Starting a Social Enterprise in Kerry - A Guide

A guide to setting up a Social Enterprise in Kerry

NEWKD

SOUTH KERRY DEVELOPMENT
PARTNERSHIP CLG.

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Disclaimer

South Kerry Development Partnership CLG and NEWKD have created this Guide to assist its readers in learning about setting up a social enterprise in Kerry. While every effort has been made to ensure its accuracy, South Kerry Development Partnership CLG and NEWKD neither verify the accuracy of, nor assume liability for, the information within the Guide.

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Foreword

Social Enterprise is alive and vibrant in the County of Kerry.

The first National Social Enterprise Policy for Ireland was launched in 2019, which represents a milestone for the recognition and institutionalisation of social enterprises in Ireland. This policy establishes an official definition of social enterprises as: *"an enterprise whose objective is to achieve a social, societal or environmental impact, rather than maximising profit for its owners or shareholders. It pursues its objectives by trading on an ongoing basis through the provision of goods and/or services, and by reinvesting surpluses into achieving social objectives. It is governed in a fully accountable and transparent manner and is independent of the public sector. If dissolved, it should transfer its assets to another organisation with a similar mission"* (Government of Ireland, 2019, p. 8).

The National Social Enterprise Policy recognises the contribution of Irish social enterprises to deliver a wide range of goods and services, the economic and social contributions of the sector. Social enterprises are an important part of the enterprise/entrepreneurship ecosystem in Ireland, creating jobs and generating meaningful social and environmental impact.

In May 2023, The Department of Rural and Community Development published *'Social Enterprises in Ireland; A baseline Data Collection Exercise'.* The collection of a survey data was a fundamental part of the exercise. Despite quiet a low response rate of 16.7%, the data is important to show the capacity and potential of social enterprise in Ireland.

The baseline presents that nationally, the social enterprise sector in Ireland comprises 4,335 organisations. There are approximately 8.5 social enterprises per 10,000 inhabitants. 68% of social enterprises are concentrated in four sectors: Childcare; Community Infrastructure & Local Development; Health, Youth Services & Social Care; Heritage Festivals, Arts & Creative Industry. 57% of social enterprises are in urban areas (8.3 per 10,000 inhabitants) while 43% are in rural areas (10.5 per 10,000 inhabitants). This research highlights the potential strength of social enterprise as a sector with

the total income for the sector is €2.34bn (billions), representing 0.63% of Ireland's GDP.

The sector employs 84,382 people (including full-time, part-time employees and contractors). This represents 3.7% of the total Irish workforce.

The work of volunteers is critical in developing activities, taking strategic decisions and developing connections with communities. An estimated 44,501 active volunteers and 30,324 board members participate in Ireland's social enterprise sector, totalling 74,825 people. At county level within Kerry which has a population of 155,258; 193 completed the survey.

The data indicates a highly diversified sector, with a gender, age and labour participation mix. Social enterprises make a significant contribution to local economies. The diversity of the sector shows the vibrancy and relevance of social enterprises in tackling complex challenges that Irish society and the economy face. It also shows the potential of social enterprises to provide work opportunities for a wide range of workforce participants, across urban and rural areas.

Over the years, SKDP and NEWKD have been proactively working with Social Enterprises in the county, and have developed Social Enterprise strategies in each area. This toolkit is a collaboration of both Local Development Companies to provide a solid resource to groups who wish to start on their journey to building a viable and sustainable social enterprise in the county.

For further information on this guide and to assist with social enterprise or join our local network in Kerry please contact:

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CHAPTER 1

Background to Social Enterprise
in County Kerry

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Background to Social Enterprise in County Kerry

About SKDP

South Kerry Development Partnership CLG is a community led local development company. Founded in 1991, it was one of the first area-based partnership companies to be established by the Government. South Kerry Development Partnership CLG (SKDP) works to promote and assist the development of sustainable, vibrant communities in South Kerry, and to improve the quality of life of people living there through the provision of social and economic opportunities. SKDP does this by targeting financial resources, creating strategic alliances, facilitating networking and fostering cooperation, and will incorporate ongoing evaluation of its work to ensure focused delivery of its objectives. SKDP is a local development company which works in partnership with state agencies, the social partners, local elected members and community and voluntary representatives. South Kerry Development Partnership (SKDP) has been working with social enterprises for the past three decades, recognising that they provide much-needed services to the local area. Over the recent past, SKDP has supported social enterprises with a platform of direct interventions, including providing grant aid, information, advice, and guidance and building awareness around using social enterprise as a viable business model. In 2023 SKDP published its first Strategy for Social Enterprises 'South Kerry Social Enterprises Strategy 2023 - 2025', the publication of this resource guide forms an important step of this Strategy.

About NEWKD

NEWKD is an integrated Local Development Company operating 17 different programmes with offices in Tralee, Dingle, Castleisland and Listowel, and whose mission is to develop and deliver actions based on the needs of people we serve. The main object of the organisation is to promote, support, assist and engage in social, enterprise and community development. NEWKD delivers a wide range of community supports including the delivery of services across a variety of target groups and disadvantaged geographic areas, which address the key components of social inclusion and equality. This includes: supports to combat educational disadvantage; guidance and motivational supports for the unemployed; community development supports for disadvantaged and rural areas; the development of social, micro and SME enterprises; supports in the areas of mental health and substance misuse; supports for IPAs and Refugees, just transition, equality and human rights initiatives. The NEWKD Social Enterprise Steering Group set out to develop a Working Strategy which is aimed at supporting the Social Enterprise community, and working towards achieving better outcomes for the NEWKD area using existing and new resources.

The development of the NEWKD Social Enterprise Strategy is the continuation of work that has been ongoing within NEWKD for a number of years, and is built upon the achievements of staff and programmes that have come before. NEWKD has been working with community based Social Enterprises in its area since its inception. This work, which identified a range of needs among the Social Enterprise Sector, was comprehensive in its scope and often undertaken without funding or recognition. In addition, NEWKD has a number of in-house Social Enterprises which have been operating and developing for a number of years. There was therefore an imperative to be more strategic and pro-active in work in this sector, and so a process was agreed to develop the strategy and plan.

The Growing Significance of the Social Enterprise Sector

Social enterprise is growing rapidly in size, scope and support. An unprecedented number of organisations are using it as a strategy to address social problems across emerging markets. Many of these projects are improving people's health, safeguarding the environment and creating more economic opportunities. Social Enterprise is a term that has been used in Europe since the 1980s and while the concept has varying definitions in different countries, there are many examples of it across most countries in Europe, with Ireland being no exception to this. Social Enterprises in Ireland; "*A Baseline Data Collection Exercise Report*" published by the Department of Rural and Community Development in May 2023 states that there are 4,335 social enterprises in Ireland and 193 of those are based in County Kerry. Social Enterprises come in many differing legal formats, with varying social objectives, in a large number of sectors including local development, the provision of social and personal services, environmental activities, cultural and sporting activities. The commonality between all social enterprises is that they are attempting to address emerging economic, social and environmental challenges that are not being addressed by government bodies or the commercial sector. In addition to addressing these challenges, social enterprises also provide employment opportunities in areas where there are limited job prospects and they are pioneers in tackling social exclusion among various groups, especially in supporting their integration into the workforce and often rely on volunteers to assist in the running of the social enterprise and projects therein. On a European, national and local level, social enterprises are being recognised more and more as a critical driver for an inclusive and sustainable future.

National Policy on Social Enterprise in Ireland
National Social Enterprise Policy 2019 - 2022

Ireland's first National Social Enterprise Policy for Ireland 2019-2022 was launched by the Department of Rural and Community Development on 18 July 2019, with the objective of creating an enabling environment for social enterprise to grow and contribute more fully to Ireland's social and economic progress.

The Policy is focused on three main objectives:

1. Building Awareness of Social Enterprise

2. Growing and Strengthening Social Enterprise

3. Achieving Better Policy Alignment

A new National Social Enterprise policy for Ireland is currently being updated and is due for publication in 2023. For further information on the existing policy go to:
https://assets.gov.ie/19332/2fae274a44904593abba864427718a46.pdf

Social Enterprise Definition

The National Social Enterprise Policy 2019 – 2022 policy defines a social enterprise as:

- 'An enterprise whose objective is to achieve a social, societal, or environmental impact, rather than maximising profit for its owners or shareholders.
- It pursues its objectives by trading on an ongoing basis through providing goods or services and reinvesting surpluses into achieving social goals.
- It is governed in a fully accountable and transparent manner and is independent of the public sector. If dissolved, it should transfer its assets to another organisation with a similar mission.'

This is the social enterprise definition that we use throughout this social enterprise guide.

European Policy

The Toledo Declaration 2020

In 2020, the Member States of the European Union have unanimously agreed to promote the Social and Solidarity Economy as a key driver of economic and social development. This is reflected in the Conclusions of the Council of the European Union of 7th December 2015, representing the support of a core group of EU Governments for the promotion and development of the Social and Solidarity Economy. Ireland signed the Toledo Declaration 2020 in December 2020, recognising the importance of citizen-led social enterprises with a transformative and innovative spirit, as reflected in the European Pillar of Social Rights and the European Green Deal.

Guiding Principles

The seven guiding principles of the Toledo Declaration 2020 support the Social and Solidarity Economy as a critical driver for an inclusive and sustainable future and are summarised below: -

1. Raise the visibility and recognition of the Social and Solidarity Economy through public policies, plans and specific actions in collaboration with the people and entities that comprise it. It must be easier for young people and potentially vulnerable and marginalised groups to engage in collective social entrepreneurship.
2. Promote the economic, social, and environmental development model of the Social and Solidarity Economy. Specifically, stress the significance of its potential for cross-pollination with other business models.
3. Support the generation of ecosystems favourable to the Social and Solidarity Economy, fostering the creation of synergies between public administrations and Social and Solidarity Economy agents.
4. Seek to ensure the necessary financial support is in place to consolidate a viable and sustainable Social and Solidarity Economy.
5. Recognise the critical role of the Social and Solidarity Economy as a crucial driver in shaping a sustainable, inclusive, and just post-Covid-19 recovery throughout Europe.
6. Contribute to the international expansion of the Social and Solidarity Economy by encouraging a UN Resolution on the Social and Solidarity Economy that recognises and promotes these enterprises and entities in their contribution to inclusive and sustainable economies with positive effects on people and the planet.
7. Generate and maintain high-level cooperation and dialogue mechanisms to coordinate actions supporting the Social and Solidarity Economy, promoting social innovation and innovative public policy.

For Further information see: https://social-economy-gateway.ec.europa.eu/about-social-economy_en

Examples of Social Enterprises in South Kerry

Example 1:
An Cillín Liath/Killeenleagh Complex

Name: An Cillín Liath

Location: Dromid, Cillin Liath, Mastergeehy, Co. Kerry

Date Established: 1992 in association with Údarás na Gaeltachta.

What Service of Product is delivered? Forbairt na Dromada Teo is a large complex which provides a number of services to the community in the Dromid area. It was set up in response to a need to develop accommodation and services in the area to retain a population which was leaving at a fast pace in the early 1990s. The facility is constantly evolving and provides the following services; community office and hall, Brú na Dromoda, business incubation units, childcare services, a digital hub, day care centre, meals on wheels, a youth club, Irish classes and other community services. This was the first social enterprise project in the Gaeltacht, funded by Údarás na Gaeltachta, Roinn na Gaeltachta and Meitheal Forbartha na Gaeltachta. In recent years other funding has been sourced for further development from Údarás na Gaeltachta, LEADER SKDP Ltd, HSE, POBAL etc.
For further information – see https://www.dromid.ie/

Tá an chuid samplaí de ghrupaí forbartha pobail áitiúla a sholáthraíonn serbhísí éagsúla a théann i ngleic le fadhbanna sóisialta. Ceann dos na samplaí is fearr de sheirbhís cosúil le seo ná Ionad na Dromoda i gCillín Liath atá forbartha ag Forbairt na Dromoda Teo. Ar an suíomh seo tá oifig pobail agus halla breá, tá brú ann darbh ainm Brú na Dromoda le spás de thart ar triocha cuairteoirí, trí aonaid fiontraíochta, seirbhís cúram leanaí, seirbhís dos na seanóirí, club óige, ranganna Gaeilge agus seirbhísí eile don phobail. Cuireadh tús leis an togra I 1992, ba chomhoibriú idir Údarás na Gaeltachta agus Forbairt na Dromoda Teo a bhí ann. Ba é an chéad togra fhiontar sóisialta lonnaithe sa Ghaeltacht, maoinithe ag Údarás na Gaeltachta, Roinn na Gaeltachta, Meitheal Forbartha na Gaeltachta. Sna blianta beaga anuas tá foinsí maoinithe faighte acu chun forbairt mó a dhéanamh ar na seirbhísí atá acu ó Údarás na Gaeltachta, LEADER, Páirtnéireacht Forbartha Chiarraí Theas Teo, An FSS, POBAL srl. Tacaíonn Údarás na Gaeltachta ar bhonn bhliaintiúl tríd an Deontas Reachtála le cúrsaí riaracháin agus costaisí foirne a bhíonn ag Forbairt na Dromoda Teo le breis is 20 bliain anuas.
https://www.dromid.ie/

Example 2:
Carnegie Arts Centre

Name: Carnegie Arts Centre

Location: Kenmare, Co. Kerry

Date Established: 2008

What Service of Product is delivered? The Carnegie Arts Centre is a multi-purpose arts centre has a 140-seat theatre, a full-size cinema screen, a performance area and a gallery space for art exhibitions. Technical features include high-quality stage lighting and sound system fully equipped for concerts, lectures, drama, and exhibitions. The centre also has an education and outreach program which includes theatre music and writing workshops. The Carnegie Arts Centre supports local, professional, and amateur productions and seats 141. For further information see https://www.carnegieartskenmare.ie/

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Example 3:
North Kerry Home Maintenance Service

Name: North Kerry Home Maintenance Service
Location: North Kerry
Background: Established in 2008, North Kerry Home Maintenance Service provides handymen for a low cost maintenance and minor repair service which is targeted specifically at the older community of North Kerry, making home repairs affordable.

The population is living longer and people desire to remain in their homes. North Kerry Home Maintenance Service was designed by understanding local needs and established to target the most vulnerable target group identified in the community. The target group includes people aged 65 and over, older people living alone with low income, older people living in poor housing conditions, older people living in isolated areas. In 2009, the services was allocated Community Service Programme funding, which allowed for the employment of 8 handymen in the area providing valuable gainful employment in the area.

Example 4:
The Coffee Pod

Location: Tralee
The Coffee Pod is a social enterprise set up by Tralee International Resource Centre. TIRC works to support integration in Tralee by providing drop in facility and services to Asylum seekers, Refugees and the broader international communities in Tralee. Their vision is of an inclusive community where similarities and differences are understood and accepted. The Coffee Pod is a social enterprise which support this target group by providing innovation, integration, training and work experience. A horse box has been converted into a 'Coffee Pod' selling coffee, tea, and baked goods to locals.

The aim is to create employment that is mentored and supported and create access and reengagement to the labour market. As well as the practical training and job seeking supports the benefits to the trainees confidence and use of English is very obvious and is a key objective of this programme. It truly is an example of integration in action. A natural 'hub' area is forming at the Coffee Pod

CHAPTER 2

Governance

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Governance

In this chapter, we look at good governance within your Social Enterprise. Governance is the process of decision making and the process by which decisions are implemented. Good governance adds value. It is lean, transparent and ethical. Good governance enables organisations to build a sustainable, better future. Good governance ensures a company's stakeholders that the organisation is in good hands and functioning at its highest regulatory potential.

Good Governance incorporates a number of elements.

1. Creating a legal structure for your Social Enterprise

2. Strong management of your Social Enterprise

3. Robust structures and procedure for day-to-day operational management of your Social Enterprise

Legal Structures - What structure should we chose?

It is important to ensure that you choose an appropriate structure for your social enterprise. There is no legal definition of a social enterprise, so whichever one you choose, it will need to be chosen after some thought.

Legal Structures

Sole Trader

A sole proprietorship is the simplest and most common structure chosen to start a business. It is an unincorporated business owned and run by one individual with no distinction between the business and you, the owner. You are entitled to all profits and are responsible for all your business' debts, losses and liabilities. A sole trader would not be considered to be a social enterprise model alone but it is the simplest way to set up a business.

Unincorporated Group

An unincorporated group has no legal status and is made up of a group of people with a shared interest. This type of group is best when there is an informal mission and the organisation tends to deal with small amounts of money and does not require a huge amount of input or work from members.

Company Limited by Guarantee (CLG)

For charities, community and voluntary groups wishing to incorporate, the most commonly used structure is as a Company Limited by Guarantee (CLG). It is arguably the most common type of company for a social enterprise.

Features of the CLG include:

- It has a constitution document which includes a memorandum and articles of association.
- It has limited liability but does not have a share capital
- It must have at least two directors over the age of 18.
- Companies Limited by Guarantee have a constitution in the format
  set out in Schedule 10 to the Companies Act 2014.

Private Company Limited by Shares

A Private Company Limited by shares is the most common legal structure for a private commercial company.

Features of the LTD company include:

- It has the contractual capacity of a natural person - the ultra vires rule does not apply.
- It has limited liability and has a share capital.
- It has a limit of a maximum of 149 members.
- It can have a single director.
- It can pass majority written resolutions (special and ordinary).
- An LTD company still needs to have a secretary and the secretary cannot be same
  person as the director, if the company has only one director.

Designated Activity Company

In Ireland, here are two forms of DACs.

1. a private company limited by shares with the capacity, including the power, to do only those
   acts or things set out in its constitution (memorandum of association)
2. or a private company limited by guarantee and having a share capital with the capacity,
   including the power, to do only those acts or things set out in its constitution.

A DAC company will have certain regulations in its constitution, detailing certain objects or articles of association which are not specified in the template LTD company constitution.

Features of the DAC include:

- Designated Activity Companies have a memorandum in their constitutions which state the
  objects for which the company is incorporated.
- It has a constitution document which includes a memorandum and articles of association.
- It has limited liability and has a share capital or is a private company limited by guarantee
- It must have at least two directors

Co-operative

A co-operative is an enterprise which is owned and controlled by its user members and operates for the benefit of its user members. The biggest and best-known are in the agriculture and food areas in Ireland. Credit Unions are also set up in this type of legal form. However, the legislation is poorly updated in Ireland and is more difficult to set up than other forms.

> Resource: Detailed information on Company Structures – See Appendix 1

Charitable status

Charitable organisations in Ireland are regulated by the Charities Act 2009. The main provisions of the Charities Act 2009 came into effect on 16 October 2014. The Act established the Charities Regulatory Authority as the body to ensure compliance with the provisions of the Act. The Act reformed the law on charities in Ireland to ensure greater accountability and transparency and to ensure that charitable status is not abused. The Act also aims to enhance public trust and confidence in charities and create transparency across the charities sector.

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What is a charity?

The Charities Act 2009 defines a charitable organisation as the trustees of a charitable trust or a body corporate (this usually means a company) or an unincorporated body:

- That promotes a charitable purpose only
- That is required under its constitution or governing documents to apply all of its property to further that purpose except for money used in its operation and maintenance (for example, staff wages) and, in the case of religious organisations or communities, money used for the accommodation and care of the members of the organisation or community.
- None of whose property is payable to the members of that body except in specific circumstances.

To pass the charity test and meet registration requirements, your organisation must provide evidence that it:
- Operates in the Republic of Ireland
- Exists for a charitable purpose(s)
- Promotes this charitable purpose(s) only
- Carries out all activities to further this charitable purpose(s)
- Exists to benefit the public or a section of the public in Ireland, or elsewhere, through its charitable purpose(s)
- Is not an excluded body

Your organisation's 'purpose' is what it is set up to achieve. This purpose is usually set out in the 'objects clause' of your organisation's governing document. This purpose should concisely describe what outcomes the charity is set up to achieve, how it will achieve these outcomes, who will benefit from these outcomes and where the benefits will be felt. The Charities Act 2009 sets out specific categories of charitable purposes. To satisfy this element of the charity test, your charity's purpose must fall within one or more of these categories: The prevention or relief of poverty or economic hardship; The advancement of education; The advancement of religion; Any other purpose that is of benefit to the community.

The Charities Governance Code

The Charities Governance Code sets out the minimum standards that charity trustees should meet to effectively manage and control their charity. It is designed to help charity trustees to meet their legal duties under the Charities Act 2009. From 2021, charities were required to report on their compliance with the Charities Governance Code through a declaration on their Annual Report.

Charities are required to declare if, at the date of filing of their Annual Report with the Charities Regulator, the charity –

- is fully compliant with the Charities Governance Code,
- is partially compliant with the Charities Governance Code, with a free text box allowing the charity to explain what standards it is not in compliance with and why,
- has not started implementing the Charities Governance Code, with a free text box allowing the charity to explain why it is not in compliance,
- prefers not to say whether it is in compliance with the Charities Governance Code

For More information: https://www.charitiesregulator.ie/en

Governance in the Management of your Social Enterprise

Once you have legal structure the next step is to getting your board of management and its structure right!

Board Structure - Running your group with an elected committee

If you choose to have a group of people to run your organisation they will usually be called the management committee. It is up to you to decide how many committee members you will have and what officers you want. The committee is usually made up of members of the group and elected once a year at the Annual General Meeting. Officers have responsibility for specific jobs.

These are usually:
•   Chair
•   Secretary
•   Treasurer

You can choose to have people who are responsible for other tasks such as:-
•   Press Officer
•   Fundraiser
•   Membership secretary

The committee may also invite other people to serve on the committee (known as co-opting). They may be members of the group but can come from outside, and are generally co-opted because they have particular skills or knowledge (such as fundraising or accountancy).

Planning your meetings

Your structure and board are now in place. Now its time to understand the different types of meetings that can take place to ensure good governance of your social enterprise.

Annual General Meeting

You will need to hold an Annual General Meeting (AGM) once a year. At the meeting, you will have reports of your work for the last year and discuss your plans for the coming year. Many groups use this as an opportunity to involve their members in a celebration of their achievements. You will also elect your committee (if you have one) and can make changes to the constitution.

Committee Meetings

Things to consider and agree with you committee meeting are the following:
•   How often will the committee meet?
•   Do you want to specify a minimum number of meetings?
•   Who will be entitled to attend – just the committee or will it be open to all members?

General Meeting

These are meetings that all members can attend. You will need to state:
•   How often you will have a general meeting
•   What the quorum will be

> *Quorum: The minimum number of members that must attend the meeting for it to elect officers or make decisions on behalf of the group.*

Special General Meeting

A Special General Meeting is used to discuss important matters that need to be put before the whole membership, such as an amendment to the constitution. They can usually be called by the committee or requested by members.

Your constitution should state:
- How members will be notified of the date, time and venue of the meeting.
- How many weeks' notice must they be given?
- What the quorum will be.

Constitution

A Constitution is a formal document that sets out the rules governing a company.

A constitution is simply the aims and rules that your social enterprise will use. In essence, it is a statement of what your social enterprise is going to do and how it is going to do it.

It is important because:
- It ensures Good Governance, and that your social enterprise is democratic and accountable.
- It will serve as a reference, and help to resolve problems if they arise.
- There is a clear procedure by which decisions are made.

Your constitution should state:
- How members will be notified of the date, time and venue of the AGM.
  How many weeks notice must they be given?
- The maximum time there can be between AGMs. This is usually 15 months to allow some flexibility.
- How many days/weeks in advance members can submit items for discussion
- Whether nominations for the committee must be made in advance or taken on the day of the meeting
- What the quorum will be. The quorum is the minimum number of members that must attend the meeting for it to elect officers or make decisions on behalf of the group. Take care not to make the quorum so high that you can never have a proper meeting. On the other hand, a quorum can prevent the organisation being taken in an unwanted direction by two or three people.

What do you put in a constitution?

Constitutions usually cover the following areas:

1. Name of organisation
2. Aims
3. Members
4. Equal Opportunities
5. Committee & Officers
6. AGM & other meetings
7. Rules of procedure
8. Finances
9. Freedom from Abuse / Complaints
10. Amendments to constitution
11. Dissolution

See below for a sample constitution.

Sample Constitution
Title of Social Enterprise
Aim
Objectives • • • • •
Membership
Who can be a member? How can people join? Ceasing to be a member? Is there a membership fee?
Equal Opportunities
Include a statement of your commitment to equal opportunities in your constitution as well, for example "The group will not discriminate on the grounds of gender, race, colour, ethnic or national origin, sexuality, disability, religious or political belief, civil status or age."
Committee & Officers
Will you have an elected committee? Elect roles such as Chair/Secretary/Treasurer. *Responsible for other tasks such as; Press Officer, Fundraiser, Membership secretary.*
Management
Structures? Board of management? Sub Committees? How often do they meet?
Meetings
Annual General Meeting? Committee Meetings? Special General Meeting?
Rules and Procedure
How do you want to make decisions? How will you run your meetings?
Dissolution
How will you close the group down?
Amendments to the Constitution
How will you make changes?

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Operational Management – what else to consider?

Running your social enterprise day to day, there a number of things that need to considered to ensure Good Governance to protect service users and staff.

Insurance

All Social Enterprise should arrange for the appropriate insurance to be in place.

The main kinds of business insurance are:

- Premises Insurance: Fire, theft and contents
- Public liability: Coverage against claims by members of the public
- Product liability: Coverage against loss relating to defective or dangerous products
- Employer's liability: Coverage against claims from staff
- Professional Indemnity: Coverage against negligence in the delivery of a professional service
- Motor insurance: Coverage against driving accidents.

Health & Safety

Health and safety means all the ways that you and your group think about the welfare of volunteers, members, participants, and the general public. The rights and obligations of both employers and employees in relation to health and safety at work are set out in the Safety, Health and Welfare at Work Act 2005 (as amended). This Act also provides for substantial fines and penalties for any breaches of the health and safety laws.

Many of the specific health and safety laws are set out in the Safety, Health and Welfare at Work (General Application) Regulations 2007- 2020. Find details on these regulations on the Health and Safety Authority (HSA) website.

As an employee, your duties at work include:

- Taking reasonable care to protect the health and safety of yourself and other people in the workplace
- Not engaging in improper behaviour that will endanger yourself or others
- Not being under the influence of drink or drugs in the workplace
- Undergoing any reasonable medical assessment (or other assessment) if requested by your employer
- Reporting any defects (faults) in equipment or the workplace which might be a danger to health and safety

Employers must ensure their employees' safety, health and welfare at work, as far as reasonably practicable.

To prevent workplace injuries and ill-health, the employer must:

- Provide and maintain a safe workplace (which uses safe plant and equipment)
- Prevent risks from employees using any article or substance, and from exposure to physical agents, noise and vibration
- Prevent any improper conduct or behaviour likely to put the safety, health and welfare of employees at risk
- Provide instruction and training to employees on health and safety
- Provide protective clothing and equipment to employees
- Appoint a competent person as the organisation's safety officer

Under the Safety, Health and Welfare at Work Act, 2005, employers must allow you paid time off for safety awareness training.

Risk assessment and safety statement

Every employer must carry out a workplace risk assessment to:

• Identify any hazards in the workplace

• Assess the risks arising from such hazards

• Identify the steps to be taken to deal with any risks

The employer must also prepare a safety statement, based on the risk assessment. The statement should include details of people in the workforce who are responsible for safety issues. Employees should have access to this statement and employers should review it regularly.

> Resource: For more information - Home - Health and Safety Authority (hsa.ie)

Policies & Procedures

Policies and procedures are a set of rules and methods designed to structure certain processes within your Social Enterprise.

Policies and procedures are designed to:

• Ensure smooth operations

• Describe the framework of approaches and various guidelines that its employees, stakeholders, and management follow

• Answer questions about what employees do and why they do it

• Provide clear, concise statements of the parameters by which an organization conducts its business

• Provide instructions or steps that describe how to complete a task or do a job

Areas where policies and procedures might be needed are HR, Health & Safety, Procurement etc

> Resource: For More information on Policies & Procedures see: https://sepolicybank.ie/

Staff - Work Placement Schemes

Securing staff for your social enterprise can be difficult. There are a number of schemes available to Social Enterprises to assist in provision of staff and training as follows:

Tús

The Tús initiative is a community work placement scheme providing short-term working opportunities for unemployed people. The work opportunities are to benefit the community and are provided by community and voluntary organisations in both urban and rural areas. The Tús initiative is managed by local development companies and Údarás na Gaeltachta for the Department of Social Protection, which has overall responsibility for the scheme. Participants work 19 ½ hours a week and the placement lasts 12 months.

2

Rural Social Scheme

The Rural Social Scheme (RSS) is aimed at low-income farmers and fishermen/women. The participant must receive a social welfare payment to qualify for the RSS. In return, people participating in the RSS provide services that benefit rural communities. Participants work 19 ½ hours a week.

The Department of Social Protection is responsible for policy concerning the Rural Social Scheme, including eligibility criteria. The Department monitors the implementation of the RSS and supports the various bodies that manage the RSS locally. The Department may also inspect any scheme and visit projects. At a local level, the scheme is managed by implementing bodies such as local development companies and in the Gaeltacht areas by Údarás na Gaeltachta.

The work carried out by RSS participants includes projects relating to not-for-profit cultural and heritage centres and community administration or clerical work.

For further information on these Schemes see the following:
For Gaeltacht Areas: Contact Údarás na Gaeltachta
https://udaras.ie/

For South Kerry: Contact The South Kerry Partnership offices on:
066 9472724 or https://www.southkerry.ie/

For the North Kerry area:
Contact 066 718 0190 or https://newkd.ie/

Community Employment Scheme

The Community Employment (CE) programme is designed to help the long-term unemployed and other disadvantaged people get back to work by offering part-time and temporary placements in jobs based within local communities. Participants can seek other part-time work during their placement. After the placement, participants are encouraged to seek permanent part-time and full-time jobs elsewhere based on their experience and new skills gained while in a Community Employment scheme. Voluntary organisations and public bodies may sponsor CE projects that are for community and public benefit. For further information contact the local Intreo Centre in your area.

Community Services Programme (CSP)

The Community Services Programme (CSP) provides a contribution by way of supporting jobs (managers and staff) in community organisations and social enterprises that operate to a social purpose to provide services that meet identified needs and provide employment locally contributing to sustainable, inclusive and empowered communities.

For further information go to: https://www.pobal.ie/programmes/community-services-programme-csp/

CHAPTER 3

Writing a Social Enterprise Plan – where do we start?

Writing a Social Enterprise Plan – where do we start?

For your social enterprise funding applications to be successful, you'll need a social enterprise business plan.

Your social enterprise business plan essentially outlines:

• Who you are,

• What you want to achieve,

• How you plan on achieving this,

• How you plan on funding this,

• And how you intend to measure your success.

Writing your Social Enterprise Business Plan

Where to begin? Here we will outline the parts you will need to begin writing a Social Enterprise Business Plan. At the end of this chapter, you will find a template to help you navigate writing your Social Enterprise Business Plan.

The following areas should be taken into consideration:

1. Executive Summary

2. Your Aim, Mission & Vision

3. Your Business Structure & Management

4. Social Impact & Market Analysis

5. Finance

6. Marketing & Sales

7. Measurement

Carnegie Arts Centre, Photo Credit Don MacMonagle

Executive Summary

This is where you outline, as succinctly as possible, who you are and what you want to do. It's a proof of concept, something potential investors can skim over to get a good idea of your goals before they examine the details. Although your executive summary should open your social enterprise business plan, it's a good idea to write it last, when you'll have a better understanding of the market, your competitors, and other aspects of your plan.

The executive summary should include:

• A brief overview of the industry or sector you wish to enter, and of the problem you wish to address.

• A description of your organisation?

• Key success factors – your social impact?

• A brief look at your finances – your costs, your generated income and what sort of capital will you need upfront?

Aim, Mission & Vision Statement

The first and most important step is to understand the aim, mission and vision of your social enterprise. A Social Enterprise should clearly understand the issue they are trying to address before they can measure their impact within the community. This must be well-understood and agreed by everyone within the organisation as it will clarify how an organisation is working to address this issue and create a solid foundation to the direction of the organisation.

What is the Aim?

The aim should be a short statement outlining what your social enterprise was established for and what it hopes to achieve in the long term, i.e., the ultimate goal.

What is a Mission Statement?

A mission statement is a key tool that can be as important as your business plan. It captures, in a few succinct sentences, the essence of your business's goals and the philosophies underlying them. The mission statement signals what your business is all about to your customers, employees, suppliers and the community. Your mission statement should reflect your business' special niche. It is a short action-based declaration that describes the purpose of an organization.

It should cover what your business does, and why it does it.

The mission statement reflects every facet of your business: the range and nature of the products you offer, pricing, quality, service, marketplace position, growth potential, use of technology, and your relationships with your customers, employees, suppliers, competitors and the community.

Mission Statement Worksheet - Sample	
What you do?	
Who do you target your service/product at? *Who are your customers?*	
What is the purpose of your social enterprise? *What will it achieve?*	

3

What is a Vision Statement?

A vision statement outlines the company's long-term goals and aspirations for the future in terms of its long-term growth and impact on the world. Your mission defines what your organization does and what you stand for, while your vision statement speaks to your goals and ideals for the future.

A vision statement focuses on the future, painting a picture of what your organisation would like to achieve. While your mission statement is the roadmap to achieve your vision your vision statement is a much broader picture of the aspirations for your business.

Mission Statement	Vision Statement
What you do?	What do you stand for?
For who?	Where are you going?
How do you do it?	What would you like to achieve?
What will it achieve?	What are your ideals for your future?

Vision Statement Worksheet	
Where do you see your social enterprise in 10+ years time?	
What do you stand for?	
What would you like to achieve?	
What is your desired end goal?	

Social Impact and Market Analysis

Social Impact & Market Analysis

What is Social Impact

A social enterprise differs from a private enterprise because it provides impact. Essentially this is how the results and outputs of the social enterprise have changed in the lives of individuals, families, organisations, or the community as a result of your social enterprise? How has your social enterprise made a difference?

Measuring Impact

Social impact measurement is assessing the performance of your social enterprise as it contributes to a social/environmental issue. Measuring your social impact is an important way to efficiently prove and scale your impact. However, measuring impact presents challenges as there is no one tool or system. It can be complicated as it entails understanding how the said social change occurred and attributing such change to your organisation's operations. Every social enterprise operates very differently so one system does not suit all.

There are several models to measure social impact including

- Key Performance Indicators - Key performance indicators (KPIs) are a set of quantifiable measurements used to gauge a company's overall long-term performance. KPIs specifically help determine a company's strategic, financial, and operational achievements, especially compared to those of other businesses within the same sector. Financial KPIs include net profit, gross profit margin, revenues minus certain expenses, or the current ratio. Customer-focused KPIs generally center on per-customer efficiency, customer satisfaction, and customer retention . Process-focused KPIs aim to measure and monitor operational performance across the organization. By monitoring KPIs, businesses can identify areas that need improvement and take corrective action to address any issues. KPIs also help businesses make data-driven decisions, stay agile, and respond effectively to changes in the market.

- Theory of change - Theory of Change is a model that describes how and why a desired change is expected to happen in a particular context. It focuses on mapping out. A Theory of Change can be a diagram that explains how a programme, service or activity has an impact on its beneficiaries. It shows all the outcomes that an activity does for of its beneficiaries including: ‣Long-Term Outcomes or the ultimate impact that it aims to have for participants; ‣ The short-term or separate outcomes that lead or contribute to longer-term outcomes. Start with Outcomes Core to the TOC is the idea that you must start with the end in mind, and work backwards. This is opposite to the process usually undertaken through strategic planning or LM, where the service starts by identifying an objective and then reflects on how it will achieve that objective. Working back from the final outcomes enables participants to identify the preconditions that need to be in place to create change, what activities or interventions the organisation will undertake to achieve these and will then identify how the service can measure whether its activities have achieved these.

- Logic model - A logic model is a systematic and visual way to present and share your understanding of the relationships among the resources you have to operate your programme, the activities you plan, and the changes or results you hope to achieve. The logic model is a simple chart or table, which helps clarify thinking in relation to outputs and outcomes and how information can be used to capture this. The components of a Logic Model are provided in the template below on page 30.

Market Analysis - Data Collection

Data collection is the process of gathering information from various sources to conduct research or make informed decisions. There are two main types of data collection methods: primary and secondary.

Primary Data

Primary research is any original data that you collect yourself for the purposes of answering your research question. Primary data collection methods involve collecting original data through methods such as surveys, interviews, and experiments. These data are collected specifically for the study and are more reliable and accurate than secondary data sources.

Examples of Primary Data:

- Surveys
- Experiments
- Observations
- Interviews

Secondary Data

Secondary research is data that has already been collected by other researchers. Secondary data collection methods involve using existing data that has been collected by someone else. This type of data can come from various sources, including government statistics, published research studies, and company reports. Secondary data collection methods can be a cost-effective and time-efficient way to gather information. (e.g. in a government census or previous scientific studies).

Examples of Secondary Data:

- Government statistics
- Government census
- Published research studies
- Previous scientific studies
- Company reports

> Resource: For Socio Economic data and statistics on your local area
> Pobal Maps Portal - by Compass Informatics
> Home - CSO - Central Statistics Office

Qualitative Research

Qualitative research focuses on the qualities of users—the 'why' behind the numbers. Qualitative data is descriptive in nature, expressed in terms of language rather than numerical values.

Quantitative Research

Quantitative research is based on numeric data. Quantitative data refers to any information that can be quantified, counted or measured, and given a numerical value. Qualitative data is descriptive in nature, expressed in terms of language rather than numerical values.

Inputs, Outputs and Outcomes

What are inputs?

Every organisation needs resources. An input is the time, budget and equipment needed for an activity. These can sometimes involve resources that are not recorded on the balance sheet.

What are outputs?

Outputs are a quantitative record of what has happened, like the number of participants or number of sessions. Outputs are easily counted and are a record of what an organisation has delivered and for who.

What are outcomes?

An outcome is something that should realistically and substantially improve the wellbeing of an individual. This is what has changed for the individuals as a result of your activities or services. Any outcome should directly relate to a stakeholder (or target) group. (research, outcome and surveys or feedback)

Short Term Outcomes?

This is what has changed for the participant in the shorter term as a result of the activity. Medium term outcomes are the pre-conditions for a long-term outcomes.

Long Term Outcomes?

This is the ultimate change that the service aims for. A long-term outcome is the intended objective for a participant and is something that would realistically and substantially improve the wellbeing of an individual.

Dromid Community Café

Valentia Lighthouse

The Barracks Heritage Centre Cahersiveen

Kingdom Revamp Kerry

Input	For Example	How
Every organisation needs resources. An input is the time, budget and equipment needed for an activity. These can sometimes involve resources that are not recorded on balance sheet.	• Amount of programme funding • Number of in-kind donations • Staff time and hours on a programme • Amount of volunteers	Audited accounts or contracts
Outputs are a quantitative record of what has happened, like the number of participants or number of sessions. Outputs are easily counted and are a record of what an organisation has delivered and for who.	For example • Number of clients • Number of social media posts or ads • Number of one to one or group sessions • Number referrals made • Number of training sessions held	File Audit, Database or Excel Spreadsheet or Annual Reports
An outcome is something that should realistically and substantially improve the wellbeing of an individual. This is what has changed for the individuals as a result of your activities or services. Any outcome should directly relate to a stake holder (or target) group. (research, outcome and surveys or feedback)	For example: • Improved confidence or motivation • Improved relationships with family members • Reduction in mental health issues • Improved physical health • Got full time employment	Research, outcome surveys or feedback forms
This is what has changed for the participant in the shorter term as a result of the activity. Medium term outcomes are the pre-conditions for long-term outcomes	For example: • Improved confidence or motivation • Improved engagement in a service • Reduction in mental health issues • Improving self-esteem	Research, outcome data or feedback forms
This is the ultimate change that the service aims for. A long-term outcome is the intended objective for a participant and is something that would realistically and substantially improve the wellbeing of an individual.	For example: • Improved physical health • Increased sense of community • Decrease in environmental pollution • Reduction in mental distress or issues	Research, Follow-up assessments, outcome data

Coffee Pod

Indicators

An indicator explains how to show if an outcome has been achieved (or not achieved). It will usually explain the method for assessing an outcome or the tool that is used by an organisation.

An impact indicator is a measurable variable or metric used to assess the progress and effectiveness of an organization's activities in achieving its intended impact . Impact indicators provide quantitative or qualitative evidence of the outcomes or changes resulting from implementing programs or initiatives 1. They help demonstrate programs' value and effectiveness, attract funding and support, and inform decision-making and strategic planning.

- Questionnaire
- Survey

Logic Model Template					
INPUTS	**OUTPUTS**		**OUTCOMES**		
	ACTIVITIES	PARTICIPANTS	ACTIVITIES	PARTICIPANTS	PARTICIPANTS
What we invest? list of resources required; costs, staff, premises and anything else required	*What we reach?*	*What we reach?*	*What we reach?*	*What we reach?*	*What we reach?*
			INDICATORS AND DATA SOURCE		
			the information that will be collected to determine whether the outcome has been met? What tool was used to collect data?		

FINANCE

Finance

Introduction

When some social enterprises start out, they do not think of themselves as providing a service or a product, but are rather reacting to a social need or filling a gap of service in their community or area. That said, in order to succeed and sustain delivery of this service or product, good financial management is required. While making a profit is not the reason that social enterprises start out, it is necessary to have a surplus in order to have cash flow to operate and sustain the business into the future.

Assessing income

Pricing

involves considering factors such as production costs, market demand, competition, perceived value, and profit margins. Effective pricing strategies aim to strike a balance between attracting customers, maximising income, and ensuring sustainability for the social enterprise. Ultimately, every social enterprise must find and develop the right pricing strategy for their particular goals. While there are many ways to determine the price of a service of product, the following three ways outline how a product or a service would be priced:

1. Cost based pricing - simply calculate the costs and add profit to reach the selling price
2. Market based pricing - set the price based on the market, or a little lower or higher
3. Value based priced - based on what the customer would pay.

In the case of many social enterprises, it would be based on value-based pricing or market pricing as while the social enterprises want to make a profit, the service being provided is often the more important factor. That said, it is very important to assess costs and then work to develop a price around that.

Starting costs

Determining the costs will give a very good indication of what needs to be charged for a product or service. The following table will provide a very simple template on what kind of costs will be required to start the social enterprise in the first number of months. Put a cost beside each one and the annual cost can be calculated. A more detailed projection is provided in Appendix the Business plan at the end of the chapter.

Item	Cost Per Week If Relevant	Cost Per Year
Fixed costs - Regular Costs		
Rent		
Insurance		
Light and Heat		
Accountancy Fees		
Building Repairs and Maintenance		
Advertising		
Telephone/Office Costs		
Capital Costs		
Refurbishments		
Equipment		
Signage		
Motor Vehicles		
Fixtures/Fittings		
Direct Costs/Variable Costs		
Materials/Ingredients		
Delivery charges		
Packaging		

Starting out Income

It can be difficult to estimate the quantity of products or services that will be sold at the beginning, but an estimate is required in order to ensure that the business idea will be viable. The below table will assist in estimating initial income:

Product or Service	Income Per Unit	Estimated Sales per week	Estimated Income Per year

Applying for grants and finance some advice

1. Governance - Funders require applicants to have good governance, ensure that the social enterprise is accountable and transparent.

2. What is your mission statement? Be clear on this and apply for finance that is in line with your aims and objectives.

2. Funding applications take time, so ensure to give the time to the process and ask for help of additional members of the committee to assist

3. Demonstrate how your social enterprise currently benefits the community - in other words, make your social impact very clear.

4. Profile your committee/Board of Directors in terms of their capacity to operate and manage your social enterprise. Include their financial and technical capacity and examples of previous successful funding applications undertaken.

5. Demonstrate how the funding/loan finance will make a difference to your social enterprise in terms of additional users and sustainability if relevant.

6. Demonstrate the capacity to follow good procurement practices. These procedures will be outlined by the funding body.

> Resources: See Business plan page 34 and Appendix 3 for a sample cashflow templates that can be used by Social Enterprises to project finance.

Marketing - getting the word out there

Once the social enterprise's aims, objectives and social impact is developed and agreed, word needs to spread on what the organisation is providing to the community in terms of service or product and also to attract others to assist in developing the social enterprise further whether that be to help as a volunteer or as a paid employee. As social enterprises need to have a traded income to survive, they will need to market themselves to the customer they are trying to reach, as any commercial entity would do.

So, who is your customer?

This is who will pay for the service or product being provided. It is important to define this. Are they in the local area or further afield? How much are they willing to pay for the product or service? Why do they want it?

What message do you want to get out?

There are many marketing channels that can be used, but before you set up the website, social media platforms or other channels, it might be a good time to write down what message the organisation wants to send out. Bring back your mission statement again and write down what the social enterprise wants to say. This key message can be referred to again and again.

Once this exercise is complete, there are a number of marketing channels that can be used as outlined below:

1. Online (i) Website (ii) social media (iii) developing a news letter and distribution list
2. Advertising (i) Press -Written advertisements in local papers and online magazines (ii) Media - Local Radio,
3. Networking - joining a local network((s) more on this in the next section), attending local events and joining groups to market the product being provided
4. Holding an event to put a spotlight on the service or product being provided
5. Print Publications – Flyers, Brochures, Annual Report,

The marketing channel being used will depend on the cost and its potential reach, but from the beginning it is important to develop a message that will be delivered consistently throughout, in other words developing a brand. This can be developed within the committee, but it is often beneficial to put a call out to see if someone with the skillset to market or brand would be willing to assist in this at the initial stages of the social enterprises' development.

This person could develop a short strategy in how to market the social enterprise and be the person who might sign off on any of the literature, advertising and social media being done.

Putting It All Together

Social Enterprise Plan Template
Introduce the reason you are now preparing this Business Plan.
This section should not be completed until the business plan is written. It will highlight all milestones in the company's development over the next five years. It should sum up the following areas:

The executive summary should include:

- A brief overview of the industry or sector you wish to enter, and of the problem you wish to address.
- A description of your organisation?
- Key success factors – your social impact?
- A brief look at your finances – your costs, your generated income and what sort of capital will you need upfront?

1. Organisational Details

Legal Name	
Business Name *If different from your Legal Name*	
Group Legal Structure	
Address	
Main Phone	
Website	
Email	
Companies Registration Number	
Charity Number	

2. Company Description

Detail your Social Enterprise
Explain your social enterprise? The product/service it provides? Where it provides it? Who does it target?

Aim:	
Mission Statement:	
Vision Statement:	

3. Business Structure & Management

Explain the structure of your Social Enterprise

BOARD OF MANAGEMENT			
Name of Board Member	Position on Board	Area of Expertise	Representative of which group/organisation/sector

SUB COMMITTEES		
Sub-Committee	Summarise the remit of the relevant Sub-Committee within your organisation	How often does the sub-committee report to the Board of Directors? Weekly. Monthly, Quarterly, Bi-Annual, Other (please specify)

Staff

Explain on the number of staff you have, the roles and duties, skillset etc

Expand on Governance in your Organisation	
Health & Safety	
Staff Policies & Procedures	
Financial Procedures	
Other	

4. Social Impact & Market Analysis

Your Social Enterprise	*Describe the service(s) that you provide?*
Needs Analysis	*Show that there is a need to be addressed. Is this service available in your area. Is there a target group of people with needs unmet. Provide primary and secondary date to highlight the need for the service/product*
Tell us about your clients/ users/ beneficiaries	
What geographical area does your community service cover?	

5. Finance

Generating Revenue

How will you generate revenue?

Pricing of your Service/Product

Grant Aid

Where will you apply for grant aid

Corporate Social Responsibility

Is there possible link with CSR to support your Social Enterprise

Loans

Financial Projects

Budget	Year 1	Year 2	Year 3
Income			
Sales			
Community Services			
Room Hire			
Annual Grants			
Once-Off Grants			
Membership			
Fundraising			
Sponsorship			
Event Income			
TOTAL INCOME			

Expenditure	Year 1	Year 2	Year 3
Fixed Costs			
Insurance			
Staff costs			
Light and Heat			
Rent			

Rates			
Accountancy Fees			
Advertising			
Maintenance			
Office Costs			
Refuse/Recycling			
Membership Fees			
Capital Costs			
Repairs/Refurbishments/Fixtures and Fittings			
Equipment			
Signage			
Motor Vehicles			
Materials/Ingredients			
Packaging			
Interest on Loans			
TOTAL EXPENDITURE			
Income minus expenditure (Surplus/Deficit)			

(See Appendix 3 for a yearly cashflow template)

6. Marketing

7. Measurement & Evaluation

Have a look at your Indicator & Outputs here

CHAPTER 4

Networks & Finding Supports

4

Networks & Finding Supports

There are many supports available to Social Enterprises throughout County Kerry; we have listed the most local ones available in Kerry below. A more detailed list of national supporting bodies is outlined in Appendix 2.

Organisation	Organisation Role when Supporting Social Enterprise
Local Development Companies	
SKDP	South Kerry Partnership supports the development and of new social enterprises and supports long term sustainability of existing social enterprises through a number of various programmes and schemes including SICAP, LEADER and Labour Activation Schemes as follows: SICAP Supports social enterprises through the provision of mentoring, training, networking opportunities and grant aid. LEADER – LEADER is a Community Led Local Development (CLLD) approach that involves the participation of rural communities in developing responses to the key economic, environmental and social challenges identified in their areas. The LEADER programme 2023-2027 will assist Social Enterprises through the direct provision of grant aid. TUS and RSS are labour activation schemes with participants assisting social enterprise For further information, contact South Kerry Partnership on(066) 947 2724 or www.southkerry.ie
NEWKD	NEWKD supports the development of new and existing social enterprises. SICAP Supports social enterprises through the provision of mentoring, training, networking opportunities and grant aid. LEADER – LEADER is a Community Led Local Development (CLLD) approach that involves the participation of rural communities in developing responses to the key economic, environmental and social challenges identified in their areas. The LEADER programme 2023-2027 will assist Social Enterprises through the direct provision of grant aid. CE, TUS and RSS are labour activation schemes with participants assisting social enterprise. NEWKD also manages 3 internal Social Enterprises each with CSP contracts 1. North Kerry Home Maintenance Service 2. Revamp Kingdom Furniture 3. Community Halls For further infromation, contact NEWKD on www.newkd.ie

Údarás na Gaeltachta	Established in 1980, Údarás na Gaeltachta is the regional authority responsible for the economic, social and cultural development of the Gaeltacht. The overall objective is Údarás na Gaeltachta is to ensure that Irish remains the main communal language of the Gaeltacht and is passed on to future generations. The Údarás endeavours to achieve this objective by funding and fostering a wide range of enterprise development and job creation initiatives and by supporting strategic language, cultural and community-based activities. The Community Development Unit of Údarás na Gaeltachta provides specific supports for the development of social enterprise: - • Project Development: Social Enterprise Support Scheme. • Development of the Idea: Social Enterprise • Support Scheme in collaboration with the Department of Rural and Community Development. • Mentoring. • Advice and networking opportunities. For further information go to: https://udaras.ie/
Kerry LEO	In principle, Kerry Local Enterprise Office can deliver a range of services for those in business or starting a business, including social enterprises. The LEO can offer 'soft' support in training and mentoring (for example, a Start-Your-Own-Business course). Kerry LEO can only provide direct financial support to microenterprises in the manufacturing and internationally traded services sectors that have the potential to develop into strong export entities. https://www.localenterprise.ie/Kerry/
Kerry ETB	Kerry Education and Training Board (ETB) provides education and training for employed people who wish to upskill or change roles. There are no fees on most courses for employees (subject to eligibility). The ETB also assists small companies in conducting Training Needs Analysis and Professional Development Planning for their staff. Bespoke programmes tailored to the needs of an individual business can be designed and delivered in collaboration with the employer. For further information go to: https://www.kerryetb.ie/
Kerry PPN	What is the Kerry Public Participation Network? Kerry Public Participation Network has been established to enable people and community groups in Co Kerry to have a say on issues that concern them. These Public Participation Networks (PPNs) are structures for public engagement and participation in Local Government in each Local Authority area. For further information go to: https://www.kerryppn.ie/
Kerry Volunteer Centre	Kerry Volunteer Centre is one of twenty nine Volunteer Centre is Ireland. Since establishment in 2003, Kerry Volunteer Centre has been locally and nationally at the forefront of many developments to advance, strengthen and support Volunteering. The mission of Kerry Volunteer Centre is to promote the value of volunteering and increase the range and quality of volunteering in Kerry. You can read more about Kerry Volunteer Centre on its website: https://volunteerkerry.ie/about-us/ South Kerry based social enterprises can avail of a wide range of support services from Kerry Volunteer Centre that can assist with the: Recruitment of volunteers. Promotion and advertising your volunteer opportunities/needs. Volunteer Management and Engagement. Compliance with the Charities Act and Governance Code. Garda Vetting of staff. For further information go to https://volunteerkerry.ie/

4

Social Finance Resources	
Social Finance is an alternative model of investment that differs from conventional models by demanding that investments produce both a social and a financial return. In other words, there must be a tangible social benefit for any community in which the enterprise is based: this could range from improved childcare services, creating jobs in disadvantaged communities to providing transport for people with disabilities. Social Finance delivers resources to communities and social enterprises overlooked by conventional institutions and ensures that all investments produce a social gain or benefit.	
Clann Credo	Clann Credo offers loan finance to community organisations and social enterprises to support organisations making a social impact Clann Credo offers the following tailored packages: - • Community Impact Loan Fund • Sports Loan Fund • Climate Action Loan Fund • Youth Loan Fund • LEADER Loan Fund For further information go to https://www.clanncredo.ie/
Community Finance Ireland	Community Finance Ireland Community Finance Ireland is a social lending organisation that provides loans to community projects and social enterprises looking to create social change and impact across the country. Community Finance Ireland provides a range of long-term and short-term, secured and unsecured loans ranging from €10,000 to €600,000. For further information contact: https://communityfinanceireland.com/
Social Finance Ireland	The vision of Social Finance Ireland is that Irish social enterprises are investment ready and have many ways to access social finance opportunities. To this end, the organisation co-designs and develops new social financing instruments and an investment readiness tool for social enterprises in Ireland. https://socialfinance.ie/
Philanthropy	
The Tomar Trust	The Tomar Trust is a philanthropic trust that aims to strengthen Irish society over ten years, 2016-2026. The Tomar Trust supports community and voluntary activity in Rural Ireland. The Trust aims to deepen its commitment to rural Ireland to build strong communities and resilient young people and do support social enterprises also. https://tomartrust.org/
The Ireland Funds	The Ireland Funds. The Ireland funds is a global philanthropic network established in 1976. The organisations mission is to harness the power of a global philanthropic network culture, education and community development across the island of Ireland and among Irish communities around the world. For further information: https://irelandfunds.org/

Networks	
Irish Social Enterprise Network	Irish Social Enterprise Network is Ireland's national representative network of social enterprises. For further information and to join the network please go to: https://www.socent.ie/
SERI – Social Enterprises Republic of Ireland	https://www.socialenterprise.ie/
Social Entrepreneurs Ireland	Social Entrepreneurs Ireland delivers support through six core programmes: - 1. Spark Programme – for early-stage concepts. 2. Ideas Academy – helping to move from idea to action. 3. Action Lab – supporting social entrepreneurs who have graduated from the Ideas Academy. 4. Impact Programme – supporting high potential social entrepreneurs to grow impact. 5. The Scale Partnerships Programme – Bespoke support programmes and funding to tackle social problems at scale. 6. Community Programme – supporting alumni of Social Entrepreneurs Ireland. For Further information go to https://www.socialentrepreneurs.ie/
Rethink Ireland	Rethink Ireland provides cash grants and business support to the social innovations who can make a real difference. They endeavour to open doors and give social enterprises access to the networks and connections who can help them spread their ideas throughout Ireland. They seek to nurture communities of like-minded organisations who come together to share thoughts and approaches. Based in Galway, Cork and Dublin, their staff are located to hold events, seminars and Accelerator programmes to support social innovations across the country. For further information go to https://rethinkireland.ie/
The Wheel	The Wheel is Ireland's national association of charities, community groups and social enterprises. They provide leadership to the charity and community sector and advocate on behalf of their growing community of members. They offer advice, training and other opportunities to people working or volunteering in the charity and community sector. For further information go to:

References:

Social Enterprises in Ireland A Baseline Data Collection Exercise, Department of Rural and Community Development, 2023.

Social Enterprises in Ireland - Legal Structures Guide 2020, Thomson Reuters Foundation and Mason Hayes & Curran LLP.

South Kerry Social Enterprise Strategy 2023 – 2025, 2023. Exodea Europe Consulting Ltd.

Getting to Grips with Governance, 2nd Edition, The Wheel 2013

Appendices

APPENDIX ONE LEGAL STRUCTURES AT A GLANCE			
LEGAL STRUCTURE	**OVERVIEW**	**ADVANTAGES**	**DISADVANTAGES**
Company Limited by Guarantee (CLG).	A CLG is Ireland's most common corporate legal form for social enterprises. A CLG does not have a share capital like most limited companies. Instead, its members each guarantee to contribute a fixed amount of money to the assets of the CLG if it is wound up. Typically, this would be a nominal sum, such as €1. The constitution of a CLG that is a social enterprise should also contain an 'asset lock' provision. This provision prohibits any property of the CLG from being used for a purpose other than its main object. In addition, it must expressly prohibit paying dividends to its members.	• Limited liability for members and directors. • Activities are limited to the stated objects clause. • An 'asset lock' can be incorporated into the structure, guaranteeing that the assets of the CLG are used to promote its objects and not distributed to its members. • Companies have a high degree of transparency as they publicly file their accounts and constitution. • Companies are well recognised by funders and the public.	• On-going and annual compliance obligations. • It cannot raise funds by issuing shares as a CLG does not have share capital. • Profits cannot be distributed to members (which is a disadvantage for members but may be an advantage for funders). • Companies are constrained by the requirements of company law, including reporting and filing requirements, obligations to prepare and (unless exemptions apply) have audited annual financial statements and rules relating to how meetings are convened and held and decisions are taken.
Private Company Limited by Shares	Private companies limited by shares ('LTDs') are Ireland's most common form of a commercial company. An LTD company is typically established to carry on a trade to make a profit and to distribute that profit to its shareholders. The shareholders in an LTD company would also expect to see a return of the LTD's assets, after the payment of its liabilities, on a solvent liquidation. An LTD company established solely for commercial aims would not be a social enterprise. An LTD company has full unlimited capacity to undertake business, as its constitution, which has only one part, has no objects clause. It is, therefore, unlikely to be the most appropriate vehicle for a social enterprise, given that the constitution does not restrict the LTD to pursuing a stated social, societal, or environmental purpose	• Limited liability for members and directors. • Flexibility to raise funds via equity and loan finance. • Companies have a high degree of transparency. • Companies are well recognised by funders and the public.	• No stated objects clause, so no focus on a socially beneficial object. • On-going and annual compliance obligations. • Companies are constrained by the requirements of company law, including reporting and filing requirements, obligations to prepare and (unless exemptions apply) have audited annual financial statements and rules relating to how meetings are convened and held and decisions are taken.

APPENDIX ONE LEGAL STRUCTURES AT A GLANCE			
LEGAL STRUCTURE	**OVERVIEW**	**ADVANTAGES**	**DISADVANTAGES**
Designated Activity Company	There are two forms of designated activity company (DAC) in Ireland. The first is a private company limited by shares with the capacity only to do those acts or things set out in the memorandum of association in its twopart constitution. The second type, a private company limited by guarantee having a share capital, is rare. A DAC's constitution, like that of a CLG, contains an objects clause which outlines the permitted corporate activity of the DAC. A social enterprise can stipulate its purpose within the objects clause, binding the DAC to that purpose. To the extent that a DAC exists for a social, societal, or environmental purpose, as set out in its constitution. The directors must advance the stated purpose. The constitution can include provisions that cap the dividends paid to sharehol	• Limited liability for members and directors. • The stated objects clause facilitates the inclusion of, and focus on, social, societal, or environmental purposes. • Flexibility to raise funds via equity and loan finance. Companies have a high degree of transparency. • Companies are well recognised by funders and the public.	• On-going and annual compliance obligations. • Companies are constrained by the requirements of company law, including reporting and filing requirements, obligations to prepare and (unless exemptions apply) have audited annual financial statements obligations and rules relating to how meetings are convened and held and how decisions are taken.
Co-operative	A co-operative (also known as an industrial and provident society) is a body corporate established by a group of people who unite to meet economic, social and cultural needs and aspirations through a jointly and democratically controlled enterprise. Co-operatives tend to do business primarily with their members, with the object of providing a product or service at a minimal cost. They are popular legal structures for a wide array of enterprises, including community energy activities	• Limited liability for members. • Democratic structure. • Activities are limited to the stated objects. • An 'asset lock' can be incorporated into the structure, guaranteeing that the assets are used to promote its objects.	• It may not be as easily recognisable to some funders and members of the public as other structures, in particular companies. • Must adhere to regulations for co-operatives. • Some ongoing filing and governance obligations. • There is no audit exemption for smaller co-operatives.
Sole Trader	A sole trader is a single individual who sets up a business. There are no registration requirements or formalities to set up a sole trader business save for the need to register the business name where that name is different from that of the sole trader. Therefore, this is the default structure for a person who starts a business on their own account without incorporating. A sole trader does not have a separate legal personality from the business they carry on, meaning that all liability relating to the company will rest with the individual behind it	• Easy to establish. • Less governance and regulation than most of the other structures.	• Personal liability. • More difficult to raise funds. • Low degree of transparency as no public filing of accounts. Challenging to demonstrate that the business is bound to a social, societal or environmental purpose as there is no public governing document

APPENDIX ONE LEGAL STRUCTURES AT A GLANCE			
LEGAL STRUCTURE	**OVERVIEW**	**ADVANTAGES**	**DISADVANTAGES**
Unincorporated Association	An unincorporated association is a collection of individuals who come together with a common purpose. It does not have a separate legal personality, and any property it holds is legally held by its constituent members. The members of an unincorporated association do not benefit from limited liability and are liable for the organisation's debts. The governing document of an unincorporated association will generally set out its permitted activities and powers. For a social enterprise, this would typically include a reference to the social enterprise's main aims.	• Easy to establish. • It has an objects clause to include a stated social, societal, or environmental purpose. • Less governance and regulation than most of the other structures.	• Personal liability for its members and officers. • More difficult to raise funds. • Very little transparency as there is no public filing of accounts.
Partnership	A partnership arises automatically where two or more people carry on a business in common with a view of making a profit and do not incorporate the business as a company or other body corporate. No registration requirements or formalities are required to establish a partnership save in relation to the registration of business names. A partnership is not a separate legal entity from its partners (although in certain circumstances, the law treats it as such), and the partners in a general partnership do not enjoy the protection of limited liability. It is possible under Irish law to incorporate limited partnerships, where one or more partners, known as limited partners, have only limited liability for the debts and obligations of the partnership. However, those limited partners cannot involve themselves in the management of the business of the partnership without risking their limited liability status. Limited partnerships are required to be registered at the CRO.	• Easy to establish. • Less governance and regulation than some of the other structures.	• Personal liability for the partners. • It is challenging to raise funds without a funder running the risk of being classed as a partner. • Low degree of transparency as no public filing of accounts. • Challenging to demonstrate that the business is bound to a social, societal, or environmental purpose as there is no public governing document, although a (private) partnership agreement governs most partnerships

APPENDIX ONE LEGAL STRUCTURES AT A GLANCE			
LEGAL STRUCTURE	**OVERVIEW**	**ADVANTAGES**	**DISADVANTAGES**
Trust	A trust is an arrangement whereby property is held by a person or people (the trustees) on behalf of others (the beneficiaries) for a particular purpose. A trust does not have a separate legal personality from its trustees, and the trustees legally hold its property. It is suitable for social enterprises as the trustees may not profit from the trust and owe strict duties to the beneficiaries. However, these duties are onerous and, owing to the lack of a separate legal personality of a trust from its trustees, the trustees may incur personal liability for the trust's debts.	• Relatively easy to establish. • It has an objects clause to include a stated social, societal, or environmental purpose. • Less governance and regulation than other structures.	• Personal liability for trustees. • More difficult to raise funds. • Deeds are required upon changes to the trustees. • Very little transparency as there is no public filing of accounts. • It may be difficult to demonstrate that the business is bound to a social, societal, or environmental purpose as no public governing document exists. However, there is a private declaration of trust or similar.
Source: Social Enterprises in Ireland - Legal Structures Guide 2020 and South Kerry Partnership Social Enterprise Strategy 2023 -2025			

A Guild to setting up a Social Enterprise in Kerry

Appendix 2 Supports to Social Enterprises

Information in the following table has been extracted from the NSEP and the
South Kerry Development Strategy 2023 - 2025

Table NSEP Social Enterprise Supports (Edited List)

Organisation Name	Supports and Advice	Networking	Funding and Finance	Training	Description
An Cosán Virtual Community College.				✔	Providing support in setting up and managing voluntary boards etc.
Bank of Ireland.				✔	Business Skills Academy Training nominal cost for courses
	✔			✔	Consultation for Charities Capacity building (consultation services) Three-month consultation services, three face-to-face meetings, agreed limited amount of communication/interaction in between meetings
Boardmatch	✔				Boardmatch is the only Irish charity that specialises in not-for-profit board recruitment. The organisation connects individuals interested in volunteering their skills with organisations with board vacancies.
Carmichael Centre.	✔			✔	Carmichael Mentor Programme.
ChangeX.		✔	✔		ChangeX connects people with proven ideas for strengthening communities with the resources needed to start them.
Charities Institute Ireland.				✔	CII will develop, guide and support members through objectives outlined in three strategic pillars - Advocacy, Education and Communication. The three measures of these standards are good governance, best practice fundraising and transparent financial reporting.
Circular Economy Academy at Rediscovery Centre, Ballymun.	✔	✔		✔	The Circular Economy Academy is a free mentoring and support programme that assists social enterprises and community organisations in any part of Ireland to move their activities towards sustainability and embrace the circular economy.
Coca Cola.			✔		Thank You Coca Cola fund competition. Capital: €100,000 total; €5,000, €10,000 or €20,000 prizes; potential for an additional extra €5,000 for winner of People's Choice Award
Collaboration Ireland.		✔			To provide an end-to-end facilitated process for organisations seeking to Collaborate. Broker Collaborations with key stakeholders support the formation of sustainable and effective services in the Third Sector.
Community Foundation Ireland and EPA.			✔		Environment and Nature Fund for Circular Economy and Sustainable Consumption. Project; excludes capital. €300,000 in funding for community groups tackling environmental issues; three grant size categories.
Community Reuse Network Ireland.	✔	✔			CRNI members are involved in recycling materials that cannot otherwise be reused, including mattresses, electrical and electronic goods, textiles, paper and card.

Community Support Fund		✔			Kerry County Council provides support for animating and empowering communities through projects[1]. Funding is targeted under four categories, as follows: - •! Rebuilding and reconnecting communities. •! Community Tidy Town Initiatives and Amenity Projects. •! Community Economic Innovation. •! Community-Based Tourism, Festivals, and Events.
Community Work Ireland.	✔	✔			CWI creates the conditions for community work to develop by advocating for policies, programmes, and resources to enable the growth and sustainability of Ireland's robust and autonomous community development sector.
Company Registration Office.	✔				Specific help with technology/ and IT for non-profits and charities.
Department of Communications, Climate Action, and Environment.			✔		Community Environment Action Fund (LA21) Project: €2,000-€5,000 grant size.
			✔		Climate Action Fund: to total at least €500 million by 2027.
Department of Rural and Community Development.			✔		Dormant Accounts Fund - Measure 1 Social Enterprise. Capital; Capacity Building. €800,000 total in funding for training and mentoring for social enterprises.
Department of Rural and Community Development (Pobal).			✔		Dormant Accounts Fund - Small Capital Grants Fund. Capital (equipment, repairs or refurbishments). €1 million total funds; grants €2,000 up to €15,000.
Department of Rural and Community Development (Pobal) and Local Action Groups.			✔		Social Inclusion and Community Activation Programme 2018 – 2022
Department of Rural and Community Development (Pobal) and LCDCs.			✔		LEADER Programme 2014-2020 LEADER Transition Programme 2021-2023
EU Programme for Employment and Social Innovation (EaSI).			✔		For 2021-2027 the EaSI programme will be a strand under the European Social Fund Plus (ESF+).
EIT Climate-KIC, UK and Ireland			✔	✔	EIT UK and Ireland is a branch of a knowledge and innovation community established by the European Institute of Innovation and Technology (EIT) in 2010. EIT UK and Ireland provides: - •! Education, training, and entrepreneurship programmes. •! Citizen engagement initiatives such as Climathon. •! Grant-funded innovation projects and consortia (tailored to support place-based systems transitions) •! Open innovation and matchmaking. Grant-funded innovation projects and consortia; education, training and entrepreneurship programmes.
Enactus	✔	✔	✔	✔	Enactus is the world's largest experiential learning platform dedicated to creating a better world while developing the next generation of entrepreneurial leaders and social innovators. The Enactus network of global business, academic and student leaders is unified by a vision to create a better, more sustainable world.
ENSIE (European Network of Social Integration Enterprises)		✔		✔	ENSIE, the European Network for Social Integration Enterprises, represents the interests of national and regional networks of *'Work Integration Social Enterprises'* (WISEs) striving for more inclusive and integrated forms of employment at European level.

	✔		✔		Supporting improvement in social services
Enterprise Ireland			✔		€12m in funding was provided by the Department of Business, Enterprise and Innovation and administered by Enterprise Ireland. Eligible enterprise centres can apply for funding as follows: - Minimum of €10,000 and maximum of €150,000. Funding is administered as grant aid of up to 80 % of eligible costs detailed in the Recovery Plan submitted by each applicant.
Environmental Protection Agency			✔		Event Support (including Workshops and Conferences). Maximum €3,000 per event. Rolling call with four submission deadlines each year as follows: - (31st December; 31st March; 30th June; 30th September).
			✔		Green Enterprise Fund. Grant-aid for demonstration-type projects. Maximum €100,000 per grant award.
European Social Catalyst Fund (ESCF)			✔		European Social Catalyst Fund (ESCF). Planning and capacity building (implementation plan Development. Up to €100,000, along with capacity-building support. A minimum of €600,000 will be allocated to support at least six plans.
Immigrant Investor Programme.			✔		The Immigrant Investor Programme (IIP) is open to non-EEA nationals who commit to an approved investment in Ireland. Requires minimum investment of €1m from applicant's resources (not financed through a loan or other such facility), must be committed for a minimum of 3 years. To encourage investors and business professionals from outside the European Economic Area (EEA) to avail of opportunities for investing and locating business interests in Ireland and acquire secure residency status in Ireland.
Ireland Funds.			✔		Flagship Grants. Core funding, capacity building or programme costs. Up to €100,000 in financial support over two years and an array of additional nonfinancial supports.
			✔		Small Grants Flagship Awards. €2,500, €5,000, and €10,000 grant amounts.
Irish Cooperative Organisation Society.	✔	✔			The Irish Co-operative Organisation Society (ICOS) serves and promotes commercial cooperative businesses and enterprises across multiple sections of the Irish economy.
Irish Research Council.			✔		New Foundations Research (including travel, consumables, training, and dissemination). €5,000-€15,000 grant size.
Irish Social Enterprise Network.	✔	✔			Assists social enterprises, social entrepreneurs, and social innovators in getting their idea off the ground and providing support to grow.
Local Enterprise Office - Training Programmes.				✔	Web page listing general training supports - some may benefit social enterprises.
Probation Services.	✔		✔		Kickstart Programme.
Social Enterprise Toolkit (prepared by Dublin South City Partnership).	✔				Downloadable resource for local and community groups and individuals interested in setting up social enterprises in Ireland.
Social Entrepreneurs Ireland (SEI Academy).	✔	✔	✔	✔	Supporting social entrepreneurs and people developing new, innovative solutions to address social and environmental challenges.
Social Innovation Fund Ireland (SIFI).			✔		**Ignite Fund**, provides cash grants, business support, and a place in SIFI's Accelerator Programme. €550,000 fund.
			✔		**Growth Fund**, provides support to secure private funds for an agreed growth capital fundraising target, cash uplift on the capital secured, dedicated SIFI team to support the organisation to achieve targets for scale and impact. The organisation's funding target is at least €150,000 annually for three years.
			✔		**Ability to Work Fund**, providing cash grants, business support, a place in SIFI's Accelerator Programme, training, and mentoring. Cash grants of up to €90,000 each year for three years.
Social Impact Ireland.	✔	✔		✔	Social Impact Ireland is designed to make a difference in the social enterprise sector in Ireland. It works with individuals, at whatever stage, to fulfil the potential of making a positive impact on society.
Young Social Innovators.	✔	✔		✔	Young Social Innovators (YSI) is a non-profit organisation that empowers young people to use their talents, insights, passion, and creativity to come up with innovative solutions to social challenges.
Yunus and Youth.				✔	The Yunus and Youth Fellowship Programme is a six-month online program designed to empower young social entrepreneurs and help them develop their full potential by strengthening their business models, helping them measure their social impact, and defining a scaling strategy.

Appendix 3 Yearly Cash Flow Forecast

	January	February	March	April	May	June	July	August	September	October	November	December
Opening Balance												
INCOME												
Sales												
Loans												
Grants												
CSR												
TOTAL												
EXPENDITURE												
Salaries												
Rent												
Materials												
Marketing												
Insurance												
ESB												
Fuel												
Accountant /Solicitor Fees												
Vehicle Wear & Tear												
Equipment Wear & Tear												
TOTAL												
Total Monthly Balance												
Closing Balance												

Appendix 4
Roles of the Committee/Board

Taken from 'Getting to Grips with Governance'
2nd Edition. The Wheel, 2013

The chairperson is the leader of the governing body. Leadership should not be confused with control. Good leadership provides a framework that enables all members of the governing body to take part in debate or discussion and make decisions in the best interests of the organisation. The effectiveness of the chairperson depends on creating an atmosphere where all views are expressed and where differences enhance, rather than damage, collective working. Please note that the chairperson has no more authority than any other member of the governing body, unless this is specified in the governing document (for example, by being able to give a 'casting vote'). The chairperson is also responsible for building mutual confidence between the staff and the governing body, and the importance of building a strong positive relationship with the most senior member of staff is crucial in this respect. Effective reporting from the staff (and other volunteers) to the governing body is vital (it has been said that the governing body is only as good as the information it gets!).

The chairperson is required to undertake specific tasks associated with:

- Ensuring that information and advice are made available at the right time to governing body members
- Planning meetings and developing the agenda in conjunction with the secretary and/or the most senior member of staff
- Chairing effective meetings, ensuring strict time-keeping, thorough discussion and clear decision-making
- Ensuring that decisions made at meetings are implemented
- Taking action outside meetings, when a decision has to be made with urgency
- Resolving conflict within - or on behalf - of the governing body
- Acting as a spokesperson for the governing body and/or the organisation
- Acting as a signatory on cheques, funding applications, accounts, etc

- Undertaking the recruitment, supervision and appraisal of the most senior member of staff. It is also good practice to have a vice chairperson, whose primary role is to stand in for the chairperson if s/he is away, but who might also take on some of the duties mentioned above.

Secretary

The role of the secretary at its most basic is to keep accurate minutes of meetings although, her/his responsibilities are frequently wider and more substantial. Not all governing bodies will have a secretary; in organisations with paid staff it is common for an employee to do the administration for the meetings.

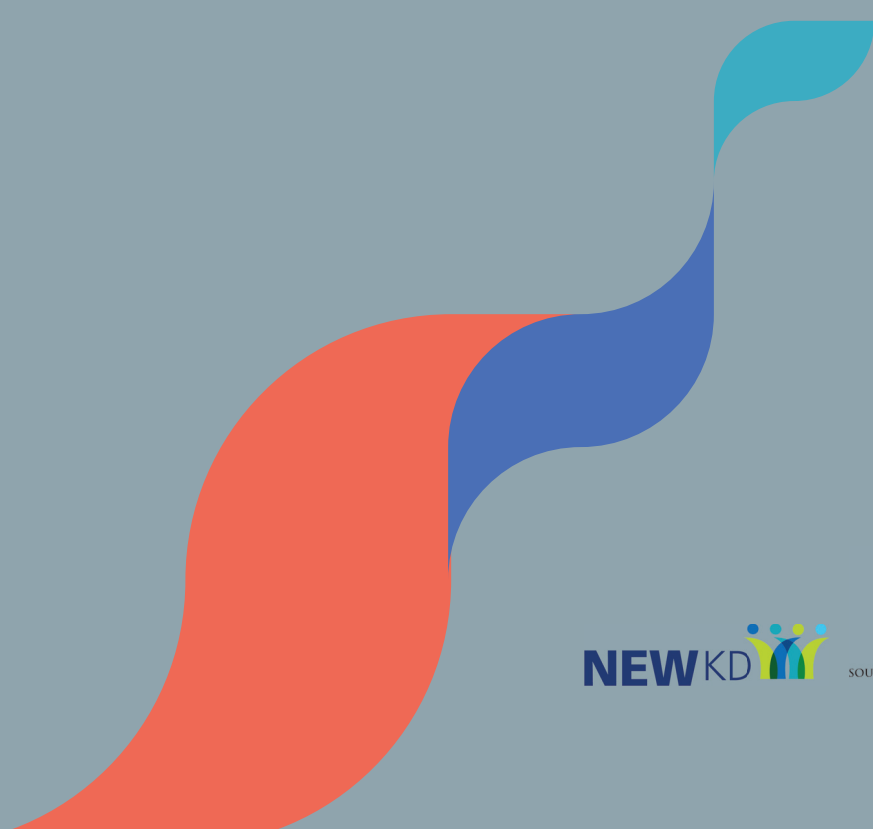The duties of the secretary usually include:
- Helping the chairperson to plan meetings of the governing body
- Organising the logistics of meetings
- Taking and distributing the minutes of meetings
- Dealing with governing body correspondence
- Acting as company secretary if this is not a separate role.

Treasurer

The main role of the treasurer is to assist the governing body in its duty to ensure sound financial management and to meet its obligations to account for the finances.

The duties of the treasurer include:
- Overseeing, preparing and presenting budgets, accounts and financial statements
- Preparing and presenting understandable financial reports to the committee
- Ensuring that the financial resources of the organisation meet its needs
- Ensuring that appropriate accounting procedures and controls are in place
- Liaising with relevant people about financial matters
- Advising on the financial implications of any new projects
- Preparing the annual accounts before these are passed to an independent auditor
- Presenting the annual accounts at the annual general meeting.