



Donations In kind

1. Overview

Effective Date:

Revision Date:

2. Purpose

The policy governing in-kind donations determine the specific types of contributions we will accept, thereby discouraging the acceptance of items that are deemed unusable. In the process of formulating these policies, we took into consideration the following factors:

- The range of goods, services, and expertise available for utilization by Organisations X.
- The acceptable condition of in-kind contributions, whether they are new or gently used.
- The items that Organisations X is unable to utilize and will reject.
- The criteria for the acceptance of in-kind donations from donors.

By establishing these expectations in advance, we can effectively mitigate some of the associated risks with accepting in-kind donations and avoid potential conflicts with donors. members that are unable to be resolved through respectful debate in Board meetings

2.1. Scope of Applicability

The Policy applies to all staff and board members

2.2. Types of Donations in Kind

Donations in kind includes examples as indicated below, but are not limited to them

Pro Bono Services:

- Pro-bono legal services
- Bookkeeping and accounting services
- Web design services
- Consulting services



Goods

- Vehicles
- Food or Clothing
- Stationery
- Utility ser

Other

- Gifts of land or buildings
- Use of facilities or utilities
- Advertising time
- Works of art

2.3. Definitions

Fair market value (FMV) refers to the price you would typically pay for a good or service on the open market

3. Process

3.1. Acceptance and Acknowledgements

Administrative Recording

Organisation will maintain a database

- The name and contact information of the donor or their legal representative.
- Any conditions attached to the donation.
- The intended use of the funds, goods, or services.
- The nature of the donation (cash, in-kind, bequest, etc.).
- A detailed description of the donation, including the method of transfer (electronic funds transfer, check, money order, shares, property, pledge, in-kind services).
- The value or amount of the donation, including the duration of any pledge or grant.
- Details of the receipt.
- The level of recognition extended to the donor by the organization.
- A summary of any previous interactions with the organization.
- The individual responsible for soliciting the donation and nurturing the donor relationship.



Financial Recording

Donations in kind will be recorded in a separate revenue account within the organisations chart of accounts According to the value of the donation.

3.2. Non-Acceptance Policy

- a) Overall Acceptance of Donations in kind will be guided by the overarching Ethical Fundraising Policy of the organisations which included but is not limited to:

Companies identifies as:

- Evidence of exploitative practices
- Excessive fossil fuel dependency
- Supply of arms and ammunition

Companies identifies as:

- Tobacco Industry

- a) With Specific reference to donations in kind Organisation X Acknowledges the value of such contributions, but also the need to establish internal guidelines for acceptance of such items. This includes:

- Acceptance of any contributions is at the discretion of the Organisation X. X will not accept any gift unless it can be used or expended consistently with the purpose and the mission of our organisation
- We will not be able to accept any goods in kind [clothing; furniture etc] that are not in reasonable condition or cannot be used for the purpose for which they are intended.
- Due to space and funding limitations, we will not be able to accept large items if they cannot be utilised by our clients or ourselves immediately.