



Take it or leave it

The ethics of gift acceptance and refusal

A companion to the CIOF guidance:
*Creating a Donations Acceptance
and Refusal Policy*

● Ethics

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ROGARE
THE FUNDRAISING THINK TANK

Contents

Foreword - Claire Stanley	03
1. Why do we need guidance on the ethics of gift acceptance and refusal?	04
2. A refresher on fundraising ethics	06
2.1 Ethics 101 - a few fundamental ideas explained	06
2.2 'Lenses' of fundraising ethics	07
2.3 Money is always a material consideration in fundraising ethics	08
3. What is the ethical rationale for refusing 'tainted' money?	09
3.1 What is 'tainted' money? And what's wrong with that?	09
3.2 Consequentialist approach - harm would result from accepting a donation	10
3.3 Deontological approaches - refusing a donation on a point of principle	13
3.3a Charity will not partner with particular types of donor	13
3.3b Donor/donation doesn't align with a charity's values	13
3.3c Donation comes from a morally unacceptable source	16
4. Are personal moral values relevant when refusing a donation?	17
5. Is it permissible to go against what a policy recommends?	18
6. Refusing donations from sources whose actions might harm society	19
Is the climate emergency a special case?	20
7. The ethics of returning donations	21
8. Summary	22
Further reading and footnotes	23
Rogare Associate Members	24

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Foreword



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The decision whether to accept or refuse a donation can be challenging and complex for any charity. What's more, a charity's approach to this issue can never remain static; they must be ready to continually assess changing opinions among their donors, volunteers and key stakeholders to identify any risks that would impact their work or reputation. On top of this, the need for income has never been greater, and it can be difficult to turn down a donation which could be used to help others.

There is no single solution to these challenges, and every organisation needs to develop their own approach that will enable them to fulfil their charitable objectives.

At the Chartered Institute, we have published guidance, co-created with our members, that provides an overview of current regulation and key considerations when creating an acceptance and refusal policy. If you are new to this topic or would like to refresh your knowledge, I would recommend reading this as a starting point (there's a link to it in the Further Reading section on page 23).

Through our partnership with Rogare, we aim to go one step further and explore the ethical schools of thought that can guide decision making. Although guidance and policies are incredibly helpful to ensure that charities make consistent decisions and do not inadvertently breach regulations, they cannot account for every scenario or explain why people can have differing opinions on what is the right course of action.

This companion guidance is essential reading for fundraising ethics novices and experts alike. It provides a thorough explanation of each philosophy discussed, as well as in-depth insight into how they apply to accepting or refusing a donation. Throughout, you will be encouraged to reflect critically on the information put forward and challenge your own thinking.

I hope you enjoy reading this interesting and thought-provoking piece and come away with new ideas that will shape and strengthen your approach to this crucial subject. 📖

1

Why do we need guidance on the ethics of gift acceptance & refusal?

This paper on the ethics of gift acceptance/refusal is a companion/sister paper to the Chartered Institute of Fundraising's revised guidance on creating donation acceptance/refusal policies (you can find a link to this in the Further Reading section on p23).

Hang on though...if we have new guidance on creating policies, why do we also need some further guidance on the 'ethics' of making these decisions? Isn't it enough simply to follow the policy and then implement the decision the policy recommends?

Unfortunately, no, we can't do that, and understanding why starts with considering what a policy is and what it is not.

The Charity Commission's fundraising guide for trustees (CC20 - see p23) requires charities to have a policy on identifying donations that it might not be in the 'best interest' (which isn't defined or clarified) of the charity to accept. The notion of acting in the 'best interest' of the charity is reinforced throughout the Charity Commission's 2024 guidance on accepting/refusing donations (link on p23). Again, however, what is in a charity's best interest is not defined, since this is a decision that is for trustees to make, and the Commission recognises that trustees may hold different views about what that best interest is.

A policy is a statement of practice or principles setting out how an organisation will conduct its operations. As NCVO explains, policies "provide a set of guiding principles to help with decision making".¹

The first thing to note is that policies are "guiding" principles, that "help" with decision making. But a policy cannot make the decision itself - it is, after all, just some words on a piece of paper or a screen. The decision making has to be done by a person, informed by the guiding principles the policy contains.

Second, a policy cannot cover all possible scenarios,

contexts and circumstances. With all policies, including codes of practice, there are grey areas that are not explicitly covered by the policy. It is in these grey areas where we need our professional ethics to help us decide what to do.

So, a donation acceptance/refusal policy might advise not accepting a donation from someone whose activities conflict with a charity's mission. Following the policy, that donation will not be accepted. But what if, in any particular case, there were good reasons why a donation from such a person could (and perhaps should) be accepted? Doing so would mean making a decision contrary to what the policy advises.

Whichever decision you take - refuse, as the policy recommends; or go against the policy recommendation and accept - is an 'ethical' decision (i.e. a decision about a matter of ethics). We'll consider this further in s5.

This paper is therefore designed to provide some insight about using a donation acceptance/refusal policy to make ethical decisions - about *how* you make those decisions and, perhaps more importantly, *why* you make them. And it seems that we do need this kind of ethical guidance.

The so-called 'tainted money' problem is one of the two scenarios that are presented as emblematic examples of ethical dilemmas in fundraising (the other is commissioned-based pay). It's often used as an exemplar of an ethical dilemma in books, articles and blogs going back 30 years or more. There's also guidance put out by professional bodies, including, of course, the Chartered Institute of Fundraising, whose guidance has gone through several iterations.

Yet you only need to casually review recent fundraising history to realise that some trustees, and those fundraisers with delegated responsibility, are still struggling to make sound and robust ethical decisions

about when to accept a donation and when to turn it down. Fallout from the Sackler family/opioid crisis continues to pose ethical questions to organisations that have benefited from their philanthropy. The Presidents Club scandal from 2018 highlighted jumbled ethical thinking by a number of charities about whether to return historic donations that they had already spent (more on this issue in s7).² And in the USA, the decision of MIT Labs to deliberately suppress its philanthropic relationship with Jeffrey Epstein (and a fundraiser's decision to accept a job at the institution knowing this) has highlighted what Rogare's former chair Heather Hill has called a "crisis of ethics" in American fundraising.³

So, why is it that fundraisers are still struggling with the ethics of gift acceptance and refusal despite having access to a wealth of practical advice and guidance?

Perhaps one reason is that there hasn't been much that helps fundraisers understand the bigger picture ethical issues that underpin the practical guidance.

The practice of making a decision about whether to accept or refuse a gift requires a fundraiser to consult:

- Gift acceptance/refusal policies
- Codes of practice
- Guidance on how to use codes and policies.

If you follow the practice guidelines, then you should arrive at the 'right' outcome and end up doing the 'right' thing.

The ethics of gift acceptance/refusal is concerned with:

- Understanding why you might refuse a gift so you can...
- ...decide whether to refuse a gift when codes/guidance/policy are ambiguous, and...
- ...be sure your interpretation of the guidance - and the guidance itself - is correct.

The paper is structured like this:

- We begin in s2 with a refresher/primer on fundraising ethics - since this is about ethical decisions in a fundraising context, we need to ensure we are all on the same page about what we mean by 'fundraising ethics'. This section is important - please don't skip it.
- We then move in s3 to consider what might be the reasons for refusing a donation of 'tainted money'. First, we'll look at whether accepting donations might result in harm to a charity and its stakeholders. Then we'll examine the pros and cons of refusing donations if they contravene a charity's values or other moral principles.
- Whether a fundraiser's personal moral and ethical values should be taken into account is considered in s4.
- In s5 we investigate whether it would be ethical to accept a donation if a gift policy suggests it should be refused (and vice versa).
- Section 6 looks at the ethical issues involved in turning down support from sources whose actions might harm society more widely, particularly in the context of the climate emergency.
- Finally in s7, the ethics of returning donations is discussed. 🗨️

CRITICAL REFLECTION POINTS

Throughout this paper you'll notice that there are many **CRITICAL REFLECTION POINTS**. There are here to help you pump-prime your thinking around the issues.

2

A refresher on fundraising ethics

The ethics of gift acceptance and refusal is part of the larger topic of the ethics of fundraising. And any discussion on any particular topic of professional ethics (the adaptation of general ethical ideas to specific professional domains) also requires an understanding of ethics more generally.

2.1 Ethics 101 – a few fundamental ideas explained

What is ethics for?

Fundamentally, ethics exists to guide people to make the 'right' choices so we can do the 'right' thing when we encounter ethical dilemmas (see below). Two questions that arise from this are:

1. How do we know what the 'right' thing is? In the context of this paper, how can we be sure that our decision to accept the donation was the 'right' one; or whether refusing it would have been 'right'?
2. And second, for whom do we do this right thing? Who is the recipient/beneficiary of our ethical decision making. All ethical dilemmas have stakeholders who may benefit from the decision we make, or might be harmed by it. In our case, the stakeholders to the ethics of gift acceptance/refusal are charity beneficiaries/service users, donors, the charity itself, and, in some cases, fundraisers and other staff, and possibly trustees. While the interests/attitudes of others - e.g. the media and regulators - might be considered, they are not stakeholders in the dilemma as they are unlikely to benefit from nor be harmed by the outcome of the decision.

What is an ethical dilemma? And why gift acceptance/refusal is such a dilemma

An ethical dilemma is a where a choice must be made between:

- Two or more appropriate (right) responses
- Two or more inappropriate (wrong) responses.

However, it is not a choice between right and wrong, which is better described as a 'moral temptation'.

The question of whether to accept or refuse a donation is quite clearly an ethical dilemma, since both options - acceptance or refusal - are, in principle, appropriate,

and neither is ruled out by any a priori factors. Which of these two appropriate choices we should make - i.e. which is the more appropriate of the two, or whether one choice actually is inappropriate - is the reason we have an ethical decision-making process guided by an acceptance/refusal policy.

There are special cases where the decision to accept or refuse is between an appropriate (right) choice and an inappropriate (wrong) choice - for example, where the donation is known to be the proceeds of crime. However, whether to accept a donation from such a source is no longer an ethical dilemma but a moral temptation, and no-one should succumb and accept a donation from an illegal source.

Normative ethics

There is a broad division in moral philosophy between 'consequentialist' and 'deontological' ethics.

- Consequentialism means doing the right thing based on its outcomes - maximising good and minimising harm. In connection with the ethics of gift acceptance/refusal, a consequentialist approach might mean deciding if the good from accepting a donation outweighs any harm caused by it (say, reputational damage from bad press).
- Deontology (duty ethics) is about adhering to a moral principle. Concerning acceptance/refusal ethics, a deontological approach might be a principle never to partner with companies from a particular industrial sector.

Consequentialism and deontology are both types of what is called normative ethics. Normative ethics aims to identify general principles for how we should live our lives, which we can use in the resolution of ethical dilemmas as we encounter them. ●

2.2 'Lenses' of fundraising ethics

Fundraising needs its own normative theories to guide us in how we ought to approach the ethical dilemmas we encounter in fundraising practice. There are three such theories/lenses that are best articulated by scholarship, two of which would seem to have particular relevance to the ethics of gift acceptance and refusal.

Trustism (a consequentialist idea):

Fundraising is ethical when it promotes, sustains, protects or maintains public/donor trust in fundraising, and unethical when it damages or harms this trust.

- Applied to the ethics of gift acceptance and refusal, this might mean fundraisers would reject gifts if accepting them might cause reputational damage.

Rights-Balancing Fundraising Ethics

(consequentialist):

Fundraising is ethical when it balances the duty of fundraisers to ask for support (on behalf of their beneficiaries), with the relevant rights of donors, such that a mutually-beneficial outcome is achieved and neither stakeholder is significantly harmed, and unethical when it gets this balance wrong.

- Although conceived as a way of balancing conflicting ethical demands between donors and beneficiaries, Rights-Balancing ethics is fundamentally concerned with ensuring that outcomes to beneficiaries are factored into ethical decision making in fundraising. Applied to the ethics of gift acceptance and refusal, this might mean weighing up any good that would come from accepting the donation against the harm that might result, and possibly accepting it if the good outweighs the harm.

These two are not the only normative ethical lenses fundraisers could use as a foundation of the ethics of gift acceptance and refusal. Another normative ethical lens is that of...

Donorcentrism

Fundraising is ethical when it gives priority to the donor's wants, needs, desires and wishes.

- Applied to the ethics of gift acceptance/refusal, a donorcentrist view might mean considering a donor's interests as a relevant factor in particular cases. For example, a person who has served prison time for a serious offence might be making a donation to a charity as a genuine part of their rehabilitation and by way of making amends. However, this will always need to be set against the Trustist approach by considering any reputational harm accepting this donation could lead to, as well as whether this is a genuine act of contrition or a cynical attempt to rehabilitate a reputation, which could also lead to reputational harm to the charity.

These three lenses are not the only ways to think about fundraising ethics. You might want to check the links in the further reading section on p23 and think about how you could use other ethical lenses in your decisions about whether to refuse a gift. ●

CRITICAL REFLECTION POINT

When thinking about whether to turn down a donation, what ethical lens do you gravitate to? Do you focus more on outcomes, or do you tend towards basing your decision on a moral principle?

2.3 Money is always a material consideration in fundraising ethics

Fundraising is, ultimately, about ensuring nonprofit organisations have enough voluntary income to carry out their missions. Raising money is therefore always a material consideration in the ethics of fundraising, and ethical decision making ought to factor in this outcome. If it does not consider this, but only considers outcomes such as how we make donors feel or how we portray beneficiaries in our use of images, then it's only doing half its job.

For example, if you make a decision – such as to contact donors by mail only if they have given you consent to do so – that results in raising less money than could (and should!) have been raised, then that decision might (only might) be unethical, because you have raised less money.

In the ethics of gift acceptance and refusal, a decision to refuse a donation always risks being an unethical one, if done for poor reasons.

This does not mean that raising money is the decider in ethical decision making. The decision-making process could decide that the money raised is not outweighed by the potential harm done to the charity, or that the harm done to donors, or other stakeholders, is significant and is not outweighed by the good to beneficiaries. But it should at least be a factor in the process.

And it might also mean that in some cases, the size of the donation tips the balance: whereas you might consider the good you can do with a relatively small donation is not worth the potential reputational damage, you might consider that a much larger donation from the same source *is* worth the risk.

Putting this into the context of what is in a charity's 'best interest', it may be in the best interest of a charity to accept a large donation at the expense of reputational risk.

The Charity Commission's 2024 guidance (link on p23) recognises the importance of the end of raising money as a factor that is in a charity's best interest, by stating that the starting assumption should be to accept and keep a donation that is offered. 🗣️

3

What is the ethical rationale for refusing 'tainted' money?

3.1 What is 'tainted' money? And what's wrong with that?

Tainted money, as you probably already know, is money that is offered to a charity – as a pure donation or as part of a partnership – that is considered to be, in some way, 'morally dubious'. This dubiousness usually stems from the source of the money (i.e. the donor) rather than any inherent quality of the money itself – it is the donor that is 'tainted' rather than the money.

What are the reasons the source of the money could be tainted? Here are some possibilities:

- The donor has previously been convicted of a criminal offence or is currently under investigation.
- The donor has obtained their money from what some people might consider 'morally dubious' sources, for example, pornography or gambling (we'll return to this in s3.3c).
- The donor is or has engaged in, or is associated with, 'morally dubious' activities, such as blood sports, or suggestions of sexual impropriety.
- What the donor does is a conflict of interest with the charity's mission, such as harms its beneficiaries (e.g. a tobacco company and a cancer charity).
- The donor seeks various benefits in return for the gift that are not appropriate to the relationship with the charity and potentially infringe on the charity's independence (donor dominance). These could include:
 - intangible benefits, such as to restore their reputation
 - tangible benefits, such as a place on the board or preferential treatment for friends, associates and family members
 - influence over the charity's mission and operation.

- The donor's activities don't directly cause harm to a charity's beneficiaries, but they do, or may do, cause harm to wider society (e.g. fossil fuel companies – see s6).

There are other reasons to consider refusing a donation that are more concerned with practical/regulatory/legislative matters than an ethical consideration of 'taint':

- The gift is for something that falls outside the charity's purposes
- The donation is from an illegal source
- Accepting the donation could open the charity to a legal claim
- The cost of accepting the donation would be more than the value of the donation
- The donor lacks mental capacity to make the donation or is in vulnerable circumstances
- The gift does not belong to the person who wants to donate it (so they cannot legally give it to the charity).

In cases such as these, a decision to refuse a donation can be taken on grounds that are not related to any notion of moral dubiousness. In this paper then, we are focusing on donations for which a charity has no practical/regulatory/legal reasons to refuse, but might still want to refuse because the donation is deemed to be 'tainted'. 🗣️

CRITICAL REFLECTION POINTS

- What might be other sources of 'taint'?
- How would you decide if a source is 'morally dubious'? We'll return to this question in s3.3c.

Why shouldn't charities accept donations from tainted/morally dubious sources? Just because some donations are considered to be 'tainted' (they come from a morally dubious source), what's the problem with that?

One reason is that accepting the donation would cause harm to the charity. This is a consequentialist reason. Another is that accepting the donation would contravene a moral principle. This is a deontological reason.

We'll look at each of these in turn.

3.2 Consequentialist approach – harm would result from accepting a donation

A strong and robust reason for refusing a donation would be that accepting it causes harm to a charity and, by implication, the beneficiaries it helps. But what kind of harms could it cause, and how serious would they have to be to justify turning it down?

The 2024 Charity Commission guidance says the starting point should be to accept a donation, and the Fundraising Regulator's code of practice (s2.3.1) says that donations may only be refused or returned in "exceptional circumstances" (but it does not specify what those 'exceptional' circumstances would be).

Reiterating what's in the code of practice, the Chartered Institute's guidance (in the section: 'Circumstances when you would not accept a donation' – link on p23) says that donations to charities should only be refused in exceptional circumstances, and gives two – and only two – reasons for refusal:

1. It would be unlawful to accept the donation, because it is known to come from an illegal source, such as the proceeds of crime (a point explicitly made in the Charity Commission's 2024 guidance, which says that donations from illegal sources *must* be refused [emphasis added])
2. Accepting the donation would be detrimental to achieving the organisation's purpose.

The first of these is a legal matter rather than an ethical one, and as we have already considered in s1, this is a moral temptation rather than an ethical dilemma.

The second reason raises the question: What types of things are detrimental to achieving an organisation's purpose?

Two standard answers to this question are that accepting the gift:

- Conflicts with a charity's mission – for example, a cancer charity and a tobacco company (see s3.3a).
- Poses a reputational risk to the charity – the CloF guidance says (in the section: 'Who is accountable for carrying out policies?') that a gift acceptance/refusal policy should "protect the reputation of the charity against adverse public reaction from existing or potential supporters".

The Chartered Institute's guidance doesn't specifically mention a conflict of interest with the mission as a reason to refuse a donation (previous versions of this guidance have done); the nearest it gets is to pose a question to prompt fundraisers to consider whether accepting a donation would "stop you from achieving your charitable objectives" (in the section: 'Circumstances when you would not accept a donation'), as well as a hypothetical case study of an animal welfare organisation considering a donation from a company that conducts tests on animals (in the section: 'What would we do if...?').

Conflicting with the mission (e.g. cancer charity and tobacco company/animal welfare organisation and a company that conducts tests on animals) could be interpreted as a deontological ethical issue (see s3.3a) since it describes a moral principle: donations should not be accepted if they come from a donor whose actions conflict with the mission (i.e. irrespective of whether doing so results in some good).

However, the Chartered Institute's guidance is quite clear that a donation should only be refused if accepting it is more detrimental to achieving a charity's objectives than refusing it; and that any anticipated detriment must be set against the benefit of having the donation (in the section: 'Circumstances when you would not accept a donation'). Not only does this make it a matter of consequentialist ethics, because the

decision-making process is predicated on outcomes; it also brings it within the purview of Rights-Balancing Fundraising Ethics, and the Charity Commission's 2024 guidance speaks several times of the need to *balance* different factors when making an acceptance/refusal decision, two of those factors being the value of the donation and financial loss that will result from refusing the donation.

What kind of things might be anticipated as being detrimental. Three probable harms are:

- Loss of donors and/or donations
- Loss of volunteers
- Loss of staff.

The CloF guidance phrases this as "negatively impacting" on key audiences – as well as supporters (donors and volunteers), the guidance also specifically refers to service users (i.e. beneficiaries) and research partners (in the section: 'Circumstances when you would not accept a donation').

The impact on beneficiaries is an important consideration. For example, could accepting a donation from a particular source make it less likely that beneficiaries/service users would trust a charity and so would they be less likely to accept support from that charity or use its services?

There is a further stakeholder who could be harmed – fundraisers (and other charity staff). In recent years, the extent to which fundraisers have suffered discrimination and harassment in their jobs, often perpetrated by donors, has come to light.⁴

Many charities' gift acceptance policies already state that a reason that might trigger refusal is, to quote one such policy: "The donor makes demands upon us which are unreasonable in relation to the nature of the support." The Charity Commission's 2024 guidance offers two possible reasons to refuse a donation: that it places unacceptable burdens on a charity that outweigh its value; and that it undermines a charity's independence. The CloF's guidance contains a hypothetical case study in which a donor wants to fund a particular area of work, and whether the charity can meet these requirements (in the section: 'What would we do if...?').

Clauses such as these cover various types of so-called 'donor dominance', such as mission creep, demanding benefits to which the donor is not entitled,

or interfering with the appointment of staff or board members. These types of donor dominance can potentially hinder a charity achieving its objectives.

Such policy statements could also cover inappropriate behaviour by donors, not just sexual harassment, but other forms of discrimination such as requesting not to work with a particular fundraiser because of, say, their religion or sexual orientation.

But these forms of donor dominance are not explicitly covered by policy statements that are worded this way. This is particularly true if the statement says, as in the example above, that the donor's demands (or behaviours) are unreasonable, but only in relation to the size of the donation, which implies that a charity might accept the harms caused to fundraisers if the donation is sufficiently large.

There has to be an issue about whether donor dominance – particularly of the kind that is directed at and potentially harms fundraisers – can ever be accommodated. We can therefore add two further harms to the ethical decision-making equation:

- Harm caused to fundraisers and other staff – such as loss of career prospects, mental health issues, loss of self-esteem or dignity – through donor behaviour
- Actions by donors that interfere with delivering charitable objectives.

CRITICAL REFLECTION POINTS

- What are other potential/possible harms that could result from accepting a tainted donation?
- Are there other stakeholders that might be "negatively impacted" by accepting a donation? What harms might come to them?
- Should gift policies and relevant guidance include specific clauses about refusal on grounds of donor dominance?
 - In particular, might such clauses help safeguard fundraisers and make them feel safer?

- 6 *‘A ‘tainted’ donation enables good to be done, just as all donations do, by providing a resource that can be converted into services and products for beneficiaries. And the bigger the donation (which also has the potential to increase the potential reputational harm) the more good that can be done.’*

Many, but not all, of the anticipated detriments/harms are likely to be the result of ‘reputational risk’: accepting a donation from a morally dubious source damages the reputation of a charity to the point that people stop giving to it, stop volunteering for it, no longer want to work for it, or no longer use its services. Understanding the ethics of gift acceptance/refusal in terms of reputation is thus viewing this issue through a Trustist ethical lens: the role of the gift acceptance/refusal policy, and the ethics that encompass it, is to protect trust in the charity so that people will still support it, or continue to use its services.

However, the CloF guidance states that charities must be able to demonstrate that more harm than good would come from accepting a donation. This means that some sort of evidence is needed to justify refusing a donation (in the section: ‘Carrying out due diligence’). The 2024 Charity Commission guidance also stresses the need to make evidence-based decisions.

It is therefore not sufficient to say that there is a ‘risk’ to a charity’s reputation (there’s often some kind of risk, however small). The ethics of gift refusal is about showing when that risk translates (or is likely to translate) into actual harm (detriment) that is sufficiently serious to impinge on the charity delivering its charitable objectives. This means, for example, that decision makers ought to have a good reason to believe people will stop giving to their charity, rather than a hunch or gut feeling that they will.

There is a further consideration in a consequentialist approach to the ethics of gift acceptance/refusal. A ‘tainted’ donation enables good to be done, just as all donations do, by providing a resource that can be converted into services and products for beneficiaries. And the bigger the donation (which

also has the potential to increase the potential reputational harm) the more good that can be done. The good is an actual good rather than a potential one: once the gift is given, it will be put to good use and the good will be actualised.

However, the harms/detriments are all potential harms that may or may not come to pass. Refusing a donation where the risk of harm is small could be unethical – if based on supposition and guesswork rather than evidence – because it foregoes the good that *will* be done with the donation. 6

CRITICAL REFLECTION POINTS

- How would you go about demonstrating that accepting a donation would lead to harm to your charity, particularly that it would be detrimental to delivering its mission/charitable objectives?
 - What type of evidence would demonstrate this?
 - The Charity Commission’s 2024 guidance describes many factors you might consider.
- How likely is it that reputational risk will translate into actual harm to a charity?
- Two key ethical questions in the matter of the ethics of gift acceptance and refusal are:
 - Is the ethics of gift acceptance and refusal about striking a balance between the actual harm caused (or potential harm that might be caused) by accepting a tainted donation, and the actual good that can be done with it?
 - Or is it about avoiding any harms, even if some good may also be done?

3.3 Deontological approaches – refusing a donation on a point of principle

Opposed to a consequentialist, evidence-based risk assessment approach (that evaluates potential harms to a charity and weighs them against potential good), is the deontological approach – charities will refuse donations if there is a moral prohibition on accepting them. Deontological reasons for refusal fall into (at least) three categories:

- a) There is a blanket prohibition on working with particular types of donor
- b) The donor/donation doesn’t align with a charity’s organisational values
- c) The donation comes from a source the charity considers to be morally unacceptable.

3.3a Charity will not partner with particular types of donor

The clearest deontological approach to the ethics of gift acceptance and refusal is for charities to maintain a policy of not working with particular types of donors.

Often this applies to industry sectors that conflict with a charity’s mission/charitable objectives, for example, a cancer charity declaring that it will not partner with tobacco companies (as considered in the previous section).

The question to be considered is whether this really is a hard and fast moral principle, or just a rule of thumb to facilitate ethical decision-making? Are there times when a charity would make exceptions to its otherwise blanket prohibition about working with a particular industry sector?

For example, might an environmental charity choose to work with a fossil fuel company to, say, tackle a specific environmental problem? In cases such as this, ethical decision making needs to go back to a consequentialist, evidence-based risk assessment (s3.2). 6

3.3b Donor/donation doesn’t align with a charity’s values

Many charities operate to a set or list of values. One major UK charity includes in its values list ‘leading innovation’, ‘pursuing excellence’, ‘acting with integrity’, and ‘valuing people’ (among other things).

Other charities include values such as inclusivity, equity, passion, dignity, boldness, and many more.

Not only does the CloF guidance say it is important that donations are in line with such values (in the section: ‘If someone has a personal objection about not accepting a donation’), it also says a gift acceptance/refusal policy will help a charity to express its values and ethos in how these are relevant to achieving charitable objectives, and how certain types of donation might inhibit that (in the section: ‘Developing a policy’).

However, it also says that a donation not being in line with a charity’s values is not, in itself, sufficient reason to turn down that donation (in the section: ‘If someone has a personal objection about not accepting a donation’). Only if it can be demonstrated that more harm than good would result from

6 *‘The critical question fundraisers need to consider is how values could be incorporated into an ethical acceptance/refusal policy in a way that ensures robust and consistent decision making. Assuming that it is possible to construct robust criteria that demonstrate when a donor/donation falls short of a charity’s values, the challenge then is to apply these consistently in all circumstances.’*

accepting a donation (see s3.2) might there be a reason to refuse the donation.

In other words, fundraisers ought not turn down a donation that goes against a charity’s ‘values’, if they cannot show that accepting the donation would have detrimental outcomes. This is consequentialist reasoning that makes any notion of values subordinate to the notion of harm. At this point, we can just end this section and circle straight back to the start of s3.2.

However, many fundraisers – and perhaps more non-fundraisers, such as SMT members and trustees – may feel that a charity’s values are in fact a key consideration in deciding whether to refuse a donation. Doing so would be a matter of deontology – refusing a donation on the moral principle that it was in conflict with an organisation’s values.

The critical question fundraisers need to consider is how those values could be incorporated into an ethical acceptance/refusal policy in a way that ensures robust and consistent decision making.

For example, how would you go about deciding to turn down a gift because your potential partner did not sufficiently ‘value’ its people? What standards would you apply to assess this? How would you decide if a potential donor was not sufficiently innovative or did not pursue excellence as well as they could?

Assuming that it is possible to construct robust criteria that demonstrate when a donor/donation falls short of a charity’s values, the challenge then is to apply these consistently in all circumstances. For example, if one corporate partner is refused because it is decided the company doesn’t sufficiently value its people (perhaps through treatment of workers in its supply chain in developing nations), then that becomes a benchmark against which future partnerships should be judged: Companies with similar supply chain issues should also be rejected as potential partners. But perhaps so should companies in the UK that, say, refuse to recognise union rights. If a charity did not apply a consistent application of this moral principle, it would leave itself open to charges of hypocrisy.

The value of ‘integrity’ would seem to be the easiest against which to measure potential donors. After all, it is probably apparent to many when someone has acted with a complete lack of integrity.

However, integrity is not always a binary switch in which a person flips from acting with integrity to acting without, and the world can see the point this happens. It is more likely that the donor exhibits many attitudes and behaviours that fall on a spectrum of integrity. In assessing whether a donor’s values do not align with the charity’s, someone has to make a subjective value judgement about when and how a potential donor’s actions and beliefs cross a threshold that puts them out of alignment with the charity’s values.

Approach	Normative ethics	Focus of decision making	Contingent factor	Method of decision making
Values	Deontology	Donor	Donor’s values	Value judgement (subjective)
Reputational risk	Consequentialism	Charity	Harm to charity	Evidence (objective)

Fig 1: Different decision-making approaches based on values and reputational risk

And that is a key problem with grounding the ethics of gift acceptance/refusal on values – a fundraiser is always required to make a value judgement about the actions/attitudes/behaviours of donors. Value judgements by their nature are subjective, and so the judgements may vary, depending on who makes the decision and what factors they think are relevant. Such subjective value judgements are always open to a subjective counter-argument that uses different factors to draw the threshold for the value at a different point, or weights the same factors differently to arrive at a different conclusion.

But basing acceptance/refusal decisions on reputational harm to the charity (see s3.2) does not require fundraisers to make a subjective value judgement about a donor. Instead, fundraisers need to make an objective decision – as objective as can be, by basing their decision on best available evidence – about the likelihood of harm to the charity. The ClOFC guidance (in the section: ‘Carrying out due diligence’) calls for “objective” decision making based on evidence rather than opinions, as does the guidance from the Charity Commission.

The two decision-making approaches are shown in Fig 1. The consequentialist approach (s3.2), by using evidence to assess reputational risk, removes a lot of guesswork and intuition from the process, and therefore should deliver more robust and consistent decision making. A sound consequentialist acceptance/refusal policy should obviate the need to make a decision based on values.

And yet...Shouldn’t there be a place to refusing donations from people who don’t fit with a charity’s values – particularly those, say, who act with a lack of integrity or who don’t practice inclusivity? It just feels so intuitive that there should be. 6

CRITICAL REFLECTION POINTS

- It is a genuinely arguable and important matter whether incompatibility with a charity’s values ought to be part of the ethical decision-making process in gift acceptance/refusal, and if so, how they should be incorporated therein. What is your view? And why do you hold these views?
- If you have carefully worded your gift acceptance/refusal policy based on outcomes, would this cover all eventualities so that you won’t need to make a decision based on values? Or is values a useful backstop approach for when a consequentialist approach doesn’t seem to work? But if the consequentialist approach doesn’t work, why doesn’t it?

3.3c Donation comes from a morally unacceptable source

Some charities' gift acceptance/refusal policies state that they will not accept donations that have come from sources that the charity believes are morally unacceptable/not morally acceptable.

The first thing to note is that the charity - as a corporate entity - cannot find anything morally acceptable or unacceptable. Rather, it is the individual decision makers at the charity who will hold such beliefs. What these statements really mean is that a donation will not be accepted if: "The money has been raised through means [some/many/all of] the staff/trustees at the charity do not believe to be morally acceptable."

The follow-on questions are: Who made these staff members/trustees the arbiters of what is morally acceptable and unacceptable? And why are they qualified to make such decisions?

Box 1 contains a purely-descriptive alphabetical list of things that some people find morally unacceptable (some - but hopefully not all - of which others would find completely morally acceptable).

Many fundraisers would no doubt have few qualms about refusing a donation from a donor who was demonstrably homophobic. Would they be so accommodating of a charity that turned down a donation from a member of the LGBTQIA+

community raised at a Pride event because they consider this to be a 'morally unacceptable' activity?

Similarly, a religious charity may well decide it does not want to accept a donation from someone who has made their money through sex work, whereas different types of charities may have no problem accepting a donation from such a source.

Basing a decision to accept or refuse a donation on the deontological principle that the charity considers the source to be 'morally unacceptable' could certainly lead to consistent internal ethical decision-making (probably much more so than basing the decision on alignment with organisational values such as integrity and innovation). But it could also result in the charity becoming embroiled in debates about whether what they object to really is morally unacceptable, which in itself poses a reputational risk to the charity, and takes us back to the start of s3.2.

As with basing an acceptance/refusal decision on organisational values, can the decision be based instead on a consequentialist evidence-based risk assessment? For example, it seems likely that accepting a donation from someone who worked in the sex industry might pose a substantial reputational risk for a religious charity that would result in the loss of donors/donations and beneficiaries being less likely to use its services. ❶

Box 1: List of activities, beliefs and ideas that some people find morally unacceptable (but others may find morally acceptable)

- Abortion
- Animal experimentation
- Assisted suicide
- Blasphemy
- Blood sports
- Capital punishment
- Capitalism
- Contraception
- Drinking alcohol
- Drug use
- Fossil fuel use
- Gambling
- Genetic engineering
- Gun ownership
- Farming
- Homophobia
- Homosexuality
- Meat eating
- Misogyny
- Pornography
- Premarital sex
- Racism
- Sex work
- Sexual infidelity
- Socialism
- Trans rights
- Transphobia

4

Are personal moral values relevant when refusing a donation?

Many fundraisers will have strong moral views on many issues. Let's discount the rather obvious examples such as racism and misogyny and instead focus on more contested issues - those that not everyone might agree on - such as sex work or fossil fuel use (you could check out Box 1 in s3.3c).

Fundraisers will also have a set of professional values that come with being a member of the fundraising profession. These will include adhering to professional standards and ethics, which includes relevant guidance on gift acceptance and refusal.

What should a fundraiser do if their professional values direct them towards accepting a gift that their personal values want to refuse? How should they resolve this conflict? Which should take priority - professional or personal values/morals/ethics?

In the UK, solicitors and lawyers make decisions in the best interest of their clients, irrespective of any moral feelings they might have about what their client is alleged to have done. It is their ethical duty to act on their clients' instructions. In fact, in the UK lawyers are not allowed to refuse to represent someone just because they don't like them.⁵

The analogy with fundraising would be that fundraisers ought not be permitted - under their professional ethics - to refuse a donation just because they find the donor (their beliefs, attitudes and behaviours) personally morally unacceptable.

The Chartered Institute's guidance is quite clear on this matter, stating (in the section: 'Working with colleagues across the organisation') that a decision on acceptance/refusal should be "based on the acceptance/refusal policy and charitable objectives rather than personal objections"; and posing the question to fundraisers whether their decision making is "objective...based on evidence, not opinions" (in the section: 'Carrying out due diligence'). The 2024 Charity Commission guidance says the same - that

personal motives or opinions should not influence a decision on whether to accept or refuse a donation.

However, that doesn't lessen the sense of personal moral dilemma a fundraiser might find themselves in.

Faced with this situation, there seem to be three choices a fundraiser face can make:

- To relegate their personal values below their professional values - and accept the gift.
- To relegate their professional values below the personal values - and refuse the gift. Though in doing so, fundraisers need to ask themselves if this is in the 'best interest' of their charity, and whether their personal moral feelings count as an 'exceptional circumstance' for grounds for refusal. If they are neither of these, then the decision maker must ask themselves whether they are actually acting unethically from the perspective of their professional ethics.
- To maintain their personal values and move jobs to a charity where they can better align their professional and personal values. ❷

CRITICAL REFLECTION POINTS

- How relevant to the ethics of gift acceptance/refusal do you think a fundraiser's (including your own) personal moral values are, *vis-à-vis* those of the charity or those expected of a member of the fundraising profession?
- What would you do if you found yourself in the position of having to accept a donation from a source you found morally dubious or unacceptable? Why would you take this course of action?

5

Is it permissible to go against what a policy recommends?

As described in s1 of this paper (which itself restates what is in the Chartered Institute's guidance, following NCVO¹), a policy is a set of 'guiding principles' that facilitate decision making. As we also considered in s1, a policy can't itself make a decision about whether to refuse or accept a donation. That can only be done by a person based on what the policy recommends.

It might be that people interpret the policy as delivering hard and fast outcomes – that if the policy says donations will not be accepted from, say, a particular industry sector or a person who has been convicted of a particular criminal offence, then under no circumstances would a charity go against the policy recommendation and accept a donation from such a source (deontology), even though there might be very good reasons why, in any particular case, the donation should be accepted (consequentialism).

But as we also saw in s1, a policy cannot cover all situations and contexts. We've considered partnering with a potentially conflicting business for the mutual good, and accepting a donation from someone with a criminal past who is genuinely trying to make amends for their actions.

And we've considered how difficult it can be to make a decision based on whether something is contrary to an organisation's values (s3.2b).

So, even if something is covered by the acceptance/refusal policy, it might still be the case that refusing a donation under the policy is not in the best interest of the charity or its beneficiaries. And bear in mind that the first paragraph in the Charity Commission's 2024 guidance on accepting/refusing donations is that the starting assumption is that a donation *should* be accepted.

Coupled with the advisory-only nature of gift acceptance/refusal policies, this means that:

- A policy could advise that you turn down a donation – and yet you still accept it.
- Or that it recommends accepting a donation – and yet you still refuse it.

The CloF guidance says (in the section: 'Developing a policy') that decisions should be "consistent and grounded" in the acceptance/refusal policy, but it does not stipulate that decisions must *always* be taken in accordance with the policy, which implies there may be exceptions to it. Similar reasoning is found in the Charity Commission's 2024 guidance, which says that a decision to accept or refuse a donation is a "careful balancing act" for which there might be "no right or wrong answer"; but whichever decision is taken should be "rational and reasonable and supported by evidence".

Provided there is a sound justification, it should be able to be argued that making a decision contrary to what the policy recommends is an ethical one.

But...a policy should still lead fundraisers to the correct decision most of the time, and any decision to go against the policy recommendation should be the exception rather than the rule. If charities are regularly going against what their policy recommends, it suggests one of two things:

- 1) The policy is flawed and not fit for purpose and needs rewriting.
- 2) The policy is fine, but the personal ethical/moral values of the decision maker don't align with it (see s4).

Either way, some serious thinking and soul searching needs to be done. ●

6

Refusing donations from sources whose actions might harm society

Charity trustees are always required to act in the best interest of the charity they represent (which of course includes deciding which gifts not to accept). A fundraiser's responsibility is therefore to *your* charity and, by extension, *'your'* beneficiaries.

But ought charities be able to refuse partnerships with/donations from donors whose actions harm society in general?

This changes the ethical equation. *Your* beneficiaries are no longer the primary stakeholder in your ethical decision making. That's because their needs could be outweighed by the significantly greater numbers of people impacted by what's harming society as a whole: racism, sexism, climate change, homophobia etc.

As an example, ought charities refuse partnerships or cut ties with companies that are less than authentically supporting LGBT rights, or with media outlets over their position on hate speech?

The exemplar of this dilemma is climate change. Ought charities never engage in partnerships with fossil fuel companies, as a point of moral principle, even though the corporate objectives of the fossil fuel company might not be in conflict with the mission of those charities?

This is a fundamental question and one that our current approach to the ethics of gift acceptance and refusal is not yet equipped to resolve.

To do so ethically, legally and compliantly with relevant regulation needs a reconceptualisation of the role of charities away from acting in the best interests of their beneficiaries in favour of the best interest of society.

This is no easy task and raises many challenges:

- What activities or issues count as harmful to society?
- Who decides this?
- How is harm measured and where is the threshold drawn for harm that triggers refusal of a donation?
- Do charities (and trustees) retain autonomy in deciding what is in the best interest of society (meaning different charities could come up with different decisions about what that best interest is), or do they abide by universal policies that effectively outlaw certain industrial sectors – such as fossil fuel – from partnerships with charities?
- Is this a deontological approach (no exceptions on a point of principle) or a consequentialist one (exceptions might be permitted depending on their outcomes)?
- Who decides who gets exemptions?
- How are charities and their trustees held accountable for their duty to minimise societal harm?

● *'Ought charities never engage in partnerships with fossil fuel companies, as a point of moral principle, even though the corporate objectives of the fossil fuel company might not be in conflict with the mission of those charities?'*

7

The ethics of returning donations

The question of what counts as harm is an important one. Many things are potentially harmful to society. These include drinking alcohol and gambling. Both can lead to addiction and ruin lives. Yet many charities run their own lotteries (not to mention taking funding from the National Lottery) and partner with drinks companies.

Whenever a charity refuses a donation on the grounds that accepting it is not in the best interest of society, there is always the possibility that it *would* have been in the best interest of that charity and its beneficiaries, and that not accepting it might actually harm its beneficiaries. Moreover, a universal policy not to partner with a particular industrial sector could mean that acting ethically by adhering to this policy results in harm to *your* beneficiaries.

CRITICAL REFLECTION POINTS

- How can fundraisers square the ethical circle of acting in both the best interests of their charity and society?
- What new thinking, ideas and approaches do we need to engage in to make this possible?

Is the climate emergency a special case?

One conceivable solution to deciding what constitutes harm is to consider the climate emergency a special case - it is already referred to as an 'emergency' whereas there are not similar gambling or misogyny 'emergencies'.

Even if the charity sector were to come together on this, that still does not change the Charity Commission's requirement that trustees act in the best interest of their charity, and the presumption that the starting point is to accept a donation; and trustees may often be able to argue that accepting a partnership from a fossil fuel company *is* in the best interest of their charity.

It seems likely that alongside any guidance about refusing donations connected to the climate emergency, sector bodies may need to lobby legislators and regulators for changes to the law and regulations, or at least in how existing statutes are interpreted.

There is already precedent for this with the climate emergency. In 2022, the High Court ruled that charities could take climate consideration into account when making investments, even if this led to lower returns.⁶ 6

'Whenever a charity refuses a donation on the grounds that accepting it is not in the best interest of society, there is always the possibility that it would have been in the best interest of that charity and its beneficiaries.' 6

Returning a donation might on the face of it appear to be similar to refusing a donation: Activities or attitudes of a past donor have come to light, which might pose a reputational risk to the charity that could translate to harm (s3.2) or contravene or conflict with an organisation's values (s3.3b). Assessing whether to return the donation would thus consider similar factors as to whether to refuse it.

But there is a big difference, because the donation has already been accepted.

The Fundraising Regulator's code of practice says (s2.3.1) that donations must not be refused *or returned* except in exceptional circumstances, and the Chartered Institute's guidance, the Charity Commission's 2024 guidance, and this paper consider what might constitute 'exceptional circumstances'.

In the context of returning donations, there are further constraints and restrictions in that the Charity Commission has rules stipulating when a donation can (and in some cases, should) be returned (known as 'ex-gratia payments'). In some cases, a charity will require the Charity Commission's permission to return a donation. Ethical considerations about whether a charity might want to return a donation aside, it may not be legal for it to do so. The Commission's rules on this can be found in its CC7 guidance (see p23).

A relevant factor is how recently the was donation accepted. Whereas a recent donation, although budgeted for, may not yet have spent, an historic donation will, in all likelihood, have been spent, perhaps many years previously. This means it is no longer available to be returned, and returning it will mean finding an equivalent sum from within a charity's current resources.

Further, it is unlikely that a charity will have budgeted a sum for the return of donations. Therefore, to be

able to pay back the money, a charity will have to find this from cost savings to its current budget or finding new money. The ways it can do this all have potentially harmful outcomes:

- Draw down from its reserves - thus potentially weakening its strategic sustainability.
- Cut services - thus potentially harming beneficiaries.
- Sell off assets - thus potentially weakening its strategic sustainability and harming beneficiaries.
- Make staff redundant - thus causing harm to the people who lose their jobs.
- Do more fundraising - which carries a reputational risk by, effectively, earmarking donations from one set of donors to pay back to a previous donor whose association is no longer considered desirable because their wrongdoing has come to light.

In all these scenarios, people who are not morally culpable of any wrongdoing are potentially paying the price for the wrongdoing of someone else. Whenever charities consider returning a donation, particularly an historic donation, they ought to factor into the ethical decision-making process what harms might result to anyone who is innocent of wrongdoing.

This might be particularly so if there is any suggestion that the original donation ought never to have been accepted in the first place. In such cases it would not only be the errant donor for whom other stakeholders are shouldering the blame; they are also suffering so the charity can demonstrate it is putting right the original mistakes it made in accepting the donation. Perhaps if this is the case, the charity ought to just own its mistakes and accept the consequences. 6

8 Summary

This paper has explored the ethics of gift acceptance and refusal as a companion to the Chartered Institute of Fundraising's guidance on constructing acceptance/refusal policies.

The reason this paper is needed alongside as the CloF's guidance is because a policy is only a set of guiding principles that will assist fundraisers in coming to a decision to accept or refuse a donation.

But a policy can't cover all contexts or scenarios and will leave many grey areas. A fundraiser will then need to make a decision based on their best understanding of what the ethical issues and dilemmas - and their resolutions - are. This could even mean, on rare occasions, going against what the policy recommends.

To be able to make ethically sound and consistent decisions about gift acceptance/refusal, fundraisers need a good knowledge of fundraising ethics, which is what we explored in s2.

The Charity Commission and Fundraising Regulator state that donations should only be refused in exceptional circumstances, which the Chartered Institute's guidance says would be if accepting the donation were detrimental to achieving a charity's purpose, which could be by conflicting with the mission or posing a reputational risk.

But CloF also stresses that a charity must be able to demonstrate - through evidence or sound reasoning - that there will be or is likely to be harm to the charity, and that this harm be set against the benefit of having the donation.

Harms that could result from accepting a donation are:

- Loss of donors and/or donations
- Loss of volunteers
- Loss of staff
- Diminished ability to deliver charitable objectives, such as beneficiaries not using services
- Harm to fundraisers and other staff, such as through sexually inappropriate behaviour by donors.

Therefore a rationale for refusing a donation is if accepting it would cause more harm to the charity and its stakeholders than good could be done for those same stakeholders by accepting it. This is 'consequentialist' reasoning (see s3.2).

However, might there also be reasons for refusing a donation because they conflict with a charity's values and/or breach a moral principle? We looked at three possibilities in s3.3:

- a) There is a blanket prohibition on working with particular types of donor.
- b) The donor/donation doesn't align with a charity's organisational values.
- c) The donation comes from a source the charity considers to be morally unacceptable.

The first of these is a well-established principle, for example, a cancer charity stating it will not partner with tobacco companies. But the other two raise challenges about how to apply them consistently.

First, it is difficult to make a judgement about when a donor's attitudes or behaviour do not align with

those of a charity, because this requires a subjective interpretation by the fundraiser.

Second, what some people find morally unacceptable, others may find perfectly morally acceptable, so, unless there is a conflict with the mission, publicly proclaiming certain activities or attitudes as morally unacceptable could pose a reputational risk. And this is notwithstanding whether it is appropriate for staff/trustees at charities to make decisions about what they think are morally unacceptable practices and beliefs.

It is likely that if a potential donor's behaviour does conflict with a charity's values or is 'morally unacceptable', then a decision to refuse their support could also be made based on a consequentialist risk assessment of anticipated harm, without need to resort to values or moral acceptability at all.

In any case, both the Chartered Institute's and Charity Commission's guidance stress that decisions should be grounded in the policy and evidence rather than personal opinion. **6**

Footnotes

- 1 <https://www.ncvo.org.uk/help-and-guidance/running-a-charity/employing-managing-staff/essentials/policies-procedures/#/writing-policies-and-procedures>
- 2 <https://criticalfundraising.com/2018/01/25/opinion-what-do-we-need-to-learn-from-the-presidents-club-debacle/>
- 3 <https://www.philanthropy.com/article/mit-scandal-exposes-a-crisis-of-ethics-at-all-nonprofits/?sra=true>
- 4 <https://criticalfundraising.com/2019/04/23/knowledge-gender-issues-in-fundraising-sexual-harassment-and-violence/>
- 5 <https://www.edenlegalservices.co.uk/how-can-you-defend-someone-you-know-is-guilty/>
- 6 <https://bateswells.co.uk/news/bates-wells-acts-in-landmark-high-court-ruling-allowing-trustees-to-prioritise-climate-change-mitigation-over-financial-returns-in-investments/>

Further reading

Chartered Institute of Fundraising

Creating a donation acceptance and refusal policy (2024) (member-only resource)

- <https://ciof.org.uk/events-and-training/resources/creating-a-donations-acceptance-and-refusal-policy>

Environmental change: A toolkit for fundraisers

- <https://ciof.org.uk/events-and-training/resources/environmental-change>

Treating donors fairly: Responding to the needs of people in vulnerable circumstances

- <https://ciof.org.uk/events-and-training/resources/treating-donors-fairly-2021#>

Charity Commission

Accepting, refusing and returning donations to your charity (2024)

- <https://www.gov.uk/guidance/accepting-refusing-and-returning-donations-to-your-charity>

CC3 The essential trustee: what you need to know, what you need to do

- <https://www.gov.uk/government/publications/the-essential-trustee-what-you-need-to-know-cc3/the-essential-trustee-what-you-need-to-know-what-you-need-to-do#act-in-your-charitys-best-interests-1>

CC7 Guidance on ex-gratia payments (CC7)

- <https://www.gov.uk/government/publications/ex-gratia-payments-by-charities-cc7/ex-gratia-payments-by-charities-cc7>

CC20 Charity fundraising: a guide to trustee duties

- <https://www.gov.uk/government/publications/charities-and-fundraising-cc20/charities-and-fundraising>

Fundraising ethics

For more detail on fundraising ethics, visit the Rogare website -

- <https://www.rogare.net/fundraising-ethics>

All normative ethical lenses are described in the paper 'Normative fundraising ethics: A review of the field', by Ian MacQuillin in the *Journal of Philanthropy and Marketing* (open access) -

- <https://onlinelibrary.wiley.com/doi/pdf/10.1002/nvsm.1740>

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