CULTURAL FACILITIES CORPORATION
Philanthropic Fundraising Policy

Description: This policy provides guidance on the financial management, recognition and acknowledgement of all philanthropic donations to the Cultural Facilities Corporation (CFC) and its creative entities including The Canberra Theatre Centre, Canberra Museum and Gallery, Calthorpes' House, Lanyon Homestead, Mugga Mugga Cottage and the Nolan Collection.

Authorised by:	
	Gordon Ramsay CEO Cultural Facilities Corporation
Date endorsed:	*20 January 2025*
Board approved:	
Date for review:	
Version:	Version 1.0

DOCUMENT PROPERTIES

Schedule of Amendments

New features (insertions)	
	Date
Enhancements (changes)	
	Date
Deletions	
	Date

Amendment History

Version No.	**Issue Date**	**Author**
Version 1.0	*January 2025*	*Corinna Cullen*

Details *example*

Area responsible for Policy/Plan/Program	CFC – Corporate – Philanthropic Development
Stakeholders	All Cultural Facilities Corporation Staff
Document location	
Record number and name	
Strategic Plan aligned	Goal 2: Growth and Financial Sustainability
***Freedom of Information Act 2016* compliant**	Document linked to the Open Access Information website? No ☐ (the document is not appropriate for public viewing) Yes ☒ (the document is appropriate for public viewing)

Scope

The policy covers all philanthropic donors including individuals, trusts, foundations, companies and other organisations. Its scope extends to the donors of all forms of philanthropic donations including cash, property, Cultural Gifts Program donations and other objects accepted by the CFC.

It does not cover transactional relationships (e.g. CMAG membership fees, corporate partnerships or sponsorships).

Naming Rights relationships will be considered on a case-by-case basis and are not in scope for this policyip.

Purpose

This policy sets out principles for financial governance of donations so that the CFC can trace support levels for individual causes and ensure funds are applied appropriately. These principles will ensure transparent donor impact reporting.

The policy ensures all donations to the CFC are appropriately recognised and that donors are acknowledged for their donations.

Definitions

Donation	A transfer of money or property made voluntarily and by way of benefaction, from which the giver receives no material benefit or advantage.
Gift	In this context a 'gift' is the donation of a cultural item
Donor	An individual or organisation donating to the CFC
Bequest	A donation of money or property made via the donor's will.
Bequestor	A donor intending to make a gift to the CFC via a bequest.
Cultural Gifts Program	*The Cultural Gifts Program offers tax incentives to encourage people to donate cultural items to Australian public collecting institutions. Donated items can include visual and decorative arts, Indigenous arts and cultural artefacts, social history and scientific collections, and archival material.* https://www.arts.gov.au/funding-and-support/cultural-gifts-program CMAG would receive 'gifts'
MOU	Memorandum of understanding – a non-legally binding document. Here an agreement between donor and CFC

Rationale

The CFC receives cultural gifts, bequests and donations. It is important that these donations be managed and acknowledged in a manner that is appropriate and proportionate, to encourage future donations and contribute to stewardship of donor relations, without placing an excessive administrative burden on the CFC.

The CFC must also ensure that it adheres to relevant legislation such as the Australian Taxation Office's rules for tax-deductible gifts and contributions.

For larger and more complex donations, it is essential that donor expectations are managed, agreed and documented up front to reduce the risk of subsequent disagreement that could damage CFC's reputation and its relationship with a significant donor.

Financial Governance | Principles & Guidelines

The CFC will receive all philanthropic funds into the CFC Donations Account. Event Codes will be used to differentiate between donations made to separate creative entities, and to track donations made to specific projects.

The intent or wishes of the donor, if known, are key in determining or guiding the use of the funds donated. If the donation is 'untied' (ie there is no donor intent or request) then the use of the funds will be determined by the CEO or by way of delegated authority.

CFC Finance is responsible for recognising donations from the CFC bank accounts and providing regular updates to the Head of Philanthropic Development (HoPD).

The HoPD will maintain a register of donations to the CFC and conduct regular consultation with CFC Finance team to ensure that funds are being attributed to the correct Event Codes, and that donations being received through diverse channels are being captured on the register. HoPD will provide a monthly report to the CFC Senior Leadership Team on the status of donations.

Funds are received via the Online Donation portal on the various CFC websites, through optional donation add-ons at the point of sale for ticket purchase through Humanitix, and directly into the CFC Donations Account via electronic transfer. Donations made via the online portal will receive an automatically generated tax receipt, but the HoPD will ensure that these donors also receive a signed letter of thanks on behalf of the CFC.

The CFC has Deductible Gift Recipient Status and can provide an official tax-deductible receipt for all donations.

Facilitating Philanthropic Donations

All CFC staff members are entitled to facilitate donations; however, CFC representatives must exercise judgment and caution regarding when facilitating philanthropic donations offered to the CFC. A set of procedures for donation offers will be made available on the intranet to support staff engagement with philanthropic activity.

The following principles must be followed:

- CFC representatives must be mindful of ACT government policies that govern conflict of interest and gifts and benefits while facilitating donations.
- CFC representatives must not facilitate donations that may be perceived as representing a conflict of interest or which might reasonably be seen to compromise the CFC or its integrity.
- Payment of legal or third-party professional fees related to a donation will generally be at the cost of the donor or their estate – a decision to accept a donation or bequest that incurs legal or third-party professional fees must be made by the CEO.

Recognition and Acknowledgement | Principles & Guidelines

The HoPD is responsible for overseeing and coordinating the acknowledgement of all donors to the CFC in alignment with this Policy, regardless of the nature of the donation and who was directly involved in securing the donation. HoPD will work across Business Units to collate information relevant to the acknowledgement (eg. in the creation of a progress report.)

The HOPD will maintain a schedule of the acknowledgement that will typically be given in recognition of different levels and types of gifts, and this will be reviewed periodically by the Senior Leadership Team of the CFC. This schedule serves only as a guide to what is normal and appropriate, allowing for variances to be made on a case-by-case basis to meet the priorities and circumstances of the donor.

Any such variances must remain consistent with the principles of appropriateness, proportionality and adherence to legislation. The HoPD will prepare a donor impact report annually to be provided to the Board and provided as an electronic direct mail to donors to summarise the results of their gifts. This report may annotate total funds received to each appeal.

If donors make a substantial donation ($50,000+) where there are expectations that the gift will help achieve specific deliverables and/or where particular acknowledgement will be offered, the HoPD will document the mutual expectations between the CFC and donor. This will record the expectations of both parties for the purpose of clarity without creating a binding contract. It will usually take the form of an exchange of emails or letters but can be prepared as a more formal document, such as an MoU to be signed by both parties. Donor recognition may commence on receipt of a formal written pledge but will cease should the donor fail to fulfil that commitment.

Should the nature and scale of a donation raise the consideration of naming rights, the matter must be referred to the CEO immediately. Naming rights will only be offered in accordance with the ACT Government's expectations around Naming Rights, and in consultation with the relevant Ministers. This may change the nature of that relationship and therefore falls beyond the scope of this policy.

A donor wall may be implemented for the Canberra Theatre Centre and upgraded for the Canberra Museum and Gallery. Annual donor lists will be published in the CFC Annual Report and on the CFC websites [The Canberra Theatre Centre, Canberra Museum and Gallery, the Nolan Collection, Calthorpes House, Mugga Mugga Cottage and Lanyon Homestead].