

Improving Lives Acceptance and Refusal of Donations Policy

This policy details how the Charity makes decisions on accepting and refusing donations and the procedures to be followed. It is aligned with the Code of Fundraising Practice published by the Institute of Fundraising.

It makes clear the Trustees' legal obligations regarding the acceptance and refusal of donations, outlines the day-to-day procedures that need to be adhered to, and ensures that decisions are not taken on an ad-hoc basis, but are in line with Improving Lives' charitable objectives.

The Trustees' Legal Obligations with Respect to the Acceptance or Refusal of Donation

The Trustees take overall legal responsibility for matters relating to whether a donation is accepted or refused and they must be able to demonstrate that they have acted in the best interest of the Charity in each case.

The Trustees have a duty to consider carefully, based on the evidence made available to them, whether the Charity's interests will be better served by accepting or refusing the donation and to act accordingly.

These judgements must not relate to any Trustee or employee's personal, moral agenda or interest and the Trustees must exercise impartiality, irrespective of individual or collective personal, political or ethical issues, which are not related to the Charity, when making these judgements.

Individually or collectively, Trustees must derive no personal benefit from donations, loans or other material support offered to the Charity.

Procedures

On a day-to-day basis, the Charity's Board of Trustees delegates the responsibility to accept or refuse donations to the Charity's Chief Executive Officer.

The CEO will ensure that the Board of Trustees is informed on any donation that they judge could potentially raise questions as to why the Charity rejected it or accepted it. The CEO will present the case, any evidence available and share the key decision points and procedure that was followed in that particular case in order for the Trustees to make a recommendation of acceptance or refusal.

Guiding Principles

A Charity's default position is to accept donations to further its charitable objectives. Only under exceptional circumstances should a donation be refused. This policy sets out to identify what these exceptional circumstances would be.

A donation must be clearly evaluated in order to establish whether it would be in the best interests of Improving Lives to accept or refuse it. The donation will be evaluated against these

factors:

- The donation should contribute towards the Charity's overall strategy and plans.
- The donor's objectives and activities must not be incompatible with the Charity's vision, mission and values, particularly if this risk causes damage to the Charity's integrity, public image or professional reputation.
- The Charity will not accept donations from companies or individuals whose wealth are known to result from illegal activities or where there are indications of corruption and related economic crime.

Improving Lives Notts will refuse donations in the following circumstances:

- The individual or organisation publicly expresses views, or is involved in activities, incompatible with the values of Improving Lives Notts.
- Where Improving Lives suspects that the gift has been donated to facilitate money laundering or other criminal activity
- Where it can be clearly shown that the donation will incur costs greater than the value of the donation itself and that acceptance will lead to a net decline in the assets of the Charity.
- Where in the case of an offer of support, it is dependent on the fulfilment of conditions placed on the charity, and any condition:
 - That is contrary to the Charity's objective
 - Is regarded as needing an unreasonable level of support from the Charity in relation to the size or impact the donation will have on Improving Lives Notts' charitable activities and thus diverting the charity from pursuing its current objectives or priorities

The Trustees (and their delegates) will take great care and consideration in deciding whether to accept or refuse a donation:

- Where an offer is dependent on Improving Lives Notts first spending its own money or resources in order to facilitate the conditions of the donations. Donations should be preferably given in full up-front or alternatively in instalments linked to an agreed contract and work plan
- Where the support, whilst reflecting the Charity's objectives, is untenable. For example, if the Charity does not have the resources to maintain the running costs associated with the donation. The same rule should be applied when applying to charitable trust and foundations.
- Where the donation includes goods, services or property which the Charity cannot lawfully use, convert, exchange or sell in direct support of its charitable objectives

In the case that a donation has already been accepted, trustees and staff will take the same guiding principles as above into consideration.