



Donation Acceptance Policy

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Introduction

St Kilda Mums (also trading as Geelong Mums and Eureka Mums) (Organisation) has been endorsed as a Deductible Donation Recipient by the Australian Tax Office and accepts philanthropic donations in accordance with the goals and objectives of the organisation.

The Organisation may accept or refuse any donation. The Organisation does not provide tax receipts for donations of second hand goods such as clothing and nursery equipment.

The following types of donations are eligible for consideration by the Organisation:

- Cash
- Goods
- Pro bono services
- Planned donations/bequests
- Property
- Shares in a company
- Recurring donations

Note: See definitions as listed below.

Scope

This policy applies to all employees (including Managers and Supervisors), volunteers, trainees, students gaining work experience, contractors and sub-contractors and all those who represent the Organisation.

Donation restrictions

The Organisation may accept designated or undesignated donations. Donations can be designated for specific purposes.

The Organisation will ensure that the appropriate administrative structures are put in place to ensure that designated donations are used in accordance with the donor's intention, the law and with respect to the policies of the Organisation. The Organisation will also ensure that all relevant staff within the Organisation are aware of the terms and conditions associated with the use of the donations.

The Organisation retains the right to vary the designation of designated donations, if they cannot for any reason be used for the purpose originally intended. Where there is a formal donation agreement in place, the Organisation will seek approval of the donor to change the designation of the donation.

Undesignated donations will be used for purposes that the Organisation judges will best advance its mission.

Adequacy of donations

Before the Organisation can accept a donation, additional funding or the commitment required maintaining, administering or complying with its conditions and intended use must be considered. Non-cash donations will be evaluated in the context of the Organisations capacity to use them effectively, the benefits they may bring, and any ongoing costs associated with their use and maintenance.

Tax advice

The Organisation will ensure that donors are encouraged to seek independent professional advice about the taxation status and any other business or legal implications of their donations. The Organisation will not provide such advice to donors.

Formal process and information required for donation acceptance

In order to accept and acknowledge a donation, the following information must be available:

- name of donor;
- phone, address, or email address of donor;
- date of receipt of the donation;
- the value of the donation.

The process for managing the information collected is outlined in our Privacy Policy.

The Organisation will also make every effort to ascertain:

- the donor's wishes in relation to use of the donation;
- the donor's preference in relation to recognition, including whether they wish to remain anonymous;
- the appeal or other means by which the donation was solicited;

- the donor's expectations and/or commitments made to the donor in relation to reporting on the use of their donation.

Receipting and acknowledging donations

Donations will be formally acknowledged in writing (including email) and receipts will be issued that meet Australian Taxation Office requirements.

The Organisation will not publicly acknowledge the donation without consent from the donor and mutual agreement about the benefit of public acknowledgment.

Valuation of donations

Where the Australian Tax Office requires that approved valuers make decisions on the value, it is the responsibility of the donor to have the donation appropriately valued.

Recognition of donors

The Organisation will ensure that donors receive appropriate recognition of their donations.

Recording of donations

All donations accepted by the Organisation will be recorded in the database and in the Organisation's finance system.

Refusal of donations

- Donations may be refused where the donor is unknown and a receipt cannot be issued. All bank cheques without documentation identifying the donor should be sent directly to the Fundraising Manager for further investigation.
- Donations which are designated and cannot be used in accordance with the intentions or purposes of the donor may not be accepted, if a reasonable alternative cannot be agreed upon.
- Donations which would compromise the Organisation's integrity, autonomy or values, or where such acceptance would be inconsistent with the Organisation's mission and policies, will be refused.
- The Organisation will not accept donations from companies generating income primarily from activities that are harmful to people, animals or the environment.
- The Organisation will not accept donations if we have a reasonable belief that the donor is in vulnerable circumstances or lacks capacity to make a decision to donate.
- The Organisation may refuse a donation if the cost of accepting the donation will be greater than the value of the donation; or if there is reason to believe that accepting the donation may give rise to litigation.
- The Organisation reserves the right to decline a donation for any other reason. All staff should contact the Fundraising Manager if in doubt about accepting any donation.

Refund of donations

The Organisation will not refund any donations unless they were genuinely contributed in error.

Donations and donor enquiries

To ensure proper and coordinated communication with donors, and to maintain appropriate recordkeeping, donation and donor enquiries should be directed to the Fundraising Manager.

Definitions

Bequest/Planned donation: a donation provided for by a donor during his or her own lifetime, the principal benefit of which is not available to the organisation until some future date – often at the time of the donor’s death, or at the end of a specified term.

Cash donation: donations of money, including foreign currency. The money may be paid in various ways, including by cash, cheque, credit card or electronically. The donation to a Deductible Donation Recipient must be \$2 AUD or more to be tax deductible in Australia.

Property: As well as physical things, property includes rights and interests that are capable of ownership and have a value. This donation type does not cover testamentary donations, that is, donations made under a will.

Recurring donation: a donation committed by the donor to be given at regular intervals (eg monthly, annually) for an indefinite period of time.

Review

This policy will be reviewed every two years.

Policy Implementation Documents

The following documents are to be used in conjunction with this policy:

- Community Fundraising Policy
- Financial Policy