

**The University of Manchester**  
**Gift Acceptance Policy and Processes**

This policy sets out the University's approach to the acceptance of philanthropic donations.

**Background and scope**

1. The University has an obligation to its staff, students and wider stakeholders to take reasonable steps to ensure that the funding sources for philanthropic donations, and the purposes to which those donations are applied, are consistent with the University's principles, values, mission and goals, and do not undermine the standing of an institution proud of its pursuit of open and unbiased enquiry. The University also has an obligation in this regard to its previous and current donors, who have linked themselves with the organisation's values and reputation.
2. Since September 2012, the University's **Gift Oversight Group (GOG)** has had responsibility for decisions on the acceptance of philanthropic donations to the University in line with this policy. The Gift Oversight Group is a formal committee of the University, reporting to the Board of Governors. The remit for the Group is to ensure that the University, having considered a range of information and carried out appropriate due diligence, makes decisions on the acceptance of donations in accordance with this policy. Operational responsibility for the Group is held by the Division of Development and Alumni Relations (DDAR), which is responsible for the collation, research, dissemination and management of information being brought to the Group.
3. In considering whether income to the University can be counted as philanthropic income, the Gift Oversight Group follows the standard definitions set by the CASE-Ross survey, which compiles annual information on philanthropic giving to higher education institutions in the UK. Further detail on what types of income are deemed to be philanthropic can be found in ***Appendix A - Definition of a philanthropic gift.***

**Compliance with this policy**

4. This policy applies to all staff who in the course of their work may take receipt of philanthropic donations to the University. The University reserves the right to take disciplinary action as appropriate in specific cases where this policy has consciously not been followed.

**Policy on acceptance of philanthropic donations**

5. The source and proposed purpose for all donations must be consistent with the University's Purpose, Vision and Values, as set out in the University's Strategic Plan (see ***Appendix B***).
6. In addition, the University must, in accepting a philanthropic donation, be satisfied that:

- 6.1 Due regard has been taken of any reputational risk for the University which may derive from the acceptance of the donation.
- 6.2 Reasonable steps have been taken to ensure that the University is aware of the ultimate source of funds from which the donation derives<sup>1</sup>.
- 6.3 The activity to be funded by the donation does not create unacceptable conflicts of interest for the University.
- 6.4 The nature or size of the donation does not result in unacceptable current or future financial liabilities for the University.
- 6.5 The donation complies with the University's [Money Laundering Policy](#) and all related statutes, laws and regulations.

#### **Composition of Gift Oversight Group and quorum**

7. The membership of the Gift Oversight Group is as follows:
- i. **Chair:** Deputy President & Vice-Chancellor or a Vice-President, nominated by the President & Vice-Chancellor
  - ii. An Associate Vice-President
  - iii. A representative of each Faculty (nominated by the Deans)
  - iv. The Chief Financial Officer
  - v. The Director of Legal Affairs
  - vi. A Director of one of the University's Cultural Institutions (nominated by the VP for Social Responsibility)

The Chair may involve a representative from the Students' Union where student interests are involved.

Additional members may be added to the Group as the need arises.

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<sup>1</sup> **Additional note on acceptance of donations from charitable entities:** In considering donations or potential donations from charities, charitable trusts or foundations, or other charitable entities, all reasonable steps will be taken to ensure that the sources of funding of that entity are consistent with this policy as set out in paragraphs 5 and 6. Where charities send audited accounts to, and have full and current approved status with, a recognised national regulatory body for charities, further due diligence on the sources of funding of those charities will not typically be undertaken, unless there are reasons to believe that reputational risk may be involved. Those reasons may include, for example, any current or recent investigation into the activities of the charity or its principal funder(s) by the relevant regulatory body. Such recognised regulatory bodies include:

- The Charity Commission for England and Wales
- The Office of the Scottish Charity Regulator
- The Charity Commission for Northern Ireland
- The Inland Revenue Service in the USA through its 501 (c) 3 regulations for tax-exempt non-profit corporations or associations
- The Canada Revenue Agency

8. Additionally, a lay member of the Board of Governors must be appointed to liaise with the Board if necessary about matters relating to the Group.
9. Due to confidentiality surrounding donations, members may not delegate responsibility for membership of the Group to others.
10. The Director of Development and the Development Research Manager may attend meetings of the Group to provide information. They have no decision-making responsibility. They may send delegates to meetings should the need arise.

#### **Donation thresholds**

11. All potential or actual donations to the University of £100,000 or more must be considered by the Gift Oversight Group. Donors must be considered again for every new gift of £100,000 that they make or are to be asked to make.
12. All potential or actual donations where the financial value to the University of a proposed activity exceeds £10m must be considered by the Board of Governors after first being approved by GOG. Approval from the Board will normally be sought at a stage where there is sufficient clarity about the nature and value of the relationship. In circumstances where liaison with the Board is of value earlier in a dialogue with a potential donor, or where decisions are needed quickly, this liaison would be conducted via the nominated lay member of the Board for the GOG.
13. All individual academics, Faculties, Schools, Departments, research centres and Professional Services directorates are required to alert the Division of Development and Alumni Relations (DDAR) at the earliest opportunity of a proposed approach to a potential donor for a gift of £100,000 or more, the receipt of a gift at or above this amount, or of potential or actual donations of a lesser amount where they are aware of ethical or reputational issues about the donor (see 15).
14. In addition, the Group must consider potential or actual donations of less than £100,000 that take a donor's cumulative donations to the University over £100,000.
15. Responsibility for acceptance of potential or actual donations of less than £100,000 rests with the Director of Development, who may refer a donation of any size under £100,000 to the Gift Oversight Group for consideration where (s)he considers that an ethical or reputational issue may arise (as set out in 5 and 6 above).

#### **Procedure and provision of information**

16. The Gift Oversight Group meets a minimum of six times per academic year. More than half of the membership of the Group must attend for a meeting to be quorate. Meetings can be held by conference call if needed.
17. In advance of each meeting, information is prepared by DDAR about potential or actual donations which meet the criteria for consideration by the Gift Oversight Group, as specified

in 11, 14 and 15 above. The information consists of background on the donor and a summary of matters of interest which the Group may wish to consider in deciding whether to accept the donation, or to allow a planned solicitation to proceed. This information is normally provided to members at least 7 days before the meeting.

18. For potential or actual donations where the financial value to the University of a proposed activity exceeds £10m, DDAR will additionally request due diligence to be carried out by an independent external provider. GOG additionally reserves the right to request this provision on potential or actual donations of less than £10m.
19. To minimise potential reputational risk, DDAR will take steps to ensure that, as far as possible, potential donors are considered by the Gift Oversight Group before a solicitation takes place.
20. All information on cases to be considered by the Gift Oversight Group is provided to members of the Group via a secure system (SharePoint) and is strictly confidential and not for wider dissemination. Members of the Group are discouraged from discussing the cases with other members in advance of meetings.
21. In all cases, the donation amount under discussion is not disclosed to members of the Group.
22. Members of the Gift Oversight Group who cannot attend a scheduled meeting in person will be invited to provide comments to the Chair (only) on the cases for consideration in advance of the meeting. These will receive consideration in the meeting.
23. Following discussion of each case in the meeting, the Chair will ask members formally to decide on one of the following courses of action, having considered the circumstances of the donation against the policy as set out in 5 and 6 above:
  - a. To approve the donation (or allow a planned solicitation to proceed)
  - b. To reject the donation (or decline to allow a planned approach to proceed)
  - c. To ask for more information to be provided.
24. Decisions may be put to a vote if necessary.
25. In cases where the Gift Oversight Group decides that it cannot approve a donation or allow a planned solicitation to proceed without further consultation, it will refer the information to the President & Vice-Chancellor for further consideration who will, as appropriate, either reach a decision or choose to consult with the nominated lay member of the Board of Governors and/or with the Chair of the Board of Governors.
26. From time to time, for example when gift solicitations proceed at speed, the Chair will ask members to provide comments by a given deadline following which (s)he will, after due consideration, take Chair's action to approve or decline the case or, if necessary, will convene a meeting as soon as possible for the case to be discussed.

27. Recognising that one-time approval by the Gift Oversight Group is not in itself a guarantee that the donor or potential donor may remain risk-free in future, the Group will take steps to ensure ongoing vigilance on approved cases. The Division of Development and Alumni Relations (DDAR) will re-check each case which has been considered by GOG annually for the duration of the gift(s) approved (in practice, until all monies for that donation have been received). Should matters of interest arise as a result of the re-checking, the case may be reconsidered by the Group. A list of recently re-checked cases will be presented to the Group annually for information. Potential donors approved by the Group who do not subsequently go on to make the donation for which they were considered are not subject to rechecking.
28. Regardless of the annual re-check on approved donors, the Gift Oversight Group may, at any time, reconsider any previously considered donor in the light of new information.
29. On occasion, the Gift Oversight Group may allow a repeat donor to be approved in perpetuity, removing the need to be considered for each new, additional gift. "In perpetuity" approval will usually be given only to donors whose risk level is perceived by the Group to be exceptionally low. Any donors thus approved are still subject to the annual checks outlined in paragraph 26. A list of donors approved "in perpetuity" will be maintained and presented to the GOG annually for consideration.

#### **Board of Governors report**

30. The Gift Oversight Group will provide a report on its work annually to the Board of Governors which will include a summary of all cases considered by the Group in the preceding year.

#### **Annual review of policy and processes**

31. The Gift Oversight Group will review this policy and related processes at least annually, to ensure they remain fit for purpose, and will make recommendations for any amendments to the policy and processes to the senior executive.

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### Definition of a philanthropic gift

In considering whether income to the University can be counted as philanthropic income, the University follows the standard definitions set by the CASE-Ross Support of Education Survey, which compiles annual information on philanthropic giving to higher education institutions in the UK. <https://www.case.org/resources/case-ross-support-education-survey-united-kingdom-and-ireland>

These definitions centre on the **SOURCE** of the income and the **INTENT** behind it.

#### INTENT

The University believes that for income to be considered to be a philanthropic gift it must meet the CASE-Ross Survey's definition of philanthropic intent:

*'all giving which does not confer full or partial ownership of a deliverable, financial benefit, or control to the funder in return for funding. The gift must be owned in full by the receiving institution once it is received.'*<sup>2</sup>

The CASE-Ross Survey states that if any of the following 7 exclusions apply, the income does **not** constitute a philanthropic gift and must not be counted as such.

#### Exclusions from philanthropic intent

If <b>any one</b> of the 7 exclusion criteria below apply, the <i>whole</i> of the funding associated with an agreement becomes ineligible for description as philanthropic		Description
Exclusion Criteria		
1	Contractual relationship	A contract exists between the two parties which commits the recipient institution [the University] to provide an economic benefit for compensation, where the agreement is binding and creates a quid pro quo relationship between the recipient institution [the University] and the donor. <i>Contract income, including income for clinical trials, is ineligible.</i>
2	Exclusive information	The funder is entitled to receive exclusive information, or other privileged access to data or results emerging from the programme of activity.
3	Exclusive publication	The funder is entitled to exclusive rights to publication of research or other results through their own branded communication channels (website, report etc).
4	Consultancy included	Consultancy for the donor or a linked organisation is included as part of the agreement.
5	IP rights	The agreement assigns to the donor any full or partial rights to intellectual property which may result from the programme of activity. This

<sup>2</sup> CASE-Ross Group Support of Education Survey, UK and Ireland 2018-19, [Supporting Document, paragraph A.2.2](#) Definition of philanthropic intent

		exclusion extends to the provision of royalty-free licenses (whether exclusive or non-exclusive), to the funder, and also to granting the funder first option or similar exclusive rights to purchase the rights to any subsequent commercial opportunities. If the written agreement includes any actual or <i>potential future</i> benefit of this kind, it must be excluded.
6	Other forms of financial benefit	Any other direct financial benefits are required by the funder as a condition of the funding (e.g. discounted courses, training etc).
7	Funder control	The funder retains control over operational decisions relating to the use of funds once the gift has been made. This includes control over appointment and selection procedures to academic posts and student scholarships.

(Source: CASE-Ross Survey guidelines<sup>3</sup>)

This list is not comprehensive. There may also be other circumstances where service provision with a commercial value means that funding cannot be regarded as having philanthropic intent.

## SOURCE

If income qualifies as philanthropic under the definition above, and no exclusion criteria apply, the University then follows CASE-Ross Survey guidelines to determine whether the income comes from a source which is eligible to be deemed philanthropic. These are deemed to be the following:

- Gifts from personal donors, in the UK and overseas, of cash and other instruments of wealth, including shares, appreciated securities, bonds etc.;
- Gifts-in-kind of physical items – property, art, equipment etc.;
- Legacy income received from deceased individuals;
- Donations from charitable trusts and foundations in the UK and overseas. This includes donations from independent charities associated with NHS Trusts (but not direct from NHS Trusts);
- Grants made by affiliated and support foundations such as North American 501(c)(3) organisations and similar organisations in other countries;
- Gifts from companies in the UK and overseas;
- Gifts from overseas governments or their agencies and foundations;
- Income from the National Lottery and similar sources (e.g. Heritage Lottery Fund, Sport England etc.);
- Funding through the Land Fill Scheme

The above shall be the only sources of funds deemed to be philanthropic, countable as such by the University, and subject to scrutiny by the University's Gift Oversight Group.

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<sup>3</sup> CASE-Ross Group Support of Education Survey, UK and Ireland 2018-19, [Supporting Document, paragraph A.2.2](#) Definition of philanthropic intent

The Ross-CASE Survey deems the following sources of funds to be not philanthropic:

- All funding from HM Government and its agencies (a list of departments, agencies and public bodies is available at <https://www.gov.uk/government/organisations>)
- Funding from NHS Trusts;
- All funding from the EU or its agencies;
- Royalties and other funds generated by the exploitation of the University's intellectual property rights;
- Internal transfers within the institution.



Extracts from the University's Strategic Plan, [Our Future](#) (published December 2019)<sup>4</sup>

### Our Purpose

To advance education, knowledge and wisdom for the good of society.

### Our Vision

We will be recognised globally for the excellence of our people, research, learning and innovation, and for the benefits we bring to society and the environment.

### Our Values

As an autonomous institution, we will strive to bring our shared values to life.

- **Knowledge** - We are ambitious in our pursuit of new ideas, greater understanding and discovery.
- **Wisdom** - We share and apply our knowledge and experience to guide balanced and evidenced decisions for ourselves and for society.
- **Humanity** - We embrace and celebrate difference, respect and support each other, and act with integrity to benefit society and the environment by transforming and enriching lives.
- **Academic freedom** - We support with enthusiasm and vigour the principles of freedom of thought and speech.
- **Courage** - We think and speak freely, and act boldly to challenge assumptions and shape our future for the greater good.
- **Pioneering spirit** - In the radical Manchester spirit, and inspired by our people, history and scale, we create the exceptional.

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<sup>4</sup> <http://documents.manchester.ac.uk/display.aspx?DocID=46723>

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Related Statutes, Ordinances, General Regulations:	XI – Corporate, financial and estate management  XIII – Academic and Academic-Related Staff: Dismissal, Discipline, Grievance Procedures and Related Matters  Ordinance VII – Arrangements for Effective Governance and Internal Management and Financial Control
Related policies:	Financial Regulations  Money Laundering Policy  Definition of a Gift
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Related guidance or codes of practice:	
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Lead contact:	Development Research Manager and Secretary of the Gift Oversight Group (Andy Palmer)