**The Lir Academy**

**Gift and Donation Acceptance Policy Document**

**Policy for the Acceptance of Gifts and Donations**

1. The Lir is the National Academy of Dramatic Art at Trinity College Dublin offering training, short courses, Masters in Fine Arts and Honours Degree courses in Acting, Stage Management and Technical Theatre, and other creative, theatrical and dramatic disciplines. The Lir Academy is a registered charity and seeks fundraising income to support students and continue on with its growth and development as an international centre of dramatic excellence. The Lir Academy’s Director , Director of Development and Development Department alongside The Lir Academy Board of Directors, The Development Council and the Lir Executive Team is tasked with receiving, administering and applying any funds and properties donated for the benefit of The Lir Academy. 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 The Lir Academy generally; for creating student supports, maintaining, improving and developing the facilities for the teaching of undergraduates; for developing facilities; for research; capital development or for any other object of The Lir Academy, 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 The Lir Academy are received and administered directly through The Lir Academy or through Trinity College Dublin (via The TDA/TCD portals and donations process).

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 the The Lir Academy and The Lir Academy 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 The Lir Academy however we note that technical equipment is often donated to The Lir Academy as a loan and is accounted as such and is returned or upgraded with donor agreement.

4. Where individuals, companies, students, trusts and foundations wish to engage in philanthropic conversations, they should consult with The Lir Academy at the earliest stage.

5. The Lir Academy’s selection criteria for student admissions are fully independent of philanthropic support of the institution. In addition, any donation will not affect the academic record of any current or future students nor have a bearing on any dispute between a student and The Lir Academy about the outcome of his/her programme of study. The Lir Academy’s selection criteria for the recruitment of its staff and any research agendas are also fully independent of philanthropic support of the institution.

6. 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.

7. All proposed donations from sources which together with prior donations received by The Lir Academy amount to between €25,000 and €99,999 as recorded on the The Lir Academy 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 Lir Academy Director of Development, who will decide whether the donation can proceed or whether the case should be referred to The Lir Director.

8. All proposed donations from sources which together with prior donations received by The Lir Academy amount to between €100,000 and €249,999 as recorded on the The Lir Academy database, will be subject to an initial research process and in all cases a risk assessment to determine whether a more formal review is required. In some cases, no further action will be required; the gift will be referred to The Lir Academy Director, who will decide whether the donation can proceed or whether the case should be referred to The Lir Gift Acceptance Committee (LGAC).

9. The LGAC shall comprise of, two members of The Lir Academy’s Executive Officer Group (normally The Director of The Lir, The Director of Development and in the case of one of these two members being unavailable, The Lir’s Director of Administration,) and The Lir Development Council. The Chairperson of the board or a nominated board member shall also be in attendance. The principal purpose of the LGAC is to consider and advise on whether the sources and purposes of prospective donations and fundraising are ethically acceptable

10. The engagement of any prospective donor with a gift capacity of €250,000 or more and the acceptance of gifts or donations to the value of €250,000 or more or where the current gift will bring the total value of gifts received from that donor to €250,000 or more, shall be subject to approval by the LGAC.

11. The purpose of the LGAC is to safeguard The Lir Academy’s reputation by reviewing gifts in light of the criteria set out below; the committee will not set unreasonably high standards for donors and will make decisions cognizant of the significant benefit the University accrues from philanthropy. The LGAC will take account of the wider Lir academy Strategic framework and ensure that its decisions are aligned with The Lir Academy’s Strategic Policy. All LGAC decisions are then notified to the board and Chairperson. Its members 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. The Lir Academy 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. The Lir Academy will not accept a gift where there is an expectation of personal advancement or influence. In particular, The Lir Academy will not entertain any pressure to link a gift with any student or staff application to the organisation, degree results, or any act that constrains academic or artistic freedom.
3. The Lir Academy 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. The Lir Academy 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. The Lir Academy will not usually accept anonymous donations. The Lir Academy will, however, respect a donor’s wish for privacy should they wish their details not to be published.
6. The Lir Academy 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 the The Lir Academy.

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

13. For oversight purposes the LGAC will also receive a summary table of all donations signed off by the Director of Development or The Director of The Lir Academy annually upon financial year accounts.

14. 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 The Lir Academy’s decision as to whether to accept the subsequent funding.

15. Where gifts are received from a Foundation or other charitable entity, The Lir Academy 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**

16. 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.

17. If there is concern over the ethical implications of an existing donation, regardless of the value of the donation, Lir staff are requested to notify the Lir Director or Lir Director of Development who will be responsible for bringing the matter to the LGAC if appropriate.

18. In this scenario a full due diligence review will be undertaken and presented to the LGAC who will then submit a recommended course of action to the organisation’s Executive Officer Group.

**Gift Acceptance Procedure**

19. Written records must be kept for all donations to The Lir Academy. 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.

20. 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 The Lir Director of Development

- Gifts greater than €100,000 signed by The Lir Director and Director of Development

22. The Lir Director will ensure that the Development Council, the Chairperson and board of directors is appraised of all gifts received in excess of €250,000.

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

**Financial Accountability**

23. The Lir Academy’s financial affairs will be conducted in a responsible manner, consistent with the ethical obligations of stewardship and the legal requirement of national regulators.

24. All donations will be used to support The Lir Academy.

25. 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 The Lir Academy 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.

**The Lir Academy : Gift Acceptance Process Procedure by Level of Donation**

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| --- | --- | --- | --- |
| **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 Lir Director | Not required  Complete and submit to Lir 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 Lir Director  If risk is 2 – Refer to LGAC | Complete Complete and submit to Lir Director |
| Level 3 €250,000 plus | Full due diligence process + risk scoring and review by LGAC | Refer to LGAC | Complete and submit to LGAC |

\* 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)

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| --- | --- | --- |
| **Risk Rating** | **Score** | **Source of Donation** |

|  |  |  |
| --- | --- | --- |
| Medium | 2 | Significant rumour/speculation/protest at behaviour by the proposed individual or organisational donor, which is considered by some to be unethical (but legal) **Or** 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 |
| High | 3 | 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** 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 |

***Updated Feb 9th 2023***