



AMAtlas<sup>SM</sup>

**CASE-Ross Group Support of  
Education Survey, UK and Ireland  
2018-19**

**Supporting Document**

# Contents

INTRODUCTION.....	1
ABOUT THIS DOCUMENT .....	2
SECTION A: WHAT TO COUNT FOR THE SURVEY .....	2
A1. Introduction.....	3
A2. Definition of philanthropic funds .....	3
A.2.1 Eligible sources of philanthropic funds.....	3
A.2.2 Definition of philanthropic intent.....	4
A2.3 Notes on university priorities and activities typically supported by philanthropic funds.....	6
A.3 Supporting documentation.....	7
A.4 HMRC substantial donor rules.....	7
A.5 Recording philanthropic funds: cash gifts and pledges .....	7
A.5.1 “Cash gifts” .....	7
A.5.2 “Pledges” .....	7
A6. Recording philanthropic funds: cash income received.....	8
A6.1 Cash income received includes:.....	8
A.6.2 Cash income received does NOT include: .....	8
A.7 Recording philanthropic funds: new funds secured.....	9
A.7.1 ‘New funds secured’ includes:.....	9
A.7.2 “New funds secured” excludes.....	9
A.7.3 Treatment of Shares and Financial instruments under ‘new funds secured’ .....	9
A.7.4 Treatment of gifts of real estate and gifts-in-kind under ‘new funds secured’.....	9
A.7.5 Return of unspent monies under ‘new funds secured’ .....	10
A.7.6 Requirement for documentation under ‘new funds secured’ .....	10
A.7.7 Legacies and ‘new funds secured’ .....	10
A.7.8 Pledge duration under ‘new funds secured’ .....	10
A.8 Recording philanthropic funds: treatment of multi-institution with a single ‘grant-holding’ body under ‘cash income received’: .....	11
SECTION B: SURVEY OVERVIEW AND GENERAL GUIDANCE .....	11
B.1 Survey overview.....	11
B.2 General Guidance .....	13
B.2.1 Survey Reporting Dates .....	13
B.2.3 Definition of “Individuals” .....	13

B.2.4 Personal Trusts and similar.....	13
B.2.5 Treatment of Joint Gifts.....	13
B.2.6 Donors to and income from 501 (c) (3) organisations and other such organisations.....	14
B.2.6 Individual Non-alumni Categories .....	14
B.2.7 Alumni Definitions .....	14
B.2.8 Alumni Categories.....	15
B.2.9 Organisation Definitions .....	15
B.2.10 Organisation Categories .....	16
B.2.11 Gift Aid .....	16
B.2.12 Not Applicable and Zero Definitions.....	16
B.2.13 Number Format .....	16
B.2.14 Treatment of sponsored activity (marathons etc.).....	17
B.2.15 Linked Charities.....	17
SECTION C: QUESTION BY QUESTION GUIDANCE.....	18
SECTION A: INTRODUCTION.....	18
SECTION B: INSTITUTION DETAILS .....	19
SECTION C: ALUMNI DETAILS.....	20
SECTION D: FUNDRAISING AND ALUMNI RELATIONS PROGRAMME .....	21
SECTION E: FUNDRAISING AND ALUMNI RELATIONS STAFF .....	21
SECTION F: FUNDRAISING AND ALUMNI RELATIONS EXPENDITURE.....	22
SECTION G: CASH INCOME RECEIVED (TOTAL AND BY SOURCE).....	24
SECTION H: CASH INCOME RECEIVED – BY CONTRIBUTION LEVEL .....	28
SECTION I: CASH INCOME RECEIVED - LEGACIES .....	32
SECTION J: CASH INCOME RECEIVED – LARGEST CASH GIFT .....	33
SECTION K: FUNDRAISING TRIGGERS.....	34
SECTION L: DONOR INTENTIONS .....	36
SECTION M: POTENTIAL DONOR NUMBERS (TOTAL AND INDIVIDUAL).....	38
SECTION N: POTENTIAL DONORS SOLICITED (ORGANISATIONS) .....	40
SECTION O: DONORS (TOTAL AND INDIVIDUALS) .....	41
SECTION P: DONOR NUMBERS (ORGANISATIONS).....	44
SECTION Q: NEW FUNDS SECURED (TOTAL AND BY SOURCE) .....	45
SECTION R: NEW FUNDS SECURED (BY CONTRIBUTION LEVEL) .....	49
SECTION S: LARGEST CONFIRMED NEW PLEDGE OR GIFT .....	49
SECTION T: ALTERNATIVE METHODS OF COUNTING.....	51

SECTION U: INSTITUTIONAL CAMPAIGNS.....	52
SECTION V: SURVEY SUBMISSION.....	53
Appendix X: Worked Examples .....	53
Appendix Y: Examples of research programme/ position funding that are eligible or ineligible as philanthropic funds for the survey .....	55
Appendix Z: Rules and examples relating to donor/ funder control of funds .....	57

## INTRODUCTION

### About the CASE-Ross Group Support of Education Survey, UK and Ireland

The CASE-Ross Group Support of Education Survey, UK and Ireland 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 for fifteen years 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 survey 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 will data will not be anonymised when shared with other participating institutions. CASE will only share aggregate anonymised data in the public domain. 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.<sup>1</sup>

The survey is conducted by CASE Europe.

### Updates to the CASE-Ross Group Support of Education Survey, UK and Ireland for 2018-19<sup>2</sup>

- In 2016-17, the survey migrated to [the CASE Benchmarking Toolkit](#).
- All participating institutions MUST complete the survey in the survey's Excel template prior to completing the survey online. The template has validation checks and data from the template should be entered into the online survey only if it is free from errors.
- There have been no significant changes to the survey questions this year. Some of the wording in this document has been altered taking on board amendments suggested by participants who took part last year. **Footnotes have been inserted throughout the document to signpost which sections have been updated.** This Supporting Document has been designed to help you and provides extra detail for most questions.
- A separate survey, the 'Ross-CASE Test Bed Questionnaire' will also be live alongside the CASE-Ross Group Support of Education Survey, UK and Ireland 2018-19. This survey will gather feedback on proposed new questions that may be introduced in future iterations of the CASE-Ross Group Support of Education Survey, UK and Ireland This survey will be hosted via Qualtrics. Please complete this survey in as much detail as possible.

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<sup>1</sup> Updated – August 2017

<sup>2</sup> Updated – August 2017

- Throughout the survey we have marked some questions as 'REQUIRED'. 'Required' questions are central to the study report and benchmarking, so we would appreciate if you could prioritise these questions. If you cannot answer any required questions, please email [europa@case.org](mailto:europa@case.org)
- Data in previous iterations of the survey (i.e. 2013-14 onwards) will be automatically prepopulated. You can generate a 'Multi-Year Report' on the CASE Benchmarking Toolkit to see your previous returns. Please check the '[CASE Benchmarking Toolkit How-To-Guide](#)' for more information on generating 'Multi-Year Reports'. If you'd like to update your institution's data in any of the previous survey returns, please email [europa@case.org](mailto:europa@case.org)
- Please enter a zero with careful consideration. Please **do not** enter a zero to signify 'Not Applicable', 'Not reportable', 'Nil' or 'Refused to answer'. Enter a zero only if your answer is zero. Incorrectly inputting zeroes in the survey can have an **adverse effect** on the findings as it will lead to underestimating averages.

**For e.g. if your institution does not accept legacies, enter 'Not Applicable' or opt-out of answering the question. But if your institution accepts legacies and in the given survey year if your institution received no legacies, enter '0'.**

- The survey will request you to log in each time you want to access it. It will not auto-time out due to inactivity.
- The survey will save data for each section every time you click 'Save'.
- Please complete the survey using whole numbers. Enter monetary amounts in full and do not use texts or symbols.

**For e.g. £5,500 should be entered as 5500, institutional turnover of £137 million should be reported as 137000000 and a gift of £10 as 10.**

## ABOUT THIS DOCUMENT

This provides guidance on funding that is eligible for inclusion in the survey and how that funding is recorded (explanations of new funds secured and cash income received) (SECTION A); an overview of the 2018-19 survey and some general guidance on its completion (SECTION B); and all questions included in the survey and detailed question by question guidance (SECTION C).



## SECTION A: WHAT TO COUNT FOR THE SURVEY

### A1. Introduction

The definition of “philanthropic funds” which qualify as eligible for the purposes of this survey has been developed over several years in line with best practice across the sector. Therefore care should be taken to ensure that reporting is accurate and in line with these definitions. These can be found in Sections A2.

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.

The Survey records philanthropic funds in two ways:-

- Cash income received
- New funds secured

These terms are further defined in sections A6 and A7.

### A2. Definition of philanthropic funds

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 (see A2.2 onwards).

#### A.2.1 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;
- Gifts from overseas governments or their agencies and foundations;
- 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* (see below).

### A.2.1.1 Ineligible sources of philanthropic funds

These include:

- All funding from the government (and its agencies) of the country where your institution's primary base of operations is located. Note, 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/>;<sup>3</sup>
- 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.2.2 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.2.2.1 Exclusions from philanthropic intent

If any one of the following 7 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 which commits the recipient institution to provide an economic benefit for compensation, where the agreement is binding and creates a quid pro quo relationship between the recipient institution and the funder. <i>Contract income, including income for clinical trials, is ineligible.</i>
2	Exclusive information	The funder is entitled to receive exclusive information, or other privileged access to data or results emerging from the programme 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 which may result from the programme of activity. This exclusion extends to the provision of royalty-free licenses (whether exclusive or non-exclusive) 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 <i>or potential future</i> benefit of this kind, it 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.).

<sup>3</sup> Updated – September 2019



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 Appendix Z). 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.
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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.2.2.2. 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 7 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 A4 re. HMRC rules relating to substantial donors.

#### **A.2.2.3 Corporate Sponsorship**

Exclusion criteria 1 dictates that in the vast majority of cases corporate sponsorship must be excluded from the survey, as sponsorship is based on a quid pro quo relationship.

As the definition of ‘sponsorship’ can vary greatly between institutions, for the purposes of the CASE-Ross Group Support of Education Survey, UK and Ireland any corporate sponsorship which is subject to VAT as a chargeable supply according to HMRC definitions must be **excluded** from the survey. 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.”

The only circumstances where HMRC consider corporate support not to be eligible for VAT (and which as a result could be included within the **CASE-Ross Group Support of Education Survey, UK and Ireland**, as long as none of the general exclusions apply) 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);
- Putting the donor's name on the back of a seat in a theatre.

(Source: HMRC Reference: Notice 701/41)

For the purposes of the survey, 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.2.2.4 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 7 exclusion criteria apply.

#### **A.2.2.5. 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 7 exclusion criteria apply.

#### **A.2.2.6 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.

### **A2.3 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. (NB None of the 7 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 7 – 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 the survey. Exclusion 7 – 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.3 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 Ross-CASE 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.4 HMRC substantial donor rules

Institutions may have multi-faceted relationships with some donors and funders, some of a philanthropic, some of a contractual, nature. HMRC have issued ‘anti-avoidance’ guidance as to tax treatment in these circumstances (known as ‘substantial donor rules’ – your finance office will have full details), in order “to tackle those who influence or set up charitable structures with a view to avoiding tax rather than with any charitable intent”. As institutions enjoying charitable status, universities have since 2006 been required to comply with these accounting rules. Development offices must as a result ensure that they are liaising with their finance offices to ensure that the survey data is in full compliance with these rules.

### A.5 Recording philanthropic funds: cash gifts and pledges

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

#### A.5.1 “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 survey questions 13 and 14 in the year in which they made the gift). See worked examples in Appendix X.

#### A.5.2 “Pledges”

Include multi-year and/or future-year gifts. Only documented, confirmed pledges should be reported. 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. Included are:

- Multi-year Direct Debit/Standing Order gifts;
- Multi-year formal pledge agreements for medium and large gifts;
- Single gifts which are promised to be made in a future year and have supporting documentation.

Oral pledges and legacy pledges should *not* be included in the survey. Unrealised legacy pledges are never counted as “pledges” by this survey, even if documented, because they are revocable.

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

## A6. Recording philanthropic funds: cash income received

Cash income received refers only to cash received in the 2018-19 financial 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.

### A6.1 Cash income 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.

### A.6.2 Cash income received does NOT include:

- 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 (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, artwork or books, etc.), this cannot be counted as “cash income received”. Instead, the value of the asset should be recorded under gifts-in-kind under new funds secured in the year in which the asset was received by the institution, irrespective of whether it chooses to sell it at a later date.

## A.7 Recording philanthropic funds: new funds secured

### A.7.1 'New funds secured' includes:

- Cash received in the year resulting from new confirmed non-legacy pledges and new single cash gifts;
- Confirmed non legacy pledges committed in the year, counting the multi-year value of any such pledges for up to five years. The five years includes the year in which the pledge is made, but care should be taken not to “double count” the first payment against a new pledge. For example: a donor makes a pledge in the course of 2018-19 to make a gift to the University of £50,000 to be paid over five years. The donor also makes the first payment of £10,000 in the course of 2018-19. The appropriate amount to record for new funds secured in 2018-19 is £50,000 NOT £60,000 (the £50,000 pledge PLUS the £10,000 payment)
- 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 up to five years' worth of funding for each pledge.
- Equivalent cash value of gifts in kind whether “realised” or “unrealised”. These include for example 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 under the definition at Section A.2. 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)
- Upgrades to existing regular gifts (only the upgraded amount can be counted)

### A.7.2 “New funds secured” excludes

- Cash received in the year resulting from pledges made in previous years

### A.7.3 Treatment of Shares and Financial instruments under ‘new funds secured’

Gifts of shares, appreciated securities, bonds and other financial instruments should be valued for the purposes of ‘new funds secured’ 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 secured’ for 13-14 as these gifts should have been recorded under ‘new funds secured’ in previous years at their imputed value at the time they were given.

### A.7.4 Treatment of gifts of real estate and gifts-in-kind under ‘new funds secured’

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 secured' 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 secured' as these gifts should have been recorded under 'new funds secured' 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.7.5 Return of unspent monies under 'new funds secured'**

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 secured'. Any monies eventually returned to the donor should be deducted from the 'new funds secured' total for the relevant year.

#### **A.7.6 Requirement for documentation under 'new funds secured'**

Only documented, confirmed pledges should be reported in the survey as 'new funds secured'. 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.7.7 Legacies and 'new funds secured'**

Legacy cash income received during the year should be included under new funds secured.

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 secured', even if specified sums are included in the probate documentation.

Legacy pledges from living donors are excluded from the survey.

#### **A.7.8 Pledge duration under 'new funds secured'**

The value of up to the first five years' duration of confirmed pledges, from the date of the pledge, should be counted within 'new funds secured'. If a donor makes a pledge for a period exceeding five years, for the purposes of the survey, this can be treated as multiple pledges each of up to 5 years duration. For example someone gives an open ended direct debit of £10 per month. You can count this in the year it was given for five years. When the 6<sup>th</sup> year begins you can count this donation again, and count it for a further 5 years. This can continue until the donation ends.

## A.8 Recording philanthropic funds: treatment of multi-institution with a single 'grant-holding' body under 'cash income received':

- 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 secured', and subsequently under 'cash income 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 secured' or 'cash income 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 similarly applies to both 'new funds secured' and 'cash income received'.

## SECTION B: SURVEY OVERVIEW AND GENERAL GUIDANCE

### B.1 Survey overview

This section provides you with an overview of the CASE-Ross Group Support of Education Survey, UK and Ireland for this year. You can see which topics are covered and what information is required to complete each section. Also listed are questions that are marked as **'REQUIRED'** in the survey. **'REQUIRED'** questions are central to the study report and benchmarking, so we would appreciate if you could prioritise these questions. If you wish to see all the questions in detail, please refer to Section C.

Overview	REQUIRED questions	Required/Total questions
<b>Section A: Introduction</b>		
<ul style="list-style-type: none"> <li>• The person completing the survey</li> <li>• The Development Director (or similar)</li> <li>• Data sharing agreement</li> </ul>	There are 16 questions in this section. Ten questions in this section are 'REQUIRED'.	10/16
<b>Section B: Institution details</b>		
<ul style="list-style-type: none"> <li>• Currency reporting in</li> <li>• Total institutional expenditure</li> <li>• Clinical medicine</li> <li>• Business school</li> </ul>	There are eight questions in this section. Six questions are 'REQUIRED'	6/8
<b>Section C: Alumni details</b>		
<ul style="list-style-type: none"> <li>• Number of alumni</li> <li>• Number of contactable alumni</li> </ul>	All questions in this section are 'REQUIRED'.	3/3
<b>Section D: Fundraising and alumni relations programme</b>		
<ul style="list-style-type: none"> <li>• Development office</li> <li>• When the institution's development/alumni programme began</li> </ul>	All questions in this section are 'REQUIRED'.	2/2
<b>Section E: Fundraising and alumni relations staff</b>		
<ul style="list-style-type: none"> <li>• Fundraising staff</li> <li>• Alumni relations staff</li> </ul>	All questions in this section are 'REQUIRED'.	2/2
<b>Section F: Fundraising and alumni relations staff</b>		

<ul style="list-style-type: none"> <li>• Fundraising expenditure</li> <li>• Alumni relations expenditure</li> <li>• Alumni magazine expenditure</li> </ul>	All questions in this section are 'REQUIRED'.	5/5
<b>Section G: Cash income received (Total and by source)</b>		
<ul style="list-style-type: none"> <li>• Total</li> <li>• Donor source (individuals, alumni, non-alumni and organisations)</li> </ul>	There are 10 questions in this section. Five questions in this section are 'REQUIRED'.	5/10

Overview	REQUIRED / TREND questions	Required/Total questions
<b>Section H: Cash income received (By contribution level)</b>		
<ul style="list-style-type: none"> <li>• Contribution level (e.g. £9,999-£100,000 or £100,000+)</li> <li>• Contribution level by donor type</li> </ul>	There are nine questions in this section. None of them are 'REQUIRED'.	0/9
<b>Section I: Cash income received from legacies</b>		
<ul style="list-style-type: none"> <li>• Legacy cash income and how it is split by contribution level</li> </ul>	There are three questions in this section. Two questions in this section are 'REQUIRED'.	2/3
<b>Section J: Largest cash gift</b>		
<ul style="list-style-type: none"> <li>• Three largest cash gifts</li> <li>• Their sources</li> </ul>	There are nine questions in this section. Six questions in this section are 'REQUIRED'.	6/9
<b>Section K: Fundraising triggers</b>		
<ul style="list-style-type: none"> <li>• "Triggers" for cash income received from individuals and breakdown of what was received from mass solicitation, for example whether gifts resulted from Telethon, Direct Mail or another method.</li> <li>• Value of cash income received from mass solicitation and otherwise.</li> </ul>	There are four questions in this section. One question in this section is 'REQUIRED'.	1/4
<b>Section L: Donor Intentions</b>		
<ul style="list-style-type: none"> <li>• Value of cash income designated as an endowment</li> <li>• Value of endowed cash income restricted for particular use</li> <li>• Value of non-endowed cash income restricted for particular use</li> </ul>	There are five questions in this section. All questions in this section are 'REQUIRED'.	5/5
<b>Section M: Potential donors (Total and individual)</b>		
<ul style="list-style-type: none"> <li>• Number of potential donors solicited (individuals, alumni and non-alumni)</li> </ul>	There are seven questions in this section. Three questions in this section are 'REQUIRED'.	3/7
<b>Section N: Potential donors (Organisations)</b>		
<ul style="list-style-type: none"> <li>• Number of potential donors solicited who were organisations</li> </ul>	There are three questions in this section. Two questions in this section are 'REQUIRED'.	2/3
<b>Section O: Donors (Total and individual)</b>		
<ul style="list-style-type: none"> <li>• Number of donors (individuals, alumni and non-alumni)</li> </ul>	There are seven questions in this section. Three questions in this section are 'REQUIRED'.	3/7
<b>Section P: Donors (Organisations)</b>		
<ul style="list-style-type: none"> <li>• Number of donors who were organisations</li> </ul>	There are three questions in this section. Two questions in this section are 'REQUIRED'.	2/3
<b>Section Q: New funds secured (Total and by source)</b>		



New funds secured split by: <ul style="list-style-type: none"> <li>Total</li> <li>Gifts-in-kind</li> <li>Donor source (individuals, alumni, non-alumni and organisations)</li> </ul>	There are ten questions in this section. Six questions in this section are 'REQUIRED'.	6/11
<b>Section R: New fund secured (By contribution level)</b>		
<ul style="list-style-type: none"> <li>Contribution level (e.g. £5,000-£49,999 or £5,000,000+)</li> </ul>	There is one question in this section. It is not 'REQUIRED'.	0/2
<b>Section S: Largest confirmed new pledge / gift</b>		
<ul style="list-style-type: none"> <li>Three largest confirmed new pledges / gifts</li> <li>Their sources</li> </ul>	There are nine questions in this section. Six questions in this section are 'REQUIRED'.	6/9
<b>Section T: Alternative Methods of Counting</b>		
<ul style="list-style-type: none"> <li>Alternative methods of how your institution counts fundraising totals in a way that differs to this survey</li> </ul>	There are five questions in this section. Two questions are 'REQUIRED'.	2/5
<b>Section U: Institutional Campaigns</b>		
<ul style="list-style-type: none"> <li>Targets and timings of institutional campaigns</li> </ul>	There are 12 questions in this section. Five questions are 'REQUIRED'.	5/12
<b>Section V: Survey sign-off</b>		
<ul style="list-style-type: none"> <li>The person signing off the survey</li> </ul>	All questions are 'REQUIRED'.	3/3
<b>REQUIRED QUESTIONS / TOTAL QUESTIONS</b>		<b>79/138</b>

## B.2 General Guidance

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.

### B.2.1 Survey Reporting Dates

Unless otherwise specified in the survey the 'year 2018-19' or 'the year' relates to 1<sup>st</sup> August 2018 – 31<sup>st</sup> July 2019 inclusive.

### B.2.3 Definition of "Individuals"

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

### B.2.4 Personal Trusts and similar

If any individual gives through another vehicle (i.e. their personal Trust/Foundation or their own company), those donation(s) should be recorded as gift(s) from an individual.

### B.2.5 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 cash income received and new funds secured.

## B.2.6 Donors to and income from 501 (c) (3) organisations and other such organisations

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 and therefore cash income received and new funds secured from these donors should be treated as coming from individuals for the purposes of classifying the source of gifts and pledges.

The “Cash Income Received” from such donors should be the total amount received by the institution from the 501 (c) (3) during the course of 2018-19. This is the total amount of cash that has been transferred from the 501 (c) (3) into the institution’s bank account.

The “New Funds Secured” from such donors should be the total amount pledged/given as new cash to the 501 (c) (3) during the course of 2018-19.

It is appreciated that this may result in some anomalies – for example, where a donor makes a gift to the 501 (c) (3) in March 2017 but the cash is not received by the institution until August 2018. In such circumstances, this contribution should not be represented in the questions breaking down cash income received (Qs 44-60).

### B.2.6 Individual Non-alumni Categories

If any individual non-alumni donor falls into multiple categories listed below, then they should be counted only in the first relevant category.

Each individual should be accounted for ONCE.

For example, if an individual donor is both a member of staff and a parent then they should be counted in the ‘staff’ category only, and not in the ‘parent’ category.

Examples of individual categories are detailed below:

Non-alumni types	
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.2.7 Alumni Definitions

‘Alumni’ are former students of the institution.

The following four definitions are examples of who can be counted as ‘alumni’. None is right or wrong – and some institutions evolve and change from one definition to another over time. However, these four definitions are the most typical, and are recommended as best practice either as standalone or in combination.

- All former students who received an award (e.g. degrees, certificates, diplomas) from the institution;
- All former students who ever studied at the institution, however briefly;
- Honorary graduates;

- Current students who have already received one degree from the institution, and are now returning to take a further degree (though each individual should only be counted once, however many degrees they have from your institution).

You should use the same definition, whichever you pick, throughout the survey.

## B.2.8 Alumni Categories

If any individual alumnus has been awarded multiple qualifications, then they should be counted only in the first relevant category.

Each individual should be accounted for ONCE.

For example, 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.

Examples of which degree level comprises the alumni categories are detailed below:

Alumni types	
Category	Examples Include
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

## B.2.9 Organisation Definitions

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 HM Government and its agencies, including HEFCE and the research councils;
- Funding from NHS Trusts;
- All funding from the EU or its agencies;
- All funding from the government (and its agencies) of the country where your institution’s primary base of operations is located. Note, 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/>;<sup>4</sup>
- Royalties and other funds generated by the exploitation of the University’s intellectual property rights;

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<sup>4</sup> Updated – September 2019

- Internal transfers within the institution.

For further information about how to accurately report on organisations see [Section A: What to Count in the Survey](#).

## B.2.10 Organisation Categories

If any organisation falls into multiple categories, then they should be counted only in the first relevant category.

Each organisation should be accounted for ONCE.

For example, if an organisation donor is both a Trust and a Company they should be counted in the 'Trusts and Foundations' donor category only, and not in the 'Companies' donor category.

If any individual gives through another vehicle (i.e. their personal Trust/Foundation or their own company), those donation(s) should be recorded as gift(s) from an individual.

	Cash income received
Trusts/ Foundations	
Companies	
Lottery	
Other	
<b>Total</b>	

## B.2.11 Gift Aid

**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. For example, 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.2.12 Not Applicable and Zero 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 or which are not applicable.** For e.g. where total income is broken down by source of alumni the total income from alumni must add up to the sum of the income from each of the alumni types. If total income from alumni was £10,000 and £5,000 of this came from undergraduate and £5,000 from post graduate alumni then in this case, income from other alumni should be 0. If the value was zero, please use 0: if you respond with 0 when in fact you did not know the answer, you may distort sector-wide reports which are important for understanding trends and patterns in philanthropy.

## B.2.13 Number Format

**Please complete the survey using whole numbers.** In accordance with last year’s survey please ensure that you update any previous years’ responses to reflect whole figures. For example, institutional turnover of £137million should now be reported as: 137000000; and a gift of £10 as 10.

If you need to round a figure it should be rounded up to the nearest pound. E.g. £24.56 should be recorded as £25

### B.2.14 Treatment of sponsored activity (marathons etc.)

It is recognised that institutions are receiving increasing philanthropic income from crowdfunding and from sponsored activity (such as marathon running) through organisations such as Just Giving and Virgin Money and are dealing with and recording this income in different ways. Future iterations of this survey may include specific questions about income from these sources. In the meantime, the broad guidance is as follows: -

- 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 JustGiving or VirginMoney. This individual is referred to in this guidance as the **“collecting donor”**.
- The individual sponsors of the collecting donor should not be counted as donors for the purposes of this survey.
- Cash income received from this kind of activity, should be treated as coming from an individual (the “collecting donor”) and that donor classified accordingly
- The trigger for this cash income received should be classified as “Other” and the free text field used to identify it as being triggered by this kind of activity.<sup>5</sup>

### B.2.15 Linked Charities<sup>6</sup>

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.

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<sup>5</sup> New section ‘TREATMENT OF SPONSORED ACTIVITY (MARATHONS ETC)’, September 2015

<sup>6</sup> New section ‘LINKED CHARITIES’, September 2019

## SECTION C: QUESTION BY QUESTION GUIDANCE

All survey questions are included in the following section. Depending on how you answer particular questions, you may not be asked to answer all questions. This also means that the question numbers may not appear in running order.

This information is not available with every question on the online survey. Please keep this document to hand if you have any doubts about any questions. The questions numbers in this document correspond to those in the MS Excel template of the survey and the online survey. Most text boxes and fields will have question validation for the REQUIRED questions. This means that:

- You may not be able to easily switch between sections in the online survey if you have not met the validation requirements for the question you are answering
- You may not be able to proceed to further questions if the data you have entered does not meet the validation requirements for the question you are answering<sup>7</sup>

**The printed guidance is designed to be dipped into as well as read as a whole so you may find a number of sections repeated.**

**The survey consists of 22 sections, section A to section Z.**

## SECTION A: INTRODUCTION

There are 16 questions in this section. Ten questions are 'REQUIRED'.

### **A1. Data sharing agreement (REQUIRED)**

This section starts with an opt-in question clearly explaining to institutions that taking part in the survey would mean they agree to the new data sharing agreement by default.

The key changes in the data sharing agreement 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.

Questions A2 to A16 collect basic information about the survey-filler and the institution.

### **A2. Institution's name (REQUIRED)**

### **A3. Country-Region (REQUIRED)**

### **A4. In which city is your institution's main campus located? (REQUIRED)**

**A5. If you selected 'Other', please specify which city your institution's main campus is located in.**

### **A6. Vice-Chancellor – First name (REQUIRED)**

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<sup>7</sup> Updated note on required questions, September 2015

- A7. Vice-Chancellor – Last name **(REQUIRED)**
- A8. Development Director – First name **(REQUIRED)**
- A9. Development Director – Last name **(REQUIRED)**
- A10. Development Director – Email address **(REQUIRED)**
- A11. Are you the Development Director of your institution? **(REQUIRED)**
- A12. Your first name
- A13. Your last name
- A14. Your email address
- A15. Your contact number
- A16. Your job title

## SECTION B: INSTITUTION DETAILS

There are eight questions in this section.

- B1. In what currency will you be reporting your answers? (REQUIRED)**

Please select the currency in which you will be reporting your figures.

- B2. What is your institution's TOTAL EXPENDITURE for the year, as recorded in your institution's audited financial statements for each of the following years? (REQUIRED)**

This refers to the total expenditure of the institution, not just fundraising expenditure. The total figure is most likely to be in the tens or hundreds of millions.

- B3. What is the total number of students (undergraduate and post-graduate) your institution had in the survey year as per HESA records?**
- B4. What is the total number of FPE staff your institution had in the survey year as per HESA records?**

- B5. Is your institution engaged in clinical medicine? (REQUIRED)**

The answer to this question can vary between institutions and you need to decide how best to answer this question based on your own institution. Indicators of engaging in clinical medicine include having a medical school or running large clinical medicine research.

- B6. Does your institution have a business school? (REQUIRED)**
- B7. Does your business school have an alumni office/alumni function? (REQUIRED)**
- B8. Does your institution have any affiliated museums? (REQUIRED)**

## SECTION C: ALUMNI DETAILS

There are three questions in this section. All questions in this section are 'REQUIRED'.

### **C1. What is total number of alumni that your institution had in the survey year? (REQUIRED)**

This question asks about the total number of alumni not just those who are contactable. This is to obtain information on how successful institutions are at finding and maintaining contact with alumni.

For the purposes of this question, please include all living alumni as at 31 July 2018, but exclude those who have only just graduated in summer 2018. Some institutions will have information on summer 2018 graduates at the time of survey submissions, others will not. They should be excluded to ensure institutions are reporting this figure on a consistent basis.

'Alumni' are former students of the institution.

The following four definitions are examples of who can be counted as 'alumni'. None is right or wrong – and some institutions evolve and change from one definition to another over time. However, these four definitions are the most typical, and are recommended as best practice either as standalone or in combination.

- All former students who received an award (e.g. degrees, certificates, diplomas) from the institution;
- All former students who ever studied at the institution, however briefly;
- Honorary graduates;
- Current students who have already received one degree from the institution, and are now returning to take a further degree (though each individual should only be counted once, however many degrees they have from your institution).

You should use the same definition, whichever you pick, throughout the survey.

### **C2. What is the total number of CONTACTABLE ALUMNI your institution had in each of the survey year? (REQUIRED)**

For the purposes of this question, please include all contactable living alumni as at 31 July 2018, but exclude those who have only just graduated in summer 2018. Some institutions will have information on summer 2018 graduates at the time of survey submissions, others will not. They should be excluded to ensure institutions are reporting this figure on a consistent basis.

Contactable living alumni refer to those for whom you have an active mailing address **OR** an active email address. Please do NOT include alumni for whom you hold only a telephone number **or any alumni who have opted out of being contacted by the institution.**<sup>8</sup>

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 and email address they should only be counted once.

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<sup>8</sup> Guidance for calculating contactable alumni updated, September 2015



Very few institutions are able to contact all of their alumni. At most universities the number of contactable living 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.

*Validation - Contactable alumni for the survey year cannot be more than total alumni.*

**C3. Out of your contactable alumni, how many fell into the following ALUMNI CATEGORIES in the survey year? (REQUIRED)**

If any individual has been awarded multiple qualifications, then they should be counted only in the first relevant category.

Each individual should be accounted for ONCE.

For example, 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.

Examples of which degree level comprises the alumni categories are detailed below:

Alumni types	
Category	Examples Include
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

*Validation – The total number of contactable alumni from this question should be equal to the total number of contactable alumni.*

## SECTION D: FUNDRAISING AND ALUMNI RELATIONS PROGRAMME

There are two questions in this section. All questions in this section are 'REQUIRED'.

**D1. Do you have a development/alumni programme at your institution? (REQUIRED)**

The answer to this question determines the subsequent questions you will be asked.

**D2. In which year did your institution start its development/alumni programme? (REQUIRED)**

This is the year when your institution first invested in a professional alumni relations and/or fundraising programme. (Some institutions have historically had separately constituted "alumni associations" before investing in a professional office: these do not count.)

## SECTION E: FUNDRAISING AND ALUMNI RELATIONS STAFF

There are two questions in this section. All questions in this section are 'REQUIRED'.

**E1. How many FTE staff worked mainly on FUNDRAISING at your institution in the survey year? (REQUIRED)**

This question seeks to find out the size of the fundraising functions at your institution. Staff from departments/faculties outside of the Development Office, who act as "Champions" or fundraise, should not be included in this total.

Staff should be allocated to either fundraising or alumni relations depending on which area comprises the majority of their role. Those with equally split roles should be attributed 50:50 between the two categories (for examples see the table below).

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.

Role	Fundraising	Alumni Relations
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	50%	50%
Head of Data	50%	50%
Data Entry Staff	50%	50%
Alumni Officer (no fundraising in job description)		100%
Magazine/Communications Officer		100%
PA/Secretary for Alumni Office		100%
Alumni Reunions/Event Officer		100%

**E2. How many FTE staff worked mainly on ALUMNI RELATIONS at your institution in the survey year? (REQUIRED)**

This question seeks to find out the size of the Alumni Relations function(s) at your institution.

Staff should be allocated to either fundraising or alumni relations depending on which area comprises the majority of their role. Those with equally split roles should be attributed 50:50 between the two categories (for examples see the table below).

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. See table under E1.

**SECTION F: FUNDRAISING AND ALUMNI RELATIONS EXPENDITURE**

There are five questions in this section. All questions in this section are 'REQUIRED'.

**F1. What was your institution's expenditure on FUNDRAISING in the survey year? (REQUIRED)**

The measurement of fundraising expenditure should, for comparison purposes, only include the staff and non-staff costs involved in **fundraising** (development) activities.

For the purposes of this question, expenditure therefore 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.

For the purposes of this question, expenditure excludes the indirect costs associated with philanthropic support for the institution e.g. the time of any academic staff and administrative staff not identified in table below and the costs associated with the recruitment of students or the promotion of the research activities of your institution.

An appropriate proportion of the costs of staff with a joint focus on fundraising and alumni relations should be attributed to fundraising expenditure (see table below).

Include National Insurance and Pension costs in all calculations for staffing costs.

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.

Non-staff costs relating to fundraising should be included under fundraising expenditure, including 50 per cent of the operational costs relating to the database (licences, etc.). See table under E1.

Validation – Total fundraising expenditure for the survey year cannot be more than your institution's total institutional expenditure.

## **F2. What was your institution's expenditure on alumni relations excluding the alumni magazine in the survey year? (REQUIRED)**

The measurement of alumni relations expenditure should, for comparison purposes, only include the staff and non-staff direct costs involved in **alumni relations** activities.

For the purposes of this question, expenditure therefore includes only the staff and non-staff **alumni relations** costs which could be said to constitute the institution's alumni relations function and which are generally the responsibility of the Development Director, or the equivalent appointment.

The costs associated with producing and distributing an alumni magazine should not be included here as they are the subject of subsequent questions

For the purposes of this question, expenditure excludes the indirect costs associated with alumni relations e.g. any academic staff and administrative staff not identified in table below and the costs associated with the recruitment of students or the promotion of the research activities of your institution.

An appropriate proportion of the costs of staff with a joint focus on fundraising and alumni relations should be attributed to alumni relations expenditure (see the table below).

Include National Insurance and Pension costs in all calculations for staffing costs.

Non-staff costs relating to alumni relations should be included under alumni relations expenditure, including 50 per cent of the operational costs relating to the database (licenses, etc.). See table under E1.

Validation – Total alumni relations expenditure for the survey year cannot be less than your institution's total institutional expenditure.

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.

## **F3. Did your institution publish an alumni magazine in the survey year? (REQUIRED)**

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.

**F4. What were the non-staff production and distribution costs of your magazine in the survey year? (REQUIRED)**

If your institution did not produce a magazine in the survey year you will not be asked this question.

The total non-staff cost of design, print and fulfilment of your magazine(s) should be reported.

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.

*Validation – Total non-staff production and distribution costs of your alumni magazine for the survey year cannot be more than your institution’s total institutional expenditure.*

**F5. How many editions of your magazine were produced and distributed in the course of the survey year? (REQUIRED)**

If your institution did not produce a magazine in the survey year you will not be asked this question.

## **SECTION G: CASH INCOME RECEIVED (TOTAL AND BY SOURCE)**

There are 10 questions in this section. Five questions in this section are ‘REQUIRED’.

This section asks about cash income received, as a result of philanthropic giving, by your institution.

Cash income received refers only to cash received in the survey year financial year. The aim of this question 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.

Total cash income received includes:

- Cash received in the year resulting from new pledges and including 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.
- Importantly, if a legacy gift involves a gift-in-kind of a physical asset, which the institution could sell (e.g. real estate, artwork or books, etc.), this cannot be counted as “cash income received”. Instead, the value of the asset should be recorded under gifts-in-kind under new funds secured in the year in which the asset was received by the institution, irrespective of whether it chooses to sell it at a later date.

It does NOT include:

- 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;
- Gifts-in-kind (regardless of whether realised for cash);

- Income generated from endowments.

In order for cash income received to be counted, the source of the gift must be eligible and the nature of the gift must meet the survey's definition of philanthropic intent (see SECTION A 'What to Count' section)

Worked examples of these questions are also shown in the Appendices.

**Please refer to Section B of the guidance in relation to the treatment of joint gifts and gifts to affiliate organisations such as 501 (c) (3) organisations in the USA.**

**G1. What was the TOTAL CASH INCOME received by your institution in each of the following years? (REQUIRED)**

This is a key question and if you do not answer this question you will not be asked most questions that follow in this section.

**G2. Out of the cash income received, what was the total cash income received by your institution from INDIVIDUALS in the survey year? (REQUIRED)**

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

If any individual gives through another vehicle (i.e. their personal Trust/Foundation or their own company), those donation(s) should be recorded as gift(s) from an individual.

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 and therefore cash income received from these donors should be treated as coming from individuals.

Validation – Total cash income received from individuals in the survey year cannot be more than total cash income received.

**G3. Of the total cash income received by individuals, how much was received from ALUMNI in the survey year? (REQUIRED)**

'Alumni' are former students of the institution.

The following four definitions are examples of who can be counted as 'alumni'. None is right or wrong – and some institutions evolve and change from one definition to another over time. However, these four definitions are the most typical, and are recommended as best practice either as standalone or in combination.

- All former students who received an award (e.g. degrees, certificates, diplomas) from the institution;
- All former students who ever studied at the institution, however briefly;
- Honorary graduates;
- Current students who have already received one degree from the institution, and are now returning to take a further degree (though each individual should only be counted once, however many degrees they have from your institution).

You should use the same definition, whichever you pick, throughout the survey.

Validation – Total cash income received from alumni in the survey year cannot be more than total cash income received from individuals.

**G4. Of the total cash income received from alumni, what was the cash income received from the FOLLOWING TYPE OF ALUMNI DONORS in the survey year?**

If any individual has been awarded multiple qualifications, then they should be counted only in the first relevant category.

Each individual should be accounted for ONCE.

For example, 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.

Examples of which degree level comprises the alumni categories are detailed below:

Alumni types	
Category	Examples Include
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

Validation – Total cash income received from the different types of alumni should be equal to the total cash income received from alumni.

**G5. Please describe the types of “other” alumni from whom you received a gift.**

This question will only be asked if your answer to ‘other alumni’ was greater than 0.

Other alumni may include Honorary Graduates, Non-graduating alumni, etc.

**G6. Apart from the cash income your institution received from alumni, how much of the remaining cash income received from individuals was received from NON-ALUMNI falling into the following categories in the survey year?**

If any individual non-alumni donor falls into multiple categories listed below, then they should be counted only in the first relevant category.

Each individual should be accounted for ONCE.

For example, if an individual donor is both a member of staff and a parent then they should be counted in the ‘staff’ category only, and not in the ‘parent’ category.

Examples of individual categories are detailed below:

Non-Alumni types	
Category	Examples Include
Staff including former staff	Full time or Part time
Parents	Parents of current students and of alumni
Grateful patients	Pet/Animal owners
All other individuals	Members of the community, current students

Validation – Total cash income received from the different types of non-alumni should be equal to total cash income received from individuals minus total cash income received from alumni.

**G7. Please describe the ‘other’ non-alumni individuals from whom you received a gift.**

This question will only be asked if your answer to ‘other’ was greater than 0.

Other individuals may include members of the community, current students, etc.

**G8. How much cash income was received from ORGANISATIONS? (REQUIRED)**

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 HM Government and its agencies, including HEFCE and the research councils;
- Funding from NHS Trusts;
- All funding from the EU or its agencies;
- All funding from the government (and its agencies) of the country where your institution’s primary base of operations is located. Note, 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/>;<sup>9</sup>
- Royalties and other funds generated by the exploitation of the University’s intellectual property rights;
- Internal transfers within the institution.

If any individual gives through another vehicle (i.e. their personal Trust/Foundation or their own company), those donation(s) should be recorded as gift(s) from an individual.

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 and therefore cash income received from these donors should be treated as coming from individuals.

For further information about how to accurately report on organisations see the section on What to Count within Section A.

Validation – Total cash income received from organisation in the survey year should equal to total cash income received minus total cash income received from individuals.

**G9. Of the money received from organisations, what was the cash income received from the FOLLOWING TYPE OF ORGANISATIONS? (REQUIRED)**

	Cash income received
Trusts/Foundation	
Companies	
Lottery	
Other	
<b>Total</b>	

<sup>9</sup> Updated – September 2019

Validation – Total cash income received from the different types of organisations should be equal to total cash income received from organisations.

**G10. Please describe the ‘other’ organisations from which cash income was received.**

This question will only be asked if your answer to ‘other’ was greater than 0.

Other organisations may include registered charities, community groups, etc.

**SECTION H: CASH INCOME RECEIVED – BY CONTRIBUTION LEVEL**

There are nine questions in this section.

The following questions are still concerned with cash income received.

A donor’s total cash income received level is determined by the total amount received from the donor during the survey year. For example, if a donor gives a single gift of £50,000 and also pays 12 monthly payments of £100 against a pledge made in previous years, their total cash income would be £51,200. In addition, if Gift Aid is claimed against these donations the total cash income received would be £64,000 (regardless of when the Gift Aid cash is received).

Cash income received refers only to cash received in the survey year. The aim is to record the value of all cash received in the year, regardless of when the fundraising activity relating to the gift took place, i.e. even if the gift was pledged in previous years.

For the purposes of these questions, please include:

- 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 the 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 and whether from living donors or from a legacy; and
- Cash received from legacy gifts.

Please exclude:

- Cash received from any sale of financial instruments donated in previous years;
- Income received from any retained donated financial instruments or real estate;
- Income generated from endowments; and
- Gifts-in-kind (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 this cannot be counted as cash income received. The value of these gifts-in-kind should be recorded under new funds secured in section 17.<sup>10</sup>

**H1. How many DONORS gave your institution total cash contributions that fall into one of the following categories in the survey year?**

	£1- £999	£1,000- £9,999	£10,000- £99,999	£100,000- £999,999	£1,000,000+	Total
Total no. of donors						

<sup>10</sup> Guidance for counting cash income received by contribution level updated, August 2016



Please count both individual and organisation donors.

To identify a donor’s total cash contribution level the total amount received from a donor during the survey year should be used. For example, if a donor gives a single gift of £50,000 and pays 12 monthly payments of £100 against a pledge made in previous years, his/her total cash contribution would be £51,200. If we could claim gift aid on these donations the total cash contribution would become £64,000. Therefore this donor would be counted once under the £10,000 - £99,999 category.

**H2. Of the donors that made cash contributions, how many INDIVIDUALS made a total cash contribution in the survey year that falls into the following categories?**

	£1- £999	£1,000- £9,999	£10,000- £99,999	£100,000- £999,999	£1,000,000+	Total
Total no. of donors						

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

If any individual gives through another vehicle (i.e. their personal Trust/Foundation or their own company), those donation(s) should be recorded as gift(s) from an individual. 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 and therefore cash income received from these donors should be treated as coming from individuals.

To identify a donor’s total cash contribution level the total amount received from a donor during the survey year should be used. For example, if a donor gives a single gift of £50,000 and also pays 12 monthly payments of £100 against a pledge made in previous years, his/her total cash contribution would be £51,200. If we could claim gift aid on these donations the total cash contribution would become £64,000. Therefore this donor would be counted once under the £10,000 - £99,999 category.

Validation – Total number of individual cash contributors in each income bracket cannot be more than the total number of cash contributors for the corresponding income bracket.

**H3. How many ALUMNI DONORS made total cash contributions falling into the following categories in the survey year?**

If any individual has been awarded multiple qualifications, then they should be counted only in the first relevant category. Each individual should be accounted for ONCE.

For example, 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. Examples of which degree level comprises the alumni categories are detailed below:

	£1- £999	£1,000- £9,999	£10,000- £99,999	£100,000- £999,999	£1,000,000+	Total
Undergraduate alumni						
Masters/PhD alumni						
Other qualification/ award alumni						
Other alumni						

To identify a donor’s total cash contribution level the total amount received from a donor during the survey year should be used. For example, if a donor gives a single gift of £50,000 and also pays 12 monthly payments of £100 against a pledge made in previous years, his/her total cash contribution would be £51,200. If we could claim gift aid on these donations the total cash contribution would become £64,000. Therefore this donor would be counted once under the £10,000 - £99,999 category.

Validation – Total number of alumni cash contributors in each income bracket cannot be more than total number of individual cash contributors for the corresponding income bracket.

**H4. Which ‘other’ alumni made a cash gift?**

Please describe the types of “other” alumni from whom you received a gift.

Please specify for example if they were Honorary Graduates or Erasmus etc.

**H5. How many NON-ALUMNI DONORS made total cash contributions falling into the following categories?**

If any individual non-alumni donor falls into multiple categories listed below, then they should be counted only in the first relevant category.

Each individual should be accounted for ONCE.

For example, if an individual donor is both a member of staff and a parent then they should be counted in the ‘staff’ category only, and not in the ‘parent’ category.

Examples of individual categories are detailed below:

	£1- £999	£1,000- £9,999	£10,000- £99,999	£100,000- £999,999	£1,000,000+	Total
Staff (including former)						
Parents						
Grateful patients (incl. pet/animal owners)						
All other individuals						

To identify a donor’s total cash contribution level the total amount received from a donor during the survey year should be used. For example, if a donor gives a single gift of £50,000 and pays 12 monthly payments of £100 against a pledge made in previous years, his/her total cash contribution would be £51,200. If we could claim gift aid on these donations the total cash contribution would become £64,000. Therefore this donor would be counted once under the £10,000 - £99,999 category.

Validation – Total number of non-alumni cash contributors in each income bracket should be equal to total number of individual cash contributors minus the total number of alumni cash contributors for the corresponding income bracket.

**H6. Which other individuals made a cash contribution?**

This question will only be asked if your answer to ‘other’ was greater than 0.

Other individuals may include members of the community, current students, etc.

**H7. Of the donors that made gifts, how many ORGANISATIONS made total cash contributions in the following categories?**

	£1- £999	£1,000- £9,999	£10,000- £99,999	£100,000- £999,999	£1,000,000+	Total
Total no. of donors from 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 HM Government and its agencies, including HEFCE and the research councils;
- Funding from NHS Trusts;
- All funding from the EU or its agencies;
- All funding from the government (and its agencies) of the country where your institution's primary base of operations is located. Note, 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/>;<sup>11</sup>
- Royalties and other funds generated by the exploitation of the University's intellectual property rights;
- Internal transfers within the institution.

If any individual gives through another vehicle (i.e. their personal Trust/Foundation or their own company), those donation(s) should be recorded as gift(s) from an individual.

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 and therefore cash income received from these donors should be treated as coming from individuals.

For further information about how to accurately report on organisations see the section on What to Count within Section A.

If a company has given more than one gift during the year they should only be counted once. For example 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.

Validation – Total number of organisational cash contributors should be equal to total number of cash contributors minus the total number of individual cash contributors for the corresponding income bracket.

<sup>11</sup> Updated – September 2019

**H8. Of the total organisations that made a cash contribution in the survey year, how many organisations made cash contributions in the FOLLOWING CATEGORIES?**

	£1- £999	£1,000- £9,999	£10,000- £99,999	£100,000- £999,999	£1,000,000+	Total
Trusts/Foundations						
Companies						
Lottery						
Other						
Total						

If a company has given more than one gift during the year they should only be counted once. For example 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.

Validation – Total number of organisational cash contributors for each of the different organisations types in each income bracket cannot be more than the total number of organisational cash contributors for the corresponding income bracket.

**H9. Which other organisations made cash contributions?**

This question will only be asked if your answer to ‘other’ was greater than 0.

Other organisations may include registered charities, community groups, etc.

**SECTION I: CASH INCOME RECEIVED - LEGACIES**

There are three questions in this section. Two questions in this section are ‘REQUIRED’.

**I1. What was the total cash income received from LEGACIES in the survey year?  
(REQUIRED)**

These questions should only include cash income received by the institution in this year from the estates of deceased individuals. 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 “cash income received”. Instead, the value of the asset should be recorded under gifts-in-kind under “new funds secured” in the year in which the asset was received by the institution. If the legacy includes financial instruments (shares etc.) then these should be included in the answer to this question and should be valued on the day that they are received, not at the value that is eventually realised when sold.

Validation – Cash income received from legacies should be less than or equal to total cash income received as reported in Q25 for the survey year.

**I2. How many legacies were the source of cash contributions in the survey year?  
(REQUIRED)**

This is the number of individual legacies that were the source of legacy cash income received in the year (i.e. the number of legacies that makeup the cash figure from Q62). You may have received several payments from a single legacy as the estate is settled; these should only be counted once.

For example, a legacy that settles in three contributions (£10,000, £20,000, £30,000), should be counted as a single legacy.

**13. Of the legacies received in the survey year, how many total cash contributions from legacies fell into the following categories?**

Legacy cash received	£1- £999	£1,000- £9,999	£10,000- £99,999	£100,000- £999,999	£1,000,000+	Total
Total no. of cash contributions from legacies						

This the value of individual legacies that were the source of legacy cash received in the year. 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 category.

For example a legacy that settles in three contributions (£10,000, £20,000, £30,000) – all received in the course of the survey year - should be counted as a single legacy of value £60,000 and be put in the contribution category of £10,000-£99,999.

*Validation – For the survey year, total number of cash contributors in each income bracket in Q46 who gave cash legacies should be less than or equal to total number of cash contributors for the corresponding income bracket in Q35.*

## SECTION J: CASH INCOME RECEIVED – LARGEST CASH GIFT

There are nine questions in this section. Six questions in this section are ‘REQUIRED’.

**J1. What was the value of the LARGEST CASH GIFT your institution received in the survey year? (REQUIRED)**

‘Legacy cash income received’ is a permissible source for this question. It must, however, be realised cash rather than an estimated value for a gift-in-kind (such as property) received as part of a legacy.

It is possible for your largest cash gift received to be a single payment against a pledge made in previous years. For example, 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. For instance 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.<sup>12</sup>

Gifts-in-kind, even if they have been sold for cash, are excluded from this section.

*Validation – Largest cash gift received cannot be more than total cash income received.*

<sup>12</sup> Guidance for counting largest cash gifts updated, September 2015

**J2. And what was the source of the largest cash gift for each of the survey years? (REQUIRED)**

1. Alumnus in Lifetime
2. Alumnus legacy
3. Other individual in lifetime
4. Other individual legacy
5. Trusts/ Foundations
6. Companies
7. Lottery
8. Other organisation

**J3. What was the “other” source of the largest cash gift?**

This question will only be asked if your answer to ‘other’ was greater than 0.

**J4. What was the value of the SECOND LARGEST CASH GIFT your institution received in the survey year? (REQUIRED)**

See guidance for question J1.

Validation – Second largest cash gift received cannot be more than largest cash gift received.

**J5. What was the source of the second largest cash gift? (REQUIRED)**

See categories in question J2.

**J6. What was the “other” source of the second largest cash gift?**

This question will only be asked if your answer to ‘other’ was greater than 0.

**J7. What was the value of the THIRD LARGEST CASH GIFT your institution received in the survey year? (REQUIRED)**

See guidance for question J1.

Validation – Third largest cash gift received cannot be more than the second largest cash gift received.

**J8. And what was the source of the third largest cash gift? (REQUIRED)**

See categories in question J2.

**J9. What was the “other” source of the third largest cash gift?**

This question will only be asked if your answer to ‘other’ was greater than 0.

## **SECTION K: FUNDRAISING TRIGGERS**

There are four questions in this section. One question in this section is ‘REQUIRED’.

These questions continue to focus on cash income received in the survey year financial year.

The questions are about the ways your institution generated, from **individuals**, cash income received in the survey year. It is important that only gifts from **individuals** are included in this section.

If any individual gives through another vehicle (i.e. their personal Trust/Foundation or their own company), those donation(s) should be recorded as gift(s) from an individual.

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 and therefore cash income received from these donors should be treated as coming from individuals.

Cash income received from sponsored activities such as marathons and hill walks should be treated as income from an individual: **the collecting donor**. Respondents should record income under the **“Other” trigger type** in Q75 and Q77 and use the free-text field at Q76/Q78 to identify it as income from these sources as in the example below:-

- Other: £20,000
- Other, text: £10,000 from sponsored activity (£5,000 Just Giving; £5,000 Virgin Money; £10,000 crowdfunding;

For further information, please see section B2.7.<sup>13</sup>

**K1. What was the value of cash income received from INDIVIDUALS from the FOLLOWING TRIGGERS in the survey year? (REQUIRED)**

	Cash income received
Mass solicitation (e.g. Telethon/Direct Mail/E-Ask – including texts and “piggy back” asks)	
Face to face or Tailored proposal	
Unsolicited	
Unknown	
Legacy	
Other	
Total	

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 previous years. For example a face to face ask in 2017-18 may result in a gift in 2018-19. Where possible the relevant gift trigger should be used. If you do not know the trigger then use the “Unknown” option.

**Trigger definitions:**

**Piggy back:** When a mailing was sent 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.

**‘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

<sup>13</sup> New guidance on sponsored activities and online fundraising, September 2015

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 cash income 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 cash income received from individuals in the year.

Validation – Total cash income received from different triggers cannot be more than total cash income received.

**K2. If you have added income to the “Other” trigger types please describe what these ‘other’ triggers are?**

This question will only be asked if your answer to ‘other’ was greater than 0.

**K3. Of the cash income received in the survey year as a result of mass solicitation, how much was triggered by the FOLLOWING APPROACHES TO MASS SOLICITATION?**

The event that triggered the cash income received could have occurred either this year, and/or in previous years.

**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

Validation – Total cash income received from different approaches to mass solicitation triggers cannot be more than total cash income received by mass solicitation.

**K4. If you have added income to the “Other” trigger types please describe what these ‘other’ triggers are?**

This question will only be asked if your answer to ‘other’ was greater than 0.

## **SECTION L: DONOR INTENTIONS**

These questions continue to focus on cash income received in the survey year financial year.

They ask about the donors’ intentions for the gifts your institution received in the survey year.

**There are five questions in this section. All questions in this section are ‘REQUIRED’.**



**L1. What was the total cash income received in the survey year that was instructed to be invested as an ENDOWMENT? (REQUIRED)**

For the purposes of this question, an “Endowment” is any donation 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. In most cases the endowment capital (original donation) is never spent but continues to generate income year on year.

For example 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 not be spent, but the terms of the endowment provide that in certain tightly defined circumstances (for example 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.

If a donor gives a sum to be spent over a number of years (e.g. £1,000,000 to be spent over five years), such a gift may well be classified as an expendable endowment by the finance office but should NOT be counted as an endowment for the purposes of this question.

Validation – Total cash income received as endowment in the survey year cannot be more than total cash income received.

**L2. Donors sometimes restrict what their donations can be spent on. Was any of the cash income that was instructed to be invested as an endowment restricted in any way? (REQUIRED)**

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

For the purpose of this survey, a donation is unrestricted if the Institution is allowed to spend the money **entirely** at their discretion (for example “where need is greatest” or the gift is to the University of X).

**L3. Of the cash income received that was instructed to be invested as an ENDOWMENT, how much was RESTRICTED in the survey year? (REQUIRED)**

A donation is restricted if the donor has made any requirements as to how the money is spent (for example “to be used for Scholarships” or “For student projects” or “For the Department of X”.

A donation is unrestricted if the institution is allowed to spend the money entirely at their discretion (for example “where need is greatest” or the gift is simply “to the University of X”).

Validation – Total cash income received as an endowment that was restricted cannot be more than total cash income received as an endowment.

**L4. Donors sometimes restrict what their donations can be spent on. Was any of the non-endowment income that your institution received in the survey year restricted? (REQUIRED)**

A donation is restricted if the donor has made any requirements as to how the money is spent (for example “to be used for Scholarships” or “For student projects” or “For the Department of X”).

A donation is unrestricted if the Institution is allowed to spend the money entirely at their discretion (for example “where need is greatest” or the gift is simply “to the University of X”).

**L5. What was the value of total NON-ENDOWMENT cash income that was RESTRICTED in the survey year? (REQUIRED)**

A donation is restricted if the donor has made any requirements as to how the money is spent (for example “to be used for Scholarships” or “For student projects” or “For the Department of X”).

A donation is unrestricted if the Institution is allowed to spend the money entirely at their discretion (for example “where need is greatest” or the gift is simply “to the University of X”).

Validation – Total cash income received as non-endowment that was restricted cannot be more than total cash income received minus total cash income received as an endowment.

## **SECTION M: POTENTIAL DONOR NUMBERS (TOTAL AND INDIVIDUAL)**

This section asks about the number of potential donors your institution solicited and those donors from whom your institution received gifts from in the survey year.

There are seven questions in this section. Three questions in this section are ‘REQUIRED’.

**M1. How many POTENTIAL DONORS did your institution solicit for gifts and pledges in the survey year? (REQUIRED)**

This is the number of individuals and organisations to which you made a targeted ask. This could include telethons, direct mail, email solicitations, face to face asks and tailored proposals.

It does not include indirect asks including “piggy back” asks, which are defined as mailings 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 sending a donation form 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.

Each potential donor (individual or organisation) should only be counted once in this section. For example, if someone is called in a telethon and also receives a direct mail ask they should be counted once. If another person receives more than one direct mail ask, they should be counted just once.

**M2. Of the POTENTIAL DONORS solicited, how many of these were INDIVIDUALS in the survey year? (REQUIRED)**

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

If any individual gives through another vehicle (i.e. their personal Trust/Foundation or their own company), those donation(s) should be recorded as gift(s) from an individual.

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 question. Please see Section B for more information.

Validation – Total number of potential individual donors cannot be more than the total number of potential donors.

**M3.Of the individual POTENTIAL DONORS solicited, how many of these potential donors were ALUMNI in the survey year? (REQUIRED)**

‘Alumni’ are former students of the institution.

The following four definitions are examples of who can be counted as ‘alumni’. None is right or wrong – and some institutions evolve and change from one definition to another over time. However, these four definitions are the most typical, and are recommended as best practice either as standalone or in combination.

- All former students who received an award (e.g. degrees, certificates, diplomas) from the institution;
- All former students who ever studied at the institution, however briefly;
- Honorary graduates;
- Current students who have already received one degree from the institution, and are now returning to take a further degree (though each individual should only be counted once, however many degrees they have from your institution).

You should use the same definition, whichever you pick, throughout the survey.

Validation – Total number of potential alumni donors cannot be more than the total number of potential individual donors.

**M4.Of the POTENTIAL ALUMNI DONORS that were solicited, how many fell into the FOLLOWING ALUMNI CATEGORIES in the survey year?**

If any individual has been awarded multiple qualifications, then they should be counted only in the first relevant category.

Each individual should be accounted for ONCE.

For example, 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.

Examples of which degree level comprises the alumni categories are detailed below:

Alumni types	
Category	Examples Include
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

Validation – Total number of potential alumni donors cannot be more than the total number of potential alumni donors.

**M5. Which “other” alumni did you solicit?**

This question will only be asked if your answer to ‘other alumni’ was greater than 0.

Other alumni may include Honorary Graduates, Non-graduating alumni, etc.

**M6. Apart from the POTENTIAL DONORS your institution approached that were alumni, how many of the remaining individuals you approached were NON-ALUMNI FALLING INTO THE FOLLOWING CATEGORIES in the survey year?**

If any individual non-alumni donor falls into multiple categories listed below, then they should be counted only in the first relevant category.

Each individual should be accounted for ONCE.

For example, if an individual donor is both a member of staff and a parent then they should be counted in the ‘staff’ category only, and not in the ‘parent’ category.

Examples of individual categories are detailed below:

Non-alumni types	
Category	Examples Include
Staff including former staff	Full time or Part time
Parents	Parents of current students and of alumni
Grateful patients	Grateful patients and Pet/Animal owners
All other individuals	Members of the community, current students

Validation – Total number of potential non-alumni donors should be equal to the total number of potential individual donors minus the total number of potential alumni donors.

**M7. Please describe the ‘other’ non-alumni individuals that were solicited.**

This question will only be asked if your answer to ‘other’ was greater than 0.

Other individuals may include members of the community, current students, etc.

## **SECTION N: POTENTIAL DONORS SOLICITED (ORGANISATIONS)**

There are three questions in this section. Two questions in this section are ‘REQUIRED’.

**N1. Apart from the POTENTIAL DONORS your institution approached that were individuals, how many of the remaining potential donors were ORGANISATIONS in the survey year? (REQUIRED)**

Please include trusts/foundations; companies; lottery; and other sources.

If any individual gives through another vehicle (i.e. their personal Trust/Foundation or their own company), those donation(s) should be recorded as gift(s) from an individual.

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 and therefore cash income received from these donors should be treated as coming from individuals.

An organisation should only be counted ONCE.

For example, if a company was solicited face to face but also receives a direct mail ask they should be counted once.

Validation – Total number of potential organisational donors must be equal to the total number of potential donors minus the total number of potential individual donors.

**N2. Of the POTENTIAL ORGANISATION donors solicited, how many fell into the FOLLOWING CATEGORIES in the survey year? (REQUIRED)**

An organisation should only be counted once in this section. For example if an organisation is a Trust and also a company is should be counted once in the "Trusts/Foundations" category.

Please note that if any individual gives through another vehicle (i.e. his/her personal Trust/Foundation or his/her company), those donation(s) should be recorded as gifts from an individual and not be recorded at this question.

	Cash income received
Trusts/Foundations	
Companies	
Lottery	
Other	
<b>Total</b>	

Validation – Total number of potential organisational donors across the different organisational types cannot be more than the total number of potential organisational donors.

**N3. Which “other” organisations did you solicit?**

This question will only be asked if your answer to ‘other’ was greater than 0. Other organisations may include registered charities, community groups, etc.

**SECTION O: DONORS (TOTAL AND INDIVIDUALS)**

There are seven questions in this section. Three questions in this section are ‘REQUIRED’.

**O1. What was the TOTAL NUMBER OF DONORS from whom your institution received gifts in the survey year? (REQUIRED)**

For the purposes of this question, please include:

- An individual or organisation making a new single cash gift in the year;
- An individual organisation making a cash payment against a pledge made in this or any previous year (including Standing Order or Direct Debit payments);
- An individual or organisation making a gift in kind in the year.

- An individual who has undertaken a sponsored activity such as a marathon and who has effectively collected funds from sponsors through an organisation such as Just Giving, or Virgin Money: the “collecting donor”( but not the individual sponsors themselves – see below)<sup>14</sup>

Please exclude:

- Any individual or organisation who makes a new pledge in the year but does not actually make a cash gift in that year;
- Individuals making legacy pledges;
- Deceased individuals from whose estates legacy cash has been received.
- The individual sponsors of a “collecting donor” individual undertaking a sponsored activity such as a marathon.<sup>15</sup>

Remember: if a single donor made more than one payment, or made more than one gift, he/she should only be counted ONCE as a single donor.

**Please see section B of the guidance regarding the treatment of joint gifts.**

**02. Of the total donors, how many of these donors were INDIVIDUALS in the survey year?  
(REQUIRED)**

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

If any individual gives through another vehicle (i.e. their personal Trust/Foundation or their own company), those donation(s) should be recorded as gift(s) from an individual.

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 and therefore cash income received from these donors should be treated as coming from individuals. Please see Section B of the guidance for more information.

Validation – Total number of individual donors cannot be more than the total number of donors for the survey year.

**03. Of the total individual donors, how many of these donors were ALUMNI in the survey year? (REQUIRED)**

‘Alumni’ are former students of the institution.

The following four definitions are examples of who can be counted as ‘alumni’. None is right or wrong – and some institutions evolve and change from one definition to another over time. However, these four definitions are the most typical, and are recommended as best practice either as stand alone or in combination.

- All former students who received an award (e.g. degrees, certificates, diplomas) from the institution;

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<sup>14</sup> New guidance on sponsored activities and online fundraising, September 2015

<sup>15</sup> New guidance on sponsored activities and online fundraising, September 2015

- All former students who ever studied at the institution, however briefly;
- Honorary graduates;
- Current students who have already received one degree from the institution, and are now returning to take a further degree (though each individual should only be counted once, however many degrees they have from your institution).

You should use the same definition, whichever you pick, throughout the survey.

Validation – The total number of alumni donors in the survey year cannot be more than the total number of individual donors as reported.

**04. Of the total alumni donors, how many of the individual alumni donors fell into the FOLLOWING ALUMNI CATEGORIES in the survey year?**

If any individual has been awarded multiple qualifications, then they should be counted only in the first relevant category.

Each individual should be accounted for ONCE.

For example, 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.

Examples of which degree level comprises the alumni categories are detailed below:

Alumni types	
Category	Examples Include
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

Validation – Total number of alumni donors from the different alumni categories should be equal to the total number of alumni donors.

**05. What “other” kinds of individual alumni donors were there?**

This question will only be asked if your answer to ‘other alumni’ was greater than 0.

Other alumni may include Honorary Graduates, Non-graduating alumni, etc.

**06. Of the total individual donors, how many of the NON-ALUMNI DONORS fell into the following categories?**

If any individual non-alumni donor falls into multiple categories listed below, then they should be counted only in the first relevant category. Each individual should be accounted for ONCE. For example, if an individual donor is both a member of staff and a parent then they should be counted in the ‘staff’ category only, and not in the ‘parent’ category.

Examples of individual categories are detailed below:

Non-alumni types	
Category	Examples Include
Staff including former staff	Full time or Part time
Parents	Parents of current students or alumni
Grateful patients	Grateful patients or Pet/Animal owners
All other individuals	Members of the community, current students

*Validation – Total number of non-alumni donors cannot be more than the total number of individual donors minus the total number of alumni donors.*

#### **O7. What “other” kinds of non-alumni donors were there?**

This question will only be asked if your answer to ‘other’ was greater than 0.

Other individuals may include members of the community, current students, etc.

## **SECTION P: DONOR NUMBERS (ORGANISATIONS)**

There are three questions in this section. Two questions in this section are ‘REQUIRED’.

#### **P1. Of the total donors, how many of all donors were ORGANISATIONS? (REQUIRED)**

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 HM Government and its agencies, including HEFCE and the research councils;
- Funding from NHS Trusts;
- All funding from the EU or its agencies;
- All funding from the government (and its agencies) of the country where your institution’s primary base of operations is located. Note, 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/>;<sup>16</sup>
- Royalties and other funds generated by the exploitation of the University’s intellectual property rights;
- Internal transfers within the institution.

If any individual gives through another vehicle (i.e. their personal Trust/Foundation or their own company), those donation(s) should be recorded as gift(s) from an individual.

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 and therefore cash income received from these donors should be treated as coming from individuals. See Section B for more information.

<sup>16</sup> Updated – September 2019



For further information about how to accurately report on organisations see the section on ‘philanthropic intent and associated rules’ within Section A (“What to count”)

Validation – Total number of organisational donors should be equal to the total number of donors minus the total number of individual donors.

**P2. Of the total organisation donors, how many of the organisation donors fell into the FOLLOWING CATEGORIES? (REQUIRED)**

	Cash income received
Trusts/foundations	
Companies	
Lottery	
Other	
<b>Total</b>	

Validation – Total number of organisational donors across the different organisational types should be equal to the total number of organisational donors.

**P3. What “other” types of organisational donors were there?**

This question will only be asked if your answer to ‘other’ was greater than 0.

Other organisations may include registered charities, community groups, etc.

**SECTION Q: NEW FUNDS SECURED (TOTAL AND BY SOURCE)**

This section is about new funds secured this year.

The aim of these questions is to demonstrate how active and successful your fundraising has been over the year.

There are ten questions in this section. Six questions in this section are ‘REQUIRED’.

‘New Funds secured’ includes:

- Cash received in the year resulting from new confirmed non-legacy pledges and new single cash gifts;
- Confirmed non legacy pledges committed in the year, counting the multi-year value of any such pledges for up to five years’ (the five years includes the year in which the pledge is made) , but care should be taken not to “double count” the first payment against a new pledge. For example: a donor makes a pledge in the course of the survey year to make a gift to the University of £50,000 to be paid over five years. The donor also makes the first payment of £10,000 in the course of the survey year. The appropriate amount to record for new funds secured in the survey year is £50,000 NOT £60,000 (the £50,000 pledge PLUS the £10,000 payment
- 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 up to five years’ worth of funding for each pledge.
- Equivalent cash value of gifts in kind whether “realised” or “unrealised”. These include for example 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 under the definition at

Section A.2. 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)
- Upgrades to current regular gifts, committed in the year, counting the multi-year value of the upgrade for up to five years (the five years includes the year in which the pledge is made). Care should be taken not to double count the cash received in the first year against the upgraded amount. For example, a donor increases their direct debit from £5 per month to £10 per month. This is an upgrade of £5 per month and can be counted as funds secured. The direct debit has no end date so it can be counted for the full five years. In this case the funds secured amount would be £300.<sup>17</sup>

‘New Funds secured’ **excludes:**

- Cash received in the year resulting from pledges made in previous years

More information about counting new funds secured can be found under A.7 of this document.

**Please refer to Section B of the guidance in relation to the treatment of joint gifts and gifts to affiliate organisations such as 501 (c) (3) organisations in the USA.**

**Q1. What was the TOTAL VALUE OF NEW FUNDS SECURED by your institution in the survey year? (REQUIRED)**

**Q2. What was your total equivalent cash value of GIFTS-IN-KIND in the survey year? (REQUIRED)**

The value, at the date received of all gifts-in-kind from any donor source should be recorded here, regardless of whether they were subsequently realised for cash. The value of gifts-in-kind should be based on an external expert view (other than the donor) Further information can be found under A.7 of this document.

New funds secured (Individuals)

*Validation – Cash value of gifts-in-kind cannot be more than total new funds secured.*

**Q3. Of the total funds secured, what was the total value of new funds secured from INDIVIDUALS? (REQUIRED)**

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

If any individual gives through another vehicle (i.e. their personal Trust/Foundation or their own company), those donation(s) should be recorded as gift(s) from an individual.

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 and therefore cash income received from these donors should be treated as coming from individuals. Please see Section B of the guidance for more information.

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<sup>17</sup> Guidance on upgrades to current regular gifts updated, September 2015

Please see Section B of the guidance regarding the treatment of joint gifts.

*Validation – Total new funds secured from individuals cannot be more than total new funds secured.*

**Q4. Of the total value of new funds secured by individuals, how much was received from ALUMNI? (REQUIRED)**

‘Alumni’ are former students of the institution.

The following four definitions are examples of who can be counted as ‘alumni’. None is right or wrong – and some institutions evolve and change from one definition to another over time. However, these four definitions are the most typical, and are recommended as best practice either as standalone or in combination.

- All former students who received an award (e.g. degrees, certificates, diplomas) from the institution;
- All former students who ever studied at the institution, however briefly;
- Honorary graduates;
- Current students who have already received one degree from the institution, and are now returning to take a further degree (though each individual should only be counted once, however many degrees they have from your institution).

You should use the same definition, whichever you pick, throughout the survey.

*Validation – Total new funds secured from alumni cannot be more than total new funds secured from individuals.*

**Q5. What was the total value of new funds secured the following type of ALUMNI donors?**

If any individual has been awarded multiple qualifications, then they should be counted only in the first relevant category.

Each individual should be accounted for ONCE.

For example, 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.

Examples of which degree level comprises the alumni categories are detailed below:

Alumni types	
Category	Examples Include
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

*Validation – Total new funds secured from the different types of alumni should be equal to total funds secured from alumni.*

**Q6. Please describe “other” alumni from whom you secured new funds.**

This question will only be asked if your answer to ‘other alumni’ was greater than 0.

Other alumni may include Honorary Graduates, Non-graduating alumni, etc.

**Q7. Of the total value of new funds secured by individuals, how much was received by the following types of other NON-ALUMNI individuals?**

If any individual non-alumni donor falls into multiple categories listed below, then they should be counted only in the first relevant category. Each individual should be accounted for ONCE. For example, if an individual donor is both a member of staff and a parent then they should be counted in the 'staff' category only, and not in the 'parent' category.

Examples of individual categories are detailed below:

Non-alumni types	
Category	Examples Include
Staff including former staff	Full time or Part time
Parents	Parents of current students and alumni
Grateful patients	Grateful patients or Pet/Animal owners
All other individuals	Members of the community, current students

*Validation – Total new funds secured from the different types of non-alumni should be equal to total new funds secured from individuals minus total new funds secured from alumni.*

**Q8. Please describe the types of people that constitute the other non-alumni individuals from whom you indicated you had secured new funds in the previous question.**

This question will only be asked if your answer to 'other' was greater than 0.

Other individuals may include members of the community, current students, etc.

**Q9. What was the total value of new funds secured from ORGANISATIONS in the survey year? (REQUIRED)**

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 HM Government and its agencies, including HEFCE and the research councils;
- Funding from NHS Trusts;
- All funding from the EU or its agencies;
- All funding from the government (and its agencies) of the country where your institution's primary base of operations is located. Note, 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/><sup>18</sup>
- Royalties and other funds generated by the exploitation of the University's intellectual property rights;
- Internal transfers within the institution.

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<sup>18</sup> Updated – September 2019

If any individual gives through another vehicle (i.e. their personal Trust/Foundation or their own company), those donation(s) should be recorded as gift(s) from an individual.

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 and therefore cash income received from these donors should be treated as coming from individuals. Please see section B of the guidance for further information.

For further information about how to accurately report on organisations see the section on ‘philanthropic intent and associated rules’ within the general guidance Section A.

*Validation – Total new funds secured from organisation should be equal to total new funds secured minus total new funds secured from individuals.*

**Q10. Of the new funds secured from organisations, what was the total value of new funds secured from following TYPE OF ORGANISATIONAL DONORS? (REQUIRED)**

	Cash income received
Trusts/foundations	
Companies	
Lottery	
Other	
<b>Total</b>	

*Validation – Total new funds secured from the different types of organisations should be equal to total new funds secured from organisations.*

**Q11. Please describe the “other” organisations from which new funds were secured.**

This question will only be asked if your answer to ‘other’ was greater than 0. Other organisations may include registered charities, community groups, etc.

**SECTION R: NEW FUNDS SECURED (BY CONTRIBUTION LEVEL)**

**R1. How many donors gave your institution new funds secured in the survey year that fall into one of the following contribution level categories?**

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

If a donor has given more than one gift/confirmed pledge during the year they should only be counted once. For example 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.

**R2. Any other comments?**

**SECTION S: LARGEST CONFIRMED NEW PLEDGE OR GIFT**

There are nine questions in this section. Six questions in this section are ‘REQUIRED’.

These 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 gifts or pledges to be the same gifts as the largest cash gifts. For example 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 secured. Therefore answers to this question should reflect how the donor feels about his/her pledge(s) over the full year. For instance 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.<sup>19</sup>

**S1. What was the value of the LARGEST NEW PLEDGE/GIFT your institution received in the survey year? (REQUIRED)**

*Validation – Largest new pledge/gift cannot be more than total new funds secured.*

**S2. What was the source of the largest new pledge/gift? (REQUIRED)**

1. Alumnus in Lifetime
2. Alumnus legacy
3. Other individual in lifetime
4. Other individual legacy
5. Trusts/ Foundations
6. Companies
7. Lottery
8. Other organisation

**S3. What was the “other” source of your largest new pledge/gift?**

This question will only be asked if your answer to ‘other’ was greater than 0.

**S4. What was the value of the SECOND LARGEST NEW PLEDGE/GIFT your institution received in the survey year? (REQUIRED)**

*Validation – Second largest new pledge/gift cannot be more than largest new pledge/gift.*

**S5. What was the source of the second largest new pledge/gift? (REQUIRED)**

See the answer categories at S2.

**S6. What was the “other” source of the second largest new pledge/gift?**

This question will only be asked if your answer to ‘other’ was greater than 0.

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<sup>19</sup> Guidance for counting largest new gifts/pledge updated, September 2015

**S7. What was the value of the THIRD LARGEST NEW PLEDGE/GIFT your institution received in the survey year? (REQUIRED)**

*Validation – For the survey year, third largest pledge/gift cannot be more than the second largest pledge/gift for the survey year as reported in Q100.*

**S8. And what was the source of the third largest new pledge/gift? (REQUIRED)**

See the answer categories at Q98.

**S9. What was the “other” source of your third largest new pledge/gift?**

This question will only be asked if your answer to ‘other’ was greater than 0.

## **SECTION T: ALTERNATIVE METHODS OF COUNTING**

This section asks if your institution counts fundraising totals in a way which differs to this survey.

Some institutions count different sources and kinds of money when reporting their income from fundraising to their wider stakeholders (e.g. to their Court or governing body or as the publicly announced target of a campaign).

For example, an institution may not be in a campaign but may include corporate sponsorship money or all research income from Charitable Organisations when reporting.

This section of the questionnaire allows you to report your fundraising income as you do according to your own institution’s definition.

There are five questions in this section. Two questions in the section are ‘REQUIRED’.

**T1. Does your institution count/ report on fundraising totals differently from this survey? (REQUIRED)**

This is a Yes/No question.

**T2. Using your institution’s definition what was the total cash income received from fundraising in the survey year?**

**T3. Using your institution’s definition, what was the total new funds secured from fundraising in the survey year?**

More information about counting new funds secured can be found in the ‘What to Count’ section of the Supporting Document in Section A.

**T4. Is your institution’s definition used for an institutional campaign? (REQUIRED)**

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.

An institutional campaign typically comprises three phases as outlined below with sample activity.

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%-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.

**T5. Please give a short description of your alternative method of counting?**

## SECTION U: INSTITUTIONAL CAMPAIGNS

This section is concerned with 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.

There are 12 questions in this section. Five questions in this section are 'REQUIRED'.

The questions you are asked will depend on the campaign status of your institution.

An institutional campaign typically comprises three phases as outlined below with sample activity. See T4 for more details.

**U1. Has your institution concluded an institutional campaign in the last 20 years? (REQUIRED)**

This is a Yes/No question.

**U2. Is your institution currently in the public phase of an institutional campaign? (REQUIRED)**

**U3. Is your institution currently in the private phase of a campaign? (REQUIRED)**

See the table above for definitions of campaign phases.

**U4. Is your institution currently in the planning phase of a campaign? (REQUIRED)**

See the table above for definitions of campaigns and phases.

**U5. When did/ will you start the private phase of your campaign?**

See the table above for definitions of campaign phases.

Please answer in the format MM/YYYY.

**U6. When is your campaign's public phase expected to start?**

Please answer in the format MM/YYYY.

**U7. When did you start the public phase of your campaign?**

Please answer in the format MM/YYYY.

**U8. When is your institution's campaign expected to end?**

Please answer in the format MM/YYYY.

**U9. Has your institution decided what the public financial target for your campaign will be? (REQUIRED)**



**U10. What is the public financial target for your campaign?**

**U11. What was the total value of cash income received by your institution towards your current campaign target from the start of the campaign until 31 July 2018?**

This should be a multi- year total covering the campaign period to 31 July 2018, not just a total for the survey year.

More information about counting cash income received can be found in the 'What to Count' section of the Supporting Document at Section A.

**U12. What was the value of new funds secured by your institution towards your current campaign target from the start of the campaign until 31 July 2018?**

This should be a multi- year total covering the campaign period to 31 July 2018, not just a total for the survey year.

More information about counting new funds secured can be found in the 'What to Count' section of the Supporting Document at Section A.

## SECTION V: SURVEY SUBMISSION

It is important that you submit signed copies of the data sharing agreement and the survey sign-off declaration.

Please sign, scan and email the data sharing agreement to [yjain@case.org](mailto:yjain@case.org).

### Thank You

This finishes the questions for this study. Thank you for taking your time to complete it.

If you need to amend any answers after you have submitted the survey **OR** if you have any other questions, please email [yjain@case.org](mailto:yjain@case.org).



## 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 (1st August to 31st 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).

	Description of support	New Funds secured	Cash Income received	Gifts in kind	Donor Numbers
<b>A</b>	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.	150000	150000	-	12
<b>B</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.	245000	-	-	50
<b>C</b>	A gift from a trust of £200,000 in four equal instalments, of which the first £50,000 has been received.	200000	50000	-	1
<b>D</b>	The final £5,000 instalment of a £20,000 gift from an individual donor made over four years.	-	5000	-	1
<b>E</b>	A gift of a painting received within the year, which was sold and the cash received – raising £15,000.	15000	-	15000	1
<b>F</b>	A gift in kind of computer equipment valued at £20,000, not yet sold.	20000	-	20000	1
<b>G</b>	A historic book given six years ago was sold within the year for £600. <i>This should have been counted in previous years and is ineligible to be counted again</i>	-	-	-	-
<b>H</b>	Five alumni have written to say that they have each left £8,000 in their wills. <i>This type of legacy pledge cannot be recorded in the survey.</i>	-	-	-	-
<b>I</b>	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 see section 3.11	-	-	-	-
<b>J</b>	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. [Note: in this example if the remaining £60,000 is received the following year, that £60,000 would be included under ‘funds secured’ in that year. See also K below]	80000	80000	-	-
<b>K</b>	The final instalment of a legacy of £100,000 has been received, worth £25,000. The previous instalments were received last year.	25000	25000	-	-
<b>L</b>	Two hundred donors have made one-off Annual Fund cash gifts (cheque / credit cards) – all received – worth £55,500.	55500	55500	-	200
<b>M</b>	One hundred Annual Fund donors have taken out open ended standing orders of £1000/p.a. and the first instalments worth £100,000 have been received. <i>As the standing orders have been set up, a further 4 years of instalments, worth £400,000, can be recorded as confirmed pledges under ‘new funds secured’.</i>	500000	100000	-	100
<b>N</b>	£66,000 has been received from 50 previous Annual Fund standing orders set up in previous years	-	66000	-	50
<b>O</b>	20 joint gifts have been received totalling £20,000. <i>As these are joint gifts each donation has been made by 2 people so the number of donors should be recorded as 40</i>	20000	20000	-	40

<b>P</b>	In your telephone campaign, 25 alumni made oral pledges totalling £20,000 over four years, but no paper work has been received. <i>These oral pledges cannot be recorded anywhere on the questionnaire.</i>	-	-	-	-
<b>Q</b>	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 16/17	50000	30000	-	100
<b>R</b>	20 donors gave equivalent of £20,000 to the University of X's 501(3)c charity in the USA in 15/16 (the previous year), this was transferred to the University in the year 16/17: <i>Only the cash received is counted as the funds secured and donor numbers would have been counted in the previous year</i>	-	20000	-	-
<b>Totals to be reported at each question</b>		<b>1360500</b>	<b>601500</b>	<b>35000</b>	<b>556</b>

## 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
<b>A</b>	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 of her husband. 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.	<b>ELIGIBLE</b>	<b>None</b>
<b>B</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.	<b>ELIGIBLE</b>	<b>None</b>
<b>C</b>	Identical case to <b>B</b> , but ten days' consultancy a year is built into the agreement.	<b>INELIGIBLE</b>	<b>One exclusion: No. 4 – Consultancy.</b> None of the funding is eligible.
<b>D</b>	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.	<b>INELIGIBLE</b>	<b>One exclusion: No. 5 – IP rights.</b> Even though no specific IP split is agreed, inclusion of this potential financial benefit to the charity makes it ineligible.
<b>E</b>	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.	<b>INELIGIBLE</b>	<b>One exclusion: No. 5 – IP rights.</b> Even though the IP related rights are non-exclusive, any such inclusion in the agreement means exclusion from the survey.

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>	<p><b>INELIGIBLE</b></p>	<p><b>One exclusion: No. 5 – IP rights.</b> 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. 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. None of the 7 exclusion criteria under A.2.2.1 apply.</p>	<p><b>ELIGIBLE</b></p>	<p><b>None.</b> 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>	<p><b>INELIGIBLE</b></p>	<p><b>Two exclusions: No. 3 – exclusive publication; and No. 5 – IP rights.</b></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.  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>	<p><b>INELIGIBLE</b></p>	<p><b>Post funding – excluded as part of the agreement relates to non-philanthropic activity)</b> <b>Research funding – one exclusion: No. 5 – IP rights.</b></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 <b>Ross-CASE</b> rules.</p>	<p>Element funded by the charity - <b>ELIGIBLE</b>; MRC element <b>INELIGIBLE</b></p>	<p><b>None. The source is ineligible (Government funding).</b></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>; 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 – <b>One exclusion: No. 1 – contractual Relationship</b></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 institution's 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.

### **B9. 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.

### **B10. 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 for 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.