



## **Policy for the acceptance, refusal and return of donations**

**Effective Date:** 14 February 2025  
**Supersedes:** Version dated August 2024  
**Next Review:** Spring 2028

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### **1. Purpose & Scope**

- 1.1 Guy's & St Thomas' Charity, Evelina London Children's Charity, and Guy's Cancer Charity (collectively, the "**Charities**") are charities registered with the Charity Commission for England and Wales. The sole corporate trustee of each of the Charities is Guy's and St Thomas' Foundation, a charitable company limited by guarantee registered in England and Wales (company number 9341980 and charity number 1160316) whose registered office address is The Grain House, 46 Loman Street, London, SE1 0EH.
- 1.2 As trustee, Guy's and St Thomas' Foundation is committed to acting in the best interests of the Charities and their beneficiaries. This includes responsibility to *'know your donor'* and carry out appropriate and proportionate due diligence and risk assessment related to acceptance of gifts.
- 1.3 Raising money/financial and non-financial support is crucial to support the Charities and we welcome partnerships with, and gifts from, a wide range of supporters. However, sometimes there are other considerations that are more important. This can mean that in exceptional circumstances it may be necessary to refuse support. This policy seeks to ensure that the best interests of the Charity are always followed.
- 1.4 This policy applies to all solicited and unsolicited donations to the Charities, from individuals, trusts and foundations, companies, community groups, government agencies and other donors. These donations may be financial or non-financial. Financial donations include restricted or unrestricted monetary gifts including cash, grants, sponsorship and securities. Non-financial gifts include pro-bono legal and financial advice, gifts in kind, prizes for auctions and raffles, equipment, real estate or other non-monetary contributions such as involvement in event committees.
- 1.5 This policy ensures that we operate in accordance with regulatory requirements, ensures fundraising is conducted in a professional and ethical way which builds trust with our stakeholder communities and that we do not compromise our mission and values when it comes to raising income. By implementing this policy, we have a robust and informed decision-making process for all donations/partnerships/opportunities.
- 1.6 This document sets out the conditions under which donations will be accepted, refused or returned. It seeks to ensure that all donations are properly received, recorded and administered using appropriate internal controls, and complying with relevant external regulations. It is designed to ensure that all donations serve to reinforce our mission, and outlines our guiding principles for the acceptance and refusal of donations and for entering into corporate partnership agreements. We apply different levels of screening of donations based on monetary value and other risk factors.
- 1.7 This policy should be read by staff alongside our donation, acceptance and refusal procedure. This procedure is an internal document and will not be provided on request to third parties.



1.8 This policy is informed by:

- The Charity Commission's guidance on [Accepting, refusing and returning donations](#).
- The Charity Commission's guidance in [Chapter 2: Due diligence, monitoring and verifying the end use of charitable funds](#)
- Chartered Institute of Fundraising - [guidance on the acceptance, refusal and return of donations](#).

## **2. Values**

2.1 Our culture is anchored in our [values](#). These influence how we interact with each other and work together, and they combine to help shape our culture. This policy is aligned to our values, which are an integrated part of our fundraising.

## **3. Diversity, equity and inclusion**

3.1 The Charities may accept donations that limit benefits to people who share a protected characteristic under the Equality Act 2010, although this may exclude people with other protected characteristics. In such cases, the Charities will ensure that such cases will:

- tackle disadvantage where it exists and/or
- achieve a legitimate aim in a proportionate way

Such donations would support planned charitable activity in keeping with our overall aims and strategy.

## **4. How we accept, refuse or return donations**

4.1 The Charity Commission requires that the starting point should be that donations will be accepted, unless there are exceptional reasons that a charity should not accept the donation.

4.2 In some circumstances, we will be legally obliged to refuse or return a donation. These are:

- Where we judge that the funds have been illegally obtained, derived from an illegal source or comes with illegal conditions. This includes but is not limited to donors who fail to meet the requirements of the Equality Act 2010.
- where the donor does not have the mental capacity to make an informed decision when donating
- where the gift cannot legally be given to our charity - e.g. the donor doesn't own the property it is trying to donate
- where under the terms of the donation, it is required to be returned when certain circumstances arise.

4.3 Our red lines: in addition, we will not accept donations where the individual or company making it has derived their wealth or profits from any of the following industries, as we believe these activities are inherently harmful to people's health, either directly or indirectly (these are our 'Red Lines'):

- Tobacco (referring to a company, entity or organisation (or groups or combinations of the same) whose business other than for an insignificant part (less than 10% of its revenue), is the development, production, promotion, marketing, or sale of tobacco in any country of the world, or is a subsidiary or a holding company or affiliate of the same).



- Arms manufacturing, export and selling
- Anonymous gifts of cryptocurrency
- For gifts to Evelina London Children's Charity, Pornography or other adult entertainment content

4.4 We will also not accept donations that:

- 4.4.1 represent an unacceptable conflict of interest;
- 4.4.2 are over £25k and are a truly anonymous donation, in which the fundraising partners only deal with an intermediary who is not willing to identify the donor. In the case of Donor Advised Funds, we must be satisfied that there are appropriate due diligence measures in place to vet donors who wish to give anonymously through this or a similar mechanism. Any anonymous donations over £25,000 must be reported to the Charity Commission as a serious incident;
- 4.4.3 where accepting the gift would compromise the academic or clinical integrity of the beneficiary;
- 4.4.4 where accepting the donation could result in significant reputational damage to the relevant Charity which could lead to a disproportionate reduction in donations from other sources in the future.

4.5 Corporate partnerships:

Corporate partnerships provide much needed support to achieving our charitable aims and objectives. In addition to the refusal criteria:

- The Charities do not directly endorse products or services
- The Charities will only enter into corporate partnerships with the partner adheres to our modern-day slavery statement
- Only the Foundation and the Charities will have direct access to its database, target groups and benefits. Sharing information will be done in line with our Privacy Policy.

4.6 We do not screen individual donations by their employers. This is outside our capacity. As such, the above Red Lines do not automatically exclude support from individuals working within these industries from making personal gifts. However, we will not accept matched funding from organisations whose businesses fall within any of our Red Lines, where this can be identified.

4.7 In addition to the red lines set out in paragraphs 4.3 and 4.4, we have a number of high-risk indicators, where we assess the opportunity/donation on an individual basis to balance the change we can create for people versus the risk. Our donation, acceptance and refusal procedures set out areas where we have a low tolerance for risk and our risk assessment matrix. These procedures are internal to the Charities and are not available to external parties.

4.8 We ensure we make decisions that are in the best interests of Charities and their beneficiaries: this means assessing potential risks to our beneficiaries, staff, reputation and effectiveness, against the impact the relevant Charity could have through its programming and advocacy by accepting the donation. For all high-risk donations, we follow a robust process where the decision as to whether we accept the donation or not is made.

4.9 Where it is proposed that a donation be refused, it shall be reviewed and managed in accordance with the escalation process set out in the donation, acceptance and refusal procedures.



4.10 Returning a donation - A Charity will not normally return gifts where these have been accepted in good faith and in compliance with this policy. However, subsequent events or information may give rise to the need to review a previous decision to accept a gift. The Charity shall follow the detailed guidance for the return of donations set out in the donation, acceptance and refusal procedures and will take legal advice as needed.

## **5. Money Laundering**

5.1 Charities are increasingly targets for money laundering and we will question unusual donor requests as suggested by Charity Commission advice. As necessary, the Charity will also have regard to [Prescribed Organisations](#) and [Financial Sanctions Targets](#) as defined by the UK Government.

5.2 When considering our approach to money laundering, the Charities will follow the due diligence procedures and work within the regulatory and statutory guidance of:

- The Proceeds of Crime Act 2002 (POCA 2002)
- Terrorism Act 2000 (TA 2000)
- Money Laundering Regulations 2007 (MLR 2007)
- Money Laundering, Terrorist Financing and Transfer of Funds (Regs 2017)
- Charity Commission guidance - CC20; and Compliance Toolkit
- Charities Acts 1992, 2011 and 2022.

## **6. Data security**

6.1 The Charity will retain secure reports of all due diligence research completed in accordance with our "know your donor" procedures set out in our donation, acceptance and refusal procedure. These will be recorded and stored in accordance with data protection, privacy and records retention legislation and our relevant policies. Acceptance and refusal of gifts will be recorded on the due diligence register and securely stored.

## **7. Delegation of Authority**

7.1 The Director of Fundraising is delegated responsibility for the day-to-day implementation of this policy, supported by the Fundraising Compliance Manager.

## **8. Governance**

8.1 The policy will be reviewed every three years as standard.

## **9. Legal information**

9.1 This policy is for information only and is not a binding contract. It does not confer legal rights on any person. The Charities reserve all rights, including copyright, in any information and materials provided under this policy.