

Gift Acceptance Policy and Terms of Reference for the Gift Acceptance Committee

1. Introduction

Pembroke College, Oxford (the "College") is committed to ethical fundraising practices and responsible stewardship of all donations received. This policy, which is written in line with the latest [guidance published by the Charity Commission \(March 2024\)](#), the [Fundraising Code](#), and guidance from the University of Oxford Development Office and [the Chartered Institute of Fundraising](#), outlines the principles and procedures for accepting gifts, ensuring that they align with the College's mission, values, and strategic goals.

The decision to accept or refuse a donation is not always straightforward. While the trustees of the College (Governing Body) and College staff must always act in the best interest of the College as a charity - which means making sure the College has sufficient funds to carry out its charitable objectives - it also means protecting the College's reputation and credibility.

Although this has always been an important part of running the College, evolving societal opinions on certain industries and activities mean that the reputational risk of accepting donations from certain sources might be higher than previously and trustees need to be conscious of not alienating beneficiaries or supporters. Furthermore, staff and trustee opinion on whether to accept or refuse a donation from some sources might differ within the College itself.

It is therefore important to have a clear acceptance and refusal policy in place so staff and trustees understand how to make decisions that align with charity law and ensures the College fulfils its charitable objectives.

2. Definition

In this policy, a donation refers to any gift made to the College and can include money, land, goods, or any other property freely given to the College. It may be unsolicited, or given in response to the College's fundraising activity, as a gift in a will, or as a philanthropic grant (research grants made by a public authority following a competitive process are not included in the scope of this policy).

3. Gift Acceptance Principles

The College will consider accepting a gift if it meets the following criteria:

- **Alignment with the College's Mission and Values:** The gift furthers the College's educational, research, and outreach activities, consistent with its core values and strategic plan.
- **Sustainability and Financial Responsibility:** The College has the capacity to manage and utilise the gift effectively and responsibly, considering any long-term costs associated with accepting it.

- **Ethical Source:** The origin of the funds is legitimate and does not raise ethical concerns or compromise the College's reputation.
- **Academic Freedom and Integrity:** The gift does not unduly restrict academic freedom, research independence, or admissions policies.
- **Compliance with Law:** The acceptance of the gift complies with all applicable laws and regulations within the parameters of UK law (regardless of where the activity took place).

Where a conflict of interest arises, for example regarding gifts from parents, this will be declared and referred to the Gift Acceptance Committee for consideration.

4. Anonymous Donations

The College will not accept any anonymous donations (i.e. where the source of the funds is entirely unknown) above the value of £100 (this figure to be reviewed from time to time). Should such a donation be received it will be [reported as a serious incident to the Charity Commission](#).

Some donors may wish to be anonymous. In most cases, this refers to them not wishing to have their name published externally nor beyond what is necessary internally. The College is committed to respecting these wishes. Where the gift is greater than £25,000, the College requires that, at a minimum, members of the Gift Acceptance Committee know the identity of the donor so that they can assess the gift in line with this policy, and ensuring compliance with anti-money laundering and fraud regulations.

5. Refusing or Returning a Gift

In line with the [Code of Fundraising Practice \(Section 2\)](#), the College must not refuse or return donations, except in exceptional circumstances.

In certain circumstances, the College has a legal obligation to refuse or return a donation. These are outlined in the [Charity Commission Guidance \(March 2024\)](#) and summarised here.

- The College must refuse a donation that comes from an illegal source or with an illegal condition (e.g. where the donation has come from terrorist or other criminal activity or is given for a purpose that is in contravention of UK law).
- The College must also refuse or return a donation if it:
 - Is from a donor who does not have the capacity to make a decision to donate, or is in vulnerable circumstances which means they may not be able to make an informed decision ([Fundraising Code Section 1.3](#))
 - Cannot legally be given to the College
 - Under the terms of the donation, must be returned in certain circumstances
- The College may also be likely to need to refuse or return a donation where it:
 - is for purposes that fall outside of the College's purposes
 - is detrimental to the achievement of the College's purposes
 - would result in a valid legal claim or risk of claim against the College if it was accepted or kept

- has features or conditions that may undermine the College's independence (for example, the donation comes with a condition that would require trustees to agree key decisions with the donors)
- would bring unacceptable burdens that outweigh its benefit to the College
- may involve unacceptable private benefit to an individual or organisation

In most of these cases the College should consider whether it is possible to work with the donor to change the terms of the donation so that the College can accept or keep it.

Should the College consider refusing or returning a donation, and the scenarios above do not apply, the College should review its governing documents and take legal advice regarding its powers to refuse or return a donation.

If the College does decide to refuse a donation, it must keep a record of the decision and the reasons for it.

In order to make that decision, the College must carry out due diligence, appropriate for the size and nature of the donation, on both the financial and reputational dealings of the donor before accepting their donation. The College must also consider whether it needs to [report a serious incident to the Charity Commission](#).

6. Making a Decision

It is the responsibility of the College's trustees to ensure that the College, as a charity, is being run well and working in its best way to achieve its objectives. With regards to reviewing donors (or potential donors) and their donations, this can be delegated to an individual or group which then reports or refers a decision to the trustees.

All (proposed) gifts for a restricted purpose should be reviewed by the Bursar in the first instance to ensure that they are in line with the College's priorities and that the College is able to deliver the project with the proposed funding.

At Pembroke we have agreed that donor scrutiny should be undertaken as follows:

- All donations under £25,000 can be accepted without further scrutiny provided that the donor is known to the College and no concerns have been raised by the fundraiser, other member of the Development Office team, or wider College community.
- All donations between £25,000 and £100,000 can be accepted without further scrutiny provided that the Director of Development and Development Fellow have reviewed a "Know Your Donor" form, completed by the Development Office's Database and Insights Officer and no concerns have been identified. Development Committee will be informed of these donations.

The donor (and the proposed donation) can be referred to the Gift Acceptance Committee at any point if any concerns are raised.

- All donations over £100,000 must be reviewed by the Gift Acceptance Committee.
- The College may choose to ask the University's Committee to Review Donations (CRD) to review donations over £1,000,000. This provides an extra level of reassurance to the College

but is also essential if the College intends to nominate the donor for recognition by the University.

- All anonymous donations must be reviewed by the Gift Acceptance Committee (see Section 4).

Where a donor's cumulative donations take them over one of the thresholds above, the next level of scrutiny is required.

7. Gift Acceptance Committee

The trustees of the College (Governing Body) have agreed to delegate reviewing proposed gifts above a certain level to the Gift Acceptance Committee (the "Committee"). This Committee has the authority on behalf of the College trustees to decide whether or not to accept proposed donations. Where any concerns are raised about potential reputational damage to the College arising as a result of accepting any gift the Committee will make a recommendation to Governing Body which will make the final decision.

Appointment to the Committee will be made annually and approved by the Governing Body and will comprise:

Chair: Master

Members: Master, Development Fellow, Development Director, Bursar, Academic Director, two Tutorial Fellows, one Professorial Fellow

Secretary: Governance Officer

The Committee will meet on an ad-hoc basis, convened as needed and in a timely manner in order to support the Development Office in quickly progressing conversations with donors and potential donors. It will report to the next Governing Body meeting scheduled.

Its purpose is to ensure transparency, consistency, fairness (to College employees, students, and the donor), and compliance with the law when considering whether or not to accept a donation.

8. Terms of Reference for the Gift Acceptance Committee

The Committee's responsibilities include:

- **Reviewing proposed gifts:** The Committee will review all proposed gifts above a value of £100,000 and may choose to review smaller gifts at its discretion or at the request of the Director of Development, Development Fellow and/or Bursar. Where a donation is below £100,000, but takes the cumulative total of donor's donations above £100,000, the Committee may also be asked to review this.
- **Conducting due diligence:** The Committee, supported by the Development Office, will conduct due diligence checks on potential donors and the source of funds, including financial checks, reputational assessments, and compliance with relevant regulations. They will use the ["Know Your Donor – Key Questions"](#) as a guide.

- **Evaluating compliance with policy:** The Committee will assess each proposed gift against the Gift Acceptance Principles outlined in Section 3.
- **Making decisions:** The Committee will have the delegated authority to decide whether to accept, decline, or request further information regarding a proposed gift. For donations that take a donor's cumulative donations above £1 million, the Committee may choose to seek external guidance, such as from the University's Prospect Research Team or the University's Committee for the Review of Donations and Funding Research.
- **Maintaining records:** The Committee will maintain detailed records of all reviewed gifts, including the reasons for decisions taken.

9. Gift Acceptance Process

- All proposed gifts will be handled by the Development Office (in consultation with the Finance Team depending on size and purpose), which will initiate the required due diligence process as soon as possible for each potential gift to be reviewed.
- Where the donor and their (proposed) gift is to be reviewed by the Gift Acceptance Committee, the Development Director will provide a completed KYD form together with all other relevant information and due diligence findings, to the Chair of the Committee to be circulated to the Committee for review and discussion.
- The Committee will convene within two weeks within term time and within one month outside of term time.
- The Committee will deliberate based on the Gift Acceptance Principles (Section 3) and additional guidance in order to make a decision to approve, decline, or request further information.
- The Gift Acceptance Committee will make the final decision on accepting or declining the gift and will inform Development Committee and Governing Body of the outcome, save in situations such as outlined in Section 7 above where the Committee must refer the decision back to Governing Body.
- Once a gift is accepted, a formal agreement will be established between the College and the donor, outlining the terms and conditions of the gift.

10. Due Diligence

The College will undertake a range of checks on potential donors to identify and manage any risks.

The appropriate level of checks is likely to be in proportion to the size of donation and the individual's previous history and interaction with the College. These checks follow the "know your donor" checklist.

In the first instance, these checks will be undertaken by a member of the Development Team. For larger gifts, and/or gifts from non-alumni, they may seek the support of the University's Prospect

Research Team or an external agency to provide greater insight.

11. Communicating a Refusal

Should the College decide to refuse a donation, it must do so fairly and professionally, in line with this policy. When communicating a refusal, the College may wish to:

- Explain why it cannot accept the donation
- Express gratitude for their interest in supporting the College
- Highlight circumstances where this might change
- Signpost to other opportunities to support the College.

12. Review and Update

This policy and the Committee's terms of reference will be reviewed and updated periodically to ensure continuous adherence to best practices and compliance with the College's evolving needs.

13. Contact

For any inquiries regarding the Gift Acceptance Policy or the Gift Acceptance Committee, please contact the Development Office at development@pmb.ox.ac.uk.