

TTC Donation Policy

A. INTRODUCTION

1. Philanthropy is an important source of support for the development and teaching of TTC. TTC is committed to deliver Christian Education to our society. As such, gifts and donations from private individuals and organisations could provide additional resources to advance our academic, social and religious mission.

B. INTERPRETATION

2. In this Donation Policy,
 - **Policy** means this donation policy;
 - **TTC** means Tsung Tsin College situated at 9 Leung Choi Lane, Tuen Mun, New Territories, being the specific school for the purpose and operation of which the TTC IMC is incorporated;
 - **Donor** means the person or organisation who gives something in the form of cash or in-kind without receiving consideration for the transfer
 - **Donation** means, without prejudice to the definition given by “A Tax Guide for Charitable Institutions and Trusts of a Public Character” published by HKSAR Inland Revenue Department, the giving of property by way of help;
 - **Gift** means a voluntary transfer of property made without consideration;
 - **Cash** means such coin or currency of the HKSAR;
 - **Principal** means the Principal of Tsung Tsin College;

- **TTC IMC** means the Incorporated Management Committee of Tsung Tsin College established in accordance with the Education Ordinance (Cap. 279);
- **School Manager** means a person registered under the Education Ordinance (Cap. 279) as a Manager of the School;
- **TTC Executive Council** means the council having the highest executive authority in TTC in relation to daily operational matters, which at any time consists of Principal and Administrative members.

C. DEFINITION OF DONATIONS

3. For the purpose of these Guidelines, TTC adopts the HKSAR Inland Revenue Department's definition of "Donations" as appeared in "A Tax Guide for Charitable Institutions and Trusts of a Public Character" ("Tax Guide"). In paragraph 52 of the Tax Guide, it stipulates "*The word "donation", in its ordinary sense, means a gift. To constitute a gift, the property transferred must be transferred voluntarily and not as a result of a contractual obligation to transfer it and no advantage of a material character is received by the transferor by way of a return*".

D. APPROVAL PROCESS

4. There shall be no presumption that any offer of a donation will be accepted by TTC. The ultimate decision of acceptance and rejection would be subject to the guidelines below in the deliberation of TTC Executive Council.

5. Acceptance of a donation should not in any way give or be perceived to give the donors an unfair commercial advantage over others in the same trade, industry or profession to regular business dealings with TTC and no preferential treatment will be given to any donors in any dealings with TTC.
6. Approval from TTC IMC should be sought when a donation involves naming recognition of buildings or physical facilities of TTC.
7. Before any gifts or donations can be accepted, the procedure described in section E below titled “Key Considerations Of Whether A Donation Will Be Accepted Or Rejected” will be strictly observed by TTC.

E. KEY CONSIDERATIONS OF WHETHER A DONATION WILL BE ACCEPTED OR REJECTED

8. In considering an intended donation, TTC will consider, among other things, the following factors adherence to the mission of TTC:
 - (a) Donation should contribute to enhancing the quality of teaching, learning and development of TTC;
 - (b) No conditions (except the arrangement in relation to recognition and naming) should be attached to the donation;

- (c) For TTC is a religious school established under the faith of Christianity, in order to promote the spirit of Christianity, no donations from other religious organisations will be accepted;
- (d) In order not to give rise to any potential controversy, no donations or gifts from political organisations will be accepted in general;
- (e) Before a donation is accepted, TTC will need to be sure that the donation does not give rise to ethical or reputational issues; and
- (f) TTC may decline a donation at its own absolute discretion as it deems appropriate.

F. DONOR'S RIGHTS

9. Upon the request made by the Donors or prospective donors, the following documents will be provided by TTC promptly:
 - A copy of these Guidelines;
 - The annual financial report of donations and financial statements; and
 - Confirmation of the charitable status granted by the Inland Revenue Department
10. The privacy of donors will be respected. If the Donors who do not wish to have their identity published or otherwise made generally known can choose to remain anonymous and this will be respected. However, the necessary details of a donor shall be made known to TTC. Any donor records that are maintained by TTC will be kept confidential to the greatest

extent possible in due observance of Personal Data (Privacy) Ordinance (Cap. 486). Donors have the right to see their own donor record, and to challenge its accuracy.

11. Complaints by donors or prospective donors in respect of the fund raising activities or any matters addressed in these guidelines will be handled promptly by TTC. Any dissatisfaction arising from the fund raising activities or any matters addressed in these guidelines felt by the complainants will be handled in the first instance.

G. DONATION AGREEMENTS

12. TTC will enter into donation agreement with the donors for major donations. The donation agreement will clearly set out the details of donations and terms and conditions agreed by TTC and the donors. The finalisation of the terms and conditions shall be subject to the approval from TTC IMC.

H. ACCOUNTING FOR DONATIONS

13. All the donations will be solely used towards the development in teaching and/or to support the mission of TTC.
14. TTC's financial affairs will be conducted in a responsible manner, consistent with the ethical obligations of stewardship, TTC's mission and the Laws of Hong Kong.

I. NAMING, ACKNOWLEDGMENT AND PUBLICITY

15. The current naming and acknowledgment policy can be found in <https://www.ttc.edu.hk/giving>. TTC may, at its own discretion and voluntary initiative, acknowledge or recognize the donors in such manner, duration and subject to such conditions as the TTC Executive Council and IMC deem appropriate.
16. TTC will issue an official receipt accompanied by letter of appreciation to the donors for all the monetary donations.
17. For in-kind donations, no official receipts will be issued. However, TTC or any benefit unit of TTC can issue letters of appreciation to the donors at its own discretion.
18. For major donations, wherever necessary, TTC will enter into a donation agreement with the donors, setting out clearly the details and agreed terms of the donations.
19. Should the donors expect any ceremonial form or other form of recognitions, please inform TTC to make arrangement, and TTC will consider the viability and details of such arrangement.
20. Unless anonymity is specified by the donors, all opportunities would be taken to publicise donations so that the donors receive all due recognition and others are encouraged to support fundraising initiatives.

J. TAX IMPLICATIONS

21. Donations to TTC, under Section 88 of the Inland Revenue Ordinance, are tax-deductible as it is an educational institution of a public character. The Inland Revenue Department has issued "A tax guide for charitable institutions and trusts of a public character" for reference by the public (https://www.ird.gov.hk/eng/pdf/tax_guide_for_charities.pdf). However, please be informed that donation in-kind is not tax deductible.

K. NO REFUND POLICY

22. Donations shall be made with charitable intent, are non-refundable and are made without any expectation of favour in return in any circumstance.

L. INQUIRIES

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