



Wiltshire Wildlife Trust Fundraising and Gift Acceptance Policy

1. Code of Fundraising Practice

Wiltshire Wildlife Trust is registered with the Fundraising Regulator and adhere to the Fundraising Regulator's 2019 Code of Fundraising Practice ("the Code").

<https://www.fundraisingregulator.org.uk/code>

The Code includes standards that reflect the law, but it is not designed to be a legal handbook. Fundraising law is complex and comes from many sources. Laws and regulations also change over time and new methods of fundraising are developed. Wiltshire Wildlife Trust are responsible for making sure that its fundraising policies meet all necessary legal requirements.

The Fundraising Regulator requires that all fundraising activity must meet the following criteria:

- Legal: All fundraising must meet the requirements of the law.
- Open: Fundraisers must be open with the public about their processes and must be willing to explain (where appropriate) if they are asked for more information.
- Honest: Fundraisers must act with integrity and must not mislead the public about the cause they are fundraising for or the way a donation will be used.
- Respectful: Fundraisers must demonstrate respect whenever they have contact with any member of the public.

2. Ethical Fundraising Policy

This fundraising policy has been developed to guide anyone who raises funds for Wiltshire Wildlife Trust, whether paid staff, consultants or volunteers. It is not a static document and will be reviewed regularly by the Fundraising and Engagement Office to ensure it is up to date with changing legislation and relevant codes of practice, and that it reflects the current culturally accepted norms. It should be noted that each donation must be considered individually, and the public relations implications of accepting a donation must be considered alongside the legal, moral and ethical implications, if fundraising is to succeed.

There are three guiding principles to the ethics of fundraising:

- Wiltshire Wildlife Trust will accept donations on the clear understanding that the donor will have no influence over the work of the Trust
- Wiltshire Wildlife Trust will carefully consider all donations to the Trust as part of our Gift Acceptance Policy and in line with due diligence
- Wiltshire Wildlife Trust will conduct its fundraising activity in line with the Fundraising Code of Practice (see section 1)

Everyone involved in any form of fundraising – whether paid staff, consultants or volunteers must comply with this policy. Although the primary purpose of this policy is to assist fundraisers in their work, it will also be available to donors as an expression of our openness and integrity with regards to fundraising.

Donors should understand and accept that their proposed association does not automatically translate into an endorsement of their products nor their activities. Any agreed endorsement of an organisation or product is specific, explicit in the gift agreement, and transparent.

3. Donor Rights



All fundraising solicitations by or on behalf of Wiltshire Wildlife Trust will disclose the Trust name and the purpose for which funds are requested. Printed solicitations will also include full contact details. Verbal requests should be supported by a printed statement incorporating such information, where possible. Donors and prospective donors can view the following documents on our website:

- The most recent annual report and financial statements (known as the Impact Report)
- Confirmation of the charitable status
- A copy of this policy

Donors and prospective donors are entitled to know, upon request, whether an individual soliciting funds on behalf of the Trust is a volunteer, employee or third-party provider, such as a consultant or as part of SWWFL (South West Wildlife Fundraising Ltd). The Trust will not in any way provide donors with any form of financial advice. Donors must always seek independent advice.

Donors are normally entitled to confidentiality on the level of their donation or anonymity that they have donated, if they request it. The exception to this condition will be if the Trust decide it is not in its best interest for details of a donation to remain anonymous, or if it is legally required to disclose information relating to the donation. If the Trust believe it is required to make a disclosure pursuant to this clause it will, where possible, discuss this with the donor in advance of any disclosure. The donor's rights to confidentiality during negotiations relating to a donation will always be respected. Donors should only be acknowledged publicly (e.g. outside the immediate involved staff or volunteers) once contracts or an exchange of a gift agreement have been signed and agreed. All publicity will be subject to the prior approval of the donor.

The privacy of donors will be respected. The Trust will comply with UK General Data Protection Regulation (GDPR) when processing personal information relating to donors. Any donor records that are maintained by the Trust in partnership with The Wildlife Trusts and will be kept confidential to the greatest extent possible and secure and in accordance with our Data policy. Donors have the right to see their own donor record and to challenge its accuracy. Where a donor is represented by a third party, we will need permission from the donor to release their records to any such third party. Every effort will be made to honour their requests regarding the frequency and method of solicitations and reporting. The Trust will respond in a timely fashion, ideally within 5 working days, to any enquiries by a donor or prospective donor about any matter addressed in this policy. Donations will be acknowledged as soon as possible, ideally within 5 working days.

Any complaints raised by donors will be acknowledged within 5 working days and recorded appropriately on the individual's record on the Database. Where possible the Fundraising Manager will address the complaint. Where the complaint cannot be resolved to the complainant's satisfaction, it will be referred to the Director of Fundraising and Engagement. Should a donor be unhappy with the resolution suggested by the complaints process, they are entitled to complain to the Fundraising Regulator. This process only applies to complaints from donors relating to this policy and fundraising activities and not wider complaints about the Trust.

Donors must not use the Trust logo without prior written consent. This should form part of the Gift Agreement if appropriate.

4. Fundraising practices



Fundraising solicitations on behalf of the Trust will be truthful and accurately describe the Trusts activities and the intended use of the donated funds. Volunteers, employees, SWWFL Staff or consultants who solicit or receive donations on behalf of the Trust shall:

- Adhere to the provisions of this policy
- Act with fairness, integrity, and in accordance with all applicable laws and the Trusts values
- Adhere to the provisions of applicable professional codes of ethics and standards of practice,
- Disclose immediately to the Fundraising Office any actual or apparent conflict of interest or concerns about practice
- Not accept donations for specific projects unless approved by the Executive Leadership Team

Fundraising employees will be remunerated by a salary; fundraising consultants (where deemed appropriate) will be compensated with a retainer or fee which is agreed in advance of the work being carried out and will not be paid finders' fees or commission. SWWFL employees are paid and receive commission on sign-ups. All fundraising employees and SWWFL Employees will be bound by the codes of fundraising practice (fundraising regulator). All consultants will be bound by the codes of conduct of the Association of Fundraising Consultants.

The Trust will not sell its donor list. Data will only be passed to third parties when necessary for administration, fundraising or when required by law.

5. Financial Accountability

All donations will be used to support the mission of the Trust. All restricted or designated donations will be used for the purposes for which they are given. If necessary, due to project or organisational changes, alternative uses will be discussed where possible with the donor. If the donor is deceased or legally incompetent, and the Trust are unable to contact a legal representative, the donation will be used in a manner that is as consistent as possible with the donor's original intent.

Annual financial accounts will be factual and accurate in all material respects and prepared in accordance with generally accepted accounting principles and standards. All financial affairs will be conducted in a responsible manner.

6. Acceptance and Refusal of Donations

Irrespective of any delegation, the ultimate responsibility for ensuring donations are accepted or declined in accordance with this policy resides with the Executive Leadership Team. The Fundraising Team will refer any donation seen as contentious or potentially problematic in terms of ethics or public relations to the Director of Fundraising and Engagement in the first instance. All gifts in excess of £10,000 should also be reviewed by the Executive Leadership Team. If the Executive Leadership Team has concerns about accepting the donation, the matter shall be referred to the Trustees for a decision. The Trust will only decline a donation if it is felt by the Trustees or their delegated representatives that the donation:

- Would impair the Trust in fulfilling its responsibilities and objectives
- Is at odds with the objectives of the Trust, their agreed policies, values or beneficiaries
- Would risk a net decline in the assets of the Trust (potentially through bad public relations associated with the donation or the donor)
- Consists of goods, property or services which the Trust cannot lawfully use, convert, sell or exchange in direct support of its charitable aims
- Is dependent on the fulfilment of unacceptable or unknown conditions applied by the donor.



The Trust will usually accept money from any charitable trust registered with the Charity Commission or its equivalent in other countries for the purposes of public benefit. An exception to this condition would arise if unacceptable conditions (for instance, naming rights) were requested.

7. Repayment of Donations

Where a change in circumstances prompts a donor to request the repayment of part or all a donation, the final decision to repay the donation shall rest with the Executive Leadership Team. Once the Trust have accepted the donation it can only be returned if:

- The terms and conditions of the donation provided for it to be returned under particular circumstances.
- The law specifically provides for the donation to be returned.
- Exceptional circumstances where the Trustees deems it necessary

All donor information relating to gifts, estate planning, or the nature and value of assets will be kept confidential unless authorised by the donor to use selected information for purposes of example or testimonial. Those with access to donor information include the Fundraising and Engagement Office, Finance Office, the Executive Leadership Team and where relevant, the Trustees.

8. Gift recognition and naming

The date of the gift is determined to be the date the donor formally releases control of the asset by the execution of stock powers or other transfer of title or, in the case of cash, checks or credit cards, the date of delivery if in person or via the website or the date of the postmark if mailed. The Trust will acknowledge gifts.

Restricted gifts must be accompanied by a gift agreement which has been mutually agreed upon by the Trust and the donor. Naming opportunities are determined by the Trust with the approval of the Executive Leadership Team and Trustees, if necessary. Naming opportunities are generally in recognition of service or in relationship to the history of the landscape.

If the naming opportunity is linked to a donation, official recognition of a named gift and the public naming announcement will be made by the Trust upon receipt of the final instalment of the pledge balance unless otherwise stipulated in the gift agreement. Naming of any building, object or financial award (e.g. endowment, prize etc) can be rescinded and/or replaced at any time by the Trustees if deemed necessary. The Trust reserves the right to rescind any gift that has or is intended to have a naming opportunity associated with it, where, in the sole discretion of the Executive Leadership Team, the donor is charged or convicted with any crime involving fraud, criminal or civil misconduct, or, in the reasonable opinion of the Trust, is involved in any other matter that is not consistent with the mission and values of the Trust.

9. Risk Management and Due Diligence Process

Risk Management and due diligence processes must consider: Legal risk, financial risk, ethical risk, reputational risk, governance process and resource implications. The resulting practices should mitigate the risk involved in fundraising and protect the Trusts reputation and financial integrity.

Risk Management Process:

- Potential and existing donors are assigned to an individual for cultivation and activity managed. All fundraisers should be aware of the policy and procedures around risk management.
- Trustees will have visibility of all prospective donors



- Potential and existing donors are routinely risk assessed for each solicitation in line with the gift acceptance criteria.
- All individual gifts over £10,000 should be reviewed in line with the Gift Acceptance Policy
- All organisations will be reviewed under our due diligence process
- Ongoing monitoring and review for gifts over £10,000.

Due Diligence Process:

- A due diligence process should be completed in the following scenarios:
 - Threshold of between £10,000 and £50,000 (cumulative) for initial ethical screening.
 - Threshold of £100,000 for full due diligence screening.
 - Periodic review for donors who give annually within the above thresholds
 - Where the behaviour, performance or public profile changes materially and therefore increases risk to WWT
- All screenings in first instance reviewed by the Director of Fundraising and Engagement and referred to the Executive Leadership Team if required.
- Trustees will be shown any assessments where the RAG rating is red or where there may be reputational risk.
- The screening and review process is confidentially recorded by the Fundraising Office.

Executive Leadership Team Considerations:

- Any evidence that the funding is or might be associated with illegal or immoral activities.
- Any evidence that acceptance of the funding or any of its terms may not be in the Trusts best interests because:
 - activities of prospective funder conflict with objectives and agreed policies;
 - conditions imposed run counter to standard charitable institution practice;
 - evidence that the reputational cost of accepting the funding is unacceptable;
 - offer of support is dependent on the fulfilment of conditions perceived to be too onerous or counter to the Trusts objectives and/or values;
 - acceptance would be unlawful or otherwise counter to public interest;
 - money derives from a source counter to the Trusts objectives and/or values;
 - acceptance is likely to deter a significant number of supporters from future support;
 - prospective funder has had a reputation compromised in some way;
 - unacceptable risk of reputational damage to the Trust.

10. Gift Acceptance Process

This section defines, clarifies, and gives further guidance for the acceptance, counting, and recording of gifts to the Trust. These guidelines must be viewed as flexible and realistic to accommodate unpredictable situations as well as donor expectations as long as such situations and expectations are consistent with the Trusts mission, purposes, and priorities. The merits of a particular gift may need to be considered by the Executive Leadership, along with legal counsel and the Trustees, if necessary. The Trustees, through its Executive Leadership Team, is responsible for the gift policies of the organisation. All day-to-day implementation of fundraising activity is managed by the Director of Fundraising and Engagement.

General Guidelines

To help ensure effectiveness with the Trusts fundraising efforts, the following procedures will be followed:



- The Fundraising and Engagement Office, under the Director of Fundraising and Engagement and with the consent and guidance of the Executive Leadership Team, is charged with the solicitation and acceptance all gifts on behalf of the organisation.
- Funds will be sought for projects, capital purposes and core funding which are fully documented and approved by the Executive Leadership Team.
- All gifts to the Trust shall be reported in line with the Charity Commission Guidance
- Files, records and mailing lists regarding all donors and potential donors are confidential and maintained by the Fundraising Team and the Finance Team
- Pledges or verbal commitments are not counted or recorded until a written agreement is signed by the donor and received by the Fundraising Office.
- Any fees for appraisals, legal reviews or required documents pertaining to a gift will be paid by the donor unless the Director of Finance and Operations authorises payment by the Trust.
- The Trust will not accept any gift, particularly tangible property (real estate, art, antiques, etc.), that cannot be converted to cash within a year and/or carries with it any liability or expense to the Trust. Exceptions to the policy must be approved by the Executive Leadership Team.
- The Trust reserves the right to refuse any gift that is not consistent with its mission and values.
- The Trust will be responsible for good stewardship toward its donors. All gifts will be acknowledged in a timely manner. All gift acknowledgement letters/receipts and gift recording will be coordinated through the Fundraising Office.
- An annual impact report on voluntary support will be prepared in which the appreciation and gratitude of the organisation will be expressed to its donors.
- Donors of deferred gifts, bequest intentions, and other planned giving vehicles for which the Fundraising Office has written documentation, will receive ongoing recognition.
- All gifts accepted by the organisation will utilise charitable gift making and crediting methods which conform to HMRC regulations.

Guiding Principles for our Corporate Partners

Corporate Partners should have a public declaration and policy on the environment and be able to actively demonstrate progress towards achievement of environmental targets. They must comply with all current legislation affecting wildlife and the environment. Wherever possible we are looking for corporate partners to show their commitment to conducting their business sustainably with measures such as:

- Targeting net zero
- Working to emission standards set out by the UN Greenhouse Gas Protocol
- Being a signatory of Science-Based Target Initiative (SBTI) or similar

It is unlikely that we would work with companies in industries that most people would see as having a seriously negative effect on the environment, animals or people. In some circumstances, the Trust may consider working with some industries where there is a genuine and publicly stated commitment from the business to support environmental work or where there is relevant legislation or regulation such as Entrust. These companies must go through our Due Diligence process and be agreed by the Executive team. Where there is potential reputational risk, the decision will be escalated to the Trustees for decision.

Appendix: Gift Categories, donation types and valuation

A) Categories of Giving



The overall fundraising program at the Trust consists of four categories:

- Capital projects: Contributions to this Fund are used for supporting current appeals and projects including but not limited to land acquisition
- Unrestricted Gifts – Contributions to the operating budget are used at the discretion of Trust Executive Team
- Restricted Gifts – Contributions designated by the donor for specific endowment funds, construction of new buildings, renovations of current facilities, specific program support, and/or major equipment are considered restricted gifts. The designation of a restricted gift over £10,000 must have a gift agreement in place. A donor may only restrict a gift to a specific area after consultation with the Trust. Donors may not direct the Trust to a specific purchase.
- Deferred Gifts – Contributions are made through various forms of planned giving vehicles including bequests, life insurance policies, charitable remainder trusts, and charitable lead trusts. With the exception of bequests, every deferred gift is reviewed by the Executive Leadership Team, for acceptance or refusal, on a case-by-case basis.

B) Acceptable Gift Types and Valuation

The Trust have approved the following gifting instruments to the organisation. These gifts can be generally categorised as either outright or deferred.

- Bank transfer/Cheques/Credit Cards – The value of the gift is the face value of the cheque, cash (made by bank transfer only), or credit card transaction on the day it is received by the organisation. This includes contributions made online via credit or debit cards. Cheques should be made payable to *The Wiltshire Wildlife Trust*.
- Real Estate/Tangible Personal Property/Unusual Assets – All proposed gifts of real estate or other unusual assets (art, antiques, furniture, collections, etc.) will only be considered on a case-by-case basis and accepted upon approval of the Director of Finance and Operations. Gifts of land and property must also be assessed using the Land Acquisition and Disposal Policy. Unless otherwise directed by the Finance Department, the Trust does not accept any gift of this type that cannot be used by the Trust, converted to cash within a year and/or carries with it any liability or expense to the organisation. Property believed to have a value of £5,000 or more will be valued at the fair market value placed on it by an independent, expert appraiser. Gifts of under £5,000 will be valued at the amount declared by the donor.
- Matching Gifts – matching gifts are counted at full value as gifts received. The donor whose gift is being matched receives acknowledgement and recognition for the matching funds.
- Gifts in Kind/Gifts of Service – These types of gifts are non-cash contributions. For material gifts, such as equipment, the donor supplies an invoice to the organisation for the face or fair-market value or what the institution would have paid had it purchased the item outright. In return, the donor receives recognition for the value of the contribution. The value of services rendered, such as architectural design or environmental services, that are donated to the organisation may not be claimed by the donor as a charitable deduction. However, the organisation may assign the service provider gift credit for the purposes of recognition. The Fundraising Office may count these contributions under “gifts in kind” in gift reports.
- Pledges – Documented pledge commitments are recorded and counted at full face value by the Fundraising Office when signed by the donor. The Fundraising Office acknowledges the donor when the pledge is received and if required, as instalment payments are made. The Finance Department counts payments as they are received.



- Bequests – Direct unencumbered bequests provide the Trust the full value of whatever was bequeathed to the organisation. If the donor has not indicated an intention for their bequest, the bequest will be directed to the Trust's unrestricted Fund. The Fundraising Office and the Finance Department count the full amount of the bequest when the organisation receives payment.