

Gift and Donation Acceptance Policy

Policy for the Acceptance of Gifts and Donations

1. Photo Museum Ireland exists to showcase excellence in contemporary photography where diverse audiences explore, engage and enjoy this innovative and exciting artform, and support the artists who make that goal possible. Photo Museum Ireland is a registered charity and seeks fundraising income to support its mission. The CEO & Artistic Director and Fundraising subcommittee alongside the Photo Museum Ireland Board of Directors is tasked with receiving, administering and applying any funds and properties donated for the benefit of Photo Museum Ireland. Income generated from by fundraising and development activity is allocated by the executive who may accept, hold and apply any sums of money, funds, investments or property of any kind, for furthering the aims of Photo Museum Ireland generally; for presenting photography exhibitions; for delivering talks, events and workshops on photography; for developing facilities; for research; capital development or for any other object of Photo Museum Ireland, provided that such objects are exclusively charitable or educational. All activities are normally closely related to donors and if restricted by the donor are deemed restricted funds.
2. All donations offered to Photo Museum Ireland are received and administered directly through Photo Museum Ireland's website, third party websites such as TicketTailor, the donation box.
3. This policy applies to all types of gifts or donations, including cash, pledges, legacies/bequests, stocks/shares, and gifts-in-kind of equipment, artwork, software or other non-monetary gifts. For the purpose of this document the terms 'gift' and 'donation' mean the same thing; that is a transfer of money or assets by a donor, made with philanthropic intent. After receipt, the donation must be owned in full by Photo Museum Ireland and The Museum must retain complete ownership of any resultant work or project where possible. The donor must not retain any explicit or implicit control over a donation after acceptance by Photo Museum Ireland however we note that technical equipment is often donated to Photo Museum Ireland as a loan and is accounted as such and is returned or upgraded with donor agreement.
4. Where individuals, companies, trusts and foundations wish to engage in philanthropic conversations, they should consult with Photo Museum Ireland at the earliest stage.
5. All donations of €25,000 or more will be subject to due diligence of some form. The extent of due diligence and of oversight applied will increase in line with an assessment of the risk associated with the potential donor and the potential size of the donation.

6. All proposed donations from sources which together with prior donations received by Photo Museum Ireland amount to between €25,000 and €99,999 as recorded on the Photo Museum Ireland database, will be subject to an initial research process and, in certain cases, a risk assessment to determine whether a more formal review is required. In some cases, no further action will be required; other cases will be referred to the Fundraising subcommittee, who will decide whether the donation can proceed or whether the case should be referred to the Board of Trustees.

7. The Fundraising subcommittee will be guided by the organisation's Vision, Mission and Values as set out in the Strategic Plan, and in particular by the following criteria in deciding whether or not to accept a gift:

1. Photo Museum Ireland will not engage with potential donors nor accept gifts that require action that is illegal or where there is any reason to suspect that the proposed gift may be from a source that arises in whole or in part from an illegal activity.
2. Photo Museum Ireland will not accept a gift where there is an expectation of personal advancement or influence.
3. Photo Museum Ireland will not enter into a relationship with potential donors nor accept gifts that may seriously damage the reputation of the organisation or harm its relationship with other key stakeholders or where acceptance is likely to deter a significant number of supporters from future support.
4. Photo Museum Ireland will only accept gifts that fit with the organisation's strategic mission and values, and that do not cost more than the benefit derived from the gift.
5. Photo Museum Ireland will not usually accept anonymous donations. Photo Museum Ireland will, however, respect a donor's wish for privacy should they wish their details not to be published.
6. Photo Museum Ireland will not accept gifts where a donor's reputation has been compromised to the extent that an association with the donor would not be consistent with the mission and values of Photo Museum Ireland.

8. If any potential donor or gift should give rise to concern in light of these principles then they should be referred to the Fundraising subcommittee for consideration, regardless of the amount of the donation.

9. For oversight purposes the Fundraising subcommittee will also receive a summary table of all donations signed off by the CEO & Artistic Director annually upon financial year accounts.

10. Where the donor has previously been approved, there will be an assumption that any subsequent funding will also be approved unless:

1. a) the proposed funding will reach the threshold requiring due diligence; or

2. b) in the interim there has been a change in circumstance that might affect Photo Museum Ireland's decision as to whether to accept the subsequent funding.

11. Where gifts are received from a Foundation or other charitable entity, Photo Museum Ireland will take all reasonable steps to ensure that the funding sources for that charity are consistent with this Policy for the Acceptance of Gifts and Donations. Where charities send audited accounts to, and have full and current approved status with, a recognised national regulatory body for charities, further due diligence on the sources of funding of those charities will not typically be undertaken, unless there are reasons to believe that reputational risk may be involved. Those reasons may include, for example, any current or recent investigation into the activities of the charity by the relevant regulatory body.

Procedure if donation requires withdrawal

12. In recognition of the need to be aware of existing as well as proposed donations, withdrawal of an existing donation may be required in exceptional circumstances.

13. If there is concern over the ethical implications of an existing donation, regardless of the value of the donation, Photo Museum Ireland staff are requested to notify the CEO & Artistic Director who will be responsible for bringing the matter to the Fundraising subcommittee if appropriate.

14. In this scenario a full due diligence review will be undertaken and presented to the Fundraising subcommittee who will then submit a recommended course of action to the Board of Trustees.

Gift Acceptance Procedure

15. Written records must be kept for all donations to Photo Museum Ireland. At a minimum this must include the donor's name, their contact details, the amount and date of the gift and the specific allocation of the gift if there is one. All gifts above €25,000 must have a signed Gift Agreement, detailing the above.

16. Gift Agreements must be co-signed by someone other than the member of staff who has secured the gift:

- Gifts under €100,000 signed by CEO & Artistic Director
- Gifts greater than €100,000 signed by CEO & Artistic Director

17. Photo Museum Ireland will ensure that the Fundraising subcommittee, the Chairperson and board of directors is appraised of all gifts received in excess of €250,000.

18. If the gift is from a Foundation or other charitable entity then their standard award letter will suffice as a Gift Agreement.

Financial Accountability

19. Photo Museum Ireland's financial affairs will be conducted in a responsible manner, consistent with the ethical obligations of stewardship and the legal requirement of national regulators.

20. All donations will be used to support Photo Museum Ireland.

21. All restricted donations will be used as agreed with the donor. If necessary due to programme or organisational changes, alternatives will be discussed where possible with the donor or the donor's legal designate(s). If the donor is deceased or legally incompetent, and Photo Museum Ireland is unable to contact a legal designate, the donation will be used in a manner that is as consistent as possible with the donor's original intent.

Photo Museum Ireland: Gift Acceptance Process Procedure by Level of Donation

Level of (potential) donation	Procedure	Outcome	Risk Template
Level 1 €25,000 - €99,999	Newspaper database and internet search on key words* to identify potential reputational risk	No risk – no further action Potential risk – complete risk scoring and refer to CEO & Artistic Director	Not required Complete and submit to CEO & Artistic Director
Level 2 €100,000 - €250,000	Full due diligence process + risk scoring	If risk is 0 – confirm and approve If risk is 1 – refer to CEO & Artistic Director If risk is 2 – Refer to Fundraising Committee	Complete and submit to CEO & Artistic Director
Level 3 €250,000 plus	Full due diligence process + risk scoring and review by Fundraising subcommittee	Refer to Board of Trustees	Complete and submit to Fundraising subcommittee

* search words to include: allegation, accusation, bankruptcy, bribe, controversy, corruption, court, crime, donation(s), dissolved, equality, fraud, human rights, (il)legal, investigat(e/ion), prosecut(e/ion), protest, (un)ethical, sanction, scandal, terrorism

Risk Assessment Scoring

Low 1 Minor rumour/speculation/protest at behaviour by the proposed individual or organisational donor, considered by some to be unethical (but legal)

Risk Rating	Score	Source of Donation
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Medium	2	<p>Significant rumour/speculation/protest at behaviour by the proposed individual or organisational donor, which is considered by some to be unethical (but legal)</p> <p>Or</p> <p>Allegations of illegality or unethical activity by an individual or organisation which is not the direct source of funding, but is nonetheless closely associated with the Donor</p>
High	3	<p>Unproven allegations or rumour/speculation of illegal activity by the proposed individual or organisational donor, where the illegal activity relates directly to the source of funding for the donation, or can be reasonably assumed to be a significant underlying source of funding for the donation. Or</p> <p>Proven (in court of law) allegations of illegal activity by a proposed individual or organisation which is not directly connected to the source of funding, but is nonetheless closely associated with that source</p>