



POLICY

ACCEPTANCE, MANAGEMENT AND USE OF GIFTS

Policy number	N/A	Version	1
Drafted by	Karen Zirkler	Approved by Board on	08/10/2025
Responsible person	Karen Zirkler	Scheduled review date	No more than 2 years from the date of approval

1. Purpose

The purpose of this policy is to govern the acceptance of gifts of money or property made to Southern New England Landcare Ltd.

This policy provides guidance to prospective donors and their professional advisors in considering making gifts to Southern New England Landcare Ltd GIFT FUND. Donors may be individuals, foundations, associations, businesses, corporations or any other legal entity.

An internal Gift Acceptance Procedure provides a framework for implementation of this Policy.

2. Governing law

Southern New England Landcare Ltd is established and governed under the Corporations Act (2001) (the Act) and regulated by the Australian Charities and Not-for-profits Commission.

Southern New England Landcare Ltd is not for profit and has income tax exemption status. Money and property held in the Southern New England Landcare Ltd GIFT FUND may be used only for Southern New England Landcare Ltd's principal purposes expressed in its Constitution.

3. Principles

In accepting and managing donations and gifts to its GIFT FUND, Southern New England Landcare Ltd seeks to:

- be transparent and ethical in its acceptance and management of donations and gifts
- comply with all relevant legislation governing fundraising
- have a strategic, consistent and coordinated approach for seeking, assessing and accepting donations
- only accept gifts or donations that support Southern New England Landcare's principal purpose
- only accept unconditional gifts of cash or personal and real property

- use the constitutional and policy framework, infrastructure and programs of Southern New England Landcare Ltd to leverage additional benefits from donations received
- collaborate with other government and non-government organisations that share our purpose
- protect the confidentiality of donors consistent with their wishes and to the extent provided by the law.

4. Application

This policy applies to any party intending to make a gift of money or property to the Southern New England Landcare Ltd GIFT FUND where there is an intention to give and transfer all rights, title and interest in the money or property to Southern New England Landcare Ltd.

This policy also applies to any Southern New England Landcare Ltd staff, members of the Southern New England Landcare Ltd Board, members of Southern New England Landcare Ltd Board committees and members of the Southern New England Landcare Ltd GIFT FUND Management Committee in circumstances where they may intend to make a gift of money or property to the Southern New England Landcare Ltd GIFT FUND.

This policy does not apply to potential gifts of cash or personal and real property to Southern New England Landcare Ltd (as distinct from the Southern New England Landcare Ltd GIFT FUND).

5. Policies

a. Gift Acceptance

The Southern New England Landcare Ltd Board is responsible for the review, acceptance, or refusal of gifts to the Southern New England Landcare Ltd GIFT FUND.

The Board:

- will accept unconditional gifts of money or property.
- will only accept gifts if that gift can be used by Southern New England Landcare Ltd for its principal purpose.
- may accept a gift of real property if it can be managed in accordance with Southern New England Landcare Ltd's programs and principal purpose.
- may accept a gift of real or personal property even if that property itself cannot be used by Southern New England Landcare Ltd for its principal purpose, on the basis that Southern New England Landcare Ltd can liquidate that property, deposit the proceeds into Southern New England Landcare Ltd GIFT FUND, and use the proceeds for its principal purpose.
- will decline to accept or decide to return a gift of cash or personal and real property if it cannot be used by Southern New England Landcare Ltd for its principal purpose.
- will decline to accept a gift of cash or personal and real property if it is encumbered in any manner, including ethically, that prevents it being used by Southern New England Landcare Ltd for its principal purpose or otherwise obstructs Southern New England Landcare from carrying out its function. The Board may seek evidence or make inquiries with the owner of the property or with appropriate regulators to satisfy itself that a

proposed gift of property is unencumbered. For example, the Board may decline a proposed gift of property if that property was a contaminated site.

- may decline a gift of money or property from a prospective donor if the Board believes that accepting any such gift may compromise Southern New England Landcare Ltd's operations, integrity or reputation, or constitute a perceived, potential or actual conflict of interest.
- may decline a gift of money or property valued at less than \$50.
- will not accept donations where Southern New England Landcare's staff or board members have a reasonable belief that the donor is in vulnerable circumstances or lacks capacity to decide to donate.
- will not accept donations from people or organisations that are, or are likely to be, subject to inspection or audit by Southern New England Landcare Ltd without adequate alternate and reasonable strategies in place to ensure that Southern New England Landcare Ltd can carry out its function.

b. Conditional gifts

Southern New England Landcare Ltd will not agree to any condition of a gift of money or property that is made to or to be held in Southern New England Landcare Ltd GIFT FUND.

If a conditional gift is proposed, the donor(s) will be asked to consider an unconditional donation to Southern New England Landcare Ltd GIFT FUND on the understanding that the gift will be managed as outlined in section 5c. *Management of Gifts*.

c. Management of gifts

Unconditional gifts of money must be paid into the bank account of Southern New England Landcare Ltd GIFT FUND.

Unconditional gifts of personal or real property accepted by the Board must be legally transferred to Southern New England Landcare Ltd.

Southern New England Landcare Ltd will issue a receipt for all gifts of money or property on behalf of Southern New England Landcare Ltd GIFT FUND. All gifts will be formally acknowledged and donors advised on the impact of their giving.

Where a donor expresses a wish regarding the potential use of gifts of money or property made into Southern New England Landcare Ltd GIFT FUND, the Southern New England Landcare Ltd Board will give due consideration to the donor's wishes but will not be bound by them.

d. Privacy

Southern New England Landcare Ltd is committed to protecting and maintaining the privacy, accuracy and security of all donor information including the financial level of their support. Southern New England Landcare Ltd will maintain confidentiality of donor-related information in accordance with all applicable privacy laws including the *Privacy and Personal Information Protection Act 1998* (NSW). This should not prevent Southern New England Landcare from publicising the donor's generosity and financial support, if the donor is agreeable to this.

e. Legal and tax counsel

Southern New England Landcare Ltd GIFT FUND is not currently endorsed by the Australian Tax Office as a Deductible Gift Recipient and is therefore not entitled to receive income tax deductible gifts and tax-deductible contributions.

Donors wishing to make tax deductible gifts to Southern New England Landcare Ltd GIFT FUND may do so by making the donation through Landcare NSW Ltd, noting their wishes that the final recipient of the donation should be the Southern New England Landcare Ltd GIFT FUND.

Southern New England Landcare Ltd does not provide legal or financial advice to people or organisations considering making a gift. Donors are advised to seek their own independent advice about these matters.

f. Compliance

Southern New England Landcare Ltd will ensure compliance with relevant state and Commonwealth legislation regarding fundraising, including the submission of required reports to relevant regulators and the keeping of financial records.

6. Types of gifts

Gifts may be in the form of:

- electronic cash and cash equivalents (e.g. cheque, electronic fund transfer, debit/credit card contribution).
- trading shares and bonds.
- biodiversity credits.
- real estate, which may include improved or unimproved land, personal residences, commercial property, rental property, or rural land.
- personal property, which may include gifts such as works of art, furniture or any other item that is determined as being of value.
- pledges, which are commitments to give a specific dollar amount according to a fixed time schedule. All pledges or changes to a pledge must be made in writing or via an appropriate form.
- bequests, including a residuary, pecuniary or specific legacy, which involve the donor's transfer of money or property to Southern New England Landcare Ltd GIFT FUND at the donor's death through either the donor's will or trust.
- endowments, where a principal sum of money is managed in a way that seeks to preserve or grow its value in perpetuity.

7. Reporting

Southern New England Landcare Ltd will adopt transparent and ethical processes for the acceptance, management and reporting of gifts. Southern New England Landcare Ltd will report on the performance of Southern New England Landcare Ltd GIFT FUND through the Southern New England Landcare Ltd annual financial statements.

Southern New England Landcare Ltd will include information about GIFT FUND activities and outcomes on its website.

8. Related Documents and Information

Related documents, policies and legislation:

[The Fundraising Institute of Australia's \(FIA\) Code of Conduct](#)

Australian Charities and Not-for-profits Commission Guidance: [Fundraising: Charities And People In Vulnerable Circumstances](#)

NSW Independent Commission Against Corruption (ICAC) (2006), [Sponsorship in the Public Sector: A guide to developing policies and procedures for both receiving and granting sponsorship](#).

9. Responsibilities

It shall be the responsibility of the Board to ensure that all requirements of this policy are complied with.

Southern New England Landcare Ltd's Board, staff and volunteers are responsible for the implementation of this policy.

10. Authorisation



Chairperson
Southern New England Landcare Ltd

08/10/2025