

Donation Acceptance - Operational Policy

1. Purpose

1.1 This policy provides guidance on the acceptance of philanthropic gifts and support to donors and their professional advisors when they are making gifts to the University. Donors can be individuals, foundations, associations, businesses or corporations.

2. Scope and application

2.1 The policy applies to the receipt of gifts whether cash, in kind, bequests, shares and some grants where there is an intention to give and the transfer of all right, title and interest in the property is to the University.

2.2 This policy applies to all staff and entities within the University.

3. Definitions

3.1 Refer to the University's Glossary of Terms for definitions as they specifically relate to policy documents.

Gift, for the purposes of this policy, has the same meaning as donation. A gift is an irrevocable transfer of personal property (e.g. cash, shares, artworks) or real property by a donor, either outright or through a planned/deferred gift arrangement, for the charitable purpose designated by the donor and without expectation of a tangible or economic benefit to the donor except tax benefits.

4. Policy statement

4.1 The University is registered as a Charitable Institution with the Australian Tax Office and the Australian Charities Not for Profits Commission and is endorsed to operate a Deductible Gift Recipient (DGR) Fund that is covered by Item 1 of the table in section 30-15 of the *Income Tax Assessment Act 1997 (Cth)*, and accepts gifts in accordance with the objects and purposes of the University. UniSC recognises the importance of philanthropy and fundraising in securing income to support its mission and strategic priorities. Accepting and appropriately expending these funds ensures public trust and advances the public good that is created by the University.

5. Principles

5.1 Adequacy for purpose

5.1.1 The University encourages donations which support the advancement of its mission and strategic priorities. As a registered charitable organization, UniSC, accepts gifts based on informed decisions, that such gifts are receipted in accordance with the ATO regulations and guidelines, that the purpose of any donations solicited and received is adequately documented and appropriately approved and that donations are properly managed and/or disbursed as per the conditions upon which they were accepted.

5.2 Types of donations

5.2 Donations can be in the form of:

5.2.1 Outright gifts

(a) Cash and cash equivalents

These gifts can take the form of currency, cheque, or credit card contribution. Cash gifts are reported as at the date the gift is received by the University. When the gifts are transferred electronically, the date the funds are transferred into the University's bank account is reported as the receipt date of the gift.

(b) Shares

The value of the shares is determined on the recognised gift date which is established when the donor relinquishes control of the shares.

APPROVAL AUTHORITY

Vice-Chancellor and President

RESPONSIBLE EXECUTIVE MEMBER

Pro Vice-Chancellor (Global and Engagement)

DESIGNATED OFFICER

Head of Advancement

FIRST APPROVED

20 January 2010

LAST AMENDED

6 January 2025

REVIEW DATE

3 January 2027

STATUS

Active

(c) Real Estate

Real Estate can include improved or unimproved land, personal residences, commercial property, rental property, or rural land. When it is the intention of the donor that the University not immediately dispose of the real estate, an agreement between the University and the donor must be in place before the University can accept such a property. A gift of real estate must be tested with state and commonwealth laws, and the donor must provide satisfactory evidence of environmental compliance.

(d) In kind

The University can accept gifts of personal property, including but not limited to works of art, furniture, rare books, manuscripts, or any other item that is determined as being of value.

The University can sell or otherwise dispose of all gifts in kind unless the items can be used by the University to support its mission. The University's intention at the time of acceptance of the gift to either resell or use the gift in kind is to be communicated to the donor in writing.

5.2.2 Pledges

5.2.2.1 Pledges are commitments to give a specific dollar amount according to a fixed time schedule. All pledges or changes to a pledge must be made in writing.

5.2.3 Bequests

5.2.3.1 A charitable bequest involves the donor's transfer of money, shares or property to the University at the donor's death through either the donor's will or trust.

5.2.4 Endowment

5.2.4.1 An endowment is a sum of money where the principal is managed in a way that seeks to preserve or grow its value in perpetuity. Donations can be directed to a donor identified account or a general endowment account.

5.2.4.2 All endowment funds must be managed in accordance with the Investment - Governing Policy.

5.3. Acceptance of donations

5.3.1 The Vice-Chancellor and President provides oversight for the review, acceptance or refusal of gifts to the University. The Vice-Chancellor and President can establish a Donation Acceptance Advisory Committee to advise on gift acceptance. The Head of Advancement is responsible for the data and receipt management, review, acceptance or refusal of philanthropic gifts and grants. All staff must inform the

UniSC Advancement staff of any planned approach to a potential donor, as well as any conversation that can occur with a donor regarding a prospective donation.

5.3.2 Core to the acceptance of gifts is the maintenance of the University's academic freedom. For example, a donor may provide funds for the appointment of academic staff or to enable research in specific areas, but the donor cannot influence the decisions of the University when it comes to who is appointed and how the research is carried out and publicised.

5.5.3 The acceptance of gifts for scholarships, bursaries and prizes must be in accordance with the Scholarships, Bursaries and Prizes - Academic Policy.

5.5.4 While a donor can place some restrictions on the use of a proposed gift, the donor maintains no influence over the money or property once transferred to the University. As per the *University of the Sunshine Coast Act 1998* (Qld), Council can propose an alternative use for the gift, when they are satisfied that the relevant provisions of the Act are met, for the Governor in Council's approval. The underlying principle for seeking an alternative use for a gift is to ensure that the impact of the gift is maximised in a way that is as close as practically possible to the donors wishes. Typically, the donor would be consulted on the alternative use, and their views taken into consideration, prior to determining the alternative use. The is also advised of the approved alternative use.

5.5.5 The University cannot accept gifts that require it to provide any valuable consideration to the donor or anyone designated by the donor, such as employment in the University, enrolment in a University program, or a University procurement contract.

5.5.6 The University cannot accept gifts that would involve unlawful discrimination.

5.5.7

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UniSC Advancement is responsible for ensuring that staff are aware of their responsibilities relating to soliciting and managing gifts for the University under this policy.

5.5.8 Where a donation might be subject to the purchase of equipment, it should be made clear to the donor that the University's processes relating to purchase of equipment prevail.

5.5.9 Some gifts cannot be kept by the University in the form in which they are donated. For example, shares may be sold as soon as they are received by the University. In such instances this should be communicated to the donor before the gift is made.

5.5.10 Once a gift has been accepted, UniSC Advancement is responsible for recording and acknowledging it.

5.6 Non acceptance of gifts

5.6.1 Gifts which do not support the University's mission and goals, or which could damage the University's reputation will not be accepted by the University.

5.6.2 In rare circumstances the University can deem it necessary to refund gifts because:

(a) it is in the best interest of the University; or

(b) the conditions agreed to in accepting a gift cannot be met and the University decided it would not be appropriate to seek an alternative use.

5.7 Stewardship

5.7.1 Stewardship or the reporting to donors on the impact of their gift is a vitally important part of the responsibility in accepting a gift. Timely acknowledgements are sent to all donors and, where appropriate, special recognition of certain gifts is given. This acknowledgement demonstrates the University's commitment to maintaining long term donor relations and thereby maximising support to the University.

5.8 Gift naming

5.8.1 Certain gifts can be acknowledged with a naming opportunity in accordance with the Naming – Governing Policy. However, donations which result in material benefit to the donor, for example substantial free advertising, can be considered sponsorship, with relevant taxation implications and must be dealt with in accordance with the Sponsorship - Operational Policy.

5.9 Management of donations

5.9.1 The Head of Advancement is responsible for the management of philanthropic gifts and grants, including the management of databases and systems that facilitate the appropriate handling of donor and donation information.

5.9.2 The spending of donations must be consistent with the requirements of the *University of the Sunshine Coast Act 1998* (Qld).

5.10 Legal and tax counsel

5.10.1 The University is an ATO endorsed DGR charitable organisation and is entitled to receive income tax deductible gifts and tax-deductible contributions.

5.10.2 The University encourages donors to seek legal and tax advice before making a gift. The University is not able to provide such advice to donors.

5.10.3 The University informs the donor of circumstances which require the University to use legal counsel to assist with a gift, for example to review transactions with potential conflicts of interest or to assess any tax or other legal implications in accepting a gift.

5.11 Ethical standards

5.11.1 The University works within the Universities Australia Code of Practice for Australian University Philanthropy.

5.12 Compliance

5.12.1 UniSC Advancement will ensure that the University complies with relevant legislation with regards to fundraising include the submission of required reports.

6. Authorities and responsibilities

5.1 As the Approval Authority, Vice-Chancellor and President approves this policy in accordance with the *University of the Sunshine Coast Act 1998* (Qld).

5.2 As the Responsible Executive Member the Pro Vice-Chancellor (Global and Engagement) can approve procedures and guidelines to operationalise this policy. All procedures and guidelines must be compatible with the provisions of this policy.

5.3 As the Designated Officer the Head of Advancement can approve associated documents to support the application of this policy. All associated documents must be compatible with the provisions of the policy.

5.4 This policy operates from the last amended date, with all previous iterations of donation acceptance policy replaced and no longer operating from this date.

5.5 All records relating to parental leave must be stored and managed in accordance with the Records Management - Procedures.

5.6 This policy must be maintained in accordance with the University Policy Documents – Procedures and reviewed on shortened 2-year policy review cycle.

5.7 Any exception to this policy to enable a more appropriate result must be approved in accordance with the University Policy Documents – Procedures prior to deviation from the policy.

5.8 Refer to Schedule C of the Delegations Manual in relation to the approved delegations detailed within this policy.

The following authorities are delegated under this policy:

ACTIVITY	UNIVERSITY OFFICER/S
Provision of oversight for the review, acceptance or refusal of philanthropic gifts and grants to the University and can establish a Donation Acceptance Advisory Committee to advise on gift acceptance.	Vice-Chancellor and President
Responsible for the data and receipt management, review, acceptance or refusal of philanthropic gifts and grants/	Head of Advancement
Approve expenditure of funds available (up to financial delegation amount) to the University by way of bequest, donation or special grant for a matter funded by bequest, donation or special grant.	Vice-Chancellor and President

END

RELATED DOCUMENTS

- Investment - Governing Policy
- Naming - Governing Policy
- Records Management - Procedures
- Scholarships, Bursaries and Prizes - Academic Policy
- Sponsorship - Operational Policy
- Staff Gifts and Benefits - Operational Policy
- Staff Gifts and Benefits - Procedures
- UniSC Art Collection - Operational Policy
- University Policy Documents - Procedures

RELATED LEGISLATION / STANDARDS

- Constitution of the University of the Sunshine Coast Foundation
- Information Privacy Act 2009 (Qld)
- Australian Charities and Not-for-profits Commission Act 2012 (Cth)
- Charities Act 2013 (Cth)
- Collections Act 1966 (Qld)
- Income Tax Assessment Act 1997 (Cth)
- Code of Practice for Australian University Philanthropy