

Approved by: The Donations and Fundraising Group	Effective date: 6 September 2021	Next review: September 2022
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The Acceptance of Donations Policy

The policy defines gifts and donations and explains the procedures and policies to be adhered to before any gift or donation can be accepted.

Who needs to know about the Policy

- Deans of Faculty and Pro Vice-Chancellors
- Heads of School and Department
- Teaching Staff
- Professional Services Staff

Purpose of the Policy

The University welcomes gifts, donations and legacies to enable it to invest further in key strategic areas within higher education teaching, research, consultancy, student support and the enhancement of campus buildings and equipment. The University understands that to successfully attract additional income from donations and legacies it needs to be clear about its academic mission and to demonstrate to donors that their support will make a positive difference to the University and align with the academic mission. The University therefore seeks to encourage the University community, its alumni, staff, the general public and businesses to contribute, through structured and tailored legacy and donation programmes. The purpose of this policy is therefore to:

- define philanthropic income and ensure all gifts, including gifts for non-monetary benefit are correctly recorded and reported for the purpose of returns for both internal and external bodies including any matched funding schemes and for insurance purposes;
- maximise gifts income by asking the donor to complete a Gift Aid declaration which allows the University to reclaim tax on any donations from individuals paying UK income or capital gains tax;
- ensure a process of due diligence is adhered to before any donation or gift is accepted;
- ensure donors are identified and stewarded correctly and all approaches are co-ordinated and professionally managed by the recipient, Faculty, School, or Department;
- ensure gifts and fundraising activities are compatible with the University's policies and objectives and consistent with the goals in the University strategy.

For the purposes of this policy the word 'gift' shall be used and will include all donations, prize funds, endowments, legacies, pledges, art works and corporate sponsorship. Recipients of gifts shall include employees, professional advisors and volunteers if they are accepting on behalf of the University.

Contacts

The Governance and Legal Services Department is responsible for:

- Providing advice and assistance
- Guidance and templates
- Accessing training

The team can be contacted by emailing: gls@canterbury.ac.uk

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Acceptance of Donations Policy

1. Considerations on receiving gifts

Whilst gifts from UK and internationally-based donors are welcomed by the University, the University needs to carefully consider the source of the gift through due diligence, and whether it is appropriate to accept it. An appropriate gift means lawful gifts which are given in good faith and which are compatible with the University's aims, values and strategic objectives. The University values and safeguards its autonomy, integrity and reputation and therefore cannot accept gifts when a condition of acceptance would compromise these fundamental principles. Finally consideration should include whether the gift would impose onerous obligations on the University if it was accepted, such as financial upkeep in storage, insurance or maintenance costs.

The University will not accept any gift which is deemed, following thorough due diligence, to have been funded through activities which:

- are unlawful (including any form of theft, fraud, tax evasion, money laundering or terrorist activity), whether in the UK or under the jurisdiction of the country from which the pledge is made;
- violate international conventions that bear on human rights;
- limit freedom of enquiry, or encroach on academic freedom;
- lead to a conflict of interest with the ethics and principles of the University;
- require an action or actions on behalf of the University or its staff which are deemed illegal;
- harm the University's reputation and relationship with existing and future benefactors, partners, potential students or research supporters;
- constitute any form of bribery, including any procurement contracts present or future;
- run counter to the public interest test.

2. Process of acceptance/refusal

2.1. Responsibility levels for acceptance of gifts

Heads of Schools/Departments/Centres have responsibility for acceptance and the undertaking of due diligence on gift pledges which fall below a threshold of £5,000. Records must be kept within the School/Department/Centre which may be called upon for audit purposes. Where pledges are received which exceed this value, staff should escalate the decision-making as follows:

£5,000 - £50,000: SMT member or delegated committee

£50,000+: Vice-Chancellor or delegated committee (for items given by way of a gift, the replacement value should be assessed).

2.2. Due Diligence

For donations above £5,000 the Governance and Legal Services Department or Finance Team shall undertake the due diligence process. This will include a review of the corporate social responsibilities policies of corporate donors, along with a review of the reputation of the donor to assess for any potential controversial impact on the University in accepting the gift. If the donation is for a particular project, this must be identified and recorded in the acceptance process.

As part of the University's due diligence process in accepting a gift it will be necessary to identify if there are any present or upcoming University procurement interests that may be connected to the donor. If there is a possible link no gift will be accepted or discussed until it has been established that there is no possible conflict of interest. Where a conflict of interest is identified, the gift must be refused. Examples of potential conflicts of interest can be found in the Procurement Policy and Guide on the Finance Department's website pages.

Further information of the form of due diligence process and all other forms can be found on the Staff Intranet under 'Acceptance of Donations' section.

2.3. Recording and Reporting

The University acknowledges that it is vitally important that fundraising is professionally co-ordinated across the organisation to ensure (i) the most efficient and effective approaches are made (ii) that all gifts received are recorded for audit and regulatory purposes and (iii) to ensure donors are appropriately thanked and stewarded in accordance with clauses 4 and 5 below.

The Governance and Legal Services Department (GLS) will develop a donor gift agreement (or deed of gift where appropriate), in conjunction with the donor and the individuals in the Faculty, School/ Department/ Centre who have the relationship with the donor. Once gifts have been received a record should be kept which may be called upon by the GLS/Finance Team to complete the annual Governing Body report. The minimum information required by GLS is as follows:

- Name and address of donor
- Name of staff member(s) involved

Amount and purpose of donation including project/department the gift is to support understanding the source of the donation

- The account and project code the gift was credited to (see accounting procedures below)
- Copies of supporting letters, proposals, communication with and from the donor
- A countersigned copy of the agreement by the donor.

An Annual Donation Report will be produced by the Finance Team from the Donations log and the Heritage Assets Register. This report will be presented to the Donations and Fundraising Group Governing Body annually. All related documents and templates will be stored on the Staff Intranet under the 'Acceptance of Donations' section. Depending on the source of the donation there may be a requirement to hold an annual meeting such as in the case of distributions from trusts. The Donations & Fundraising Committee will undertake any such meetings as part of their stewardship responsibilities.

3. Long Term Loans

In the event of a long term loan to the University the same acceptance and recording provisions of this policy apply. GLS shall provide a loan agreement to the Faculty, School or Department receiving the loaned item. Assets of value will be entered into the Heritage Assets Register.

4. Student Scholarships

Donations which fund undergraduate scholarships will be managed by academic Schools based on the University's admissions criteria and will not take other factors such as pledged donations into account. No information will be shared about progress under scholarships by the University and only the scholarship holder can release information.

5. Stewardship

All donors should be properly thanked and acknowledgement of the gift should be sent from the benefiting Faculty, School or Department (whoever has the relationship with the donor). A Gift Aid confirmation clause or declaration should be sent to individuals as appropriate. All donors will be listed in the Annual Donor Report, unless anonymity has been requested (see clause 6 below).

6. Donors' rights

The privacy of donors will be respected. Any donor records that are maintained by the University will be kept confidential and the donor will have the right to see their own donor record.

Donors should be made aware however that the information laws will apply to records in relation to gifts (see clause 7 below).

Donors and prospective donors are entitled to the following information upon request:

- (a) signposted to the most recent financial statements of the University on the website;
- (b) confirmation of the charitable status of the University; and
- (c) a copy of this policy and any relevant University policy or publication scheme.

6.1. The University will honour a donor's request to:

- (a) limit the frequency of solicitations from the University;
- (b) not to be solicited by telephone or e-mail; and
- (c) not to receive printed material concerning the University.

The above will be formalised at the time of the gifting by gaining the consent opt in of the donor for communications, their form and frequency. The donor shall be given a copy of the University's Guidance on Gifts publication to inform and manage their expectations.

7. Information Law

Information provided by donors, or generated by the University, including personal information, may be the subject of requests from the public for information under the Freedom of Information Act 2000.

In deciding the response to a Freedom of Information request, the University will have regard to the need for excluding from publication, as far as practicable, any information relating to the private affairs of an individual or any commercial information relating to a business which, if published, would or might, in the University's opinion, significantly harm the individual's interests, or, as the case may be, the legitimate business interests of that business.

If a donor considers information to be confidential, that information should be marked 'confidential information' and an explanation given as to why you consider it is confidential. In considering public requests for information the University will take full account of any reasons provided by respondents in support of confidentiality and will try to maintain anonymity if requested where possible, but the decision on publication rests with the University. Where appropriate, the University might contact the donor to ascertain whether the position has changed since the receipt of the declaration. Personal data received will be processed in accordance with the applicable data protection legislation.

8. Final Authority

A designated senior management panel called the Donations & Fundraising Committee shall have responsibility for dealing with any contentious matters which arise under this policy on behalf of the University and the Governing Body. Reference will if necessary be made to the Vice-Chancellor and the Chair of the Finance & Resources Committee and the Chair of the Audit Committee (as deemed appropriate), of any high value pledges if there are reputational risks to the University. The Committee shall be chaired by the Chief Financial Officer together with the Clerk to the Governing Body, the Director of Marketing & Communications and the Head of the Vice-Chancellor's Office, with the ability for each to nominate a deputy from their areas where appropriate to do so.

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Document Owner	The Assistant Director of Finance: Financial Accounting, working with the Governance and Legal Services Department
Document Manager	The Assistant Director of Finance: Financial Accounting
Related University Policies	This policy should be read in conjunction with: <ul style="list-style-type: none"> the Gifts & Hospitality Policy the Data Protection Policy the Freedom of Information Publication Scheme the Strategic Framework the Naming of Buildings, Facilities and Rooms Policy
Related University Procedures	the Financial Regulations and Procedures, including: <ul style="list-style-type: none"> the Anti-Money Laundering Financial Procedure FP 17.1 the Procurement Policy FP 11.6
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