

MAP DONATIONS DUE DILIGENCE POLICY (for publication)

1. Purpose

- 1.1. Medical Aid for Palestinians (MAP) is a registered charity and a company limited by guarantee under the Companies Act 1985. Charity trustees are expected to accept money given to that charity for purposes consistent with the charity objects, but the trustees have discretion to consider other factors relevant to the charity's best interests.
- 1.2. This document sets out the policy for the acceptance of donations by MAP. It is intended for prospective donors and their advisers, providing assurance that all donors are treated equitably.
- 1.3. MAP actively encourages philanthropic support, in line with its charitable status, and views increasing such support as a key element in being able to fulfil its mission.

2. Definitions and scope

- 2.1. This policy applies to all philanthropic donations received by MAP. A donation, or gift, is a voluntary transfer of money by an individual or organisation, made with philanthropic intent for the benefit of the recipients of MAP programmes and wider Palestinian displaced diaspora.
- 2.2. MAP actively seeks and can accept donations from the following sources in accordance with this policy:
 - Donations from individuals in the UK and overseas
 - Grants from charitable trusts and foundations in the UK and overseas
 - Donations from companies, organisations or institutions in the UK and overseas
 - Donations from legacy bequests
 - Grants from overseas governments or their agencies and foundations

3. Acceptance Principles

- 3.1. Donations are accepted and held by MAP in accordance with its financial regulations, which are formulated and monitored by the Board of Trustees.
- 3.2. In considering the acceptance of any donation, MAP will consider if the donation is compatible with the purposes and goals outlined in its Memorandum and Articles of Association and all relevant legislation (see below).
- 3.3. MAP will not accept donations where the sources, or terms would cause a conflict with our ability to perform our charitable objectives or if:
 - The funds may have been illegally obtained or come from a source that contravenes MAP's ethics (e.g. weapons manufacturer)
 - Acceptance may damage the reputation of MAP
- 3.4. MAP will not accept donations which compromise the independence of MAP. Examples include, but are not limited to, gifts that:
 - Give rise to an unacceptable conflict of interests
 - Intend to influence the strategic development of MAP programmes
 - Limit the capacity of MAP to operate independently
 - Are too difficult or expensive to administer or could create unacceptable liability or future expense

4. Restricted donations

- 4.1. Unrestricted gifts are extremely valuable to MAP. The trustees will use their discretion to allocate to programmes reflecting the greatest need at the time.
- 4.2. In appreciation of substantial philanthropic support MAP also welcomes restricted donations with restrictions to a specific programme.

5. Grants

- 5.1. A written grant agreement is required with the grant funder for each grant donated to MAP
- 5.2. Grant agreements must include the details of the gift, the project to be supported (if restricted), fulfilment schedule, naming rights (if applicable) and reporting requirements.

6. Gift processing and acknowledgement

- 6.1. All donations to MAP will be processed and recorded confidentially.
- 6.2. MAP can accept the following types of asset as a donation:
 - Cash
 - Securities - stocks and bonds (by agreement with the MAP Finance Director)
 - Property and other real estate – (with a purpose to be sold)
- 6.3. MAP may accept donations of personal property, including intellectual property, Examples may include: works of art, software licenses and computer hardware.
- 6.4. The definition of works of art for the purpose of this policy includes: paintings, photographs, sculpture, artefacts, textiles, antique furniture, ceramics, silverware, digital art. Donations to MAP of works of art may be subject to additional procedures for determining acceptance. MAP will only accept donations of personal property once by confirmation in writing from MAP CEO
- 6.5. In the case of artworks, it is the responsibility of the donor to obtain a valuation before a gift can be credited to the donor. MAP will not be responsible to obtain a minimum market value when using the donated assets to raise funds.

7. Donor Anonymity

- 7.1. A donor's right to remain anonymous externally will be maintained, but full details will be recorded on the MAP database. All donations over £25,000 will only be accepted where the identity of the donor is provided in line with Charity Commission due diligence guidance.
- 7.2. All donors and bequest intentions will receive appropriate acknowledgement and recognition for their pledges and gifts, as well as assurance that their gift is used for the purposes designated.

8. Legal and financial advice

- 8.1. MAP does not provide legal advice or financial planning services for donors. Prospective donors should seek the assistance of their own legal and financial advisors in matters relating to donations and to tax and estate planning consequences.
- 8.2. To avoid conflicts of interest or the appearance of improper influence, MAP will not pay legal or other fees for the preparation of a donor's will or other documents which name MAP as a beneficiary.
- 8.3.

9. Refusal of donations

- 9.1. MAP may decide to delay or refuse a donation.
- 9.2. Circumstances could arise where the acceptance of a donation may not be in the interests of the charity. A donation could be refused if there is a) suspicion it may conflict with legislation (Bribery Act, Proceeds of Crime Act or other legislation covering transfer of funds) b) concern of reputational risk (e.g. weapons manufacturer).
- 9.3. If refusing a donation, trustees must demonstrate that they have reasonable grounds to believe that it would be damaging for the charity to accept the donation. Usually by showing that they

have cause to believe that acceptance of the donation will directly lead to a net decline in financial resources, support or reputation of the charity, or cause harm to its beneficiaries.

10. Document control

Review schedule

Review interval	Next review due by	Next review start
3 years	12 th October 2020	1 st January 2020

Regulatory Legislation applied to this policy

Charities Act 2016

Proceeds of Crime Act 2002

Terrorism Act 2000

Anti-terrorism Legislation 2015

Money Laundering Regulations 2007

Bribery Act 2010