

Purpose

1. The purpose of this policy is to guide and assist donors wishing to support the eviDent Foundation.
2. The aim of this policy is to ensure that a consistent approach is taken to the method of allocating funds.

Scope

3. This policy applies to those wishing to support the eviDent Foundation by way of donation or gift.
4. This policy is not intended to persuade or encourage donations and gifts from potential or current donors.
5. This policy does not apply to sponsorship, see Policy EP008 for guidance eviDent's Sponsorship Policy.

Definitions

For the purposes of this policy, the following definitions are used:

6. **Donor:** someone who donates or gives a gift to eviDent.
7. **Donation or gift:** a contribution that has been made voluntarily and is without conditions
8. **Bequest:** philanthropic provisions expressed in a donor's will.

General Principles

9. Donations and gifts are accepted by eviDent for the purpose of supporting practice based oral health research.
10. eviDent accepts and values the following donor support:
 - a. outright cash donations
 - b. regular cash donations (monthly, quarterly, annually)
 - c. a bequest
 - d. a memorial or tribute gift or donation
 - e. corporate donations and support
 - f. in kind support.
11. Only unrestricted gifts and donations will be tax deductible, i.e. not earmarked for specific projects and/ or not dependent upon terms and conditions.
12. A preference for a specific project or an area of research can be provided at the time the donation is made.
13. Contributions do not entitle donors to participate in eviDent decision making, administration or research endeavours.

14. Donations of \$2 or more are tax deductible in the year in which they are made, subject to point 11, above.
15. Donors are encouraged to seek legal and financial advice (at their own expense) for any questions about or prior to making a bequest.
16. eviDent will not accept donations or gifts:
 - a. that are contrary to any of eviDent's Policies
 - b. that do not align with eviDent's missions and objectives
 - c. that could expose eviDent (or its partners) to adverse publicity
 - d. that requires eviDent to engage in a continuing financial commitment or obligations(s) that are disproportionate to the value of the donation or gift.
17. eviDent shall allocate a minimal percentage of all donations and gifts for its operating costs and investments. Unused funds will be reinvested into an investment fund.
18. eviDent reserves the right to accept or refuse any gifts or donation.
19. The acceptance of donations and gifts by eviDent does not imply endorsement of activities of the donor.
20. Donations are acknowledged in writing to the donor and included in the Annual Report.

Cash Gifts

21. A receipt will be provided for all cash gifts over \$2.
22. Larger gifts are preferred to be paid by cheque, direct deposit or credit card.

Bequests

23. eviDent will gratefully accept gifts and/ or donations made in a will or trust agreement.

Memorial or Tribute Gifts

24. eviDent will gratefully accept in memoriam donations.

Corporate Donations and Support

25. See eviDent Foundation Policy EP005.

Other gifts/ in kind support

26. eviDent will gratefully accept other gifts or in kind support.

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Management of donations and gifts

- 27. The eviDent Foundation Board will manage donations and gifts.
- 28. eviDent may award research grants to eviDent members.

Review

- 29. This policy will be reviewed and updated within three (3) years of the issue date, or earlier if required.