

THE GLASGOW SCHOOL OF ART

Gift Acceptance and Donor Relations Policy

POLICY DETAILS:

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| Date of approval | September 2016 |
| Approving body | GSA Director/ Trustees of The GSA Development Trust |
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| Author | Director of Development |
| Responsible Executive Group area | Development |
| Related policies and documents | GSA Development Strategy 2016 - 2019 |
| Benchmarking | |

GIFT ACCEPTANCE AND DONOR RELATIONS THE GSA/GSA DEVELOPMENT TRUST

Philanthropic gifts are sought from a range of sources including companies, charitable trusts and foundations, individuals (including Alumni), and other supporters. We recognise that we have a responsibility to manage the process professionally and ethically. From cultivation through to stewardship we will demonstrate openness and respect. The confidence of Trustees, Governors, staff, students and supporters will be maintained by defining clear standards in respect of the process of identifying appropriate sources of funding, soliciting gifts and acknowledging support, and the expected standards of behaviour of all of those with a role in this process.

1. Donors' Expectations

- 1.1 All fundraising solicitations by or on behalf of The Glasgow School of Art/GSA Development Trust will disclose the Charity name and purpose for which funds are solicited. Printed solicitations (however transmitted) will also include the address or other contact information.
- 1.2 Donors and prospective donors are entitled to the following, promptly upon request
 - the most recent annual report and financial statements
 - confirmation of charitable status
- 1.3 Donors and prospective donors are entitled to know, upon request, whether an individual soliciting funds on behalf of the School is a volunteer or an employee.
- 1.4 Donors will be encouraged to seek independent advice if the School has any reason to believe that a proposed gift might significantly affect the donor's financial position, taxable income, or relationship with other family members.
- 1.5 The confidentiality of donors will be respected and donor records maintained in accordance with the data protection act.
- 1.6 Donors and prospective donors will be treated with respect. Every effort will be made to honour their requests in respect of
 - frequency of solicitation
 - not being solicited by telephone or other technology
 - not receiving printed material concerning the School.
- 1.7 The School will respond promptly to a complaint by a donor or prospective donor.

2. Fundraising Practices

- 2.1 Fundraising solicitations will
 - be truthful
 - accurately describe the GSA's activities and intended use of donated funds
 - respect the dignity and privacy of those who benefit from the School's activities.
- 2.2 Employees who solicit or receive funds shall
 - act with fairness, integrity and in accordance with all applicable laws
 - adhere to the provisions of applicable professional codes of ethics, standards of practice, etc
 - cease solicitation of a prospective donor who identifies solicitation as harassment or undue pressure
 - disclose immediately to the School any actual or apparent conflict of interest
 - not accept donations for purposes that are inconsistent with the School's objects or mission.

- 2.4 The School will not make donor or prospect lists available to any external parties.
- 2.5 The Director of the School will be informed at least annually of the number, type and disposition of complaints received from donors or prospective donors.

3. Gift Acceptance

- 3.1 Donations are to The GSA Development Trust or The Glasgow School of Art.
- 3.2 Solicitation will be made on the basis of a prioritised and approved prospect list
- 3.3 Acceptance of financial gifts of less than £25,000 is at the discretion of the Director of Development.
- 3.4 The Director of Development will discuss donations of £25,000 or more with The Director of the School prior to confirmation of acceptance.
- 3.5 The following questions should be addressed when considering acceptance of a gift
- are the purposes of the gift compatible with the purposes of the School?
 - do the purposes of the gift support the School's missions and strategic plan?
 - is there available evidence that the proposed gift arises, in whole or in part, from activity that
 - a. evaded taxation or
 - b. violated international conventions that bear on human rights or the environment or
 - c. suppressed or falsified academic research?
 - would the School's reputation be damaged, directly or indirectly, by association with a donor?
 - is there evidence that acceptance of the proposed gift would
 - a. require action that is illegal?
 - b. lead the School to contravene legislation on data protection?
 - c. suppress or falsify academic research?
 - d. create an unacceptable conflict of interest for the School?
 - e. expose the School to potentially significant liability?
 - f. deter other benefactors?
- 3.6 All donors will receive a formal acknowledgement of their gift.

4. Financial Accountability

- 4.1 The School's financial affairs will be conducted in a responsible manner, consistent with the ethical obligations of stewardship and the legal requirements of national regulators.
- 4.2 All donations will be used to support the strategic objectives of the GSA.
- 4.3 All restricted or designated donations will be used for the purposes for which they are given. If necessary due to programme or organisational changes, alternative uses will be discussed wherever possible with the donor or the donor's legal designate. If the donor is deceased or legally incompetent, and the School is unable to contact a legal designate, the donation will be used in a manner that is as consistent as possible with the donor's original intent.
- 4.4 Annual financial reports will
- be factual and accurate in all material respects
 - disclose the total amount of fundraising revenues
 - disclose the total amount of fundraising expenses
 - identify government grants and contributions separately from other donations
 - be prepared in accordance with generally accepted accounting principles and standards.