

# Donations Policy

## Equine Pathways Australia

## Donations Policy

### Introduction:

The Board of Equine Pathways Australia Limited is committed to ensuring that fundraising activities are carried out in an appropriate manner.

This policy applies to the Board, members, all staff, contractors and volunteers.

## 1 Policy

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Equine Pathways Australia Ltd's guiding fundraising principle is a simple one – we will only use techniques that we would be happy to be used on ourselves.

In doing so, the organisation will adhere to the following standards:

- Fundraising activities carried out by Equine Pathways Australia Ltd will comply with all relevant laws.
- Any communications to the public made in the course of carrying out a fundraising activity shall be truthful and non-deceptive.
- All monies raised via fundraising activities will be used to further the organisation's stated mission and purpose.
- All personal information collected by Equine Pathways Australia Ltd is confidential and is not to be provided or disclosed to any third party without consent.
- Nobody directly or indirectly employed by or volunteering for Equine Pathways Australia Ltd shall accept commissions, bonuses or payments for fundraising activities on behalf of the organisation.
- No general solicitations shall be undertaken by telephone or door-to-door.
- Fundraising activities for Equine Pathways Australia Ltd should not be undertaken, or donations accepted from companies, organisations or individuals, if, in the view of the Equine Pathways Australia Ltd Board, they may be detrimental to the good name or community standing of Equine Pathways Australia Ltd.

## 2 What is this Donation Policy for?

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This Donation Policy governs the acceptance of donations by Equine Pathways Australia, the provision of tax-deductible receipts by Equine Pathways Australia and when donations may be refunded.

Any queries on donations or this policy should be directed to the EPA Executive Program Manager or the EPA Chair.

This document is intended for internal purposes only and must not be disclosed to any member of the public without prior approval of the Board of Equine Pathways Australia Ltd.

## 3 How may donations be received?

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### 3.1 Form of donation

Donations should generally be made via our website (the **EPA Website**).

If a donor cannot make a donation via the EPA Website, we may accept a donation from that donor in the following circumstances:

- (a) **Direct bank transfer**, in which case the following steps should be followed:
- (1) you must first obtain the full name, address and contact phone number of the donor;
  - (2) you must direct the donor's attention to, or provide the donor with a copy of, the Equine Pathways Australia privacy policy or collection notice;
  - (3) once you have the details of the donor, you must provide the donor with the EPA bank details which should be confirmed by the EPA secretariat.
  - (4) you must then inform the donor that they need to email or call Equine Pathways Australia when the transfer has been made and the amount of the donation; and
  - (5) you instruct the donor to put their name and the word donation in the transfer details.
- (b) **By cheque**, in which case the following steps should be followed:
- (1) you first obtain the full name, address and contact phone number of the donor;
  - (2) you must direct the donor's attention to, or provide the donor with a copy of, the Equine Pathways Australia privacy policy or collection notice;
  - (3) once you have the details of the donor, you provide the donor with the following cheque details:  
Payable to Equine Pathways Australia Ltd, for the attention of:-  
Warren Moore, Chair, Fund-raising Committee,  
Equine Pathways Australia Ltd  
299 - 305 Harkaway Road  
Narre Warren North  
Victoria, 3804, Australia
  - (4) you inform the donor that they need to email or call Equine Pathways Australia when the cheque has been made and the amount of the donation.



**Donations must not be received in cash unless as part of a fundraising campaign where sealed containers are used to receive the cash amounts.**

Donations of anything other than money must be referred to the Executive Program Manager to decide whether it is acceptable and whether a valuation is required before issuing a receipt.

### 3.2 Who can donations be received from?

Subject to Part 5 of this Donation Policy, donations can be received from individuals, community groups, charitable organisations or businesses.

Philanthropic foundations giving a grant for general purposes without requiring a grant agreement can be accepted under the terms of this Donation Policy.

Donations will also be accepted in the form of general bequests in the will of a donor. Specific conditions by a donor within the bequest should be discussed, where possible, with EPA prior to the inclusion of the bequest within the will, to ensure EPA is able to comply with the donor's wishes.

### 3.3 Can the donation be subject to terms or conditions?

Equine Pathways Australia wishes to encourage donations for its general purposes without allowing donors to request or require the funds be used for specific projects or activities.

If any individual or organisation wishes to set out terms relating to the donation such as requesting the use or application of the funds, or requiring recognition for the donation, or any other terms, they should be referred to [Chair, Fundraising Sub-committee] to discuss whether Equine Pathways Australia can accept the terms attaching to the donation.

## 4 Tax deductible receipt

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All donors must be provided with an Equine Pathways Australia Ltd official receipt.

A tax-deductible receipt will be generated for all donations made through the EPA Website.

In all other circumstances, tax deductible receipts may only be prepared and signed by:

- (a) An authorised Director or an authorised person by the Board of Equine Pathways of Australia Ltd.

Tax deductible receipts must include:

- (a) the name and address (if available) of the donor;
- (b) the date of the donation;
- (c) the name and ABN of Equine Pathways Australia ABN 88 630 965 936; and
- (d) the amount and the fact that it was a donation.

Receipts will generally be sent electronically to email addresses provided but can be sent by post.

**Copies of all tax-deductible recipients must be retained as part of Equine Pathways Australia's financial records.**

Tax deductible receipts must only be provided where the payment is a gift for Equine Pathways Australia to carry out its purposes and the donor receives no material benefit in



connection with the gift. Material benefit includes attendance at an event without paying the ticket price.

## 5 When receipt of the donation must have board approval or may be refused

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- (a) The acceptance of donations must be consistent with the purposes of Equine Pathways Australia, and its strategy and values, and this policy.
- (b) Funding will not be accepted if the acceptance could compromise, or could appear to the public to compromise, Equine Pathways Australia's integrity, autonomy or reputation.
- (c) Any funding over \$20,000 must be referred to the Board by notifying the Chair.
- (d) The directors must not allow their personal, political or commercial interests, or personal views to affect their decision to refuse or accept funding.
- (e) Equine Pathways Australia has decided to exclude the following donors from contributing funding, unless the board of Equine Pathways Australia otherwise approves the contribution:
  - (1) those supplying goods or services such as:
    - (A) pornography;
    - (B) tobacco;
  - (2) those connected with organised crime or terrorism; and
  - (3) any individuals, the Board is aware of, who have made their money by their involvement in companies which would be excluded.
- (f) Equine Pathways Australia will take great care not to seek or accept donations from those who are vulnerable or may be unable to competently make the decision to donate.
- (g) Donations may be rejected by Equine Pathways Australia where:
  - (1) the costs or risks of accepting the donation outweigh the value of the donation to Equine Pathways Australia, such that it would amount to an overall detriment to Equine Pathways Australia rather than a benefit;
  - (2) acceptance of the donation may give rise to litigation;
  - (3) Equine Pathways Australia may be unable to fulfil the donor's expectations as expressed and this may result in negative publicity or adverse reputational impact on Equine Pathways Australia.



## 6 Donation acceptance and refusal checklist

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Preferably before accepting any donation, where possible, Equine Pathways Australia will consider the implications of accepting the donation, including:

- Is the donation consistent with Equine Pathways Australia's purposes, strategy, values and agreed areas of focus?
- Could the origin of the funds or identity of the donor compromise Equine Pathways Australia's integrity, autonomy or reputation?
- Does the donor have a conflict of interest or a perceived conflict of interest related to the donation?
- Have the risks, potential costs and impacts of the donation been adequately identified and considered, eg. legal, financial, reputational?
- Is the donor receiving a material benefit? If so, they cannot receive a tax-deductible receipt.
- Can the wishes of the donor be fulfilled in the expenditure of the funds and are they realistic expectations?



## 7 When donations may be refunded

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- (a) Donations are rarely refunded, as a gift to a charity is a complete transaction.
- (b) Donations may only be refunded in the following circumstances with approval of the EPA Board Chair or another Director as delegated by the Board.
  - (1) where the donation was made in error, to the satisfaction of the Board Chair or a Director as delegated by the Board;
  - (2) the donor was in vulnerable circumstances, and the Board Chair or a Director as delegated by the Board is satisfied he or she was not capable of making the funding decision; or
  - (3) the donation was fraudulently given.
- (c) A donation approved for refund must be refunded to the donor who provided the donation and the relevant account, unless legally directed to refund to another person, subject to sign off by an Equine Pathways Australia lawyer. The tax-deductible receipt must be returned by the donor.
- (d) As a general rule, refunds can only be made in the financial year of receipt unless there are exceptional circumstances approved by the Board Chair or a Director as delegated by the Board and an Equine Pathways Australia lawyer. The donor should then be informed in writing to notify the ATO to amend their tax return if they have claimed the tax deduction in relation to the donation in a previous financial year.
- (e) Where funds were provided for a purpose and have been applied for that purpose, in general, only the unapplied portion is available for refund, unless there are exceptional circumstances approved by the Board Chair or a Director as delegated by the Board and an Equine Pathways Australia lawyer.