

<b>PARKINSON'S AUSTRALIA POLICY</b>	
Policy Name	Accountability, Ethics and Transparency in Fundraising
Policy Number	15
Date of Approval	22 August 2018
Date of Review	31 December 2023

### **1. Purpose**

- 1.1. Define the Parkinson's Australia policy for accountability, ethics and transparency in Fundraising activities.

### **2. Policy**

- 2.1. Parkinson's Australia will only undertake, or authorise, Fundraising that is in accordance with the objectives, goals and values set out in the constitution and the Parkinson's Australia Strategic Plan.
- 2.2. Parkinson's Australia is committed to ethical, accountable and transparent Fundraising activities which promotes public trust and confidence.
- 2.3. Parkinson's Australia will not accept funds from organisations involved in the production of Tobacco products or armaments manufacture or sale.
- 2.4. Parkinson's Australia may accept funds from organisations that administer lotteries for charitable purposes and from community clubs and organisations, that provide grants to charities and who derive some or all, of their income from gambling activities.
- 2.5. Parkinson's Australia may participate in joint Fundraising activities with member organisations and other Australian Charities provided any activities comply with the requirements of this policy.

### **3. Key Principles and Procedures**

- 3.1. All Parkinson's Australia Fundraising is governed by the laws and regulations relating to taxation, fundraising and charities in place in the Federal, State and Territory jurisdictions. Parkinson's Australia will comply with applicable Australian taxation and charities legislation including requirements relating to being an endorsed Deductible Gift Recipient (DGR). Parkinson's Australia will ensure that any required approvals, endorsements or authorisations are in place before fundraising activity is undertaken.
- 3.2. All Fundraising activities will be authorised by the CEO or the Treasurer.
- 3.3. In authorising Fundraising activities Parkinson's Australia will have regard to the potential impact of those activities on the Fundraising activities undertaken by member organisations and other Australian Parkinson's charities.
- 3.4. All Parkinson's Australia Fundraising materials and communication will clearly identify Parkinson's Australia, be accurate and clear and be in accordance with the Parkinson's Australia Brand Style Guide (April 2014).
- 3.5. Only individuals or organisations specifically authorised by Parkinson's Australia will be able to use Parkinson's Australia branding or indicate that they are raising funds on behalf of Parkinson's Australia.
- 3.6. Parkinson's Australia will provide donors with appropriate acknowledgement of donations.
- 3.7. Where a person provides a 'Donation' with a specific purpose required, this will not be regarded as a genuine gift as required by the Australian Taxation Office and is, therefore, not considered

to be a tax-deductible donation and the acknowledgment provided to the donor will note this. Where a donor attaches a comment to a Donation such as “I hope this will assist with research” this will be regarded as an unrestricted gift and; therefore, a tax-deductible Donation.

- 3.8. Where a Bequest or Contribution is provided with a specific purpose, or other conditions, for the use of the Bequest/Contribution, it will only be accepted where such purposes or conditions are consistent with the objectives contained in the constitution and strategic plan. If a Bequest or Contribution is accepted Parkinson's Australia will comply with the conditions, if any, of the Bequest or Contribution.

#### Accountability and Transparency

- 3.9. Parkinson's Australia will publish information on fundraising activities in the annual Audited Financial Statements which will be made available on the Parkinson's Australia website.
- 3.10. At each Board meeting the Board will be provided with information on Donations, Contributions and Bequests including: the amount; type of payment (e.g. cheque, PayPal, Givenow, direct deposit) and date of donation/bequest. Information on the identity of individual donors or benefactors will only be provided on specific request by the Board and in accordance with the requirements of the Parkinson's Australia Privacy Policy.

#### Definitions

**Bequest** means a gift of personal property or financial assets, such as money, stock, bonds, or jewellery through the provisions of a will or estate plan. Bequests are not tax deductible and can specify a purpose for which the bequest should be used. For the purposes of this policy the definition of Bequest includes endowments.

**Contribution** means a gift of money or property which the contributor has specified should be used for a specific purpose and are not consider tax deductible by the Australia Taxation Office. For the purposes of this policy Contributions do not include Bequests.

**Charity** means an organisation approved by the Australian Charities and Not for Profits Commission (ACNC) as a registered charity.

**Deductible Gift Recipient** means an organisation or agency who are endorsed by the Australian Taxation Office (ATO) or named in tax law as 'Deductible Gift Recipients' (DGRs) and may receive: tax deductible gifts, such as financial donations, and, tax deductible contributions, such as the purchase of a ticket to attend a fundraising event.

**Donation** means a gift of money or property made voluntarily with no material benefit to the donor. While a donor may state a preference as to how their gift might be used Parkinson's Australia must ultimately have unfettered discretion as to how it will use the gift.

**Fundraising** means all activities associated with receiving donations, bequests, or contributions made by individuals or organisations. Fundraising does not include activities associated with membership contributions/fees, levies, reimbursements, grants, tenders, income received as a result of services rendered or sponsorship of activities in accordance with agreements with external organisations or individuals.

#### **RELATED POLICIES**

Privacy Policy (February 2018)

#### **CHANGE HISTORY**

Version	Date	Approved By	Notes
Draft	31 July 2018	CEO	Draft
Draft	14 Aug 2018	Risk Committee	Recommended to Board for approval
Final	22 Aug 2018	Board	Approved