



## Kokoda Track Memorial Walkway (KTMW):

### Gift Acceptance Policy

#### 1. Purpose

The following guidelines (the Policy) govern acceptance of gifts or donations made to the Kokoda Track Memorial Walkway (the Walkway) for the benefit of any of its operations, programs or services.

#### 2. Walkway's Purpose

The Walkway is a [not-for-profit community organisation](#), conceived in 1994 and opened in 1996. The Walkway is a 'living memorial' to all veterans who served in World War II, with a particular focus on the South West Pacific area (particularly those who served in the Papua New Guinea and Kokoda campaigns).

A range of commemorative events and educational programs are undertaken to inform and educate current and future generations of this significant part of Australia's military history.

#### 3. Oversight of the Walkway

The operations of the Walkway, which is a registered deductible gift recipient (DGR), are overseen by the KTMW Board (the Board). The Board solicits and accepts gifts for purposes that will help the organisation further, and fulfill its [mission and objectives](#).

The Board will oversee this Policy, and determine decisions regarding examples of where gifts or donations may harm the Walkway's reputation, or any other matters relating to gifts or donations.

#### 4. Conditions of accepting gifts and donations

Broadly speaking, the Walkway will accept gifts and donations that:

- are in line with the purpose, vision, values and activities of the Walkway.
- supports either the Walkway's core operations or particular projects or programs of work.
- is not too difficult or expensive to administer in relation to the value of the gift.
- if non-monetary, is valued in accordance with Australian Taxation Office (ATO) requirements.
- is anonymous at the request of the donor (but the terms of the donation may still be disclosed as per legal requirements or organisational policies).
- does not create a conflict of interest.
- does not have any restrictions or conditions as to the use of the gift that are onerous for the Walkway to comply with, or such conditions are not part of the Walkway's objectives.
- does not cause the Walkway to contravene, or to incur significant obligations under, any State or Federal laws or regulations.
- would expose the Walkway to undue adverse publicity or reputational risk, or would compromise the interests, values, reputation or objectives of the Walkway. Gifts that have a perceived reputational risk will be considered on a case-by-case basis by the Board.

Please note: the Walkway is not in the position to accept physical artefacts and/or memorabilia, due to a lack of appropriate storage and conservation facilities.

## 5. Gifts or donations accepted without review

Usually, the following are types of gifts or donations will be accepted without the need for any review:

- Cash gifts are acceptable in any form, including by cheque, money order, credit card, or on-line. Donors wishing to make a gift by credit card must provide the card type and other details for such transactions as required. See [here](#) for further details.
- Bequests through wills or other appropriate trusts and the like can be made at any time. See [here](#) for further details.

However, should there be any dispute or circumstances outlined in Section 4, the Board will provide guidance and an outcome.

## 6. Advice on providing gifts or donations

The Walkway urges all prospective donors to seek the assistance of personal legal and/or financial advisors in matters relating to their gifts, including the

resulting tax and estate planning consequences. The [Australian Taxation Office \(ATO\)](#) should also be consulted if required.

## 7. Acknowledgement of gifts or donations

The Walkway will acknowledge the receipt of any gifts or donations with an official tax receipt or a letter of Acknowledgement within five (5) working days following receipt of the gift or donation.

Further details on the Walkway, and how you can support us can be viewed [here](#).

This Policy was endorsed by the KTMW Board in June 2024.