Donation Acceptance Policy

1 Purpose and Scope

This purpose of this policy is to outline what will be received and receipted as a donation for Taronga Conservation Society Australia and The Taronga Foundation and what may constitute further due diligence before a donation is receipted, or to cause a donation to be declined or refunded.

2 Definitions

Donation - A gift for to benefit a cause. A donation may take various forms, including money, services, assets or goods such as clothing, toys, food, or vehicles.

Tax-Deductible - able to be deducted from taxable income or the amount of tax to be paid.

3 Policy

3.1 Donation Acceptance Policy

Zoological Parks Board of NSW trading as Taronga Foundation and Taronga Conservation Society Australia is a registered deductible gift recipient as endorsed by the Australian Tax Office Items 1 & 4 and can accept donations of cash, property or shares from individuals, companies, trusts, foundations across the world to support the work of Taronga. Once donations have been receipted by Taronga, gifts of property or shares will be managed by Taronga and as such Taronga will have to right to utilise these gifts appropriately as it aligns to Taronga's mission, vision and values.

Tax-deductible receipts can only be issued to individuals, companies and foundations registered as Australian taxpayers.

Tax-deductible receipts are issued for donations received in the post within 14 days (maximum) of a gift being received. Regular donors who give monthly via direct debit or credit card are receipted annually after the end of financial year.

Tax-deductible receipts for online donations are auto generated via the website.

Donations of cash can be received via the following methods;

- Direct deposit either into the Taronga Foundation bank account or the Taronga Conservation Society Australia bank account
- Payment portal through Taronga's website (www.taronga.org.au)
- Bpay
- Cheque
- Credit card
- Cash
- Money Order

Assets such as shares, and physical assets such as land, house, car, jewellery and other items can also be donated to Taronga. The treatment of these assets will be considered by the Divisional Director Marketing, Communications and Fundraising, the Divisional Director Corporate Services and Governance and the Chief Executive Officer.

3.2 Due Diligence

Taronga reserves the right to decline any gift from a group or individual. Reasons for declining a gift include but are not limited to misalignment to Taronga's vision, purpose and values and association or nature of the gift based on the source. Taronga may also decline to accept or decide to return a gift of funds or personal property if such gift cannot be used for Taronga's principal purpose.

Taronga will maintain the practice of verifying any unsolicited large or exceptional gift amounts.

Taronga retains the right to seek approvals from the relevant Executive, Chief Executive or Board for specific gifts on a case-by-case basis.

Taronga reserves the right to decline gifts from persons or organisations that pose a conflict of interest, they include but not restricted to: being sourced through illegal means, animal cruelty, sales of weapon, pornography.

3.3 Tax-deductibility eligibility

Tax-deductible receipts will be issued for any cash donation received of $2 or more on Taronga Conservation Society Australia letterhead or Taronga Foundation letterhead which includes the registered ABN (41 733 619 876) and DGR (900 091 724) status.

Tax deductible receipts **will not** be issued for the purchase of raffle tickets and live or silent auction items.

Tax deductible receipts **will not** be issued for sponsorship payments which incur GST and are aligned to sponsors where benefits are received.

3.4 Tied Gifts

Taronga will honour gifts that are made as tied to a specific program or restricted towards the use of a specific area of work where prior agreement has been made between the donor and Taronga.

If the program of work is no longer being delivered by Taronga, the donation will be put towards the area of greatest need. Taronga will make best endeavours to align funding to programs or projects associated with the spirit of the gift, where possible.

3.5 Acknowledgement of donation

Donations made by individuals or companies over $50,000 or in support of significant fundraising or capital campaigns may receive acknowledgement in Taronga's annual report or on signage within the Zoos. Permission will be sought before any name is published publicly.

3.6 Donation refund

Taronga will consider a donation refund:

- if an error was made on a paper or online donation - within 30 days of donation processing date;
- when there is evidence of an error on Taronga's behalf - within 90 days of the donation processing date;

- if the donation was made by fraudulent means;
- in exceptional circumstances - for example, if there is evidence of supporter vulnerability.

If a refund request is made after 90 days from the date of the donation, we are unable to issue a refund under any circumstances. This is to protect the accuracy of our financial reporting and our team's ability to effectively deliver the programs the donation is directed towards.

Requests for refunds must be made by the person who made the donation, or their power of attorney, and include the donor's name, Supporter ID (if known) or receipt number, date of the donation, amount and the reason the refund is being requested.

Requests can be submitted in writing to:

Taronga Foundation (Supporter care team)
PO BOX
Mosman, NSW, 2088
Email: supporter@taronga.org.au

3.7 Donations under the Cultural Gifts Program

Taronga is eligible to receive donations through the Cultural Gifts Program, a Commonwealth government program that encourages Australians to donate items of cultural significance to public collecting institutions. Donors donating through this program receive a tax deduction under the Income Tax Assessment Act 1997. Taronga will assess opportunities of Cultural Gift donations to ensure acceptance of such high value gifts aligns with Taronga's primary purpose.

Taronga must adhere to program guidelines and requirements when accepting donations under the program, including in relation to documentation and acknowledgement of the gift. Under the program, Taronga accepts the donation on the understanding that it will form part of its permanent collection or be utilised to best align with Taronga's primary function.

If items are deaccessioned, they must not to be returned to the donor, in line with program guidelines, (as the donor has already received the benefit of the tax deduction for the gift).

4 Responsibility and Accountability

Board	• Approval of policy
MCF Divisional Director	• Oversight of policy
Head of Relationship Fundraising Individual Giving manager	• Oversight of Policy • Oversight of Policy
Supporter Services Coordinator	• Implementation of Policy

5 Version Control

Version Control	Date Effective	Drafted by	Approved By	Amendment
1.0	June 2025		Divisional Director MCF	
2.0				
3.0				
4.o				

6 Approval

Policy Owner	Head of Relationship Fundraising	**Divisional Director**	MCF Divisional Director
Approval Authority	Executive Team	**Approval Date:** 13 August 2025	

7 Appendices

Appendix 1: Endorsement as a deductible gift recipient

8 References

Charitable Fundraising Act 1991 NSW (and corresponding acts in other states)

Charitable Fundraising Regulation 2015 (NSW) (and corresponding regulations in other states)
DGR Status 1 & 4