



UNIVERSITY OF  
CAMBRIDGE

Development  
and Alumni  
Relations

# Procedures for Handling Donations

January 2025



# GLOSSARY

<b>CBELA</b>	Committee on Benefactions and External and Legal Affairs
<b>CUDAR</b>	Development and Alumni Relations (referred to as DAR or CUDAR internally, but should not use acronym for external communications or with donors)
<b>CAM</b>	Cambridge in America (the organisation that raises funds for the University of Cambridge and the 31 Cambridge Colleges in the United States of America)
<b>FOI</b>	Freedom of Information (Act 2000)
<b>JCD</b>	Joint Committee on Development (made up of representatives from the Colleges, Schools, and CUDAR)
<b>LSD</b>	Legal Services Division
<b>AFPA</b>	Academic and Financial Planning & Analysis (provides support for the Planning and Resources Committee (PRC) and the Resource Management Committee (RMC))
<b>ROO</b>	Research Operations Office

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*This document is designed to provide helpful guidance. The University's Executive Director of Development and Alumni Relations would welcome comments and suggestions from users on any other information that should be included.*

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# *Procedures for Handling Donations*

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## Introduction

Philanthropy is an important source of support for the University's activities. These procedures set out the required responsibilities and obligations of those involved in the solicitation and acceptance of philanthropic donations so that:

- Fundraising is carried out in a coordinated and efficient manner that reflects well on the University as a whole.
- Donations are only accepted from sources and for purposes acceptable to the University.
- Donations are accurately and comprehensively recorded, and documentation relating to the acceptance of a gift is acceptable from a legal and statutory perspective.
- Donor relationships are sustained in an appropriate manner after a gift has been received.
- The University complies with charity law.
- The reputation of the University is maintained.

### Definition of a donation:

A gift which does not confer full or partial ownership of a deliverable, financial benefit, or control to the funder in return for the funding. The gift must be owned in full by the receiving institution once it is received.

*Source: CASE-Ross Support of Education Survey (UK and Ireland) 2022.*

It is not always easy to differentiate a donation from a research grant or from sponsorship. The following general principles apply in relation to donations:

- The initiative for the project tends to come from the University rather than the donor.
- The results of the work have no commercial value for the donor.
- The University determines the ownership of the research and any intellectual property arising.

In addition, it is important that the funding is given with philanthropic intent. If any of the following exclusionary criteria are associated with the funding, the funding is not considered a donation:

	Exclusion Criteria	Description
1	Contractual relationship	A contract exists between the two parties which commits the recipient institution to provide an economic benefit for compensation, where the agreement is binding and creates a quid pro quo relationship between the recipient institution and the funder. Contract income, including income for clinical trials, is ineligible.
2	Exclusive information	The funder is entitled to receive exclusive information, or other privileged access to data or results emerging from the programme of activity.
3	Exclusive publication	The funder is entitled to exclusive rights to publication of research or other results through their own branded communication channels (website, report, white papers, etc.).

4	Consultancy included	Consultancy for the funder or a linked organisation is included as part of the agreement.
5	IP rights	The agreement assigns to the funder any full or partial rights to intellectual property which may result from the programme of activity. This exclusion extends to the provision of royalty-free licenses (whether exclusive or non-exclusive) to the funder and also to granting the funder first option or similar exclusive rights to purchase the rights to any subsequent commercial opportunities. If the written agreement includes any actual or potential future benefit of this kind, it must be excluded.
6	Other forms of financial benefit	Any other direct financial benefits are required by the funder as a condition of the funding (e.g. discounted courses, training etc.).
7	Funder control	The funder retains control over operational decisions relating to the use of funds once the gift has been made. This includes control over appointment and selection procedures to academic posts and student scholarships. <u>Note that this clause has nothing to do with a donor's right to know that a gift will be used for a designated purpose, where applicable, which is entirely consistent with a philanthropic gift.</u>

Source: CASE-Ross Support of Education Survey (UK and Ireland) 2022.

If an offer of support appears to fall between a donation and research grant or sponsorship, it is important to seek advice from CUDAR at the earliest opportunity so that the funds can be accepted appropriately by the University. Where benefits or services (use of logos, rights to attend seminars, access to academics/students) are being provided in return for funding, this may make it inappropriate to treat the funding as a donation and may also trigger trading or VAT issues that need to be resolved with the Finance Division.

#### **'Donations for Research':**

If the donation is philanthropic (as determined using the criteria on pages 3-4 above) but for a specific research project or activity, it will be treated as a 'Donation for Research'. This means that it is recognised as a donation from the donor's perspective and from the University's perspective, but is set up on the University's grants module.

The benefit of setting up the funds in this way is that the funding can then also be counted towards the REF and potentially Charity QR / CSF (a mechanism which can help some donations from charities cover overheads where it is not the charity's policy to do so). CUDAR and ROO can both provide more information about how these types of donations can be structured for the maximum benefit of all parties.

The process for setting up a donation as a Donation for Research (DfR) is outlined on ROO's website: <https://www.research-operations.admin.cam.ac.uk/policies/donations-research>.

## Acceptance of donations:

There should be no presumption that any offer of a donation will be accepted by the University. Indeed, it is essential that all discussions with potential or existing donors, and within the University, are strictly without prejudice up to the date of execution of a donation agreement or formal exchange of letters accepting the donation.

Who can accept a donation? Subject to the guidelines set out below, Heads of Institutions<sup>1</sup> may accept donations up to and including £100,000<sup>2</sup> under authority delegated by the Vice-Chancellor.

However, the acceptance of gifts greater than £100,000 (including smaller cumulative gifts from one donor totalling more than £100,000 to a single Department/Institution) has not been sub-delegated and all such gifts must be accepted formally by the Vice-Chancellor.

Before any gift can be accepted, the Core Procedures described below must have been completed and consultations with the relevant Central Bodies (including Schools) must take place.

Is the donation over £100,000? Below are examples of instances when a gift does/does not have to be accepted by the Vice-Chancellor:

- a. Department receives a £60,000 donation from a donor who has never donated to the Department before – Department can accept gift.
- b. Department receives a £90,000 donation from a donor who has never donated to the Department before and the donor completes a Gift Aid Declaration (resulting in an additional £22,500 being reclaimed from HMRC) – Department can accept gift, but needs to notify CUDAR so that the Gift Aid can be claimed.
- c. Department receives a £150,000 donation from a donor – Vice-Chancellor must accept gift – notify CUDAR.
- d. Department receives a commitment to donate £60,000 per year for two years – Vice Chancellor must accept gift (because total pledge is over £100,000) – notify CUDAR.
- e. Department receives a £60,000 donation from a donor who previously gave £60,000 to the Department – Vice-Chancellor must accept gift (because the cumulative amount given by the donor is now over £100,000) – notify CUDAR.

When accepting a donation, Heads of Institutions are responsible for implementation of the Core Procedures in this handbook (including a brief due diligence assessment – see [Appendix 5](#) for further details) and for consulting with CUDAR for advice and support as appropriate for donations of £100,000 and less.

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<sup>1</sup> The Heads of Institutions are specified in the Notice published in the Reporter on 6 August 2007.

<sup>2</sup> This amount does not include any amounts that may be received as Gift Aid. See [Appendix 3](#) for additional information about Gift Aid.

Note: A Head of Institution who has a personal interest in a potential donation (for example to support their own post or research programmes) must notify CUDAR of this potential conflict of interest at the earliest possible stage. The Executive Director of Development and Alumni Relations, consulting as appropriate with the Vice-Chancellor, may require the Head of Institution to limit their further involvement in the acceptance of the donation.

## **Core Procedures for the solicitation and acceptance of donations**

### **1. Solicitation of donors**

The reputation of the University is at risk if prospective donors receive simultaneous proposals from different parts of the University and Colleges. Although many prospective donors have multiple connections with Cambridge, they may feel pressured if they receive approaches from different parts of the University over a short time. Heads of Institutions and other staff concerned with fundraising must recognise these potential conflicts, and take appropriate action to ensure that their own approaches will not inadvertently cut across other relationships with the donor.

Whilst the lead relationship between the prospective donor and the University will often remain with the Head of Institution or an academic colleague, CUDAR (and in the case of donations from the United States, CAm) must be consulted at every stage of negotiating a prospective gift. The University has adopted a Schools-based fundraising model, and each School has one or more dedicated fundraisers. The first contact for any donation should be the appropriate School-based fundraiser at CUDAR (or nominated fundraiser in the case of Non-Schools Institutions) to identify potential conflicts between different institution-led approaches and to support coordinated fundraising across the University and the College. They will act as a point of reference and will refer on to additional expertise within CUDAR as and when appropriate. A contact list for the School-based fundraisers is included in [Appendix 7](#).

### **2. Alumni donors – special considerations**

It is particularly important for Heads of Institutions to ensure that any approaches to potential donors comply with the Code of Practice (CoP) agreed with the Colleges. The full text of the CoP is included in [Appendix 2](#). In summary:

- Individuals who have the potential to provide a seven-figure gift (or have previously made gifts to the University totalling six figures or more), and all trusts, foundations and companies, are considered ‘top prospects’<sup>3</sup>. CUDAR will keep records of shared prospects and agreed actions which are reviewed regularly in meetings between CUDAR fundraisers and each College. In addition, in between the semi-annual meetings, CUDAR (on behalf of Schools, Faculties, Departments and Non-

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<sup>3</sup> The terms ‘top prospects’ and ‘shared prospects’ are now used interchangeably since the Code of Practice was agreed in 2013.

School Institutions) and the Colleges must inform each other about any additional planned contact with specific shared prospects.

- Approaches to donors who are not considered ‘top prospects’ (ie individuals who have the potential to provide a six-figure gift or less), where the potential donor is an alumnus or alumna, will be led by their College. CUDAR (and by extension the Schools, Faculties, Departments and Non-School Institutions) will not pursue prospective alumni donors with an individual giving capacity of six-figures unless the individual has previously donated at this level to the University or has self-identified their interest in donating at this level to the University. In these instances, CUDAR will consult with the College to ensure coordination.
- If an institution is considering a mass appeal (i.e. a “mail-shot” type approach to alumni, by post, email, phone or any other means), it must consult CUDAR at an early stage for advice as to whether this will be possible.

### **3. Approval of new activity/posts to be funded**

Heads of Institutions and Schools-Based fundraisers must ensure that the relevant School(s) is consulted at an early stage to ensure that any University approvals necessary (including the approval of Regent House) are in place for any new activity/posts to be funded.

An illustration of the approvals necessary for various activities/posts is included in the Process for Accepting a Gift chart in [Appendix 4](#).

### **4. Accounting for donations**

To ensure the University has a complete record of its philanthropic activity, it is important that all donations are recorded on the CUDAR database as well as on the University’s financial systems (CUFS). This allows us to appropriately recognise and steward the University’s donors for their generous contributions. Furthermore, the University as a whole needs to be able to assess its philanthropic performance year after year and in comparison with other institutions. It is the responsibility of Heads of Institutions to ensure that donations are accounted for in line with University financial regulations. Details are provided in [Chapter 14 of the University’s Financial Procedures Manual](#).

As part of the regular ongoing process, CUDAR will continue to send a request for information about directly received donations to the Department or School Finance Manager. This process is known as ‘Sweeps’. CUFS donation information will be pulled for each Department and provided to Finance Managers for them to review. It is their responsibility to review this list, confirm the philanthropic status of any listed transaction lines and report any donations received in that financial year that were not listed originally.

Guidance is provided on what constitutes a philanthropic donation in accordance with this document and CASE Guidelines. Any questions about whether a gift is philanthropic can be discussed with the requesting Administrator who will work with experts to help to clarify.

Once this information is received, gifts will be imported onto the CUDAR database. This allows relevant teams to conduct retrospective due diligence and gain Vice Chancellor acceptance where required.

## **5. Ethical guidelines and Due Diligence**

The University Council published ethical guidelines in respect of the acceptance of donations in 2001. A copy of these guidelines is included in [Appendix 1](#) and they can also be accessed online at: <http://www.admin.cam.ac.uk/reporter/2001-02/weekly/5858/6.html>.

### Donations of £100,000 and less

Heads of Institutions are responsible for ensuring that these ethical guidelines are implemented effectively in their institution. Before a donation of up to and including £100,000 is accepted, the Head of Institution must be sure that the donation does not raise ethical or reputational issues, and should record this conclusion in the donation file. If there are concerns or questions, the Head of Institution must seek the advice of CUDAR (or in the case of US donors, CAm).

Guidance for Heads of Institutions on how to consider these ethical guidelines and conduct a brief due diligence assessment is included in [Appendix 5](#). Note: The Finance Division will seek confirmation that this due diligence assessment has been completed whenever a Department/Institution requests to purchase CUEF units using donated funds.

Heads of Institutions should also be alert to proposed approaches to prospective donors that may be controversial, and should seek advice from CUDAR as appropriate.

Note: Donations of up to £50,000 may be made to the University online through its giving pages on [philanthropy.cam.ac.uk](http://philanthropy.cam.ac.uk). These donations are not routinely subject to due diligence in advance of the gift being made, but sufficient information is provided by the online donors to undertake due diligence checks retrospectively.

CUDAR's Due Diligence team also undertakes retroactive due diligence on donations of £10,000 and over received directly by Departments once they are added to its database during the 'Sweeps' process, to identify any possible emerging areas of risk and ensure that a joined-up approach to risk is being followed across the University. In the event that a donation is identified which is not in line with the University's ethical guidelines, a member of CUDAR will get in touch with the Department to provide advice about how to proceed.

### Donations over £100,000

For prospective donations greater than £100,000, CUDAR's advice must always be sought at an early stage. The Council's Committee on Benefactions and External and Legal Affairs (CBELA) considers all prospective donations of £4 million or more, and any other prospective donations that are likely to give rise to significant public interest, and advises the Vice-Chancellor whether the source of funding is acceptable. Where approaches to donors who are potentially controversial (due to their business, reputation or to press coverage) are being considered, the advice of CBELA must be sought before an approach is made.

The University is obliged by law to report any suspicions of money laundering (i.e. that the funds in question might comprise in whole or in part the proceeds of crime). Specialist advice should be sought from the University's Legal Services Division in respect of any offers of substantial donations in cash; from parties based in countries associated with organised crime or terrorism; or when, for any reason, the proposed recipient (or their institution) has any concerns in relation to the origin of the funds. Cash donations to the University exceeding the equivalent of €15,000 by a single transaction are prohibited by the University's Financial Regulations.

Tobacco Funding (donations of any amount): Funding from tobacco sources raises specific issues that are covered by an agreement between Cancer Research UK (CRUK) and Universities UK (UUK). The University is party to this agreement. Contravention of its terms would have potentially serious consequences for funding from CRUK for medical research. Heads of Institutions are responsible for ensuring that the terms of this agreement are implemented. Any potential links with tobacco sources should be reported to the Managing Director of Development of CUDAR or in relation to the US, the Executive Director of CAM.

Links to the relevant protocol and code of practice are set out below:

Universities UK and Cancer Research UK Joint Protocol on Tobacco Industry Funding to Universities: <http://www.universitiesuk.ac.uk/highereducation/Documents/2004/ProtocolOnTobaccoIndustry.pdf>

Cancer Research UK Code of Practice on Tobacco Industry Funding to Universities: [http://www.cancerresearchuk.org/sites/default/files/code\\_of\\_practice\\_on\\_tobacco\\_industry\\_funding.pdf](http://www.cancerresearchuk.org/sites/default/files/code_of_practice_on_tobacco_industry_funding.pdf)

## **6. Anonymous Donations**

In order to ensure that the University complies with the Ethical Guidelines outlined above, the University cannot accept a completely anonymous donation, as it will not be able to confirm whether the source of the funds raises any issues.

This is separate from a donor wishing to remain anonymous with respect to recognition and publicity associated with their donation. The University is happy to keep the identities of donors confidential upon their request, unless it is legally obligated to release the information.

If a Department receives an approach on behalf of an individual or organisation who wishes to remain anonymous, the Department must contact CUDAR so that CUDAR can verify the source of the funds and undertake any necessary due diligence while keeping the donor anonymous with respect to the Department.

## **7. Naming policy**

In general, a donor must provide the full cost (or price, if included on the price list) of a studentship, post, project or programme in order to be able to name it. In addition, CBELA approval is required for any new naming associated with a studentship, post, project, programme or fund. CUDAR's Due Diligence team should be consulted as early as possible



in order to obtain CBELA approval for naming. The University has a separate naming policy for buildings and spaces within buildings, and the relevant Schools-based fundraiser can advise regarding building naming options.



## **8. Donations from Applicants and Students**

Unless a prior philanthropic relationship exists with the donor, the University will not accept a donation from the following categories of potential donors:

- a. Current undergraduate and postgraduate students;
- b. Immediate family members of current undergraduate and postgraduate students;
- c. Applicants applying for admission to the University;
- d. Immediate family members of applicants applying for admission to the University.

There is no link in the University between admissions and philanthropy or between grading and philanthropy. Accordingly, there is no actual conflict of interest in accepting a donation from an applicant or a current student, as the donation will not have any impact on admission or the student's grades. However, it is essential that the University eliminates even the appearance of a possible conflict of interest and the potential for misunderstandings with donors.

If a Department or Institution receives an approach on behalf of an individual in one of the above categories, the Department/Institution must contact CUDAR as soon as possible so that CUDAR can determine when or if the ask can be made.

## **9. Equality and diversity**

The University promotes equality of opportunity and the University accordingly encourages giving which is not restricted by reference to characteristics protected under the Equality Act 2010 (such as nationality, gender, age or religion). Targeting funding in a way which directly or indirectly favours a group who share a protected characteristic (e.g. the same nationality), even if it is attempting to redress an underrepresentation, can create issues under the 2010 Act, so where such funding is contemplated the advice of CUDAR must be sought to determine whether legal advice is required.

## **10. Purpose of the gift and potential resource implications**

Heads of Institutions have a responsibility to ensure that:

- The gift is for purposes that are aligned with the Institution's and School's overall strategies and plans.
- Any consequent impact of the gift on the University-funded budget for the Institution has been taken into account and agreed as necessary with the Council of the School and, where appropriate, with the Central Bodies.

## **11. Cost of project supported**

Heads of Institutions will need to ensure that the costs of the programme or project supported by a gift are accurate and, where necessary, take account of the full costs of the post/project in relation to the value of the donation and ensure that the institution will be able to meet the ongoing costs and other costs related to the donation.

The Resource Management Committee has agreed a set price for many endowed and term-funded posts and studentships, including Professorships, Lectureships, post-doctoral fellowships, PhD and MPhil studentships. These prices must be adhered to in order to be able to name the post/studentship after the donor. Please contact the relevant Schools-based fundraiser for the current list of prices.

For all posts not covered by the agreed list of amounts and for projects and programmes, Heads of Institutions should consult School Finance Managers in the first instance for advice in this area and specific costings.

Such advice should be sought before any costings are put to a potential donor. Heads of Institutions should be aware that many donors resist funding overheads/indirect costs, but may be more sympathetic when the basis and inevitability of these costs is explained. CUDAR can provide advice on these presentational issues in specific cases, including a breakdown of the types of costs that are usually covered by overheads.

**Payment by instalment:** Where possible, donors should be encouraged to make their donation by way of a single lump-sum payment. If this is not feasible, then the University should ensure that it is not obliged to enter into any financial commitment before it is in receipt of a sufficient sum to fund that commitment, or that adequate guarantees are in place over the term of the gift.

For example, if a donor wishes to fund a post for 3 years, ideally the donor would make the payment in a lump-sum so that the Department could offer the post-holder a 3-year contract. In the event the donor must pay in instalments, the Department would need to consider alternatives such as:

- delaying recruitment until all instalments have been received;
- offering renewable 1-year contracts to the post-holder, contingent on receipt of the funding; or
- the Department underwriting the cost of failing to receive one or more instalments.

In addition, in the case of an endowment or other commitment which is dependent on receipt of the full amount of the donation, the arrangements with the donor should make it clear that the University is not bound to establish the endowment or comply with the commitment until the full amount of the donation is received.

Whenever a donation being paid in instalments is accepted, the arrangements with the donor should clarify what the University may do with funds received from the donor in the event that it receives only a portion of the funds which have been committed to it. The University's template Donation Agreements contain clauses to ensure that the University will continue to be able to spend the amounts received, including on winding up any programmes earlier than anticipated if necessary.

## **12. Gift Aid and Tax Efficient Giving**

It is important to maximise the value of gifts through tax-efficient giving.

### UK Taxpayers

In the case of almost all donations made by UK taxpayers, the University can recover the basic rate of tax (in the current tax year, 25p of every £ donated) from the Government. If the donor is a higher rate or additional rate taxpayer, the donor is entitled to claim further tax relief in their self-assessment return. It is important that individual donors are asked to make a Gift Aid declaration at the time of their pledge, and that these declarations are stored for four years.

CUDAR is responsible within the University for recovering Gift Aid for all University institutions. For donations of up to and including £100,000 Heads of Institutions should ensure that Gift Aid is being claimed wherever possible, and ensure that CUDAR is involved so that processing can occur correctly. CUDAR's Director of Prospect Development and Gift and Data Services can provide more specific advice. Please see [Appendix 3](#) for more information on Gift Aid.

The Gift Aid declaration is downloadable from:

[https://www.philanthropy.cam.ac.uk/files/gift\\_aid\\_declaration\\_form\\_2023.pdf](https://www.philanthropy.cam.ac.uk/files/gift_aid_declaration_form_2023.pdf)

### European Taxpayers

Post-Brexit, gifts from taxpayers in the EU and Switzerland can have significant tax consequences including making the University liable to pay gift and inheritance tax. For gifts from donors in the EU and Switzerland, CUDAR's Head of Development – Europe and Latin America should be consulted for advice, including whether it will be possible for the donor to make the donation via Transnational Giving Europe (TGE) or one of its affiliate organisations.

### US Taxpayers

Gifts from US taxpayers are encouraged to be given by the donor to Cambridge in America (CAm). This enables US donors to claim full tax benefits from the United States Internal Revenue Service. The Trustees of CAm meet monthly to decide how to allocate donated funds, taking into account the donor's wishes. CAm donates several million dollars each year to the University and the Colleges.

### Canadian Taxpayers

For gifts from Canada, CUDAR's Gift and Data Operations Manager should be consulted for advice, including whether it will be possible for the University to issue a Canadian Tax Receipt.

### Taxpayers in other Jurisdictions

For gifts from donors in countries not listed above, CUDAR's Director of International and Regional Programmes should be consulted for advice.

Donors should also be directed to seek advice from their own financial advisers about any tax consequences associated with their donations.

## **13. Donations received in foreign currency**

Where a Department is expecting a donation in a foreign currency, CUDAR's Director of Prospect Development and Gift and Data Services must be consulted in advance to establish

appropriate mechanisms for accepting the donation, including minimising the risk of exchange rate fluctuations.

#### **14. Non-monetary donations and Gifts in Kind**

It is the University's general practice to sell any non-monetary gifts, e.g. stocks or shares or other specific financial instruments upon receipt. Occasionally, a donor's specific direction will be that the asset is retained. Proposed gifts of property or shares in private companies need to be carefully considered, because they may not be easily realisable. In such cases, CUDAR and AFPA will consult the Central Bodies as required for approval.

Gifts of works of art or books are often retained by the University and added to its collections and gifts of scientific and/or computing equipment are often very valuable to Departments. CUDAR should be informed if such a gift is contemplated, and will consult the Head of AFPA and the University's Director of Finance for advice on acceptance, including whether the gift-in-kind needs to be listed on the University's Fixed Assets Register.

If the form of a donation or legacy may consist of real property, CUDAR should be informed at the earliest opportunity and the advice of Estate Management will be sought on whether the asset should be retained or sold.

Gifts-in-kind to be retained by the University should also be dealt with under the other procedures described in these guidelines. In particular, where a significant gift is anticipated, the Central Bodies will be concerned to ensure that the resource and risk implications are fully considered before the donation is accepted.

#### **15. Donation Agreements and Acceptance Letters**

The great majority of donations are for specific purposes agreed with the donor before the gift is made. Since such donations are likely to be held on trust and to impose fiduciary duties on the University, it is important that the terms of the gift are clearly documented.

##### Acceptance Letters

For gifts of £100,000 and less that are likely to be spent in full over a short period such as a year, an exchange of letters between the donor and the Head of Institution will normally suffice. The letters should clearly set out the amount of the gift, the payment terms, the use to which the gift is to be put, and the acceptance of these conditions. (For gifts that are made to CAm, the exchange of letters will be between the donor and CAm, in order to comply with US tax law.) The letters should also set out any reporting arrangements agreed with the donor (see section 17 below). Copies of these letters should be provided to CUDAR. A Gift Acceptance Letter Template for Heads of Institutions is included in [Appendix 6](#).

##### Donation Agreements

For more complicated gifts, including gifts to be held on endowment, a Donation Agreement is often required. CUDAR and the Legal Services Division have a set of Template Donation Agreements for use with the most common types of donations to the University. The Legal Services Division must be consulted in the event that a non-template Donation Agreement is required.

## **16. Trust Funds**

Where all or part of a donation is expected to remain unspent for more than a short period (typically more than five years) or to be held as capital (for example, to provide a source of income), it will normally be appropriate to execute a formal contract or trust deed and to establish regulations for the Fund. (The process for this is described in [Chapter 13 of the Financial Procedures Manual](#) which deals with University Trust Funds.) If all or any part of a donation of £100,000 or less is expected to remain unspent for more than a short period or to be held as capital or otherwise to raise complex issues, Heads of Institutions should seek the advice of CUDAR in order to agree what form of legal documentation is appropriate.

Long-term investment for five years or longer is usually effected by the purchase of units in the Cambridge University Endowment Fund (CUEF), a unit fund managed with the aim that the real value of the capital sum should be preserved as well as possible while still generating a reasonable return. Enquiries about these aspects of funds and benefactions should be made to the Head of Central and Research Accounting in the Finance Division or to the Settlement Manager in CUDAR.

## **17. Publicity**

Unless anonymity is specified by the donor, all opportunities should be taken to publicise donations so that the donor receives all due recognition and others are encouraged to support fundraising initiatives. The donation agreement or exchange of letters should make explicit reference to publicity, and CUDAR will consult the Office of External Affairs and Communications about any public announcements at the time of acceptance.

## **18. Freedom of Information (FOI)**

As a public authority for the purposes of the Freedom of Information Act 2000, the University is subject to a statutory obligation to provide on request information that it holds, including information about the source and amount of donations, unless an exemption applies. This obligation needs to be explained to donors. The University's Information Compliance Officer, based in the Governance and Compliance Division, can provide general advice in relation to FOI. Specific advice in relation to donations can be sought from the Settlement Manager in CUDAR.

If a donor wishes to remain anonymous, or for the amount of his or her donation to be kept confidential, contractually enforceable undertakings on the part of the University need to be included in the donation agreement. However, a donor should always be advised that the case for keeping any information confidential may diminish over time, and it may not be possible to keep information confidential indefinitely.

## **19. Stewardship of donors**

Ongoing stewardship of donors is vital. It is good practice to establish a relationship between an institution and its supporters via events, open days and inclusion on mailing lists for newsletters, etc. Continuous proactive stewardship of donors is important to the University's overall standing with donors, and is key to securing existing donors' support amongst their peers and for further gifts.

For donations of £100,000 or less, the Head of Institution is responsible for ensuring that the donor receives appropriate reports or newsletters during the lifetime of their gift, and for larger donations, financial information on the expenditure supported by the donation, unless explicitly directed by the donor. There are two exceptions to this allocation of responsibility:

- Where the donor has made multiple gifts to the University totalling more than £100,000, CUDAR and CAam will be responsible for ensuring that overall good stewardship practice is being followed.
- Where a formal trust fund under University Statutes and Ordinances has been established, CUDAR will be responsible for producing and sending formal financial reports.



## Core Procedures for receipt of philanthropic funds from CUDAR

### 1. Releasing

Donations received by CUDAR are handled by the Gift and Data Operations team, also known as the 'Gift Registry'. Each month, all philanthropic income is reconciled against the Finance system and donations are regularly transferred ('released') to their intended destinations. It may not always be possible to release all donations in a given month, if a Department requires an urgent release, [GiftRegistryEnquiries@admin.cam.ac.uk](mailto:GiftRegistryEnquiries@admin.cam.ac.uk) should be contacted to request this.

When releasing donations, CUDAR will include a breakdown of gifts and share with the Department or School Finance Manager, who is responsible for reviewing this list and providing CUFS coding for where the gifts should be transferred.

Note:

- Donations will only be released to codes ringfenced for the specific purpose of the gift. For example, an unrestricted donation cannot be released to a code set up for donations to student support. This ensures that the donor's wishes are documented throughout the transfer. Once the funding is received by the entity, internal accounting can be done to allocate unrestricted funding to the area of greatest need.
- All Donations for Research (DfRs) are transferred to the Research Office control account, with the Department or School cc'ed into communications about the gift.



### 2. Undertakings

When a successful major gift solicitation is finalised or 'settled' by CUDAR, an Undertaking will be requested. This Undertaking ensures the receiving department/entity understands the donor's wishes and agrees to spend the funding in accordance with this. The terms and donor's wishes are confirmed in the Donation Agreement which will be included when the request is circulated.

*“I undertake that these and any subsequent donations will be applied in accordance with the terms of the benefactions and that I will account to the donors as may be required.”*

For smaller donations that are not ‘settled’ but are paid via CUDAR, an Undertaking will be requested at the point of release. **By confirming the CUFS coding for where the funds should be transferred, the Departmental Finance contact is providing the Undertaking.** The terms and intentions for these donations are outlined in the destination description listed in the release breakdown.

## **APPENDICES**

1. Ethical Guidelines for Acceptance of Benefactions
2. Code of Practice with the Colleges – for Alumni and College donors
3. Gift Aid – Further information
4. Process for Accepting a Gift
5. Due Diligence Checklist / Questionnaire for Heads of Institutions
6. Template Gift Acceptance Letter for Heads of Institutions
7. Contact List

## APPENDIX 1: Ethical Guidelines for Acceptance of Benefactions

15 October 2001

The Council are publishing this Notice in response to the recommendations made for the acceptance of benefactions by their Working Party on ethical guidelines for financial arrangements with external bodies.

1. Under Regulation 6 of the regulations for the Vice-Chancellor (Statutes and Ordinances, p. 655) the Regent House has delegated the acceptance of benefactions to the Vice-Chancellor. In exercising this responsibility, the Vice-Chancellor will seek the advice of the Executive Committee<sup>4</sup> of the Council for all benefactions over £1m, or that are likely to give rise to significant public interest.

2. Charity law places certain constraints on charities, and in recommending acceptance of any benefaction the Executive Committee shall make available to the Vice-Chancellor information under the following headings:

- (a) Are the purposes of the benefaction compatible with the purpose of the University as defined in its Statutes?
- (b) Do the purposes of the benefaction fall within the University's mission and strategic plan?
- (c) What additional costs or burdens, if any, would acceptance of the benefaction create for the University?
- (d) Is there published evidence that the proposed benefaction arises in whole or in part from activity that
  - evaded taxation?
  - violated international conventions that bear on human rights?
  - limited freedom of inquiry?
  - suppressed or falsified academic research?

In the case of unproven allegations of criminality against a potential donor, no account shall be taken of mere rumour, but care will be exercised in accepting any benefaction, or continuing negotiations towards a possible benefaction, where there is a risk of significant damage to the University's reputation.

- (e) Is there evidence that the proposed benefaction, or any of its terms, will
  - require action that is illegal?
  - limit freedom of inquiry?
  - suppress or falsify academic research?
  - create unacceptable conflicts of interest for the University?
- (f) Is there evidence that acceptance of the proposed benefaction or compliance with any of its terms will damage the University's reputation, including deterring other benefactors?

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<sup>4</sup> The Executive Committee of the Council has been replaced by the Committee on Benefactions, External and Legal Affairs (CBELA)

Although benefactions which are uncontroversial and which are worth less than £1m may not be subject to detailed scrutiny by the Executive Committee, acceptance will nevertheless be considered explicitly against these ethical guidelines.

3. All members of the University involved in fundraising are encouraged to consult the Development Office at an early stage in their discussions with a potential benefactor. The Development Office can advise on the use of these guidelines, and consultation will also reduce the risk of uncoordinated approaches to a single potential donor; spread familiarity with the process for accepting benefactions; and may allow an early warning of anyone unknowingly approaching a potential benefactor whose donation is not likely to be acceptable.

**APPENDIX 2: Code of Practice with the Colleges – for Alumni and College donors**

# **THE CODE OF PRACTICE**

## **for a Collaborative Fundraising Model for Collegiate Cambridge**

*Note: All references to the Cambridge University Development Office and the Cambridge University Alumni Relations Office (CUDO & CARO respectively), shall be taken to mean the Development and Alumni Relations (CUDAR) office.*

In Cambridge, the roles of colleges and the University are complementary, intertwined and mutually beneficial in the provision of teaching and research and in promoting the reputation of Collegiate Cambridge locally, nationally and globally. Philanthropy is a key component of fulfilling this shared mission and collaborative fundraising is an essential mechanism for promoting philanthropy of the highest quality and impact.

This document represents a **Code of Practice** to be observed by all those involved in fundraising (professionals, academics, volunteers) for Collegiate Cambridge and all its constituent parts and as such should be understood by as wide an audience as possible within the collegiate University.

Throughout this Code of Practice, the term 'Collegiate Cambridge' is used to mean the entire University and/or any of its constituent parts that use the University's name, including Schools, Faculties and Departments, the University's Non-School Institutions, the Colleges, Cambridge in America, UK and overseas charitable bodies linked to the University.

### **Our Shared Fundraising Objectives**

- To maintain the culture of philanthropic giving at Cambridge by engaging as many donors and potential donors to Collegiate Cambridge as possible in a co-ordinated and professional fashion.
- To provide a positive giving experience for donors.
- To maximise giving in support of the mission and objectives of Collegiate Cambridge.
- To establish sustained collaboration between colleges and all aspects of the University in fundraising and alumni relations.

#### ***This means:***

- Prospective donors should be presented with opportunities that reflect their individual interests and motivations. It is understood that these interests may vary over time.
- Donation agreements should be straightforward and swift to settle.
- Approaches must be coordinated and a positive experience for the donor is paramount.
- Recognition must be proportionate, consistent and meaningful and donors want to understand the impact of their giving.
- Philanthropic giving should be a fulfilling part of a supporter's lifelong relationship with Collegiate Cambridge.

### **II. The Roles We Play**

All those who solicit donations in the name of Collegiate Cambridge or its constituent parts should endeavour:

- To deliver an aligned alumni relations and fundraising programme for all Cambridge alumni and supporters.

- To encourage giving to all parts of Collegiate Cambridge that speak to a donor's interests.
- To ensure effective major gift and legacy solicitation for all prospective major donors.
- To deliver on campaign goals and fundraising targets of Collegiate Cambridge.
- To create and promote an environment in which major gift fundraising can succeed in Collegiate Cambridge.

### **Colleges**

- To solicit major gifts and raise other funds annually from their alumni and other potential donors to meet the key priorities and operating needs of each respective college.
- To foster the habit of life-long regular giving among alumni and thereby develop the longer-term pipeline of major giving on behalf of Collegiate Cambridge.
- To deliver an alumni relations and communications programme to benefit development of a committed supporter base.
- To continue to examine and review opportunities for collaboration with the University in the determination, communication and funding of needs.
- To collaborate with CUDO and CAM regarding those prospective alumni and non-alumni donors whose individual giving capacity is above the agreed threshold (See Section IV.1) and to share information regarding corporate, trust and foundation fundraising activity, whatever the level of intended gift.

### **CUDO**

- To collaborate with the colleges regarding those prospective alumni and non-alumni donors whose individual giving capacity is above the agreed threshold (See Section IV.1) and to share information regarding corporate, trust and foundation fundraising activity, whatever the level of intended gift.
- To work with the Vice-Chancellor and his senior colleagues, staff in Schools, Faculties and Departments and across the University's Non-Schools Institutions (e.g. University Library, Museums) and interest groups (e.g. sports clubs and societies) to represent their interests and raise major gift funds to meet their agreed priorities in line with the requirements of this Code.
- To collaborate with the colleges to develop and deliver the plan for the next major fundraising campaign for Collegiate Cambridge.
- To support major giving by maintaining centrally-based development resources and processes (e.g. due diligence) to the benefit of all Collegiate Cambridge development staff.
- To be the central and confidential source of up-to-date information on major donors and prospects above the threshold thereby minimizing the risk of two or more constituent parts of the University or any of the colleges making inappropriate approaches to alumni and non-alumni prospects.
- To deliver a varied alumni relations and communications programme to benefit the development of an engaged alumni base.
- To encourage interaction and professional development of Collegiate Cambridge's alumni relations and fundraising community by organising regular training and information-sharing events, and by providing support, by agreement, to enhance the fundraising capabilities of those colleges with limited means (see Section III.7).

### **Schools, Faculties, and Departments**

- To define fundraising priorities across Schools, Faculties and Departments in line with the University's overall strategy.
- To develop positive alumni relations, e.g. through regular, high-quality, communications.
- It is understood by the Schools, Faculties and Departments that regular mass fundraising solicitations to alumni will normally be undertaken only by the colleges – exceptional cases must first be agreed by the Joint Committee on Development (Section IV).
- To work through CUDO, and in accordance with this Code's governance guidelines, to identify and cultivate key prospective supporters, and conduct major gift solicitations of key prospective donors in collaboration with CUDO and colleges.
- To continue to examine and review opportunities for collaboration with the colleges in the determination, communication and funding of needs.

***Non-School Institutions (e.g. the University Library, Museums) and Interest Groups (e.g sports, clubs and societies)***

- To define priorities across Non-School institutions and University-wide resources in line with the University's priorities.
- To develop positive relations with all those (including alumni) who have an interest or affiliation with those non Schools/University-wide resources for example, through regular, high-quality communications.
- To identify and cultivate key prospective supporters, and conduct major gift solicitation of key prospective donors in collaboration with the colleges and CUDO and in accordance with the governance provisions of this Code.

***Cambridge in America (CAm)***

- To access philanthropic sources of funding in the United States to the benefit of Collegiate Cambridge within the context of prioritised University and college needs.
- To ensure a coordinated and informed approach to US-based donors that meets their expectations and that emphasises Collegiate Cambridge as a world-class academic institution.
- To identify, cultivate and solicit, as agreed with the colleges, US-based potential major gift supporters of Collegiate Cambridge.
- To collaborate with CUDO and the colleges regarding all major and planned gift activity concerning their alumni and with non-alumni, corporations, trusts and foundations.
- To deliver a varied alumni relations, fundraising and communications programme for US-based supporters to develop a committed supporter base. In each case, these programmes must respond to the needs, priorities and messages of Collegiate Cambridge as well as to the individual interests and motivations of prospective donors.

**III. How to Make this Work: Potential Areas of Collaboration**

- 1) Determination and funding of needs, for example:
  - a. Linked posts: research and teaching
  - b. Graduate support
  - c. Potential role of individual colleges in supporting delivery of University strategic priorities
  - d. Postdoctoral opportunities
  - e. New collegiate entities
  
- 2) Setting of and delivering against targets

- a. Joint planning/feasibility/management of priorities
  - b. Joint monitoring of fundraising progress/ key performance indicators to measure and highlight success
- 3) Managing Major Gift Prospects in accordance with an agreed approach to prospect management
- a. Developing strategy for prospects
  - b. Proposal development
  - c. Key Volunteer management
  - d. Reporting of shared fundraising effort and success
- 4) Recognizing donors and stewardship
- a. Stewardship reporting
  - b. Giving reports
  - c. Giving Societies/Clubs
  - d. Events: cultivation, recognition and stewardship
- 5) Processes and Procedures
- a. Research and wealth screening
  - b. Due diligence and ethical considerations
  - c. Gift acknowledgement
  - d. Information sharing
- 6) Alumni / Constituent Communications
- a. Promotion of philanthropy through a strategic approach to communications
  - b. Alumni Festival and events
- 7) Training & Development
- a. A Development Forum for development professionals from across Collegiate Cambridge to support all day-to-day activity.
  - b. CCDG and CUDO should, where possible, work together to plan training activities in all areas of the development profession. Inevitably, there will be sessions that are more appropriate for one type of institution than another.
  - c. A standing conference, convened by CUDO, co-chaired by the University's Executive Director of Development and the Chairman of the CDDC, to promote the importance of philanthropy and collaboration in fundraising at highest levels across Collegiate Cambridge. Attendance would be expected by relevant staff in colleges, CUDO, CAM and by other fundraising and related staff in the University. Invitations would also be issued to other key personnel in Collegiate Cambridge to provide a well-informed forum for sharing experience and seizing opportunities.
  - d. CUDO will work, by agreement, with those colleges with limited means to enhance their fundraising capabilities.

#### **IV. Governance**

- 1) Collaboration

Collegiate Cambridge has reached agreement on a 'threshold' at which point alumni and non-alumni donors become the subject of regular management discussion and reported action.

- a.** The proposed threshold is an individual giving capacity of £1 million and above, based on a jointly-agreed net worth/wealth rating methodology. For the purposes of this Code, individuals above the threshold are referred to as 'top prospects'. This is as distinct from "major gifts", which are defined for the purposes of this Code as donations of six figures and above.
- b.** Structured semi-annual meetings between CUDO and each college will take place to monitor progress with regard to top prospects and agree courses of action. These will be attended by the Development Director (or equivalent) of the appropriate college and CUDO's Director of University Development Relations or Chief Operating Officer. They will be supported in their discussion by CUDO's Manager, Prospect Management Analytics who will prepare the necessary reports, update the database according to joint decisions made, and ensure an accurate information trail exists for follow up. Additional invitees may attend as agreed by both college and CUDO.
- c.** In cases where the aforementioned group cannot agree on a course of action, the issue(s) at hand will be referred to the Executive Director of Development and Alumni Relations and the Chair of the CDDC for resolution and subsequently, if necessary, to the Vice-Chancellor and Head of House. In the unlikely instance that there is still no agreement, each party who wishes to approach a constituent must commit to full disclosure of progress to the other interested party. Uncoordinated multiple approaches risk complete failure.
- d.** These formal top prospect review meetings should encourage significant informal, prospect-specific dialogue between major gift fundraising staff in CUDO and the colleges in the intervening six-month periods. As opportunities for appropriate, substantive dialogue with top prospects arise, those involved in major gift fundraising in colleges and CUDO (on behalf of Schools, Faculties, Departments and Non-School Institutions) must inform each other accordingly. No reasonable plan for contact will be refused. However, in the event of disagreement, the procedure articulated above (IV.1.c.) will take effect.
- e.** Below the agreed threshold, and where the potential donor is an alumnus or alumna, the colleges will take the lead in the approach. CUDO will not pursue prospective alumni donors with an individual giving capacity of six figures unless the individual has previously donated at this level to the University and/or has self-identified their interest in supporting the University. In these instances, CUDO will consult with the relevant college to ensure coordination.
- f.** Exceptions to the above may be made through application to, and subject to agreement by, the Joint Committee on Development (see below IV.2).
- g.** In line with its mission to increase major giving from trusts, foundations and companies, CUDO will keep a register of progress with constituents that are

subject to approaches and potential approaches by any part of Collegiate Cambridge for reference by fundraisers throughout the institutions of the University and colleges. Approaches by colleges to such bodies will be subject to the same procedure as for top prospects, whatever the level of intended gift.

- h.** Information on top prospects discussed by CUDO and the colleges is held and updated on a shared resource.

## 2) The Joint-Committee on Development (JCD)

- a.** The JCD is co-chaired by the Vice-Chancellor and the Chairman of the Colleges' Committee. Membership will reflect the various constituents of Collegiate Cambridge to whom this Code of Practice applies. As necessary and appropriate, attendance at the JCD will be open to invited participants who are not formally members under its constitution.
- b.** The JCD will consider reports on general fundraising progress, with regular assessment of key indicators of performance (new business, cash received, participation rates, opportunities for and experience of collaborative fundraising approaches) by the University and colleges.
- c.** The JCD will keep the effectiveness of the implementation of this Code of Practice under review and consider representations and recommendations about it. The Code will be formally reviewed each year by the JCD.
- d.** The JCD considers and decides upon potential exceptions to whom the Code applies. Upon review, the JCD may find that an applicant School, Faculty, Department or Non-School Institution has sufficient potential to have success in fundraising terms without impeding the fundraising success of either Colleges or the wider University. The JCD may grant exception status. This may be time bounded and will be subject to regular review by the JCD. A responsive decision-making process to consider potential exceptions must be determined and articulated by the JCD.
- e.** The JCD is the body to which serious cases of breach of the code of practice should be referred. Depending on the outcome of the JCD's scrutiny, it can make recommendations to the Colleges' Committee or to the University's Council as appropriate. CUDO or the colleges, as appropriate, must take responsibility for the remedial action that may be regarded as necessary.

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Approved by the University Council in May 2013 and the Colleges Committee in July 2013  
and implemented in August 2013.

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## **APPENDIX 3: Gift Aid – Further Information**

### **Background**

Under the Gift Aid scheme, if an individual gives a donation to the University and has completed a Gift Aid Declaration, the University is entitled to claim Gift Aid from HM Revenue and Customs.

Example:

A donation of £100 using Gift Aid in the current tax year is worth £125 to the University.

**The University is able to increase the value of a donation by 25%.**

### **Higher rate taxpayers**

If the donor is a higher rate or an additional rate taxpayer, he/she is entitled to claim further tax relief in his/her annual self-assessment tax return.

Example one (higher rate taxpayer – currently 40%):

A donor gives £100 in the current tax year. For a higher rate taxpayer, the gross value of the donation, for that individual's tax purposes, is £125 and the donor is able to reclaim higher rate relief of £25. Therefore a donation worth £125 to the University has only cost the donor £75.

Example two (additional rate tax payer – currently 45%):

A donor gives £100 in the current tax year. For an additional rate taxpayer, the gross value of the donation, for that individual's tax purposes, is £125, and the donor is able to reclaim additional rate relief of £31.25. Therefore a donation worth £125 to the University has only cost the donor £68.75.

### **How it works**

For the gift to qualify for Gift Aid, the following conditions must be met:

- The donation must be a monetary donation (i.e. not a donation in kind).
- The donor must pay an amount of income tax and/or capital gains tax for each tax year (6 April to 5 April) that is at least equal to the amount of tax that all the Charities and Community Amateur Sports Clubs (CASCs) that donor gives to will reclaim on the donations for that tax year.
- A Gift Aid declaration, which includes the donor's full name and address details, must be made by the donor stating that the gifts should be treated as Gift Aid donations.

Further information on income bands for tax purposes and on donor benefit rules can be obtained from the HM Revenue & Customs website: <https://www.gov.uk/claim-gift-aid>

## **Procedure for recovering Gift Aid**

For all donations for which Departments would like to benefit from Gift Aid, CUDAR will process the tax claims. CUDAR provides a single processing point for all Gift Aid claims.

To enable CUDAR to make the tax claims, the donations must go through its accounts.

**The Department must forward to CUDAR the donation along with the completed Gift Aid Declaration and copies of any relevant correspondence from the donor (please contact Gift Registry at CUDAR – see details below)**

CUDAR submits a monthly tax claim, and will distribute the gross amount of the gift (by requesting a journal transfer via Finance Division) after the Gift Aid has been recovered.

Donations can be made by cash, cheque, debit/credit card, standing order or bank transfer or donors may be directed to the 'giving online' website located at:

<http://www.philanthropy.cam.ac.uk/give-to-cambridge>

A single Gift Aid declaration is required from each donor for the first gift they make under Gift Aid. That single declaration can cover all future donations from that donor (unless advised that the donor's tax status has changed).

CUDAR is able to process donations made payable to the University of Cambridge (but not made payable directly to a University Department).

## **Contacts**

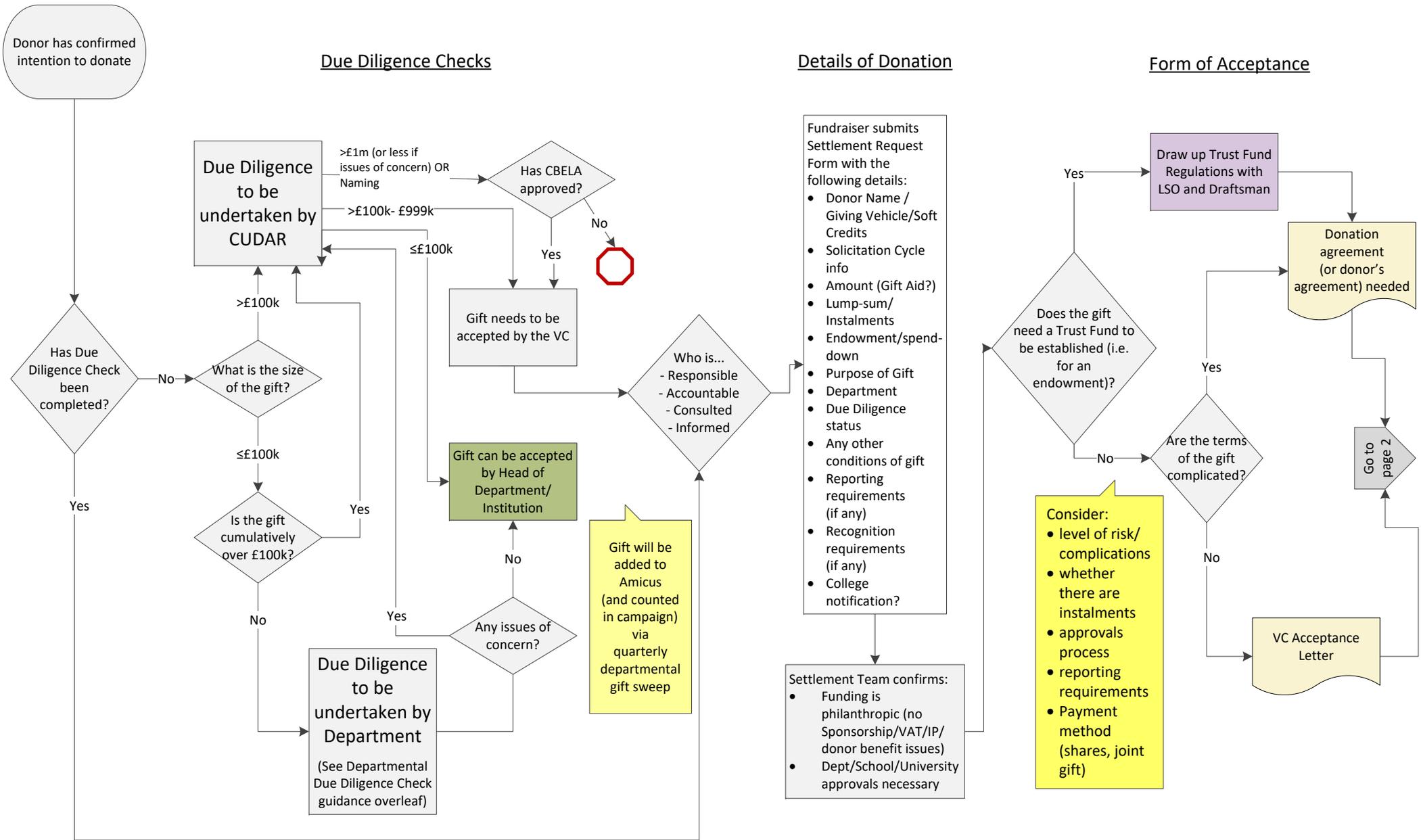
If you have any questions relating to Gift Aid please contact

[GiftRegistryEnquiries@admin.cam.ac.uk](mailto:GiftRegistryEnquiries@admin.cam.ac.uk) or CUDAR's Director of Prospect Development and Gift and Data Services.

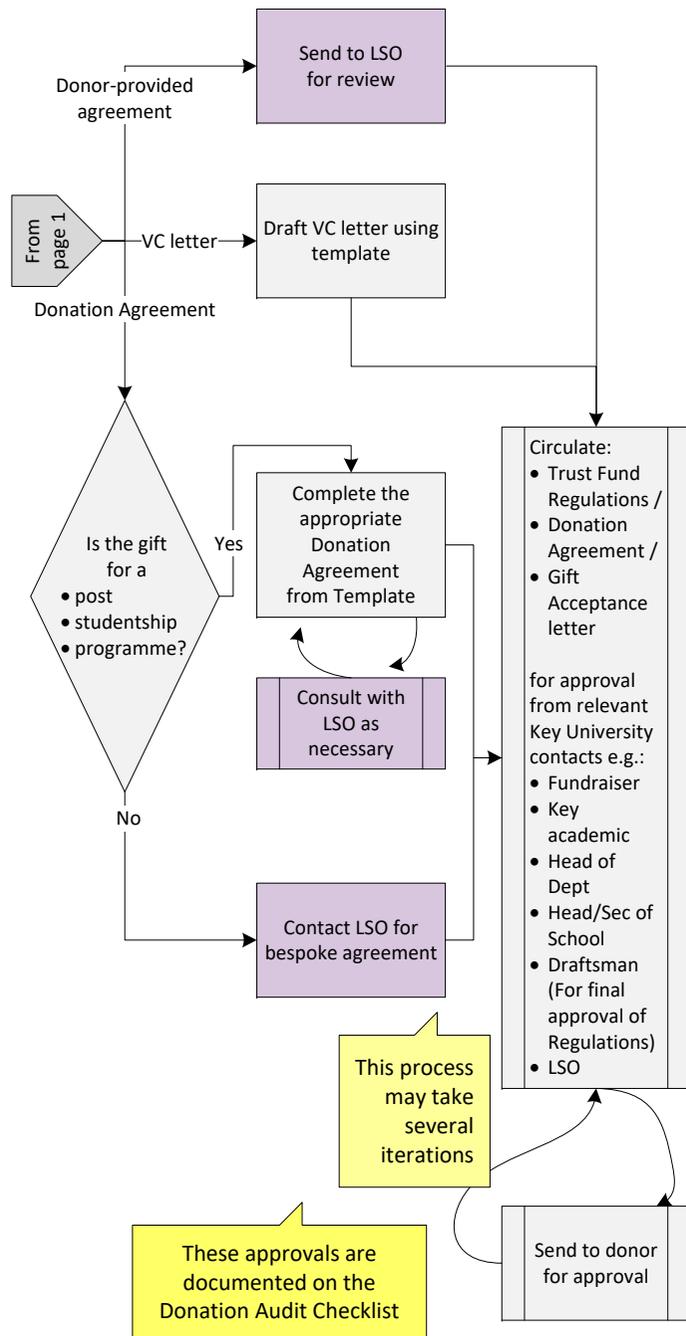
**APPENDIX 4: Process for Accepting a Gift**

# Development and Alumni Relations

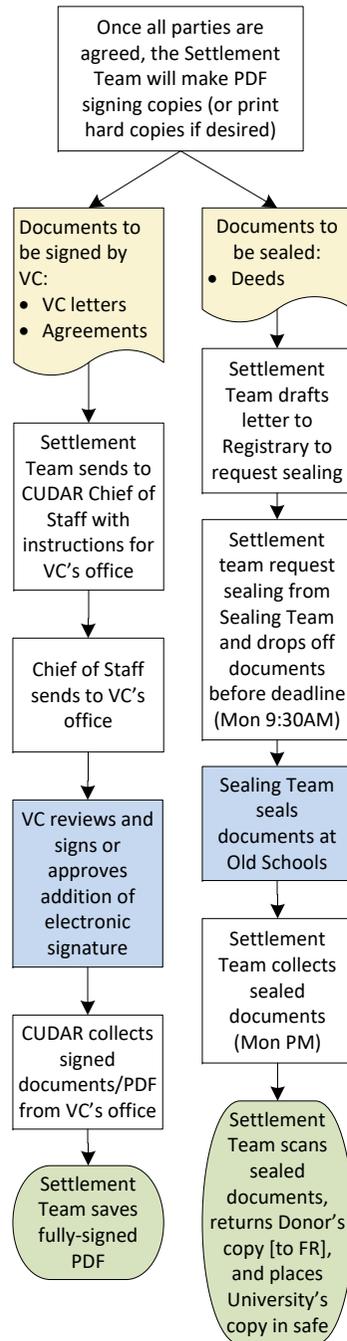
## PROCESS FOR ACCEPTING A GIFT



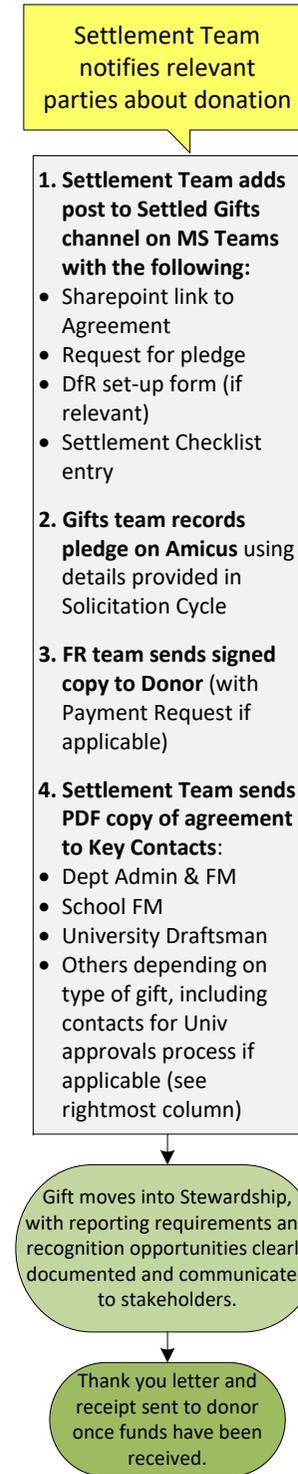
## Construction of Agreement



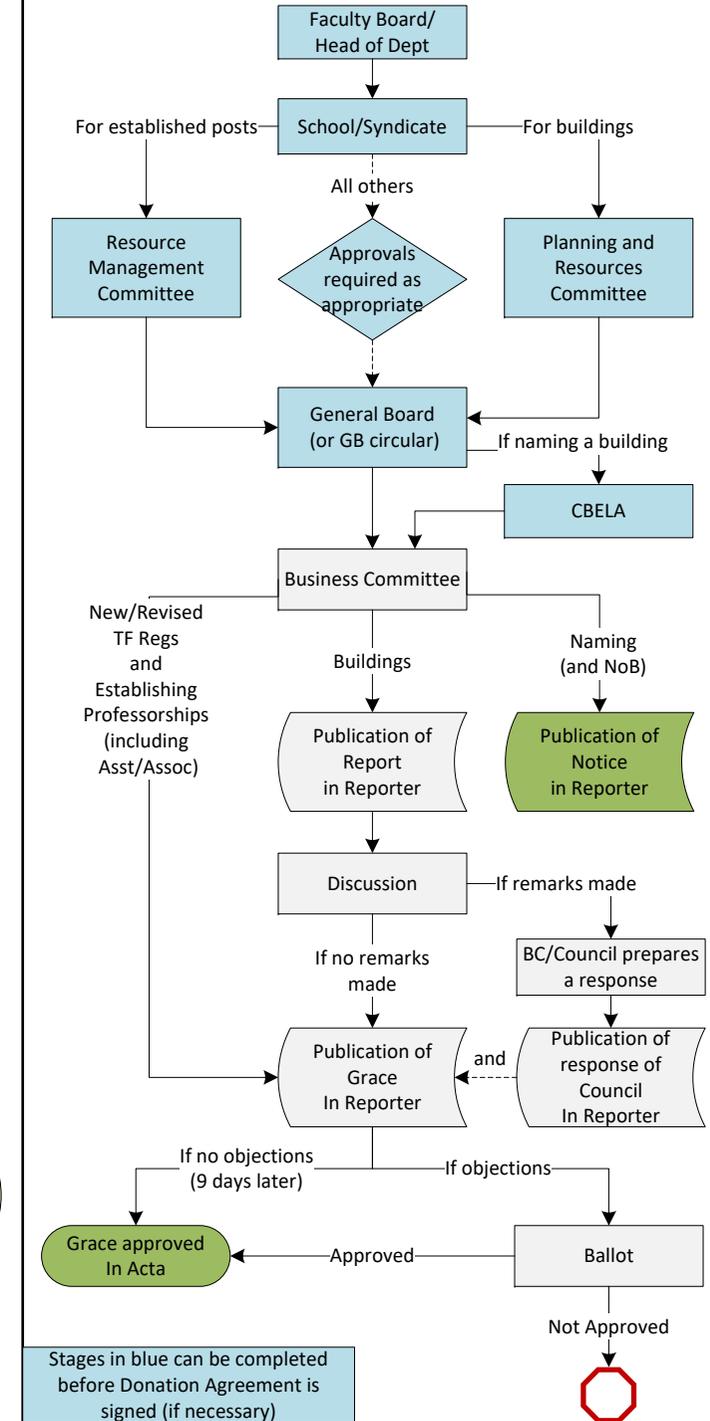
## Signing & Sealing



## Final Steps

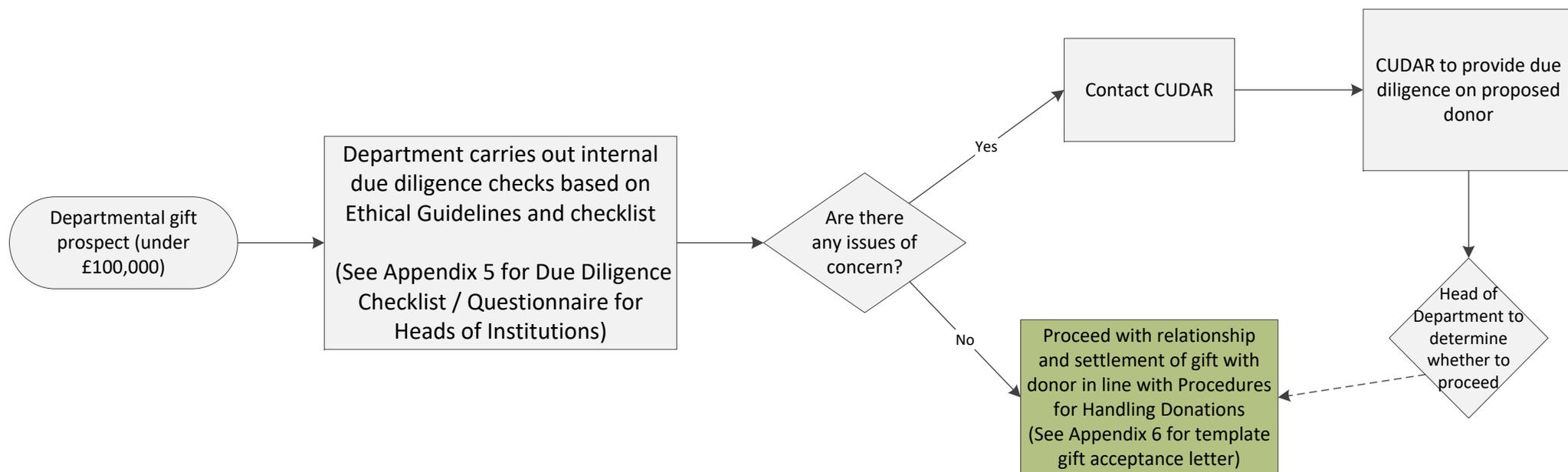


## University approvals process for the project to be funded (Summary)



**Development and Alumni Relations**  
**GUIDANCE FOR DEPARTMENTS**

Departmental Due Diligence Check Process



## APPENDIX 5: Due Diligence Checklist / Questionnaire for Heads of Institutions



Heads of Institutions are authorised to accept donations of £100,000 and less, with donations over £100,000 (including cumulative donations from one donor totalling more than £100,000) needing to be accepted by the Vice Chancellor.

Before accepting a donation, the Head of Institution must be satisfied that there are no due diligence concerns that would preclude accepting the donation.

The following due diligence checklist is based on the University's [Ethical Guidelines](#), as published in The Reporter on 15 October 2001.

The Head of Institution is required to assess whether there are any due diligence concerns necessitating CUDAR to undertake a full due diligence check. If there are serious concerns in any of the following categories (or for donations from the geographical areas specified in #9), the Head of Institution must contact [DARDueDiligenceRequests@admin.cam.ac.uk](mailto:DARDueDiligenceRequests@admin.cam.ac.uk) to request a formal due diligence check before accepting the donation.

**Naming:** In addition, the Head of Institution must contact [DARDueDiligenceRequests@admin.cam.ac.uk](mailto:DARDueDiligenceRequests@admin.cam.ac.uk) in the event that any naming (e.g. of a studentship, bursary, etc) is being promised to a donor, as CBELA must approve all naming

It is suggested that the Head of Institution keeps a copy of this Checklist, including any comments or issues considered, in the donation file within the Institution.

	Criteria	Issues to consider	Notes
1.	Cambridge connection	Does the proposed donor have an existing connection/s to the University of Cambridge eg is an alumnus/a or a previous donor?  If not, what is their motive for the donation?	
2.	Legitimate entity	Is the proposed donor a legitimate entity? Is the person who they say they are? Is the company/organisation registered with a known address? Are the names of board members or trustees published?  A quick search on Companies House or the Charity Commission may be helpful.	
3.	University alignment	Are the purposes of the benefaction compatible with the purposes of the University and consistent with its strategic objectives?  Is there evidence of any challenge to academic freedom?	
4.	Financial issues	Financial irregularities, including allegations of tax evasion, bribery or corruption?	

		Any allegations of money laundering must be escalated to CUDAR.	
5.	Legal issues	Are there concerns over allegations of illegal conduct, open court cases or convictions?	
6.	Political issues	Is the individual donor a politically exposed person (PEP)?  Does the donor have political links in a country with a volatile political system, heavy state intervention, or human rights issues?  Does the donor appear on any Watchlists, Blacklists or Sanctions lists?	
7.	Industry issues	Money deriving from the tobacco industry can in most cases not be accepted by the University. Escalate to CUDAR.  Are there any reputational risks relating to the industry from which the funds derive? For example: defence, gambling, palm oil, social media.	
8.	Climate change issues	Is the source of funds from a fossil fuel or extractive industry with potential climate change issues? See the University's <a href="#">Climate Change Guidelines</a> , as published in the Reporter on 07 October 2020, and escalate to CUDAR.	
9.	Geographical areas	Is the donor a native of, registered in, or have strong links with the following areas?  <u>Russia and former Soviet Union</u> : CBELA has directed that any proposed new linkages with persons or institutions from any countries which formed part of the former Soviet Union (with the exception of Estonia, Latvia and Lithuania) must be automatically submitted to CBELA at the earliest opportunity.  Since the commencement of the conflict with Ukraine in 2022, the University has also put on hold engagements with all individuals and organisations in Russia, so any potential relationships must be escalated to CUDAR at the earliest stage before proceeding.  <u>United Arab Emirates and Saudi Arabia</u> : Prospective engagement with entities associated with the royal family, government or state in either country must be referred to CBELA as soon as discussions are contemplated; engagement with other entities can	

		<p>come at a later stage.</p> <p><u>People's Republic of China</u>: Please seek advice from CUDAR and SPO. Some proposed connections may need escalation to CBELA.</p> <p>If the gift is from any of the above, the gift must be escalated to CUDAR before acceptance.</p>	
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## **APPENDIX 6: Template Gift Acceptance Letter for Heads of Institutions**



1. Acceptance Letter
2. Standard Terms and Conditions
3. Instructions for completion

**Head of Department/Institution Gift Acceptance Letter TEMPLATE - (for completion by the Institution prior to sending to the Donor – see Instructions on third page)****(Contact [Settlement@admin.cam.ac.uk](mailto:Settlement@admin.cam.ac.uk) for a Word version of this template)**

[Donor's Name]

[Donor's Address]

[Date]

Dear [Donor Name],

It is with great pleasure that I write to thank you for [your] [Donor's Name] offer to make a donation of [£Amount] to support [Project/Post/Studentship – insert Description/ Details].

*Optional naming clause:* [Subject to the necessary University approvals being obtained, the University will ][The University has decided to ]name the [studentships][programme] the [agreed name].]

We look forward to receiving ([this lump-sum payment by [date]] [the first instalment of [amount] by [date] and the second instalment of [amount] by [date].....].

The University's standard terms and conditions for the acceptance of donations are enclosed for your review. The University will consider these to apply unless you request otherwise.

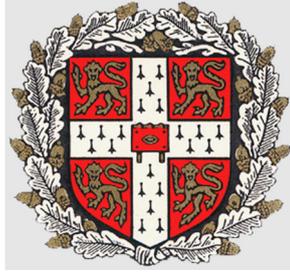
Thank you again for this generous gift, which will provide significant support for [details about impact of gift]. We truly value [your] [Donor's Name] [continued] support of Collegiate Cambridge.

Yours sincerely,

[Head of Department/Faculty]

cc [Name & role title of Relevant academic]  
[Name & role title of Relevant fundraiser]

Enc University of Cambridge Donation Terms and Conditions



**University of Cambridge**  
**Terms and Conditions**  
for **[Donor's Name]** Donation to **[Name of Department/Institution]**

The University of Cambridge is delighted to accept the donation (**Donation**) as described in the accompanying letter from the Head of **[Name of Department/Institution]** (**Letter**) on the terms outlined below.

The University shall hold the Donation and all receipts arising from it on trust for the purposes set out in the Letter.

**Optional reporting clause:** [The University will send annual reports to the donor identified in the Letter (**Donor**), and we will be happy to update the Donor on the progress and outcomes of these exciting projects.]

The University may refer to the Donor and/or this Donation in its annual report, the Cambridge University Reporter (the University's journal of official business) and similar publications. For any additional press releases or publicity relating to the Donation, the University will attempt to seek the Donor's prior written approval before publication and requests that the Donor does the same before making any public statements or press releases about the Donation.

The University is subject to the requirements of the Freedom of Information Act 2000 and the Environmental Information Regulations 2004 and accordingly the Donor accepts that in the event the University receives a request for information relating to the Donation (in that the request relates to the Donor or where disclosure of the information is likely to affect the interests of the Donor) the University may determine in its absolute discretion whether and to what extent any information is to be disclosed in response to the request and may make such disclosure.

**Optional naming clause:** [The University may alter or remove any naming or recognition associated with the Donation if the Donor commits or has committed any act or omission, or is involved or implicated in any public controversy, that in the opinion of the University might be expected to damage the reputation and good-standing of the University.]

This document, together with the Letter, contains the entire agreement between the Donor and the University in relation to the Donation. By transferring funds to the University the Donor confirms acceptance of these terms.

## Instructions for Completion of Template Gift Acceptance Letter

Heads of Institutions are authorised to accept donations of £100,000 and less.

Donations over £100,000 (**including cumulative donations from one donor totalling more than £100,000**) **must** be formally accepted by the Vice Chancellor. Please contact the CUDAR Fundraiser for your Institution to arrange this (See APPENDIX 7 for contact details).

Before accepting a donation, the Head of Institution must be satisfied that there are no due diligence concerns that would preclude accepting the donation by following the checklist in APPENDIX 5: Due Diligence Checklist / Questionnaire for Heads of Institutions.

Please see the below table for guidance as to completion of this Template Gift Acceptance Letter. Details in square brackets should be completed according to relevant donation details.

If you have any questions or concerns regarding drafting of your letter, please contact the CUDAR Fundraiser for your Institution.

**Please forward a copy of the signed letter to CUDAR to ensure appropriate recording of the donation.**

Guidance for completion of the Template Gift Acceptance Letter			
Paragraph Number	Wording	Details to Consider	Notes
1	[Project/Post/Studentship – insert <b>Description/ Details</b> ]	Ensure that the details of the donation are accurately & briefly captured.	
2	<b>Optional naming clause</b> – first option: [The University has decided to ]	Include this phrase only if the name has already been approved by CBELA	Consult CUDAR if naming required
2	<b>Optional naming clause</b> – second option: [Subject to the necessary University approvals being obtained, the University will ]	Include this phrase only if the letter must be sent before CBELA naming approval can be obtained.	CBELA approval of all naming is mandatory (no value restriction)
3	We look forward to receiving ([this lump-sum payment by <b>[date]</b> ] [the first instalment of <b>[amount]</b> by <b>[date]</b> (and the second instalment of <b>[amount]</b> by <b>[date]</b> .....].	This is to clarify if payment will be made in a lump-sum or instalments, including relevant instalment details (dates & amounts) to assist with financial management.	
4	The University's standard terms and conditions for ...	This is a mandatory paragraph.	
5	<b>[details about impact of gift]</b> .	Include details that will highlight the impact of the gift for the donor.	
<b>Appended Terms &amp; Conditions</b>	University standard terms & conditions for gift acceptance that must be included with the letter	Please complete the highlighted details for your Donor & Institution.	
	Two optional clauses for reporting & naming.	These are to be retained if these have been agreed for the Donation. Otherwise, delete these clauses before sending to the Donor.	

## APPENDIX 7: Contact Information



### Central University Contacts

Ceri Benton – **University Draftsman** (Trust Fund Regulations and Notices to be published in the Reporter), Governance and Compliance Division, Old Schools, [ceri.benton@admin.cam.ac.uk](mailto:ceri.benton@admin.cam.ac.uk)

Iona Thomas – **Head of Corporate and Research Accounting** (Administration of funds), Finance Division, Greenwich House, [iona.thomas@admin.cam.ac.uk](mailto:iona.thomas@admin.cam.ac.uk)

James Helm – **Director of Communications** (for media or publicity inquiries), Office of External Affairs and Communications, Old Schools, [james.helm@admin.cam.ac.uk](mailto:james.helm@admin.cam.ac.uk)

### Cambridge in America (CAm) Contacts

Gabrielle Bennett – **Executive Director**, 1120 Avenue of the Americas, 7th Floor, New York, NY 10036, [gabrielle@cantab.org](mailto:gabrielle@cantab.org)

### Development and Alumni Relations (CUDAR) Contacts

Alison Traub – **Executive Director**, Development and Alumni Relations, 1 Quayside, Bridge Street, CB5 8AB, [alison.traub@admin.cam.ac.uk](mailto:alison.traub@admin.cam.ac.uk)

Jennie Moule – **Director of Advancement Services**, [jennie.moule@admin.cam.ac.uk](mailto:jennie.moule@admin.cam.ac.uk)

Aggie Osina – **Director of Prospect Development and Gift and Data Services**, [aggie.osina@admin.cam.ac.uk](mailto:aggie.osina@admin.cam.ac.uk)

Anice Norman – **Finance Manager**, [anice.norman@admin.cam.ac.uk](mailto:anice.norman@admin.cam.ac.uk)

Natalie Burles – **Development Research and Due Diligence Manager**, [natalie.burles@admin.cam.ac.uk](mailto:natalie.burles@admin.cam.ac.uk)

Adrian Long – **Donor Relations Manager**, [adrian.long@admin.cam.ac.uk](mailto:adrian.long@admin.cam.ac.uk)

Leah Mison – **Gift and Data Operations Manager**, [Leah.Mison@admin.cam.ac.uk](mailto:Leah.Mison@admin.cam.ac.uk)

Megan Major – **Settlement Manager**, [megan.major@admin.cam.ac.uk](mailto:megan.major@admin.cam.ac.uk)

### **Fundraising Team Contacts overleaf**

In addition, current contact information for all fundraising team members within the University, Colleges and CAm is available at: <https://www.philanthropy.cam.ac.uk/contact-us>.

## **Schools-Based Fundraisers**

Meredith Pierce-Hunter – **Interim Director of Development – Schools Programme**  
[meredith.hunter@admin.cam.ac.uk](mailto:meredith.hunter@admin.cam.ac.uk)

### School of Arts and Humanities

Amanda Lightstone – **Head of Development**, [amanda.lightstone@admin.cam.ac.uk](mailto:amanda.lightstone@admin.cam.ac.uk)

### School of Humanities & Social Sciences

Rosalind Griffin – **Head of Development**, [rosalind.griffin@admin.cam.ac.uk](mailto:rosalind.griffin@admin.cam.ac.uk)

### School of Biological Sciences

Annie Neild – **Head of Development**, <mailto:annie.neild@admin.cam.ac.uk>

### School of Physical Sciences

Meaghan Annear – **Head of Development**, [meaghan.annear@admin.cam.ac.uk](mailto:meaghan.annear@admin.cam.ac.uk)

### School of Technology

Victoria Thompson – **Head of Development**, [victoria.thompson@admin.cam.ac.uk](mailto:victoria.thompson@admin.cam.ac.uk)

Ann Cernek – **Associate Director – Engineering**, [ann.cernek@admin.cam.ac.uk](mailto:ann.cernek@admin.cam.ac.uk)

Vacant – **Head of Development – CJBS**

### School of Clinical Medicine

Mary Jane Boland – **Director of Development - CUHP**, [maryjane.boland@admin.cam.ac.uk](mailto:maryjane.boland@admin.cam.ac.uk)

Caroline Campbell – **Head of Development – Children’s Health**,  
[caroline.campbell@admin.cam.ac.uk](mailto:caroline.campbell@admin.cam.ac.uk)

Dominic Antill – **Head of Development – Cancer**, [dominic.antill@admin.cam.ac.uk](mailto:dominic.antill@admin.cam.ac.uk)

Belen Tejada Romero – **Head of Development – Brain and Mind Health**,  
[belen.tejadaromero@admin.cam.ac.uk](mailto:belen.tejadaromero@admin.cam.ac.uk)

## **University-Wide Fundraisers**

### Strategic Initiatives

Gordon Glick – **Director of Development**, [gordon.glick@admin.cam.ac.uk](mailto:gordon.glick@admin.cam.ac.uk)

Derek Wilson – **Head of Development – Sports, Clubs, Music Performance & Societies**,  
[derek.wilson@admin.cam.ac.uk](mailto:derek.wilson@admin.cam.ac.uk)

Isabelle Soskice – **Associate Director – Nature and Conservation**,  
[Isabelle.soskice@admin.cam.ac.uk](mailto:Isabelle.soskice@admin.cam.ac.uk)

### Trusts & Foundations

Emma Griffiths – **Head of Development**, [emma.griffiths@admin.cam.ac.uk](mailto:emma.griffiths@admin.cam.ac.uk)

### Cambridge Zero

Vacant - **Associate Director**

### Culture & Collections

Linda Hindmarsh – **Director of Development**, [linda.hindmarsh@admin.cam.ac.uk](mailto:linda.hindmarsh@admin.cam.ac.uk)

Amy Reeve – **Head of Development – University Library**, [amy.reeve@admin.cam.ac.uk](mailto:amy.reeve@admin.cam.ac.uk)

Claire Alfrey – **Head of Development – Fitzwilliam Museum**, [claire.alfrey@admin.cam.ac.uk](mailto:claire.alfrey@admin.cam.ac.uk)

International and Regional

Amy Trotter – **Director of International and Regional Programmes**

[amy.trotter@admin.cam.ac.uk](mailto:amy.trotter@admin.cam.ac.uk)

Vacant – **Head of Development – Europe and Latin America,**

Nan Ma – **Head of Development – East Asia,** [nm752@cam.ac.uk](mailto:nm752@cam.ac.uk)

Vibhuti Patel – **Head of Development – SE Asia and Australasia,**

[vibhuti.patel@admin.cam.ac.uk](mailto:vibhuti.patel@admin.cam.ac.uk)

Matt Hann – **Head of Development – London,** [matt.hann@admin.cam.ac.uk](mailto:matt.hann@admin.cam.ac.uk)

Legacies/Bequests

Alice Macek – **Associate Director,** [alice.macek@admin.cam.ac.uk](mailto:alice.macek@admin.cam.ac.uk)