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WHAT IS CONSIDERED A DONATION?

A donation is a monetary gift made voluntarily by an individual, group or organisation in which no material benefit is received. Donations to Macquarie University over \$2 are tax-deductible.

In situations where an individual receives something in return (even if it just the chance to win something), it is not considered a tax-deductible donation. This means that if you support a cause by buying a raffle ticket to be in the draw to win a prize or buying tickets to attend a fundraising dinner, it is not eligible for a text-deductible receipt.

If you've any questions regarding non-monetary gifts as donations, email community@mq.edu.au.

Need to know

COMMUNITY FUNDRAISING GUIDELINES FOR ALL FUNDRAISING ACTIVITIES

 In accordance with the Fundraising Institute Australia and the Charitable Fundraising Act 1991 (NSW),
Macquarie University is required to authorise all community fundraising events/ activities.

Authorisation can only be issued when:

- the fundraising activity supports the mission and goals of Macquarie University.
- the fundraising activity is not high risk
- the fundraising activity is undertaken in accordance with these guidelines
- 2 Once your activity has been approved, Macquarie University will send you a Letter of Authority to Fundraise confirming that you can hold your fundraising activity.
- 3 The fundraising event/activity shall be conducted in the authorised fundraiser's name and is the sole responsibility of the fundraiser.
- 4 The event must meet the requirements of relevant laws and regulations and compliance with relevant laws and regulations is the responsibility of the fundraiser.
- **5** If the fundraiser wishes to include the Macquarie University name and/or logo on any materials or

- products, prior written permission must be obtained from Macquarie University. All printed material, including media releases, must be forwarded to Macquarie University for approval prior
- **6** If the fundraiser wishes to refer to or promote Macquarie University, they must refer to the organisation as 'Macquarie University'.

to being printed or circulated.

- 7 Remember that your fundraising activity will not be Macquarie University's fundraising event. It will be a fundraiser to raise funds for donation to Macquarie University. A suggested format to promote your activity is 'Funds raised will support Macquarie University ...'.
- 8 The finances, fundraising, record keeping and management of the activity are entirely the responsibility of the fundraiser. The general obligations of the fundraiser are to:
 - keep accurate financial records
- return funds raised and details of actual income and expenditure to Macquarie University within 14 days of the fundraising activity.

- 9 Macquarie University cannot pay expenses incurred by you, but you can deduct your reasonable and necessary expenses from the proceeds of your activity, provided they are properly documented.
- 10 Macquarie University will issue official receipts for approved activities. Tax-deductible receipts can only be issued to people donating amounts of \$2 or more. The fundraiser must keep a register of all donors eligible for tax-deductible receipts and provide it to Macquarie University. Receipts will be issued within two weeks of receiving the completed register.
- 11 Macquarie University will ensure that 100 per cent of the funds received from your fundraising activity are directed to the purpose specified.
- **12** Each party will have the right, in any field related to the fundraising activity or otherwise, to:
 - · conduct other fundraising activities independently
 - · continue existing commitments or make new ones.
- 13 Certain events may be required to provide Macquarie with a copy of the event budget including expected income and expenditure during the application process.
- 14 If approval is given, Macquarie University will issue the fundraiser with an Authority to Fundraise. Permission to fundraise will be granted for either one year (if the fundraising is to be ongoing) or up until a nominated end date. Macquarie University reserves the right to withdraw its approval of any activity for any fundraising

- event/activity at any time if it appears that there is a likelihood of the fundraiser failing to adhere to any of these terms and conditions.
- 15 The fundraiser must keep accurate records outlining how much was spent on an event and how much money was raised. The fundraiser must also keep receipts, bank deposit information and donor pledge sheets.
- 16 The fundraiser is responsible for keeping donor credit card information safe and secure. Credit card information must never be sent in the body of an email or as an attachment to an email. Our preferred methods of receiving credit card donations are via post, phone or our secure online donation form.
- 17 The fundraiser is responsible for their own insurance.

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