



UNIVERSITY OF
LINCOLN

Acceptance of Gifts Policy

Introduction

1. The University of Lincoln welcomes gifts to support the University's strategic aims and objectives, particularly the use of such funds to support research and enhance the student experience.
2. This policy covers the solicitation and acceptance of gifts by or in the name of the University. It seeks to ensure that gifts to the University are properly received, recorded and administered using appropriate internal controls, and that the University's acceptance and management of gifts are in compliance with the law and the University's fiduciary obligations to donors.
3. For the purposes of this policy, the term 'gifts' includes, but is not limited to, cash or monetary instruments, real or personal property, shares or bonds, donations in kind, corporate sponsorship and all other forms of charitable gifts however donated.

Principles

4. The University subscribes to the 10 ethical principles behind the acceptance of gifts developed by Council for the Support and Advancement of Support for Education (CASE) Europe, the Ross Group and the 1994 Group of Development Directors. The 10 principles are set out below, with additional commentary explaining how each principle applies in practice at University of Lincoln.

Principle 1: Universities should seek philanthropic support which is aligned with their values, strategic goals and financial needs, as a legitimate, sustained and vital component of their income.

5. The University of Lincoln will not accept gifts that:

- Compromise its status as an independent institution
- Do not help fulfil the University's strategic aims
- May lead to the suppression or falsification of academic research
- Limit freedom of inquiry
- Expose the University to undue adverse publicity or reputational risk
- Require unacceptable expenditure of additional University resources
- Create conflicts of interest which are not fully transparent and managed appropriately
- Potentially harm the University of Lincoln's relationships with other donors or stakeholders or inhibit unreasonably, the University's ability to seek support from other donors
- Undermine the University's vision and values
- Cost the University more than the benefit it derives from it

6. Gifts will be tested against current strategy, copies of which will be made available to donors on request or via the University's website.

Principle 2: Ethical guidelines for the acceptance of such gifts in any institution should be available in the public domain.

7. This policy will be published on the University of Lincoln web site, accessible to all users of the site. It will also be cross-referenced within the University's Code of Ethics.

Principle 3: Impartial, independent research, scholarship and teaching are the basis for the furtherance of knowledge. Universities should not accept philanthropic gifts if this is not clearly understood and accepted by all parties.

8. The rights of the University of Lincoln academic staff to freedom of inquiry and expression are protected under statute and shall not be influenced by the donation of a gift.

Principle 4: Universities are charitable bodies and must observe the requirements of charity law and other relevant legislation in relation to the receipt and expenditure of funds. Ultimate responsibility regarding the acceptance and refusal of donations rests with the governing body of each university.

9. The University of Lincoln is a charity (Charity number: 1138187) and will at all times observe the requirements of charity law and other relevant legislation. The Board of Governors shall be the final arbiter on the acceptance or refusal of any donation, subject to the delegation of this power in accordance with the requirements of this Policy.

Principle 5: Where the authority for the acceptance of donations is delegated to the Vice-Chancellor and other senior academics or officers, that authority should be explicit and the responsibility of those accepting gifts to implement the institution's detailed ethical policies and procedures on donations must be clearly understood and consistently applied.

10. Although ultimate responsibility for the acceptance and refusal of gifts rests with the Board of Governors, it may be delegated to the Vice Chancellor and senior officers who will ensure that everyone accepting gifts understands and implements this policy. Further details are provided in the section below on Delegation of Authority below.

Principle 6: Universities should take all reasonable steps to ensure that they are aware of the source of funding for each gift, and have processes in place to satisfy themselves that the funds do not derive from activity that was or is illegal, or runs counter to the core values of impartial, independent research, scholarship and teaching.

11. The University of Lincoln will not accept gifts from unknown sources of funding.

12. The University of Lincoln will take reasonable steps to determine the ultimate source of funding for each gift and satisfy itself that the funds do not derive, directly or indirectly, from activity that was or is illegal or which runs counter to the provisions of this policy. Where necessary, the University will undertake due diligence of potential donors in order to satisfy itself about their ultimate source of funding. This shall be done at the point of offer or solicitation, rather than at the point of acceptance of any gift.

Principle 7: Discussions with potential donors that are likely to give rise to significant public interest, or which raise complex questions with regard to acceptability, should be considered at the earliest stage possible by the appropriate decision makers who should be fully informed of the purpose and the background to the donation and the source of funds.

13. A schedule of delegations and operating procedures relevant to this principle is set out below.

Principle 8: The legal and reputational rights of potential donors should also be considered as part of any due diligence undertaken in assessing the acceptability of a proposed donation. In this regard, a clear distinction should be drawn between rumour or speculation and matters of confirmed fact or legal finding, whilst also accepting that institutions may wish to consider the reputational risks that could be incurred through public perception of any particular donor.

14. This principle will be applied as part of the consideration of acceptance of a gift within this policy.

Principle 9: Donors must accept and, for significant gifts (as determined by individual institutions), sign appropriate gift agreements to confirm that the management and governance of programmes funded through benefaction rest solely with the university. Individual institutions typically choose, without undermining this core principle, to offer donors opportunities for continuing engagement with the activities that they have funded. Universities should employ their standard procedures relating to recruitment, admissions, hiring, promotion, procurement, management and governance for all research, teaching, outreach, capital development, or student scholarship programmes funded by gifts.

15. All gifts should be accompanied by a gift agreement laying out the terms for the donor and the departments involved. Gift agreements should be signed by the donor and the University. While donors will be offered opportunities for continued engagement with the activities they have funded, the management and governance of those activities shall remain solely with the University.

Principle 10: Universities should have procedures in place for reviewing and reconsidering previous decisions taken in good faith relating to the acceptance of particular gifts if subsequent events or the subsequent availability of additional information require it. The response to such circumstances should be transparent and proportionate to the particular circumstances that have arisen.

16. The University of Lincoln acting through the Director of Communications, Development and Marketing shall periodically request a review of gifts to ensure compliance with this principle.

17. In the event that the University is unable to put a gift to the use originally intended by the donor, the Director of Communications, Development and Marketing will recommend a course of action for approval by the Development Committee.

Delegation of Authority

18. Authority for the acceptance of gifts is delegated by the Board of Governors through a hierarchy comprising:

- The Vice Chancellor
- An appropriate member or members of the Senior Management Team
- The Development Committee
- The Director of Communications, Development and Marketing

The following table sets out the limits of authority, beyond which matters must be referred upwards through the hierarchy.

Authority of...	Solicitation	Acceptance of Gift and Approval of Gift Vehicle (subject to paragraph 19)
Director of Communications, Development and Marketing	For any gift up to £5 million, provided the relevant Pro Vice	Gifts valued up to £250,000

	Chancellor or Deputy Vice chancellor is consulted on potential donations over £100,000	
Vice chancellor	For major gifts expected to exceed £5 million	Gifts valued over £250,000
Board of Governors of the University of Lincoln	See paragraph 19	See paragraph 19

19. Where a gift is deemed to be unusually complex, demanding or restrictive, the matter should be escalated through the governance approval hierarchy to an appropriate level. Special consideration will be given to gifts exceeding £100 from a current or prospective student or from people known to be in a close familial or personal relationship. In such cases, if a gift is made for the direct benefit of the student's actual or prospective school, approval must be sought by the Development Committee, Senior Management Team or Board of Governors and a declaration of interest should be made at any examination board that considers the student's progression or graduation.

20. The Director of Communications, Development and Marketing will be responsible for providing decision-makers with sufficient facts pertaining to the donation in question, to enable them to come to a fair and informed decision on acceptance.

Transparency

21. The University of Lincoln will normally publish the names of the donors. Where a donor wishes to remain anonymous, every effort will be made to respect that wish.

23. The Director of Communications, Development and Marketing will be responsible for the day to day operation and annual review of this policy and all University staff, contractors, and volunteers who are seeking to raise funds in the University's name must work in partnership with the Director of Communications, Development and Marketing to ensure compliance with this policy.

Record Keeping and Accountability

23. The Development Office is responsible for acknowledging charitable gifts, for claiming Gift Aid on behalf of departmental gifts and for maintaining a proper record of the transaction. The Development Office will acknowledge all gifts in a timely manner and seeks to do so within 3 working days of receiving a gift, with major gifts being acknowledged, where possible, on the day of receipt.

24. Gifts received in a department must be immediately forwarded, along with all pertinent information regarding the gift, to the Development Office. Such information should include:

- Donor's name and address
- Gift description, including restrictions on use of the gift
- Gift date
- Exact value of the gift, if known, or approximate value if a gift-in-kind
- A brief outline of how the gift was solicited and details of all parties involved

25. DVCs, PVCs, Heads of School and other individuals with an interest in a gift are encouraged to thank donors in their individual institutional capacity.

26. The Development Office is responsible for reconciling the gift database with the general ledger. The Development Manager with the Finance department will perform regular quality assurance reviews to ensure that gifts are assigned to the correct accounts and that expenditure meets expressed purposes.

27. The Development Office will provide a periodic report to the Development Committee to demonstrate effective operation of the policy.

28. This policy is complementary to, and should be read in conjunction with, the [Prevention of Bribery and Accepting and Giving Gifts and Hospitality](#) Policy.