



**Date: 14/05/2024**

- 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.