

DONATION POLICY

1.1 Introduction

JJF is a non-profit organization, duly registered under the Companies Act 2015 as a company limited by guarantee and having its registered office at Bishop Court, 4th Ngong Road Avenue, Nairobi, Kenya. Donations and fundraising activities are a vital component of JJF's goals and missions.

The Jonathan Jackson Foundation (**JJF**) welcomes and acknowledges the contributions and donations from its staff, individuals, local and national governments, agencies, the business community and other organizations which support its mission; to enable, encourage, enrich and empower Nairobi residents through accountable, progressive and sustainable community engagement.

1.2 Definitions

The following definitions apply for the purpose of this policy:

Donation

Donation means a voluntary contribution or gift, whether in cash or kind. Donations to JJF will have the following characteristics:

- There is a payment of money and/ or a transfer of a gift;
- The payment or transfer is made voluntarily; and
- The Donor does not receive any material benefit or advantage.

Donor

Donor means any person or organisation making a donation to JJF subject to the characteristics required for Donations to JJF.

Gift

For the purposes of this policy, gift has the same meaning as Donation.

Endowment

Endowment is a donation made with the intention that funds are invested to ensure ongoing support for beneficiaries from the investment earnings.

Fundraising activity

Means any activity undertaken by or on behalf of JJF, with an aim of soliciting or receiving donations.

Pledge

Means a documented commitment to donate to JJF within a specified period of time.

Recognition

Means the actions taken by JJF to recognise the generosity of donors, individually or collectively.

Sponsorship

Means a transfer of money or goods to JJF in a transaction where the sponsor receives certain specified material benefits in return.

Tied donations

Means any Donation given and received for a specified purpose that cannot be used for any other purpose without the Donor's approval.

Untied donations

Means any Donation given and received for no specified purpose that can be used at the discretion of JJF.

1.3 Principles Underpinning the Policy

- JJF maintains a transparent and ethical processes for the acceptance and management of Donations and Fundraising Activities.
- JJF will adequately identify funds and use them for the purpose which they were provided.
- JJF will show stewardship to the donors.
- JJF will follow a strategic, uniform and coordinated approach for the seeking and acceptance of Donations.
- JJF will protect the confidentiality of Donors and sponsors consistent with their wishes and to the extent provided for by the Kenyan laws and regulations.
- JJF will comply with all relevant Kenyan legislation governing fundraising.

1.4 Purpose of the Donation Policy

This policy outlines JJF's policy and procedures for the effective and ethical management of donations, the conduct of fundraising activities and the appropriate management and recognition of donors.

This policy applies to all Donations, bequests and fundraising activities and to anyone who is involved in the raising and collection of funds and management of funds donated for JJF's purposes.

1.5 Types of Donations.

Cash and cash equivalents

These Donations may take the form of currency, cheque, credit/debit card or mobile money transfer contribution.

JJF has a website, <http://www.jonathanjacksonfoundation.org>, where Donors can submit their cash Donations. All Donor information shall be held securely by JJF. Credit/debit card numbers will be encrypted once entered into the relevant website portal. JJF undertakes to never give, sell or trade Donor information to third parties, other than to process scheduled contributions with a bank or similar financial institution and undertakes to treat Donor information with the utmost confidentiality.

All cheques must be made payable to the Jonathan Jackson Foundation and shall in no event be made payable to an employee, agent, or volunteer for the credit of JJF.

Real Estate

Real Estate may include rental property, commercial property, personal residences, rural land, improved or unimproved land. Such Donations shall be subject to the relevant land laws in Kenya.

Where it is the intention of a Donor that JJF not immediately dispose of the real estate, an agreement between JJF and the Donor must be in place before JJF accepts such a property.

Before accepting any real estate Donation, JJF shall enlist a team that includes lawyers, accountants, certified appraisers, engineers and other specialists for the purposes of conducting a due diligence and in assessing the real estate value .

All taxes payable (if any) subject to the real estate Donation shall be paid as required by the land laws of Kenya. The Donor and JJF shall agree on a case by case basis on who shall be responsible for payment of such taxes (if any).

In Kind Goods, Services and Time

In-kind contributions means Donations of goods, services or time, instead of cash or cash equivalents. In-kind contributions include tangible goods such as books, clothing, equipment, cars, furniture and supplies. Goods may also be intangible, such as royalties, advertising, patents, and copyrights. Goods may be brand new, used, surplus, or even loaned.

In-kind services may also be professional services donated by groups such as public or private corporations, businesses, vendors, individual professionals or tradespeople. Examples include transportation, publishing, printing and advertising support.

An in-kind donation involving time occurs when individuals or corporations give their time free of charge or for payment by a third party on behalf of JJF.

JJF may sell or otherwise dispose of all gifts in kind unless the items can be used to support its mission. JJF's intention at the time of acceptance of the gift to either resell or use the gift in kind is to be communicated to the donor in writing.

Pledges

Pledges are commitments to give a specific amount of money according to a fixed time schedule. All pledges or changes to a pledge must be made in writing to JJF.

Bequests

A charitable bequest involves the Donor's transfer of money or property to JJF at the Donor's death through either the Donor's will or trust.

Grants

JJF programs can qualify for foundation grants. This is an excellent way to help fund the work of certain projects. The Executive Director at JJF will be in charge of performing the necessary research, writing and submission of the grant.

If grant monies are awarded, JJF's finance department is charged with the responsibility of ensuring funds are used and accounted for, as defined by the parameters of the grant award/contract and grantor.

Handling Donation

2.1 Acceptance of donations

The JJF Chairman together with the CEO and Executive Director will be responsible for the review, acceptance or refusal of Donations to JJF and JJF will process Donations in a timely manner, in accordance with relevant legislation, and where necessary, will issue a receipt upon acceptance of a Donation.

All JJF staff must inform any of the abovementioned persons of any planned approach to a potential Donor, as well as any conversation/s that may occur with a Donor regarding a prospective donation. No staff or volunteers engaged in activities resulting in or relating to receipting of Donations (e.g. fundraising) on behalf of JJF will grant or accept favours for personal gain and they will avoid any real or perceived conflict of interest. Further, JJF will not accept donations that require it to provide material benefit or advantage to the Donor or anyone designated by the Donor, such as but not limited to employment in JJF, enrolment in the JJF supporting clubs such as Nairobi City Stars, or a procurement contract.

Donors are encouraged to provide written advice to JJF with details of their Donation, including the identifying amount, purpose, and if appropriate, pledge period of time. While a Donor may place some restrictions on the use of a Donation, the Donor will maintain no influence over the Donations once transferred to JJF.

Respective managers are responsible for ensuring that JJF staff are aware of their responsibilities relating to soliciting and managing Donations under this policy.

Some gifts may not be kept by JJF in the form in which they are donated. For example, shares may be sold as soon as they are received. In such instances this should be communicated to the Donor before the Donation is made.

Once a gift has been accepted, the JJF finance team is responsible for recording and acknowledging it.

2.2 Non acceptance of donations

Donations which do not support JJF's mission and goals, or which could damage JJF's reputation will not be accepted.

In rare circumstances JJF may deem it necessary to refund gifts because it is in its best interest or because the conditions agreed to it accepting the Donation cannot or will not be met.

2.3 Stewardship

Reporting to Donors on the impact of their Donation is a vitally important part of the responsibility in accepting a Donation. Timely acknowledgements will be sent

to all Donors and, where appropriate, special recognition of certain Donations will be given.

Acknowledgement of Donations demonstrates JJF's commitment to maintaining long term donor relations and thereby maximizing support to JJF.

2.4 Gift naming

Certain gifts may be acknowledged with a naming opportunity. However, Donations which result in material benefit to the Donor, for example substantial free advertising, may be considered sponsorship, with relevant taxation implications.

2.5 Fundraising activities

Fundraising Activities must be free from unethical practices and consistent with the mission, goals, ethical framework and policies of JJF.

Only authorised representatives of JJF may conduct Fundraising Activities.

Parties wishing to raise money on behalf of JJF must contact its Chairman or CEO prior to commencing these activities in order to complete an endorsement process.

All materials used in advertising and approved Fundraising Activity must state the intended use for any money raised.

Fundraising materials and solicitations must accurately identify JJF's name, address, mission and purpose.

Fundraising solicitations must be truthful and avoid misleading visual portrayals and overstating either the need or what a Donor's contribution may achieve.

Fundraising solicitations will clearly state if there is a specific purpose for the donations. It is the responsibility of JJF to coordinate and manage its fundraising programs.

Should JJF raise funds for a specific purpose, the public will be notified if excess funds have been raised via any campaign. The public will be informed via social media, email, post and website that funds can be returned or otherwise used for related campaigns, activities or projects.

2.6 Management of donations

The JJF finance team is responsible for the management of Donations, including the management of databases and systems that facilitate the appropriate handling of Donor and Donation information.

2.7 Compliance

The JJF legal and finance teams will ensure that JJF complies with relevant legislation with regards to Fundraising Activities including the submission of required reports.

No person representing JJF is to engage in speculation about the taxation implications or legal status of Donations with respect to the potential impact on the Donor. Donors should seek their own independent advice.

2,8 REFUND POLICY

Any request for refund of contributions and Donations to JJF by a Donor will be considered and determined on a case-by-case basis. When a request for a refund is received, an assessment of the reason given for the refund request will be undertaken and the Donor will be informed of the outcome as soon as practicably possible