

# **CASE Insights<sup>SM</sup> on Philanthropy (United Kingdom and Ireland)**

**Guidance Document 2023-24**

**November 2024**

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# Introduction

## About CASE Insights on Philanthropy (United Kingdom and Ireland)

CASE Insights on Philanthropy (United Kingdom and Ireland), formerly the CASE-Ross survey, collects detailed information about gift revenue and fundraising costs to measure the philanthropic performance of higher education and further education institutions. It has been conducted annually since 2002 and is the only source of information on this subject in the UK, enabling institutions to compare themselves with their peers. It also provides an estimate of the overall impact of philanthropy on the higher and further education sector.

It is hoped that institutions will complete the CASE Insights on Philanthropy (United Kingdom and Ireland) in full so that development offices can access a rich and exhaustive dataset to learn about fundraising trends and compare their results with those of other institutions.

All participating institutions will be required to agree to share their data with other institutions. This data will not be anonymised when shared with other participating institutions. Participating institutions will only use the survey data available to them for internal benchmarking purposes and will be required to sign a data sharing agreement to confirm they will not share any un-anonymised institutional data with third parties. CASE will only share aggregate anonymised data in the public domain.

The CASE Insights on Philanthropy (United Kingdom and Ireland) is conducted by CASE.

## About CASE

[CASE](#)—the Council for Advancement and Support of Education—is a global, not-for-profit membership association with a vision to advance education to transform lives and society.

CASE is the home for advancement professionals, inspiring, challenging and equipping them to act effectively and with integrity to champion the success of their institutions. CASE defines the competencies and standards for the profession of advancement, leading and championing their dissemination and application with more than 97,000 advancement professionals at 3,100 member institutions in 80 countries.

Broad and growing communities of professionals gather under the global CASE umbrella. Currently these include alumni relations, development services, communications, fundraising, government relations, and marketing. These professionals are at all stages of their career and may be working in universities, schools, colleges, cultural institutions, or other not-for-profits. CASE uses the intellectual capital and professional talents of a community of international volunteers to advance its work, and its membership includes many educational partners who work closely with the educational sector.

Headquartered in Washington D.C., CASE works across all continents from its regional offices in London, Singapore, and Mexico City to achieve a seamless experience for all its stakeholders, particularly its members, volunteers, and staff. For more information about CASE, please visit [www.case.org](http://www.case.org).

# Getting Started

## Access to the Survey

The survey must be completed and submitted via the [CASE Insights survey website](#). The site requires a user account that is separate from your general CASE website member account. To request a new survey user account or make changes to your institution's existing survey contacts, email the CASE Insights staff at [insights@case.org](mailto:insights@case.org).

## Activating the Survey for Data Entry

After logging into the CASE Insights [survey website](#), click on the active CASE Insights on Philanthropy (United Kingdom and Ireland) survey on the home page. This takes you to the survey menu. In the Survey Status section at the top, check the box that says, "My institution **WILL** complete this survey." This activates the survey for data entry. Your institution's survey contacts will receive reminders about the survey until it is submitted.

## Data Entry

Once the survey is activated, you can begin data entry. You do not need to complete the sections of the survey in order or in one sitting. There are options to save your work as you go at the bottom of each section. You can skip questions. You can logout and come back later to complete data entry prior to the survey deadline. Note that there may be multiple individuals at your institution who have access to the CASE Insights survey website and this survey for data entry. We recommend you designate one individual within your institution to finalise data entry and submit the survey.

## Survey Validation and Submission

As you are entering data, each section of the survey has error checks that run automatically when you save that section. Failed validations appear in the upper right corner. Note that you will see errors for any required questions that have not yet been answered, in addition to any errors on completed questions, so you may wish to wait until you are close to completion to review the errors in detail. Select the "Hide" button to minimise the notification as you complete entering data.

You can also manually check your survey for errors if you wish by going to the Completion Process section at the bottom of the survey menu and clicking, "Check your survey for common problems." This view provides a summary of all validation errors in all sections of the survey.

There are three error levels:

- Fatal errors (skull icon) must be fixed before you can submit your survey.
- Serious errors (exclamation point icon) must be fixed or annotated before you can submit your survey. To annotate click, "Add Comment."
- Warnings (question mark icon) require no specific action but indicate data may be out of the ordinary and deserve your review.

Error messages tell you which sections and specific questions have errors along with more details about the issue. Click to return to the section/question with the error or the survey menu. You will see the failed validation within the section near the upper right. The survey menu will show error-level icons next to sections that have errors.

After you fix your errors, you must return to the Completion Process section of the survey menu and re-run the error checker to clear them. Failed validation messages and error icons do not disappear

until you do so. If you still have remaining errors and need assistance on how to resolve them, email the CASE Insights team at [insights@case.org](mailto:insights@case.org).

## Submitting Your Survey

When you have finished your survey, check the Survey Status box that says, “My survey is **complete** and ready for review.” The built-in error checks will run automatically. If you receive any error messages, you must correct or annotate the errors. **Your survey is not submitted for review if it has errors.**

After you have made your corrections, re-check the box to indicate your survey is complete. If no errors remain, your survey will be submitted for review, and you will see a confirmation notice onscreen.

CASE will review all data submitted and attempt to identify any obvious errors or inconsistencies. CASE will contact participating institutions to clarify or correct apparent errors in submitted data.

Email the CASE Insights team at [insights@case.org](mailto:insights@case.org) if you need assistance with errors.

## Additional Resources

There are written instructions within the online survey instrument. In addition, you can hover over many of the row and column headers in the questions for additional help and definitions.

In addition to this survey Guidance Document, you can find resources on the [CASE Insights on Philanthropy \(United Kingdom and Ireland\)](#), including:

- A PDF of the survey with all the questions.
- Excel data collection grids that you can use to gather your data before entering them online if you wish to do so.

For assistance, contact the CASE Insights team at [insights@case.org](mailto:insights@case.org).

# Survey Updates

The 2023-24 survey is being hosted on the new CASE Insights survey website. Moving to this new survey platform created an opportunity to consolidate sections of the survey, specifically to adjust the labels for sections that were removed from last year’s survey. The survey now has fewer sections, labelled A through N. The order of the sections is generally the same. Some sections were consolidated, to improve the flow of the survey. In addition, questions asking for information such as institution name and survey contact name and title were deleted because that information is now stored within the survey system. Outside of these changes, no new questions were added.

There were, however, updates to the *CASE Global Reporting Standards* in March of 2024. Two changes that may impact your survey data:

- Pledge counting – CASE is now allowing institutions to count more than 5 years value of a pledge. This is not a requirement as much as an allowance for the rare circumstance when a pledge exceeds 5 years.
- Pledge types – CASE provided clarification on the counting of various types of pledges, notably regular/recurring donations which will now be counted in new funds committed as payments are received.

See below for highlights published in the CASE Standards. These changes have been reflected in the survey and throughout the guidance document. For more information, see the CASE webinar which details the updates. A recording is accessible on our learning platform:

<https://learn.case.org/URL/StandardsUpdateApril24>. You can access the learning platform using your CASE login credentials.

## Highlights of Updates to the CASE Global Reporting Standards

Changes to New Funds Committed regarding pledge counting

For new pledge commitments, which last for a period of more than five years, the entire commitment can now be counted toward the New Funds Committed metric.

New Funds Committed

CURRENT LANGUAGE	NEW LANGUAGE
<p>New Funds Committed are new monies and property committed in the reporting year from any individual or qualified organization.</p> <p>This includes new outright gifts, new documented pledges for up to five years, new irrevocable planned gifts received or committed, and new qualified and documented bequests/legacy intentions.</p>	<p>New Funds Committed are new monies and property committed in the reporting year from an individual or qualified organization. This includes new outright gifts, new documented pledges, new irrevocable planned gifts received or committed, and new qualified and documented bequests/legacy intentions.</p>



In addition, the volunteer committee that reviewed the CASE Standards also provided more detailed information for the counting of various types of pledge commitments:

PLEDGE TYPE	FUNDS RECEIVED	NEW FUNDS COMMITTED	EXAMPLE
Regular/Recurring/ Sustaining pledges without an end date	Payment received	Payment received	Direct debit, automatic regular bank transfers, monthly debit/credit card payments
Pledges with a schedule of multiple years	Payment received	Entire value of the documented commitment	Major gift with a multiyear payout schedule (including more than five years, which was the previous limitation)
Pledges limited to a single fiscal year	Payment received	Annual value of the documented commitment	Annual fund pledges

## Section A – What to Count for the Survey

The *CASE Global Reporting Standards* (CGRS) publication represents worldwide standards for recording institutional fundraising outcomes. It includes a definition of what constitutes educational philanthropy and important guidance around gift counting, funds received, new funds committed, and donor control and influence.

The United Kingdom Supplement provides further country-specific standards and guidelines related to legislation, regulations, and other reporting standards in the United Kingdom. The publication is available for purchase in print and digital editions. Learn more on the [CASE Global Reporting Standards webpage](#).

These notes are a supplement to, rather than a replacement for, the CASE Global Reporting Standards. They are designed to clarify and simplify returns for respondents to the survey. Regular reference is made to the *CASE Global Reporting Standards*, which provide more thorough details and examples.

### A.1 Educational Philanthropy – Definition and How to Identify

In order for funding to be counted as philanthropic income, it must meet the definitions and reporting standards found in the *CASE Global Reporting Standards*. As you examine philanthropic intent, it is important to keep the following definition of educational philanthropy in mind:

Educational Philanthropy is the voluntary act of providing private financial support to nonprofit educational institutions. To be categorised as philanthropy in keeping with CASE standards, such financial support must be provided for the sole purpose of benefiting the institution's mission and its social impact, without the expressed or implied expectation that the donor will receive anything more than recognition and stewardship as the result of such support.

As such, the following are not included as part of the definition of Educational Philanthropy and are excluded from the survey: (CGRS, 3.1.4)

- Contractual Relationships
- Contributed Services
- Exclusive information
- Exclusive Publication
- Consultancy Included
- Intellectual Property Rights
- Pass-through government grants
- Other forms of financial benefit
- Investment on earnings on gifts
- Others including tuition payments, vendor contracts, non-gift portions of exchange transactions, etc.

Full Details on exclusions are noted in Section 3.1.4. Details on Tangible Donor Benefits (and quid pro quo contributions) and Corporate Sponsorships are noted in UK 3.1.5 and UK 3.1.6 respectively in CGRS. A complete listing of definitions can be found in Chapter 2 of CGRS and UK Chapter 2 of CRGS.

Please note that the survey does not **just** seek to record philanthropic funds received by an active Development Office, but philanthropic funds received throughout the institution.

Gifts or donations can only be counted within this survey as **philanthropic funds** if they meet **both** of the following criteria:

- The source of the funds is eligible, AND
- The nature of the gift meets the survey’s definition of philanthropic intent.

Note that qualifying as an eligible source is not enough to determine the eligibility of funds as philanthropic, as the gift must also be made with philanthropic intent.

CASE Insights on Philanthropy (United Kingdom and Ireland) includes two key pillars for counting practices: New Funds Committed and Funds Received. In previous iterations of the survey, while the terminology used was different, the definitions were the same.

### A.1.1 New Funds Committed and Funds Received

**New Funds Committed** (formerly new funds secured) are new monies and property committed in the reporting year from any individual or qualified organisation. This includes new outright gifts, new documented pledges, and new qualified and documented bequests/legacy intentions if the donor is age 65 or older (CGRS 4.1). The measure excludes some philanthropic income received in the reporting year notably payments on pledges and income from legacies committed in prior years.

To provide global benchmarks and enhance data transparency globally, the number and value of new legacy intentions are collected and reported on separately. New bequests/legacy intentions should be counted at face value from donors who were age 65 or older by the end of the reporting year. Reference CASE Standards for additional details and examples of counting bequests/legacy intentions. (CGRS, 3.6 and UK 3.6)

Tracking new funds committed enables an institution to measure and track the effectiveness of advancement efforts and the impact of philanthropic support, including secured pledges, in the financial reporting year, as well as in years following.

**Funds Received** (formerly cash income received) are monies and property received within the reporting year from any individual or qualified organisation. This includes outright gifts, payments received to fulfil pledges made in the current or previous years and realised legacy intentions. (CGRS, 4.1)

The following image illustrates which gifts to include in only new funds committed, only funds received, or in both categories. Because new funds committed is a measure of fundraising activity, there are elements that are also included in funds received.

<h2 style="color: #0070C0;">Funds Received</h2> <p>A measure of money in the bank. Funds Received are monies and property <u>received</u> within the reporting year.</p>	<h2 style="color: #0070C0;">New Funds Committed</h2> <p>Measures the impact of fundraising efforts. New monies and property <u>committed</u> in the reporting year.</p>
Pledge Payments Received	New Pledges or Recurring Gifts
Realized Bequests/Legacies	New Bequest/Legacy Intentions (Donors Aged 65+)
Newly Established Irrevocable Planned Gifts (FV)	Newly Established Irrevocable Planned Gifts (FV)
Outright Gifts (not associated with a pledge)	Outright Gifts (not associated with a pledge)

### A.1.2 Eligible sources of philanthropic funds

These include:

- Gifts from personal donors, in the UK and overseas, of cash and other instruments of wealth, including shares, appreciated securities, bonds etc.
- Gifts-in-kind of physical items - property, art, equipment etc.
- Actual legacy income received in-year from deceased individuals (legacy pledges from living donors are excluded from any part of the survey.)
- Donations from charitable trusts and foundations in the UK and overseas. This includes donations from independent charities associated with NHS Trusts (but not direct from NHS Trusts)
- Grants made by affiliated support foundations such as North American 501(c) (3) organisations and similar organisations in other countries.
- Gifts from companies in the UK and overseas.
- Income from the National Lottery and similar sources (e.g., Heritage Lottery Fund, Sport England etc.)
- Funding through the Land Fill Scheme.

Note that qualifying as an eligible source as above is not enough to determine the eligibility of funds as philanthropic, as the gift must also be made with philanthropic intent.

### A.1.3 Ineligible sources of philanthropic funds

These include:

- All funding from the government (and its agencies). Note that government funds received as part of a matched-funding scheme are also not philanthropic. For UK and Ireland, please refer to the links below:
  - UK - <https://www.gov.uk/government/organisations>
  - Ireland - <https://www.gov.ie/en/help/departments/>
- Funding from NHS Trusts
- All funding from the EU or its agencies
- Royalties and other funds generated by the exploitation of the University's intellectual property rights
- Internal transfers within the institution.

### A.1.4 Definition of philanthropic intent

Giving to an institution with philanthropic intent is defined as all giving which does not confer full or partial ownership of a deliverable, financial benefit, or control to the funder in return for the funding. The gift must be owned in full by the receiving institution once it is received.

#### A.1.4.1 Exclusions from philanthropic intent

If any one of the following exclusion criteria apply, the whole of the funding associated with an agreement becomes ineligible for the survey. Institutions **may not** deduct the known or estimated value of any such exclusions from the overall value of the funding associated with an agreement and report the net remaining balance.

No.	Exclusion Criteria	Description
1	Contractual relationship	A contract exists between the two parties that commits the recipient institution to provide an economic benefit for compensation, where the

No.	Exclusion Criteria	Description
		agreement is binding and creates a tangible benefit/quid pro quo contribution between the recipient institution and the funder. Contract income, including income for clinical trials, is ineligible
2	Exclusive information	The funder is entitled to receive exclusive information or other privileged access to data or results emerging from the program of activity.
3	Exclusive publication	The funder is entitled to exclusive rights to publication of research or other results through their own branded communication channels (website, report, etc.).
4	Consultancy included	Consultancy for the funder or a linked organisation is included as part of the agreement.
5	IP rights	The agreement assigns to the funder any full or partial rights to intellectual property that may result from the program of activity. This exclusion extends to the provision of royalty-free licenses (whether exclusive or nonexclusive) to the funder, and also to granting the funder first option or similar exclusive rights to purchase the rights to any subsequent commercial opportunities. If the written agreement includes any actual or potential future benefit of this kind, the funding must be excluded.
6	Other forms of financial benefit	Any other direct financial benefits are required by the funder as a condition of the funding (e.g., discounted courses, training, etc.).
7	Funder control	The funder retains control over operational decisions relating to the use of funds once the gift has been made. This includes control over appointment and selection procedures to academic posts and student scholarships (for detailed rules and examples on funder control of gifts see <a href="#">Appendix Z</a> ). Note that this clause has nothing to do with a donor's right to know that a gift will be used for a designated purpose, where applicable, which is entirely consistent with a philanthropic gift.
8	Investment earnings on gifts	Investment earnings on gifts, even if accrued during the fundraising reporting year and even if required within the terms specified by the donor. The only exception permitted is interest accumulations counted in guaranteed investment instruments that mature within the reporting year, such as zero-coupon bonds.
9	Contributed services	Some accounting standards may recognise certain contributions of professional services as assets to an institution, which are therefore entered as such on the accounting books of the institution. However, contributions of said services are not charitable contributions and are excluded from CASE Insights survey reporting.
10	Others	<ul style="list-style-type: none"> <li>Monies received as a result of exclusive vendor relationships, such as "pouring rights" agreements, incentive payments, or other revenue sharing arrangements or exclusive partner contracts.</li> </ul>

No.	Exclusion Criteria	Description
		<ul style="list-style-type: none"> <li>• Non-gift portions of exchange transactions (tangible donor benefit/quid pro quo).</li> <li>• Proceeds from sale of merchandise, unless the merchandise is sold as part of a fundraising program and the charitable portion of the transaction is clearly identified.</li> <li>• Raffle revenue.</li> <li>• Royalties from affinity agreements.</li> <li>• Tax on the purchase of goods.</li> <li>• Surplus income transfers from ticket-based operations, except for any amount equal to that permitted as a charitable deduction when identified to donors as a gift in advance of their ticket purchase.</li> <li>• Tickets purchased at fair market (face) value.</li> <li>• Tuition payments.</li> </ul>

This list is not comprehensive. There may also be other circumstances where service provision with a commercial value means that funding cannot be regarded as having philanthropic intent.

#### A.1.4.2 Separating agreements

In some circumstances it may be appropriate for philanthropic and contractual elements of a multi-faceted relationship with an organisation to be summarised in separate written agreements. In these circumstances the funding subject to the gift agreement is eligible for the survey, as long as none of the exclusion criteria apply and as long as the income associated with the gift agreement is not contingent on delivery of any activities included within the separate contractual agreement. Please also see [HMRC rules](#).

#### A.1.4.3 Corporate sponsorship

The exclusion criteria included in the Global Standards mean that, in the vast majority of cases, corporate sponsorship must not be counted, as sponsorship is based on a quid pro quo relationship. As the definition of sponsorship can vary greatly between institutions, for the purposes of reporting to CASE Insights surveys, any corporate sponsorship which is subject to VAT as a chargeable supply according to HMRC definitions must not be counted. Please refer to HMRC Notice 701/41 for further information [<https://www.gov.uk/guidance/sponsorship-and-vat-notice-70141>].

HMRC considers an agreement to take the form of sponsorship liable for VAT 'if, in return, you are obliged to provide the sponsor with a significant benefit.'

HMRC advise that this significant benefit might include any of the following:

- Naming an event after the sponsor
- Displaying the sponsor's company logo or trading name
- Participating in the sponsor's promotional or advertising activities
- Allowing the sponsor to use your name or logo
- Giving free or reduced-price tickets

- Allowing access to special events such as premieres or gala evenings
- Providing entertainment or hospitality facilities, or
- Giving the sponsor exclusive or priority booking rights.

HMRC adds the following note: 'This list is not exhaustive and there are many other situations in which your sponsor may be receiving tangible benefits. What matters is that the agreement or understanding you have with your sponsor requires you to do something in return' [<https://www.gov.uk/guidance/sponsorship-and-vat-notice-70141>].

The only circumstances where HMRC consider corporate support not to be eligible for VAT and which as a result can be counted, is where acknowledgement is restricted to:

- Giving a flag or sticker
- Naming the donor in a list of supporters in a programme or on a notice
- Naming a building or university chair after the donor (without the use of a logo), or
- Putting the donor's name on the back of a seat in a theatre.

For the purposes of reporting to CASE Insights surveys, these HMRC guidelines should be applied in assessing the eligibility of all sponsorship agreements, including those with international companies not subject to HMRC regulations.

#### A.1.4.4 Approaches from donors/funders

Some companies, trusts or individuals may approach an institution about a potential gift or invite specific institutions to apply for grants; this has no bearing on the philanthropic intent involved and any gifts or grants gained on that basis should be included in the survey if none of the exclusion criteria apply.

#### A.1.4.5 Requests for reports to funders

The donor/funder often requests or requires an accounting of the use of funds and of the impact of the programmes or projects undertaken. Any such request/requirement from the donor for regular status or other reports does not negate the philanthropic intent underlying a specific gift or grant, so agreements with reporting requirements are still eligible if none of the exclusion criteria apply.

#### A.1.4.6 Donor stewardship

Donor stewardship strategies (e.g., providing update reports on the progress of students supported by donors, or informal contact between donors and those supported by their gifts), do not of themselves represent a benefit to the donor. Stewardship of this kind is considered best practice and is actively encouraged.

### **A.1.5 Notes on university priorities and activities typically supported by philanthropic funds**

Philanthropic funds can support buildings and land, staff appointments, equipment and other assets, scholarships and bursaries, endowment of lectures and other academic activities, core funding of academic activities and in some limited circumstances funding of research programmes. (Note: None of the exclusion criteria must apply, irrespective of the activity funded; see also the examples in [Appendix X](#)).

Funding for **buildings, land and equipment** will typically be eligible for the survey, as long as the facilities funded will remain the property of the University.

Funded **staff appointments** are eligible, but if the agreement states that the member of staff will allocate time to specific activities which would not meet the philanthropic intent definitions within

this document (i.e., any of the exclusion criteria e.g., consultancy or work on research contracts) then the funding should be excluded **in full** from the survey. Exclusion – Funder control – will also need careful assessment (see [Appendix Z](#)).

Funding for **scholarships and bursaries** is eligible, as long as the student recipient is not required to undertake specific activities of economic benefit to the funder (e.g., research projects, work placements, etc.), in which case the funding should be excluded **in full** from being reported in the survey. Exclusion – funder control – will also need careful assessment (see [Appendix Z](#)).

**Research funding:** The exclusion criteria described above mean that the majority of research funding for institutions, whether in the form of contracts with business and industry or from grant-awarding bodies (even if they themselves are charities), should not be counted as a gift and should therefore be excluded from the survey. In some cases grants for research programmes from trusts and foundations may be eligible, but these will need to be assessed closely against the exclusion criteria on a case-by-case basis, given the differences in grant conditions between grant-making bodies (see [Appendix Y](#) for worked examples which are intended to help guide institutions' case-by-case assessments of specific grants/research programmes).

## A.2 Supporting documentation

It is essential that the survey data includes only donations which are documented by paperwork (typically in the form of a simple gift agreement). If other individuals across the University outside of the Development Office have assessed income as being eligible for the survey, it is essential that those individuals have assessed the relevant income against these CASE Insights on Philanthropy (United Kingdom and Ireland) rules in full. Development Offices also need to check that if other individuals across the University have assessed income as being eligible for the survey, paperwork documentation exists, even if the Development Office themselves are not in possession of it.

## A.3 Tangible donor benefits and quid pro quo contributions

### A.3.1 HMRC benefit rule

In the UK, we must apply the HMRC Benefit Rule (<https://www.gov.uk/guidance/gift-aid-what-donations-charities-and-cascs-can-claim-on#the-benefit-rule>) when considering how we say thank you to a donor for their contribution. The maximum value of this benefit depends on the value of the gift. If the benefit exceeds this maximum value, the gift is no longer eligible for tax relief (e.g., Gift Aid). Donations that do not qualify for Gift Aid due to the Benefits Rule may still be counted but the value of the benefit must be subtracted

### A.3.2 Finance bill 2011 tainted charity donations rules

These largely replaced the HMRC Substantial Donors rules of 2006 and exist to prevent the abuse of the tax reliefs available to donors. The Tainted Charity Donations rules (<https://www.gov.uk/government/publications/charities-detailed-guidance-notes/annex-viii-tainted-charity-donations>) ensure that the usual tax reliefs are not available where donors enter into arrangements to obtain a financial advantage from a charity for themselves, or someone else involved in the arrangement, in return for their donation. Any donations that fall under the Tainted Charity Donations Rules should not be counted.

E.g., a charitable health provider may offer donors a priority treatment service if their donations exceed £100. A donor who gives more than £100 with a view to making use of this priority treatment service would be caught by the Rules as the donor would have made a donation as part of an arrangement to make use of the charity's priority treatment service.



Another example could be a donor offering a donation in return for a student place for a connected person (e.g., a family member or friend).

Donations that relate to financial benefits, such as priority access to exhibitions, which are acceptable within the Gift Aid Benefits Rule, are excluded from the Tainted Donations Rule.

## A.4 Recording philanthropic funds: cash gifts and pledges

Please take special care to distinguish between pledges and cash gifts.

### A.4.1 Cash gifts

Includes monies received within the financial year from any source (individual in lifetime, legacy, corporate, trust/foundation) by cash, cheque, Standing Order, Direct Debit, CAF, electronic wire transfers, and any actual or future Gift Aid income received in relation to these payments.

Cash payments from overseas donors (individual or institutional) should be counted according to the value on the date they were transferred to your institution. So, if an American 501(c)3 organisation collects gifts in year 1 and donates them to your institution in year 2, you should count the cash value of the donation in year 2 (although, the individual donors should be counted in the survey questions in the year in which they made the gift). See worked examples in [Appendix X](#).

### A.4.2 Pledges

A pledge is a commitment to make a future gift, usually made over a number of payments, often over a number of years.

While counting pledges, include multi-year pledge agreements for large gifts and single gifts which are promised to be made in a future year and have supporting documentation, so long as they meet the standards for Pledge Documentation detailed in the *CASE Global Reporting Standards*.

Unspecified or undocumented pledges should not be included in the survey.

Until Further Notice (UFN) standing orders and direct debits, those without an agreed duration, should be valued annually as the total of payments received that year. This value can be included as the pledge amount in new funds committed and the funds received amount. For CASE Insights surveys, these effectively become new one-year pledges every year.

CASE provided clarification on the counting of various types of pledges, notably regular/recurring donations which will now be valued annually as the total of payments received that year. The following chart helps to clarify how different types and duration of pledges can be counted.

Pledge Type	Funds Received	New Funds Committed	Example
Regular / Recurring / Sustaining Pledges without an end date	Payment received	Payment received	Direct debit, automatic regular bank transfers, Monthly debit/credit card payments
Pledges with a schedule of multiple years	Payment received	Entire value of the documented commitment	Direct debit, automatic regular bank transfers, Monthly debit/credit card payments

Pledges limited to a single fiscal year	Payment received	Annual value of the documented commitment	Annual fund pledges
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## A.5 Recording philanthropic funds: Funds received

Funds received refers only to cash received in the survey year. The aim is to record the value of all cash received, in the year, by the institution as a result of philanthropic giving, regardless of when the fundraising activity relating to the cash gift took place, i.e., even if the gift was pledged in a previous year.

### A.5.1 Funds received includes

- Cash received in the year resulting from new pledges and new single cash gifts.
- Cash received in the year resulting from pledges made in previous years.
- Any actual or future Gift Aid income received or due in future as a result of cash received in year.
- The documented value of gifts of shares, appreciated securities, bonds and other financial instruments provided by the receiving institution's broker on the day that they were received (i.e., the value at the point of gift) and whether from living donors or from a legacy.
- Cash received from legacy gifts are included.

### A.5.2 Funds received excludes

- Cash received from any sale of financial instruments (shares etc.) donated in previous years.
- Income received from any retained donated financial instruments (shares etc.) or real estate.
- Income generated from endowments.
- Gifts-in-kind/non-cash gift (regardless of whether realised for cash); **importantly**, if a legacy gift involves a gift-in-kind of a physical asset, which the institution could sell (e.g., real estate, houses, artwork, books, software, hardware, machinery and equipment etc.), this cannot be counted as funds received. Instead, the value of the asset should be recorded under gifts-in-kind under new funds committed in the year in which the asset was received by the institution, irrespective of whether it chooses to sell it at a later date. The global standards for valuing and reporting all types of gifts-in-kind apply (see CGRS Chapters 3.3.1 Gifts-in-Kind and 3.3.6 Real and Personal Property). Donated items that exceed your organisation's threshold for capitalisation will need to be recorded as tangible assets. There may be tax implications for your institution for gifts of this nature and we recommend you take advice from your central Finance team before accepting them.

### A.5.3 Funds received from legacies

This is the funds received during the year from legacy gifts (from the estates of deceased individuals) and is included within the total funds received by the institution.

What should be included: If the legacy includes financial instruments (shares etc.) then these **should be** included and should be valued on the day that they are received, not at the value that is eventually realised when sold.

Multiple payments received from a single legacy as the estate is settled should only be counted once.

- If you have received several payments from a single legacy as the estate is settled, these should be totalled to find the value of the legacy gift and put into the appropriate gift band.
- E.g., a legacy that settles in three contributions (£10,000, £20,000, £30,000), should be counted as a single legacy of value £60,000 and be put in the gift band £10,000-£99,999.

What should not be included:

- Pledges from living donors should **not** be included as they could be revoked.
- Money still passing through probate should also **not** be included.
- Importantly, if a legacy gift involves a physical asset which the institution could sell (real estate, artwork or books, etc.), this **cannot** be counted as funds received. Instead, the value of the asset should be recorded under gifts-in-kind under new funds committed in the year in which the asset was received by the institution.

#### A.5.4 Funds received – largest gifts

Source categories of largest gifts given to the institutions as funds received:

- Alumnus in lifetime
- Alumnus legacy
- Other individual in lifetime
- Trusts/Foundations
- Companies
- Lottery
- Other organisation

Funds received from legacies is a permissible source; however, it must be realised cash rather than an estimated value for a gift-in-kind (such as property) received as part of a legacy. Gifts-in-kind, even if they have been sold for cash, are excluded from this section.

The largest gift given to the institution as funds received can be a single payment against a pledge made in previous years. E.g., if someone has pledged £1M and makes a £250,000 payment towards that pledge, and no single gifts are received that are larger than that in the year then your largest cash gift is £250,000. You can only count the money that has been received.

A few large gifts often make up a large percentage of total cash received. Therefore, answers to this question should reflect how the donor feels about his/her gift(s) over the full year. E.g., if one donor is supporting two entirely separate projects then these should be treated as two separate gifts. But if one donor is making multiple payments across the year in support of a single project, then these payments should be reported summed up as a single gift.

## A.7 Recording philanthropic funds: New funds committed

### A.7.1 New funds committed includes

- Cash received in the year resulting from new single cash gifts.
- Cash received from realised legacies should only be included if they were not recorded in the survey as a pledge in a previous year.
- Cash received from regular/recurring donations such as direct debit transactions which are valued annually as the total received during the survey year.
- Confirmed non-legacy pledges committed in the year, counting the full multi-year value of any such pledge. Do not include any payments made against the pledge during the year.
- Any actual or future Gift Aid income received or due in future as a result of new single cash gifts or confirmed non-legacy pledges counting the full value of the pledge.

- Equivalent cash value of gifts-in-kind whether realised or unrealised. These include real estate, art works or books. They may also include research equipment provided that if the equipment is part of a research grant, it counts as philanthropic (as per the definition). Please note that most research funding does not count as philanthropic. The equivalent cash value should be the independently assessed market value on the day that the gift was received.
- Equivalent cash value of financial instruments (shares etc.) received as gifts (whether from legacies or living donors) as documented on the day they were received (normally the known market price).

### **A.7.2 New funds committed excludes**

- Cash received in the year resulting from pledges made in previous years. This only applies to pledges with a multiyear schedule and an end date. Open-ended regular/recurring donations are an exception and are to be included per above guidance.

### **A.7.3 Bequests or legacies and new funds committed**

Bequests or legacies are terms used interchangeably throughout this document.

In order to align with CGRS and to provide global benchmarks and enhance data transparency globally, the number and value of new legacy intentions committed during the survey year are collected separately in Section J of the survey. All other questions using the new funds committed definition will exclude legacy intentions. Include legacy funds received in new funds committed only if the funds were not recorded in the survey as an intention in a previous year.

Other regions have adjusted their practices so that a global standard can be reached. By capturing this information UKI practitioners will be able to benchmark and compare their work with global peers.

These pledges will be separated out in the survey results as well to show a new funds committed total which can be reported either with or without legacy pledges included.

These new legacy intentions should be counted at face value from donors where:

- written confirmation has been given of the pledge
- the value of the pledge is known,
- the name of the donor is known, and
- where the donor is 65 years or older.

The **written confirmation of the pledge** can be in the form of correspondence with the donor, correspondence with a lawyer where the name of the donor is shared, and/or notification of a legacy which is going through probate and where the institution is a named beneficiary). That is, the individual has confirmed in writing that they have included a gift in their will to the institution and that the will has been executed. The clause is already in a signed will and is not just an intention to do so in the future.

Contingent legacies, where the will specifies that the institution only will receive the gift should all other gifts specified in the will fail/cannot be fulfilled, should be excluded.

If the University received notification during the year that a will has gone through probate, but the related cash was not received during the year, no value should be included under new funds committed, even if specified sums are included in the probate documentation.

#### **A.7.4 Pledge duration under new funds committed**

In March of 2024, the *CASE Global Reporting Standards* were updated to allow institutions to count more than five years' value of a pledge within new funds committed. Historically, institutions provided the value of up to the first five years' duration of confirmed pledges, from the date of the pledge, within new funds committed. Subsequent years were then counted starting in year six for another five years, continuing until the donation ended. This change is an allowance for the rare circumstance when a pledge exceeds five years.

#### **A.7.5 Treatment of shares and financial instruments under new funds committed**

Gifts of shares, appreciated securities, bonds and other financial instruments should be valued for the purposes of new funds committed at the documented value provided by the receiving institution's broker on the day that they were received. Any income received from these financial instruments (e.g., dividends, interest, etc.) should be excluded from the survey.

Sales receipts in respect of gifts of shares and financial instruments made in previous years should not be recorded in new funds committed for the current year as these gifts should have been recorded under new funds committed in previous years at their imputed value at the time they were given.

#### **A.7.6 Treatment of gifts of real estate and gifts-in-kind under new funds committed**

The value of donated real estate and other gifts-in-kind that create assets in the institution's balance sheet (e.g., books and paintings), should be included under new funds committed based on an external expert view (other than that of the donor) on the value of the gift as close to the date of receipt as possible.

Any income received from donated real estate (e.g., rent) or from other gifts-in-kind should be excluded from the survey.

Sales receipts in respect of real estate and other gifts-in-kind made in previous years should not be recorded in new funds committed as these gifts should have been recorded under new funds committed in previous years at their imputed value at the time they were given.

Gifts-in-kind of services rendered (e.g., providing event facilities, volunteer time) are excluded entirely from the survey.

#### **A.7.7 Return of unspent monies under new funds committed**

If donors making gifts for restricted purposes stipulate that any unspent monies should be returned to the funder, the full amount pledged can still be counted under new funds committed. Any monies eventually returned to the donor should be deducted from the new funds committed total for the relevant year.

#### **A.7.8 Requirement for documentation under new funds committed**

Only documented, confirmed pledges should be reported in the survey as new funds committed. These are standing orders, direct debit mandates, documented gift agreements or other signed documentation from the donor which confirm the size of the donation and a timetable for the transfer of funds.

Oral pledges should not be included in the survey.

For the avoidance of doubt, any unspecified or undocumented pledges should **not** be included in the survey.

### A.7.9 New funds committed – largest confirmed new pledge/gift

Source categories of largest confirmed new pledge/gifts given to the institutions as new funds committed:

- Alumnus in lifetime
- Alumnus legacy
- Other individual in lifetime
- Other individual legacy
- Trusts/Foundations
- Companies
- Lottery
- Other organisation

These donations could be new single cash gifts received in the year, or the total value of a new multi-year pledge secured in the year. They **can** include a **new legacy gift that has been received** but not a legacy pledge.

They cannot include a payment made against a confirmed non-legacy pledge made in a previous year. Gifts-in-kind, even if they have been sold for cash, are not included in this question.

It **is possible** for the largest new pledge/gift to be the same largest gift given to the institutions as funds received. E.g., if a new cash gift of £750,000 was received and the five-year value of no new confirmed non legacy pledge exceeded this.

A few large pledges often make up a large percentage of total new funds committed. Therefore, responses to the largest pledge/gift should reflect how the donor feels about their pledge(s) over the full year. E.g., if one donor is supporting two entirely separate projects then these should be treated as two separate pledges/gifts. But if one donor is making multiple payments across the year in support of a single project, then these payments should be reported summed up as a single gift.

### A.8 Treatment of multi-institution with a single grant-holding body

- Some Trusts will allocate funding which is eligible for the survey to one grant holding institution, on the basis that an element of the funding may be allocated to another institution or institutions.
- If the grant holding institution has full discretion over the level of any award to another institution, the full value of the funds received can be included under new funds committed and subsequently under funds received in current/future years.
- If the agreement includes a specific amount ear-marked by the donor that is to be allocated by the grant-holding institution to another specific institution or institutions, the grant-holding institution should deduct that element of the funding before including it in its own new funds committed or funds received entry on the survey.
- Conversely, an institution can only count funding received from similar multi-institutional programmes where they are not the grant-holding institution if an explicit level of funding for their institution is earmarked for their institution by the donor as part of the written agreement.
- This applies to both new funds committed and funds received.

## Section B: General Guidance and Key Definitions

This section provides general guidance to support the completion of this survey. This information is relevant to all questions so please read thoroughly before completing the survey. There is additional question-by-question guidance within the survey on the CASE Insights survey website.

### B.1 General Survey Information

#### B.1.1 Survey reporting dates

Unless otherwise specified in the survey the **2023-24** or the survey year relates to **1 August 2023 – 31 July 2024, both dates included**.

#### B.1.2 Required questions

Throughout the survey we have marked required questions or required sub-parts of questions with **REQUIRED**. Questions that are not marked this way are optional questions. **REQUIRED** questions are central to the report and benchmarking, so we would appreciate if you could prioritise these questions.

If you do not complete a required question, you will see a notification that there are failed validations. You may be asked to provide a comment to explain why you are unable to complete the question. In some cases (fatal errors), you will be prevented from submitting the survey until the data is provided.

For all other optional questions, simply skip the question by leaving the field or options blank. You may receive a warning but will not receive a validation error that prevents you from submitting.

#### B.1.3 Zero vs not applicable definitions

It is vitally important to distinguish between a value of zero, i.e., where £0 was received, and questions for which you do not have an answer and cannot provide information, i.e., which are to be left blank.

Please enter a zero with careful consideration. Please **do not** enter a zero to signify Not Applicable or Not reportable or Nil or Refused to answer. Enter a 0 *only* if your answer is zero. Incorrectly inputting zeroes in survey responses can have an **adverse effect** on, i.e., you may distort the findings - as it will lead to underestimating of averages. A zero (0) in the response box means you are responding but did not receive funds/do not have donors to report for a question.

For e.g., where total income is broken down by source, the total income must add up to the sum of the income from each of the sources. E.g., if total income was £10,000 and £5,000 of this came from alumni, £5,000 came from non-alumni individuals, but none came from trusts/foundations, or companies, or lottery, or other organisations, then in this case, income from all other sources should be 0.

### B.2 Linked charities

A linked charity is a charitable institution that has been established to support a University's general and/or specific purposes. Hallmarks of a linked charity **may include some or all** of the following:

- There is a formal trust deed which may cite the aim of providing benefit to the University (or a department or group within the University)

- There is a board of trustees on which the University is represented, such that the University has influence in decision making
- The charitable objectives are aligned with those of the University e.g., the majority of beneficiaries are University staff, students or departments
- There are recorded donor wishes which align with the University's charitable objectives
- The University, or a specific group or department within the University, is the recipient of a significant proportion of the charity's outward funding or philanthropy.

### B.3 Development or alumni programme start

This is the year when your institution first invested in a professional alumni relations and/or fundraising programme.

NOTE: Some institutions have historically had separately constituted alumni associations before investing in a professional office: these do not count.

### B.4 Personal trusts or family foundation

Although there is no legal definition for a family foundation, this term often arises in fundraising contexts. Personal trusts and family foundations are those that were established, and continue to operate, as conduits for charitable donations from an individual or immediate member(s) of a family.

An institution that receives a gift from a personal trust or family foundation may wish to give recognition credit in its donor reports and publicity to the family member(s) responsible for suggesting the gift, in addition to the foundation. **In CASE Insights surveys, however, report the gift as being from a Trust/Foundation.**

### B.5 Treatment of joint gifts

If individuals who are partners make joint gifts, they should be counted as two donors for the purposes of questions relating to donor numbers.

However, care should be taken not to double-count the value of the gift in questions relating to breakdown of funds received and new funds committed.

### B.6 501(c)(3) and other such organisations - donors and income

Donors to affiliate/support organisations, such as 501(c)(3) organisations in the USA, should be treated as donors to the institution for the purposes of this survey. Funds received and new funds committed from these donors should be treated as coming from the **original donor** (alumni or non-alumni individuals) and not to the supporting organisation for the purposes of classifying the source of gifts and pledges. (CGRS, 5.1.2)

Both funds received and new funds committed from such donors should be counted according to the date they are received or pledged to the 501(c)(3), rather than the date the cash or pledge information is transferred to your institution.

If you do not have access to gift records for the supporting organisation, treat all income from that supporting organisation as Outright Gifts recorded as the date the income is transferred to your institution.

It is appreciated that this may result in some anomalies – e.g., where a donor makes a gift to the 501(c)(3) in March 2024 but the cash is not received by the institution until August 2024. In such



circumstances, this contribution should not be represented in the questions breaking down funds received.

## B.7 Purposes of funds

**Current Use:** These are donations to be spent as soon as practically possible.

For this survey, a donation is **restricted** if the donor has made any requirements as to how the money is spent (e.g., to be used for Scholarships or for student projects or for the Department of X).

For this survey, a donation is **unrestricted** if the institution is allowed to spend the money **entirely** at their discretion (e.g., where need is greatest, or the gift is to the University of X).

**Endowment:** An endowment is any donation (to support projects, programmes or activities over an extended period) where the donor's intention is that the original gift amount is invested by the institution and used to generate annual income that is used as specified by the donor. Endowments can be permanent (meaning the capital must be retained in perpetuity) or expendable (meaning the capital can be spent down along with the income).

In most cases the endowment capital (original donation) is never spent but continues to generate income year on year. E.g., a donor gives £1,000,000 to be endowed for student scholarships. The institution invests this money and on an annual basis the income/interest is collected and used to provide a number of scholarships each year. The original £1,000,000 is not used for the scholarships.

Sometimes a donor will intend that the capital sum should not be spent, but the terms of the endowment provide that in certain tightly defined circumstances (e.g., if the meaningful value of the scholarship can no longer be met from the interest on the endowment) the element of capital growth or a proportion of the capital itself can be expended. Although such gifts may be classified as expendable endowments by the finance office, they should be treated as endowments for the purposes of this question.

**Capital gift:** A gift towards the cost of purchase or construction of a tangible fixed asset, including land, buildings and equipment. In CASE Insights surveys this would be count as a gift for capital purposes.

## B.8 Gift aid

Gift Aid is a scheme enabling charities to reclaim tax on a donation made by a UK taxpayer from the Government, effectively increasing the amount of the donation. **Gift Aid should be included in all your responses where applicable** – therefore a gift of £100 plus Gift Aid should be shown as £125. Gift Aid should always be counted in the same financial year as the gift itself was made (or, in which the gift is pledged to be made), whether or not your institution has actually made the claim within that financial year. E.g., a gift of £100 is received in this financial year but you plan to claim the gift aid in the next financial, you should include the gift aid value in this financial year.

- Income received in membership fees, or part thereof, that qualifies for Gift Aid can be counted in the survey as philanthropic income.
- Any event income or part thereof, from ticket sales or similar, that qualifies for Gift Aid can be counted in the survey as philanthropic income.

## B.9 Treatment of sponsored activity and gift triggers

It is recognised that institutions are receiving increasing philanthropic income from crowdfunding and from sponsored activities (such as marathon running, hill walks etc.) through organisations such

as Just Giving and Virgin Money and are dealing with and recording this income in different ways. The next few points detail how to deal with such income:

**Gift Triggers** are the interaction or event that caused an individual to decide to donate. The event that triggered the gift may have taken place in the current year, and/or in previous years previous years. E.g., a face-to-face ask in 2022-23 may result in a gift in 2023-24. Where possible the relevant gift trigger (options detailed below) should be used. If you do not know the trigger, then use the Unknown option.

**Mass solicitation** (e.g., Telethon/direct mail/E-ask, text and piggy back asks):

- Telethon: Trigger was a phone call made as part of a phone telethon or calling campaign.
- Direct mail: Trigger was a postal direct mail ask (which could include a telethon pre-call letter if it included a specific ask.
- E-ask: Trigger was an electronic ask such as an email or ask made via a social media site.
- Text: Trigger was an ask made via text message/SMS.
- Piggy Back: Trigger was another mailing with a primary purpose which was not to ask, but which may have included either a donation form or a note of a donation website. Typical examples of piggy back asks include a donation form sent along with the alumni magazine, a telethon pre-call letter without an explicit ask in it, or an event booking form which includes a line for adding a donation to a booking fee, or a mailing to encourage legacy pledges which also includes a lifetime gift donation form.

#### **Crowdfunding**

- Individuals donate to a specific project promoted by staff or students.
- Crowd-funding donors are often motivated by their interest in the project and, as such, this type of fundraising is an extension of an institution's own online giving functionality. Most crowdfunding platforms allow the details of individual donors to be downloaded. They should be created as individual entities in the system and included in donor numbers. Funds received from crowdfunding should be counted when received by the institution.
- Fundraising efforts using the institution's crowdfunding platform where the funds will not end up with the institution are **not** counted, even if they pass through the institution's bank account, e.g., donations for activities owned by the Students' Union.
- Funds raised via institutional crowdfunding platforms for named individuals (whether that is for fees, hardship grants or to fund educational or extracurricular activities) are excluded.

**Face to face or tailored proposal:** For any gift where there has been a direct ask by an employee of the University and/or a volunteer, to fund a particular project/proposal.

**Unsolicited trigger:** For gifts received from individuals where there has not been a specific/identifiable ask made by the institution. The donor has sought out the institution on his/her own and decided to support the institution him/herself.

**Unknown:** Where the Development Office is unable to identify a trigger and should be used to record gifts received direct to departments/academics where the trigger is unknown. Many of these gifts may have been solicited by the academics/staff but if the Development office is unaware of this the Unknown trigger should be used. If you are unsure of the trigger use the Unknown option.

**Legacy:** Should be used to record funds received from legacies. Although each legacy donation may have an identifiable trigger we do not seek to clarify those triggers here. Our sole aim in including legacy giving here is to ensure that the total matches the total of funds received from individuals in the year.

**Other:** Individuals raise funds from their own network (from their sponsors) for the institution or a specific designation, for example cancer research or student mental health. Respondents should treat as a donor the individual who has undertaken a sponsored activity (such as a marathon, hill-walk etc.) and who has effectively collected income from sponsors through an organisation such as Just Giving or Virgin Money. This individual is referred to in this guidance as the **collecting donor**. Respondents should record such funds, including the Gift Aid component, under the Other trigger type. The individual sponsors of the collecting donor should not be counted as donors for the purposes of this survey even if their details can be imported from the platform (Just Giving or Virgin Money).

## B.10 Donors – alumni and non-alumni, total donors

Each donor should be accounted for once, even if they have made more than one payment or gift.

Individual donors include alumni, and non-alumni individuals:

- Alumni individuals include undergraduate alumni, postgraduate alumni, other alums (Honorary, Erasmus, non-graduating etc.).
- Non-alumni individuals include staff, former staff, governors, trustees, parents, current students, grateful patients (including pet/animal owners), and all other individuals.

Examples of which degrees comprise the alumni donor categories are detailed below:

Alumni category	Examples of degrees
Undergraduate alumni	BA, BSc, MEng, MBChB
Masters/PhD alumni	PhD, MSc, MBA
Other qualification/award alumni	PGCE, Diplomas, Certificates, Professional Qualifications
Other alumni	Honorary Graduates, Erasmus, Visiting Students, Non-graduating alumni

Examples of non-alumni individual donor categories are listed below:

Non-alumni individual category	Examples Include
Staff	Full time, Part time and Former Staff
Parents	Parents of current students and of alumni
Grateful patients	Grateful patients, Pet/Animal owners
All other individuals	Members of the community, current students

## B.11 Alumni

### B.11.1 Definition of alumni

Alumni are former students of the institution including graduates of the institution and others with a prior academic relationship, including nongraduates, certificate and credential holders, distance learners, lifelong learners, residents, postdocs, honorary degree recipients and honorary alumni.

Many institutions have their own definition of alumni, and some institutions evolve and change from one definition to another over time. For the purposes of this survey please follow the above definition as closely as possible and use the same definition throughout the survey.

In this survey, when prompted for total alumni, please include all living alumni as of 31 July 2024, but exclude those who have only just graduated in summer 2024. Some institutions will have information on summer 2024 graduates at the time of survey submissions, others will not, hence summer 2024 graduates should be excluded to ensure institutions are reporting this figure in a similar manner.

### B.11.2 Contactable alumni

Contactable alumni refer to those living alumni for whom you have an active mailing address **OR** an active email address **OR** a valid telephone number. Exclude **any alumni that have opted out of being contacted by the institution.**

An **active** mailing/email address is one that you currently use to send post/email to that person. In this regard you consider it to be a valid and usable address and have not received any notice that it is incorrect. If someone has both, an active mailing address and an email address, they should only be counted only once.

For the purposes of this question, please include all contactable living alumni as of 31 July 2024, but exclude those who have only just graduated in summer 2024. Some institutions will have information on summer 2024 graduates at the time of survey submissions, others will not, hence summer 2024 graduates should be excluded to ensure institutions are reporting this figure in a similar manner.

Very few institutions are able to contact all of their alumni. At most universities the number of contactable alumni increases slightly year on year, reflecting the fact that the number of new alumni graduating each year normally outweighs the number who become lost or deceased.

### B.11.3 Alumni graduation cohorts

Alumni graduation cohorts refers to the number of years it has been since your alumni studied at the institution.

For those that graduated with more than one qualifications: Count individuals who received multiple qualifications from the institution (e.g., an undergraduate degree and subsequent professional degree) based on when the first qualification was awarded. E.g., if an individual received both a BA (undergraduate award) and a PGCE (other qualification/award) then they should be counted in the undergraduate alumni category only, and not in the other qualification/award alumni category.

Other Alumni – Non-Degree/Diploma Holders: This category includes individuals who completed at least one term or one semester or at least one degree-credit course in a degree-granting program with passing grades, but who did not receive a diploma, degree, award, or certificate. This includes students who transferred to another institution prior to meeting degree requirements. Other Alumni might include honorary graduates (e.g., the only degree from your institution is an honorary one),

post-docs, visiting students - such as study abroad students - and any other individual your institution considers an alumnus/alumna not already counted in another category.

## B.12 Staffing and Expenditures – Fundraising, alumni relations, development services functions

The table below outlines some details about the **functional areas** of fundraising, alumni relations and development services.

Functional Area	Additional Details
<b>Assign as per exact job role</b>	<ul style="list-style-type: none"> <li>• Chief advancement officers and their support staff</li> <li>• General operations staff such as receptionists, office managers, and human resources professionals who function as part of the overall development/alumni relations team and provide general support for all development/alumni relations functions inclusive of fundraising, alumni relations and development services.</li> <li>• Communications/Marketing (directly supporting Alumni Relations and Fundraising)               <ul style="list-style-type: none"> <li>○ keeping the institution’s external audiences informed of activities, achievements and priorities to build public support on behalf of advancement</li> <li>○ promoting alumni programs, including events, reunions, clubs, and noncredit instructional programs</li> <li>○ direct marketing</li> <li>○ public relations on behalf of advancement</li> <li>○ preparing, producing, distributing and evaluating print and digital literature, such as websites, newsletters, brochures, case statements, and proposals</li> </ul> </li> </ul> <p>Note: Support staff who work exclusively for a functional area would be counted within each appropriate category.</p>
<b>Development Services</b>	<p>Staff whose duties include:</p> <ul style="list-style-type: none"> <li>• Database management</li> <li>• Reporting and data insights</li> <li>• Prospect research</li> <li>• Gift processing</li> <li>• Gift agreement templates</li> <li>• Recognition policies</li> </ul>
<b>Alumni Relations</b>	<p>Staff whose duties include:</p> <ul style="list-style-type: none"> <li>• building long-term relationships with alumni to develop champions of the institution’s mission</li> <li>• organising, promoting, and maintaining membership in clubs and chapters</li> <li>• organising and holding alumni events such as class reunions, homecoming, and meetings of alumni boards and committees</li> <li>• organising, promoting, and conducting noncredit instructional programs for alumni</li> </ul>

	<ul style="list-style-type: none"> <li>• providing special programs</li> <li>• any other duty that enhances participation in the institution's activities and mission</li> </ul>
<b>Fundraising/Development</b>	<p>Staff whose duties include:</p> <ul style="list-style-type: none"> <li>• Director of Development</li> <li>• annual giving</li> <li>• major/principal gifts</li> <li>• planned giving</li> <li>• corporate and foundation relations</li> <li>• central development, college or faculty-based development</li> <li>• campaign management</li> <li>• donor stewardship</li> </ul>

FTE staff (or full-time equivalent staff) as per function

- This seeks to find out the size of the fundraising/alumni relations/development services functions at your institution.
- Staff should be allocated to fundraising or alumni relations or development services depending on the time spent in that function.
- Staff from departments/faculties outside of the Development Office, who act as Champions or fundraise, should not be included in this total.
- Temporary staff, such as student telethon callers, envelope stuffers, or temporary staff who work at fundraising/alumni events, should not be included in these numbers.

An example of split between job roles is given in the table below. However, **this is only indicative**, you are advised to assess how a particular job role allocates time between the three functions and then assign the amount of time spent in that function.

Role	Fundraising	Alumni Relations	Development Services
Director of Development	100%		
Development/Gift Officers	100%		
Annual Fund Staff	100%		
Prospect Researcher			100%
Trusts Officer	100%		
Legacy Officer	100%		
PA/Secretary for Director/Gift Officers			100%
Alumni Officer (if fundraising in job description)	50%	50%	
Head of Operations/Development Services			100%
Head of Data			100%
Data Entry Staff			100%
Alumni Officer (no fundraising in job description)		100%	
Magazine/Communications Officer		100%	
PA/Secretary for Alumni Office		100%	
Alumni Reunions/Event Officer		100%	

#### Expenditure as per function

- An appropriate proportion of the costs of staff that work on more than one functional area should be attributed to the expenditure depending upon the time spent working for that function.
- Staff costs should include National Insurance and Pension costs in all calculations.
- Non-staff costs relating to each functional area should include the non-staff costs of that functional area, and an appropriate percentage of the operational costs relating to the database (licences, etc.).
- The expenditure on each functional area excludes the indirect costs associated with philanthropic support for the institution. E.g., the time of any academic staff and administrative staff not identified earlier and the costs associated with the recruitment of students or the promotion of the research activities of your institution.

Fundraising expenditure: Expenditure includes only the staff and non-staff fundraising costs which could be said to represent the institution's fundraising function and which are generally the responsibility of the Development Director, or the equivalent appointment.

Some universities employ students to make fundraising calls at certain times of year on a temporary employment basis. These costs may be attributed to salary or non-salary costs according to institutions preference and ease of calculation.

Alumni relations expenditure: Expenditure includes only the staff and non-staff alumni relations costs which constitute the institution's alumni relations function and which are generally the responsibility of the Head of Alumni Relations, or the equivalent appointment.

An alumni magazine is any regularly printed magazine that is sent to the majority of your alumni. Donor newsletters, e-newsletters and departmental newsletters should not be included. The costs associated with producing and distributing an alumni magazine should not be included here as they are the subject of subsequent questions.

Development services expenditure: Expenditure includes only the staff and non-staff development services costs which could be said to represent the institution's development services function and which are generally the responsibility of the Head of Development Services, or the equivalent appointment.

## **B.13 Alumni magazine and expenditure**

An alumni magazine is any regularly printed magazine that is sent to the majority of your alumni.

The costs associated with producing and distributing an alumni magazine are to be reported separately from the costs associated with alumni relations staff expenditure, and non-staff expenditure.

The total non-staff cost of design, print and fulfilment of your magazine(s) should be reported when asked. E.g., if your institution produced two magazines a year at a cost of £50,000 per magazine you should report a total cost of £100,000.

## **B.14 Gift bands or categories**

The gift band within which funds received/new funds committed from a donor can be categorised, depends upon the value of funds received from the donor during the survey year.

Gift bands or categories for funds received are:

- £1-£999
- £1,000-£9,999
- £10,000-£99,999
- £100,000-£999,999
- £1,000,000+
- Total

In the case of funds received, e.g., if an individual donor gives a single gift of £50,000 and also pays 12 monthly payments of £100 against a pledge made in previous years, the total funds received from this donor would be £51,200. In addition, if Gift Aid is claimed against these donations the total funds received from this donor would be £64,000 (regardless of when the Gift Aid cash is received). Therefore, this donor would be counted once under the £10,000 - £99,999 category.



If a company has given more than one gift during the year, they should only be counted once. E.g., if a company has given a gift of £50,000 and a second gift of £75,000 their total contribution is £125,000 and the company is counted once under the £100,000-£999,999 category.

Gift bands or categories for new funds committed are:

- £1-£4,999
- £5,000-£49,999
- £50,000-£499,999
- £500,000-£4,999,999
- £5,000,000+
- Total

In the case of new funds committed, if a donor has given more than one gift/confirmed pledge during the year they should only be counted once. E.g., if a donor has given a single gift of £50,000 and pledged to give a further 100,000 each year for the following four years - and the gifts are eligible for Gift Aid, the total new funds secured is £562,500 (including gift aid) and this is counted as a single donor under the £500,000 - £4,999,999 category.

## B.15 Definition of organisations

Organisations include companies, charitable trusts and foundations, independent charities associated with NHS Trusts (but not direct from NHS Trusts), overseas governments or their agencies and foundations, National lottery and similar sources (e.g., Heritage Lottery Fund, Sport England etc.).

Organisations which are specifically excluded from this survey are:

- All funding from the government and its agencies, including HEFCE, the research councils, the government funds received as part of a matched-funding scheme. For UK and Ireland, please refer to the links below:
  - UK - <https://www.gov.uk/government/organisations>
  - Ireland - <https://www.gov.ie/en/help/departments/>
- Funding from NHS Trusts
- All funding from the EU or its agencies
- Royalties and other funds generated by the exploitation of the University's intellectual property rights
- Internal transfers within the institution.

Other organisation donors could include registered charities, community groups, etc.

Read more about [personal foundation](#), and [501\(c\)\(3\) organisations](#).

## B.16 Organisation categories

The organisation categories are:

- Trust/Foundation
- Companies
- Lottery
- Other

Each organisation should be accounted for only once. If any organisation falls into multiple categories, then they should be counted only in the first relevant category. E.g., if an organisation

donor is both a Trust and a Company they should be counted in the Trusts/Foundations donor category only, and not in the Companies donor category.

## B.17 Institutional campaigns

An institutional campaign is an announced, institutional drive for a defined amount of significant philanthropic support for a number of strategically important initiatives in a defined time frame. Institutional campaigns are often complex, multiyear efforts to seek both current and future gifts for ongoing operations, as well as a variety of capital purposes (including building construction, renovation, and endowments). Campaigns can be for a specific purpose (e.g., £15 million for a new building), or can be institution wide, with several specific purposes under a campaign “umbrella.” Some campaigns include annual fund returns against their campaign target; others do not. Both approaches are acceptable.

An institutional campaign typically comprises three phases as outlined below:

Planning	Define target and portfolio of initiatives for support; define the prospect pool; conduct feasibility study; external leadership (campaign board) and internal leadership (VC, PVC, project leaders) recruitment, put in place staffing and non-staff resource necessary to run the campaign.
Private	Work with internal and external leadership to secure 40% to 60% of target in the largest gifts from leadership donors. Small dinners/events and private meetings.
Public	Public launch, full PR drive with associated materials, high profile events, wider fundraising.

## Next Steps

### Data cleaning, analysis, findings

CASE conducts additional validation and may follow up about any perceived discrepancies. The data is run through rigorous checks to ensure that the data submitted is free from errors and as robust as possible. CASE will conduct data analysis and publish key findings; these will be distributed to participants and posted on the [CASE Insights on Philanthropy \(United Kingdom and Ireland\)](#) webpage; this gets regularly updated to reflect any new information.

### Benchmarking

After data validation, CASE will open up access to benchmarking capabilities for the 2023-24 survey on the CASE Insights survey website. While plans are in the works to move previous years data to the new survey platform, until that is finalised, previous data will continue to be accessed via the [CASE Insights benchmarking toolkit](#). Click the Report button for the most recent survey, then click on the Multi-Year Report button and select the years for which you need the previous data and generate a multi-year report to see your earlier data.

The [CASE Benchmarking Toolkit How-To-Guide](#) provides a click-by-click guide to help you navigate the toolkit while benchmarking. Please note that some features of the CASE Insights benchmarking toolkit are not compatible with the Google Chrome and Microsoft Edge browsers. However, if you use Firefox you should not have any problems.

In case you are unable to access prior years' data, or to update your institution's data, please email [insights@case.org](mailto:insights@case.org).

#### Summary benchmarking report

Participants in CASE Insights on Philanthropy (United Kingdom and Ireland), receive personalised [summary benchmarking reports](#), which include interactive charts and data for key variables to prioritise next steps or inform further analysis.

#### Strategic benchmarking report

Respondents can also partner with CASE Insights by purchasing additional services, such as strategic benchmarking reports or benchmarking cohorts. These additional services provide deeper interactive analysis for your institution and 10 self-selected peers, individualised review sessions, and an opportunity to learn the stories behind the data. Contact [insightsolutions@case.org](mailto:insightsolutions@case.org) to learn more.

# Appendix W: Data Sharing Agreement

All participating institutions will be expected to agree to the CASE Data Sharing Agreement. You will not be able to take part if you opt-out of this data sharing agreement. There is no hard copy required to be signed.

The DSA is in place to ensure participating institutions do not share results outside of their institution and guarantees that results are only used for benchmarking purposes. Other main points are:

- All participating institutions must answer the required questions.
- All participating institutions will get access to un-anonymised data.
- Each participating institution will get access to the full survey dataset irrespective of the questions answered i.e., it won't be a like-for-like data share.

Name and title of the individual who has read and signed the Data Sharing Agreement is required.

~~~~~

Data Sharing Agreement: CASE Insights on Philanthropy (United Kingdom and Ireland), 2023-24

Between Council for Advancement and Support of Education ("CASE"), and the Institution indicated below (the "Institution") individually a Party and together the Parties.

The Parties hereby agree in consideration for the rights granted by CASE to the Institution and the rights granted by the Institution to CASE:

## 1. DEFINITIONS

The following definitions apply in this agreement.

Data means the data comprising the questionnaire responses provided by the Institution to CASE in respect of the CASE Insights on Philanthropy (United Kingdom and Ireland), formerly the CASE-Ross Survey;

Database means that database of data comprising disaggregated questionnaire responses and information provided by Sharing Institutions and the data and information contained therein since 2006;

Survey means CASE Insights on Philanthropy (United Kingdom and Ireland), formerly the CASE-Ross Survey, conducted by CASE;

Survey Collaborators means CASE, the CASE Insights on Philanthropy (United Kingdom and Ireland) Editorial Board, and such other organisations as is approved by CASE subject always to the confidentiality provisions set out in clause 3;

Tool means the online reporting tool accessible at the website address notified by CASE to the Institution providing access to the Database;

Sharing Institution means an institution that has agreed to the terms contained in this Agreement.

## 2. RIGHTS

2.1 CASE hereby grants the Institution a right to access the Tool and use the information contained in the Database solely for the Institutions internal benchmarking or performance for the term of this Agreement, subject always to Clause 3.

2.2 The Institution hereby grants CASE:

2.2.1 a non-exclusive, perpetual, royalty free, worldwide licence to use the Data for the purposes of the Survey subject to the terms of this Agreement; and

2.2.2 a non-exclusive, perpetual, royalty free, worldwide licence to sub-licence the Data to the Survey Collaborators for the purposes of the Survey; and

2.2.3 a non-exclusive, perpetual, royalty free, worldwide licence to sub-licence the Data to other Sharing Institutions for the purposes of internal benchmarking of performance.

### 3. CONFIDENTIALITY

3.1 The Institution shall:

(a) keep confidential the Database and/or information obtained from the Tool;

(b) not disclose to third parties, without the express prior written consent of CASE, the Database and/or information obtained from the Tool;

(c) ensure that no publication of Database and/or information obtained from the Tool occurs without the prior express written consent of CASE; and

(d) disclose the Database and/or information obtained from the Tool which is provided by CASE to the Institution for internal benchmarking or performance, only to those persons necessary for the purposes of such internal benchmarking and only to the extent necessary for the proper performance of their duties.

3.2 Information about each Sharing Institutions cluster will be shared with all Sharing Institutions by CASE. This information will be included in the Database and the Tool.

3.3 The Institution shall procure that the obligations in clause 3.1 are observed by its employees, students, officers and agents and by any other party retained by the Institution and any other party who engages in the internal benchmarking or performance at the instigation of the Institution.

3.4 The Institution shall notify CASE immediately if it becomes aware of any disclosure in breach of the obligations in this clause 3. At the request of CASE, the Institution will take all such steps as are necessary to prevent further disclosure.

3.5 The provisions of this clause 3 shall not apply to:

(a) any information which is in the public domain at the date of this agreement or which subsequently comes into the public domain other than by breach of this agreement or any other confidentiality agreement; or

(b) any information already in the possession of the Institution at the date of this agreement, other than under an obligation of confidentiality; or

(c) any information obtained without any obligation of confidence from a third party that is not in breach of a confidentiality agreement with the Company concerning the information obtained.

(d) the extent information is required to be disclosed by law, by any governmental or other regulatory authority or by a court or other authority of competent jurisdiction provided that, to the extent it is legally permitted to do so, it gives the other party as much notice of such disclosure as possible and, where notice of disclosure is not prohibited, it takes into account the reasonable requests of the other party in relation to the content of such disclosure.

3.6 On termination of this Agreement, the Institution shall erase all Database and/or information obtained from the Tool from computer and communications systems and devices used by it,

including such systems and data storage services provided by third parties (to the extent technically practicable).

3.7 CASE gives no warranty of any kind in respect of the Tool or the Database and all statutory and implied warranties, terms and conditions are excluded to the full extent allowed by law.

3.8 The provisions of this clause 3 shall be deemed effective from 15 September in the calendar year of signature shall remain in full force and effect thereafter.

#### 4. DURATION AND TERMINATION

4.1 This agreement shall come into force on the date of the signature below and shall remain in force until the earlier of:

(a) three months after CASE has served a notice to the Institution; or

(b) the date of any breach by the Institution of the terms of this Agreement; or

(c) 14 days after the date of any notice of breach of this Agreement by CASE or the Survey Collaborators as notified by the Institution.

#### 5. Contracts (Rights of Third Parties) Act 1999

The Parties agree that any Sharing Institution has the right to enforce the terms of this letter against the Parties should they disclose the Database in breach of the terms of this letter.

#### 6. Governing Law

We agree that the terms of the letter will be governed by English law.

Executed as an agreement for and on behalf of above-named institution.

## Appendix X: Worked Examples

This section provides a worked example to illustrate the principles for reporting philanthropic support as set out in these Rules.

During the financial year (1 August to 31 July) the University of X received a selection of cash gifts, confirmed pledges, legacies and gifts-in-kind (all totals grossed up to include Gift Aid etc). These are described in the following table along with an indication of how they should be reported (or not).

In 2022-23, CASE began collecting data on legacy intentions in a separate question from new funds committed. Per the CASE Global Reporting Standards, new bequests/legacy intentions should be counted at face value from donors who were age 65 or older by the end of the reporting year. As institutions begin to accept and record legacy intentions in the survey, counting practices for funds received from those realised intentions will change. In the examples below, include legacy funds received in new funds committed only if the funds were not recorded in the survey as an intention in a previous year.

|   | Description of support                                                                                                                                                                                                                                             | New funds committed | Funds received | Gifts-in-kind | Donor numbers |
|---|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|----------------|---------------|---------------|
| A | 12 one-off gifts from trusts and large donors totalling £150,000. All have been received. Of these, £40,000 came from the Kresge Foundation.                                                                                                                       | 150,000             | 150,000        | -             | 12            |
| B | 50 confirmed pledges from trusts and other large donors totalling £245,000. These have not yet been received but will come in over the next 5 years.<br><br>[Note: Updates to the CASE Standards in 2024 allow for counting of the total value beyond five years.] | 245,000             | -              | -             | 50            |
| C | A gift from a trust of £200,000 in four equal instalments, of which the first £50,000 has been received.                                                                                                                                                           | 200,000             | 50,000         | -             | 1             |
| D | The final £5,000 instalment of a £20,000 gift from an individual donor made over four years.                                                                                                                                                                       | -                   | 5,000          | -             | 1             |
| E | A gift of a painting received within the year that was sold and the cash received – raising £15,000.                                                                                                                                                               | 15,000              | -              | 15,000        | 1             |
| F | A gift-in-kind of computer equipment valued at £20,000, not yet sold.                                                                                                                                                                                              | 20,000              | -              | 20,000        | 1             |
| G | A historic book given six years ago was sold within the year for £600.                                                                                                                                                                                             | -                   | -              | -             | -             |

|   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |         |         |   |     |
|---|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|---------|---|-----|
|   | This should have been counted in previous years and is ineligible to be counted again.                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |         |         |   |     |
| H | Five alumni have written to say that they have each left £8,000 in their wills.<br><br>[Note: This type of legacy intention is recorded in a separate question within section J of the survey for donors who were age 65 or older. It is not to be included in the totals represented in this table.]                                                                                                                                                                                                                                                       | -       | -       | - | -   |
| I | Two alumni have died leaving legacy gifts totalling £92,000. The University receives notification during the year that both wills have gone through probate, but no cheques were received during the year. These gifts are ineligible.<br><br>[Note: This example assumes that the legacies were not already recorded in the survey as a legacy intention in a previous year.]                                                                                                                                                                              | -       | -       | - | -   |
| J | One alumna has died and the University received notification during the year that the will had gone through probate. A total of £140,000 is due to the university and the first instalment of £80,000 was received during the year.<br><br>[Note: in this example if the remaining £60,000 is received the following year, that £60,000 would be included under new funds committed in that year. See also K below.<br><br>This example assumes that this realised legacy was not already recorded in the survey as a legacy intention in a previous year.] | 80,000  | 80,000  | - | -   |
| K | The final instalment of a legacy of £100,000 has been received, worth £25,000. The previous instalments were received last year.<br><br>[Note: This example assumes that the legacy was not already recorded in the survey as a legacy intention in a previous year.]                                                                                                                                                                                                                                                                                       | 25,000  | 25,000  | - | -   |
| L | Two hundred donors have made one-off Annual Fund cash gifts (cheque/credit cards) – all received – worth £55,500.                                                                                                                                                                                                                                                                                                                                                                                                                                           | 55,500  | 55,500  | - | 200 |
| M | One hundred Annual Fund donors have taken out open ended standing orders of £1,000p.a. and the first instalments worth £100,000 have been received.                                                                                                                                                                                                                                                                                                                                                                                                         | 100,000 | 100,000 | - | 100 |



|   |                                                                                                                                                                                                                                                                                                                     |           |         |        |     |
|---|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------|--------|-----|
|   | [Note: Do not count an additional 4 years of instalments for open ended commitments. CASE Standards were updated in 2024 to now count these donations in new funds committed as they are received.]                                                                                                                 |           |         |        |     |
| N | £66,000 has been received from 50 previous Annual Fund standing orders set up in previous years<br><br>[Note: CASE Standards were updated in 2024 to count these donations in new funds committed as they are received instead of counting the full five-year value in the year the standing order was initiated].  | 66,000    | 66,000  | -      | 50  |
| O | 20 joint gifts have been received totalling £20,000.<br><br>As these are joint gifts each donation has been made by 2 people so the number of donors should be recorded as 40.                                                                                                                                      | 20,000    | 20,000  |        | 40  |
| P | In your telephone campaign, 25 alumni made oral pledges totalling £20,000 over four years, but no paperwork has been received.<br><br>These oral pledges cannot be recorded anywhere in the survey.                                                                                                                 | -         | -       | -      | -   |
| Q | 100 donors give equivalent of £50,000 to the University of X's 501(3)c charity in the USA, which moves £30,000 to the University in the year 2023-24.                                                                                                                                                               | 50,000    | 30,000  | -      | 100 |
| R | 20 donors gave equivalent of £20,000 to the University of X's 501(3)c charity in the USA in 2022-23 (the previous year), this was transferred to the University in the year 2023-24.<br><br>Only the cash received is counted as the funds received and donor numbers would have been counted in the previous year. | -         | 20,000  | -      | -   |
|   | Totals to be reported at each question                                                                                                                                                                                                                                                                              | 1,026,500 | 601,500 | 35,000 | 556 |

## Appendix Y: Examples of research programme/position funding that are eligible or ineligible as philanthropic funds for the survey

|   | Example scenario                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Eligibility for the survey | Number and nature of exclusion criteria                                                                                                                    |
|---|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|
| A | An individual agrees to fund a research fellowship and a PhD studentship for five years in lung cancer research, and the University offers to name the positions in memory that persons spouse. The gift agreement is clear that all resulting research outputs, including any intellectual property rights which emanate from the research of the funded positions or their team, will remain the property of the University.                                                                                                                           | ELIGIBLE                   | None                                                                                                                                                       |
| B | A company endows a Professorship in sustainable engineering. The Chair is named after the company, but the company does not expect private access to privileged or commercially valuable data or information, or private consultancy or training, or other form of direct financial benefit. The company asks for representation on the appointment panel, which the University accepts on the clear understanding that the appointment rests with the University and will follow the University's appointment procedures.                               | ELIGIBLE                   | None                                                                                                                                                       |
| C | Identical case to B, but ten days consultancy a year is built into the agreement.                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | INELIGIBLE                 | One exclusion: consultancy.<br>None of the funding is eligible.                                                                                            |
| D | A charitable trust funds a professorship and a research associate for ten years to work in a specific field of regenerative medicine. The agreement states that all findings will be in the public domain. The agreement includes a clause stating that if intellectual property with commercial value emanates from the research programme, the rights to this will be split 50/50 between the University and the charity. All other clauses in the gift agreement are entirely compatible with the definitions of philanthropic intent in this survey. | INELIGIBLE                 | One exclusion: IP rights.<br>Even though no specific IP split is agreed, inclusion of this potential financial benefit to the charity makes it ineligible. |

|   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |            |                                                                                                                                                                                             |
|---|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| E | <p>A medical charity provides money for research funding. They specify in the agreement that “The grant receiving organisation hereby grants a perpetual, royalty-free non-exclusive licence” to the charity.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                | INELIGIBLE | <p>One exclusion: IP rights.</p> <p>Even though the IP related rights are non-exclusive, any such inclusion in the agreement means exclusion from the survey.</p>                           |
| F | <p>A funder uses blanket terms for their research grant agreements. These include the requirement for a share of any resulting IPR even where this is clearly not relevant to the research programme in hand.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                | INELIGIBLE | <p>One exclusion: IP rights.</p> <p>If no IPR is anticipated, contact could be made with the donor to seek to have this clause removed. It is the wording of the agreement that counts.</p> |
| G | <p>A charitable foundation awards a project grant to the University. The grant has a defined multi-year timeline and payment schedule; milestones to deliver along the way; and a specific purpose.</p> <p>An annual report and three quarterly updates must be submitted by the University each year. The Foundation may request additional reports. The Foundation "is making the grant in furtherance of its charitable purposes" and requires that any knowledge gained during the project "be promptly and broadly disseminated to the scientific and international development community.</p> <p>None of the exclusion criteria apply.</p> | ELIGIBLE   | <p>None.</p> <p>Neither the inclusion of detailed reporting requirements, nor agreed milestone targets along the way, undermine the philanthropic intent of the grant.</p>                  |
| H | <p>A professional institute provides funding for a Principal Researcher exploring a niche area of research. The results of this research are relevant to the interests of the members of the funding institute. The funded person is required to provide the funder with a quarterly report on the progress of the research. The funder has the exclusive rights to publicise the results on their website, thereby putting them in the public domain. The University grants the funder a non-exclusive license to use the results and copyright materials generated in the course of the project.</p>                                           | INELIGIBLE | <p>Two exclusions:</p> <p>– exclusive publication, and IP rights.</p>                                                                                                                       |

|   |                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                      |                                                                                                                                                    |
|---|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|
| I | <p>A funder funds both a piece of research and also a post for a three-year period. The agreement states that the post holder will work both across the research as well as on other projects.</p> <p>The agreement for the research funding includes the requirement for a share in any resulting IPR but there is no specific provision for a share of IPR on the funding of the post.</p> | INELIGIBLE                                                                                                                                                                           | <p>Post funding – excluded as part of the agreement relates to non-philanthropic activity)</p> <p>Research funding – one exclusion: IP rights.</p> |
| J | <p>A fellowship is jointly funded by the Medical Research Council (MRC) and a charity. The overall agreement meets all of the criteria for a philanthropic gift according to the CASE Insights on Philanthropy (United Kingdom and Ireland) rules.</p>                                                                                                                                       | <p>Element funded by the charity - <b>ELIGIBLE</b>;</p> <p>MRC element <b>INELIGIBLE</b></p>                                                                                         | <p>None. The source is ineligible (Government funding).</p>                                                                                        |
| K | <p>A major trust (e.g., Wellcome) funds both research contracts through their funding programmes, as well as making philanthropic donations to institutions for buildings and equipment.</p>                                                                                                                                                                                                 | <p>Research contract funding <b>INELIGIBLE</b>;</p> <p>Donations for building <b>ELIGIBLE</b> (as long as the institution owns the new facility – e.g., building or laboratory).</p> | <p>Research Contract Funding –</p> <p>One exclusion: contractual Relationship</p>                                                                  |

## Appendix Z: Rules and examples relating to donor/funder control of funds

The definition of philanthropic funds confirms that the recipient institution must retain complete ownership of any resultant work or product. This dictates that an individual, charitable trust or corporate funder/donor may not retain any explicit or implicit control over a gift after acceptance by the institution.

A donor/funder can make a restricted gift to a department or area to which the recipient institution should apply the contribution and has the right to expect that restriction to be honoured. Both parties may wish to engage in discussion of shared aims as a part of a programme of activity funded, and recipient institutions also often wish to involve donors informally in the activity they are funding as part of good stewardship. However, certain forms of donor involvement or influence undermine the recipient institutions control over the gift. Specifically, funder control over candidate selection precludes the counting of a gift within the survey.

The appointment process for donor-funded student scholarship recipients or staff appointments must remain under the control of the recipient institution.

### Example A

A donor establishes a scholarship fund but requires that (s)he be able to select the recipient. This cannot be counted as philanthropic funds. The selection of the student must rest with the recipient institution, which may nonetheless choose to involve the donor at an appropriate level in the student selection process. But if the donor has a majority or a casting vote, or the power of veto in that process, the funding must not be counted.

### Example B

A donor makes a restricted contribution to a professorship while requiring the institution to award a professorship to a specified individual. This cannot be counted as philanthropic funds. As in example A above, the institution may elect to involve the donor at an appropriate level in the selection process but if the donor has a majority of casting vote or power of veto, the funding cannot be counted for the purposes of the survey.