Donations to Community Groups and Charitable Causes

Guidance Document | Global

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This document is a template intended to be reviewed, tailored and approved by your organisation before use.
Replace all references to "the Company" with your organisation's name.

Document Control

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Contents

1. Purpose

This Guidance Document sets out how the Company plans, approves, executes and records donations to community groups and charitable causes. It exists to ensure that the Company's community investment reflects its values, delivers genuine community benefit, is transparent and properly authorised, and never exposes the Company to bribery, sanctions, money laundering, terrorism financing, tax or reputational risk.

Corporate giving is a legitimate and valued expression of the Company's commitment to the communities in which it operates. That commitment is only sustainable if every donation can withstand scrutiny: from regulators, from shareholders, from the media and from the communities themselves. International anti-corruption standards, including ISO 37001 and the Wolfsberg Group's guidance, expressly identify charitable donations as a channel through which improper benefits can be conferred. This document therefore pairs the Company's giving objectives with operable controls, including recipient due diligence, sanctions and adverse media screening, approval thresholds, a central Donations Register and annual reporting.

This document was approved by the Chief Executive Officer, is owned by the Chief Executive Officer, and is reviewed at least annually. It operates alongside, and does not replace, the Company's Anti-Bribery and Corruption Policy, Conflicts of Interest Policy, AML/CFT Program, Sanctions Policy and Code of Conduct. Where a conflict arises between this document and a Board-approved policy, the Board-approved policy prevails.

2. Scope

This document applies to the Company and all of its controlled entities, and to all directors, employees, contractors and secondees who propose, approve, pay or record a donation made by or on behalf of the Company. It applies to financial donations, in-kind donations (including goods, redeployed equipment and pro bono services), matched giving, workplace giving facilitation and corporate volunteering.

This document covers donations in all channels, including direct payments, fundraising event contributions, disaster-relief appeals and employee-nominated giving. It applies regardless of the size of the donation, although the depth of due diligence and the level of approval scale with value and risk.

- Excluded: sponsorships and other commercial arrangements where the Company receives a marketing or business benefit — these are governed by the Company's marketing, procurement and contract approval processes, and must not be described or recorded as donations.
- Excluded: personal donations made by employees in their private capacity with their own funds, provided no Company resources, branding or endorsement are used.

- Excluded: grants or community programme funding governed by a separate Board-approved foundation or community programme mandate, which must apply controls at least equivalent to this document.

Any payment that is described as a donation but confers a business advantage, or is made at the request of a customer, supplier, public official or other third party, falls within the scope of the Anti-Bribery and Corruption Policy and must be escalated under Section 14 before any commitment is made.

Jurisdictional application: this document states international best practice and is jurisdiction-neutral. The Company must map its requirements to the charity, anti-bribery, sanctions, AML/CFT, electoral funding and tax law of each jurisdiction in which it operates or gives, and must document that mapping. Where the law of a jurisdiction imposes a stricter requirement than this document, local law prevails; where this document is stricter, this document applies.

3. Definitions

Term	Definition
Donation	A voluntary transfer of money, goods, services or employee time to a community group or charitable cause, made without expectation of any material benefit, business advantage or reciprocal obligation in return.
Sponsorship	Financial or in-kind support provided in exchange for a commercial benefit such as brand exposure, naming rights, hospitality or marketing opportunities. Sponsorships are commercial arrangements and are governed by the Company's marketing and procurement processes, not this document.
Registered charity	An organisation holding [registered charity status under applicable local law], verified through the charity register, regulator or equivalent public record of the jurisdiction in which it is established.
Tax-effective recipient	A recipient to which donations attract favourable tax treatment for the donor under [applicable local tax law], such as deductibility or gift-aid style relief, as confirmed through the relevant tax authority's register or endorsement process.
Matched giving	An arrangement under which the Company contributes an amount equal to (or a stated proportion of) funds donated or raised by an employee for an eligible charity, up to defined per-employee and

	aggregate caps.
Workplace giving	A programme enabling employees to make regular donations to eligible charities through payroll deduction, on a pre-tax or post-tax basis as permitted by [applicable local tax law].
Corporate volunteering	Employee time released by the Company during paid working hours to support an eligible community organisation, whether skilled (pro bono professional services) or unskilled.
In-kind donation	A non-cash donation, including goods, redeployed IT or office equipment, venue space or professional services. In-kind donations must be valued at fair market value for approval, registration and tax purposes.
Adverse media screening	A search of public news and information sources to identify negative information about a prospective recipient, including allegations of fraud, misuse of funds, links to criminal activity, sanctions exposure or conduct inconsistent with the Company's values.
Sanctions screening	Checking a prospective recipient, its known office holders and (where practicable) its ultimate beneficiaries against the United Nations Security Council Consolidated List and the consolidated sanctions lists applicable in the Company's operating jurisdiction(s).
Politically Exposed Person (PEP)	An individual who is or has been entrusted with a prominent public function, whether domestically, in a foreign country or by an international organisation, together with that individual's immediate family members and close associates, classified as domestic, foreign or international organisation PEPs consistent with the FATF standards.
Political donation	A gift, subscription, membership fee, event ticket purchase or other transfer of value to a political party, candidate, elected official, associated entity or third-party campaigner, at any level of government in any jurisdiction.
Facilitation Payment	A minor, unofficial payment made to a public official to secure or expedite a routine governmental action to which the payer is already entitled. Facilitation

	payments are prohibited by the Company in all circumstances, consistent with ISO 37001 and the OECD Anti-Bribery Recommendation, even where local law provides an exception or defence.
Donations Register	The central record maintained by [Corporate Affairs / the Company Secretary] of all donations made by or on behalf of the Company, including recipient details, value, purpose, due diligence performed and approvals obtained.
Community investment budget	The annual amount approved by the Board or CEO for donations, matched giving and related community investment activity, allocated and monitored under Section 9 of this document.
Enhanced Due Diligence (EDD)	More intensive due diligence measures applied beyond the standard requirements where the money laundering, terrorism financing or proliferation financing risk of a customer, counterparty, transaction, relationship or other party is assessed as high, or where a mandatory trigger arises, including additional verification, establishment of source of funds and source of wealth, senior management approval and enhanced ongoing monitoring.
Conflict of Interest	A situation in which a person's private interests, relationships, financial or family interests, or duties owed to another person or entity, could improperly influence, or could reasonably be perceived to influence, the performance of their duties to the Company or its customers. Conflicts may be actual, potential or perceived.

4. Regulatory Framework

The key legislation, regulations and standards relevant to this document include (as amended from time to time):

Instrument / Standard	Relevance
United Nations Convention against Corruption (UNCAC)	Establishes the international baseline against bribery and trading in influence, including improper benefits channelled through charitable donations.
OECD Convention on Combating Bribery of	Requires effective controls over payments

End of preview

This is a preview extract. The complete document continues beyond the pages shown here.

The full document is supplied as a single, fully editable Microsoft Word (.docx) file immediately after purchase — including every remaining section, the definitions, the regulatory framework references and all appendices and templates.

Bracketed prompts such as [30 days] mark the points where your own thresholds, committee names and local regulatory references are inserted.