

Donation Acceptance & Refusal - Policy & Procedures

1. Introduction

The Alannah & Madeline Foundation welcomes and accepts with sincere thanks donations, gifts in wills (bequests), and sponsorships from individuals, businesses and other organisations that support its mission.

Donations are used to support the work of the Foundation to further its vision and purpose including direct service delivery, monitoring and evaluation, administration, staff positions, and community engagement.

The Foundation is committed to making decisions that are in the best interest of the organisation and ultimately in the best interests of the children and young people for whom we work today and into the future.

The purpose of this policy and related procedures is to enable transparent, considered, and consistent decision-making regarding the acceptance, refusal, and return of gifts, and to provide assurance to potential supporters of the Foundation's professionalism and integrity.

2. Scope

This policy and related procedures apply to donations from individuals, businesses and organisations including, but not limited to, cash donations, gifts in wills, in-kind goods and services, partnerships, sponsorship, and skilled volunteering.

This policy and related procedures apply to all Foundation employees, volunteers, and contracted agencies or third parties responsible for the acceptance and/or receipt of donations on behalf of the Foundation including Dolly's Dream.

3. 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.

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

Sponsorship / partnership: a mutually beneficial commercial arrangement or partnership between the Foundation and an external organisation / individual, whereby the Foundation 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.

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.

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

4. Policy

The Alannah & Madeline Foundation 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 and Tax Concession Charity.

The Foundation accepts with sincere appreciation 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 and related procedures in accordance with the Foundation's vision, purpose, and values.

The Foundation may refuse or return a gift either at the time that the gift is given or any time after it has been accepted.

On a day-to-day basis, the Foundation's Board of Directors delegates the responsibility to accept, refuse, or return a gift to the Chief Executive Officer, assisted by the Director, Development & Communications. The Foundation may accept, refuse, or return any gift at its sole discretion.

The Foundation will not allow personal, political, commercial interests, or personal views on political or ethical issues to influence any decision to accept, refuse or return a gift.

The Foundation's employees and volunteers must not derive personal material benefit from any gift received.

5. Gifts

5.1 Cash gifts

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

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

Gifts in wills that are restricted for a specific purpose will only be accepted if they contribute to the achievement of the Foundation's vision, purpose and activities at the time the funds are distributed.

5.2 Non-cash contributions – property and financial assets

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

5.3 Non-cash contributions – value in kind

The Foundation 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 and related procedures.

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

5.4 Tied and untied gifts

In general terms and consistent with the principles outlined in this policy and procedure document, the Foundation will:

- accept any gift that is untied or is given for a general purpose
- accept tied gifts or gifts with a specified purpose where the value of the gift is \$100,000 or more
- consider offers of gifts of less than \$100,000 with a specified purpose, on a case-by-case basis.

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 of a gift

6.1 Reasons for refusal of a gift

The Foundation may refuse 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 the Foundation's vision, purpose, and values, or infringe the rights of children and young people (see below for excluded and restricted 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 the Foundation 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 the Foundation
- it requires the Foundation to first or additionally spend its own funds or resources
- accepting the gift poses a reasonable risk to the reputation of the Foundation
- there is a current exclusive partnership agreement in place with a comparable partner.

6.2 Excluded industries

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

- arms manufacture and/or export
- tobacco manufacture
- pornography or adult content creation (online and offline).

6.3 Restricted industries

Gifts from individuals, businesses or organisations engaged in the following restricted industries will be considered on a case-by-case basis by giving due consideration to the value of the gift, any

costs or conditions associated with the gift, analysis of the risks of accepting the gift, and balancing this against the benefit that will be obtained.

Alcohol

Where an individual, business / corporation or organisation derives more than 50% of its income from the manufacture or sale of alcohol, the Foundation:

- will not accept gifts from the corporation
- may accept gifts from the business owner (as an individual)
- may accept gifts from paid staff members (as individuals)
- may accept gifts in kind for official Foundation functions.

High Intensity Gambling

Where an individual, business / corporation or organisation derives more than 50% of its income from high-intensity gambling, poker machines, or online betting, the Foundation:

- will not accept a gift from the corporation
- may accept gifts from the business owner or paid members of staff (as an individual).

6.4 Recognition of gifts from restricted industries

Where a gift from a corporation / organisation / individual involved in a restricted industry is accepted, the Foundation may choose not to publicise or publicly acknowledge the donor.

7. Due diligence

The Director, Development & Communications (DDC) 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 and related procedures.

Due diligence background research must be conducted into all prospective donors (including individuals, companies, or foundations) where the gift being solicited is \$25,000 or more, or where the prospect is engaged in a restricted industry. The Due Diligence Research - Form must be completed and submitted to the DDC for review and approval prior to accepting the gift or making the proactive approach.

For gifts from restricted industries, the Due Diligence Research - Form should be submitted to the Executive Team (via the DDC) for discussion and consideration, and approval obtained prior to accepting the gift or approaching the individual / company / organisation.

8. Recognition and stewardship

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

Recognition and stewardship of donors will be undertaken in line with the Supporter Recognition and Stewardship Guidelines (Appendix 1).

9. Costs

In accordance with accepted practice, any costs incurred by the Foundation associated with the receipting and administration of a gift will be deducted from the funds received.

The Foundation reserves the right to charge a donor a cost recoveries fee where it considers the cost of administering the gift to be significant.

Where a gift has been made via credit card, cheque or bank transfer, the Foundation may at its discretion apply only the net amount, that is, less any bank fees and charges, where it considers such fees and charges are significant.

10. Conflict of interest

Conflicts of interest must be reported immediately to the DDC or the CEO for review and action.

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

11. Privacy and confidentiality

The Foundation complies with all relevant privacy laws and practices. Information gathered by the Foundation about its donors in the normal course of receiving or seeking gifts is subject to its Privacy Policy.

The Foundation 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.

The Foundation 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).

12. Vulnerable supporters

The Foundation is considerate of supporters in vulnerable situations and will ensure that its fundraising practices do not target or exploit such circumstances. The Donation Acceptance & Refusal – Policy & Procedures internal procedure guides the necessary action when it is determined that a supporter is in a vulnerable situation and is unable to make an informed decision about their gift.

13. Record keeping

All gifts whether accepted, refused or returned, are recorded in the supporter management 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.

14. Complaints

The Foundation welcomes feedback to ensure continuous improvement of its supporter relationship management and overall service delivery.

The Foundation ensures that all enquiries and complaints are managed in accordance with its Complaints Management - Policy & Procedures and Privacy - Policy.

The Foundation will return a gift where it has genuinely been made in error.

15. Staff training

All staff members of the Foundation's Executive Team and Development & Fundraising Team are required to undertake the Fundraising Institute Australia Code of Conduct training program.

16. Reference documents

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

- Donor Recognition & Stewardship Guidelines - Appendix 1
- Fundraising Institute Australia Code of Conduct - [FIA Code - Fundraising Institute Australia](#)
- Commonwealth Privacy Act 1988
- Complaints Management - Policy
- Privacy - Policy

Appendix 1

Supporter Recognition & Stewardship Guidelines - Corporate Partners – Alannah & Madeline Foundation

Annual value - cash or in-kind	< \$10,000	\$10,000 - \$24,999	\$25,000 - \$99,999	\$100,000 - \$149,999	\$150,000 - \$249,000	\$250,000+
Benefits	Friend of the Foundation	Community Partner	Supporting Partner	Official Partner	Major Partner	Impact Partner
Use of Foundation official logo (in lock-up)					Considered	✓
Use of Foundation 'Proudly supporting' logo			✓	✓	✓	
Use of Foundation 'Raising funds for' logo	✓	✓				
Joint communication assets / campaign (eg. social media, eDM etc.)		Unlikely	Case-by-case basis	✓	✓	✓
Access to Foundation authored content for use in their channels (number linked to size of contribution)		Case-by-case basis	✓	✓	✓	✓
Free participation in employee volunteering activities (eg. Buddy Bag packing)			Case-by-case basis	✓	✓	✓

Supporter Recognition & Stewardship Guidelines - Corporate Partners – Alannah & Madeline Foundation cont.

Annual value - cash or in-kind	< \$10,000	\$10,000 - \$24,999	\$25,000 - \$99,999	\$100,000 - \$149,999	\$150,000 - \$249,000	\$250,000+
Benefits	Friend of the Foundation	Community Partner	Supporting Partner	Official Partner	Major Partner	Impact Partner
Free participation in annual campaigns (eg. Giving Day etc.)			✓	✓	✓	✓
Bespoke quarterly impact report			Case-by-case basis	✓	✓	✓
Annual impact reporting	✓	✓	✓	✓	✓	✓
Inclusion on Foundation website / in annual report	✓	✓	✓	✓	✓	✓
Designated Relationship Manager	CPC	CPM	PM	PM	PM with support from DDC	PM with support from DDC + EO

Key:

CPC Community & Partnerships Coordinator
 CPM Community Partnerships Manager
 PM Partnerships Manager
 HoF Head of Fundraising
 DDC Director, Development & Communications
 ET Executive Team (eg. CEO, COO, DP&P)

Supporter Recognition & Stewardship Guidelines - Corporate Partners & Community Groups / Fundraisers – Dolly's Dream

Annual value - cash or in-kind	< \$10,000	\$10,000 - \$24,999	\$25,000+	\$25,000 - \$49,999	\$50,000 - \$149,999	\$150,000 - \$249,000	\$250,000+
Benefits	Friend of Dolly's Dream	Community Partner	Do It For Dolly Day Partner	Supporting Partner	Official Partner	Major Partner	Impact Partner
Use of Dolly's Dream official logo (in lock-up)					✓	✓	✓
Use of Dolly's Dream 'Proudly supporting' logo			Do It For Dolly Day logo only	✓	✓	✓	✓
Use of Dolly's Dream 'Raising funds for' logo	✓	✓	✓				
Joint communication assets / campaign (eg. social media, eDM etc.)			Do It For Dolly Day only	Case-by-case basis	✓	✓	✓
Access to Dolly's Dream authored content for use in their channels (number linked to size of contribution)			Case-by-case basis	✓	✓	✓	✓
Free participation in Do It For Dolly Day			✓	Case-by-case basis	✓	✓	✓

Supporter Recognition & Stewardship Guidelines - Corporate Partners & Community Groups / Fundraisers – Dolly's Dream cont.

Annual value - cash or in-kind	< \$10,000	\$10,000 - \$24,999	\$25,000+	\$25,000 - \$49,999	\$50,000 - \$149,999	\$150,000 - \$249,000	\$250,000+
Benefits	Friend of Dolly's Dream	Community Partner	Do If For Dolly Day Partner	Supporting Partner	Official Partner	Major Partner	Impact Partner
Bespoke quarterly impact report				Case-by-case basis	✓	✓	✓
Annual impact reporting	✓	✓	✓	✓	✓	✓	✓
Inclusion on Dolly's Dream website / in Foundation annual report	✓	✓	✓	✓	✓	✓	✓
Designated Relationship Manager	CFC	CFC + PM	PM	PM	PM + HoE	PM + HoE with support from GM	HoE, GM + CEO

Key:

CFC Community Fundraising Coordinator
 PM Dolly's Dream Partnerships Manager
 HoE Dolly's Dream Head of Engagement
 GM General Manager, Dolly's Dream
 ET Executive Team (eg. CEO, COO, DP&P)

Supporter Recognition & Stewardship Guidelines – Third Party Fundraisers & Community Fundraisers – Alannah & Madeline Foundation

Annual value - cash or in-kind	< \$10,000	\$10,000 - \$49,999	\$50,000 - \$99,999	\$100,000+
Benefits	Friend of the Foundation	Community Partner	Supporting Partner	Official Partner
Online Fundraising Page	✓	✓	✓	✓
Authority to fundraise	✓	✓	✓	✓
Use of Foundation 'Raising funds for' logo	✓	✓		
Use of Foundation 'Proudly supporting' logo		Considered	✓	✓
Joint communication assets / campaign (eg. social media, eDM etc.)		Unlikely	Limited	Case-by-case basis
Joint media promotion			Considered	✓
Promotion of event to Foundation audiences		Case-by-case basis	Limited	✓

Supporter Recognition & Stewardship Guidelines – Third Party Fundraisers & Community Fundraisers – Alannah & Madeline Foundation cont.

Annual value - cash or in-kind	< \$10,000	\$10,000 - \$49,999	\$50,000 - \$99,999	\$100,000+
Benefits	Friend of the Foundation	Community Partner	Supporting Partner	Official Partner
Inclusion on Foundation website	✓	✓	✓	✓
Event logistic support		Unlikely	Case-by-case basis	✓
Designated Relationship Manager	CPC	CPM	CPM + HoF	CPM + HoE with support from DDC
Foundation attendance at event	Unlikely	Case-by-case basis	DDC + CEO	CEO or Board Member
Annual Gratitude report	✓	✓	✓	✓
Hand-signed thank you letter and certificate of appreciation	CPM	CEO	CEO	CEO
Personal thank you phone call	CPM	HoF + DDC	CEO	CEO

Supporter Recognition & Stewardship Guidelines – Third Party Fundraisers & Community Fundraisers – Alannah & Madeline Foundation cont.

Annual value - cash or in-kind	< \$10,000	\$10,000 - \$49,999	\$50,000 - \$99,999	\$100,000+
Benefits	Friend of the Foundation	Community Partner	Supporting Partner	Official Partner
Hand-signed Christmas Card	Lasered only	CPM	CEO	CEO
Invitation to annual donor thank you event	✓	✓	✓	✓

Key:

- CPC Community & Partnerships Coordinator
- HoF Head of Fundraising
- CPM Community Partnerships Manager
- DDC Director, Development & Communications
- PM Partnerships Manager
- ET Executive Team (eg. CEO, COO, DP&P)

Supporter Recognition & Stewardship Guidelines – Trusts & Foundations – Alannah & Madeline Foundation and Dolly's Dream

Annual value of gift	< \$10,000	\$10,000 - \$99,999	\$100,000 - \$249,999	\$250,000 - \$499,999	\$500,000+
Benefits / Recognition					
Receipt within 48 hours	✓	✓	✓	✓	✓
Hand-signed thank you letter	PhM	CEO	CEO	CEO	CEO
Personal thank you phone call	PhM	PhM	CEO	CEO	CEO
Designated Relationship Manager	PhM	PhM	PhM + support from ET	PhM + ET	PhM + CEO
Acquittal Report		If required by donor	✓	✓	✓
Invitation to annual donor thank you event	✓	✓	✓	✓	✓
Bespoke event / lunch / dinner			✓	✓	✓
General Christmas card	✓				

Supporter Recognition & Stewardship Guidelines – Trusts & Foundations – Alannah & Madeline Foundation and Dolly's Dream cont.

Annual value of gift	< \$10,000	\$10,000 - \$99,999	\$100,000 - \$249,999	\$250,000 - \$499,999	\$500,000+
Benefits / Recognition					
Hand-signed Christmas card	PhM	PhM	CEO	CEO	CEO
Naming rights for programs or services					\$1m+ considered

Key:

CPC Community & Partnerships Coordinator
 HoF Head of Fundraising
 CPM Community Partnerships Manager
 DDC Director, Development & Communications
 PhM Philanthropy Manager
 ET Executive Team (eg. CEO, COO, DP&P)

Supporter Recognition & Stewardship Guidelines – Individuals & Major Donors – Alannah & Madeline Foundation and Dolly's Dream

Annual value of gift	< \$10,000	\$10,000 - \$49,999	\$50,000 - \$99,999	\$100,000+
Benefits / Recognition				
Receipt within 48 hours	✓	✓	✓	✓
Hand-signed thank you letter	PhM	CEO	CEO	CEO or Founder/s
Personal thank you phone call	PhM	CEO	CEO	CEO or Founder/s
Designated Relationship Manager	PhM	PhM + DDC	PhM + CEO	CEO
Bespoke Impact Report	Unlikely	Case-by-case basis	✓	✓
Invitation to annual donor thank you event	✓	✓	✓	✓
Personal visit	PhM	PhM + DDC	CEO	CEO or Founder/s
Bespoke event / lunch / dinner		Case-by-case basis	✓	✓

Supporter Recognition & Stewardship Guidelines – Individuals & Major Donors – Alannah & Madeline Foundation and Dolly's Dream cont.

Annual value of gift	< \$10,000	\$10,000 - \$49,999	\$50,000 - \$99,999	\$100,000+
Benefits / Recognition				
Monthly supporter enews	✓	✓	✓	✓
Annual Gratitude Report	✓	✓	✓	✓
General Christmas card	✓			
Hand-signed Christmas card	PhM	CEO	CEO	CEO or Founder's
Naming rights for programs or services				\$1m+ considered

Key:

PhM Philanthropy Manager
 Chair Chair of the Board
 DDC Director, Development & Communications
 CEO Chief Executive Officer



Document management

Select from –

- Document creation
- Deep dive content review
- Content update
- Proof / format review

Updated	Review date	Name & Position	Update/s made	Document owned by	Approved by	Update to Policy Reg
May 2022	-	A. Johnston DDC	Document creation	DDC	-	-
May 2022	-	S. Hammond EA to CEO	Proof / format review	DDC	-	-
June 2022	June 2025	-	-	DDC	Board	x