

Acceptance or Refusal of Donations

Relevant legal principles mitigated by practical and ethical factors

The purpose of this Code is to allow trustees and the fundraisers who support them to make clear and consistent decisions regarding the acceptance or refusal of donations.

Irrespective of any internal delegation procedures within the charity, it must be noted that the ultimate responsibility in respect of the acceptance or refusal of all donations rests with the trustees of the charity.

There is no single specific statute to guide trustees in law on this matter. However, there are relevant legal principles that trustees and their advisers must ensure are met when deciding whether or not to accept donations.

The law requires trustees, in deciding whether to accept or refuse a particular donation, to consider which course will, taking an overall view, be in the charity's best interests.

The law allows practical and ethical factors to be taken into account as long as they are ones that are likely to affect the specific interests of the charity.

These notes therefore seek to provide some general guidance on decision-making in each of these circumstances.

Related Links

- [Read all of the Acceptance or Refusal of Donations Code](#)
- [Contact the Policy Team](#)