**SGI-UK Kosen-rufu Fund Contributions and Donations Policy**

**V1 - January 2018**

## Overview

SGI-UK is able to function as a charitable organisation because of the generous donations of its members. Members of SGI-UK contribute to the 'Kosen-rufu Fund' enabling SGI-UK's National Committee and the Board of Trustees, who must act reasonably and prudently in the interests of the charity, to pursue SGI-UK's charitable objects promoting Nichiren Daishonin's Buddhism.

This policy is based on the Charity Commission's guidance CC20 and the Code of Fundraising Practice V1.5.

## 1 The Buddhist view of almsgiving and contribution

1.1 It has been a tradition since the time of Shakyamuni Buddha for followers of Buddhism to make contributions to the Buddhist community in various ways, including prayer, effort and money. See Appendix 1 for references to almsgiving and contribution in Nichiren Buddhism.

## 2 SGI-UK's 'Kosen-rufu Fund'

2.1 The Kosen-rufu Fund enables SGI-UK to support activities promoting the Buddhism of Nichiren Daishonin, in line with our charitable objects.

2.2 The term 'kosen-rufu' comes from 'The Lotus Sutra' and refers to the development of society through establishing principles of equality, dignity and empowerment.

## 3 Contributions from members of SGI

3.1 Financial contributions are accepted from members of SGI-UK, and SGI.

3.2 Contributions are freely given. The decision to make a contribution and how much to contribute is the choice of each member.

3.3 No goods or services are offered in return for contributions. No contract is entered into, and the contribution is not taken as consideration.

## 4 Contributions from non-members of SGI

4.1 We do not generally accept contributions from people who are not members of SGI, or from non-SGI affiliated organisations.

4.2 The Trustees will consider carefully the question of accepting contributions from non-SGI sources and any anonymous donations. Any decision will be taken considering the ethics and values of the prospective donor where known and whether or not accepting the donation is in the best interests of SGI-UK.

4.3 In the event that a donation is refused, there is no right of appeal.

**5 Large donations**

5.1 Donors of single donations of £5,000 or more will be contacted to confirm that the donation complies with all relevant regulations.

5.2 Anonymous contributions with a value of over £25,000 will be reported to the Charity Commission as a serious incident.

**6 Contributions are freely given**

6.1 Encouragement around the spirit of donations must not put any member under any pressure to make a contribution. Examples of inspiration around contribution are included in Appendix 1.

6.2 SGI-UK will insure that vulnerable people are protected from fundraising behaviour which is unreasonably intrusive or persistent, or which involved placing undue pressure on a person to donate.

**7 Unauthorised fundraising**

7.1 Subject to 7.2 below, SGI-UK will only accept donations for the Kosen-rufu Fund in order to carry out its charitable purposes. No other fundraising is acceptable using the name of SGI-UK.

7.2 From time to time, SGI-UK raises funds for organisations with shared objectives, for example, UNICEF.

7.3 The Trustees will if necessary report unauthorised fundraising to the police and the Charity Commission.

**8 Methods of financial contribution**

8.1 Financial contributions may be made by cash, cheque, direct debit online, or by standing order.

8.2 Standing Order forms may be requested from SGI-UK's accounts office at Taplow Court. Amending or cancelling a standing order remains the responsibility of the donor.

**9 Gift Aid**

9.1 Contributors who are UK tax payers may indicate on the donation form that SGI-UK should benefit from Gift Aid.

**10 Bequests**

10.1 Members may make bequests to SGI-UK in their wills. It is helpful if the member not only makes a clear statement in the will, but also advises family members of the bequest prior to their death.

10.2 If SGI-UK is left real property (ie land or a building) in a bequest, the Trustees may decide to sell the property.

10.3 It is also sensible to mention in the will if a member would like to have a Buddhist funeral.

**11 Trustees' discretion if donations are made with conditions**

11.1 Whether or not SGI-UK accepts donations with a condition is at the Trustees' discretion. It is SGI-UK's Trustees who plan the budget for each year, and who decide how the Kosen-rufu Fund will be allocated to the various projects planned for the coming financial year. It is therefore potentially difficult for contributions to be limited for a particular purpose.

**12 Return of contributions**

12.1 It is SGI-UK's policy not to return contributions, unless there is a legal requirement to do so. Legal requirements include when a donation was made with conditions, or if a donation was made by a person who lacked mental capacity.

12.2 If it can be shown that a contribution was made by a potentially vulnerable donor (ie persons whose judgement may be affected), then SGI-UK will return a donation.

12.3 In exceptional circumstances, where it can be shown that there is a moral obligation to return a contribution, SGI-UK's Trustees will make an application to the Charity Commission for a Section 106 Order giving permission to return a donation.

**13 Complaints procedure**

13.1 Any complaint about SGI-UK's donations policy or its implementation should be made in the first instance to the General Director. The complaint will be acknowledged within 72 hours. The complaint will be considered by the Board of Trustees at the next meeting after its receipt, and the response of the Board will be communicated to the relevant person as soon as possible after the Board meeting.

13.2 If, following the response of the Board, a person is not satisfied, they are free to complain to the Fundraising Regulator.

**14 Operational implementation**

14.1 SGI-UK has an accounting policy detailing the steps taken when Kosen-rufu Fund contributions are received either by post, or by deposit in one of the safe donations boxes at our centres.

14.2 SGI-UK ensures that all funds raised are properly and appropriately protected and accounted for.

**15 Transparency**

15.1 SGI-UK's trustees regularly demonstrate that the charity is well run and effective.

15.2 SGI-UK complies with the applicable SORP, reporting how much was raised through the Kosen-rufu Fund, and how the income raised assisted the work of the charity. The accounts are available via the Charity Commission website. In addition, we publish on our websites

and in other forms reports of our activities, our aims and achievements, including the proportion of our turnover directed to operational activities.

**16 Six Fundraising Principles**

16.1 In drafting this Donations Policy, SGI-UK's Trustees have taken into consideration the six principles in the Charity Commission guidance CC20: (1) planning effectively, (2) supervising fundraisers, (3) protecting SGI-UK's reputation, money and other assets, (4) identifying and ensuring compliance with relevant laws and regulations, (5) identifying and following any recognised standards that apply to donations and fundraising, and (6) being open and accountable.

**17 Compliance with the Fundraising Regulator**

17.1 SGI-UK complies with the Code of Fundraising Practice V1.5.

**18 Review of the Policy**

18.1 SGI-UK's Donations Policy will be reviewed every second year.

Adopted by SGI-UK's Trustees on 29th January 2018

SGI-UK is a registered charity No 1104491, and a Company Limited by Guarantee No 5114516

**Appendix 1**

Almsgiving and contribution has been a tradition since the time of Shakyamuni Buddha, the founder of Buddhism. Described as one of the six 'paramitas', or ways of perfecting one's life, contribution has continued to be an important part of the practice for members of SGI, practising the Buddhism of Nichiren Buddhism. Below there are examples defining contribution, as well as drawing on the writings of Nichiren Daishonin to express the spirit behind contribution.

**Almsgiving in the Buddhist tradition - From the Soka Gakkai Dictionary of Buddhism**

almsgiving ［布施］ (Pali: dāna; Jpn: fuse): Also, offering. (1) One of the six pāramitās, or six kinds of practices required of bodhisattvas. The "Devadatta" (twelfth) chapter of the Lotus Sutra describes Shakyamuni in a past existence as the ruler of a kingdom who, in order to fulfill the six pāramitās, diligently distributed alms, never stinting in heart no matter how precious were the goods he gave away. He did not begrudge, the sutra says, even his own life.

(2) The offering of alms to others, including the Buddha and the Buddhist Order. Among the various kinds of almsgiving, two are best known. They are the offering of goods and the offering of the Law; the former means to offer food, robes, and other goods, and the latter means to share or explain the Buddha's teachings. There is also a concept of three kinds of almsgiving, which consists of the two just mentioned and the offering of fearlessness. The offering of fearlessness means to inspire courage and remove fear.

**Examples of Buddhist contribution in Nichiren Daishonin's writings**

In the writings of Nichiren Daishonin, we find examples of pure-hearted contribution being the cause for dramatic changes of circumstances: "There was once a ruler in India named Ashoka the Great. He reigned over a quarter of the land of Jambudvīpa and, accompanied by the dragon kings, controlled the rain at his will. He even used demons to do his bidding. At first he was a merciless ruler, but later he converted to Buddhism. He made offerings to sixty thousand monks each day and erected eighty-four thousand stone stupas. On inquiring into the previous lifetime of this great sovereign, we find that in the days of Shakyamuni Buddha there were two little boys called Virtue Victorious and Invincible who once offered the Buddha a mud pie. Because of this act of sincerity, the boy Virtue Victorious was reborn within one hundred years as King Ashoka." Writings of Nichiren Daishonin, volume 1, p899

**Contribution in the Nichiren Buddhist tradition**

Many of Nichiren Daishonin's letter start with expressions of gratitude for the financial and material support he was given. In a letter to Abutsu-bo, he wrote: "You may think you offered gifts to the treasure tower of the Thus Come One Many Treasures, but that is not so. You offered them to yourself. You, yourself, are a Thus Come One who is originally enlightened and endowed with the three bodies. You should chant Nam-myoho-renge-kyo with this conviction. Then the place where you chant daimoku will become the dwelling place of the treasure tower. The sutra reads, "If there is any place where the Lotus Sutra is

preached, then my treasure tower will come forth and appear in that spot."(Writings of Nichiren Daishonin, volume 1, p299-300)

Writing to his close follower, Shijo Kingo, Nichiren Daishonin explains that while material benefits have some importance, physical health has more value, and spiritual benefits are the greatest of all: "It is rare to be born a human being. The number of those endowed with human life is as small as the amount of earth one can place on a fingernail. Life as a human being is hard to sustain—as hard as it is for the dew to remain on the grass. But it is better to live a single day with honour than to live to 120 and die in disgrace. Live so that all the people of Kamakura will say in your praise that Nakatsukasa Saburō Saemon-no-jō (Shijo Kingo) is diligent in the service of his lord, in the service of Buddhism, and in his concern for other people. More valuable than treasures in a storehouse are the treasures of the body, and the treasures of the heart are the most valuable of all. From the time you read this letter on, strive to accumulate the treasures of the heart!

**Contribution in the Soka Gakkai**

Second President Josei Toda limited the number of financial donors until he was convinced of the sincerity and integrity of their desire to support the Soka Gakkai. Following this strict approach, and subject to consideration under section 4 of the Policy, the Trustees of SGI-UK wish to receive donations from members of SGI only.