable that at some point, you will need to hold interviews in your nonprofit. With so many other priorities, it can be easy to let things slip through the cracks and lose great candidates due to an inefficient recruitment process. In this resource we give some examples of how you might conduct interviews in your nonprofit.

## **9. Performance Appraisal – Making it Meaningful and Motivational**

When there is a clear link between what an organisation is striving to achieve and what each individual is expected to deliver it makes it easier for employees to feel connected to the organisation and motivated by their work.

## **Finance**

### **1. Developing a Fundraising Plan**

A good fundraising plan allows you to reasonably project the income your organisation will generate and can be used as an ongoing guide and measure. This article will get you ready for developing your own fundraising plan.

### **2. Charities SORP Compliance Issues**

The Carmichael Good Governance Awards consists of a three-staged process to identify the winners in each of the categories; a general assessment stage, a technical assessment of financial statements of those entries that have been longlisted in the general assessment and a judging stage of the shortlisted entries to select the category winners. The technical assessment is conducted by our panel of accounting firms who assess the compliance of the financial statements with relevant legal and accounting standard requirements. This information resource is a list of the compliance issues identified by our Technical Assessors in the 2024 Good Governance Awards.

### **3. Social Enterprise and the Circular Economy**

We are living in a rapidly changing world, where we need creative and flexible solutions to problems. We are well into a man-made climate and environmental emergency with potentially catastrophic consequences. Despite this depressing backdrop, there is evidence that change is beginning to happen. Governments and Big Business around the world are finally formulating and implementing policies that will nurture the development of circular economies. Social Enterprise has an important role to play, and this article outlines the great work being done by Social Enterprises around Ireland.

## Planning or Organising

### **1. Survival Guide for Charities during difficult times**

A survival guide to get your organisation through any rapid changes or difficult times, such as Covid 19.

### **2. 7 signs that show your board is in need of a Spring Clean**

A short article highlighting the seven signs that show your Board is in need of a spring clean.

### **3. Where Non-Profits can go for help?**

Non-profits exist to help others, but what happens when the non-profit itself needs some support? Luckily, there are a number of supports available across Ireland. Below you can find a short (and by no means exhaustive) list of various organisations which may be able to help your non-profit.

### **4. Setting Up a New Non-Profit**

Setting up a non-profit of any sort can be an exciting project. People who are inspired to make a difference, to address unmet needs or to make a change in the way things work can achieve great things. It is almost impossible to make significant progress without involving others to help complete the work that needs to be done, which will mean setting up an organisation of some form. This guide will bring you through the key considerations in setting up a non-profit organisation as well as provide descriptions of the most common forms of non-profit to help you choose the best form for your organisation.

### **5. Top tips for Applying for Charitable status**

We have put together a practical step-by-step guide with links to some relevant resources to help you with your application for Charitable Status.

### **6. How can a New Organisation establish themselves in the Non-Profit Sector?**

Each year, 100s of new non-profits are established in Ireland and these new groups can find it incredibly challenging to establish themselves and secure funding in a sector with more than 30,000 organisations already in existence. This resource provides some tips to help a new non-profit standout and stand the test of time.

### **7. 10 Key Questions to ask before agreeing to become a Charity Trustee.**

Putting yourself forward for consideration or responding positively to an invitation to become a trustee of a charity is a very important and needed act of civic responsibility. According to this resource it would be strongly recommended that you do some homework and research before you accept an appointment as a charity trustee. You should ask these 10 key questions. The questions can apply to the board of any company, but they have been developed particularly, for charity boards.

## **8. Chairing an Organisation**

What makes a good chair in the non-profit organisation? Kevin Smyth and Derek O Reilly discuss just this on this [video](#).

## **9. The Charities Governance Code**

Watch this video that show what your charity needs to comply with the Charities Governance Code.

## **10. Resources to aid implementation of Charities Governance Code**

This guidance document has been developed by Carmichael to help charities that are implementing the Charities Governance Code by matching the standards in the Code against resources that are available to help with implementation.

## **11. Is the Charities Governance Code different to the Governance Code for Community, Voluntary and Charitable (CVC) Organisations?**

This document highlights the main differences between Charities Governance Code and the Governance Code for Community, Voluntary and Charities Code. It tips you on how to transition from one to the other.

## **12. How to agree operational policies for non-profit**

It is a requirement within the core standards (3.4) of the Charities Governance Code, to lead your charity to success, you are required to agree and set policies within organisation. This document will guide you.

## **13. How can non-profits avoid mission drift?**

Services Manager Róisín McGuigan shares a number of steps that a non-profit can take to safeguard itself against mission drift. Non-profits can be in danger of mission drift, where the organisation loses sight of its core purpose, as they struggle to balance other goals such as securing funding, raising their profile or recruiting new volunteers and staff.

## **14. Finding and Onboarding the Right Board Members**

When you are hiring new board members, this document coupled with our latest Podcast release [here](#), can assist you with recruiting the right board members for your Organisation.

## **15. What Boards need to do Now**

In these challenging times it is important that boards maintain a proactive role in providing oversight and support to the organisation and its beneficiaries. Now is the time to think creatively about the things we can do rather than focusing on things that are outside our control.

## **16. Board Evaluation and why do they matter?**

A Board evaluation is a great opportunity for the Board of a non-profit organisation to take a good look at itself and consider how it operates, how effective are board members individually and collectively. Importantly, it is not a governance review, it is a review of Board performance and effectiveness. This document captures why board evaluations matter. Author: Andrew Madden, Head of Training, Consultancy and Communications.

## **17. Cutting Edge Board Meetings**

Carmichael and The Wheel held a joint event during Charity Trustees Week 2022 on the topic of Cutting Edge Board meetings and have now produced a resource Cutting Edge Boards based on the panel discussion. The conversation ranged widely among the expert panellists and much discussion centred on the fundamentals of an effective board meeting.

## **18. Increasing Board Effectiveness**

A product of a recent 30-minute panel discussion between our own CEO Diarmaid Ó Corrú, Patrick Downes, Managing Partner at Lionheart and BoardEffect's Director of Sales, Edward Rees generated great insights on how to increase board effectiveness in mission driven organisations. Along with the resource document, you can watch the recorded discussion [here](#).

## **19. Optimising Board Oversight and using Key Performance Indicators**

This article explores the use of performance metrics by boards and the process for selecting and assessing key performance indicators. It is an extract from a Carmichael report "Improving the quality of board packs for better decision making in Irish Non-profits".

## **20. Set Agendas and take effective Board Meeting Minutes**

In Line with the Charities Governance Code, agendas and minutes of board meetings are important. Boards or committees of even the smallest non-profits need them to put structure and discipline on meetings that may otherwise be too informal and unfocused.

## **21. Improving the quality of Board Packs for better decision making in Irish Non Profits**

If you need to get the best out of your board members provide a board pack that creates for better decision making.

## **22. Best Practice Non-Profit Board Packs**

Board packs are one of the key gateways for board members into the organisation they govern. The clarity and accessibility of board packs is vital to ensuring an effective board and well-governed organisation.

Follow the four stage plan to achieve this.

### **23. Tips for Running Effective Charity Board Meetings**

Boards must work effectively to ensure they govern the organisation properly. One of the key mechanisms for this is the board meeting.

### **24. Improving Charity Boardroom Behaviours: Behaviours of an Effective CEO**

Using [Improving Charity Boardroom Behaviours](#) as a reference, Carmichael have summarised a shorter guidance note on 'Behaviours of an Effective CEO'.

### **25. Improving Charity Boardroom Behaviours: Behaviours of an Effective Charity Trustee**

Using [Improving Charity Boardroom Behaviours](#), Carmichael have summarised a shorter guidance note on 'Behaviours of an Effective Charity Trustee'.

### **26. 8 Critical Things to consider before merging charities**

Before you formally engage in merger discussions, the board and management go through the following evaluation checklist.

### **27. Making a Merger Happen**

A follow-on article to the article (8 critical things to consider) that discussed the need to do a rigorous evaluation of the merger prospect before engaging in the formal process. In this article, we discuss the core elements and steps to be taken when you are engaged in a formal merger process.

### **28. Artificial Intelligence in the Non-Profit Sector**

AI is rapidly evolving and its use in the nonprofit sector presents concerns, challenges and opportunities. As part of their 'Consulting with NGOs' module run by Kathleen O'Reilly, a team of UCD students were teamed up with Carmichael to address these questions. The students conducted research to assess both the current applications of AI in nonprofit organizations and the potential opportunities for its integration. This document is an overview of their work and summarises their findings on AI usage in the sector, ethical considerations and barriers, guidelines for using prompts and key recommendations for using AI. The background literature review which gives further context to this summary document will be released in the coming months. Thank you Giovanni Morandi, Vivian Li, Colin Cunningham, Nathan Souillard, Sorcha Love & Gavin Maggio for this wonderful piece of work.

### **29. Removal of a Board Member (Non Dispute) Policy Resource Guide**

To set out the process for the removal of a board member from a board for nonprofit organisations.

This policy guide outlines the internal processes and best practice steps to be taken. It complements existing legal provisions for board member removal under the Companies Act 2014. If there is any conflict between this guidance document and the organisation's constitution or relevant legislation, the constitution and/or the law will take precedence.

Before, applying the policy in an actual board member removal situation, the board should consider if it should obtain professional advice on the specific nature of the dispute and application of the procedures in the policy, particularly, if steps 1 (informal resolution) and 2 (mediation) below fail to have the matter resolved.

### **30. Board Dispute Resolution Policy Guide**

In accordance with their fiduciary duties to the organisation, board members have a responsibility to implement good governance. The board is expected to operate collegially. Each board member brings to the boardroom their own particular skills, knowledge and experience, and has a duty to apply their skills, knowledge and experience, acting at all times in the best interests of the organisation.

An effective board seeks to stimulate the flow of ideas, identify key issues, consider alternatives and make informed decisions. To do so requires often-vigorous debate, which can sometimes turn into negative conflict. There are many more issues and situations outlined in section 2 below that can give rise to a board dispute. Such disputes must be dealt with as soon as possible, because if left unresolved, they can undermine the board's effectiveness and the organisation's performance.

## **Templates**

### **1. Sample Completed Risk Register**

Find out a number of approaches and frameworks to developing a Risk Management System that serves as a governance function within a non-profit organisation.

### **2. Sample Compliance Calendar for Small or All Volunteer Non-profits**

A calendar to aid and ensure that small or all volunteer non-profits adhere to the legal and regulatory requirements at the right time of the year.

### **3. Sample Compliance Calendar**

A calendar to aid and ensure that organisations and board members need to adhere to the legal and regulatory requirements at the right time of the year.

### **4. Compliance Form (Carmichael Sample)**

This guidance document has been developed by Carmichael to help charities that are implementing the Charities Governance Code to complete the Compliance Record Form. The document is for guidance only and organisations should complete their own Charities Governance Code Compliance Record.

## **5. Board Trustee Governance Handbook Template**

This new Board/Trustee Governance Handbook Template has been developed by Carmichael as part of our ongoing efforts to support non-profit organisations during this difficult time and beyond.

## **6. Annual Reports Template**

To help organisations meet compliance requirements and standards of good governance in annual reporting, Carmichael has prepared templates for organisations of various sizes.

## **7. How to conduct a board self-assessment?**

Two templates based on the Charities Governance Code – first is a board health check and second is so each board member can assess their own performance.

## **8. Template – Schedule of Matters reserved for the Board**

Carmichael has prepared a new template on 'Schedule of matters reserved for the Board'. This template is intended for guidance purposes only.

## **9. Template – Chief Executive Scheme of Delegation**

This Scheme of Delegation sets out the authority delegated by the Board of Trustees (the Board) of The Organisation to the Chief Executive (or designated deputy/interim CEO when The Organisation is without a Chief Executive). Here are the guidelines on how to manage the provision of authority to the Chief Executive.

## **10. New Staff Member – Induction Check-List**

Hiring and inducting a new staff member can be a time-consuming process, particularly in a non-profit which does not have a dedicated HR function. This check-list has been designed to help you complete the relevant paperwork and deliver a complete induction to your new staff member. As always, this template should be adapted to fit the needs of your organisation.

## **11. Template- Training Needs Assessment for Board Members**

Although experienced, a new board member may be lacking the knowledge of the non-profit sector so use this template to identify any gaps to address and implement their training.

## **12. Template – A letter for Appointment for a New Board Member**

A letter of appointment template for new board members, allowing a chairperson to easily communicate a new board member's responsibilities, duties, and term of office.

## **13. Checklist for Appointing New Directors/Trustees**

A template aiding with the integral process of a new director/trustee onto the board, including a check-list of the main tasks needed to set the new member up.

#### **14. Sample Job Spec – if you are hiring new Staff.**

When hiring a new staff member to grow your team, Carmichael has designed this Sample Job Specification to ensure that you invite the right person to apply for the role.

## **Reports**

### **1. Consultation Report on the Support Needs of the Non Profit Sector**

Read this report to learn what training and support is needed by organisations, what types of supports are needed, and they could best be organised and developed to enable these organisations to face any challenges that may arise.

### **2. Report: An Analysis of the Annual Reports of Irish Charities**

Working in collaboration with Benefacts, a research project was undertaken by Carmichael to get a better sense of the general quality of annual reports in the wider charities sector. The full report is available to download.

### **3. Commentary on Charities Amendment Bill 2022**

The Commentary on Charities Amendment Bill 2022, prepared for Carmichael by Professor Onagh Breen of UCD and Philip Smith of Arthur Cox Solicitors.

**We hope you have found what you are looking for here. Sign up for our Newsletter [here](#) (at the bottom of this linked webpage) to find out about new resources landing on our website.**