



The  
Yehudi  
Menuhin  
School

## ACCEPTANCE AND REFUSAL OF CHARITABLE GIFTS POLICY

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Reviewed By:	Leadership Team	Spring 2023
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## Revision History

Date	Revision

## Abbreviations, Acronyms and Definitions

Abbreviation / Acronym	Definition

## **Aim / Objective / Statement of Intent**

1. This Policy has been adopted by the Governors of The Yehudi Menuhin School (“the School”). It is a guide to how The Yehudi Menuhin School makes decisions on accepting and, where necessary, refusing donations and the procedures it follows.
2. The purpose of this Policy is to ensure the reputations of all parties, i.e. donors and the School, be protected from any real or perceived impropriety in the relationship that is established through the offer and receipt of a charitable gift.

## **The Governors’ Legal Obligations with Respect to the Acceptance or Refusal of Donations**

3. The Governors are ultimately responsible for deciding whether a donation is accepted or refused.
4. The Governors must act in what they consider to be the best interests of the School in each case.
5. The Governors have a duty to consider carefully, on the basis of the available evidence, whether the School’s interests will be better served by accepting or refusing a donation.
6. These judgments must not promote any Governor’s or employee’s personal moral agenda or interest and the Governors must not allow individual or collective personal, political or ethical issues, which are not directly related to the interests of the School, to affect their judgment.
7. Governors must derive no personal benefit (individually or collectively) from donations, loans or other material support offered to the School and must declare any personal interest or connection with major donors.

## **Definition of Charitable Gifts**

8. Charitable donations and gifts include, but are not exclusively limited to, gifts from individuals, corporations, trusts and foundations from the UK and overseas in the form of cash or cheques, property, shares or bonds, tangible personal property (gifts in kind) and legacies or residue.

## **Guiding Principles on the Acceptance of Gifts**

9. As a general principle, the School welcomes all gifts that support its charitable aims and are aligned with its strategy and charitable activities.

## Refusal of Gifts

12. The School will refuse donations only in exceptional circumstances, such as:

- Where the School has reasonable grounds to suspect that the gift has been donated to facilitate money laundering or other criminal activity
- Where it can be clearly shown that the cost to the School of accepting a donation will be greater than the value of the donation itself
- Where the donation is judged to cause substantial harm to the School's reputation or relationship with its pupils, parents, benefactors, partners, local community or other relevant stakeholders
- Where accepting the donation is likely to result in legal action against the School
- Where the offer of support is dependent upon the fulfilment of certain conditions placed upon the School, and any condition:
  - a) is in itself contrary to the objectives of the School
  - b) is regarded as needing an unreasonable level of support from the School, especially in relation to the size or impact the donation will have on the School's charitable activities
  - c) will divert the School from pursuing its current objectives, policies or work priorities as a necessary result of the fulfilment of the conditions.

13. The School recognises that perceptions of what is acceptable and factors affecting reputations may change over time. In its consideration of gifts, the School will act in good faith according to the standards prevailing at the time of receipt.

14. If, following receipt of a donation, information comes to light about the source of funds or donor which is believed to fall under the provisions set out under paragraph 12, the School shall apply the provisions under **Return of Gifts** below.

## Due Diligence – key principles

15. The Development Office will take all reasonable measures to ensure it is aware of the source of funding for gifts and that none of the reasons for exclusion listed under clause 12 applies.

16. Due diligence will be carried out by the Development Office insofar as is permitted by privacy and data protection restrictions. To manage the balance between the need to know and the right to privacy, in its due diligence investigation the Development Office will typically focus on reviewing and noting only information that is relevant to the funds or donor and that is in the public domain.
17. Due diligence will not be required where the Donor is a UK registered charity in good standing.
18. If a gift is offered anonymously the Development Office will be charged with seeking such information from the donor's representatives as to ensure that it would be appropriate for the School to accept the funds. Where gifts arrive with no paperwork and it is impossible to return the gifts, the funds will normally be retained and credited to the School's Annual Fund.
19. This policy excludes anonymous cash donations that are collected as part of retiring collections at concerts or similar events, where pupils from the School are taking part and where a proportion or the totality of the monies raised have been specifically raised for the School.
20. Where conditions are attached to the offer of a Gift, other than designating use for a specific project for which fundraising is taking place, the School will not normally accept a gift prior to ensuring that any imposed conditions are appropriate and can be satisfactorily met.
21. Where the offer of a gift relates to a bursary, student hardship grant or prize, the donor may wish to indicate preferences with regard to the selection criteria used in making the award. The School will take care to ensure that the selection criteria do not themselves amount to unlawful discrimination.

## **Procedures and lines of responsibility**

22. All donations will be immediately notified to the Development Office on their offer or receipt. On a day-to-day basis, the Governors delegate the responsibility to accept or refuse donations to the School's Development Director, as per the procedures outlined below.

### **Gifts up to £10,000**

23. Any gift up to £10,000 can be accepted by the Development Director. However, should the Development Director have reason to believe that a gift may not meet the school's acceptance criteria, the matter will be raised with the Head and, if necessary, the Chair of the Development Committee.

24. The Development Director, Head and Chair should in such cases embark on such process of due diligence as seems reasonable in the circumstances. Notes should be retained of more complex investigations.

### **Gifts over £10,000**

25. Gifts over £10,000 can be accepted by the Development Director in consultation with the Head. Should the Development Director or the Head have reason to believe that a gift may not meet the School's acceptance criteria, the matter will be raised with the Chair of the Development Committee, and if appropriate, the Chair of Governors.
26. Donors offering pledges valued at £10,000 or more will be asked to complete a gift agreement that outlines the detail of the gift, the project to be supported (if restricted), a pledge payment schedule and naming rights (if applicable). Where a donation is from a Trust or Foundation, the Development Office will normally follow the gift agreement procedures stipulated by the Trust or Foundation. Where no such procedures exist, the Development Office will provide a gift agreement as outlined above. A separate gift agreement is not necessary for donors who are signing up to the Menuhin Circle.

### **Policy concerning specific industries**

27. The School will not accept corporate donations from companies involved in the following industries, which the School believes are inherently damaging to children:
- Pornography
  - Tobacco
  - Arms manufacturing and export

However, if an employee of such a company, due to personal circumstances, wishes to support and donate to the charity from personal efforts, this is acceptable. Not accepting their donations, based on whom they work for, would be unacceptable discrimination.

### **Return of Gifts**

28. Gifts made to the School will not normally be returned to the donor.
29. In cases where a gift with agreed restrictions has been received by the School in good faith, but where circumstances have changed so that the original purposes of the gift cannot be fulfilled in whole or in part, then the School will normally seek to use the funds, or the Gift in Kind, in a way that closely corresponds to the original objectives of the donor, consulting the donor or the donor's representative wherever possible. If no agreement can be reached, the funds will be returned, minus any funds already spent on the original purposes of the gift. In the case of a Gift in Kind, such a gift would only be returned in exceptional circumstances.

30. Gifts that are paid in error by the donor's bank, and/or bank overpayments, will be refunded to the donor.

## **Rights of Donors and Prospective Donors**

31. The School is committed to its donors and remains dedicated to treating alumni, friends and all supporters with care and respect. As is standard across the charitable sector, the School is registered with the Fundraising Regulator, adheres to the [Code of Fundraising Practice](#) and regularly reviews fundraising practices to make sure they are legal, open, honest and respectful.

## **Related Policies and Further Reference**

### **Internal Policies**

[Privacy Notice for Supporters](#)

### **External Legislation and Guidance**

32. As a way to pre-empt possible disputes and / or negative publicity in potentially difficult cases, the School, as a UK registered charity, has the option of applying to the Charity Commission for an order authorising The Yehudi Menuhin School to refuse a donation. This is contained within powers conferred on the Charity Commission by Section 105, Charities Act 2011.
33. The School will observe Section 61, Charities Act 1992, Part II, which provides for the return of donations of more than GBP100 made by credit/debit card within a seven day 'cooling off' period.

## **Further Help and Advice**

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