



NATURE TRUST

leading towards a better future



DONATION & GIFT ACCEPTANCE POLICY

Ensuring Integrity, Impact & Transparency



Aligning with Government of India
& Tamil Nadu Regulations

Effective Date: February 10, 2026

www.naturetrust.org.in

This **Donation & Gift Acceptance Policy** for **Nature Trust** establishes a transparent framework for receiving financial and material contributions. It ensures that all donations align with the Trust's mission of disability welfare and sustainable living while strictly adhering to the **Income Tax Act (80G/12A)**, **FCRA guidelines**, and the **Constitution of India**.

Donation & Gift Acceptance Policy

Organization: Nature Trust

Effective Date: February 10, 2026

Purpose: To protect the ethical integrity and tax-exempt status of the Trust while facilitating support for beneficiaries.

1. Core Principles of Acceptance

Nature Trust will accept donations that:

- **Support Our Mission:** Contributions must benefit children with disabilities, the elderly, or promote natural/sustainable lifestyles.
- **Maintain Independence:** Acceptance of a gift must not give the donor undue influence over the Trust's policies or clinical/educational decisions.
- **Uphold Constitutional Values:** We reject donations from sources that promote discrimination based on religion, race, caste, or gender (**Articles 14 & 15**).

2. Types of Accepted Donations

- **Cash/Digital Transfers:** Received via banking channels; all Indian donations are eligible for tax exemption under **Section 80G**.
- **In-Kind Gifts:** Therapy equipment (wheelchairs, sensory tools), child-safe educational materials, and organic/natural products.
- **Real Estate/Property:** Accepted only after a Board review ensures the property is free of legal encumbrances and can be used for Trust objectives.
- **Securities:** Publicly traded stocks or mutual funds, which will be liquidated upon receipt as per the Trust's financial prudence norms.

3. Restricted vs. Unrestricted Gifts

- **Unrestricted:** General funds used where the need is greatest (e.g., daily operations, staff salaries).
- **Restricted:** Funds designated by the donor for a specific project (e.g., "Drama Therapy Wing" or "Organic Garden Project"). Nature Trust will honor these restrictions provided they are legal and feasible.

4. Non-Acceptable Gifts

Nature Trust reserves the right to decline gifts that:

- Originate from illegal activities or money laundering.
- Come from industries that contradict our "Natural Lifestyle" values (e.g., tobacco, chemical pesticides, or highly processed food corporations).
- Require the Trust to provide special favors or "quid pro quo" to the donor.
- Contain hidden costs (e.g., maintenance of a gifted asset exceeds its value).

5. Foreign Contributions (FCRA)

In compliance with the **Foreign Contribution (Regulation) Act (FCRA)**:

- Foreign donations will only be accepted into the designated **SBI New Delhi Main Branch** account once the Trust holds a valid FCRA registration.
- Individual foreign donors must provide passport/identity details as required by the **Ministry of Home Affairs**.

6. Donor Recognition and Privacy

- **Receipts:** An official stamped receipt will be issued for every donation within 7 working days.
- **Anonymity:** We respect the request of donors who wish to remain anonymous, except where reporting to the **Income Tax Department** or **Government of Tamil Nadu** is legally mandatory.
- **Publicity:** High-impact donors may be featured in our annual report or website only with their explicit written consent.

7. Governance and Review

- **Authority:** The Treasurer and Managing Trustee oversee daily donations. Any gift valued above **₹5,00,000** or involving real estate requires a Board Resolution.
- **Audit:** All donations are subject to an annual statutory audit as per the **Tamil Nadu Societies/Trusts Registration norms**.