



DONATIONS ACCEPTANCE POLICY TT-07

Version Control

Version	Date	Approved By	Description	Review Date
1.0	Feb 2024	Board	New Policy	Feb 2026

Background

This policy outlines the nature of, and circumstances under which, Little Things for Tiny Tots ('the charity') accepts donations. It is important that the charity makes clear, consistent and ethical decisions regarding the acceptance or refusal of donations and the formation of relationships with donors (cash or in-kind). The charity must also protect its interests and reputation by remaining independent from any donor influences or associated reputational risk that could be incurred through public perception of any particular donor or partnership.

Context

The charity seeks philanthropic support as a legitimate, sustained and vital component of its fundraising activities and income stream, and welcomes and accepts donations in various forms from individuals, businesses and other organisations that are aligned with its vision and values.

Definitions

Donation: Voluntary transfer or conveyance of property, including cash, made without consideration or compensation. Donations are eligible for a tax-deductible receipt and do not attract GST.

Types of Donations

Bequest: The gift of money or real property from the estate of a deceased person.

Cash donation: Donations of money.

Corporate Partnership: A relationship with a business, company or group. It usually involves a charity receiving funds, goods or services in exchange for something the corporate partner sees as beneficial.

Goods and Property: As well as physical items, property includes rights and interests that are capable of ownership and have a value. This donation type does not cover testamentary donations, that is, donations made under a will.

Philanthropic grant: A gift of money from a charitable trust, foundation, or private ancillary fund, typically designated for specific purposes.

Pro Bono Services: Services that are rendered by a professional for free or at a lower cost.

Recurring donation: A donation committed by the donor to be given at regular intervals (eg monthly, annually) for a definite or indefinite period of time.

Relevant Legislation/ Guidelines	<ul style="list-style-type: none">• <i>Privacy Act 1988 (Cth)</i>
Related Policies/Other Key Documents	<ul style="list-style-type: none">• Corporate Partnerships Policy TT-13• Fundraising Policy TT-09• Privacy Policy TT-01• Record Management Policy TT-19

Scope

This policy applies to the Board, all staff, volunteers, trainees, students, contractors and sub-contractors and all those who represent the charity.

Policy

It is the charity's policy that in accepting a donation, the charity will ensure that:

- The donation is directly related to its vision and values
- Non-cash donations will be evaluated in the context of the charity's ability to use them effectively, the benefits they bring, and any ongoing costs associated with their use or maintenance
- A donation does not result in costs greater than its value to the charity
- Accepting a donation does not have real or potential negative legal implications, undue donor influences or associated reputational risk
- Donations received under a corporate partnership arrangement will be aligned with the *Corporate Partnerships Policy*
- The privacy of donors is met, in accordance with the *Privacy Policy* and *Record Management Policy*
- Relevant legislative requirements are met

Donation Acceptance

Other than for designated donations, the charity will accept Goods and Property on the understanding that it may be disposed of for cash and the proceeds used to support the charity.

Donation Purpose

The charity encourages donations without designations so that the charity can make best use of the donation to support the charity.

In accepting designated donations, the charity advises donors to express their designations in broad terms to allow the charity to make use of the donation under changed circumstances. Where the donation cannot for any reason be used for the purpose originally

intended, reasonable endeavours will be used to determine a purpose that most closely aligns to the intention of the original designation.

Donation Recognition and Privacy

The charity will collect and hold personal information about donors in accordance with Privacy Policy TT-01.

The donor has the right to remain anonymous, and the charity will respect the privacy of donors who choose to be anonymous.

The charity may provide appropriate recognition of donations when both the donor and the charity agree.

Declining a Donation and Refunds

The charity reserves the right to decline a donation for any other reason and can do so either at the time that the donation is given or any time after it has been accepted.

The charity will not refund donations without having received relevant legal advice. The Board will be responsible for decision-making regarding donations given in genuine error or by administration error.

Donation Related Tax

The charity may not provide tax receipts for donations unless specifically agreed to by the charity.

The charity will not provide donors with tax advice regarding donations.

Related Procedures

Nil