Acceptance and Treatment of Donations Policy

Section 1 - Purpose

(1) This Policy provides a clear, consistent and principled framework to govern the University's approach to the acceptance and treatment of financial and non-financial donations.

(2) This Policy:

a. Ensures all donations are accepted and managed in a manner that is lawful, ethical (refer to ACU’s Ethical Partnerships Policy) and consistent with ACU's Mission, Identity and Values, and Vision 2033 strategic framework;
b. Protects the University's Deductible Gift Recipient – Item 1 Status (DGR 1), reputation, academic freedom and institutional independence from any actual or perceived undue donor influence;
c. Provides clarity for staff, donors and their professional advisors on the types of donations the University will and will not accept, and the conditions under which gifts may be received; and
d. Mitigates legal, financial, reputational and compliance risks arising from the acceptance of inappropriate, conditional or complex gifts.

(3) This Policy aims to:

a. Facilitate philanthropic support that is aligned with the University's mission, values and strategic priorities, and that advances the common good;
b. Establish clear governance over gift acceptance and decision making processes;
c. Uphold donor intent, ensuring that all gifts are applied to the purposes for which they were given, and that donor relationships are managed with care, respect and appropriate stewardship; and
d. Promote confidence in the Universities fundraising activities through ethical and transparent practices.

Section 2 - Scope/Application

(4) This Policy applies to all philanthropic donations offered to, or solicited on behalf of, ACU, across all ACU campuses and locations in which the University operates. and to any philanthropic activity undertaken directly by ACU staff or on the University's behalf.

(5) Australian Catholic University welcomes donations from ACU alumni, ACU staff, individuals, families, trusts & foundations, governments and government agencies, the business community (for-profit enterprises) and other mission aligned organisations.

(6) The receipt of funds, goods or services can only be considered a donation if the definition of philanthropic intent is met.

(7) Aligned to donor intent, donations may be used to support any university-related endeavour including scholarships,

academic and professional staff positions, community outreach, acquiring equipment, research or fund capital works. The funds may be expended completely or maintained as a capital sum with the interest or revenue generated only available to be spent.

> The funds may be expended completely, or capital preserved with only the interest or revenue generated after capital preservation available to be spent.

(8) This Policy applies to:

a. ACU employees engaged in any fundraising, prospective donor or donor engagement or gift acceptance activity;
b. Affiliates, volunteers and student representatives acting in a University capacity in relation to philanthropic activities; and
c. Formal or informal partners of ACU whereby philanthropic gifts are received for the benefit of ACU, its students, staff or strategic programs.

(9) This Policy applies to all forms of philanthropic gifts and donations made to the University, including but not limited to:

a. Cash donations (one-off and regular giving);
b. Bequests and testamentary gifts (including gifts made through a will, estate or planned giving arrangement);
c. Gifts of shares, managed funds and other marketable securities;
d. Gifts of real property (including land and buildings);
e. Gifts-in-kind (including equipment, artworks, books, collections and other tangible property);
f. Endowments and gifts made to establish named funds, scholarships, prizes, fellowships or academic chairs;
g. Charitable trusts and foundation grants with no material benefit to the grantor;
h. Corporate and workplace giving contributions; and
i. Crowdfunding campaigns conducted for the benefit of the University.

(10) This Policy does not apply to the following, which are governed by separate University policies, procedures or agreements:

a. Sponsorships and commercial arrangements, where funds, goods or services are provided in exchange for a material benefit to the provider (e.g. naming rights with promotional value, logo placement, advertising, or access to intellectual property);
b. Research grants and contracts, including competitive grants from the Australian Research Council (ARC), the National Health and Medical Research Council (NHMRC) or other government and non-government grant-making bodies where the University is required to deliver specified outcomes in exchange for funding;
c. University or government-funded scholarships and prizes that are not supported by a philanthropic gift;
d. Personal gifts made directly to individual staff members by external parties (e.g. gifts from international collaborators, dignitaries or industry partners); and
e. Funds raised by individual staff or students for causes or organisations external to the University through personal crowdfunding or fundraising platforms.

(11) ACU is committed to maintaining academic freedom, research integrity and institutional independence across all teaching, learning, research and research-related activities. No gift, donation or philanthropic contribution may influence, or be perceived to influence, the content of curriculum, course materials, learning outcomes, assessment practices, admission standards, research design, research findings, publication of results, appointment of researchers,

allocation of research funding, or any other academic or research decision of the University. The acceptance of a donation does not create any entitlement for a donor to influence academic judgment, research outcomes, or the University's academic, research or governance decision-making processes.

Section 3 - Definitions

Term	Definition
Donation	in law, voluntary transfer or conveyance of property, including cash, made without consideration or compensation.
Sponsorship	a mutually beneficial commercial arrangement or partnership between Australian Catholic University and an external organisation, whereby the University and/or the sponsor partner provides recognition, acknowledgement and/or other promotional considerations in return for funds and/or services to a specified project, event or organisation.
Philanthropic intent	means the income or asset is owned and controlled absolutely by Australian Catholic University once received, made voluntarily, and provides no material benefit, advantage, or control to the grantor. A requirement for unspent monies to be returned may not prevent a gift from being recognised as philanthropic income.
University	means the Australian Catholic University Limited, including its controlled entities (if any), any affiliated institution and any educational institution located on University premises.
Deductable Gift Recipient (DGR)	Is an organisation that is endorsed by the Australian Taxation Office (ATO) to receive tax-deductible gifts and donations.

Section 4 - Principles

(12) The University recognises that philanthropic giving is a key source of support for its mission, strategic priorities and the communities it serves. As a registered charity endorsed as a Deductible Gift Recipient (DGR) by the Australian Taxation Office (ATO), ACU is committed to conducting all philanthropic activity with the highest standards of integrity, transparency, accountability and professionalism.

Gift Acceptance

(13) To comply with ACU’s ACNC Registration, each donation must contribute to a project, scholarships or activity that falls within the follow charity program categories:

a. Higher Education, Vocational Education, Executive Education;
b. Research (Overseas);
c. Community Engagement;
d. Public Policy Analysis;
e. Student Exchange;
f. Research (Domestic in Australia); or
g. Health and Medical Research

(14) The University may decline a donation or a bequest at its discretion and without giving a reason. In particular, the University may decline a gift where:

a. the cost of acceptance would be greater than the value of the gift;
b. acceptance of the gift would lead directly to a net decline in the asset base of the University; or

c. the offer of the gift is dependent upon the fulfilment of a certain condition by the University where that certain condition is:
    i. contrary to the taxation status of the University;
    ii. in itself is contrary to the ACU Mission, Identity and Values;
    iii. in itself is contrary to current University policies and priorities;
    iv. requires the University first spending its own money and resources;
    v. the source of the funds is illegal or not consistent with the ACU Mission, Identity and Values, strategic direction or Ethical Partnerships Policy; or
    vi. Where a proposed donation includes conditions that may compromise, or reasonably be perceived to compromise, the University's academic independence, the University reserves the right to decline the donation or require amendment of the proposed terms before acceptance.

(15) The ultimate responsibility for accepting donation to the University rests with the Vice-Chancellor and President.

(16) All donations received must be consistent with Australia's national interests and applicable laws. The National Manager, Global Resilience and Security is responsible for developing and monitoring the frameworks for appropriate due diligence in relation to proposed donations, donors and associated entities to identify and assess potential risks relating to:

- foreign interference or attempts to improperly influence ACU activities, decision-making, research, teaching, governance, staff or students;
- foreign bribery, corruption, money laundering, sanctions breaches or other unlawful conduct;
- risks to Australia's national security, public interest or international obligations;

(17) Upon acceptance by ACU, all donations become the property of the University and are subject to the University's ownership, control, governance and management in accordance with the donor's agreed intentions and any applicable gift agreement.

(18) The following roles are authorised to accept cash and non-cash donations:

Position	Donation Type
Vice-Chancellor and President	for any general purpose of the University;
Director, Advancement	scholarships, awards and for any other general purpose of the University up to the value outlined in the Delegation of Authority policy
Deputy Vice-Chancellors, Pro Vice-Chancellors and Executive Deans	according to their Delegation of Authority and remit of responsibilities

(19) The Vice-Chancellor and President may vary or withdraw these approvals at their discretion from time to time.

Costs of Accepting Donations

(20) In accordance with accepted practice, any costs incurred by the University associated with the receipt and administration of a bequest will be deducted from the funds received.

(21) Where a gift has been made via credit card, the University may at its discretion apply only the net amount, that is, less any bank fees and charges, where it considers such fees and charges are significant.

Refunding Donations

(22) The University may refund, in whole or in part, any donation where required by law, the terms of a gift

agreement, or where the University determines that retaining the donation would be inconsistent with its policies, values, governance obligations or reputational interests.

Relocation and Reallocation of donated funds that are no longer being expensed

(23) The University may consolidate and reallocate unspent funds from donation-funded project codes that have been dormant for a minimum of three (3) consecutive years, in accordance with the Delegations of Authority. Any reallocation must be approved by the Vice-Chancellor and President or the Director of Advancement (as delegated) and be consistent with the original donor intent, supporting the mission and strategic priorities of the University.

(24) All funds consolidated under this provision must be fully expended within an additional period of two (2) years from the date of reallocation.

> If not fully expended within the two year period, remaining funds may again be re-allocated per 19.

Donations by University Staff

(25) The University may accept donations of pre-tax external earning from University staff, provided all applicable taxation and legal requirements are met.

(26) A staff member may express a preference regarding the use of donated funds. The University may consider any such preference but is not bound by it.

(27) Donated funds must remain under the control and discretion of the University. A staff member must not direct, control or receive a personal benefit from the use of donated funds.

(28) The University will manage and apply donated funds in a manner that preserves their status as a genuine gift and complies with applicable taxation requirements.

Conflict of Interest

(29) University staff and authorised representatives must identify, declare and manage any actual, potential or perceived conflict of interest associated with a donation in accordance with the and Declaration of Interest Policy – Staff and Affiliates.

(30) Any offer of a donation that gives rise to an actual or apparent conflict of interest concerns, or potentially the grant or acceptance of favours for personal gain, must be reported immediately to the Vice-Chancellor and President. No further consideration of the offer may occur without the Vice-Chancellor and President's explicit approval and any further discussions with the prospective donor should only occur through a person nominated by the Vice-Chancellor and President. All conflicts of interest must be declared following ACU's Declaration of Interest Policy – Staff and Affiliates.

Privacy and Confidentiality

(31) Australian Catholic University is bound by the Privacy Act 1988 (Cth). Information gathered by the University about its donors in the normal course of receiving donations is subject to the University's Privacy Policy.

(32) The University will maintain confidentiality concerning gifts, fundraising proposals and negotiations, including proceedings relating to proposals for recognition, until they have been approved, or as requested by the donor. The University will report all donations and gifts as required by law.

Administration

(33) All donations must be paid into ACU’s general bank account and administrated by Advancement.

(34) Donations do not attract GST therefore a tax-deductable receipt must be raised by Advancement for distribution to the respective donor.

Status and Details

Status	Current
Effective Date	10th August 2026
Review Date	10th August 2029
Approval Authority	Governance Officer
Approval Date	10th August 2026
Expiry Date	Not Applicable
Responsible Executive	Janosh Biczok Director, Advancement
Responsible Manager	Janosh Biczok Director, Advancement
Enquiries Contact	Advancement and Alumni