

2018-04-26

# Fundraising Ethics: A Rights Balancing Approach

Sargeant, A

<http://hdl.handle.net/10026.1/11303>

---

Journal of Business Ethics

Springer Verlag

---

*All content in PEARL is protected by copyright law. Author manuscripts are made available in accordance with publisher policies. Please cite only the published version using the details provided on the item record or document. In the absence of an open licence (e.g. Creative Commons), permissions for further reuse of content should be sought from the publisher or author.*

# Journal of Business Ethics

## Fundraising Ethics: A Rights Balancing Approach

--Manuscript Draft--

<b>Manuscript Number:</b>	BUSI-D-17-01571R2
<b>Article Type:</b>	Original Paper
<b>Full Title:</b>	Fundraising Ethics: A Rights Balancing Approach
<b>Section/Category:</b>	Marketing Ethics - Michael Hyman
<b>Keywords:</b>	Codes of Practice, Ethics, Fundraising,
<b>Corresponding Author:</b>	Adrian Sargeant, Ph. D. University of Plymouth Plymouth, Devon UNITED KINGDOM
<b>Corresponding Author E-Mail:</b>	adrian.sargeant@plymouth.ac.uk
<b>Order of Authors:</b>	Ian MacQuillin Adrian Sargeant, PhD
<b>Funding Information:</b>	
<b>Abstract:</b>	The topic of fundraising ethics has received remarkably little scholarly attention. In this paper we review the circumstances that precipitated a major review of fundraising regulation in the UK in 2015 and describe the ethical codes that now underpin the advice and guidance available to fundraisers to guide them in their work. We focus particularly on the Code of Fundraising Practice. We then explore the purpose and rationale of similar codes and the process through which such codes are typically constructed. We highlight potential weaknesses with the current approach adopted in fundraising and conclude by offering a series of normative perspectives on fundraising ethics that could be used to review and revise the current code and potentially improve the quality of future fundraising decision making.
<b>Additional Information:</b>	
<b>Question</b>	<b>Response</b>
1. Is the manuscript submitted elsewhere?	No
2. Has the work reported in this manuscript been reported in a manuscript previously rejected by the Journal of Business Ethics?	No

## Response To Reviewers' Comments

We attended to the typos highlighted by reviewer 3 and inserted the section heading suggested by reviewer 1.

Thank you for your support of this work. Earlier rounds of comments were immensely helpful

## Fundraising Ethics: A Rights Balancing Approach

By

Ian MacQuillin, Director of Rogare, Hartsook Centre for Sustainable Philanthropy, University of Plymouth, 16 Portland Villas, Plymouth, PL4 6DX, United Kingdom. Email

[Ian.MacQuillin@plymouth.ac.uk](mailto:Ian.MacQuillin@plymouth.ac.uk)

Adrian Sargeant, Director of the Hartsook Centre for Sustainable Philanthropy, University of Plymouth, 16 Portland Villas, Plymouth, PL4 6DX, United Kingdom. Email:

[Adrian.Sargeant@plymouth.ac.uk](mailto:Adrian.Sargeant@plymouth.ac.uk)

Key words

Codes of Practice, Ethics, Fundraising, Professional standards

Compliance with Ethical Standards

Conflict of Interest: There are no potential conflicts of interest as this work was not funded by a research grant. Nor did it involve primary research with human subjects or animals

## **Fundraising Ethics: A Rights Balancing Approach**

### **Abstract**

The topic of fundraising ethics has received remarkably little scholarly attention. In this paper we review the circumstances that precipitated a major review of fundraising regulation in the UK in 2015 and describe the ethical codes that now underpin the advice and guidance available to fundraisers to guide them in their work. We focus particularly on the Code of Fundraising Practice. We then explore the purpose and rationale of similar codes and the process through which such codes are typically constructed. We highlight potential weaknesses with the current approach adopted in fundraising and conclude by offering a series of normative perspectives on fundraising ethics that could be used to review and revise the current code and potentially improve the quality of future fundraising decision making.

### **Key words**

Codes of Practice, Ethics, Fundraising, Professional standards

### **List of abbreviations**

AFP – Association of Fundraising Professionals

FRSB – Fundraising Standards Board

F-Reg – The Fundraising Regulator

IoF – Institute of Fundraising

NCVO – National Council for Voluntary Organizations

## Introduction

1  
2 In May 2015, Britain’s longest serving poppy seller, a 92-year old woman called Olive  
3  
4  
5 Cooke, took her own life. Her death was reported in the UK media with headlines such as:  
6  
7 “Killed by her kindness ... Olive Cooke, 92, was hounded by 10 charity begging letters a  
8  
9 day” (West 2015, p1). The media concluded her suicide may have been due in part to the  
10  
11 activities of thoughtless charities “bombarding” her with requests to give money. Although  
12  
13 the Coroner subsequently found no such link (BBC 2015, Ricketts 2015) a report by the  
14  
15 Fundraising Standards Board concluded she had probably received some 3000 solicitations in  
16  
17 the year prior to her death and that it appeared that a quarter of the organizations she had  
18  
19 supported had swapped her contact details with others (Fundraising Standards Board 2015).  
20  
21  
22  
23  
24  
25

26  
27 These disturbing revelations were quickly followed up by other investigations that uncovered  
28  
29 wrongdoing by charities in other forms of fundraising, most notably the abuse of the elderly  
30  
31 through the application of “inappropriate levels of pressure,” in telephone fundraising. It  
32  
33 appeared that even those suffering with dementia had been aggressively targeted by  
34  
35 fundraisers eager to make their targets (Lake 2015, Daily Mail Investigations Unit 2015).  
36  
37  
38 Such was the media furor that the Chief Executive of the National Council for Voluntary  
39  
40 Organizations (NCVO) was prevailed upon by government to conduct a formal review of the  
41  
42 system of fundraising regulation in England and Wales (Etherington et al 2015). In its  
43  
44 conclusions, the Etherington review recommended the creation of a new Fundraising  
45  
46 Regulator (F-Reg), the enforcement of Data Protection measures, the creation of a  
47  
48 Fundraising Preference Service (FPS) where individuals could opt out of receiving charity  
49  
50 solicitations (Fundraising Regulator 2016) and an overhaul of the Code of Fundraising  
51  
52 Practice. Etherington et al (2015) also argued that this Code should no longer be written by  
53  
54  
55  
56  
57  
58  
59  
60  
61  
62  
63  
64  
65

1 members of the profession and instead become the responsibility of the Fundraising  
2 Regulator and thus be set by a panel of lay-representatives.  
3  
4  
5  
6

7 Ethical crises have been reported in many other sectors but few have given rise to measures  
8 capable (in their original formulation) of stripping a sector of one fifth of its (voluntary)  
9 income (Sargeant 2015). Despite the profound implications, these changes to fundraising  
10 regulation and the associated ethics embedded in the Code of Fundraising Practice are  
11 progressing without being informed either by mainstream ethical theory or by professional  
12 ethics developed specifically to deal with dilemmas in fundraising. As we shall later show,  
13 ethical theorizing by scholars working in fundraising and philanthropy is sparse and has so  
14 far failed to propose a coherent normative theory that might inform the profession's applied  
15 ethics. What work has been conducted has tended to focus on the needs of just one key  
16 stakeholder, namely donors. To date there has been no attempt to integrate any ethical duties  
17 that fundraisers may owe to their beneficiaries, the very stakeholders who are the *raison*  
18 *d'être* for fundraising activity. We will argue this is a critical omission.  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38

39 This paper is therefore a conceptual paper that aims to fill an important theoretical gap in the  
40 literature on fundraising ethics. It builds to a new normative theory of fundraising ethics that  
41 might be used to guide future changes to the Code of Fundraising Practice and other ethical  
42 advice available to fundraisers. It is structured as follows. We begin with a brief description  
43 of the development of the Code of Fundraising Practice and its role in fundraising regulation.  
44 We then explore the purpose and rationale of such codes and the process through which  
45 codes are typically constructed, noting instances where development of the fundraising code  
46 is at odds with the best practice outlined in the literature. We conclude by examining a series  
47  
48  
49  
50  
51  
52  
53  
54  
55  
56  
57  
58  
59  
60  
61  
62  
63  
64  
65

1 of normative perspectives on fundraising ethics that could be used to review the sector's  
2 current approach and potentially improve the quality of future fundraising decision making.  
3  
4  
5

## 6 7 **The Code of Fundraising Practice** 8 9

10  
11 The predominant professional code of practice for fundraisers in England, Wales and  
12 Northern Ireland is the Code of Fundraising Practice. The Code also applies in Scotland, but  
13 since a separate regulator now manages this jurisdiction, future divergence seems likely. The  
14 Code was originally developed by the Institute of Fundraising in 1983 and provides what  
15  
16 Nieweler (2013) refers to as the “meat and potatoes” of an ethical code – in other words, the  
17 details of the fundraising profession’s applied ethics. It contains discrete sections covering  
18  
19 topics such as public collections, working with businesses, grantwriting and fundraiser  
20 remuneration, each of which includes some very specific best practice (and hence applied  
21 ethical) prescriptions. For example, the code prescribes that fundraisers must:  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35

- 36 • not accept commissioned-based payments (s19.6)
- 37
- 38 • tell the truth and not exaggerate facts about beneficiaries (s1.2c)
- 39
- 40 • not try to persuade a donor to switch their donation from one charity to another
- 41
- 42 (s1.3.1b)
- 43
- 44 • not include a free gift in direct marketing that aims to elicit a donation through
- 45
- 46 ‘financial guilt’ (s6.3b).
- 47
- 48
- 49
- 50
- 51
- 52
- 53

54 To contravene these prescriptions would be to act unethically in the role of a professional  
55 fundraiser.  
56  
57  
58  
59  
60  
61  
62  
63  
64  
65



1 In July 2016, following the recommendations of the Etherington review (Etherington et al  
2 2015), ownership of the Code of Fundraising Practice passed from the IoF to the new body,  
3  
4 the Fundraising Regulator (F-Reg), which now both sets professional standards and  
5  
6 adjudicates against breaches of those same standards. This is unlike most other  
7  
8 professions/industries where these functions are carried out by discrete bodies. For example,  
9  
10 the code of practice for the advertising industry in the UK is written by members of the  
11  
12 profession serving on the Committee for Advertising Practice and enforced by an  
13  
14 independent body, the Advertising Standards Authority.  
15  
16  
17  
18  
19  
20  
21

22 F-Reg has already made several small scale changes to the code of practice, one set of  
23  
24 changes following a recent consultation with the fundraising sector and wider public (Service  
25  
26 2017), but nothing that as yet could be described as a “root and branch” review. There are  
27  
28 currently no radical departures from what existed under the IoF’s ownership of the code.  
29  
30  
31

### 32 **Why Are Codes Important?** 33 34 35 36 37 38

39 For Frankel (1989) codes are important since “a profession’s code of ethics is perhaps it’s  
40  
41 most visible and explicit enunciation of its professional norms. A code (thus) embodies the  
42  
43 collective conscience of a profession and is testimony to the group’s recognition of its moral  
44  
45 dimension” (p110). Similarly Molander (1987) sees a code of ethics “as a written expression  
46  
47 of the principles of right and wrong conduct that guide the members of a group, profession or  
48  
49 society” (p619). Chonko and Hunt (2000) see codes as important in raising awareness of the  
50  
51 ethical dimensions of decision making and helping practitioners to navigate that complexity.  
52  
53 For this reason, the literature supports the notion that effective codes “must address (all) high  
54  
55 risk activities within the scope of daily operations of the professionals’ work or activities”  
56  
57  
58  
59  
60  
61  
62  
63  
64  
65

1 (Ferrell 1999, p226). This certainly seems to be the case in fundraising, where the code  
2 comprises a long and prescriptive list of “do’s and don’ts.”  
3  
4  
5  
6

7 In his review Frankel (1989) identifies eight potential functions for a code. Codes can: 1)  
8 provide group guidance for an individual when that individual faces a novel situation, 2)  
9 provide a basis for public expectations and evaluation of the profession, (3) strengthen the  
10 sense of common purpose among members of the organization (see also Maes et al, 1998),  
11 (4) enhance the profession’s reputation and public trust (see also Stevens, 1994; and Kaptein  
12 and Wempe, 1998), (5) preserve professional biases, (6) deter unethical behavior by  
13 identifying sanctions and by creating an environment in which reporting unethical behavior is  
14 affirmed, (7) provide support for individuals (and organizations) when faced with pressures  
15 to behave in an unethical manner and (8) serve as a basis for adjudicating disputes among  
16 members of the profession and between members and non-members (see also Brinkman  
17 2002). The Code of Fundraising is indeed used for this latter purpose forming the basis for  
18 judgements from F-Reg when public complaints are escalated for consideration.  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38

39 Referring to corporate codes, Fukukawa et al (2007) see the initiation of an ethicalization  
40 process as triggered by one of three stimuli: a change in leadership, a change in strategic  
41 positioning, or external forces – usually criticism (Kaptein and Wempe 1998). Indeed,  
42  
43 Messikomer and Cirka (2010) explain that the development of codes for corporations in  
44 North America has been a process influenced by the discovery of misconducts and the rise of  
45 scandals. In the context of UK fundraising it is certainly the case that the greatest impetus for  
46 modifying the code(s) appears to have been public or media concern about possible abuses  
47  
48  
49  
50  
51  
52  
53  
54  
55  
56 (Sargeant and Jay 2014).  
57  
58  
59  
60  
61  
62  
63  
64  
65

## Code Effectiveness

1  
2  
3  
4  
5 The extant literature on codes of ethics has developed from a concern about a code's content  
6  
7 to an assessment of a code's effectiveness (Adam and Rachman-Moore 2004; Kaptein  
8  
9 2011). This emerging literature sees the content development process and the extent to which  
10  
11 the corporate environment is supportive (notably by leadership – Webley and Werner 2008)  
12  
13 as playing key roles in its eventual effectiveness. Stevens (2008) concludes that “codes  
14  
15 require thoughtful absorption and discussion by employees in order to become culturally  
16  
17 embedded” and consequently enacted (p605). In general stakeholder involvement with the  
18  
19 code and their participation in the creation process is argued to be essential to embed the code  
20  
21 in a corporate culture. Involvement in this context is not taken to mean only involvement in  
22  
23 the drafting of a code, but rather psychological involvement where a code is internalized by  
24  
25 its members and integrated in their personal and organizational identity. Verbos et al (2007)  
26  
27 see a deeply embedded code of this type as a “living code” and essential in a quest for more  
28  
29 ethical behavior. Effective codes are therefore the subject of ongoing discussion and dialogue  
30  
31 with due consideration to the underlying ethical principles that are being enacted (Kaptein  
32  
33 2011). They are also championed by an authentic leadership that demonstrates moral  
34  
35 awareness and capabilities (Verbos et al (2007)).  
36  
37  
38  
39  
40  
41  
42  
43  
44

45  
46 There has been significantly less interest in the effectiveness of professional codes, but  
47  
48 similar factors have been seen to emerge (Messikomer and Cirka 2010). Given the focus on  
49  
50 leadership it is interesting to reflect on the fact that it was the UK's largest charities, which  
51  
52 might arguably have been expected to provide leadership, that were responsible for the most  
53  
54 egregious breaches of the Code of Fundraising Practice in 2015. A parliamentary enquiry  
55  
56 found voluntary leadership (boards and trustees) of these charities culpable for the ethical  
57  
58  
59  
60  
61  
62  
63  
64  
65

1 breaches that occurred during the fundraising crisis (Public Administration and Constitutional  
2 Affairs Committee 2016, p36). This blame was accepted and acknowledged by senior figures  
3  
4 at those charities, who admitted to not ensuring that fundraisers working on their behalf  
5  
6 (often in third party agencies) were sufficiently scrutinized and monitored (Ainsworth 2015).  
7  
8  
9

10  
11 In the commercial marketing context, McLaren (2013) explains how sales “sub-cultures” can  
12  
13 develop that are at odds with an organization’s overarching values and culture. It is arguable  
14  
15 that this is what happened in fundraising because the Code of Practice was not sufficiently  
16  
17 embedded in organizations and the profession as a whole (Verbos et al 2007). Indeed it is  
18  
19 interesting to reflect that very few professional fundraisers are exposed to the Code in a  
20  
21 formal educational setting. There are currently 2,578 fundraisers who have graduated from  
22  
23 the Institute of Fundraising qualification program (though this includes about 1,500 who hold  
24  
25 a discontinued qualification) out of around 6,000 IoF members (MacQuillin 2017, p10), and  
26  
27 circa 20,000 fundraisers in the UK (Sargeant and Jay 2014). It is further interesting to note  
28  
29 that under the new arrangements (i.e. post-Etherington) the profession of fundraising will  
30  
31 now have substantially less involvement in (and thus ownership of) the revised Code  
32  
33 (MacQuillin 2017). It is difficult to see this as best practice given the foregoing discussion.  
34  
35  
36  
37  
38  
39  
40  
41  
42

### 43 **Code Construction**

44  
45  
46  
47  
48 Payne and Pressley (2013) argue that several predicate questions should be asked before a  
49  
50 Code is constructed: what is the need for fundraising standards of ethics, who is affected by  
51  
52 fundraising decisions with ethical overtones, whether the field of fundraising is a profession  
53  
54 which should properly have a code of ethics and upon what constructs would such a code of  
55  
56 ethics be based?  
57  
58  
59  
60  
61  
62  
63  
64  
65

1  
2 We can quickly dispense with the first question, since the need is clear and whether or not  
3 fundraising should be considered a distinct profession is moot since the UK government have  
4 seen fit to treat it differently from the balance of UK marketing activity. In respect of the  
5 'who' we have already discussed the importance of stakeholder involvement in the  
6 development of a code and for Wood-Harper et al (1996) a stakeholder "is any individual,  
7 group, organization or institution that can affect, as well as be affected by an individual's,  
8 group's, organization's or institution's policy or policies" (p9). For Lund (2000) these may  
9 be organizational members, customers, competitors and the general public. In the author's  
10 view these are all parties to whom rights and given and thus responsibilities owed. Chonko  
11 and Hunt (2000) also champion the primacy of customers but include the profession and  
12 marketing subordinates in their list (see also Langlois and Schlegelmilch 1990 and Videll et  
13 al 2003).

14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34 But in fundraising practitioners have to address the needs of two very different  
35 constituencies: donors (or potential donors) and their beneficiaries (MacQuillin 2016b). The  
36 need to consider multiple constituencies of similar importance is widely regarded as a  
37 distinguishing characteristic of nonprofit marketing. As Sargeant (2009, p39) notes "in many  
38 charities there are two constituencies (that must be addressed by marketers) since the  
39 individuals who donate funds are rarely those who will actually benefit from the services the  
40 charity provides." The inclusion of beneficiary need is a highly significant addition since  
41 many ethical frameworks make special provision for the treatment of underprivileged groups  
42 (Lacznia 1983; Raiborn and Paine 1990). We do not mean to imply that all beneficiaries of  
43 charity are underprivileged, but certainly many are and any code must be constructed to give  
44 such groups adequate consideration.

1  
2  
3  
4  
5 **Ethical Precepts**  
6  
7  
8  
9

10 Payne and Pressley’s final question relates to the ethical constructs that will underpin the  
11 code. What rules of moral philosophy will apply (Robin and Reidenbach 1987) a topic that  
12 has unsurprisingly been widely debated in the literature (Lund 2000; Akaah and Riordan  
13 1989; Akaah 1992 and Taylor 1975) but has received scant attention in fundraising (as we  
14 have outlined above and will elaborate upon below).  
15  
16  
17  
18  
19  
20  
21  
22  
23

24 Murphy and Laczniak (1981) determine almost all normative ethical theories in moral  
25 philosophy can be classified as either deontological or consequentialist (or teleological). The  
26 fundamental difference is that deontological theories focus on the adoption of specific actions  
27 or behaviors, whereas teleological theories focus on the consequences of those actions or  
28 behaviors. Deontological ethics requires us to carry out an act because it is the “right thing to  
29 do” in the sense of conformity to a desired moral norm, irrespective of the consequences.  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39 From this perspective what is right takes precedence over what is good (Alexander and  
40 Moore 2012).  
41  
42  
43  
44  
45

46 By contrast the teleological perspective demands that ethical decisions are taken by  
47 attempting to identify the path that results in the greatest good. But the various teleological  
48 theories differ on the question of whose good it is that one ought to try and promote. Ethical  
49 egoism holds that individuals should always try to promote their own greatest good. So an  
50 action would be ethically appropriate for an individual if it is better for them than the  
51 alternatives (Catalano 2014, p14; Regis 1980) (see for example the work of Nietzsche and  
52  
53  
54  
55  
56  
57  
58  
59  
60  
61  
62  
63  
64  
65

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45  
46  
47  
48  
49  
50  
51  
52  
53  
54  
55  
56  
57  
58  
59  
60  
61  
62  
63  
64  
65

Hobbes). By contrast ethical universalism (utilitarianism) holds that it is right only if it produces for all people a greater balance of good consequences (see for example the work of G.E. Moore and John Stuart Mill). In the context of building ethical frameworks for fundraising, we also need to consider ethical altruism which states, in contrast to egoism, that the ethical action is the one that is more favorable to everyone other than the agent (Catalona 2014, p15); and the latest variant of altruism, effective altruism (MacAskill 2015), which could be described as “maximizing good for those in greatest need.”

While we might plausibly apply these utilitarian and altruistic perspectives in the context of fundraising, we are left with difficult decisions around whose good should be maximized. It could be the good of the individual fundraisers, their employer (a charity), the donor, the beneficiary group or perhaps society in general. Putting aside the difficulty of measuring good, many ethicists believe that maximizing the total good may not always yield the morally correct solution because the total good may be distributed unjustly (e.g. Rawls 1971). In the context of fundraising, as we have already said, it has arguably been donors who have historically had the greatest impact in deciding whether or not an action is ethical (MacQuillin 2016a), but if maximizing donor good impacts negatively on some of the most vulnerable groups in society (charity beneficiaries), can that really be appropriate? For these reasons many philosophers recommend a mixed deontological and teleological system of ethics (Frankena, 1963) and this was notably employed by Hunt and Vitell (1986) in a descriptive model that blended deontological norms with teleological evaluations all based on what they termed substantive elements (e.g. appropriate codes) and procedural elements (such as deciding on appropriate theoretical bases to apply). There has to date been little agreement within the fundraising profession in respect of what these ethical precepts might be.

1  
2 **Analyzing the Fundraising Codes**  
3  
4  
5  
6

7 At first glance, the fundraising codes appear to be largely deontological, for example:  
8

- 9  
10 • Fundraisers should not try to persuade a donor to switch their donation from one charity  
11 to another – *because it is the right thing to do.*  
12  
13 • Fundraisers should not accept commission-based payment – *because not being paid on*  
14 *commission so is the right thing to do.*  
15  
16  
17 • Fundraisers will tell the truth and not exaggerate – *because it is the right thing to do.*  
18  
19

20  
21 So codes indicate to fundraisers how to act in certain situations based on whether it is the  
22 right thing to do, irrespective of the consequences. However, what is unclear is which  
23 specific normative deontological theory these are derived from. Ought fundraisers not  
24 exaggerate beneficiary need in decision making because of some Kantian categorical  
25 imperative, for example? Or is it under some kind of social contract that donations should be  
26 used in accordance with donors' wishes?  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38

39 However, it could also be argued that the codes are actually consequentialist codes.  
40

41 Fundraising consultant Michael Rosen has written that the whole point of the codes is to  
42 protect public trust in fundraising. He states that “one way in which organizations can  
43 enhance the public trust is to maintain the highest ethical standards and to communicate this  
44 commitment to donors and prospective donors.” (Rosen 2005, p177). This is construing the  
45 codes as consequentialist, because the ethical course of action is the one that promotes public  
46 trust; and actions that diminish public trust are therefore unethical and wrong. Other  
47 consequentialist perspectives are possible as we shall show later. As the codes have typically  
48 been developed in response to a series of crises or issues, it is unclear that a consistent  
49  
50  
51  
52  
53  
54  
55  
56  
57  
58  
59  
60  
61  
62  
63  
64  
65



1 approach has been adopted throughout or even what that the underlying ethical principles  
2 might be.  
3  
4  
5  
6

### 7 **Pressure in Fundraising: An Ethical Case.** 8 9

10  
11 An example will illustrate the difficulty. The Association of Fundraising Professionals'  
12 International Statement on Ethical Principles in Fundraising (AFP 2017) states that: "Funds  
13 will be collected carefully and with respect of donor's free choice, without the use of  
14 pressure, harassment, intimidation or coercion."  
15  
16  
17  
18  
19  
20  
21  
22  
23

24 By contrast in England, the Code of Fundraising Practice states that nonprofit organizations  
25 "must not engage in fundraising which...places *undue* pressure on a person to donate"  
26  
27  
28 (Fundraising Regulator 2017, s1.2f – emphasis added). This mirrors the legal language of the  
29 Charities Act 2006 (s64A(4)(c)), which contains a "reserve power" for the introduction of  
30 statutory regulation, which would allow the relevant government minister to set regulations  
31 that prevent undue pressure being applied.  
32  
33  
34  
35  
36  
37  
38  
39  
40

41 The first thing to note is the ambiguity regarding the term "pressure". The AFP code does not  
42 define "pressure" but it does say that no pressure (however defined) should be exerted on a  
43 donor. This creates a strict liability offence. As long as a person states that "pressure" has  
44 been applied, the fundraiser has by definition breached their professional ethical and best  
45 practice standards, irrespective of any debate about whether some sorts of pressure, such as  
46 any moral pressure that might be felt/exerted through the use of stark images, may be  
47 permissible in certain contexts (see below).  
48  
49  
50  
51  
52  
53  
54  
55  
56  
57  
58  
59  
60  
61  
62  
63  
64  
65

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45  
46  
47  
48  
49  
50  
51  
52  
53  
54  
55  
56  
57  
58  
59  
60  
61  
62  
63  
64  
65

If fundraisers are not allowed to apply “undue” pressure, then it implies that some sort of pressure is “due” – in other words, allowable or “permissible”, although what constitutes pressure and how much of this is permissible is not defined anywhere.

So we have two ethical standards in Britain and America that don’t align. British fundraisers must not put donors under *undue* pressure to donate; but American fundraisers must not put them under *any* pressure at all.

There are further complexities. The pressure some individuals feel might be because a fundraiser stopped them on the street, grabbed hold of their arm and called them heartless for ignoring starving children. Or it might be that the person felt pressured because the charity called them on the anniversary of their gift to ask them to renew at a time that was genuinely inconvenient for them. Or it might be the person felt pressured because they saw a television advertisement and felt that they ought to do something but couldn’t really afford it and that made them feel guilty. For some, the very act of being asked to give at all might constitute not just pressure, but pressure that they consider to be undue.

No attempt had been made to clarify these issues until the Fundraising Regulator conducted focus groups with members of the public as part of its first review of the Code of Fundraising Practice (Caffery 2017). This research attempted to ascertain what the public considered to be approaches that subjected them to undue pressure, finding that “undue pressure was deemed to have been applied” when a fundraiser sought to (ibid, 23-24):

- prompt the potential donor with a high suggested donation and not appropriately adjust the amount during the conversation

- referenced the potential donor’s personal life in order to provoke feelings of guilt
- refuse to actively listen to and observe the information provided by the potential donor during the exchange
- induce a sense of overt urgency in the interaction
- adopt an aggressive or overly sales-led style.

However, even though this goes some way to identifying what the British public believes constitutes undue pressure, it cannot automatically be inferred that this level of “undueness” is unethical. It would be wrong to assume that the British public is the only voice that should be heard in making that determination as we shall explain below.

This isn’t to say that it *is* ethical to put pressure on someone to donate; only that it is not self-evident that it is unethical. For a code to be effective, resolutions to this dilemma and others like it, have to be arrived at using some kind of ethical decision making process. But what should such a process or framework look like? To resolve these ethical grey areas in applied fundraising ethics, we need to apply not just a normative ethical theory such as utilitarianism, altruism or Kantian ethics, but a theory of normative fundraising ethics that has been adopted specifically for this purpose, and then develop a decision making framework specific to that normative ethical concept.

### **Proposed Framework**

For a subject that is so vitally important to the profession, fundraising ethics has received surprisingly little attention. There was initial interest in the early- to mid-1990s when a number of journal special issues (e.g. Briscoe 1994), and book chapters (e.g. Elliot 1991,

1 O’Neil 1997) appeared. There have also been two books devoted to the topic of fundraising  
2 ethics (Anderson 1996, Fischer 2000), both of which are books about applied ethics but  
3  
4 develop little in the way of normative theory. It is worth noting that since then only two  
5  
6 scholarly articles have been printed (Clohesy 2003, Rosen 2005). It therefore seems fair to  
7  
8 infer that the fundraising academy has largely ignored the topic of fundraising ethics. Where  
9  
10 the literature does talk about ethics and fundraising, it tends to refer to the ethical  
11  
12 implications of particular types of fundraising, such as cause related marketing (Chaney &  
13  
14 Dolli 2001; Eikenberry 2009), or ethics is mentioned tangentially, for example, in how legal  
15  
16 ethics relate to legacy (bequest) solicitations (McGregor-Lowndes & Hannah 2012).  
17  
18  
19  
20  
21  
22  
23

24 The lack of academic interest aside, it is possible to tease out three coherent sets of ideas  
25  
26 from the professional and academic literature that could serve as the bases for normative  
27  
28 theories of fundraising ethics. These are:  
29  
30  
31  
32  
33

- 34 1. Protection of public trust or “trustism”
- 35
- 36 2. Servicing the donor’s needs, wants and aspirations (donorcentrism)
- 37
- 38
- 39 3. Service of philanthropy.
- 40
- 41
- 42
- 43
- 44
- 45
- 46
- 47

#### 48 Trustism

49  
50  
51  
52

53 As previously highlighted, stewardship of the public trust is the bedrock of many ethical  
54  
55 codes. A ‘trustist’ approach has featured prominently in much of the early thinking about  
56  
57 fundraising ethics we allude to above. Anderson (1996, p75), for example, says that building  
58  
59  
60  
61  
62  
63  
64  
65

1 trust is a “fundamental principle [that] underscores the centrality of ethical relationships to  
2 fundraising”; while Rosen (2005, p177) notes that organizations can enhance this public trust  
3  
4 by “maintain[ing] the highest ethical standards and to communicate this commitment to  
5  
6 donors and prospective donors”.  
7  
8  
9

10  
11 In the 1980s, the Josephson Institute for the Advancement of Ethics argued that a study of the  
12  
13 history and philosophy of religion suggests there are 10 core values that transcend cultures  
14  
15 and therefore establish ethical norms: honesty, integrity, promise-keeping, fidelity/loyalty,  
16  
17 fairness, caring for others, respect for others, responsible citizenship, pursuit of excellence,  
18  
19 and accountability (Marion 1994, pp51-52). Delivering a paper to the NSFRE’s (the  
20  
21 forerunner of the Association of Fundraising Professionals in the USA) National Forum on  
22  
23 Fundraising Ethics in 1988, the Institute’s founder, Michael Josephson, added an eleventh  
24  
25 value for nonprofit organizations and their fundraising departments: safeguarding the public  
26  
27 trust (ibid p52). Similarly, Independent Sector (2002) – the national voice of the US nonprofit  
28  
29 sector – tells us: “Those who presume to serve the public good must assume the public trust.”  
30  
31  
32  
33  
34  
35  
36  
37  
38

39 There have been numerous studies that support the critical notion of trust in this context.

40  
41 Trust in the nonprofit sector appears to drive whether individuals will become donors  
42  
43 (Sargeant and Lee 2002) and trust in specific organizations seems to drive facets of giving  
44  
45 behavior, notably subsequent loyalty and retention (Sargeant and Lee 2004).  
46  
47  
48  
49

50  
51 So under a consequentialist ‘trustist’ approach to fundraising ethics:  
52  
53  
54

55  
56 *Fundraising is ethical when it promotes, sustains, protects or maintains public trust, and*  
57  
58 *unethical when it damages these things.*  
59  
60  
61  
62

1  
2 Any ethical decision making framework based on trustist ethics would therefore need to  
3  
4 assess the impact on public trust. From this perspective, ethical provisions contained in the  
5  
6 codes exist to promote, protect and maintain public trust in fundraising practices and the  
7  
8 fundraising profession.  
9  
10

## 11 12 13 14 15 16 Donorcentrism

17  
18  
19  
20  
21 Donorcentrism is a collection of ideas that all share the common theme of caring for the  
22  
23 donor's interests and concerns by putting them at the "heart" of charity communications (e.g.  
24  
25 Orland 2011, Pegram 2016) or at the "centre of fundraising strategies" (Etherington et al  
26  
27 2015, p63). Although donorcentrism has largely emanated from professional practice, the  
28  
29 notion of putting the donor first has considerable support in the academic literature of the  
30  
31 early- to mid-1990s. For example, Geever (1994, p70) talks about the "ethical belief" in  
32  
33 "recognizing that the donor comes first"; while Marion (1994, p55) describes the "special  
34  
35 duty" that fundraisers have to represent their donors' interests.  
36  
37  
38  
39  
40  
41  
42

43 Donorcentrism is a key component of 'relationship fundraising', an idea developed by British  
44  
45 fundraiser Ken Burnett in the early 1990s, which he defines as (2002, p38):  
46  
47  
48  
49  
50

51 "An approach to the marketing of a cause that centres on the unique and special relationship  
52  
53 between a nonprofit and each supporter. Its overriding consideration is to care for and  
54  
55 develop that bond and to do nothing that might damage or jeopardize it. Every activity is  
56  
57  
58  
59  
60  
61  
62  
63  
64  
65

1 therefore geared toward making sure donors know they are important, valued, and  
2 considered, which has the effect of maximizing funds per donor in the long term.”  
3  
4  
5  
6

7 Burnett’s definition suggests that he views donorcentrism as a consequentialist doctrine since  
8 the point of putting the donor at the heart of the a charity’s communications is because this  
9 raises more sustainable income over the long term than using purely transactional fundraising  
10 techniques. Other authors concur (see for example Ahern and Joyaux 2007 and Craver 2014).  
11  
12  
13  
14  
15  
16  
17  
18

19 From a consequentialist perspective on donorcentrism we may conclude:  
20  
21  
22  
23

24 *Fundraising is ethical when it gives priority to the donor’s wants, needs, and wishes provided*  
25 *that this maximizes sustainable income for the nonprofit.*  
26  
27  
28  
29  
30

31 However, a second perspective is also reflected in the literature. Some fundraisers see  
32 donorcentrism as a deontological approach to fundraising ethics. From this perspective  
33 fundraisers ought to put their donors interest at the heart of what they do because that is a  
34 desired moral social norm and the right thing to do in and of itself, irrespective of whether it  
35 raises more money. Nathan and Tempel (2008), for example, remind fundraisers that they  
36 have “an ethical duty to collect and store only that such data as they need for the purposes of  
37 fundraising and to ensure that the data they collect is used only for that purpose and not  
38 shared with third parties.” Similarly Kay Sprinkel Grace (2005) has argued that donors give  
39 *through* organizations rather than *to* organizations and that donor needs should thus form the  
40 bedrock of fundraising communication and approaches. The justification in each of these  
41 examples is that acting in this way is the right thing to do and/or the right way to treat  
42 individuals engaging in philanthropic behavior.  
43  
44  
45  
46  
47  
48  
49  
50  
51  
52  
53  
54  
55  
56  
57  
58  
59  
60  
61  
62  
63  
64  
65

1  
2 So from this deontological perspective:  
3  
4  
5  
6

7 *Fundraising is ethical when it gives priority to the donor's wants, needs, desires and wishes.*  
8  
9

10  
11 A consequentialist donorcentrist fundraiser views the quality of the donor relationship as a  
12 means to generating income; a deontological donorcentrist fundraiser cares about the quality  
13 of the relationship as an end in itself. Choosing which of these approaches to adopt is itself a  
14 moral dilemma for a fundraiser, because one might raise less money than the other.  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

## 26 Service of philanthropy 27 28 29 30

31 An additional normative ethical theory of fundraising extends donorcentrism to focus almost  
32 entirely on the wellbeing and “growth” of the donor. The idea that fundraising is the servant  
33 of philanthropy was proposed by American fundraising expert Hank Rosso, who writes that  
34 (Cited in Tempel 2003a, p4): “fundraising is justified when it is used as a responsible  
35 invitation guiding contributors to make the kind of gift that will meet their own special needs  
36 and add greater meaning to their lives.” So this is a very clear normative statement about how  
37 fundraising ought to be practiced. It is consequentialist (teleological) because it clearly states  
38 that the right course of action for a fundraiser is the one that results in consequences that meet  
39 the donors’ needs and bring meaning to them. It strongly implies that fundraising is only  
40 justified when it brings “meaning” to donors’ philanthropy, and it is unjustified when it  
41 doesn’t. Similarly, O’Neil (1994, p4) sees fundraisers as “moral trainers” for philanthropists,  
42 whose job is to help people make meaningful “decisions about giving...to the right persons in  
43  
44  
45  
46  
47  
48  
49  
50  
51  
52  
53  
54  
55  
56  
57  
58  
59  
60  
61  
62  
63  
64  
65



1 the right amounts at the right time” (ibid, pp4-5). He says the “moral significance” of  
2 fundraising is therefore to encourage people to become more generous (ibid, p6) by  
3  
4 “cultivation of the general habit of altruism” (ibid, p7).  
5  
6  
7  
8

9 This is a different approach to trustism and consequentialist (teleological) donorcentrism.  
10

11 With those two approaches, the point of ethical fundraising is to protect the sustainability of  
12 long-term income generation. However, with the service of philanthropy ethic, the objective  
13 is not to raise money for the nonprofit, but to ensure that the donor is fulfilled by his/her  
14 philanthropy. If a fundraiser wants to ask for a gift that would not be ‘meaningful’ to the  
15 donor, then she ought not do it, irrespective of the outcome to organization. To do so would  
16 be to act unethically. It also differs in aspect from a consequentialist perspective on  
17 donorcentrism because the focus is on the generation of meaning and the growth of self,  
18 which may or may not involve giving to (or through) a particular organization.  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30

31 Thus under service of philanthropy ethics:  
32  
33  
34  
35  
36  
37  
38

39 *Fundraising is ethical when it brings meaning to a donor’s philanthropy.*  
40  
41  
42  
43  
44  
45  
46  
47  
48  
49  
50

51 Rights balancing fundraising ethics  
52  
53  
54  
55

56 What is striking in most of the literature on fundraising ethics is that the beneficiary or  
57 service user is absent from most thinking and theorizing. This can be seen in Table 1, which  
58  
59  
60  
61  
62  
63  
64  
65

1 shows each of the normative theories of fundraising ethics (and their variants) tabularized to  
2 show primary and secondary duties of fundraisers. None of the theories developed during the  
3  
4  
5 1990s specifies that fundraisers owe any specific or particular duty to their organization's  
6  
7 beneficiaries or service users.  
8  
9

10  
11  
12 INSERT TABLE 1 NEAR HERE  
13  
14  
15  
16  
17  
18

19 This is a remarkable omission since the concept of utility dictates that the decision maker will  
20  
21 “actively seek information on the impact its decisions will have on *all* parties (our emphasis)  
22  
23 and will weigh this information” (Raiborn and Payne 1990, 885-6) (See also Payne and  
24  
25 Pressley 2013). The weight placed on the needs of particular stakeholders could vary, but we  
26  
27 might reasonably expect that what Zey-Ferrell and Ferrell (1982) refer to as the  
28  
29 “organizational distance” between the decision maker and each stakeholder would play a  
30  
31 pivotal role in defining priorities. As nonprofit organizations exist to save or enrich the lives  
32  
33 of focal beneficiaries, the omission of the interests of these groups in ethical decision making  
34  
35 seems somehow inappropriate. As Rosso, notes, “organizations of the independent sector  
36  
37 come into existence for the purpose of responding to some facet of human or societal needs...  
38  
39 the cause provides moral justification for moral intervention and that provides the  
40  
41 justification for fundraising” (Rosso 1991 p4).  
42  
43  
44  
45  
46  
47  
48  
49  
50

51 By overlooking or ignoring the interests of the beneficiary, ethical theorizing has neglected to  
52  
53 formally state that fundraisers have an ethical duty to beneficiaries – specifically to ensure  
54  
55 the organizations they work for have sufficient funds to provide services for beneficiaries.  
56  
57 Fundraisers will have failed practically and professionally if they do not raise this necessary  
58  
59  
60  
61  
62  
63  
64  
65

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45  
46  
47  
48  
49  
50  
51  
52  
53  
54  
55  
56  
57  
58  
59  
60  
61  
62  
63  
64  
65

income. They may also have failed ethically if their professional failure were due to not giving appropriate consideration to the interests of their beneficiaries.

Adopting this perspective, rights-balancing fundraising ethics suggests that:

*Fundraising is ethical when it balances the duty of fundraisers to solicit support on behalf of their beneficiaries, with the relevant rights of the donor.*

Donor rights here might include the right not to be subjected to (undue) pressure to donate and anything else that a donor might consider unethical, such as guilt, unreasonable intrusion into privacy, unreasonably high fundraising costs, etc, some of which are suggested by the research conducted by Caffery (2017) that we referred to earlier.

### **Illustrating Different Perspectives: The Case of Guilt**

Many ethical dilemmas in fundraising arise because of a tension between what the donor wants (often asking less, asking in different ways, or simply not asking at all) and what the fundraiser needs to do on behalf of their beneficiaries (asking in the most effective and efficient ways to ensure enough money to provide services). Yet until now, fundraising's professional ethics has failed to address this very direct ethical tension, preferring instead to do it by the proxy of public trust, donor wants and desires, and meaningful philanthropy.

Consider the general ethical question of whether it is appropriate for donors to feel guilty if they decide to decline a request for a donation, which as we have seen, can be considered to

1 be a form of undue pressure (Caffery 2017, pp23-24). How might each of these normative  
2 theories of fundraising ethics deal with this question? Might it be acceptable for a donor to  
3 feel guilty if they don't give?  
4  
5

6  
7  
8  
9 Trustism – No. It could be argued that making donors feel guilty would undermine public  
10 trust in the long-term, thus jeopardizing long-term sustainable income. So making people feel  
11 guilty would be unethical and anything that did this such as seemingly expensive enclosures  
12 in direct mail packs or the use of language that was deliberately guilt provoking, would be  
13 prohibited by the codes (Pidgeon 2013). As a consequentialist theory, such ethical decision  
14 making would need to be supported by evidence of the likely impact on public trust.  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24

25  
26 Donorcentrism (consequentialist) – No. Making people feel guilty, whether intentionally or  
27 not, could make them less likely to give again. Although it might produce short-term gain, in  
28 the long run, people will probably give less (Burnett 2002). So making people feel guilty is  
29 unethical and the codes would be designed to prevent this, such as with provisions relating to  
30 the use of shocking images in advertising. As a consequentialist theory, this will also require  
31 supporting evidence.  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42

43 Donorcentrism (deontological) – No. Feeling guilty about not giving to charity is not in  
44 donors' interests and would evoke negative emotion (Shang and Sargeant 2018). It is simply  
45 the wrong thing to do to make people feel guilty, whether intentionally or not. So any  
46 fundraising that did this would probably be considered unethical.  
47  
48  
49  
50  
51  
52  
53  
54

55 Service of philanthropy – No. A donor cannot experience meaning in their philanthropy if  
56 they have been pressured in some way into offering their support. In no sense can guilt  
57  
58  
59  
60  
61  
62  
63  
64  
65

1 contribute to their personal sense of wellbeing. The use of guilt in a solicitation is therefore  
2 unethical.  
3  
4  
5  
6

7 Rights balancing – Possibly. All the above theories provide a general rule, based on moral  
8 norms or likely consequences, regarding guilt in fundraising, with the probable conclusion  
9 that it would be unethical. Only rights balancing ethics would consider each case in context,  
10 perhaps concluding that feelings of guilt as an undesired by-product of declining a  
11 solicitation or even the deliberate inducement of guilt were at times acceptable. Perhaps the  
12 approach did leave some people feeling guilty, but not enough to outweigh the good that the  
13 money raised delivered for beneficiaries. Perhaps in the case of an emergency appeal, in  
14 particular, some guilt-inducement may be acceptable and perhaps even required.  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

29 Note that we say “may.” It may well be that on the vast majority of occasions, the ethical  
30 decision making framework will err on the side of the donor. But there may be times when it  
31 does not. When that happens, rights balancing decision-making frameworks will have  
32 provided a very good ethical justification why that should be the case.  
33  
34  
35  
36  
37  
38  
39  
40

41 Before we leave rights balancing fundraising ethics, it is important to state in no uncertain  
42 terms what it is not. It is not an ethical justification to do anything, just because it raises more  
43 money. Rights balancing ethics is a genuine attempt to ensure that by doing right by their  
44 donors, fundraisers don’t disadvantage their beneficiaries, the very people they exist to  
45 support. In doing so, it provides a framework by which fundraisers can be answerable to their  
46 donors and their beneficiaries, even when the interests of the two don’t align.  
47  
48  
49  
50  
51  
52  
53  
54  
55  
56  
57  
58  
59  
60  
61  
62  
63  
64  
65

## Further Research

In this article we have proposed a new normative theory of fundraising ethics that could be applied in the derivation of ethical guidance provided to the profession of fundraising.

Further work will now be necessary to operationalize this theoretical perspective into a decision-making framework. To this end, further research would be helpful to explore the issue of “balance” and how differing impacts and opinions might be appropriately weighted. Additional work is also warranted to explore beneficiary perceptions of specific fundraising practices (along the lines already conducted by Warrington and Crombie, 2017), where the boundaries of acceptability might lie (and why) and how these perceptions might differ from those of donors.

## Conclusions

Sama and Shoaf (2008) remind us that “being a professional is a privilege, not a right, and that one must continue to earn the privilege conferred on the profession by society. To do so requires attention to the duties implicit in the reciprocal relationship between the professional and the client constituting the moral community in which they transact business” (p44-45).

There can be little doubt that as a profession, fundraising has been lacking in this regard and has a lot to do to “clean up its act” following the disclosure of serious ethical lapses, notably around the solicitation of vulnerable people.

But rather than create a further series of knee-jerk and bespoke adjustments to the codes, we have argued instead for a systematic review and in particular consideration of the underlying ethical frameworks that should be shaping our decision making. The Fundraising Regulator

1 has repeatedly said that its role is to represent the voice of the donor, or to ‘speak up for’  
2 donors (Birkwood 2016a), and that the public will be consulted on changes to the fundraising  
3 code of practice (Birkwood 2016b). The recent research conducted by F-Reg (Caffery 2017)  
4 hints at the kinds of things the regulator might consider when representing donors in making  
5 changes to the code.  
6  
7  
8  
9  
10

11  
12  
13  
14 But as we stated previously, fundraisers are unlike commercial marketers in that they  
15 arguably have two key constituencies – their donors *and* their beneficiaries through a transfer  
16 rather than an exchange (MacQuillin 2016b). Yet because F-Reg is adopting a “consumer  
17 protection” regulatory ethos (ibid), there is a very real danger that primacy in ethical decision  
18 making will be given to the stakeholder group with the greatest capacity to influence the  
19 regulator rather than the full range of stakeholders that should properly be considered in this  
20 context. This potential imbalance is exacerbated now that development of the code in the UK  
21 has been vested in the regulator rather than the profession.  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33

34  
35  
36 We therefore recommend that a new ethical decision making framework now be  
37 operationalized and that those responsible for the writing of the Code and other ethical  
38 guidance apply this framework as they consider potential modifications. We also recommend  
39 that if the Code is to become a living code, adapting organically in response to changes in the  
40 environment, that ownership of the Code should be returned to the profession. The profession  
41 must in turn ensure that the Code is given greater prominence and consideration, not only in  
42 the minutiae of day-to-day decision making, but also in the development of fundraising  
43 strategy/culture and the management of all relevant (including supplier) relationships. In  
44 short the development and embedding of the Code of Fundraising Practice should be  
45  
46  
47  
48  
49  
50  
51  
52  
53  
54  
55  
56  
57  
58  
59  
60  
61  
62  
63  
64  
65

1 conducted in accordance with the principles of best practice we have alluded to above. It  
2 must be fit for purpose and fit for purpose for all relevant stakeholder groups.  
3  
4  
5  
6

7 In this article we have argued that the rights of the beneficiary have to date been ignored and  
8 suggested an additional normative perspective on fundraising ethics (rights balancing) that  
9 could be applied. While this applies to how fundraisers tackle both day-to-day ethical  
10 dilemmas and those that exist at policy level (such as how to “frame” beneficiaries in  
11 marketing materials), this balance must also be struck in the domain of fundraising  
12 regulation. Otherwise there is a very real danger that in the rush to protect the interests of one  
13 vulnerable group in society we could do grave and permanent harm to another. As La  
14 Follette (1997, pp4-5) reminds us:  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

29 “We must scrutinise our beliefs, our choices, and our actions to ensure that we a) are  
30 sufficiently informed, b) are not unduly swayed by personal interest and c) are not governed  
31 by the views of others. Otherwise we may perpetrate evils we could avoid, evils for which  
32 future generations will rightly condemn us.”  
33  
34  
35  
36  
37  
38  
39  
40

41 To summarize our thoughts we might meaningfully adapt his last sentence to fundraising  
42 ethics: Otherwise we may not ask for donations we should have solicited, actions for which  
43 our beneficiaries will rightly condemn us.  
44  
45  
46  
47  
48  
49  
50  
51  
52  
53  
54  
55  
56  
57  
58  
59  
60  
61  
62  
63  
64  
65



## Compliance With Ethical Standards

We confirm that no funding was received to conduct this study and that there are no conflicts of interest that we are aware of in making this submission.

Ethical approval: This article does not contain any studies with human participants or animals performed by any of the authors.

## References

1  
2  
3  
4  
5 Adam, A.M. and Rachman-Moore, D. (2004). The Methods Used To Implement An Ethical  
6 Case of Conduct and Employee Attitudes. *Journal of Business Ethics*, 54(3), 223-242.  
7  
8

9  
10  
11  
12 Ahern, T., and Joyaux, S. (2007). Keep Your Donors: The Guide to Better Communications  
13 & Stronger Relationships, Wiley, New York  
14  
15

16  
17  
18  
19 Ainsworth, D. (2015). Oxfam and NSPCC have ended relationships with agencies and plan  
20 cuts in telephone fundraising. *Civil Society Fundraising* 21 October. London: Civil Society  
21  
22 [https://www.civilsociety.co.uk/news/oxfam-and-nspcc-have-ended-relationships-with-](https://www.civilsociety.co.uk/news/oxfam-and-nspcc-have-ended-relationships-with-agencies-and-plan-cuts-in-telephone-fundraising.html#sthash.eWEK2zQZ.dpuf)  
23 [agencies-and-plan-cuts-in-telephone-fundraising.html#sthash.eWEK2zQZ.dpuf](https://www.civilsociety.co.uk/news/oxfam-and-nspcc-have-ended-relationships-with-agencies-and-plan-cuts-in-telephone-fundraising.html#sthash.eWEK2zQZ.dpuf) – accessed  
24  
25  
26  
27  
28  
29 10 January 2018.  
30

31  
32  
33  
34 Akaah L.P. (1992). Social Inclusion as a Marketing Ethics Correlate. *Journal of Business*  
35  
36 *Ethics*, 11, 599-608.  
37  
38

39  
40  
41 Akaah L.P. and Riordan E.A. (1989). Judgements of Marketing Professional About Ethical  
42  
43  
44 Issues in Marketing Research: A Replication and Extension. *Journal of Marketing Research*,  
45  
46 26, 112-20.  
47  
48

49  
50  
51 Alexander, L and Moore, M. (2012). ‘Deontological Ethics’, in: *Stanford Encyclopedia of*  
52  
53 *Philosophy*. Available at: <http://plato.stanford.edu/entries/ethics-deontological/#DeoTheKan>.  
54  
55

56  
57  
58 Anderson, A. (1996). *Ethics for Fundraisers*. Indiana University Press, Bloomington.  
59  
60

1  
2 Association of Fundraising Professionals (2017). *International Statement on Ethical*  
3  
4 *Principles in Fundraising*. Available at:

5  
6  
7 <http://www.afpnet.org/Ethics/IntlArticleDetail.cfm?ItemNumber=3681>  
8  
9

10  
11  
12 BBC (British Broadcasting Corporation) News (2015). 'Olive Cooke inquest: poppy seller  
13  
14 suffered depression.' BBC News website, 16 July 2015. Available at:  
15  
16 <http://www.bbc.co.uk/news/uk-england-bristol-33550581>.  
17  
18

19  
20  
21 Birkwood, S. (2016a). 'Lord Grade: Now the real work starts.' *Third Sector*, 8 July 2016.  
22  
23 Available at: [http://www.thirdsector.co.uk/lord-grade-now-real-work-](http://www.thirdsector.co.uk/lord-grade-now-real-work-starts/fundraising/article/1401739)  
24  
25 [starts/fundraising/article/1401739](http://www.thirdsector.co.uk/lord-grade-now-real-work-starts/fundraising/article/1401739).  
26  
27  
28

29  
30  
31 Birkwood, S. (2016b). 'Public will be consulted on major changes to fundraising code, says  
32  
33 Suzanne McCarthy.' *Third Sector*, 5 July 2016. Available at:  
34  
35 [http://www.thirdsector.co.uk/public-will-consulted-major-changes-fundraising-code-says-](http://www.thirdsector.co.uk/public-will-consulted-major-changes-fundraising-code-says-suzanne-mccarthy/fundraising/article/1401125)  
36  
37 [suzanne-mccarthy/fundraising/article/1401125](http://www.thirdsector.co.uk/public-will-consulted-major-changes-fundraising-code-says-suzanne-mccarthy/fundraising/article/1401125).  
38  
39  
40

41  
42  
43 Brinkman, J. (2002). Business and Marketing Ethics as Professional Ethics: Concepts,  
44  
45 Approaches and typologies. *Journal of Business Ethics*, 41, 159-177.  
46  
47  
48

49  
50  
51 Briscoe, M.G. (ed) (1994). *Ethics in Fundraising – Putting Values into Practice*. New  
52  
53 Directions for Philanthropic Fundraising, 1994(6), Jossey Bass, San Francisco.  
54  
55  
56

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45  
46  
47  
48  
49  
50  
51  
52  
53  
54  
55  
56  
57  
58  
59  
60  
61  
62  
63  
64  
65

Burk, P. (2003). *Donor Centred Fundraising*. Cygnus Applied Research Inc / Burk and Associates Ltd, Chicago.

Burnett, K. (2002). *Relationship Fundraising: A Donor-Based Approach to the Business of Raising Money*, 2nd edition. Jossey Bass, San Francisco.

Caffery, N. (2017). *Code of Fundraising Practice: Report from the public conducted by Light and Shade Research*. Fundraising Regulator, London.

Catalona, G.D. (2014). *Engineering Ethics: Peace, Justice, and the Earth*. 2<sup>nd</sup> edition.

Chaney, I., & Dolli, N. (2001). Cause related marketing in New Zealand. *International Journal of Nonprofit and Voluntary Sector Marketing*, 6(2), 156-163.

Chonko L.B. and Hunt, S.D. (2000). Ethics and Marketing Management: A Retrospective and Prospective Commentary. *Journal of Business Ethics*, 41, 159-177.

Clohesy, W. W. (2003). Fund-raising and the articulation of common goods. *Nonprofit and Voluntary Sector Quarterly*, 32(1), 128-140.

Craver, R. (2014). *Retention Fundraising, Emerson and Church*. Medfield, MA.

Daily Mail Investigations Unit (2015) New shame of the charities: Widower's details were passed on 200 times leading him to lose £35,000 and get 731 demands for cash. Available at: <http://www.dailymail.co.uk/news/article-3217506/New-shame-charities-Widower-s-details->

[passed-200-times-leading-lose-35-000-getting-731-demands-cash.html#ixzz4pqjs3rqz](http://passed-200-times-leading-lose-35-000-getting-731-demands-cash.html#ixzz4pqjs3rqz).

1  
2  
3  
4  
5 Eikenberry, A. M. (2009). The hidden costs of cause marketing. *Stanford Social Innovation*  
6 *Review*, 7(3), 51.  
7  
8  
9

10  
11 Elliot, D. (1991). What counts as deception in higher education development? In  
12  
13 Burlinghame, D.F. and Hulse, L.J. (eds.), *Taking Fundraising Seriously – Advancing the*  
14 *Profession and Practice of Raising Money*. Jossey Bass, San Francisco.  
15  
16  
17  
18  
19  
20

21 Etherington, Sir Stuart; Lord Leigh of Hurley; Baroness Pitkeathley; Lord Wallace of  
22  
23 Saltaire. (2015). *Regulating Fundraising for the Future – Trust in Charities, Confidence in*  
24 *Fundraising Regulation*. National Council for Voluntary Organizations, London.  
25  
26  
27  
28  
29  
30

31 Ferrell, O.C. (1999). An Assessment of the Proposed Academy of Marketing Science Code of  
32  
33 Ethics for Marketing Educators. *Journal of Business Ethics*, 19(2), 225-228.  
34  
35  
36  
37

38 Fischer, M. (2000). *Ethical Decision Making in Fund Raising*. John Wiley, New York.  
39  
40  
41  
42

43 Frankel, M.S. (1989). Professional Codes: Why, How and With What Impact? *Journal of*  
44 *Business Ethics*, 8(2and3), 109-115.  
45  
46  
47  
48  
49

50 Frankena, W. (1963). *Ethics*. Prentice Hall, Englewood Cliffs, NJ.  
51  
52  
53  
54

55 Fukukawa, K., Balmer, J.M.Y., and Gray, E. (2007). Mapping the Interface between  
56  
57 Corporate Identity, Ethics and Corporate Social Responsibility. *Journal of Business Ethics*,  
58  
59 76, 1-5.  
60  
61  
62  
63  
64  
65

1  
2 Fundraising Regulator. (2016). *Fundraising Preference Service. Board decision on proposal*  
3  
4  
5 *for development*. Fundraising Regulator, London.  
6

7  
8  
9 Fundraising Standards Board. (2015). FRSB Investigation into charity fundraising practices  
10  
11 instigated by Mrs Olive Cooke's Case. Available at:

12  
13  
14 [https://www.fundraisingregulator.org.uk/investigations/frsb-investigation-charity-  
16 fundraising-practices-instigated-mrs-olive-cookes-case/](https://www.fundraisingregulator.org.uk/investigations/frsb-investigation-charity-<br/>15 fundraising-practices-instigated-mrs-olive-cookes-case/).  
17  
18

19  
20  
21 Fundraising Regulator. (2017). *Code of Fundraising Practice*. Fundraising Regulator,  
22  
23 London.  
24

25  
26  
27  
28  
29 Geever, J.C. (1994). Ethics and the nonprofit board of directors. *New Directions for*  
30  
31 *Philanthropic Fundraising*, (6), 63-74.  
32

33  
34  
35  
36 Hunt S.D. and Vitell, S.J. (1986). The General Theory of Marketing Ethics. *Journal of*  
37  
38 *Macromarketing*, 6(Spring), 5-15.  
39

40  
41  
42  
43 Independent Sector. (2002). *Obedience to the Unenforceable*. Independent Sector,  
44  
45 Washington, DC.  
46

47  
48  
49  
50  
51 Institute of Fundraising (Undated). *Code of Conduct*. London: Institute of Fundraising.  
52  
53 Available at: [http://www.institute-of-fundraising.org.uk/membership/individual-  
55 membership/code-of-conduct/](http://www.institute-of-fundraising.org.uk/membership/individual-<br/>54 membership/code-of-conduct/).  
56  
57  
58  
59  
60  
61  
62  
63

1 Kaptein, M. (2011). Toward Effective Codes: Testing the Relationship With Unethical  
2 Behavior. *Journal of Business Ethics*, 99, 233-251.  
3

4  
5  
6  
7 Kaptein, M. and Wempe, J. (1998). Twelve Gordian Knots When Developing an  
8 Organizational Code of Ethics. *Journal of Business Ethics*, 11(11), 857-862.  
9

10  
11  
12  
13  
14 Laczniak, G.R. (1983). Framework for Analyzing Marketing Ethics. *Journal of*  
15 *Macromarketing*, Spring, 5-16.  
16

17  
18  
19  
20  
21 LaFollette, H. (1997). *Ethics in Practice*. Blackwell, Oxford.  
22

23  
24  
25  
26 Lake, H. (2016). *Press Criticism of Charities in 2015*. Available at:  
27 <https://storify.com/howardlake/olive-cooke-and-the-fu>.  
28  
29  
30

31  
32  
33  
34 Langlois, C.C. and Schlegelmilch, B.B. (1990). Do Corporate Codes of Ethics Reflect  
35 National Character? Evidence from Europe and the United States. *Journal of International*  
36 *Business Studies*, 21(4), 519-539.  
37  
38  
39

40  
41  
42  
43 Lund, D.B. (2000). An Empirical Examination of Marketing Professionals' Ethical Behavior  
44 in Differing Situations. *Journal of Business Ethics*, 21(4), 331-342.  
45  
46  
47  
48

49  
50  
51 MacAskill W (2016) *Doing Good Better: Effective Altruism and a Radical New Way to*  
52 *Make a Difference*, Guardian Faber Publishing, London.  
53  
54  
55  
56  
57  
58  
59  
60  
61  
62  
63

1 MacQuillin, I.R. (2016a). *Rights Stuff – fundraising’s ethics gap and a new theory of*  
2 *normative fundraising ethics*. Rogare/Hartsook Centre for Sustainable Philanthropy,  
3  
4 Plymouth University, Plymouth.  
5  
6

7  
8  
9 MacQuillin, I.R. (2016b). House of Lords Select Committee on Charities – Evidence  
10 Submission. Rogare/Hartsook Centre for Sustainable Philanthropy, Plymouth University,  
11  
12 Plymouth.  
13  
14  
15

16  
17  
18 MacQuillin, I.R. (2017). *Less than my job’s worth: Is fundraising a profession? And does it*  
19 *matter if it isn’t?* Rogare/Hartsook Centre for Sustainable Philanthropy, Plymouth University,  
20  
21 Plymouth.  
22  
23  
24  
25

26  
27  
28 McClaren, N. (2013). The personal selling and sales management ethics research: Managerial  
29 implications and research directions from a comprehensive review of the empirical  
30  
31 literature. *Journal of Business Ethics*, 112(1), 101-125.  
32  
33  
34  
35

36  
37  
38 McGregor-Lowndes, M., & Hannah, F. (2012). Marketing charitable bequests to lawyers.  
39 *International Journal of Nonprofit and Voluntary Sector Marketing*, 17(1), 1-12.  
40  
41  
42

43  
44  
45 Maes, J.D., Jeffery, A., and Smith, T.V. (1998). The American Association of Advertising  
46 Agencies Standards of Practice: How Far Does This Professional Association’s Code of  
47  
48 Ethics Influence Reach? *Journal of Business Ethics*, 17, 1155-1161.  
49  
50  
51

52  
53  
54 Marion, B.H. (1994). Decision making in ethics. *New Directions for Philanthropic*  
55 *Fundraising*, 1994(6), 49-62.  
56  
57  
58  
59  
60  
61  
62  
63



1 Messikomer, C.M. and Cirka, C.C. (2010). Constructing A Code of Ethics: An Experiential  
2 Case of a National Professional Organization. *Journal of Business Ethics*, 95(1), 55-71.  
3

4  
5  
6  
7 Molander, E.A. (1987). A Paradigm for Design, Promulgation and Enforcement of Ethical  
8 Codes. *Journal of Business Ethics*, 6(8), 619-631.  
9

10  
11  
12  
13  
14 Murphy, P.E. and Laczniak, G.R. (1981). Marketing Ethics: A Review with Implications for  
15 Managers, Educators and Researchers. In Enis, B.M. and Roehring, K.J. (eds.), *Review of*  
16 *Marketing*, American Marketing Association, (pp. 251-266). Chicago, IL.  
17  
18  
19

20  
21  
22  
23  
24 Nathan, S.K. and Tempel, E. (2010). Fundraising Ethics. In Sargeant, A. and Shang, J.  
25 *Fundraising Principles and Practice*. Wiley, New York, NY.  
26

27  
28  
29  
30  
31 Nieweler, A. (2013). *Code of Ethics and Code of Conduct: What's The Difference?* Available  
32 at: [https://www.whistleblowersecurity.com/code-of-ethics-and-code-of-conduct-whats-the-](https://www.whistleblowersecurity.com/code-of-ethics-and-code-of-conduct-whats-the-difference/)  
33 [difference/](https://www.whistleblowersecurity.com/code-of-ethics-and-code-of-conduct-whats-the-difference/).  
34  
35  
36  
37

38  
39  
40  
41 O'Neil, M. (1997). The ethical dimension of fundraising. In Burlingame, D.F. (eds.),  
42 *Critical Issues in Fundraising*. Wiley, New York.  
43  
44

45  
46  
47  
48 Orland, L. (2011). Putting the donor at the heart of the organization. Available at:  
49 <http://robejohn.com.au/donor-fundraising/>.  
50  
51

52  
53  
54  
55  
56 Payne, D., and Pressley, M. (2013). A Transcendant Code of Ethics for Marketing  
57 Professionals. *International Journal of Law and Management*, 55(1), 55-73.  
58  
59

1  
2 Pegram, G. (2016). A brief history of fundraising. *101Fundraising*. Available at:  
3  
4  
5 <http://101fundraising.org/2016/05/brief-history-fundraising/>.  
6

7  
8  
9 Pidgeon, S. (2013). *Designing A Compelling Case for Support*. Presentation to the  
10  
11  
12 Association of Fundraising Professionals Conference. San Diego, CA.  
13

14  
15  
16 Public Administration and Constitutional Affairs Committee. (2016) The 2015 charity  
17  
18  
19 fundraising controversy: lessons for trustees, the Charity Commission and regulators. HC  
20  
21  
22 431. 25 January 2016  
23

24  
25  
26 Raiborn, C.A., and Payne, D. (1990). Corporate Codes of Conduct: A Collective Conscience  
27  
28  
29 and Continuum. *Journal of Business Ethics*, 9, 879-889.  
30

31  
32  
33  
34 Rawls, J. (1999). *A Theory of Justice. Revised*. Harvard University Press, Cambridge, MA.  
35

36  
37  
38  
39 Regis, Jr., E. (1980). What is ethical egoism? *Ethics* 91(1), 50-62.  
40

41  
42  
43 Ricketts, A. (2015). Inquest into the death of Olive Cooke hears nothing about fundraising  
44  
45  
46 requests she received. *Third Sector*, 17 July 2015. Available at:  
47  
48  
49 [http://www.thirdsector.co.uk/inquest-death-olive-cooke-hears-nothing-fundraising-requests-](http://www.thirdsector.co.uk/inquest-death-olive-cooke-hears-nothing-fundraising-requests-she-received/fundraising/article/1356382)  
50  
51 [she-received/fundraising/article/1356382](http://www.thirdsector.co.uk/inquest-death-olive-cooke-hears-nothing-fundraising-requests-she-received/fundraising/article/1356382).  
52

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45  
46  
47  
48  
49  
50  
51  
52  
53  
54  
55  
56  
57  
58  
59  
60  
61  
62  
63  
64  
65

Robin, D.P., and Reidenbach, R.E. (1987). Social Responsibility, Ethics and Marketing Strategy: Closing the Gap Between Concept and Application. *Journal of Marketing*, 51(1), 44-58.

Rosen, M. J. (2005). Doing well by doing right: a fundraiser's guide to ethical decision-making. *International Journal of Nonprofit and Voluntary Sector Marketing*, 10.3: 175-181.

Rosso, H. (1991). *Achieving Excellence in Fundraising*. Jossey Bass, San Francisco.

Sama, L.M., and Shoaf, V. (2007). Ethical Leadership for the Professions: Fostering a Moral Community. *Journal of Business Ethics*, 78, 39-46.

Sargeant A. (2009) *Marketing Management for Nonprofit Organizations*, 2<sup>nd</sup> Edition, Oxford University Press, Oxford.

Sargeant, A. (2015). Fundraisers' perceptions of fundraising regulation reform and the Fundraising Preference Service. Rogare/Hartsook Centre for Sustainable Philanthropy, Plymouth. Available at:  
[https://www.plymouth.ac.uk/uploads/production/document/path/5/5731/Rogare\\_FPS\\_survey.pdf](https://www.plymouth.ac.uk/uploads/production/document/path/5/5731/Rogare_FPS_survey.pdf).

Sargeant, A., and Jay, E. (2014). *Fundraising Management*, 3<sup>rd</sup> Edition. Routledge, London.

Sargeant, A., and Lee, S. (2002). Individual and contextual antecedents of donor trust in the voluntary sector. *Journal of Marketing Management*, 18(7-8), 779-802.

1  
2 Sargeant, A., and Lee, S. (2004). Donor trust and relationship commitment in the UK charity  
3 sector: the impact of behaviour. *Nonprofit and Voluntary Sector Quarterly*, vol 33, No 2:  
4  
5 185-202.  
6  
7

8  
9  
10  
11  
12  
13  
14 Service, S. (2017). *Consultation results in six changes to code of practice*. Fundraising  
15 Regulator, London. Available at: [https://www.fundraisingregulator.org.uk/2017/07/31/code-](https://www.fundraisingregulator.org.uk/2017/07/31/code-consultation-results-6-changes-code-fundraising-practice/)  
16  
17 [consultation-results-6-changes-code-fundraising-practice/](https://www.fundraisingregulator.org.uk/2017/07/31/code-consultation-results-6-changes-code-fundraising-practice/).  
18  
19  
20

21  
22  
23  
24 Shang, J., and Sargeant, A. (2018) *Philanthropic Psychology: Scientifically Uncovering the*  
25  
26 *Donor Behind the Giving*. Routledge, London.  
27  
28

29  
30  
31 Sprinkel Grace, K. (2005). *Beyond Fundraising: New Strategies for Nonprofit Innovation*  
32  
33 *and Investment*, 2nd Edition. Wiley, New York, NY.  
34  
35  
36

37  
38  
39 Stevens, B. (1994). An Analysis of Corporate Ethical Code Studies: Where Do We Go From  
40  
41 Here? *Journal of Business Ethics*, 13(1), 63-70.  
42  
43  
44

45  
46 Stevens, B. (2008). Corporate Ethical Codes: Effective Instruments for Influencing Behavior.  
47  
48 *Journal of Business Ethics*, 78, 601-609.  
49  
50

51  
52  
53 Taylor, P.W. (1975). *Principles of Ethics: An Introduction*. Dickensen Publishing Company,  
54  
55 Encino, CA.  
56  
57  
58  
59  
60  
61  
62

1 Tempel, E. (2003). A philosophy of fundraising. In Tempel, E. (eds.) *Hank Rosso's*  
2 *Achieving Excellence in Fundraising*. Wiley, San Francisco.  
3

4  
5  
6  
7 Verbos, A.K., Gerard, J.A., Forsley, P.R., Harding, C.S. and Miller, J.S. (2007). The Positive  
8  
9 Ethical Organization: Enacting A Living Code of Ethics and Ethical Organizational Identity.  
10  
11 *Journal of Business Ethics*, 76(1), 17-33.  
12  
13

14  
15  
16 Videll, S.J., Paolillo, J.G.P., and Thomas, J.L. (2003). The Perceived Role of Ethics and  
17  
18 Social Responsibility: A Study of Marketing Professionals. *Business Ethics Quarterly*, 13(1),  
19  
20 63-86.  
21  
22  
23

24  
25  
26 Warrington, S and Crombie, J (2017). The People in the Pictures: Vital perspectives on Save  
27  
28 the Children's image making. London: Save the Children.  
29  
30

31  
32  
33 Webley, S., and Werner, A. (2008). Corporate Codes of Ethics: Necessary But Not  
34  
35 Sufficient. *Business Ethics: A European Review*, 17(4), 405-415.  
36  
37  
38

39  
40  
41 West, A. (2015). Killed By Her Kindness. *The Sun*, 14<sup>th</sup> May, p1. Available at:  
42  
43 <https://www.thesun.co.uk/archives/news/219917/killed-by-her-kindness/>.  
44  
45

46  
47  
48 Wood-Harper, A.T., et al. (1996). How We Profess: The Ethical Systems Analyst.  
49  
50 *Communication of the ACM*, 39(3), 69-78.  
51  
52

53  
54  
55 Zey-Ferrell, M., and Ferrell, O.C. (1982). Role Set Configuration and Opportunities as  
56  
57 Predictors of Unethical Behavior in Organizations. *Human Relations*, 587-604.  
58  
59  
60

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45  
46  
47  
48  
49  
50  
51  
52  
53  
54  
55  
56  
57  
58  
59  
60  
61  
62  
63  
64  
65

16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45  
46  
47  
48  
49  
50  
51  
52  
53  
54  
55  
56  
57  
58  
59  
60  
61  
62  
63  
64  
65

**Table 1**

<b>Ethical theory</b>	<b>Type</b>	<b>Primary duty</b>	<b>Other duties</b>	<b>Compatible with</b>	<b>Not compatible with</b>
<b>Donorcentrism</b>	Consequentialist	Donor	<ul style="list-style-type: none"> <li>• Public trust</li> <li>• Organization</li> </ul>	<ul style="list-style-type: none"> <li>• Rights balancing</li> <li>• Trustism</li> </ul>	<ul style="list-style-type: none"> <li>• Service of philanthropy</li> <li>• Donorcentrism (deontological)</li> </ul>
<b>Donorcentrism</b>	Deontological	Donor	<ul style="list-style-type: none"> <li>• Public trust</li> <li>• Organization</li> </ul>	<ul style="list-style-type: none"> <li>• Trustism</li> <li>• Service of philanthropy</li> </ul>	<ul style="list-style-type: none"> <li>• Rights balancing</li> <li>• Donorcentrism (consequentialist)</li> </ul>
<b>Rights balancing</b>	Consequentialist	Beneficiary	<ul style="list-style-type: none"> <li>• Donor</li> <li>• Public trust</li> <li>• Organization</li> </ul>	<ul style="list-style-type: none"> <li>• Trustism</li> <li>• Donorcentrism (consequentialist)</li> </ul>	<ul style="list-style-type: none"> <li>• Service of philanthropy</li> <li>• Donorcentrism (deontological)</li> </ul>
<b>Service of philanthropy</b>	Consequentialist	Donor	<ul style="list-style-type: none"> <li>• None</li> </ul>	<ul style="list-style-type: none"> <li>• Donorcentrism (deontological)</li> <li>• Trustism</li> </ul>	<ul style="list-style-type: none"> <li>• Donorcentrism (consequentialist)</li> <li>• Rights balancing</li> </ul>
<b>Trustism</b>	Consequentialist	Public trust	<ul style="list-style-type: none"> <li>• Donor</li> <li>• Organization</li> </ul>	<ul style="list-style-type: none"> <li>• Rights balancing</li> <li>• Donorcentrism</li> <li>• Service of philanthropy</li> </ul>	<ul style="list-style-type: none"> <li>• None</li> </ul>