



Donations Policy, including prohibition of 'hate groups'

Last updated 8 July 2019

The Gift Trust receives recommendations from its donors to make donations to charitable causes from the donor's Gift Accounts. This policy outlines our policy in making these donations to recipient organisations.

Eligible recipients:

Donations can be made to charitable causes which can include:

- New Zealand registered charities.
- Unregistered organisations in New Zealand with a clear charitable purpose such as incorporated societies or social enterprises.
- International charitable organisations (limited capacity, maximum of 25% of total donations per year).
- Individuals only under exceptional circumstances where the donation is charitable, such as the recipient of a scholarship or award that was competitively received.

In the case of unregistered charitable organisations or international charities, additional due diligence will be needed to ensure there is a clear charitable purpose which will usually incur an extra fee for the donors.

Ineligible recipients:

The Gift Trust will not approve donations for:

- Political campaigns, candidates, or to support purely lobbying activity (a limited amount of lobbying can be classed as a charitable activity by Charities Services and we will use their definition)
- Membership fees, goods from a charitable auction, school fees, admission to charity events or other goods or services.
- Anything that will result in a private benefit or profit to an individual person.
- The Gift Trust will not accept funds from donors or make contributions to recipients that the Trust believes, in its sole discretion, are supporting or engaging in 'hate speech or hateful activities', whether online or offline. 'Hateful activities' are defined to mean activities that incite or engage in violence, intimidation, harassment, threats or defamation, targeting an individual or group based on their race, colour, religion, national origin, ethnicity, immigration status, gender, gender identity, sexual orientation, or disability.

Due diligence or validation process:

The Gift Trust will review all donor's recommendations to verify that the recipient is eligible to receive the donation. This is an important step as it is often the main reason our clients choose to work with us, for peace of mind and to ensure the donation is put to good use. The Gift Trust due diligence process checks the following criteria.

For NZ registered charities:

- Charity registration number.
- Charity purpose and mission.
- That the charity registration is current and approved.
- Most recent annual accounts have been sent to Charities Services.

For non-registered charitable causes or international charities:

- Legal status of the organisation.
- Deed or constitution of the organisation includes the charitable purpose and that there is no private benefit or profit.
- Where possible, that the organisation is registered in their home country in the equivalent of a Charities Services register.
- Most recent annual accounts.

For all entities: In addition to the above, we check for all entities:

- Proof of bank account.
- That there is no private benefit to the donor or any individual.
- That there are no reputational risks for The Gift Trust.
- For donations over \$10,000 we will check the income, expenditure and assets of the organisation to ensure financial sustainability.
- The Gift Trust will screen organisations and prohibit donations to any who engage in 'hateful activities' that incite or engage in violence, intimidation, harassment, threats or defamation, targeting an individual or group based on their race, colour, religion, national origin, ethnicity, immigration status, gender, gender identity, sexual orientation, or disability. As part of this review, we may consult resources such as the Charities regulator, public news sources, the Human Rights Commission and others.

Process for declining a grant recommendation:

If The Gift Trust has a concern after the due diligence process we will attempt to resolve it by speaking to the recipient organisation for clarification and keeping the donor informed. If we recommend that a donation request is turned down, this will be approved by the Board of Trustees and the donor will be given a full explanation about why it cannot be approved. The Gift Trust will make every effort to keep the donor informed during the process and if possible we will suggest alternatives that fulfill the donors philanthropic intent.