

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.'*¹

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 any one 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.

¹ CASE-Ross Group Support of Education Survey, UK and Ireland 2018-19, [Supporting Document, paragraph A.2.2](#) Definition of philanthropic intent

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 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 guidelines²)

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.

² 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.

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