



Emanuel School

## **Acceptance and Refusal of Donations Policy**

### ***Introduction***

Emanuel School is a part of The United Westminster and Grey Coat Foundation, a Registered Charity with number 11464504. The school welcomes donations of all sizes to enable it to continue to develop the school for the future and to support its generous bursary programme.

### ***Basic principles of donation***

The school must ensure that the best interests of the school are served when accepting or refusing a donation and that the origins of the funds are legitimate. In order to do this the school will apply the following principles before accepting a donation:

- donations must be freely given with no expectation of anything other than thanks and/or recognition on a donors board or similar to be mutually agreed between the school and the donor;
- the donation must be given in good faith to support the school's aims, values and strategic objectives; and
- donations will not be accepted if the gift is subject to conditions that would compromise the autonomy, integrity and reputation of the school.

The school's policy on donations reflects the current guidance in the Institute of Fundraising's guide [Acceptance Refusal and Return – a practical guide to dealing with donations.](#)

### ***Refusal of donations***

The vast majority of donations will be accepted and welcomed by the school. However, there may be occasions where the source of the donation or the purpose of the donation requires consideration. Such circumstances might include where:

- The donation is received anonymously or from a company or individual with no connection to the school;
- it is not immediately clear whether the donation will be in the best interests of the school;
- any donation over £20,000 where, at the school's discretion, the naming requirements of the donor are not deemed appropriate;
- the donation is not in the form of money, for example is a donation of real property or shares.
- In the view of the bursar, the cost to the school is too great for the benefit obtained from the donation. This might for example be the donation of property on the condition of maintaining that property, where the cost of maintenance would place a significant financial burden on the school or it might be anticipated reputational cost to the school in accepting the donation (see below);
- the donation is from a company or individual with whom the school does not wish to be associated;
- the donation is from an overseas country which places restrictions on its residents undertaking overseas transactions;
- the donation would raise concerns under the school's anti-money laundering policy set out in the Emanuel school financial policies and procedures document.



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- the donor or the donor's close family or friends will derive or could be perceived to derive a direct benefit from the donation and this may create an unacceptable conflict of interest;
- any conditions attached to the donation are:
  - contrary to the objectives of the school including the school's academic reputation.
  - unlikely to be practically achievable;
  - regarded as unreasonable in relation to the nature of the support in terms of its size or impact on the work of the school;
  - likely to divert the school from pursuing its current objectives or priorities.

### **Referring donations**

Any donations which require consideration under the previous section will be referred to the bursar by the development director. The bursar will discuss the proposed donation with the headmaster and document the decision made.

### **Returning Donations**

Rarely, the school may be asked to return a donation or may deem it appropriate to return a donation. In those circumstances, the school must consider what is in the best interests of the school as a charity. Donations will not be returned without the permission of the bursar and the development director who will consider the following:

- if the terms and conditions of the donation provide for it to be returned in particular circumstances;
- if the law specifically provides for a donation to be returned in particular circumstances;
- if the return of the donation is by way of an "ex-gratia payment" which can only be permitted by order of the Charity Commission;
- if it becomes apparent that acceptance of the donation is in breach this policy.

The reason for the return of the donation will be documented.

The donation will only be returned to the originating bank account.

### **Gift Aid**

Donors are encouraged to make a gift aid declaration wherever possible as this benefits both the school and the donor.

If a donor is a UK taxpayer, the school can claim an additional 25p for every £1 donated at no additional cost to the donor. In order for the gift to qualify for Gift Aid the donor must be a UK tax payer and pay at least a sum of UK income or capital gains tax equal to that which all the charities or community amateur sports clubs (CASCs) that the donor has donated to in that tax year can reclaim on the donor's gifts.

If a donor pays tax at the higher or additional rate, the donor can claim the difference between their tax rate and the basic rate on their donation. Donors can do this either through your self-assessment tax return or by asking HMRC to amend their tax code. Donors are urged to refer to HMRC for further details before making a donation and enabling gift aid.



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### ***Naming rights***

- It is up to the school to decide which items, prizes or building are eligible for naming rights
- The school will determine, in consultation with the donor, the manner in which any naming right will be publicised and displayed. The school will be responsible for the fulfilment of naming rights.
- Recognition of naming rights remains, in general and where appropriate, for 20 years for gifts from individuals, charitable trusts and foundations
- The school will reserve the right to remove a name should the individual, trust or corporation fall into disrepute and compromise the reputation of the school. The governing body will take and or ratify this decision on a timely basis.

### ***Data Protection***

Information relating to donors and their donations will be processed in accordance with the school's data protection policy, privacy notice for alumni and friends, and data protection legislation.