

## Fundraising Activities Policy

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<b>Approval Authority</b>	Executive Director – Student Life, Services and Communication
<b>Contact Officer</b>	Director, Alumni & UC Foundation – Student Life, Services and Communication

### Introduction

This policy provides information on fundraising activities undertaken by the University and details how funds received will be handled. This policy outlines how these funds are to be generated, recorded, reported and stewarded.

### Definitions

**Alumni & UC Foundation Department** – (A&UCF) those members of staff employed by the University to support alumni engagement, philanthropy and sponsorship.

**Fundraising** – external financial support by way of donations and partnerships generated by activities other than regular income generation (contract research, research grants, student fees etc.,). In the context of the above this includes:

- gifts, bequests, grants and sponsorships,
- for a specific purpose or for the general benefit of the University,
- in the form of cash, property, shares and/or services, and
- whether or not the funder receives any consideration for the making of those funds available to the University.

**Performance-Based Research Fund (PBRF)** – a government research fund designed to encourage and reward research excellence in the tertiary sector, managed by the Tertiary Education Commission (TEC). The PBRF includes three measures: Quality Evaluation (QE), Research Degree Completion (RDC) and External Research Income (ERI). Funding is allocated proportionally based on an organisation's performance in relation to other participating organisations.

## Policy Statements

In line with the objective of organisational efficacy set out in the Strategic Vision 2020-2030, fundraising income is to be received directly by the University as well as via the three charitable trusts (the “trusts”) registered to support the activities of the University.

The registered charitable trusts in NZ, UK and USA allow donors to give tax efficiently. The trusts have the objective to advance and promote education, research, and learning through the University for the public-benefit, both generally and in relation to particular subjects. The three trusts are:

- **University of Canterbury Foundation (UCF)** – New Zealand Registered Charitable Trust which allows New Zealand tax payers to donate funds tax efficiently.
- **University of Canterbury Foundation in America Inc. (UCFA)** - USA Registered 501(c) 3 which allows US tax payers to donate funds tax efficiently.
- **University of Canterbury NZ Trust (UCFUK)** - UK Registered Charity which allows UK tax payers to donate funds tax efficiently.

Fundraising and fundraising income in the context of this policy are distinguished from gifts, koha and hospitality covered by the [Gifts Policy \(PDF, 286KB\)](#). Refer to that policy when receiving or giving any money, objects or other benefits not covered by this policy.

## Authorisation of Fundraising Activities

All gift agreements, sponsorship or partnership agreements must be authorised by the University as per delegation of financial expenditure matrix maintained by the Finance Department.

## Receiving Philanthropic Funds

The Director of A&UCF is the operational contact for University staff wishing to bring in external funds to the University. They will advise on the approach, proposals, written agreements, receipt of funds, acknowledgement, stewardship and reporting and when the University (Research & Innovation (R&I) specifically) or a charitable trust should be used to receive the funds.

All philanthropic income received, directly by the University or via one of the three trusts is to be:

1. Received in the relevant accounting system with appropriate coding in the journal entry to identify the type of fund. Donations over \$5 will be receipted regardless of where received. See [Appendix B](#) for funding route and coding guidance.
2. Recorded in the stakeholder database (Raisers Edge) maintained by A&UCF for acknowledgement, reporting and stewardship.

3. Funds from UCFA and UCFUK are granted to UCF for distribution to UC as per donors' wishes. Distribution requests are used to transfer funds to UC with proof of expenditure and appropriate UC signatory.
4. Stewardship of the funder to be co-ordinated by A&UCF including impact reporting.

### **External Research Funding – Research and Innovation or UCF?**

R&I and UCF will determine what is a research contract, a consultancy, or a donation/sponsorship.

#### **Research and Innovation managed Funding**

- a) Funding to support research, commercial or for public benefit, is managed by Research & Innovation (R&I). R&I records will indicate the type of funder i.e. if they are philanthropic in nature, for reporting purposes.
- b) R&I manage external research funding where there is a direct benefit to the funder. Direct benefits to the funder include:
  - Control over what research is undertaken,
  - Exclusive access to the research findings,
  - Control over the use of the findings,
  - Rights to the intellectual property produced, and
  - Where research funding is contestable.

*Note: research funding eligible to be included in the Performance Based Research Fund (PBRF) External Research Income return will be captured and claimed if it is managed via R&I (as research or consultancy) or UCF. This includes Final Year Projects, Postgraduate Scholarships and Research.*

#### **UCF managed Funding**

- a) Donations intended to support student research as a part of the student's own undergraduate, Master's or PhD studies can flow through the UCF.
- b) Donations from individuals for research and income from the Research Endowment flow through UCF to the University.

It is essential that there is close liaison between individual University staff and departments and UCF to minimise duplication in approaches being made, to maximise the support the University receives from each source of private funds, and to accurately capture the value of philanthropic support to the University. (Please see [Appendix A](#) for a list of examples of private funds).

Disbursements from UCF to the University that are eligible for PBRF use posting reference 1505 in Oracle, transfers not eligible use code 1965.

## Related Documents and Information

### Legislation

- [Charitable Trusts Act 1957 \(New Zealand Legislation website\)](#)
- [Charities Act 2005 \(New Zealand Legislation website\)](#)

### UC Policy Library

- [Gifts Policy \(PDF, 286KB\)](#)
- [Naming Rights Policy \(PDF, 326KB\)](#) for when income is connected to a named space or building.
- [Research Contracts Policy \(PDF, 345KB\)](#)

### UC Website and Intranet

- [Fixed Assets: overview and policies \(University Financial Services intranet\) \(Staff Only\)](#)
- [IP Commercialisation \(Research and Innovation website\)](#)
- [UC Tūmahana | UC Foundation \(UC Foundation website\)](#)

### Appendices

- [Appendix A: Examples of Sources of Charitable Funds](#)
- [Appendix B: Coding and examples of funding routes](#)

Document History and Version Control Table			
Version	Action	Approval Authority	Action Date
<i>For document history and versioning prior to 2013 contact <a href="mailto:ucpolicy@canterbury.ac.nz">ucpolicy@canterbury.ac.nz</a></i>			
1.00	Converted document into new template and document pushed out. Updated title of contact officer and hyperlinks.	Policy Unit	Aug 2013
1.01	Document review date pushed out.	Policy Unit	Feb 2014
1.02	Document review date pushed out.	Policy Unit	Feb 2014
1.03	Hyperlinks updated.	Policy Unit	Jul 2014
1.04	Review date pushed out.	Policy Unit	Oct 2014
2.00	Scheduled review.	Director of Student Services and Communications.	Apr 2015
2.01	Titles updated and definitions added.	Policy Unit	Sep 2015
2.02	Clarification of titles.	Policy Unit	Dec 2015
2.03	Updated definitions for consistency.	Policy Unit	Mar 2016
2.04	Updated definitions and changed Alumni and Development to Alumni & UC Foundation.	Policy Unit	Sep 2016
3.00	Scheduled review by Contact Officer, changes to content and layout of content.	Executive Director, Student Services and	July 2018

		Communications.	
4.00	Scheduled review by Contact Officer	Executive Director, Student Life, Services and Communication	Feb 2021



## Appendix A

### Examples of Sources of Charitable Funds

- Lotteries Grants Board
- Donations and sponsorships from corporations and businesses
- Donations and sponsorships from private and family trusts
- Donations and sponsorships from individuals
- Donations from Pub Charities, Canterbury Community Trust, Lion Foundation, NZ Community Trust, etc.

## Appendix B

### Receiving of Funds and Oracle Coding

This table identifies gives examples of when funds should come directly to UC and when they should come via a Registered Charitable Trust. For queries or clarification please liaise with Director of A&UCF.

Type of income	Directly to UC	via a Registered Charitable Trust
Any donation from the UK or US	x	✓
Corporate Sponsorship with GST	✓	x
Corporate gift with invoice	✓	x
Corporate gift no invoice	✓	✓
Corporate Gift - Official Scholarship	✓	✓
Corporate Research with IP	✓	x
Trust or Foundation Grant Research	✓	x
Trust or Foundation Grant Non-Research	✓	✓
Individual donations - small gift	x	✓
Individual donations - major gift	x	✓
Individual donation – endowment	x	✓
Bequest	x	✓
Endowment Income	x	✓
Items to be retained by UC	✓	x
Items to be sold for income	✓	✓

**Please see over for Oracle coding on Fundraising income**

**Oracle Coding for funding received directly by UC**

<b>Posting Reference</b>	<b>Posting Reference Name</b>	<b>Description for Use</b>	<b>GST Treatment</b>
1660	Unofficial Scholarships Postgraduate	External income for the purpose of awarding scholarships to Postgraduate students or to award prizes for outstanding scholastic achievements. Coded to the department/college.	If genuine scholarship then no GST
1662	Unofficial Scholarships Undergraduate	External income for the purpose of awarding scholarships to Undergraduate students or to award prizes for outstanding scholastic achievements. Coded to the department/college.	If genuine scholarship then no GST
1961	Corporate Donations that require an invoice	A gift of personal property or money to the University for which no return is expected. If this is for long term funding then seek advice from UC Foundation. All individual gifts via UCF.	No GST on donations
1962	Bequests	A gift of personal property or money under a Will. These must all go through UC Foundation unless there is a stipulation in the Will otherwise.	No GST on bequests
1982	Sponsorship or Partnership Income	Monies received from external parties for the purposes of sponsoring a student or an event. Must come directly to UC and coded to the department / college.	GST will be contract dependent.