

# Ethical fundraising policy

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## 1 Introduction

The Institute for Fiscal Studies raises funds from grant-giving bodies and through individual and corporate membership. In doing so and in deciding whether to accept other donations, the Institute adopts set criteria guiding:

- Acceptance of donations or other forms of support.
- Avoidance criteria identifying the conditions under which we will not accept a gift or other forms of voluntary support.

## 2 Acceptance criteria

The Institute for Fiscal Studies (IFS) accepts research funding, membership subscriptions, sponsorship or voluntary donations from companies and other organisations on the following conditions:

1. There are strong grounds for believing that it will further the aims and Objects of the IFS, as set out in its Articles;
2. It will result in benefit to IFS or to research into public policy more generally;
3. If funding is offered for a specific purpose, then this must be a charitable purpose that is within IFS's objectives;
4. It is feasible to apply the funds in a way that is consistent with the donor's wishes given the operational constraints of the IFS;
5. The IFS will accept the funding together with any reasonable obligations attached, e.g. requirements to report back to donors on impact of the funds.

## 3 Avoidance criteria

The IFS will not accept funding, membership subscriptions, sponsorship or donations where any of the following criteria apply:

1. The support is known or suspected to derive from the proceeds of crime;
2. The support derives from a source conflicting with the IFS's Objects;
3. The support derives from a source which has evaded tax or has been involved in fraudulent activity;
4. The supporting source is known or suspected to be closely associated with a regime known or suspected to be in violation of human rights;
5. Acceptance is likely to deter actual or potential supporters from future support or harm the Institute's relationship with research partners, other stakeholders or potential employees;
6. Acceptance would involve onerous obligations which might outweigh the benefit;
7. Support is offered in an attempt to procure privileged access to research, treatment or Institute contracts;
8. The donation fulfils the criteria of a 'tainted donation' as set out in Schedule 3 to the Finance Act 2011
9. Acceptance would be in contravention of the Bribery Act 2010 or would create an unacceptable conflict of interest;
10. Acceptance would compromise IFS's status as an independent registered charity;
11. Acceptance would encroach upon the academic freedom of research staff;
12. Acceptance would damage the reputation of the IFS or its staff.

13. The organisation or individual offering the funding or donation has a political agenda, which might cause actual or perceived damage to the Institute's politically independent position.

## 4 Corporate membership and corporate partnerships

When accepting any particular funds, IFS trustees have a duty to be able to demonstrate to the Charity Commission that they have acted in the best interest of the charity and that the association with any particular donor does not compromise IFS's ethical position, harm the charity's reputation or put future funding at risk.

The IFS strives to comply with all relevant legislation as set out in the Institute of Fundraising Code of Fundraising Practice and by following Charity Commission guidance.

### 4.1 Procedure

The director and officers of the IFS will apply the criteria of this policy to potential funding, donations, sponsorship and memberships subscriptions. In cases of doubt, the matter will be referred to the Trustees.

## 5 Policy review

### 5.1 Summary of reviews

Date	Reviewed by	Issues found	Action taken	Notes
28/9/23	EH	No changes	N/A	

### 5.2 Log of changes made

Date	Changes made	Changes made by	Major or minor change?	Approved by (major changes only)
1/11/23	Added 'tainted donations' to avoidance criteria (3.8)	Mike S	Minor	