

# Donations Acceptance & Refusal Policy

## 1. Purpose:

The purpose of the Donation Acceptance & Refusal policy is to enable transparent, considered, and consistent decision-making regarding the acceptance, refusal, and return of donations and gifts, and to provide assurance to potential supporters of the organisations professionalism and integrity.

Amaze welcomes and accepts with sincere gratitude donations, bequests (gifts in wills), philanthropic grants and sponsorships from individuals, businesses and other organisations that support our vision of an Australia that embraces Autistic people and their families living their best lives.

We use donations, gift in wills (bequests), philanthropic grants and sponsorships to support our work in furthering our direct service delivery, policy and advocacy work, monitoring and evaluation, administration, staff positions, and community engagement.

## 2. Scope:

This policy applies to all donations from individuals, businesses and organisations including, but not limited to, cash donations, bequests (gifts in wills), other financial assets, in-kind goods and services, sponsorship, and skilled volunteering.

This policy applies to all Amaze employees (permanent, casual and/or contract), Board members, volunteers, and contracted agencies or third parties responsible for the acceptance and/or receipt of donations on behalf of Amaze.

## 3. Definitions:

**Bequest:** the gift of money or real property from the estate of a deceased person (also known as gifts in wills).

**Donation:** voluntary transfer of financial asset, including cash and property, made without consideration or compensation. No material benefit or advantage is received by the donor. No service or product is exchanged in return for the donation. Donations of \$2.00 or more are tax-deductible in Australia. Other types of tax-deductible gifts include property (including physical assets such as land and objects, and rights and interests that can be owned and have a value such as shares and ownership rights), cultural items (i.e., man-made objects that are of importance to a cultural group) and heritage items.(incl buildings, trees, parks, gardens, archaeological sites & cemeteries)

**Endowment:** a gift of money or other financial asset that is made with the intention that funds are invested to ensure ongoing support for beneficiaries from the investment earnings.

**Fundraising activity:** all activities undertaken by or on behalf of Amaze with the aim of soliciting or receiving donations, gifts or philanthropic grants.



**Philanthropic grant:** a gift of money from a charitable trust, foundation, or private ancillary fund. Grants may attract GST, depending on the conditions imposed by the funder.

**Sponsorship:** a mutually beneficial commercial arrangement between Amaze and an external organisation/individual, whereby Amaze provides recognition, acknowledgement and/or other promotional considerations in return for the funds and/or services to a specified project, event or campaign. Sponsorship typically attracts GST. Sponsorship does not include the exchange of fee for service work.

**Tied (specified) funds:** refers to any funding received for a specific purpose and cannot be used for any other purpose unless donor approval is sought and granted.

**Untied (general) funds:** refers to any funding received for no specified purpose and therefore can be used to support organisational expenses at the discretion of Amaze.

For the purposes of this policy, a 'gift' describes a bequest, donation, endowment, philanthropic grant, or sponsorship.

## 4. Policy:

Amaze (also referred to as 'we' and 'our') is a charity registered with the Australian Charities and Not-for-Profits Commission and is endorsed by the Australian Taxation Office as an Item 1 Deductible Gift Recipient, Tax Concession Charity and Public Benevolent Institution.

We accept gifts in the form of cash, in-kind goods or services, and other valuable property, including real estate, shares or annuities, consistent with the principles outlined in this policy in accordance with our vision, purpose, and values.

On a day-to-day basis, Amaze's Board of Directors delegates the responsibility to accept, refuse or return a gift given to the Chief Executive Officer, assisted by the Chief Financial Officer. We may accept, refuse, or return any gift at our sole discretion. We may refuse or return a gift either at the time that the gift is given or any time after it has been accepted.

Amaze will not allow personal, political, commercial interests, or personal views on political or ethical issues influence any decision to accept, refuse or return a gift. All fundraising activities conducted by Amaze will be always done without the use of harassment, intimidation or coercion, and in accordance with the Fundraising Institute of Australia's Code of Conduct.

Amaze employees (permanent, casual and/or contract), Board members, volunteers, and contracted agencies or third parties responsible for the acceptance and/or receipt of donations on behalf of Amaze must not derive personal material benefit from any gift received.

## 5. Gifts:

### *Cash gifts*

Gifts come in a variety of forms and can be for restricted or unrestricted purposes. Amaze values all offers of support and will honour the supporter's wishes wherever possible.

We may accept a gift for a specific purpose provided the activity is directly related to our vision, purpose and values, and where the outcomes resulting from the activity are deemed practically achievable.

Bequests (gifts in wills) that are restricted for a specific purpose will only be accepted if they contribute to the achievement of our vision, purpose and activities at the time the funds are distributed.

### *Non-cash contributions – property and financial assets*



Amaze will accept non-cash contributions including property, business(es), cryptocurrency, shares, bonds and annuities so long as the acceptance of the non-cash gift is consistent with this policy.

#### *Non-cash contributions – value in kind*

Amaze will accept non-cash contributions in the form of pro bono services, skilled volunteering, and goods in kind, so long as the acceptance of the non-cash gift is consistent with this policy.

New and second-hand goods provided in-kind must be of good quality and meet the relevant Australian safety standard/s.

#### *Tied and untied gifts*

In general terms and consistent with the principles outlined in this policy, Amaze will consider any gift that is tied or untied for a specific or is given for a general purpose.

Regardless of the gift amount, the cost of administering the gift or servicing the relationship must not be greater than the value of the gift.

## **6. Refusal or return of a gift or sponsorship:**

#### *Reasons for refusal or return of a gift*

Amaze may refuse or return a gift in the following circumstances.

- Accepting the gift may constitute an offence under Australian law or could be considered unlawful in any respect.
- The activities of the supporter are incompatible with Amaze's vision, purpose, and values, or infringe the rights of Autistic people and their families/carers (see below for excluded industries).
- Accepting the gift would be contrary to our Reconciliation Action Plan.
- The supporter's request for treatment of the gift is contrary to the taxation status of Amaze regarding the receipt of the gift.
- The cost of accepting the gift would be greater than the value of the gift.
- Accepting the gift would result in a net decline in the asset base of Amaze.
- The gift requires Amaze to first or additionally spend its own funds or resources.
- Accepting the gift poses a reasonable risk to the reputation of Amaze.
- The donor individual and/or organisation engages in unlawful activity or receives negative media attention that would be deemed to have a significant reputational impact on Amaze.
- There is a current exclusive agreement in place with a comparable organisation.

## **7. Excluded industries:**

In general terms, we will not accept gifts from individuals, businesses or organisations involved in:

- arms manufacture, sale, and/or export
- tobacco manufacture
- gambling
- child and/or minority group exploitation (in line with Amaze's Modern Slavery Policy)
- pornography or adult content creation (online and offline)
- activities that are actively harmful or abusive to Autistic people or act in contradiction to Amaze's Code of Conduct.



## 8. Proceeds of Crime:

Under the [Proceeds of Crime Act 2002](#) (the Act), Amaze may receive and accept funds from the Attorney General's Department in accordance with the Acts community re-investment scheme. This scheme allows confiscated funds to be returned to the Australian community, through organisations, initiatives and programs that work to prevent and reduce the harmful effects of crime in Australia. Amaze may also receive and accept donations from individuals, businesses or organisations in the form of court-ordered donations. We hold the right to refuse court-ordered donations that have arisen from unlawful activity related to any of our excluded industries.

## 9. Due diligence:

The Chief Executive Officer is responsible for ensuring that appropriate due diligence is undertaken into each donor's background and the associated gift conditions to ensure compliance with this policy.

Due diligence background research must be conducted into all prospective donors (including individuals, business, organisations or foundations) where the gift being solicited or offered is \$10,000 or more.

In the event of uncertainty of an individual or organisations suitability to make a gift and/or sponsorship to Amaze, it must be referred to the Chief Executive Officer for approval prior to agreement and/or acceptance of the funds.

## 10. Recognition and stewardship:

All gifts received will be processed and a receipt issued to the donor within a timely manner.

Amaze's reputation and goodwill is extremely important and therefore the use of our brand name and logo can only be used by donors and/or sponsoring businesses or organisations once expressed permission is granted by Amaze. This includes all promotional marketing or communications material and/or media that describes the donor and recipient relationship, the donation, grant or sponsorship provided, and the work of Amaze. All relevant messaging specific to the donation, grant or sponsorship provided that will be used in promotional material and/or media is to be approved by the Head of Communications and Stakeholder Engagement in the first instance and then Chief Executive Officer.

## 11. Costs:

We reserve the right to recover the cost associated with the gift.

## 12. Conflict of interest:

A conflict of interest arises when the acceptance, refusal or return of a gift provides an implicit or explicit personal gain for the person making the decision.

Conflicts of interest must be reported immediately to the Company Secretary for review and action. The Chief Executive Officer will make full disclosure to the Board and potential donor/sponsor, if appropriate, in writing of all relationships which may pose, or appear to pose, conflicts of interest.

## 13. Privacy and confidentiality:

Amaze complies with all relevant privacy laws and practices, including the Australian Privacy Principles. Information gathered by the organisation about our donors in the normal course of



receiving or seeking gifts is subject to [Amaze's Privacy Policy](#). Data and personal information acquired, held and used by Amaze for fundraising purposes will be treated in the strictest of confidence and managed with the appropriate controls and safeguards to ensure protection.

We will maintain confidentiality concerning gifts, fundraising proposals and negotiations, including proceedings relating to proposals for recognition, until they have been approved, or as requested by the donor.

We will accept gifts from donors who wish to remain anonymous and will not publicly disclose the identity of a donor without their consent (unless obligated to disclose this information under law).

#### **14. Vulnerable supporters:**

Amaze is considerate of supporters in vulnerable situations and will ensure that its fundraising practices do not target or exploit such circumstances.

We refer to the Australian Charities and Not-for-profits Commission advice and guidance regarding [charity fundraising and people in vulnerable circumstances](#). We utilise their safeguarding vulnerable people governance toolkit and external conduct standard 4: protection of vulnerable individuals' information to our approach in engaging with and protecting vulnerable supporters.

#### **15. Record keeping:**

All gifts whether accepted, refused or returned, are recorded in the customer relationship management (CRM) system with relevant documentation attached. The reason(s) for the refusal or return of the contribution will be communicated to the supporter in a timely manner.

#### **16. Complaints:**

Amaze ensures that all enquiries and complaints are managed in accordance with our Complaints Policy and Privacy Policy. We will also return a gift where it has genuinely been made in error. We welcome feedback to ensure continuous improvement in our supporter experience and overall service delivery. Complaints and/or feedback can be submitted via email to [complaints@amaze.org.au](mailto:complaints@amaze.org.au) or phone by calling (03) 9657 1600.

#### **17. Staff training:**

All staff members of Amaze's Executive team, Finance and Operations team, and Communications and Stakeholder Engagement team are required to undertake the Fundraising Institute Australia Code of Conduct training program.

#### **18. Reference documents:**

This policy should be read in conjunction with the following Foundation documents:

- Fundraising Institute Australia Code of Conduct - [FIA Code - Fundraising Institute Australia](#)
- Commonwealth Privacy Act 1988
- Complaints Management
- Privacy Policy
- Amaze's Code of Conduct

