



## **PKF DONATION POLICY**

PKF Charity always encourage donors to donate through a number of online sites that the charity work with or donate through direct to charity banking system ([www.pkfcharity.com/donations](http://www.pkfcharity.com/donations))

The charity will accept cash donation and will keep a receipt of the cash donation after paying into charity bank account as an evidence/record of donation. If there is a large amount of cash donation the charity will request the donors to donate through the banking system.

The charity will “operate in line with the following guidance of commission when accept the donation.”

### **Principles as set out by the Charity Commission:**

- Know your donor- PKF charity will gain knowledge about the potential donor who would be donating to a project/fund.
- Know your beneficiaries – PKF charity will gather relevant information about the beneficiaries before implanting project/offering help/support etc. in line of charitable objectives.
- Know your partner- PKF charity will gain more information about any partner organisation that will be working with.

Donors once express their support to donate to the charity whether in a running project/appeal/regular donation the charity management will start gaining more knowledge about the donors in line with commission guidance/fundraising regulation guidance/institution of fundraising guidance.

The beneficiaries will be selected according pkf charitable objectives and will make sure they are genuine beneficiary by obtain relevant data. The charity will do a risk assessment by complying the PKF risk assessment policy.

If the charity needed to work with any partner organisation the charity management will try to find out more information about the organisation.

### **Choosing whether to accept or refuse a donation**

“It is, rightly, difficult for a charity to decide to refuse or return a donation – it will need all the money it can get and trustees are under a duty to use all the charity’s resources to further its aims for the public benefit. But there are some rare situations when trustees can properly decide that refusing or returning a donation is going to be in the charity’s best interests. They

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**PKF  
REGISTRATION  
NUMBER:  
1172076**

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will need to weigh the relevant factors carefully. “

Sarah Atkinson – Director of Policy, Planning and Communications, Charity Commission for England and Wales

PKF Charity will be assess whether accept or reject the donations by looking into the following step guidance by **Institute of Fundraising's/Fundraising Regulator/Charity Commission**.

### **Does a donation fit with your charity's values?**

“There may be instances in which charities receive offers of donations from sources not in line with the charity's values and are unsure what to do.” In a donation the charity will be assess the donation fit the charity value.

PKF trustees should take reasonable and appropriate steps to know who the charity's donors are, particularly where significant sums are being donated or the circumstances of the donation give rise to notable risk. Good due diligence will help to:

- assess any risks to the charity that may arise from accepting a donation or certain types of donations
- ensure that it is appropriate for the charity to accept money from the particular donor, whether that is an individual or organisation
- give trustees reasonable assurance that the donation is not from any illegal or inappropriate source
- ensure that any conditions that may be attached are appropriate and can be accepted”

### **Delaying a donation to make sure it's tax effective**

“Occasionally a charity may wish to refuse a donation, or delay its acceptance, with a view to explaining how the donor can make the gift in a more tax-effective manner (e.g. by Gift Aid). A charity can decide to do this provided that the trustees are clearly aware of the risk that the donor might be put off making the donation altogether, and provided that the charity explains the tax advantages accurately to the donor”.

### **When the reputational costs of accepting the donation would be detrimental to the purposes of the organisation**

“A charity will want to ensure that accepting a donation does not create a conflict with the values and mission of the organisation which is likely to result in reputational damage with current and potential supporters”.



**Returning donations that you've already accepted**

“As with accepting or refusing future donations, when taking the decision about whether to keep or return a donation that has already been accepted, trustees and staff should think carefully about what is in the best interests of their charity. It's also important that they are able to clearly demonstrate how and why a particular decision has been made”.

**People in vulnerable circumstances**

“If a fundraiser or fundraising organisation has reasonable grounds for believing that a supporter lacks the capacity to make a decision, then a donation should not be taken. If a donation has already been made, and at the time of donating the individual lacked capacity (and the charity receives evidence of this) then the charity can and should return that donation, since the original donation was invalid. It is less clear in other circumstances (e.g. where a person had capacity to give but lacked information or was in a vulnerable circumstance at the time) but the usual considerations on accepting and refusing donation apply”.

**Is authorisation required to return a donation?**

“Depending on the circumstances (e.g. the terms of the donation and how the funds were raised), there may be restrictions on whether a donation can be returned and the relevant charity regulator may need to authorise such returns by issuing a specific order”.

In addition to the above steps the charity trustee management will continue look into guidance from commission, institution of fundraising and fundraising regulation to do a best practice in collecting donation.

**The trustees declare that they have approved cash donation policy in trustee meeting 8/04/2019**

**Signed on behalf of the charity's trustees**

<b>Signature(s)</b>		
<b>Full name(s)</b>	SHAHA ALAM	
<b>Position (eg Secretary, Chair, etc)</b>		TRUSTEE
<b>Date</b>	08/04/2019	

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Registered with  
**FUNDRAISING  
REGULATOR**



<b>Signature(s)</b>	
<b>Full name(s)</b>	ABDUL MUHID
<b>Position (eg Secretary, Chair, etc)</b>	TRUSTEE
<b>Date</b>	08/04/2019

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