

Coulter Community Trust Acceptance of Donations Policy

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1. Document history

Author	Summary of changes
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2. Purpose of the policy

The acceptance of donations is a potentially sensitive matter, and it is essential that consideration is given to Coulter Community Trust's (CCT's) ability to fulfil the wishes of the donor as well as any potential impact on the charity's reputation. In deciding whether to accept a donation, CCT must consider whether doing so is in the charity's best overall interest. In particular, CCT must ensure that it does not accept donations from donors whose activities appear to be in direct conflict with its charitable aims and objectives or could expose it to undue adverse publicity or reputational risk.

This policy sets out what types of donations are acceptable and unacceptable and how a decision to accept or refuse a donation shall be made. The scope of the policy includes legacies, sponsorship and grants as well as individual and corporate donations or gifts.

3. Acceptable donations

CCT will consider accepting donations from the following sources, provided that they do not fall within the categories outlined in section 4 below.

- 3.1. From members of the general public
- 3.2. From CCT members and supporters
- 3.3. From other charitable organisations.

- 3.4. From the government or local authorities
- 3.5. From grant giving organisations
- 3.6. From businesses

4. Unacceptable donations

CCT will not accept donations that fall within the following categories.

- 4.1. Those from individuals or organisations that participate in activities or advocate opinions which:
 - 4.1.1. could cause detriment to the charity's reputation;
 - 4.1.2. might decrease the number or amounts of future donations;
 - 4.1.3. might lead to a decline in new volunteer applications and support;
 - 4.1.4. undermine the values of CCT.
- 4.2. Those from individuals or organisations who may seek to benefit from the fact of a donation in any advertising, marketing or publicity that is inconsistent with the aims and values of the CCT.
- 4.3. Those from individuals or organisations associated with unsuitable products or activities (eg. arms dealing, tobacco, environmental damage, human exploitation).
- 4.4. Those that would require CCT to commit to unacceptable additional expenditure of funds or charity resources.
- 4.5. Unknown sources of funding that CCT has reason to believe may derive, directly or indirectly, from activity that:
 - 4.5.1. is illegal;
 - 4.5.2. could potentially harm our relationships with donors, service users, volunteers or supporters;
 - 4.5.3. might expose us to undue adverse publicity or reputational risk.

5. Anonymous donations

Whilst accepting small one-off anonymous donations does not present a problem, CCT will seek to investigate any pattern of multiple anonymous donations that give it cause for concern. Any donations of over £25,000 where CCT cannot identify the donor will be reported to the Office of the Scottish Charity Regulator (OSCR). OSCR is clear, however, that charities are free to accept anonymous donations where there are no suspicious circumstances.

6. Restricted donations

CCT will respect any restrictions applied to a particular donation (eg. a restriction to a specific activity or capital purchase) and allocate the amount of the donation to a restricted fund. CCT may refuse donations with restrictions that cannot be met, but will always seek to communicate with the donor, or the executors in the case of a legacy, taking advice from OSCR if appropriate.

7. Refusal of donations

If a donation is received which may not be acceptable under the terms of this policy, the Treasurer or Fundraising Manager will alert the Chair at the earliest opportunity. The

donation will be researched further, and the matter referred to the Board of Trustees for a decision on whether to refuse the donation.

8. Ownership and review

This policy is owned by the Chair, who is responsible for updating it when required. The Board of Trustees shall review the contents of, and compliance with this policy periodically.

9. Notes and additional information

- 9.1. In the event that any element of this policy appears to conflict with the Constitution of Coulter Community Trust, the latter shall take precedence as the definitive document.
- 9.2. In this document, the term *member* refers to ordinary and associate members, and trustees of CCT.