

Due Diligence Procedure and Ethical Guidelines for Philanthropic Gifts

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<p><i>Note: All policies must be read in conjunction with all other SOAS policy, procedure and guidance documents. Printed copies of policies may not be the most up to date, therefore please refer to the policy pages on the SOAS external website or intranet for the latest version.</i></p>			

1. Introduction

- 1.1. All philanthropic gifts received by SOAS will be subject to this Due Diligence Procedure and Ethical Guidelines for Philanthropic Gifts. The definition of what is considered a philanthropic gift at SOAS is described in A below. Any reference in this document to a 'gift' or 'gifts' shall be construed as referring to a philanthropic gift or gifts. Other grants and contractual arrangements which are not philanthropic gifts are subject to different procedures as outlined in B below.
- 1.2. This document replaces all preceding documents relating to due diligence and ethical guidelines for philanthropic gifts.

2. Definition of a philanthropic gift at SOAS

- 2.1. A "philanthropic gift" is a voluntary payment (including art, artefacts, other goods or services of quantifiable value) made by an individual, company, trust, foundation or government source to enhance or otherwise contribute to the educational mission, values and purposes of SOAS.
- 2.2. In conjunction with this procedure, philanthropic gifts of art, artefacts or archives should first be considered under the procedures and policies pertaining to the SOAS Gallery or Archives and Special Collections in the SOAS Library.

3. Services, courses and research grants which are not classified as philanthropic gifts

- Payment for consultancy, briefings or other services, commissioned research, courses, conferences and other activities that are managed by the Research and Knowledge Exchange Directorate
- Corporate sponsorship (with a few exceptions)
- Grants or income from research councils, the EU, research charities, learned institutions and normally other funders of research
- The majority of other research grants that are submitted and managed by the Research and Knowledge Exchange Directorate
- The appointment of research staff funded at source by foreign governments

Representatives of the Research and Knowledge Exchange Directorate and Advancement will meet regularly to discuss and agree on any research grants that may be considered philanthropic gifts.

4. Responsibility for gift acceptance

- 4.1. The ultimate responsibility for the acceptance of philanthropic gifts by SOAS lies with the Board of Trustees delegated to the Ethics Panel for Philanthropic Gifts. The responsibility for managing the procedure by which gifts are accepted is devolved to Advancement.
- 4.2. As soon as a new donor relationship is proposed, from whatever source and from wherever at SOAS, Advancement must be informed by the proposer and due diligence shall be carried out in accordance with the provisions below at an appropriate point during initial discussions with the donor. **It is the responsibility of everyone within the institution to follow the due diligence procedure and to communicate any philanthropic conversations to Advancement colleagues at the earliest opportunity.**

5. Academic integrity and independence and documenting gifts

- 5.1. To ensure academic integrity and independence at SOAS, it is important that the rights and obligations of both SOAS and the donor are clearly set out in agreed documentation. All such documentation will clearly articulate that the donor of a gift will have no control or influence over any academic, strategic or operational decision making as a result of the gift being accepted. The gift will be owned in full by SOAS and must not confer financial benefit, intellectual property ownership, exclusive publication rights, preferential or reciprocal benefits of any kind, or control over its use.
- 5.2. However, public recognition and/or acknowledgement or naming rights, reporting back on projects, meetings and invitations to the donor to attend events and activities at or run by SOAS are all compatible with a philanthropic gift. As such, gift documentation will also include sections on acknowledgement and reporting obligations.
- 5.3. All gifts of £10,000 - £24,999 must be documented in writing. This may be in the form of a letter to the donor which is agreed by the donor and signed by the Director of Advancement

or Deputy Director Philanthropy. Any such letter must be signed by someone other than the member of staff who has brought in the gift.

- 5.4. All gifts of £25,000 or more must have a written gift agreement (which may be in the form of a deed of gift entered into between the donor and SOAS).

6. **Gift Processing**

- 6.1. All gifts to SOAS (excluding research grants) must be processed and recorded confidentially by Advancement to ensure compliance with this procedure. SOAS may accept non-monetary types of assets as a donation, including but not limited to:
 - Securities - stocks and bonds (by agreement with the SOAS Director of Finance)
 - Property and other real estate (by agreement with the SOAS Director of Estates and Services)

7. **Particular circumstances**

7.1. **Gifts from prospective and current students**

SOAS will not accept gifts of £25,000 or more from current students or immediate family of current students unless agreed by the Ethics Panel for Philanthropic Gifts (see below). All gifts from prospective students (who are actively engaged in the SOAS recruitment process) or immediate family of prospective students will not be accepted unless agreed by the Ethics Panel for Philanthropic Gifts.

7.2. **Gifts from registered charities, trusts or foundations**

- 7.2.1. Where gifts are received from a charity, trust or foundation which sends audited accounts to, and has full and current approved status with, a recognised national regulatory body for charities, adverse news checks will be carried out but SOAS will not typically undertake further due diligence on the sources of funding of such charities unless there is reason to believe that reputational risk may be involved, or the gift is over £1,000,000. Those reasons may include, for example, any current or recent investigation into the activities of the charity by the relevant regulatory body.
- 7.2.2. If the proposed gift from a charity, trust or foundation is likely to be £1,000,000 or more, a full due diligence report will be carried out and escalated to the Ethics Panel for Philanthropic Gifts.
- 7.2.3. As of February 2025, such regulatory bodies include but are not limited to:

- The Charity Commission for England and Wales,
- The Office of the Scottish Charity Regulator,
- The Charity Commission for Northern Ireland,
- The Inland Revenue Service in the USA through its 501 (c) (3) regulations for tax exempt non-profit corporations or associations; and
- The Canada Revenue Agency.

7.3. Gifts from unknown or anonymous sources

7.3.1. SOAS shall not accept gifts where the source is unknown and cannot be verified. The identity of the donor must always be known to SOAS. In cases where the donor wishes to remain anonymous, such anonymity will be respected for all public purposes except where SOAS is required to disclose details of any donor where it is required to do so by law, by any government or other regulatory authority, or by order of a court.

7.4. Gifts from unethical or illegal sources

Where there are concerns regarding ethics or legality, the Ethics Panel for Philanthropic Gifts will deliberate on the source of the gift.

7.5. Gifts made online

7.5.1. Gifts made online will be subject to the same due diligence review process as solicited gifts.

8. Cumulative Gifts and new gifts from existing funders

8.1. Where a funder has not previously been subject to due diligence, but subsequent gifts made within a five year period cumulatively amount to £100,000 or more, due diligence will be carried out.

8.2. Similarly, where a proposed gift from the same funder cumulatively amounts to £1,000,000 or more within a five year period, due diligence will be carried out and reviewed by the Ethics Panel for Philanthropic Gifts.

8.3. Where an existing funder offers additional gifts of £25,000 or more, an adverse news check should be conducted if the previous due diligence is more than 12 months old.

9. Risk criteria to be considered in due diligence

The following risk criteria will be considered within the framework of this procedure. This should be done in a thoughtful way, and in the spirit of the ethics and core values of SOAS. The level of risk of proposed funding will be determined by the research findings on the following issues or industries:

9.1. Serious legal, ethical or reputational issues are found in relation to the sources of funding (funder/s), including but not limited to proven cases or allegations of:

- Illegal conduct e.g. UK Bribery Act 2010, Proceeds of Crime Act 2002, the Terrorism Act 2000 and the Money Laundering Regulations 2007
- Other financial misconduct e.g. tax evasion, insider trading, corruption
- Human rights abuse e.g. child labour, human trafficking, poor working conditions

- Sexual misconduct
- Terrorism or political engagement with controversial, anti- democratic, corrupt or human rights abusing regimes, sanctioned regimes or countries
- Sustainability impact and environmental damage e.g. deforestation, toxic waste

9.2. In furtherance of the above principles, particular areas that should be considered for additional scrutiny when undertaking due diligence are:

- Arms dealing and manufacture, particularly controversial weapons/indiscriminate armaments
- Tobacco manufacture
- Fossil fuels
- Animal welfare/testing
- Pornography
- Gambling
- Organised groups that have cult-like aspects and/or are considered to be cults in their place of origin or within the UK

9.3. Gifts originating from a country deemed as high risk on the SOAS Country Risk Register (as approved by the Audit and Risk Committee).

10. Due Diligence Procedure for Philanthropic Gifts

10.1. Responsibility for all donor contact details, records and information regarding the donor's relationship with SOAS, gift agreements and other relevant documentation lies with Advancement. All such records and information will be held by Advancement and where possible, recorded on the official Advancement database, in full compliance with the relevant Data Protection legislation. Copies of gift agreements and other relevant information can and will be made available to other appropriate departments and staff members as required.

10.2. As soon as a new donor relationship is proposed, from whatever source and from wherever at SOAS, Advancement must be informed by the proposer and due diligence shall be carried out in accordance with the provisions below at an appropriate point during initial discussions with the donor. No official proposal outlining the terms of the gift shall be sent to the donor unless the Director of Advancement or Deputy Director Philanthropy is satisfied that satisfactory due diligence checks have been carried out.

10.3. If the proposed gift is from a registered charity of the type referred to at F. ii) above, full due diligence will not be required unless there is a reputational risk in accepting the gift or the gift amount exceeds £1,000,000. The Director of Advancement or Deputy Director Philanthropy will determine the level of due diligence required in these circumstances.

10.4. For gifts of less than £25,000, due diligence will not ordinarily be undertaken unless there is a risk identified to the School by a relationship with the donor or the acceptance of the gift. The Director of Advancement or Deputy Director Philanthropy will determine the level of due diligence required in these circumstances. Any assessment undertaken on donors

making gifts of less than £25,000 will be recorded on the Advancement CRM. If it is determined that due diligence is not required, this will also be recorded on the CRM.

- 10.5. For gifts of £25,000 or more up to £99,999.99, the full due diligence procedure described below will not ordinarily be undertaken unless the Director of Advancement or Deputy Director Philanthropy deems it necessary or there is a risk identified to SOAS by a relationship with the donor or the acceptance of the gift. Adverse News checks should be carried out by Advancement and the Director of Advancement or Deputy Director Philanthropy will determine the level of due diligence required in such cases.
- 10.6. For gifts of £100,000 or more, the full due diligence procedure described below will always be undertaken. The relevant Dean of College / Director of SOAS Institute / other appropriate senior academic / Director of Professional Services will be informed by the Director of Advancement or Deputy Director Philanthropy about all such proposed gifts.
- 10.7. If necessary, SOAS will seek advice from internal and/or external experts or sources as part of the due diligence carried out.
- 10.8. The Director of Advancement or Deputy Director Philanthropy shall decide whether it is appropriate for SOAS to commission a report from an external due diligence provider to carry out due diligence on a particular gift and produce a research report for SOAS to rely on to comply with this Due Diligence Procedure.
- 10.9. The donor and affiliated individuals/organisations will be assessed against the SOAS Gift Acceptance Record checklist according to the information and research detailed in the Due Diligence Screening Report.
- 10.10. The SOAS Gift Acceptance Record must be completed for every gift to SOAS of £25,000 and above (or of a lower value where there is a risk identified as outlined above) and either (a) SOAS agrees formally that it can accept the gift or (b) the gift is refused. The Gift Acceptance Record is to be stored on the donor's electronic file held by Advancement.
- 10.11. If there is any cause for concern from Advancement, the relevant Dean of College / Director of SOAS Institute / other appropriate senior academic / Director of Professional Services, or another member of staff in a related field, then further research will be undertaken and further external advice sought before the Gift Acceptance Record is completed.
- 10.12. For all gifts of £25,000-£99,999.99, a Gift Acceptance Record must be completed and signed by the Director of Advancement or Deputy Director Philanthropy. If a final decision cannot be made, the proposed gift must be referred to the Ethics Panel for Philanthropic Gifts.
- 10.13. The Ethics Panel for Philanthropic Gifts comprises the Vice Chancellor (Chair), two lay members from the Board of Trustees, the Deputy Vice Chancellor (Finance and Operations), the Director of Advancement, Vice Chancellor's Representative, and two senior academics (professor or reader) to be nominated by the Senate.
- 10.14. The Ethics Panel for Philanthropic Gifts is mandated by the Board of Trustees to make all decisions related to philanthropic gifts and to report thereon to the Board of Trustees via the Audit and Risk Committee.

- 10.15. The Ethics Panel for Philanthropic Gifts quoracy must be a minimum of 50%, including a representative of the Board of Trustees. In the event the Ethics Panel for Philanthropic Gifts cannot reach a decision, the case must be referred to the Board of Trustees. If a decision is urgently required, the Chair of the Ethics Panel for Philanthropic Gifts must engage the Chair of the Board of Trustees, the two Deputy Chairs of the Board of Trustees, and the Chair of the Audit and Risk Committee.
- 10.16. For all gifts of £100,000 to £499,999.99, a Gift Acceptance Record must be completed and signed by:
 - Director of Advancement or Deputy Director Philanthropy
 - Relevant Dean of College / Director of SOAS Institute / other appropriate senior academic / Director of Professional Services
 - Deputy Vice Chancellor (Finance and Operations) / Deputy Vice Chancellor (Research and Knowledge Exchange)

The gift must be approved unanimously by the above before it can be received by SOAS. If the decision is to accept or to refuse the gift, this is final. If a final decision cannot be made, the proposed gift must be referred to the Ethics Panel for Philanthropic Gifts.

- 10.17. For all gifts of £500,000-£999,999.99, a Gift Acceptance Record must be completed and signed by:
 - Director of Advancement or Deputy Director Philanthropy
 - Relevant Dean of College / Director of SOAS Institute / other appropriate senior academic / Director of Professional Services
 - Vice Chancellor or Deputy Vice Chancellor and Provost

The gift must be approved unanimously by the above before it can be received by SOAS. If the decision is to accept or to refuse the gift, this is final. If a final decision cannot be made, the proposed gift must be referred to the Ethics Panel for Philanthropic Gifts.

- 10.18. All gifts of £1,000,000 and above must be approved by the Ethics Panel for Philanthropic Gifts. A Gift Acceptance Record must be completed and authorised by the Chair of the Ethics Panel for Philanthropic Gifts.
- 10.19. If SOAS becomes aware of any significant change in circumstances in relation to any donor and/or any gift which has been accepted by SOAS, SOAS will review the gift against this Due Diligence Procedure and the Director of Advancement or Deputy Director Philanthropy shall refer the matter immediately to the Ethics Panel for Philanthropic Gifts, or to whichever level of authorisation structure took the original final decision to accept the gift, and that Panel shall review that decision in light of current knowledge.

Appendix: Gift Acceptance Procedure Flowchart

