



Gift Acceptance Procedure

Name of museum: Harewood House Trust Ltd

Name of governing body: Harewood House Trust Ltd

Date on which this policy was approved by governing body: 12 October 2018

Harewood House Trust Limited (HHT) is an independent, not-for-profit, educational charitable Trust (Charity No. 517753, Company No. 2004021) and accredited museum designated as having pre-eminent collections of national importance. The Trust was formed with the grant of a long, rent-free lease on Harewood House and its grounds by the 7th Earl of Harewood in 1986. The Lascelles family continues to support the Trust with gifts and loans to its Art, Archive and Library Collections. Harewood House Trust is committed to developing its collections and welcomes gifts from all donors consistent with the Trust's mission statement and Collections Development Procedure and Policy.

MISSION

The mission of Harewood House Trust is to preserve and interpret its collections, buildings, gardens and park for the widest possible audience, now and in the future. To encourage enjoyment and inspiration, to promote understanding of Harewood through teaching and research of the highest standard.

As an educational charitable trust, Harewood House Trust's key objectives are:

- To preserve for the benefit of the public, the House, gardens and collections;
- To promote the study and appreciation of the arts and sciences; and
- To provide facilities for recreation.

PROCEDURE FOR PROSPECTIVE DONORS:

This document is intended to provide guidance to prospective donors. Harewood House Trust has a Collections Development Procedure and Policy, in line with which gifts will be considered by HHT. These are available online at www.harewood.org/art and it is recommended that all prospective donors to the Trust review these documents before offering their gift. If you are generously considering a gift to the HHT that fits its collecting criteria, please contact Hannah Obee, Head of Collections either by post to Harewood House, Harewood, Leeds LS17 9LG or by email to Hannah.o@harewood.org

PROCEDURE IMPLEMENTATION:

1. Gift review by the Collections Committee

The Head of Collections and Exhibitions will recommend gifts to the Director of HHT and the Collections Committee. Once approved in principle, the Collections Committee will recommend acceptance of the gift to the Board of Trustees.

Trustees may also be advised in the decision by the Trust solicitors and accountants as well as art professionals and conservators as appropriate.

Small items will require a lesser level of involvement from external professionals.

2. Compliance with Tax Laws and legal requirements

2.1 The Trust shall at all times comply with all Tax laws and other legal requirements regarding gifts.

2.2 The Collections department shall conduct full due diligence to ascertain valid proof of title, and shall gather all relevant documentation from the donor, before submitting the gift offer to the Board of Trustees.

2.3 The Trust shall acknowledge all gifts, file the records and record a new entry in the Trust Accession Register (see Cataloguing and Collections Development procedures).

2.4 The donor is responsible for seeking his or her own legal and tax advice and for obtaining appraisal of the gift where required for the donor's tax return. The Trust does not select the appraiser nor support any cost for such appraisals.

3. Restriction on Gifts

3.1 This procedure applies only to prospective gifts to Harewood House Trust, and not gifts to the Earl of Harewood's private collection.

3.2 The Collections Committee or the Board of Trustees reserve the right to reject a gift which is neither in line with the Collections Development policy nor approved by the Trustees.

3.3 In the event that the donation is inconsistent with the Trust's mission, its administrative principles, policies or the law, the Trust shall decline the gift.

3.4 A gift may not be accepted if, in the reasonable opinion of the Collections Committee or Board of Trustees, an unacceptable conflict of interest would be created, or acceptance would expose the Trust to financial or legal liability or to unacceptable adverse publicity or other reputational risk, or require unacceptable levels of additional expenditure or additional Trust resources.

4. Gift acceptance administration

4.1 Any gift to the Trust will become a Trust Asset. This means that any gift will become the Trust's property and the donor and the donor's family will not be able to claim back the gift. The Trust's aim is to accept gifts with no restrictive conditions. Harewood's collections are extensive, and many items are alternately on and off public display. It follows that very few gifts are permanently on display, but when they are not, they are carefully stored and are available for research and education purposes.

4.2 Once the Board of Trustees agree to accept the gift, the following administration process is undertaken:

4.2.1 The donor must provide valid proof of title and complete an Entry Form supplied by HHT, assigning full legal title to the object to HHT in perpetuity.

4.2.2 Before its physical entry into HHT premises, the gift will be condition checked to make sure that there is no risk of contamination (pest/mould).

4.2.3 It will be recorded on the Trust Accession Register as well as on the collections management system and labelled to allow its quick identification and audit following the cataloguing procedure. The gift must be registered on the Accession Register under either the 'main collection' or the 'reserved collection'.

4.2.4 The accounts department will notify the insurance company and HMRC (if relevant) of the gift as a new entry in the Trust Heritage Asset Register.

EXCLUSIONS:

Nil