



ROYAL COLLEGE OF
PHYSICIANS AND
SURGEONS OF GLASGOW

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Charity registered in Scotland Number SC000847

Covering the HOPE Foundation and other philanthropic endowed or restricted funds operated by
The College

POLICY ON THE ACCEPTANCE OF DONATIONS

1. **Scope**

This policy sets out:

 - The principles that the College will follow when seeking and accepting donations from individuals, charitable trusts and other bodies, and;
 - The commitments that it makes to donors and prospective donors.
2. **Context:**

*Regulatory
Context and
Reputational
Factors*

 - 2.1 Royal College of Physicians and Surgeons (The College) is a charity registered in Scotland (SC000847). Accordingly, The College and the Hope Foundation fund is subject to charity law in Scotland and to regulation by the Office of the Scottish Charity Regulator (OSCR). The members of the governing body of The College are the charity Trustees and thus are ultimately responsible for operations of the charity including the HOPE Foundation and all other philanthropic funds.
 - 2.2 In addition the UK Bribery Act 2010 requires The College to ensure, through due diligence and risk controls, that the receipt of a donation is not in relation to some inappropriate advantage that might be afforded the donor, such as the award of a contract.
 - 2.3 It is important for donors and The College that the reputations of all parties be wholly protected from any real or perceived impropriety in the relationship that is established through the offer and receipt of a gift.
 - 2.4 In particular it is imperative that the integrity of The College policies, and education, professional development, training, examination and assessment activities be free from compromise or undue influence, including the perception thereof. This is in line with the College's founding principle of acting for "the common wealth". These principles must be part of the shared vision of The College and its donors and members. Donations (to the Hope Foundation and other College funds) enable the provision of services and education as part of The College charitable activities, but in doing so it is important to maintain an appropriate separation between the receipt of a gift by The College and the provision and undertaking of services and activities. The College team plays a significant and effective role in ensuring that an appropriate degree of separation exists, while still providing donors with access to regular information about the activities that they have supported.
 - 2.5 The College is an organisational member of The Institute of Fundraising and adheres the guidance and policies set out by this body.

3. General Principles

The following principles and procedures apply to all kinds of sizes of gifts.

- 3.1 The HOPE Foundation Manager, HOPE Foundation Board members and Deputy CEO, will co-ordinate The College's efforts to seek philanthropic support including that from individuals, community groups, trusts, foundations, corporate and associates in the UK and worldwide. It will also be this team that will routinely receive gifts on behalf of The College, record them and arrange for their appropriate allocation with the support of the Finance Team.
- 3.2 Donations received by staff and volunteers will follow the guidance on handling gifts as detailed in relevant HR Policies. Anyone receiving financial donations to The College must contact the HOPE Foundation Manager or appropriate senior manager to inform them of the gift and ensure timely processing of the donation. This is particularly important in order that The College prevent any directness of influence (real or perceived) upon projects and policies and to ensure that every donation is acknowledged where possible.
- 3.3 The College shall take all reasonable measures to ensure it is aware of the source of funding for donations and will undertake due diligence to ensure that gifts are for purposes consistent with The College's mission and that no legal and reputational issues are raised by their acceptance.
- 3.4 Members of The College staff must disclose immediately, either directly or via a line manager, to the Deputy CEO or HOPE Foundation Manager any actual or apparent conflict of interest that a gift may pose.
- 3.5 The College recognises that perceptions of what is acceptable and factors affecting reputations may change over time. In its acceptance of gifts, The College will act in good faith according to the standards prevailing at the time of receipt.
- 3.6 The HOPE Foundation Manager and Deputy CEO, will support the Finance Team to maintain appropriate records to enable tax to be reclaimed under the UK Gift Aid Scheme. This will be an auditable record for every gift and donor (individual, trust and corporate), held in an electronic database. Regular audits will be carried out and information may be required by bodies such as HMRC in respect of Gift Aid claims.
- 3.7 A donor's right to remain anonymous in terms of external donor recognition will be respected, but full details will be recorded in The College's donor database. If a gift is offered anonymously, so that the donor is unknown to anyone within The College, the HOPE Foundation Manager will be charged with seeking such information from the donor's representatives so as to ensure that it would be appropriate for The College to accept the funds. This will involve consideration of the principles outlined in sections 2.1, 3.2, 3.3 of this document and any other possible influence that might be exercised by or any potential benefit that might be derived by a donor who seeks to remain anonymous. Where gifts arrive with no paperwork and it is impossible to return the gifts, the funds will normally be retained and credited to the HOPE Foundation fund.
- 3.8 Where conditions are attached to the offer of the gift other than designated use for a specific project or fund for which fundraising is taking place, the HOPE Foundation Manager and Deputy CEO will discuss with the donor any issues of concern in relation to those conditions so that an agreement can be reached by all parties prior to The College's acceptance

of the gift. The College will not normally accept a gift prior to ensuring that any imposed conditions are appropriate and can be satisfactorily met by The College.

- 3.9 The HOPE Foundation Manager, Deputy CEO and Finance Team will work together to reconcile funds received and to transfer to the relevant project through the documented grant making process.
- 3.10 Donors may expect to receive appropriate acknowledgement of their gifts and to be assured that their gifts will be used for the purposes for which they are given. Unrestricted gifts will be allocated to HOPE Foundation
- 3.11 The College will not raise funds on behalf of another charity or allow use of its membership or donor databases for such purposes. This is necessary to comply with charitable status and is not to be confused with College staff members undertaking their own fundraising activity to benefit a charity of their choice.

4. Gifts up to £5,000

- 4.1 Gifts up to £5,000 will normally be accepted by The College without further investigation if (i) they are given without conditions in support of an existing fundraising project or programme and (ii) are received from donors and Members already known or are on the donor and membership database. In other cases the Deputy CEO or his/her delegate will judge whether to accept the gift, conduct a more extensive process of due diligence, or liaise with the donor regarding any concerns.

5. Gifts over £5,000

- 5.1 All such gifts will be notified to the Deputy CEO on receipt, which will initiate an appropriate process of due diligence and assign a named contact.
- 5.2 To manage the balance between the need to know and the right to privacy, in its due diligence investigation The College will focus on reviewing and noting only information that is relevant to the funds or donor and that is in the public domain (which is often considerable).
- 5.3 If the donor is a corporate or charitable body that is legally permitted to operate in the UK, then the source of funding will not normally be of concern. The College relies on the UK charity regulators and Companies House for information and would not normally seek (or be in a position) to conduct an independent investigation of funding sources. The position is similar in North America where charities are also highly regulated.
- 5.4 Donors offering pledges valued at over £5,000 will be asked to complete a gift agreement or donation form that outlines the details of the gift, the project or fund to be supported (if designated), a pledge payment schedule and naming rights (if applicable). The agreement will be signed by the donor and (on behalf of The College) by the Deputy CEO or HOPE Foundation Manager. Verbal pledges are not officially logged until confirmed in writing.
- 5.5 In any cases of concern, and for gifts in excess of £50,000, the HOPE Foundation Manager will normally seek additional guidance from the Deputy CEO and/or the HOPE Foundation Board after completing the process of due diligence. This referral is mandatory for gifts of £100,000 or more. At any time the Deputy CEO or the HOPE Foundation Manager may

seek any other advice that will enable a decision regarding the acceptance of the gift and its conditions.

- 6. Return of Gifts**
- 6.1 Gifts made to The College will not normally be returned.
- 6.2 In cases where a gift with agreed restrictions has been received by The College in good faith but where circumstances have changed so that the original purposes of the gift cannot be fulfilled in whole or in part, then The College will normally seek to use the funds in a way that closely corresponds to the original objectives of the donor, consulting the donor or the donor's representative wherever possible, and referring the case to OSCR where required.
- 6.3 Gifts that are paid in error by the donor's bank, and bank overpayments will be refunded to the donor.
- 7. Gifts of Non-Monetary Assets and Legacies**
- 7.1 Legacies/Bequests – The College can accept legacies and bequests made by individuals in their wills, where either all or part of their estate is set aside for the Royal College of Physicians and Surgeons of Glasgow or one of its named funds (see Appendix). The College will work closely with executors (or donors, during their lifetime if possible) to establish the terms on which any such gifts, and any income deriving from such gifts are held.
- 7.2 Shares, Real Estate, Articles of Value – The College can accept transfers of shares or an outright gift of an unencumbered property or other items of financial value. Any legal expenses, valuation costs or transport charges pertaining to the transfer of such items to The College will normally be the responsibility of the donor or executor. Unless otherwise agreed with the donor, The College reserves the right to dispose of shares or property at a time to be decided by The College. Articles of historic value or collections are accepted the conditions outlined in The College policy on the accession of Heritage items.
- 7.3 The College wishes to ensure that gifts which it receives can be used in a manner that is both appropriate within the context of The College (its priorities as outlined in its strategic plan) and reflects the objectives of the donor.
- 7.4 When an in-kind payment is made by another institution to enable an exchange of learning (eg flights and accommodation expenses for speakers representing The College), The College will ensure that the end outcome is of relevance and benefit to The College and its Members. This will be assessed on a case by case basis through the practices of relevant departments. To ensure the avoidance of undue influence and in line with this and other College policies, Faculty Committees will be responsible for ensuring the in-kind support is fair, appropriate and is not perceived or actual undue influence nor a conflict of interest.

- 8. Gifts Offered to Staff and Trustees connected to donor stewardship**
- 8.1 In many cases staff members have strong relationships with donors, and it is important to encourage the contact between donors and the staff who are leading projects in which donors have an interest. Yet, for the reasons outlined in sections 2.1, 3.2 and 3.3, it is important that the actual administration of gifts and the process of due diligence are conducted within The College by the HOPE Foundation Manager or the Deputy CEO who will work with finance and project teams to coordinate fundraising, facilitate contacts, conduct due diligence and ensure that all gifts are received and recorded in a consistent and appropriate manner.
- 8.2 Managers should ensure that the Deputy CEO is consulted prior to soliciting gifts or receiving gifts.
- 9. Donor Benefits**
- 9.1 In addition to expressing its appreciation and keeping donors informed about projects and funds that they support, The College may also offer donors invitations to events or small gifts of appreciation, usually an item of merchandise from The College's own offering. In certain cases 'naming rights' appropriate to the level of the gift are also offered. All benefits afforded to donors under the Gift Aid Scheme, however, must comply with existing HMRC rules and relevant legislation.
- 10. Donor Charter**
- 10.1 The Royal College of Physicians and Surgeons of Glasgow is committed to its donors and remains dedicated to treating donors and supporters with the highest level of care and respect. To assure these groups of our integrity and accountability, and commitment to the highest professional standards at all times, the following points constitute a charter to our supporters:
- 10.2 Donors and Prospective donors may expect:
- To be treated by College staff members, volunteers and other College representatives involved in the solicitation and receipt of gifts in a fair, transparent and honest manner in accordance with all the applicable laws and the professional code of fundraising ethics and good practice.
 - To be informed in all fundraising solicitations of The College name, contact details and charitable status.
 - To be informed whether those seeking gifts are volunteers, employees of The College, legal advisors or contracted consultants.
 - To receive fundraising solicitations and stewardship reports from The College that are truthful, accurately describe the College's philanthropic activities and the intended / actual use of donated funds.
 - To receive prompt responses to questions relating to gifts or any other aspect of the fundraising work.
 - To receive appropriate and timely acknowledgement, recognition and publicity for their gifts unless donors indicate a preference for privacy.
 - To remain anonymous in terms of external donor recognition, if requested (but see 3.7 above).

- To be assured that donors' rights to privacy and confidentiality will be respected with all donor records being kept securely and in full compliance with the Data Protection Act 1998 and thereafter the General Data Protection Regulation (GDPR). Donors will have the right to see their own record and to challenge its accuracy.
- To be asked in writing for permission to be cited in case studies and other promotional material (including photographs) prior to publication.
- To be consulted, where possible, about alternative uses of a donation if their gift cannot be used for its originally intended purposes.
- To be kept informed of the impact of their philanthropy and The College's evolving needs and priorities. This includes receiving progress reports on supported activities, clear guidelines on how The College awards grants and scholarships from its funds, invitations to attend relevant events to see first-hand the benefits their support brings.
- To have their details removed from The College fundraising databases or to have the number / type of solicitation limited upon request.
- To be assured that The College will not sell or give its donor list to a third party.
- To have access to The College's most recent published financial accounts and be assured that financial affairs are conducted in a responsible manner, consistent with the obligations of stewardship and legal requirements of the Office of the Scottish Charity Regulator.

11. Complaints Procedure

- 11.1 The Royal College of Physicians and Surgeons of Glasgow will seek the opportunity to set right anything a donor feels has been done wrongly and will do its utmost to discuss and resolve such issues. In the first instance any complaints should be raised with the Deputy CEO for investigation. If a donor remains dissatisfied with the initial response, then the complaint will be addressed in accordance with The College's relevant complaints procedure to elevate the issue to The College CEO and/or President for resolution.

APPENDIX

LIST OF CURRENT PHILANTHROPIC FUNDS MANAGED OR ENDOWED WITHIN THE
COLLEGE OF PHYSICIANS AND SURGEONS OF GLASGOW

Ethicon Fund	Professor T C White Bequest
Glasgow Lock Hospital Trust	Staff Benevolent Fund
Mr & Mrs Walker Trust Fund	Cameron Lockie Fund
Lachlan McNeill Scholarship	Diana Cawson Fund
The David Murdoch Memorial Fund	HOPE Foundation
The Aileen Lynn Bequest	Ritchie Trust Fund