

Charitable Donations, Sponsorship and Fundraising

1 Objectives

- 1.1 The ACOR Group of Companies ("ACOR") recognises the opportunity to support charitable and not-for-profit organisations as part of its commitment to improving the communities and environments where we operate.
- 1.2 The purpose of this policy is to guide identification of the types of charitable donations, sponsorships and fundraising initiatives ACOR may support. All initiatives must be aligned with ACOR's Values and support sustainable and responsible outcomes for the community and environment.
- 1.3 In this policy,
 - a) a "charitable donation" means the provision of money or a contribution of professional time at no charge (including pro-bono work) to a charitable, benevolent, social or not for profit organisation;
 - b) "sponsorships" comprise payment of a fee in exchange for advertising, marketing or promotional opportunities for ACOR with community, sporting, social clubs and activities; and
 - c) fundraising means activities, expressly endorsed by ACOR, with the aim of soliciting or receiving donations and raising funds (including selling raffle tickets, participation in games of chance and purchase of hospitality or entertainment at events) for a charitable or social cause undertaken by ACOR, or its employees on ACOR's behalf.
- 1.4 All charitable donations and fundraising activities are voluntary and made without coercion. Employees may elect to participate (or not participate) in charitable initiatives at their own discretion, having regard to their personal circumstances.
- 1.5 All charitable donations, sponsorships and fundraising must be approved by the State Business Manager (or an equivalent or more senior manager, as appropriate) in accordance with this Policy. Approval is subject to compliance with *Code of Conduct (BSS-POL-NAT-HR001)*, so that anything authorised under this Policy is not a breach of ACOR's Code of Conduct.

2 Charitable Donations

- 2.1 Financial charitable donations may only be made:
 - a) with prior written approval of the State Business Manager (and charitable donations over \$10,000 must also be endorsed by the Managing Director) before being paid or committed to be paid by ACOR;
 - b) to a charity registered with the Australian Charities and Not-for-profits Commission.
- 2.2 A tax invoice or receipt for the tax deductible gift must be obtained and provided to ACOR Accounts.
- 2.3 Cash payments are not permitted. All payments must be processed by Accounts or paid using an ACOR Credit Card, with prior approval of the State Business Manager (or an equivalent or more senior manager, as appropriate) and in accordance with *Corporate Credit Card Policy (BSS-POL-NAT-HR037)* and *Reimbursement and Expenses (BSS-POL-NAT-HR014)*.
- 2.4 Employees may request ACOR to salary sacrifice a charitable donation or participate in a workplace giving initiative, as a one off or regular deduction, to deductible gift recipient (DGR) entity endorsed by the Australian Tax Office. Payroll will make the deduction and make the charitable donation on the employee's behalf. Deductions will be noted on the employee's payslip. The employee is responsible for making the appropriate declarations and claims on personal income tax returns.

- 2.5 From time to time, especially in instances of natural disasters, State Business Managers (or an equivalent or more senior manager, as appropriate) may approve ACOR offices as a collection point for charitable donations by staff (or the public) involving collections of food, clothing and other essential or useful items.
- 2.6 If ACOR funds are to be used to purchase contributions (including equipment or consumable items) or if a donation of surplus or redundant ACOR assets is contemplated, the value of the items is to be treated as a charitable donation and the State Business Manager's approval (or the approval of an equivalent or more senior manager, as appropriate) must be obtained in accordance with this Policy before the purchase / donation is made. Purchases on ACOR Credit Cards must comply with *Corporate Credit Card Policy (BSS-POL-NAT-HR037)* and *Reimbursement and Expenses (BSS-POL-NAT-HR014)*. If any assets are to be donated, Accounts must be notified so that an appropriate adjustment to ACOR's asset registers can be made.

3 Sponsorships

- 3.1 Sponsorships may be endorsed by ACOR with the prior written approval of the State Business Manager (or an equivalent or more senior manager, as appropriate).
- 3.2 Sponsorships are designed to benefit both ACOR and the club or community activity by provision of funds, in exchange for advertising and other benefits, which can be claimed as a tax deduction.
- 3.3 When seeking approval for a sponsorship agreement, a submission to the State Business Manager (or an equivalent or more senior manager, as appropriate) must identify:
 - a) type of advertising or sponsorship levels available to ACOR;
 - b) the required financial commitment of ACOR;
 - c) the level of commitment required by ACOR and its employees (including time commitments during and outside of normal working hours);
 - d) alignment with ACOR's Values and commitment to sustainability and the environment;
 - e) the potential impact on work productivity;
 - f) the social, environmental, community and other benefits;
 - g) the opportunities and the branding benefits for ACOR; and
 - h) written terms of the sponsorship agreement including the fee, purpose, benefits to ACOR and the recipient entity, term (including a right to terminate) and any other relevant requirements.
- 3.4 Prior to approval by the State Business Manager (or an equivalent or more senior manager, as appropriate), all proposed sponsorship agreements must be provided to Accounts for review and confirmation (including tax deductibility in accordance with Australian taxation regulations). Once approved and a sponsorship agreement executed, payments will be made by Accounts following provision of a tax invoice.

4 Fundraising

- 4.1 ACOR frequently engages in fundraising activities as a group and within the individual offices or across the national business. Fundraising activities are designed to increase awareness of specific causes. Aligned with ACOR's Values and commitment to sustainability, it generates employee participation, contributing to the ACOR culture, whilst raising funds for a worthy cause.
- 4.2 With the prior written approval of State Business Manager (or an equivalent or more senior manager, as appropriate), fundraising may be permitted within ACOR offices. This includes the selling of raffle tickets, purchase of items of nominal value (merchandise, food or other consumables), and cash donations. ACOR, at the discretion of the State Business Manager (or an equivalent or more senior manager, as

appropriate), may elect to make a financial contribution to a fundraising initiative (including matching employee contributions).

- 4.3 Submissions for approval to conduct fundraising within an ACOR office must confirm that the fundraising initiative is:
- a) not in breach of any applicable taxation, charitable and other applicable law;
 - b) legitimate and made with the endorsement of the entity gaining the benefit of the fundraising;
 - c) aligned with ACOR's Values and supports a sustainable and responsible benefit for the community and environment;
 - d) truthful and transparent as to the application of funds raised and the prizes or benefits offered; and
 - e) not used for any secondary commercial purpose, such as the collecting of personal and contact information for subsequent marketing purposes. All personal information (including names and contact details shared) must be kept confidential and treated in accordance with the *Privacy Act 1988 (Cth)* and *Privacy Policy (BSS-POL-NAT-HR002)*.
- 4.4 The State Business Manager (or an equivalent or more senior manager, as appropriate) will nominate an ACOR employee or employees with responsibility to collect funds (including safekeeping) and disperse the funds to the fundraising entity at the conclusion of the fundraising initiative. With the State Business Manager's approval (or the approval of an equivalent or more senior manager, as appropriate), funds may be:
- a) deposited into an ACOR nominated bank account, and dispersed directly to the approved fundraising entity (upon provision of a tax invoice); or
 - b) cash collected and delivered directly to a representative of the fundraising entity or into the entity's nominated bank account.
- 4.5 Cash raised during a fundraising initiative must be kept safe and be protected from misappropriation or theft before delivery to the receiving entity.

5 Political Donations

- 5.1 ACOR maintains its independence and support of the Australian system of democratic government. Political donations and any other form of payment which contributes in any way toward the election or re-election of a government official or elected representative (irrespective of municipal, state, federal legislature) are not permitted.

6 Breach of this policy

- 6.1 Breach of this policy may give rise rejection of a claim for reimbursement, a requirement to personally refund or repay any money to ACOR and/or disciplinary action, up to and including termination of employment.