

## Cuan Mhuire Gift Acceptance & Disbursement Policy



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Date: November 1<sup>st</sup>, 2024

### 1. Purpose

Cuan Mhuire seeks and accepts donations from a wide variety of supporters. These gifts will come from a broad range of philanthropic constituencies, such as:

- Individuals
- Corporates
- Trusts & Foundations
- Legators
- Gifts in Kind

This policy details how such donated support is received, managed and allocated by Cuan Mhuire.

### 2. Gift Allocation

Gifts to Cuan Mhuire will either be restricted or unrestricted:

#### 2.1 Restricted Gifts

Once agreed and accepted by Cuan Mhuire, a restricted gift is made for a specific Cuan Mhuire purpose or activity. The donor's intention is clear and expressed - the funds donated are exclusively applied to the chosen purpose or activity. On no occasion will Cuan Mhuire apply these funds elsewhere as the donor's express intent regarding the allocation of funds is paramount. These funds are allocated, fully in line with the donors wishes, by the relevant Person in Charge or CEO.

*For disbursement of restricted philanthropic funds in excess of €5,000 the CEO of Cuan Mhuire must give written approval for the funds to be disbursed to the Person in Charge and Cuan Mhuire Finance and Philanthropy Department as required. For restricted philanthropic funds below €5,000 Cuan Mhuire's Finance Department may approve the disbursement and notify the CEO & Philanthropy Department.*

*Whether above or below €5,000, expenditure of restricted philanthropic funds must be logged with the Cuan Mhuire Finance and Philanthropy Departments to ensure accurate and transparent records are kept for both audit purposes and donor updates regarding fund allocation.*

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Note: the allocation of restricted gifts will require confirmation in writing from the donor and this confirmation will be logged to their CRM record, with a copy sent by the Cuan Mhuire Philanthropy Department to the Cuan Mhuire Finance Department, and the CEO, to ensure the correct allocation of donated funds at all times.

### **2.2 Specific Policy for the return of unspent restricted donations**

Should it not be possible to allocate restricted philanthropic funds to their agreed purpose, in line with the expressed wishes of the donor, then the funds (or remainder thereof) must be returned to the donor.

### **2.3 Unrestricted Gifts**

These are funds gifted by the donor to the general work of Cuan Mhuire nationally or have been specified to support the general work of a particular Cuan Mhuire Treatment Centre or Transition House. These funds are allocated to wherever the need is greatest as determined by the Person in Charge or CEO.

Note: unrestricted gifts, other than donations to the *Cuan Mhuire Annual Fund*, will require confirmation in writing from the donor and this will be logged to their CRM record.

*For disbursement of unrestricted philanthropic funds in excess of €5,000 the CEO of Cuan Mhuire must give written approval for the funds to be disbursed to the Person in Charge as required. For unrestricted philanthropic funds below €5,000 Cuan Mhuire's Finance Department may approve the disbursement and notify the CEO & Philanthropy Department.*

*Whether above or below €5,000, expenditure of unrestricted philanthropic funds must be logged with the Cuan Mhuire Finance and Philanthropy Departments to ensure accurate and transparent records are kept for both audit purposes and donor updates.*

### **2.4 Gifts in Kind – Principles of Acceptance:**

To be considered for acceptance by Cuan Mhuire – a gift-in-kind must conform to the following principles:

- Be consistent with Cuan Mhuire's mission, goals, priorities and strategic plan.
- Be of practical application and/or benefit to the needs and fulfilment of Cuan Mhuire's core mission.
- Be financially beneficial or, at a minimum, be cost neutral.

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- Cuan Mhuire is committed to avoiding actual or perceived conflicts of interest in its acceptance of gifts, including Gifts in Kind.
- Any donor restrictions regarding a Gift in Kind must be agreed in advance by Cuan Mhuire, before the Gift in Kind is accepted.
- All accepted Gifts in Kind will be acknowledged and logged on Cuan Mhuire's philanthropic CRM, along with all gifts received.
- Cuan Mhuire's CEO will approve or decline any offered Gift in Kind. Cuan Mhuire's CEO must have given their permission before a Gift in Kind is accepted by Cuan Mhuire.
- All Gifts in Kind must comply with Cuan Mhuire's fundraising commitments and obligations as detailed below in **Section 10, Due Diligence**

### **3. Donation Cancellations**

With the exception of any relevant contractual commitments existing between the donor and Cuan Mhuire, Cuan Mhuire commits to ensuring that if a donor decides to cancel their donation at any time, for whatever reason, Cuan Mhuire will comply with the donor's request.

### **4. Donation Refunds**

With the exception of any relevant contractual commitments existing between the donor and Cuan Mhuire, Cuan Mhuire commits to ensuring a refund for a donation made by a donor if the donor requests a refund.

### **5. Donations from Donors in vulnerable circumstances**

Cuan Mhuire will take into account the needs of any possible donor who may be in vulnerable circumstances or need extra care and support to make an informed decision. Cuan Mhuire will not exploit the trust, lack of knowledge, apparent need for care and support or vulnerable circumstance of any donor at any time. Cuan Mhuire will not take a donation if we know, or have good reason to believe, that a person lacks capacity to make a decision to donate or is in vulnerable circumstances which mean they may not be able to make an informed decision. Among other things, Cuan Mhuire will consider:

- any physical or mental-health condition the person may have.
- any disability the person may have.

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- any learning difficulties the person may have.
- whether the person is facing times of stress or anxiety (for example, following the death of a loved one or redundancy).
- whether a donation is likely to affect the person's ability to sufficiently care for themselves or leave them in financial hardship.
- how well the person can communicate and understand what they are being told.
- whether the person is under the influence of alcohol or drugs; and
- the person's age.

If a donor makes a donation while they do not have the capacity to make an informed decision, Cuan Mhuire must return the money to them.

### **6. Cuan Mhuire's Publicly Stated Fundraising Principles**

Cuan Mhuire 's Fundraising Principles are available [here](#). All Cuan Mhuire fundraising, and gift acceptance and management will be compliant with these principles.

### **7. Cuan Mhuire's Donor Charter**

Cuan Mhuire 's Donor Charter is available [here](#). All Cuan Mhuire fundraising, and gift acceptance and management will be compliant with this Charter.

### **8. Cuan Mhuire's Donor Complaints Policy**

Cuan Mhuire 's Donor Complaints Policy is available [here](#). All donors to Cuan Mhuire will have online access to this complaints process and any complaint made, about any aspect of Cuan Mhuire Fundraising, will follow this publicly available process.

### **9. Initial Donation Acknowledgments**

For all donations made to Cuan Mhuire where it is not an anonymous donation, Cuan Mhuire will contact the donor whether in writing, by telephone or email to acknowledge their donation in all circumstances.



### **10. Due Diligence**

For all gifts, above the level of the *Cuan Mhuire Recovery Fund*, Cuan Mhuire's Philanthropy Department will satisfy itself, to all reasonably expected levels, that a donation made, or method of donation, does not come into conflict with any of the following Cuan Mhuire fundraising commitments and obligations to:\*

- **The Charities Regulator's (ROI) Guidance on Fundraising from the Public.**
- **The Fundraising Regulator's (UK) Code on Fundraising Practice**
- **Cuan Mhuire's Fundraising Principles Policy**
- **Cuan Mhuire's Fundraising Governance Policy**
- **Cuan Mhuire's Policy on Donations from Donors in vulnerable circumstance**
- **Cuan Mhuire's Donor Charter**
- **The Charities Regulators (ROI) Guidance on Anti-Money Laundering and Counter-Terrorist Financing for Charities**
- **Gambling Regulation Bill 2022**
- **The Charities (Amendment) Act 2024**
- **General Data Protection Regulation (GDPR)**

\*This is not an exhaustive list.

### **11. Tax Effective Giving (Tax Relief from Revenue's Charitable Donation Scheme, Vat Considerations & Gift Aid via HMRC)**

For all gifts, Cuan Mhuire's Philanthropy Department will consider tax effective giving, before seeking any tax relief via HMRC or Revenue. The Philanthropy Department will also carefully screen any proposed Gift / Donation agreements to ensure that tax relief is both appropriate and that the agreement itself does not confer any benefits on the donor thereby negating tax relief and triggering VAT obligations. The Philanthropy Department will work closely with Cuan Mhuire's Finance Department on any such proposed donation to ensure all gift agreements are compliant with the tax compliance obligations for charitable donations as prescribed for charities by both HMRC and Revenue.

### **12. Policy Review**

In line with good practice this policy will be reviewed by the Fundraising Leadership Team (FLT) annually or on an ad hoc basis when new legislation or regulations necessitate a more immediate review/update.