



**SISTERS OF THE GOOD SAMARITAN FOUNDATION LTD
FUNDRAISING, DONATIONS AND REFUNDS POLICY POLICY**

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| APPROVED BY THE BOARD ON | 6 January 2025 |
| TO BE REVIEWED ON | 30 June 2028 |
| LAST AMENDED ON | N/A |
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Abbreviations

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| ACFID | Australian Council for International Development |
| DGR | Deductible Gift Recipient |

Definitions

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| ACFID Member | A not-for-profit organisation that has obtained accreditation with ACFID |
| Board Members | Voluntary directors of GSF's Board |
| Donation | A voluntary contribution or gift, whether in cash or in kind. Donations must be made voluntary |
| Donor | Members of the public including individuals or organisations who contribute to GSF |
| Partner | Any organisation which has an MOU or contract with GSF |
| Primary Stakeholder (beneficiary) | Children and adults who participate in and are directly impacted by GSF programs |
| Project | Projects are the development activities of a Program |
| Staff | Employees, contractors, subcontractors, outworkers, apprentices and trainees, work experience students, volunteers and any other person who performs work for GSF |
| Tied donation | A donation that cannot normally be used for any other purpose without the donor's approval. |
| Untied donation | A donation purpose that can be used at the discretion of GSF |

Contact information

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| Chair of the Board | Martin Slattery - MSlattery@codea.com.au |

1. The policy's purpose

The purpose of this Fundraising, Donations & Refunds Policy is to confirm procedures for the clear and consistent acceptance and rejection of donations in accordance with the ethics of GSF's Constitution. This policy ensures that GSF can be independent from donor influences. The policy protects the interests and reputation of GSF and guides the management of donations and the conduct of fundraising activities.

GSF's principals for this policy are:

- transparent and ethical processes for the management of donations and fundraising activities
- protecting the private information of donors –as per their wishes and to the extent provided by law
- using funds where possible for the purpose for which they were provided;
- compliance with all relevant Australian fundraising legislation
- compliance with the ACFID Code of Conduct and the ACFID Fundraising Charter; and
- ensuring a consistent approach for seeking and accepting GSF donations.

2. The scope of the policy

All staff and volunteers involved in any aspect of GSF fundraising are to be trained and assisted to implement this policy.

3 GSF's fundraising credentials

The Sisters of the Good Samaritan Foundation Limited (known as GSF) is a company limited by guarantee under the Corporations Act 2001 (Commonwealth).

GSF is registered as a Public Benevolent Institution (PBI) with the Australian Charities and Not-For Profits Commission and is endorsed as a Deductible Gift Recipient (DGR) by the Australian Taxation Office (ATO) which enables the Company to receive donations that are tax deductible from the donor's income tax.

4. Formal and informal fundraising channels

This Fundraising, Donations & Refunds Policy is concerned only with fundraising through formal channels – including communications distributed via an official GSF channel. Solicitation of donations through informal channels – such as a staff member's personal channel - are treated differently, and are covered in GSF's Public Relations & Social Media Policy.

Fundraising via formal channels may only be undertaken by the Executive Director and the Marketing Manager and/or an appointed agency. It must conform to GSF brand narrative and guidelines and be compliant with relevant Australian and State legislation including the *Competition and Consumer Act 2010*.

All statements must be truthful and accurate and include GSF's identity, purpose and where relevant ABN and address. The purpose and region for which the donation will be used should be stated clearly and free, prior and informed consent for the use of materials (stories and images) must be obtained.

GSF mandates that all fundraising materials and activity:

- accurately represents the context, situation, proposed solutions and intended meaning of information provided by affected people;
- forms a part of a positive campaign to build public awareness, understanding and support for GSF.

GSF mandates that images and messages used for all fundraising activity will not:

- be untruthful, exaggerated or misleading
- be used if they put at risk the people they are portraying;
- be used without the free, prior and informed consent of the person/s portrayed, including children, their parents or guardians;
- present people in a dehumanised manner;
- not show children in a naked and/or sexualized manner
- feature dead bodies or dying people.

5. Acceptance and rejection of donations

Donors are encouraged to provide written advice to GSF with details of their donation, including the amount and purpose.

Acceptance

- i. Donations in cash or kind are accepted by GSF with the intention of supporting GSF's constitution, vision and strategic plan.
- ii. GSF accepts donations only under the premise that no material benefit or advantage will be provided to the donor.
- iii. No staff or volunteers engaged in activities resulting in or relating to receipting of donations (e.g. fundraising, donor liaison) on behalf of GSF will grant or accept favours for personal gain and they will avoid any real or perceived conflicts of interest.

b. Rejection

GSF only accepts donations where they are ethical in nature and consistent with the organisation's strategy and vision.

GSF reserves the right to reject an offered donation including where:

- i. the activities of the donor are incompatible with GSF's Constitution and vision
- ii. the cost of accepting the donation will be greater than the value of the donation
- iii. there is reason to believe that accepting the donation may give rise to litigation

Where an offer of a donation is not accepted, the Executive Director and Chair of the Board will determine the appropriate manner in which to transparently convey to the donor GSF's decision.

6. Donations types and payment method

a. Method of donation payment

GSF accepts donations via a variety of methods including: cash, cheque, credit cards, direct deposit, volunteering of expertise and approved forms of in-kind donations.

b. In-kind donations

Staff and volunteers must seek advice from the Executive director before accepting any in-kind donations.

c. Other (non tax-deductible payments)

Staff should liaise with the Executive Director in every instance to ensure consistency in acknowledging cash and in-kind contributions.

7. Recording and managing donations

- i. GSF will receive, bank and process all donations in a timely manner. Any copies of documentation such as letters, cards, notes and agreements will be filed appropriately.
- ii. GSF is responsible for ensuring that all monetary funds received by donors are deposited into the correct bank account for either domestic or overseas donations (and separate from general operations). GSF must ensure that:
 1. the donor is issued with an official receipt for tax purposes
 2. appropriate acknowledgement and letter of thanks is sent to the donor.
- iii. GSF will maintain a secure donor database that will record sufficient information in order to manage the donation with regards to the donor's intent. Each record may contain:
 1. the type of donation (cash, in-kind, bequest, etc.)
 2. the name and contact details of the donor or their legal representative
 3. a description of the donation (cheque, cash, credit card, pledge, in-kind services)
 4. the value of the donation
 5. the conditions of the donation (if applicable) including whether the donation is to be endowed and the terms of the endowment
 6. the region and where relevant purpose to which the donation is to be used
 7. the recognition provided to the donor by GSF
 8. the history of contact with GSF

Tied donations will be managed separately and in accordance with the donor's intent. Wherever possible GSF will use the donation in accordance with the original specified purpose and conditions. If requested by the donor, GSF will provide information on which project the donation was disbursed to. GSF will prepare timely acquittal reports in line with the original agreement with the donor (if any). GSF's annual financial statements are available online at [8.www.goodsamsfoundation.org.au](http://www.goodsamsfoundation.org.au)

8. Processing donations

a. Donations made in person, by email, mail or telephone

- i. A GSF donation form is to be completed by the donor or by the GSF staff member accepting the donation.
- ii. The donation payment (cash, cheque or credit card details) is to be attached to the GSF donation form.
- iii. Payment is to be banked if cash or cheque or processed if credit/debit card.
- iv. The accounts co-ordinator will enter information from the donation form into Salesforce
- v. A receipt and acknowledgement is issued to donor – where possible - by the Accounts Co-ordinator within 14 days.

b. Donations made online through website

- i. Donations made online through GSF's secure website at: www.goodsamsfoundation.org.au are recorded automatically through Salesforce, GSF's donor database and an automatic receipt is systems generated.

c. Donations made via bank deposit

- i. Schools notify the Executive Director of donations made via direct deposit.
- ii. Donors are directed to include their name and purpose of the donation in the subject line of their bank transfer form
- iii. The Accounts Co-ordinator will update the donor information in Salesforce and post a receipt to the donor.

9. Protocols for handling donations, auctions and raffles at ERFA events

The following protocols are to be followed in all cash situations such as ticket sales, raffles and auctions:

- i. All tickets where possible are to be sold prior to the event
- ii. Cash donations will be handled and sighted by two staff members
- iii. Cash donations are to be secured in a safe location and banked as soon as practical
- iv. Donors will receive a receipt for cash donations

10 Privacy

GSF is bound by the Commonwealth Privacy Act (1988). GSF's fundraising activity is compliant with GSF's Privacy Policy. We protect our donors' personal information and obtain consent from stakeholders for the use of their stories and images in fundraising material.

11 Taxation

- No person representing GSF is to offer an opinion about the taxation implications or legal status of donation. GSF staff and volunteers can state that donations to GSF of \$2 or more are tax deductible in Australia by quoting our ABN.
- Donors are encouraged to seek independent professional advice about the taxation status and any other business or legal implications associated with their donations.

12. Donor management and recognition

- GSF will request donations in a planned way to maximise potential success and minimise inappropriate or multiple approaches to potential and/or existing donors.
- GSF will manage its relationships with its donors and prospects with transparency and respect
- While we take a donor-centred approach, GSF will not design a new program around a donor's interest. We give primacy to primary stakeholders when we design our programs.
- Where possible, general donations not tied to a specific program will be sought.
- Once a donation has been received, we will give the appropriate recognition to encourage loyalty.

13. Donor's rights

- Requests for refunds will be handled by the Executive Director
- Security measures will protect the Donor's information (see also Privacy Policy);
- Fundraising communications will always include a clear statement about the purpose of the campaign

14 Fundraising activities

Fundraising activities must comply with this Policy and be consistent with the vision, ethics and GSF policies. When planning a fundraising activity, GSF staff will identify the activity,

location and target audience. They will then assess what compliance measures the activity requires.

15 Refund policy

Any request for refund of contributions to GSF by a donor will be considered and determined on a case-by-case basis. When a request for a refund is received, an assessment of the reason given for the refund request will be undertaken by the Executive Director and referred to the Board if necessary.

16 Roles and responsibilities

GSF's Executive Director is responsible for overseeing adherence to this Policy and for authorising all fundraising activity.

17 Resources and GSF related GSF policies

- Australian Charities and Not-for-Profits Commission – Charity Fundraising: https://www.acnc.gov.au/ACNC/Manage/Manage_charity_money/Charities_and_fundraising/ACNC/Edu/Charities_and_fundraising.aspx?Noleft=1&hkey=c10a199f-fb1f-4720-8397-34130c96afd5
- Australian Council for International Development: <https://acfid.asn.au/>
- Australian Taxation Office links to State, Territory and Local Government Fundraising Requirements: <https://www.ato.gov.au/Non-profit/Gifts-and-fundraising/In-detail/Fundraising/>
- Guide to Fundraising Laws in Australia: https://www.nfplaw.org.au/sites/default/files/media/Guide_to_Fundraising_Laws_in_Australia_1.pdf
- State Fundraising Laws and Licences: <https://www.nfplaw.org.au/fundraising>
- GSF policies
 - i. Safeguarding Policy
 - ii. Financial Policy & Procedures
 - iii. Privacy Policy
 - iv. Public Relations & Social Media

Policy Review

This policy will be reviewed at least every three years, or as necessitated by legislative changes, incorporating lessons learned.