

## **Friends of St Andrew's (FoSA)- Accepting and refusing donations policy**

This policy applies to:

- Restricted funding for specific projects
- Unrestricted funding
- Corporate sponsorship
- Pro bono support.

Where we refer to donation/funding in this policy this relates to the above four types of funding. There is a separate section for individual giving.

See also: Institute of Fundraising, [A practical guide to dealing with donations](#).

### **Responsibility for accepting / refusing donations**

Trustees have ultimate responsibility for the acceptance and refusal of donations.

The decision-making process and outcome of these decisions should be recorded.

### **Deciding whether to accept or refuse a donation**

Trustees have a responsibility to act in the best interests of the charity in pursuing its purposes, as set out in its constitution.

Donations should only be refused in exceptional circumstances when:

- It would be unlawful to accept it (e.g. we know that the gift comprises the proceeds of crime or to facilitate money laundering).
- Accepting the donation will be detrimental to the achievement of the purposes of the FoSA. This anticipated detriment will be set against the benefit of having the funds from the donor, which would enable the FoSA to pursue its purposes.
- When the reputational costs of accepting the donation would be detrimental to the FoSA's purpose.
- The loss of donations from other supporters or funders is at least equivalent, over the long term, to the value of the donation.
- The loss of volunteers and trustees whose services would be at least of as great value as the donation.
- The loss of staff or inability to recruit staff.
- The loss of supporters.
- The offer of support is dependent upon the fulfilment of conditions placed upon us, and these conditions stop us from carrying out our work.
- Where an offer of support, whilst reflecting our objectives, is untenable. For example, if we do not have the resources to maintain the running costs associated with the donation.
- Where the support consists of goods, services or property which we cannot lawfully use, convert, exchange or sell in direct support of our objectives.
- Where the support/donation will impact on our independence and ability to conduct our work.

We are unlikely to accept any donation which is dependent upon FoSA first spending its own money or resources in order to facilitate the conditions of the donation.

### **In addition to the above, we should also consider the following when making a decision:**

1. Is there a threshold as to when this policy applies? E.g. donations over a certain size?

2. Size of donation/funding: In principle the size of any funding should not affect the due diligence process, but we should be mindful that greater interest might be attracted towards larger donations, and so the larger the donation the larger the associated risks.

A risk level should be identified:

Lower risk	funding can be accepted
Medium risk	funding can be accepted with specific conditions
High risk	funding is likely not to be accepted

3. Always keep in mind the objects as set out in paragraph 3 of the constitution, being:

“The objects of the CIO are

- (1) to support the preservation, beautification and enhancement of the fabric of the Grade 1 listed St Andrew’s Church Alfriston, the fixtures, fittings, monuments and chattels contained therein and in the churchyard areas belonging to the church;
- (2) the officers of The Friends will work in co-operation with the Parochial Church Council of the Ecclesiastical Parish of St Andrew’s, Alfriston with Lullington (Charity no 1185209) to promote the church both as a place of worship and as an amenity benefiting all of the local community and visitors;
- (3) to establish and maintain a fund for the purpose of providing finance for the objects in (1) and (2) above.

Nothing in this constitution shall authorise an application of the property of the CIO for the purposes which are not charitable.”

### **Money laundering and fraud**

We will not accept a donation:

- If the funder requires us to send any part of the donation to anyone else / any other charity in another country.
- If it is a large anonymous donation. Note if it is over £25,000 we need to report this to the Charity Commission as a serious incident.
- If the donation is attached to suspicious / concerning restrictions or restrictions which undermine FoSA’s independence.
- If the funder seeks tax relief while at the same time benefiting privately from the donation. e.g., if they insist we purchase services from an associated company as a condition of the donation.

### **Individual donations**

We do accept financial donations from individuals by:

- online giving platforms including the FoSA website
- regular or one-off transfers to the FoSA bank account
- cheques
- cash

If the amount donated is above £1,000 we will run a due-diligence check. We will email the person (if they have provided their email address) and check the donation amount.

### **Donations from people in vulnerable circumstances**

If we become aware or have reasonable grounds for believing that an individual lacks the capacity to make a decision, then a donation should not be taken and if given online or through BACS etc should be returned promptly.

### **External sources who manage individual donations for us**

We may receive donations through Charities Aid Foundation and other platforms through online campaigns, e.g. Just Giving, the Big Give. Each of these organisations/platforms are responsible for due-diligence on donations received respectively.

### **If an individual asks for their donation to be refunded**

Under the Charity Commission guidance, the starting position is usually that the FoSA should not return donations, however there are exceptions, as set out below.

### **Returning donations that we've already accepted**

When taking the decision about whether to keep or return a donation that has already been accepted, Trustees should think carefully about what is in the best interests of their charity. It is also important that they are able to clearly demonstrate how and why a particular decision has been made.

Where specific circumstances may prompt the return of all or part of a donation, great care should be exercised by the Trustees.

Once we have accepted a donation it can only be returned:

- if the terms and conditions of the gift provide for it to be returned in particular circumstances; or
- where the law specifically provides for the gift to be returned in particular circumstances; or
- by way of an 'ex-gratia payment' – a payment made as a result of a compelling moral, but not legal, obligation. This type of donation return will only be permitted where the FoSA has received an order from the Charity Commission.

**Approved by:** Board of Trustees (unanimously by email to friendsalfriston@gmail.com)

**Date:** 27/5/2022

**Last review date:** 27/5/2022