



Fundraising and Resource Growth - Gift Acceptance Policy FRG001

1. Policy Purpose

Oxfam Australia receives gifts in many forms and of varying value and is committed to treating all members of the public fairly and respectfully. Wherever possible, Oxfam Australia seeks to respect supporters' wishes and preferences and to empower them to make a meaningful contribution to tackling inequality and poverty.

This Policy is designed to ensure that Oxfam Australia acceptance of any and all gifts are in compliance with legislative requirements, and aligned to Oxfam Australia's mission and values to ensure the appropriate management of all gifts given to the organisation.

2. Scope and Eligibility

Policy stakeholders include:

- Oxfam Australia staff members
- Oxfam Australia existing and prospective supporters
- Oxfam Australia Board of Directors
- Oxfam Australia's authorised Fundraising or Gift advisory committee

3. Policy Statement

3.1. Gift Acceptance

While Oxfam Australia appreciates the financial support and goodwill of donors, special care is required to ensure that the acceptance of a gift will not involve a continuing financial commitment or other obligation on the part of the organisation that is disproportionate to the usefulness of the gift.

While donors may wish to specify the purpose for which a gift is given, Oxfam Australia may not accept gifts deemed too restrictive in their specified purpose or which do not support Oxfam Australia's mission to tackle poverty and inequality.

Oxfam Australia will not accept donations from organisations or individuals that in Oxfam Australia's view, are not aligned with Oxfam Australia in their social, ethical, financial and environmental conduct or whose operations and activities impact negatively on developing nations.

Oxfam Australia will not accept any gifts which are not in compliance with current applicable Oxfam Australia policies, legislation, including but not limited to anti-corruption, anti-discrimination, environmental, finance, privacy and tax laws and regulations or which violate human rights or labour rights.

Oxfam Australia will not accept any gifts sourced from the proceeds of activities including but not limited to the manufacture of arms and cluster munitions, the production of pesticides that do not meet guidelines issued by the Food and Agriculture Organization of the United Nation, the production of breast milk-substitutes that do not meet the World Health Organisation Code, nuclear activities, the production of tobacco or pornography.

Oxfam Australia will not accept gifts which expose or may expose the organisation to adverse publicity.



Oxfam Australia will not accept anonymous donations.

3.2. Types of Gifts

In line with Australian Tax Office (ATO) Guidelines, Oxfam Australia defines gifts as:

- A voluntary transfer of money or property without receiving, or expecting to receive, any material benefit or advantage in return. A material benefit is an item that has a monetary value
- Must be of money or property – this can include financial assets such as shares.

Oxfam Australia accepts gifts both from living donors and as planned gifts that take effect on a Donor's death. Oxfam Australia welcomes the following types of outright gifts:

- Cash of any amount
- Select cryptocurrencies
- Publicly traded shares at fair market values (Note that Oxfam Australia CFO will have full discretion over the sale of any gifted shares)
- Real estate (Note that their acceptance is subject to review by the CFO and General Counsel, and once received, may be sold and/or generate ongoing revenue to support Oxfam Australia's mission surplus to any costs incurred)
- Personal property, as long as the items are saleable, and at a value which will provide Oxfam Australia with a significant return beyond offsetting any costs incurred by Oxfam Australia in selling.
- Life insurance policies

Oxfam Australia may also be named as the beneficiary of planned gifts, including:

- Residuary legacies – a gift made of some or all of the remainder of an estate after all other gifts have been handed out and debts paid off.
- A pecuniary legacy – a gift made of a fixed sum of money.
- A specific legacy – a particular named item left as a gift in a will, for example, shares, real estate property, cars, jewellery, furniture or a painting, as long as the items are saleable, and at a value which will provide Oxfam Australia with a significant return beyond offsetting any costs incurred by Oxfam Australia in selling.

Prior to considering the acceptance of any specific outright gifts or legacies please note that Oxfam Australia reserves the right to undertake a due diligence review of the property under consideration.

3.3. Acknowledgment of Gifts

All gifts to Oxfam Australia that meet the acceptance policy provisions and are over \$2 in value will be issued an official tax receipt within three business days upon transfer to Oxfam Australia.

Donors will be acknowledged in accordance with their wishes in proportion to the size of the gift, as per Oxfam Australia's Gift Recognition Guidelines.

All donations of gifts of property, including real estate, will be formally acknowledged by letter with a description of the gift but not a value. If a valuation is required, the onus is on the donor to obtain an independent valuation to the satisfaction of the ATO or the cultural gifts program and they should seek appropriate advice on obtaining this from their financial and/or legal advisor.



3.4. Additional due diligence requirements

Oxfam Australia will evaluate all offered gifts against the Gift Policy Acceptance conditions outlined above under section 3.2.

All Named Gifts and all gifts of \$10,000 or more in value will be subject to a full due diligence check to ensure their acceptance meet the conditions outlined above and gift acceptance is in line with Oxfam’s mission and values, and does not expose Oxfam Australia to adverse publicity.

Oxfam Australia will notify the donor and specify the grounds if a gift is declined. Oxfam Australia will make all attempts to treat the donor with respect and cordiality in these circumstances.

Oxfam Australia can at any time review and reconsider previous decisions taken in good faith relating to the acceptance or use of particular gifts, should circumstances have changed such that the gift no longer meets Oxfam’s obligations to comply with law, its own policies or if it would adversely impact the reputation, image, mission or integrity of Oxfam Australia.

4. Related Documents

This policy is to be read in conjunction with:

- BRD009: Fundraising
- BRD014: Procurement, Funding and Partnerships
- <https://www.oxfam.org.au/what-we-do/about-us/our-policies/legal-and-ethical-responsibilities/ethical-standards/>
- Gift Agreement Template

5. Information about this policy

Policy No. FRG001 Gift Acceptance Policy	Effective (Issue Date)	September 2022	
Supersedes	None	Next Review	September 2025
Policy Owner	Director FRG	Approved by	Oxfam Australia Board
Author	Head of Philanthropic Partnerships	Pages	3