

National Film and Television School (the “School”)

Donations Policy

1. Introduction

The NFTS Director co-ordinates and reports on all philanthropic fundraising across the School. This function is important and central to the School’s plan to significantly increase income from the private sector and therefore create a sustainable and growing fundraising culture to support the School’s vision.

This donations policy (“Policy”) outlines the School’s policy regarding philanthropic fundraising. It is relevant to all members of staff and provides information, including contact information, relating to identification and proper accounting procedures for donations.

2. Purpose

Philanthropic funding represents additional private sector financial support that enables the School to invest further in key strategic areas such as student hardship, teaching and the enhancement of studio buildings and equipment. We seek to encourage the School community, including its alumni, staff, the general public and businesses to contribute, through structured and tailored solicitation programmes.

We need to account accurately for and record all funds raised or pledged to measure fundraising activity and income generation throughout the School, for audit purposes and both internal and external regulatory bodies.

The purpose of this Donations Policy is therefore to:

- Define philanthropic income and ensure all donations are correctly recorded and reported in the School’s philanthropic returns for both internal and external bodies;
- Explain how to properly maximise donation income. At present this can be done by asking the donor to complete a Gift Aid declaration which allows the School to reclaim tax on any donations from individuals paying UK income or capital gains tax;
- Ensure donors are identified and stewarded correctly and all approaches are co-ordinated and professionally managed; and
- Ensure donations are compatible with the School’s objectives and consistent with the goals of the School.

3. Scope

This Policy applies to all staff.

4. Definitions

A gift or donation is a voluntary transfer of money by a donor or other asset, made with philanthropic intent for the benefit of the institution. After receipt, the institution must own the donation in full and any work, project or intellectual property that results. The donor may not retain any explicit or implicit control over a gift after acceptance by an institution and there must be no contractual conditions attached to the donation.

Philanthropic funds can, for example, fund the following:

- Buildings, land and equipment/other assets that become or remain the property of the School;
- Staff appointments, providing there is no donor control over the appointment and neither consultancy nor work on research contracts is included;
- Scholarships and bursaries, as long as the student recipient is not required to undertake specific activities of economic benefit to the funder (e.g., research projects, work placements) and the donor does not select the recipient; and/or
- Endowment of lectures and other academic activities.

5. Sources of philanthropic funds may include the following:

- Gifts from individuals, of cash and other instruments of wealth, including shares;
- Gifts-in-kind (or donated assets) including property, art, equipment;
- Legacy income;
- Monies from charitable trusts and foundations;
- Gifts from companies;
- Gifts from overseas governments or their agencies and foundations (please also see Anti-Bribery policy).

6. Procedure for all Donations, Endowments and Legacies

The Director will co-ordinate fundraising across the School, maintain details and advise the Finance Director of all donations for reporting and audit purposes, and ensure any contact made with donors is relevant and any future approaches are co-ordinated. If the Director is aware of all donations, then s/he can ensure they are consistent with the goals and policies of the School and refer anyone who wishes to approach a donor to the Department which already has a relationship with the donor, to ensure no conflicting requests or multiple approaches from different parts of the School are made. All intentions to approach existing or potential donors should therefore be notified to the Director before contact is made.

7. Acceptance/Refusal

In considering the acceptance of any donation, endowment or legacy, the School will consider if the donation is compatible with the purposes of the School and consistent with the goals outlined in the Corporate Plan. The Director will also consult with the Finance Director to ensure that any gift complies with any relevant, current legislation.

The School will not accept any donation or pledge which is deemed, following investigation research, to have been funded through activities which:

- Are unlawful (including any form of theft, fraud, tax evasion, money laundering or terrorist activity), whether in the UK or under the jurisdiction of the country from which the pledge is made;
- Violate international conventions that bear on human rights; or
- Limit freedom of enquiry, or encroach on academic freedom.

In addition, the School must be able to confirm that acceptance of a donation will not:

- Lead to a conflict of interest with the ethics and principles of the School;
- Require an action or actions on behalf of the School or its staff which may be deemed illegal;
- Harm the School's reputation and relationship with other benefactors, partners, potential students or research supporters; or
- Constitute any form of bribery.

As part of the due diligence involved in accepting a gift, the School will identify if there are any present or upcoming School tenders for work that may be of interest to the donor. If there is a possible link no donation will be accepted or discussed until the School has ensured that there is no possible conflict of interest.

For donations that will be referred to the Board of Governors for approval the School may engage a third party to carry out due diligence in addition to the due diligence carried out by the School.

8. Responsibility levels for acceptance of philanthropic gifts

The School's Scheme of Delegation defines the levels of responsibility for the acceptance of philanthropic gifts, as summarised below: -

	NFTS Management with Finance Director approval	NFTS Board Chair or Deputy Chair approval	NFTS Board approval*
Donations & other philanthropic gifts	Up to £10,000	£10,001 to £100,000	£100,001 & above

Notwithstanding the financial parameters defined above, prior permission must be sought from the Chair or Deputy Chair of the Board if there is any question that a donation may put the reputation or brand of the School risk.

Ongoing research and due diligence will be maintained on all high value donors to the School following the donation.

9. Recording and Reporting

The Director will ensure donors are given a Gift Agreement, where appropriate. Once donated income has been identified, the Finance Director should be advised and provided with all support information and relevant paperwork.

This information should be recorded for auditing purposes. The minimum information required is as follows:

- Name and address of donor;
- Name of staff member(s) involved;
- Amount and purpose of donation including project/department the gift is to support;
- Copies of supporting letters, proposals, communication with and from the donor.

Stewardship

All donors should be properly thanked by either the Director of the School or their nominee.

Other considerations

Gift Aid is a way for the School to increase the value of monetary gifts from UK tax paying individuals by claiming back the basic rate tax paid by the donor. It can increase the value of donations by 25% at no extra cost to the donor. Gift Aid declarations, once returned, should be sent to the Finance Manager, who will process the claim and ensure the tax refund received is credited to the appropriate project code. If you are unsure if Gift Aid can be claimed, please refer to the Finance Manager.

Board Oversight

A report on all individual philanthropic gifts and donations exceeding £10,000, contracted or accepted by the School in the preceding quarter, are to be reported to the Finance and General Purposes Committee for review, under delegated authority of the Board. This report will also include advance notice of any anticipated funding activity the Director may seek to accept in the following quarter.

10. Anonymous donations

There may be occasions when the donor wishes to remain anonymous. In this situation, the identity of the donor must be disclosed to the Board, Finance and General Purposes Committee and the Finance Director. The Finance Director will ensure that the monies are not from an unlawful activity before the donation is accepted (see [Financial Regulations](#) for the School's Anti-Money Laundering Policy). The donor's details will remain anonymous from the rest of the organisation.

11. Responsibility and Contacts

The Director has overall responsibility for this Donations Policy and for ensuring that it is effectively implemented, that progress is monitored and that the Donations Policy is regularly reviewed.

The Finance Director has responsibility for the accounting procedures.

Amended November 2021