



Programa Jovens Embaixadores Brasil

Donation Acceptance, Disbursement and Ethical Fundraising Policy

1. Definitions

Disbursement: the approved release of philanthropic funds for specific expenditure, ensuring such release is in line with the original wishes of donor in the case of restricted donations.

Donor: a person, organisation or legator who undertakes a transfer of money or assets with philanthropic intent (**gift/donation**) for the program without receiving any material benefit in exchange.

Due diligence: the range of practical steps that should be taken by the program, so it is reasonably assured of the provenance of the funds given by donors and is able to identify/manage associated risks. Currently this is undertaken for all potential/actual donations worth R\$ 100,000 or more and also in cases of lower amounts when concerns are identified about a potential or actual donation.

Fund: an account for philanthropic donations within the program's financial system.

Gift agreement: an agreement between the donor and the program to clarify the purpose of the gift and any expected outcomes. Such documents are especially important for restricted gifts. Any gift agreement should not benefit the donor personally or offer any kind of formal sponsorship arrangements. In addition, the agreement should not provide the donor a casting vote in terms of scholarship/award allocation or staff recruitment processes.

Gift Oversight Group (GOG): a senior program group (staff and external supporters) whose remit is a) to consider strategic, financial, legal, ethical and reputational issues associated with donations already received or prospective gifts; b) to make a decision on acceptance, retention, or otherwise of gifts; and c) to ensure donations are disbursed appropriately.

Legator: a person who has left a charitable bequest in their will for the benefit of the program.

Restricted/unrestricted: Restricted donations are those given with a specific purpose in mind on behalf of the donor, whereas unrestricted donations are given to allow the program to respond to the areas of greatest need or in line with institutional priorities, provided they complement the program's charitable purposes.

2. Introduction

- 2.1 The Programa Jovens Embaixadores Brasil actively seeks philanthropic gifts from donors as a legitimate and vital element of its overall funding, enabling it to achieve real excellence in its education, research and outreach missions as outlined in its institutional strategy.
- 2.2 This policy relates to the acceptance and disbursement of such gifts (including bequests) and in general the institution's fundraising practices ensuring orderly, transparent, and appropriate processes.
- 2.3 This policy covers fundraising activities on behalf of the Programa Jovens Embaixadores Brasil by staff, contractors or volunteers.
- 2.4 The Programa Jovens Embaixadores Brasil will seek Gift Aid and tax on gifts that are eligible.

3. Statement of charitable status

- 3.1 The Programa Jovens Embaixadores Brasil is a program developed by World's Youth for Climate Justice Frente Brasil, a_Ponte and the Earth Project.
- 3.2 The Programa Jovens Embaixadores Brasil aims to capacitate leaders from traditional communities from Brazil to work at NGOs, launch campaigns, network, and build projects.

4. Ethical guidelines for donation acceptance

- 4.1 The test of compliance with this policy must be undertaken prior to solicitation wherever possible rather than at the point of acceptance.
- 4.2 The acceptance of donations must adhere to the following key principles:
- The Programa Jovens Embaixadores Brasil values and will protect the autonomy and academic freedom of the program community. The program will therefore decline any donation that restricts freedom of speech.
 - The Programa Jovens Embaixadores Brasil will normally publish both the names of the donors and the purpose for which donations have been made.
- 4.3 In accepting philanthropic donations, the program and individual colleagues will consider and be guided by the following set of questions:
- Will the donation...
- contribute to the program's aims as set out in the institutional strategy?
 - expose the program to the risk of undue adverse publicity or reputational risk?
 - require unacceptable or additional expenditure of program resources?

- create unacceptable conflicts of interest?
- potentially harm the program's relationships with other donors or stakeholders or inhibit unreasonably, the program's ability to seek support from other donors?
- involve anything which is illegal?
- involve anything that may be seen to be unethical
- involve anything that is contrary to the stated values of the program?

An internal checklist for initial due diligence has been developed for use by all staff involved in gift solicitation to enable 'on the spot' assessments.

For all donations (potential/actual) worth R\$ 100,000 or more (and in the case of donations, again potential or actual, of lower amounts where concerns are identified), a more detailed due diligence exercise will be undertaken for review by the Gift Oversight Group.

4.4 In terms of donations given by organisations, these are deemed acceptable sources of philanthropic funding if the giving has philanthropic intent AND does not fall under one of the seven exclusion criteria:

- contractual relationship
- exclusive information
- exclusive publication
- consultancy
- IP rights
- other forms of financial benefit
- donor control

4.5 The program will take all reasonable steps to ensure the ultimate source of a gift or bequest is legal and not derived directly or indirectly from illegal activity.

4.6 If the situation changes after a gift has been accepted, the program will review the original donation and donor against these guidelines and act accordingly.

4.7 Written records must be kept for **all** donations made to the Programa Jovens Embaixadores Brasil. At a minimum, this must include the donor's name; their contact details; the amount and date of the gift; the specific allocation of the gift if there is one.

4.8 Agreements are required for **all** restricted donations of R\$ 10,000 or more (whether single or combined donations from the same donor) and any particularly complex donations of less than R\$10,000. The gift agreement will confirm the purpose of a donation and how the donor will be involved/recognised for their support. It will also confirm that the donation complies with this policy.

5. Types of donation and payment methods

5.1 Donations can be accepted via the following methods:

- Cash (for donations of less than R\$ 1,000)
- Direct debits

- Bank transfer
- Online via the program website, crowdfunding platform or third-party giving sites
- Shares, property, works of art*
- Gifts-in-kind (e.g. equipment, software, etc.)*

(* Donations made in these forms involve specific administration and recording)

6. Commitment to donors

- 6.1 To ensure that our activities merit the respect and trust of the general public, and that donors and prospective donors can have full confidence in the program and our causes, the following commitments are made to supporters.
- 6.2 All fundraising approaches made by (or made on behalf of) the Programa Jovens Embaixadores Brasil will disclose the program's name and the purpose for which the funds are sought. Printed fundraising materials (however transmitted) will also include our address and/or other contact information.
- 6.3 All donors have the right to be informed of the program's mission, about the intentions to use any donated resources and of the program's capacity to use donations effectively for their intended purposes.
- 6.4 Donors and prospective donors are entitled to the following, promptly, upon request:
- the program's most recent annual report and financial statements;
 - confirmation as to whether any individual requesting funds on behalf of the Programa Jovens Embaixadores Brasil is a volunteer, an employee or a hired fundraiser;
 - the membership details of boards and committees which govern the program.
- 6.5 All donor records maintained by the program will be kept confidential to the greatest extent possible provided by the law. Donors have the right to see their own record and to challenge its accuracy.
- 6.6 All donors will receive appropriate acknowledgment and recognition of their contribution to the program.
- 6.7 Donors and prospective donors will be treated with respect. In line with current/forthcoming data protection legislation and the new fundraising preference service, the Programa Jovens Embaixadores Brasil will honour individual requests regarding:
- the provision (or withholding) of consent for any/all communications associated with the program's charitable activities;
 - the cessation of specific methods of approach (e.g. by telephone or via other channels) through updating individual communication preferences;
 - the request for deletion of contact details from mailing lists and databases.

6.8 All donors and prospective donors are free to ask questions when making a donation and to receive prompt, accurate and forthright answers.

6.9 Donors accept that the management and governance of projects and/or activities funded through philanthropy, rests solely with the Programa Jovens Embaixadores Brasil. Donors will be provided with appropriate opportunities to continue engaging with the projects/activities they have funded/are funding. The scope for this engagement will be set out within a formal gift agreement document (for all donations of R\$10,000 plus and for lower value donations involving detailed restrictions).

6.10 In cases where the agreed original purpose(s) of a donation made to the program can no longer be met, the program promises to use the funds in a manner consistent with the wishes of the donor and the spirit in which the donation was given. Where practical this will be undertaken in consultation with the donor(s) or their representatives.

6.11 Prompt responses will be made to any complaints received. A named member of the Programa Jovens Embaixadores Brasil will attempt to satisfy the complainant's concerns in the first instance. Any complainant that remains dissatisfied will be informed that they may appeal in writing to the directors of Programa Jovens Embaixadores Brasil.

7. Fundraising code of conduct

7.1 Fundraising professionals have a responsibility to their donors, their employer and their causes. All those involved in raising funds for the Programa Jovens Embaixadores Brasil will be guided by personal integrity and relationships with donors. At the heart of ethical fundraising practice lies the need to ensure the trust of donors is not violated. This requires openness, transparency and respect on the part of all those involved in fundraising activities in the name of the Programa Jovens Embaixadores Brasil.

7.2 As such, the following principles exist to guide those involved in fundraising activities at the Programa Jovens Embaixadores Brasil.

7.3 Requests for philanthropic donations made on behalf of the Programa Jovens Embaixadores Brasil will be truthful; accurately describe the program's activities and the intended use of those funds; respect the dignity and privacy of those who benefit from the program's philanthropic activities.

7.4 Volunteers, employees and hired fundraisers who ask for or receive philanthropic funds on behalf of the Programa Jovens Embaixadores Brasil shall:

- adhere to the provisions of this code;
- act with fairness, integrity and in accordance with all applicable laws;
- cease engagement with a prospective donor who identifies fundraising requests as harassment or undue pressure;
- disclose immediately to the program any actual or apparent conflict of interest;
- not accept donations for purposes that are inconsistent with the program's mission.

7.5 The Programa Jovens Embaixadores Brasil will never sell either its donor or candidates' lists.

7.6 All representatives of the Programa Jovens Embaixadores Brasil involved in fundraising activities will:

- adhere to all fundraising and data protection guidelines and legislations;
- follow all program codes relating to equal opportunities, harassment, bullying, health and safety, employment, grievance and public interest disclosure;
- observe all legal and ethical requirements as laid down by the program and other appropriate bodies involved with fundraising.

8. Disbursement of philanthropic income

8.1 After donations have been accepted, it falls to the Gift Oversight Group to ensure that all donations are disbursed appropriately and in line with donor wishes. Their responsibility in this activity is delegated from the Program Executive Board.

8.2 To ensure institutional integrity, the disbursement of all donations must adhere to the following 3 key principles:

- Disbursement of donations will be undertaken to achieve the greatest benefit for the beneficiaries and to maximise the impact made possible by the donor's generosity.
- Restrictions placed upon donations, either by the donor themselves or by virtue of the solicitation method, will be upheld. Where appropriate, beneficiaries will be requested to provide further details about the planned use of donations in advance of funds being disbursed.
- All funds will be allocated to activities or for purposes that fall within the charitable aims of the program and that meet the public benefit test.

8.3 The Programa Jovens Embaixadores Brasil is responsible for administering the disbursement of all donations made to the program and for reporting upon disbursements. For new restricted funds, where the donor has prescribed the conditions and purpose of the fund (and the donation complies with the requirements for acceptance), full information about the fund shall be reported to the next meeting of the Gift Oversight Group (GOG) for ratification.

8.4 For all funds (restricted or unrestricted) currently held within the Programa Jovens Embaixadores Brasil's accounts resulting from philanthropic donations, the following information will be provided to members of the GOG **once a year**:

- Name of fund
- Details of any conditions attached to each fund
- The current balance of each fund, including any associated gift aid

- Details of any disbursements made from each fund, broken down into previous, current and future commitments

(NB: this annual report will also be shared with the Finance Department for the purposes of producing the institution's audited accounts)

8.5 When considering the planned use of funds disbursed, GOG should bear in mind the questions outlined in the 'ethical guidelines for donation acceptance' section of this policy.

8.6 The outcomes of the quarterly disbursement request will be communicated as part of the next scheduled GOG meeting, including those disbursements that can be approved directly by the Director of Programa Jovens Embaixadores Brasil.

9. Policy review

9.1 This policy will be reviewed by PAE one year after approval by the Program Executive Board and annually.

Approved on 27 August 2021

