



# Fundraising and Gift Acceptance Policy

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## Purpose

The Fundraising and Gift Acceptance Policy outlines the expectations and obligations required when undertaking activities designed to raise funds or receiving gifts on behalf of the Uniting Church in Australia, Queensland Synod ("Church"). This Policy supports the Church's vision, mission, and ministry within the Queensland Synod.

## Scope

The Synod-Wide Policy applies to all activities involving fundraising and gift acceptance planned within the bounds of the Synod of Queensland. This includes the Synod entities within The Uniting Church in Australia Property Trust (Q.) and entities fully owned by The Uniting Church in Australia Property Trust (Q.) as well as ministries of Congregations and Faith communities, Presbyteries, and the Synod office. This policy applies to the organisation and excludes gifts to individuals which falls under Conflict of Interest and Gifts Procedure.

This Policy includes all agencies, regulated businesses, mission enterprises, Uniting Early Learning of the Synod office and colleges and schools of the Church.

For congregations, the church council is responsible for overseeing all activities involving fundraising by or within the congregation and will oversee local arrangements appropriate for the congregation size, considering the availability of suitable leaders, local needs and demographics.

Synod and Presbytery committees, with oversight of fundraising activities, have the same obligations as those described for church councils.

For the purposes of this Policy, a 'gift' describes a donation, bequest, philanthropic grant, partnership fee, or sponsorship.

For clarity, this policy does not cover

- Tithes and offerings given to congregations or faith communities
- Gifts are given to individuals such as Ministry Agents, or employees, volunteers or contractors of the Synod Office, Presbytery, congregation, agency, enterprise or institution.

## Legal Trading Name

The Uniting Church in Australia, Queensland Synod has a **legal name** 'The Uniting Church in Australia Property Trust (Q.)' pursuant to the *Uniting Church in Australia Act 1977*. When undertaking fundraising activities such as making funding applications, submissions, and sponsorship agreements, the following wording should be used: The Uniting Church in Australia Property Trust (Q.) represented by <insert name of Church>. Separately incorporated companies limited by guarantee will be able to Fundraise in their own name with permissions.

Separately incorporated agencies of the Church will be able to fundraise in their own name with permission.



## Charitable and tax status

Fundraising is regulated by the Office of Fair Trading (OFT). The Australian Charities and Not-for-profits Commission (ACNC) has investigation powers but does not have responsibility for fundraising regulation.

Organisations registered with the Australian Charities and Not-for-profits Commission (ACNC) do not need to register as a charity in Queensland to fundraise. These include recognised religious denominations, parents and citizens associations and hospital foundations.

- However, the following appeals for support are **not** regulated under Queensland fundraising law, that is, the *Collections Act 1966* (Qld) and the *Collections Regulation 2008* (Qld):
  - those solely for the advancement of religion conducted by, or on behalf of, any recognised religious denomination, or
  - those for a charitable or community purpose by, or on behalf of, any recognised religious denomination (except for door-to-door or street collections).

Only charities the Australian Taxation Office (ATO) have endorsed as Deductible Gift Recipients (DGR) can offer donation tax deductions. Even if a charity is approved as a DGR, tax-deductible donations may be subject to certain conditions. Please note:

- The Uniting Church In Australia Property Trust (Q.) is a registered charity with tax concession status.
- The Uniting Church In Australia Property Trust (Q.) **does not have** DGR status.
- The Uniting Church In Australia Qld Synod Scholarship Fund **does have** DGR status.
- A Special Purpose Vehicle can be utilised to secure Deductible Gift Recipient (DGR) status, enabling organisations like Dwell Youth and Family Hub and Elanora Uniting Church to also achieve DGR status.

## Policy

- The Uniting Church in Australia Queensland Synod is a charity registered with the Australian Charities and Not-for-Profits Commission, is endorsed by the Australian Taxation Office and has Tax Concession Charity status.
- The Uniting Church in Australia Queensland Synod accepts with sincere appreciation gifts in cash, in-kind goods or services, and other valuable property, including real estate, shares annuities, consistent with the principles outlined in this Policy under the Foundation's vision, purpose, and values.
- The Uniting Church in Australia Queensland Synod may refuse or return a gift at the time the gift is given or any time after it has been accepted.
- The Uniting Church in Australia Queensland Synod will not allow personal, political, or commercial interests or personal views on political or ethical issues to influence any decision to accept, refuse or return a gift.
- The Uniting Church in Australia Queensland Synod employees and volunteers must not derive personal material benefit from any gift received.

### 1. Gifts

#### 1.1 Cash gifts

Gifts come in various forms and can be restricted for a specific purpose or unrestricted/for general purposes. The Uniting Church in Australia Queensland Synod values all offers of support and will honour the supporter's wishes wherever possible.

The Uniting Church in Australia Queensland Synod may accept a gift for a specific purpose provided the activity meets directly related to The Uniting Church in Australia Queensland Synod's vision, purpose, and values and where the outcomes from the activity are deemed practically achievable.

Gifts in wills restricted for a specific purpose will only be accepted if they contribute to achieving The Uniting Church in Australia Queensland Synod vision, purpose, and activities when the funds are distributed.



### 1.2 Non-cash contributions – property and financial assets

The Uniting Church in Australia Queensland Synod will accept non-cash contributions, including property, business(es), cryptocurrency, shares, bonds, and annuities, so long as accepting the non-cash gift is consistent with this Policy. Non-cash gifts should only be accepted if they meet the criteria laid out in the “Conflict of Interest & Gifts” Policy.

### 1.3 Non-cash contributions – value in kind

The Uniting Church in Australia Queensland Synod will accept non-cash contributions in the form of pro bono services, skilled volunteering, and goods in kind, so long as the acceptance of the non-cash gift is consistent with this Policy.

Where the donor has requested conditions be placed on the donation such as restrictions on the sale, leasebacks, life interests, life estates or situations where the asset is difficult to appraise, the Executive Director of Finance, Property and Enterprise shall be consulted, if the value is less than \$50,000. If the value is over \$50,000 the gift will be referred to the General Secretary for consideration.

New and second-hand goods provided in-kind must be of good quality and meet the relevant Australian safety standard/s.

### 1.4 Tied and untied gifts

In general terms and consistent with the principles outlined in this Policy, The Uniting Church in Australia Queensland Synod will accept any gift that is untied or is given for a general purpose.

A tied gift is one that is given for a specified purpose and where restrictions are imposed on what the gift can be used for. An untied gift is one that is given for general purposes and with no restrictions on the use or disposal/sale of the gift.

Regardless of the gift amount, the cost of administering the gift or servicing the relationship must not be greater than the value of the gift.

## 2. Refusal of a gift

The Uniting Church in Australia Queensland Synod may refuse a gift at its sole discretion, not limited to but including in the following circumstances:

- Accepting the gift may constitute an offense under Australian law or could be considered unlawful in any respect.
- The activities of the supporter are incompatible with The Uniting Church in Australia Queensland Synod vision, purpose, and values or infringe the rights of children and young people (see below for excluded and restricted industries)
- Accepting the gift would be contrary to our Covenant between First and Second Peoples and the Covenant Action Plan.
- The supporter’s request for treatment of the gift is contrary to the taxation status of The Uniting Church in Australia Queensland Synod regarding the receipt of the gift.
- The cost of accepting the gift would be greater than the value of the gift.
- Accepting the gift would result in a net decline in the asset base of The Uniting Church in Australia.
- It requires The Uniting Church in Australia Queensland Synod to spend its funds or resources first or additionally.
- Accepting the gift poses a reasonable risk to the reputation of The Uniting Church in Australia.
- There is a current exclusive partnership agreement in place with a comparable partner.
- In some cases, refusal to accept a gift may cause significant offence due to cultural or other practices. In these cases, the gift should be accepted and as far as possible remain unused. It should be declared in writing to your immediate supervisor as soon as practicable who will provide counsel on the gift and whether it can be retained. There is wisdom in counsel and protection through consistent transparency and accountability.

**All proposed gift refusals are to be notified to and authorised by The General Secretary.**



### 3. Excluded Industries

The Church will not accept funds or gifts from excluded industries including:

- Businesses or organisations whose primary activities include the production, sale, or distribution of:
  - Any item or service that is illegal in Queensland at the time of fundraising
  - Weapons or armaments
  - Tobacco
  - Prostitution, pornography or sexual exploitation of any kind
  - Gambling
  - Alcohol
- Cults, sects (e.g., Church of Scientology)
- Entities who are repeatedly responsible for human/labor/ children's rights violations, environmental abuse, or systemic corruption practices.

#### Exceptions and Exemptions

Recognising the diverse contexts in which fundraising occurs, the following exceptions may apply:

- In areas where economic opportunities are limited, donations from mining companies may be considered if: there is demonstrated community support for accepting the donation and the donor has a record of responsible corporate behaviour.
- While direct donations from gambling entities are generally prohibited, organisations may apply for funding through government-administered programs such as the Gambling Community Benefit Fund, provided: The funds are used for non-profit, community-benefiting purposes (Synod in Session resolutions Appendix B/2)

**Entities associated with the Church shall apply the principles set out in this policy when assessing the acceptability of the funds or gifts.** The availability of funding opportunities is subject to change and requires thorough evaluation of the organisations or businesses providing them. Decision-making within agencies will be autonomous, guided by their established governance structures and board directives.

#### Recognition and stewardship

All gifts received will be processed, and a receipt will be issued to the donor promptly.

#### Conflict of interest

Conflicts of interest must be reported following an internal process through direct line managers.

A conflict of interest arises when a gift's acceptance (or refusal) provides implicit or explicit personal gain for the person making the decision.

#### Privacy and confidentiality

The Uniting Church in Australia Queensland Synod complies with all relevant privacy laws and practices. Information gathered by The Uniting Church in Australia Queensland Synod about its donors and their gifts is subject to its Privacy Policy.

The Uniting Church in Australia Queensland Synod will maintain confidentiality concerning gifts, fundraising proposals, and negotiations, including proceedings relating to proposals for recognition, until they have been approved or as requested by the donor.

The Uniting Church in Australia Queensland Synod will accept gifts from donors who wish to remain anonymous and will not publicly disclose the identity of a donor without their consent (unless obligated to disclose this information under law).



### Record keeping

All gifts, whether accepted, refused or returned, are recorded in the supporter management system with relevant documentation. The reason(s) for refusing or returning the contribution will be communicated to the supporter promptly.

### Complaints

The Uniting Church in Australia Queensland Synod welcomes feedback to ensure continuous improvement of its supporter relationship management and overall service delivery.

The Uniting Church in Australia Queensland Synod ensures that its Complaints Policy and Privacy Policy manages all inquiries and complaints.

The Uniting Church in Australia Queensland Synod will return a gift that was genuinely made in error.

## The principles

### Statement

The Church is committed to ensuring that fundraising activities are done ethically. The Church recognises that fundraising activities will be conducted throughout the Queensland Synod to contribute to the Church's mission, goals, and objectives. In addition, it recognises that staff may seek to conduct fundraising activities for other non-Church activities. The Fundraising vehicle for the Queensland Synod office is the Uniting Church Foundation, a Trust that sits under The Uniting Church in Australia Property Trust (Q.), a registered charity with the Australian Charities and Not-for-Profit Commission (ACNC).

### The following principles detail the standards expected when raising funds:

1. All fundraising activities will comply with all relevant laws.
2. All funds obtained through fundraising activities must be dispersed for the purpose stated and include reporting and acquittal of all funds collected via the fundraising activity.
3. All fundraising activities should target the general public, congregations, and the local community, where possible when raising funds for the Church.
4. Any communications made while carrying out a fundraising activity must be truthful and non-deceptive.
5. All personal information collected during a fundraising activity must be confidential and not be sold, given away or disclosed to any third party.
6. Staff or volunteers directly or indirectly employed by the Church shall not accept commissions, bonuses or payments for any fundraising activities undertaken on any Church premises.
7. Fundraising activities will not be permitted if they reflect negatively on the Church or its wider community. This also includes fundraising activities that may contribute to excessive noise or a potential disturbance to a neighborhood or community, which in turn may impact the reputation of the Church.
8. Internal fundraising, which is fundraising activities for the Church and its activities, must be for the stated purpose and are to comply with the Church's stated mission and purpose. Internal emails, mailing lists, and phone directories may be used to prospect for these fundraising activities. However, internal mailing lists, phone directories and mailing lists are not to be used to solicit for external fundraising events or activities.
9. Fundraising for a cause external to the Church: Any fundraising activities for an external cause conducted for an individual, community organisation, early childhood service, school, or sporting club, must address the essential needs of the individual or group. In addition, the activity **must not** conflict with the values of the Church. For example, acceptable activities would include raising money for a specific purpose—equipment or sporting uniforms or assisting an individual in attending a specific event, e.g., representing Queensland.
10. Sponsorship/Sponsor – A person or organisation that pays for or contributes to the costs of staging an event in return for advertising or provides funds for a specific project/activity. Sponsorship contracts are drawn up for sponsors, which lay out the roles and responsibilities of both parties. Invoices and receipt of payment will be provided to sponsors.



11. Grant applications – Grant applications to government and non-government bodies including philanthropic organisations are considered legitimate fundraising and deemed acceptable.
12. All fundraising through gambling activities will **not be** permitted to occur on behalf of the Church or the Property Trust to raise or obtain funds. However, under Uniting Church Resolutions, applications for grants from the Gambling Community Benefit Fund are permitted, with the provisions that they should "aim to resource services within the fields of health, community services or community development". Additionally, raffles are permitted only in accordance with Category 1 and 2 of Queensland regulated law (*Charitable and Non-Profit Gaming Act 1999*). Category 1 – gross proceeds up to \$2000 and Category 2- gross proceeds no more than \$50,000. It is further suggested that a congregation's decision to make such an action occurs **only after** obtaining approval from the church council.
13. This Policy does not prevent individual staff and volunteers from "networking" with each other on an informal basis or inviting individuals to participate in external events not associated with the Church.

## Related documents

[A/4.1.1.1 Helpful Tips for Writing Your Grant Application](#)

[A/4.1.1.2 Tips for Finding Suitable Grants](#)

[A/4.1.1.3 Grant Funding Template](#)

[A/4.1.1.5 Guidance Notes for Fundraising](#)

[A/4.1.1.6 Guidance Notes for Organising Appeals](#)

[A/4.1.1.7 Gifts in Wills \(Bequests\)](#)

[A/4.7.1 Corporate Sponsorship Procedure](#)

[A/4.7.1.1 Guidance Notes for Obtaining Sponsorship](#)

[A4.7.1.2 Template: Sponsorship Agreement](#)

[B/1.1 Privacy Policy](#) and Complaints process [Contact Us - Uniting Church in Queensland Synod](#)

B/2 - **Church Resolutions on gambling and its use**

Resolutions relevant to fundraising activities by the Church are explicitly contained in Synod in Session Minute 80.58, Synod in Session Minute 89.115, Council of Synod Minute 94.48, and Council of Synod Minute 95.49.

### ***In summary, the Synod:***

1. Requests all Uniting Church agencies, institutions and enterprises refrain from using gambling practices to raise finance.
2. Requests Church Councils of congregations and Presbyteries to ensure that Church buildings, including halls, are not used for functions for gambling.
3. Determines that The Uniting Church in Australia applications to the Gambling Community Benefit Fund and similar funds operated by clubs and casinos should aim to resource services within the fields of health, community services and community development.



## Definitions

Term	Meaning
Church	Means the activities of the Uniting Church in Australia, Queensland Synod.
Queensland Synod	This means the work and activities of the Uniting Church in Australia are performed within the bounds of Queensland and include all congregations and presbyteries, the Synod office including Trinity Theological College, Raymont Residential College, Uniting Early Learning and Alexandra Park Conference Centre.
Fundraising	Any effort to obtain money, goods, or services to fund or benefit an individual group, organisation or cause.
Gambling	Wagering or betting something of value on a random event with the intent of winning something else of a greater value than the original wager or bet; and <ol style="list-style-type: none"><li>1. where the predominant purpose of participation is for the selfish acquisitiveness of the winner; and</li><li>2. where all or part of the cost of administration and winnings has been derived from the wages or bets of other people; and</li><li>3. where the whole proceeds will not be wholly used for community benefit.</li></ol>
Gambling Activities	Gambling that may occur in person, online or by other methods and may include: <ol style="list-style-type: none"><li>1. Lottery, Keno, sports and race wagering, and games conducted by clubs, pubs, casino or other licensed gaming operators; and</li><li>2. Art unions, bingo, Calcutta sweeps, lucky envelopes, promotional games and other items as defined from time to time by the QLD Charitable and Non-Profit Gaming Rule 2010 or its successors.</li><li>3. For the purposes of this Policy gambling does not include raffles that are approved by the governing body of the relevant Church entity (Church Council, Presbytery Standing Committee, Institution Board) and are undertaken in accordance with Category 1 and 2 of Queensland regulated law (Charitable and Non-Profit Gaming Act 1999). Category 1 – gross proceeds up to \$2,000.00 and Category 2- gross proceeds no more than \$50,000.00.</li></ol>
Gambling Related Activities	Includes advertising of Gambling Activities as defined under meaning 1 and 2.
Gift	A donation, bequest, philanthropic grant, partnership fee, or sponsorship
Property Trust	The Uniting Church in Australia Property Trust (Q.) which is the legal entity of the Church



Term	Meaning
Raffle	An activity where tickets are sold for the chance to win a prize; and <ol style="list-style-type: none"><li data-bbox="644 344 1369 450">1. The raffle is for the sole purpose of raising funds for a community benefit and all takings from the raffle are used for that benefit.; and</li><li data-bbox="644 456 1326 524">2. Individual tickets are sold for the same price, and bundled tickets may be sold for a lower price per ticket; and</li><li data-bbox="644 530 1294 564">3. Each ticket has an equal chance of winning a prize; and</li><li data-bbox="644 571 1337 638">4. The cost of administering the raffle is not paid for from the takings of the raffle and is borne by the organiser; and</li><li data-bbox="644 645 1310 748">5. The prize is donated, either by the organiser or another person or entity, and in any case is not paid for from the takings of the raffle.</li></ol>
Donation	Voluntary transfer or conveyance of property, including cash, made without consideration or compensation.
Philanthropic grant	a gift of money from a charitable trust, Foundation, or private ancillary fund. Grants may attract GST, depending on the conditions imposed by the funder.
Bequest	The gift of money or real property from the estate of a deceased person (also known as gifts in wills)
Sponsor	A person or organisation that pays for or contributes to the costs of staging an event in return for advertising or provides funds for a specific project/activity.
Deductible Gift Recipient (DGR)	A deductible gift recipient (DGR) is an entity or fund that can receive tax deductible gift. UCA – The Scholarship Fund and Dwell Youth and Families Hub both have DGR Wesley Mission Queensland and Uniting Care are both Public Benevolent Institutions with DGR status. Public Benevolent Institutions are Charities that have a special meaning under law. The Commonwealth definition of charity is set out in the <a href="#">Charities Act 2013</a> . To be a charity, your organisation must: <ul style="list-style-type: none"><li data-bbox="632 1621 863 1655">• be not-for-profit</li><li data-bbox="632 1662 1337 1695">• have only charitable purposes that are for the public benefit</li><li data-bbox="632 1702 1369 1872">• not have any disqualifying purposes (engaging in, or promoting activities that are unlawful or contrary to public policy, or promote or oppose a political party or candidate for political office)</li><li data-bbox="632 1879 1305 1912">• not be an individual, political party or government entity.</li></ul>



## Revisions

The document should be reviewed every 3 years or earlier as required.

Document number		2023-09			
Version	Approval date	Approved by	Effective date	Policy owner	Policy contact
1.1	4 September 2025	Synod Standing Committee	4 September 2025	Fundraising	Fundraising Manager
Next scheduled review		4 September 2028			