

Accepting, Refusing and Returning Donations Policy

1 Introduction

IOM3 Trustees are committed to making decisions that are both in line with the IOM3 charitable objectives and in the best interests of IOM3 members.

IOM3 supports professionals in materials, minerals, mining and associated technical disciplines. Our objective is to be the best professional membership body we can be by delivering modern, flexible services and high-quality work programmes. Donations to support the ongoing activity of the Institute are welcomed and all donations are formally recorded. Funds can be channelled towards a specific project or, alternatively assigned to work programmes at the discretion of the Senior Management team working with delegated authority from Trustees.

It is of paramount importance that trust and confidence in the work and activities of IOM3 is not damaged and that the reputation of the Institute is not compromised. If therefore it was found that accepting a donation would be unlawful or that by accepting a donation a conflict would be created with the values and objectives of IOM3, a recommendation would be made by the Senior Management team to Trustees that the donation should be refused in the best interest of the Institute. Trustees' decision on the Senior Management team recommendation would be final.

2 Policy Statement

IOM3 Trustees have overall responsibility to ensure that decisions are made in the best interest of IOM3 and its members. This includes responsibility to 'know your donor' and carry out appropriate and proportionate due diligence and risk assessment related to acceptance of donations. This policy outlines how IOM3 undertakes these responsibilities, ensuring due diligence is undertaken for relevant philanthropic funding and potential partnerships.

While the vast majority of support is extremely welcome, there may be instances where the reputation and operation of IOM3 needs to be protected from claims of impropriety. This policy outlines how we might review potential donations and follows Charity Commission guidance published in March 2024 (*Accepting, refusing and returning donations to your charity*¹).

This policy relates to philanthropic donations and partnerships with individuals, companies and other charitable organisations. National, devolved and local governments in the UK and their agencies are not covered by this policy.

Donations referred to in this policy include but are not limited to financial donations, bequests, donations of goods and property, donations in kind and pro-bono services provided.

Risks of accepting specific donations include but are not limited to:

¹ <https://www.gov.uk/guidance/accepting-refusing-and-returning-donations-to-your-charity>

- Reduction in support from other individuals and organisations,
- Decline in volunteer or member numbers,
- Negative reaction from current members, employees, and volunteers,
- Negative media reports,
- Conditions that put IOM3 independence at risk.

3 Refusal or Return

IOM3 will not normally return a donation which has been accepted in good faith and in compliance with this policy. Exceptionally, subsequent events or the subsequent availability of additional information may give rise to the need to review a previous decision to accept a gift.

Upon completing the required due diligence, Trustees will refuse to accept (or, if applicable, will return) donations that:

- Come from illegal sources (eg criminal funding),
- Come from organisations and individuals based in sanctioned countries and/or that are sanctioned themselves,
- Come from individuals lacking mental capacity,
- Made in cryptocurrency²,
- Are subject to binding legal requirements that are detrimental to IOM3 operations,
- Include unsuitable conditions or would undermine IOM3 independence or are in breach of UK Government Foreign Influence Registration Scheme (eg grant to make a specific policy influence),
- Would pose future legal risk to IOM3 (eg bequest ownership dispute),
- Are not in line with IOM3 objectives.

Where possible, Trustees will endeavour to negotiate alternative terms before refusing or returning a donation.

In line with Charity Commission guidance, donations over £25,000 where IOM3 cannot identify the donor are reported to the Charity Commission as a Serious Incident. (The Charity Commission is clear, however, that charities are free to accept anonymous donations where there are no suspicious circumstances.)

IOM3 follows the principle of "know your donor" to ensure that support is not received that may be linked to, or be the proceeds of, criminal activity, in line with our Anti-Money Laundering Policy. Charities are increasingly targets for money laundering, and IOM3 will question unusual donor requests (such as returning gifts via a different method to which they were received) as suggested within the Charity Commission advice.

4 Approval

Date Adopted	15 July 2025
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² In line with the overall IOM3 policy to not accept cryptocurrency because of the risks it poses.

Adopted by	Executive Board
Last Review Date	
Reviewed By	
Next Review Date	30 June 2028