

## Philanthropic gift acceptance policy

Birkbeck, University of London depends on the solicitation and acceptance of philanthropic gifts and grants that enable it to maintain its unique mission as a world-class research and teaching institution, a vibrant centre of academic excellence and London's only specialist provider of evening higher education that caters to a non-traditional student body.

To ensure institutional integrity, the acceptance of support must adhere to the following key principles:

- 1 Birkbeck, University of London values and will protect the autonomy and academic freedom of the University community. Birkbeck will decline any gift that restricts academic freedom.
- 2 In accepting gifts, Birkbeck will consider and be guided by the following set of questions. Does the gift:
  - Help fulfil the College's strategy and aims?
  - Expose the College to undue adverse publicity or reputational risk?
  - Require unacceptable expenditure of additional College resources?
  - Derive from illegal activities, fraud, or the evasion of taxation?
- 3 The procedures for managing the acceptance of gifts are set out in the separate 'Gift Acceptance Process' document.
- 4 Pledges and gifts totalling £25,000 or more, even when received from a previous funder, are referred to the College Internal Development Group (IDG). IDG is attended by the Master, Vice-Master, College Secretary, Pro-Vice-Master Strategic Engagement and Director of External Relations and chaired by the Head of Development and Alumni.
- 5 Pledges and gifts totalling £100,000 or more, even when received from a previous funder, are referred by the Head of Development and Alumni to the Chair of Audit Committee and the Chair of Governors, who will decide whether the decision on acceptance should be referred to the Governing Body.
- 6 In each of the above cases, gifts must not be publically recognised until a decision on acceptance is reached.
- 7 Birkbeck, University of London will be transparent about gifts received in terms of their sources and purposes. In cases where a donor wishes to remain anonymous, such anonymity will be respected. However, it is also important for the College to be satisfied that any conflicts of interest are resolved before accepting a donation.
- 8 When soliciting external support, College staff and representatives are obliged to make the Head of Development and Alumni aware if they are aware, or in any doubt, as to where there are restrictions on the type of support which:
  - Are inconsistent with the College's stated academic purposes and priorities
  - Inhibit, unreasonably, the College from seeking gifts from other donors

- Involve unlawful discrimination based upon race, religion, sex, age, national origin, colour, disability or upon any other basis prohibited by law
  - Require the College to provide special consideration for admission to the College for the donor or designate
  - Require the College to deviate from its normal hiring, promotion, and contracting procedures
  - Involve an unacceptable conflict of interest on the part of the College or the donor
- 9 In cases where donors making a gift above £25,000 wish to remain anonymous, or in the case of potential gifts which may conflict with any or all of the above guidelines, the Development and Alumni office within External Relations will undertake the necessary due diligence and forward a report, including information on the identity of the donor, to the Master of Birkbeck, the College Secretary and the Chair of the Audit Committee, who will make a decision on acceptance or otherwise.
- 10 All decisions relating to the acceptance of gifts must also comply with the College's Anti-Bribery and Corruption Policy, which is part of the Financial Regulations.
- 11 Annually, the Head of Development and Alumni will report formally to Governors regarding philanthropic income received and progress to-date regarding gifts received and fundraising strategy. This will typically be for the first Governors meeting following the end of each financial year.

## Philanthropic gift acceptance process and management

The Development and Alumni office (External Relations Department) is responsible for the solicitation and management of any philanthropic income that the College receives, as well as the necessary stewardship of the individuals and organisations that donate.

In accepting philanthropic donations, the Development and Alumni office adheres to principles outlined in the Gift Acceptance Policy document and the Anti Bribery and Corruption Policy.

The following guidelines outline the processes undertaken in administering philanthropic income once accepted and received:

1. All philanthropic donations received by Birkbeck are administered by the Development and Alumni office (External Relations) and records held on the College's alumni and donor relational database: *Raisers' Edge*.
2. In circumstances where donations are solicited by non-External Relations staff, those staff should inform the Head of Development and Alumni about the intended size, breakdown, schedule and purpose of the gift. Where relevant, Development and Alumni can help in producing a formal gift agreement or memorandum of understanding. Ideally conversations should begin in advance of a gift being secured so that the appropriate parts of the Gift Acceptance policy are subsequently adhered to.
3. All philanthropic donations received by Birkbeck are recorded as charitable income via Birkbeck's financial accounting procedures (under analysis code .510).
4. Any donations received where the donor is known are formally acknowledged within 48 hours of receipt in an appropriate manner as determined by the Development and Alumni office.
5. Donations of £25,000 or more are dealt with as 'major gifts' and are discussed on an individual basis at bi-monthly College Internal Development Group (IDG) meetings whereby decisions are made regarding necessary actions. IDG is attended by the Master, Vice-Master, College Secretary, Pro-Vice-Master Strategic Engagement and Director of External Relations and chaired by the Head of Development and Alumni.
6. Unless explicitly stated otherwise, donations of less than £25,000 are administered via the College's 'Alumni Fund' and are treated as unrestricted income to be utilised in accordance with the aims of the Fund. Alumni Fund income is disbursed annually via the College's Student Experience and Widening Participation (SEWP) Committee.
7. Any recognition given to donors is agreed in accordance with HM Revenue and Customs: *Charities, Detailed Guidance Notes, Chapter 3, Section D: Benefits Received By Donors*. Recognition of major gifts is discussed and agreed at IDG.
8. Birkbeck is able to reclaim Gift Aid on any donation by the donor who has paid UK tax during the year to at least the value of the gift, and in addition has made a declaration that this is the case. There must be an audit trail back from each donor to a written declaration or confirmation of a verbal declaration. Evidence of such declarations are kept on file in External Relations and/or on the College's alumni and donor relational database: *Raisers' Edge*. Gift Aid is claimed in accordance with HMRC Gift Aid regulations:  
[http://www.hmrc.gov.uk/charities/gift\\_aid/reclaim.htm](http://www.hmrc.gov.uk/charities/gift_aid/reclaim.htm)