

University of Plymouth (the "University")

Donations Policy

1. Introduction

- 1.1 Donations from UK and internationally-based donors are welcomed by the University. While private giving is vital to the University, it is important that the University carefully considers the source of the donation and whether it is appropriate for the University to accept.
- 1.2 This document sets out the University's policy in relation to the acceptance and refusal of donations, gifts, endowments, pledges and legacies of £5,000 (or of chattels with a value of £5,000) or more ("**Major Donation(s)**").
- 1.3 The ethical decision making process set out in this policy enables all involved in the donation procedure to make judgements that reflect the University's mission, values and long-term goals.
- 1.4 The University will act in accordance with the Code of Fundraising Practice: Fundraising Regulator, <https://www.fundraisingregulator.org.uk/code-of-fundraising-practice/code-of-fundraising-practice/> , as updated from time to time.

2. Approval Process

- 2.1 Any University member of staff approached by a potential donor or contacted by the executors of an estate in relation to a Major Donation should contact the Development Office in External Relations as soon as reasonably practicable.
- 2.2 The Development Office will coordinate the preparation of a due diligence report (a "**Donation Report**") in relation to each Major Donation. The level of due diligence required will depend on the size and nature of the Major Donation but should at least include:
 - (a) the name of the donor;
 - (b) the address of the donor (or in the case of a corporate donor, registered address);
 - (c) an understanding of the source of funds forming the Major Donation;
 - (d) if a corporate donor, details of their registration, key officers, accounts and recent filings;
 - (e) if the Major Donation is to provide ongoing funding, for instance for a scholarship or award, the financial stability of the donor; and
 - (f) a report addressing all issues set out in section 3 below.
- 2.3 In relation to Major Donations of up to £10,000, the Development Office shall, having reviewed the Donation Report, have the authority to accept or decline any such Major Donation.
- 2.4 In relation to Major Donations of £10,000 - £49,999, the Donation Report in respect any such Major Donation must be circulated to all members of the University Executive Group to which the Board of Governors has delegated the authority to

accept Major Donations (the "**University Executive Group**"). The decision to accept or decline any such Major Donation shall be made by the University Executive Group at its next appropriate meeting.

- 2.5 In relation to Major Donations of £50,000 and above, the Donation Report in respect any such Major Donation must be circulated to the Board of Governors in addition to all members of the University Executive Group. The minutes of the meeting of the University Executive Group discussing the acceptance or refusal of any such Major Donation must also be circulated to the Board of Governors and the University Executive Group's decision must be approved or rejected at the next appropriate meeting of the Board of Governors.
- 2.6 If the Development Office or the University Executive Group or any member of the University Executive Group has any concerns in relation to any Major Donation, in particular concerning the issues set out in section 3 below, approval should be sought from the Board of Governors at the earliest stage possible.
- 2.7 The donor of any Major Donation shall be required to enter into a donation agreement with the University, in such form as the University may specify.
- 2.8 Where appropriate, for instance as a result of a change in circumstances or public perception of a donor, the University Executive Group should review past decisions as to the acceptance or refusal of Major Donations.

3. The acceptance of gifts – questions and issues to consider

The Donation Report should address the following questions and issues:

- 3.1 Are the purposes of the Major Donation compatible and complimentary to the objectives and values of the University?
- 3.2 Is the donor and/or the source of funds of the Major Donation aligned with the University's mission, values and long-term goals?
- 3.3 What additional costs or burdens, if any, would the Major Donation incur for the University (this may be particularly relevant where the Major Donation constitutes chattels or real estate)?
- 3.4 A donation will usually be refused if in the reasonable opinion of the University, the Major Donation will be made from a source that arises from an activity, organisation or individual that:
 - (a) is, or takes part in activities that are, inimical to the objectives of the university
 - (b) has evaded tax;
 - (c) has violated international conventions that bear on human rights;
 - (d) has limited freedom of enquiry or academic freedom;
 - (e) has suppressed or falsified academic research; or
 - (f) has been involved in illegal activities or infringed money laundering requirements.
- 3.5 A donation will be refused if the Major Donation, or any of its terms, will:

- (a) require action by the University that is illegal;
 - (b) seriously damage the reputation of the University;
 - (c) create any conflicts of interest;
 - (d) place unmanageable or inappropriate demands on the University;
 - (e) place conditions on the University that are contrary to the University's objectives or values or tie the donation in to an activity that is contrary to the University's objectives or values; or
 - (e) deter donations or gifts from other potential donors.
- 3.6 The University may in its sole discretion refuse to accept any Major Donation, or other donation or sponsorship without giving reasons.
- 3.7 A donation that requires the donor to obtain certain rights or to obtain a certain benefit from the donation may be considered sponsorship and not a donation in accordance with HMRC guidance (<https://www.gov.uk/government/publications/vat-notice-70141-sponsorship/vat-notice-70141-sponsorship>) and will be subject to a sponsorship agreement and not treated as a donation.

4. Donors' rights

- 4.1 Donors and prospective donors are entitled to the following information upon request:
- (a) the most recent annual report and financial statements of the University;
 - (b) confirmation of the charitable status of the University; and
 - (c) a copy of this policy.
- 4.2 The privacy of donors will be respected. Subject to any legal obligations to disclose information, any donor records that are maintained by the University will be kept confidential and the donor will have the right to see their own donor record.
- 4.3 The University will honour a donor's request to:
- (a) limit the frequency of solicitations from the University;
 - (b) not to be solicited by telephone or e-mail; and
 - (c) not to receive printed material concerning the University.

Responsibility of Policy	Major Gift Managers Development Office, University of Plymouth
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