

Gift Acceptance Guidelines

Version 6 – July 2026

Purpose:

This document establishes guidelines for accepting gifts to ensure they align with IMPACT Initiatives' (IMPACT) mission, values, Code of Conduct, policies and ethical standards. This policy ensures that all gifts are managed ethically, transparently, and in compliance with legal requirements.

Types of acceptable gifts:

- Cash, checks, and electronic fund transfers
- Publicly traded securities
- Bequests and planned gifts
- Restricted gifts: Gifts with specific conditions or restrictions set by the donor. Institutional funding secured through grant agreements or service contracts fall under this category.
- Unrestricted gifts, Gifts with no specific conditions or restrictions set by the donor.

Gift acceptance criteria:

- Gifts must align with the mission and values of IMPACT. Our organisation adheres to a strict [Code of Conduct](#) and guiding policies, including our [Anti-Terrorism and Anti-Money Laundering policy](#). IMPACT's policies are available for review on our [website](#).
- Gifts must not create a conflict of interest or impose undue burden on the organisation. Any potential conflict of interest related to gift acceptance will be identified and managed in accordance with our [Conflict of Interest Prevention policy](#).
- All gifts must comply with relevant laws and regulations.
- Donations are subject to our acceptance. We reserve the right to refuse or return any donation at our discretion.

N.B. IMPACT will not accept gifts that, in the judgment of the organisation:

- Violate the terms of IMPACT's Code of Conduct and guiding policies;
- Violates a federal, cantonal, or any other law;
- Are too difficult or expensive to prudently accept and/or administer;
- Were acquired by illegal means;
- Where clear title to the donated asset will not flow directly from the donor to IMPACT;
- Are too restrictive in purpose, or compromise IMPACT's capacity to manage the donation in line with its policies, mission and/or organisational strategy;
- Could create unacceptable liability or cause IMPACT to incur future unanticipated or anticipated expenses;
- Are for purposes that do not align with IMPACT's mission;
- Include conditions that compromise IMPACT's independence, neutrality, or ability to fulfil its mission;
- Pose a significant reputational risk to IMPACT, including associations with unethical, illegal, or controversial activities.

The acceptance of a gift does not imply nor mean that IMPACT endorses or approves of the donor's views, opinions, businesses, or other activities.

Donor Vetting:

This refers to a range of practical steps that need to be taken by IMPACT to be assured of the source of Donor funds. This process is necessary to ensure that IMPACT is confident that it knows its Donor, thereby enabling it to identify and manage associated risks. The Gift Acceptance guidelines require checks to be conducted on the qualifying gifts from any new Donor that gives money or provides in-kind support to IMPACT. Clarity on the Donor identity and source of funds used for the donation is an important part of IMPACT's oversight and essential to safeguarding the organisation's reputation. Similarly, understanding potential reputational and financial risks associated with illegal or otherwise nefarious activities of proposed corporate and/or individual partners is necessary to protect the integrity of the organisation.

Process:

- Gifts up to 10,000 CHF may be accepted without prior approval. IMPACT reserves the right to screen any individual and corporate donors for donations below 10,000 CHF, should circumstances require so.

- All individual and corporate donors for donations above 10,000 CHF will be screened to ensure the donor's activities align with our Code of Conduct and guiding policies, in compliance with IMPACT's anti-terrorism screening process.
- IMPACT will use the information provided in the donation form to screen donors against sanction lists, in compliance with Swiss law and our anti-terrorism policy.
- Gifts exceeding 10,000 CHF require review and approval by the CEO and gift exceeding 50,000 CHF require approval from the Committee's President or Vice President and Treasurer.
- Gifts will not be accepted from donors engaged in activities that contradict our mission or values, in line with the gift acceptance criteria section.

Gift acceptance conditions:

After these checks, the acceptance of all contributions is subject to the following conditions:

- The acceptance of a contribution does not constitute endorsement by IMPACT of the Donor or its related services unless otherwise agreed in writing.
- The acceptance of a contribution does not confer on the Donor any privilege or advantage.
- The acceptance of a contribution as such, does not offer the Donor any possibility for advising, influencing, participating in, or being in command of the management or implementation of strategic or operational activities.
- IMPACT keeps its discretionary right to decline or return a contribution, without any further explanation.
- In case of a confirmed Conflict of Interest, any offer of a gift can be (i) directed from "non-earmarked" to "earmarked" funds for a particular program that is not conflicted, as long as all other requirements are met, or (ii) IMPACT can reject the gift without any further explanation.

Designated donations and allocation flexibility:

As IMPACT operates in over 30 countries, we are committed to honouring donor intent while upholding the humanitarian imperative to respond where needs are greatest. In case of unrestricted funding but if a donation is stipulated to be for a specific crisis or country, we guarantee that **at least 60%** of the contribution will be allocated directly to activities in that context. The remaining portion will be used to cover costs necessary to enable our crises response work, such as emergency preparedness, research quality assurance, maintaining compliance processes and strengthening organisational resilience to respond. This ensures that we maintain the agility and responsiveness essential to our mission. This approach allows us to balance targeted support with the broader responsibility of strengthening our organisational capacity to address critical gaps in humanitarian data and analysis across diverse operational settings.

Gift recognition:

For reasons of transparency, IMPACT shall normally publicly acknowledge all philanthropic contributions and engagements unless the Donor specifically requests anonymity. A truly anonymous donation, in which IMPACT's fundraising team only deals with an intermediary who is not willing to identify the Donor, will not be accepted. A donor can request to remain anonymous as long as their identity is known to IMPACT and subject to the aforementioned donor screening checks.

In addition, appropriate tax receipts will be issued for all eligible gifts, in accordance with Swiss tax laws.

Monitoring of conditions during implementation:

IMPACT reserves the right to review gifts following their receipt, to ensure that the original conditions of acceptance remain satisfied. In the judgment of the organisation, conditions may no longer hold if the gift or related activities, due to additional requests, interference, or changed circumstances from the donor:

- Violate the terms of IMPACT's Code of Conduct and guiding policies;
- Seek to influence operational, programmatic, staffing, advocacy, safeguarding, procurement, or activity related decisions beyond the agreed scope of the gift;
- Introduce new conditions, ask for side agreements, or seek informal understandings that were not part of the original acceptance;
- Request approval rights, veto rights, prior clearance, or other forms of control over implementation, reporting, communications, branding, or external positioning which were not part of the terms and conditions of the gift agreement, should there be one formalised directly or indirectly;
- Could create unacceptable liability or cause IMPACT to incur future unanticipated or anticipated expenses;
- Are for purposes that do not align with IMPACT's mission;
- Include conditions that compromise IMPACT's independence, neutrality, or ability to fulfil its mission;
- Pose a significant reputational risk to IMPACT, including associations with unethical, illegal, or controversial activities.

Should any such situation arise, the matter shall be reported through IMPACT's complaints mechanisms or to the relevant

team in HQ (Projects & Partnerships Support). Following further investigation and internal consideration, the decision to terminate a previously accepted gift will be taken by IMPACT's CEO.

These guidelines will be reviewed regularly to ensure it remains relevant and effective.

Contact information: IMPACT is located at International Environment House 2, 9 Chemin de Balexert, 1219 Châtelaine, Geneva, Switzerland. Tel: +41 22 566 29 63. Email: geneva@impact-initiatives.org

Our donor service is at your disposal to answer all your questions. Do not hesitate to contact us: donations@impact-initiatives.org

IMPACT Initiatives is a Swiss-registered, non-profit association, governed by its statutes and the Swiss Civil Code. It is politically neutral and non-religious. IMPACT Initiatives is registered with the Commercial Register (CH-660.2.788.024-2). The organisation is overseen by a General Assembly consisting of nine members, five of whom are elected as Committee members.