



Donation Acceptance and Refusal Policy

(How we limit or prohibit certain types of donations)

The only basis on which INTERIM can refuse a donation are:

- a. that it would be unlawful to accept it (e.g. Trustees know the gift comprises the proceeds of crime); or
- b. that accepting the donation would be detrimental to the achievement of the purposes of INTERIM, as set out in its Constitution. Such detrimental or anticipated detriment has to be set against the benefit of having the funds from the donor, which enables INTERIM to pursue its purposes. (Such detriment needs to be greater or at least as great as the benefit to be obtained by accepting the donation).

Trustees do not need to establish an overwhelming case; merely to act reasonably. If you take account of relevant factors, disregard irrelevant ones and take a decision that a reasonable trustee could have taken then you will have complied with your duties.

Legal framework that needs to be considered:

- The Charities Act 1992: in relation to commercial participators and professional fundraisers.
- The Charities Act 2011: in relation to seeking the views of the Charity Commission on whether to accept or refuse a particular donation, or an order to sanction the trustees' dealings with charity property.
- Data Protection Act (1998) and GDPR (2016) in relation to handling the personal data of any donors.
- Freedom of Information Act 2000: in relation to freedom of information requests.
- The Bribery Act 2010: in relation to bribery offences.
- Finance Act 2011: in relation to tainted charity donations.

- Proceeds of Crime Act 2002: in relation to suspected money laundering
- Terrorism Act 2000: in relation to disclosures of beliefs or suspicions of terrorism offences.

This is not an exhaustive list, and different legal issues may apply depending on individual circumstances. Our policies must also take into account relevant Charity Commission guidance which include:

- CC20 “Charities and Fundraising” - section F4 covers accepting donations with conditions attached and refusal of donations.
- The Charity Commission Compliance Toolkit “Protecting Your Charity from Harm”
- There may also be tax considerations related to donations or donors and so trustees need to give serious thought to checking any policy with legal and/or finance professionals. The IoF’s Code of Fundraising Practice covers both legal and best practice standards for fundraising and can be found at: www.institute-of-fundraising.org.uk/code