Irish Museum of Modern Art (IMMA) Ethical Fundraising Policy

Date: 29 October 2025

Introduction

Established in 1991, IMMA is Ireland's National Cultural Institution for Modern and Contemporary Art, based in its historic home at the Royal Hospital Kilmainham. IMMA is home to the National Collection of Modern and Contemporary Art, started in 1990 and now numbering over 4,900 artworks by Irish and international artists.

IMMA is a Public Body and a Company Limited by Guarantee, and not having a share capital, registered in the Republic of Ireland. As such it must observe and comply with the Governing Laws of the Republic of Ireland and applicable overarching EU Laws and Regulations, including compliance with the Companies Act 2014. IMMA is also a Registered Charity and is compliant with the requirements of the Irish Charities Regulator's Charities Governance Code.

IMMA's Strategic Plan 2024 - 2028 includes the vision to be the most dynamic and welcoming cultural destination in Ireland, collecting and presenting modern art, and recognised internationally as a thought leader in contemporary art practice. Rooted in its historic campus, IMMA fosters innovation and creativity through programmes centred around the research, creation, presentation, and collection of the art of our time.

IMMA seeks to follow principles of ethical fundraising in line with its mission, vision and key objectives. It has developed four key strategic goals to help shape its programming over the coming five years:

- A Catalyst for Change
- A Radically Public Space
- A Centre for Research and Innovation
- A Global Connector

Context and Objective of Policy

IMMA's principal funder is the Department of Culture, Communications and Sport, which funds approximately 87% of activities. This Government grant-in-aid is supplemented by income raised through corporate and philanthropic support and the commercial activities that IMMA initiates on its site. As a designated National Cultural Institution there is a state requirement for IMMA to engage in external fundraising (philanthropy and/or sponsorship) to supplement Government grant-in-aid.

IMMA's ambitious programme is growing annually in parallel to its visitor numbers, which increased by 12% in 2022 and 10% in 2023. Achieving the ambitious goals within its strategy will require an increase in funding. As a public cultural institution IMMA is committed to carrying out this fundraising in a responsible and ethical manner, and in alignment with its mission, core objectives and values.

IMMA's mission, vision, and strategic goals are deeply rooted in values of inclusivity, creativity, environmental sustainability, and global engagement. IMMA strives to be a catalyst for change, a radically public space, a centre for research and innovation, and a global connector. These principles guide how IMMA approaches fundraising and sponsorship. At IMMA, we treat fundraising as a cultural act. IMMA actively seeks partnerships that advance creativity, climate justice and social equity.

This policy seeks to strike a balance between IMMA's very real need to raise external sources of funding, and a desire for funding to be sourced in a responsible and ethical way. It has been created in line with global ethical standards and has been informed by international best practice.

Purpose

The purpose of this Ethical Fundraising Policy is to safeguard IMMA's reputation while ensuring its sustainability and growth. This policy aims to provide clarity on IMMA's approach to ethical sponsorship. IMMA actively seeks opportunities to collaborate with external organisations and individuals to achieve shared objectives while maintaining independence and preserving IMMA's reputation.

Scope

As a National Cultural Institution with charitable status, IMMA is dedicated to raising and administering funds from public and private sources through gifts, donations, grants, corporate partnerships, and sponsorships to advance the museum's aims, develop its programme, and enhance its facilities. This policy applies to all types of gifts or donations, including cash, pledges, legacies/bequests, stocks/shares, and gifts-in-kind of artwork, equipment, services, or other non-monetary gifts.

Legal and Regulatory Compliance

IMMA commits to complying with relevant Irish and international laws, including the Charities Act 2009. This document has been created in alignment with global ethical standards for fundraising and partnerships and aligns with the Standards on Fundraising of the International Council of Museums (ICOM).

Related IMMA Policies:

- Website Privacy Policy
- Customer Charter
- Child Protection Policy

- Data Protection Policy
- Freedom of Information Act
- Gender Equality Policy
- Code of Conduct

Commitment to Ethical Principles

At IMMA, we recognise fundraising not merely as a financial necessity but as a cultural act that reflects and reinforces our institutional values. Ethical fundraising is a form of cultural stewardship. It shapes the narratives we support, the partnerships we cultivate, and the communities we serve. We seek sponsorships that align with our commitment to artistic integrity, social justice, and environmental responsibility. By treating fundraising as a cultural act, we ensure that every financial relationship contributes meaningfully to the public trust, cultural relevance, and long-term sustainability of IMMA's mission.

IMMA is committed to ensuring that sponsorships and donations do not influence curatorial decisions, artistic freedom, or the direction of exhibitions and programmes. Maintaining control of the content and integrity of the Museum's programmes, exhibitions and activities is critical to maintaining public trust and integrity.

IMMA considers each donation or sponsorship on its own merits, and it is committed to upholding ethical principles in fundraising and sponsorship activities. Specifically, IMMA:

- Seeks initiatives that do not compromise its independent status.
- Does not accept gifts or engage in partnerships that, in the judgement of the Board, may damage its reputation or relationship with stakeholders.
- Does not accept gifts or sponsorship with expectations of personal advancement or influence.
- Does not engage with donors or accept gifts from illegal sources.
- Only accepts gifts or sponsorship consistent with its strategic mission and values.
- Does not accept anonymous donations but respects donors' wishes for privacy.
- Does not accept gifts or enter into partnership with donors/sponsors whose reputation would compromise IMMA's mission and values.
- Does not accept gifts or enter into partnership with donors/sponsors where there may be an unacceptable conflict of interest between the Museum and the activities of the proposed individual or organisation.
- Does not enter into partnership when there is evidence of a risk that a donor or sponsor may not be able to honour a donation or sponsorship in full or in part.

Avoidance Criteria

IMMA avoids engaging in relationships with individuals or companies directly involved in activities such as tobacco manufacture, fossil fuels, gambling, pornography, or weapons systems manufacturers. IMMA does not accept donations or sponsorship from individuals or companies which are implicated in human rights violations, genocide or apartheid, as referenced by the United Nations Human Rights Council database or the Boycott, Divestment, Sanctions (BDS) database. Should an existing partner organisation be added to this list, IMMA will take steps to conclude the partnership.

Additionally, IMMA does not accept financial support that could compromise its identity or effectiveness in achieving its goals.

Environmental Responsibility

IMMA recognises that the climate crisis is one of the most pressing challenges of our time and is committed to ensuring that its fundraising practices reflect this reality. As part of our role as a cultural leader, we hold ourselves and our partners accountable to the highest standards of environmental responsibility.

- IMMA will not accept support from organisations whose primary business activities are associated with climate breakdown, including fossil fuel extraction, deforestation, or large-scale production of single-use plastics.
- Preference will be given to organisations with verifiable, science-based targets for reducing greenhouse gas emissions, public sustainability reporting, and commitments to regenerative or circular practices.
- IMMA may consider partnerships with organisations in transition to more sustainable models only where clear, independently verifiable evidence of change exists. In such cases, IMMA will require public targets, transparent progress reporting, and the right to withdraw if commitments are not met.

Decision-Making Process

IMMA does not accept more than five per cent of total financial income per annum from an individual donor or corporate supporter or more than 20 per cent of total financial income per annum from commercial organisations to preserve integrity. When considering the acceptance of donations or sponsorship, IMMA follows this process to frame its decision-making:

- Potential funders undergo screening through independent assessment database before acceptance.
- Contracts with partners allow IMMA to withdraw from partnerships breaching this policy.
- This includes a formal process to review previously accepted donations, should ethical concerns arise after acceptance that could compromise the institution’s reputation.

The Board has collective responsibility for promoting the success and long-term sustainability of IMMA. Its key roles include governing the business of the organisation and supporting IMMA achieve its vision and mission. The Board provides strategic guidance to the Director and the Senior Management Team and monitors the activities and effectiveness of the organisation.

Due Diligence Process

All donations and sponsorships will be subject to a research process with an additional risk assessment. IMMA implements a tiered risk-assessment process to ensure consistent due diligence based on source of wealth, reputation, conditions and sector alignment. The main criteria for assessing reputational risk include potential harm to IMMA's values, mission, or public image.

Process	Procedure	Outcome	Risk Template & Action
Step 1	Newspaper database and internet search on key words* to identify potential reputational risk	Low risk – no further action Potential risk – complete risk scoring and refer to Director and SMT	Not required Complete and submit to Director and Head of Development
Step 2	Full due diligence process including third-party checks as appropriate and necessary (e.g professional search firms and international due diligence providers + risk scoring	No further concerns and defined as low risk – Director and SMT confirm and approve If further concern arise or donation is flagged as medium/ high risk- Refer to the Chair of the Board.	Complete Complete and submit to Chair of IMMA Board
Step 3	Full due diligence process + risk scoring and consultation with the Chair of the Board	The Chair will decide if this matter warrants a full discussion by the Board.	Complete and circulated to the full Board. Decision to accept the donation/ sponsorship

** search words to include: allegation, accusation, bankruptcy, bribe, fine, controversy, corruption, court, crime, donation(s), dissolved, equality, fraud, human rights, (il)legal, investigat(e/ion), prosecut(e/ion), protest, (un)ethical, sanction, scandal, terrorism, disqualification, drug(s) dealing, narcotic, prostitution, money laundering, tax evasion, human trafficking, slavery*

Risk Scoring

Each donation will be assigned a risk score based on the following criteria:

1. **Source of Wealth**:
    - Low Risk: Transparent and legal sources, such as well-established individuals or foundations with proven ethical records.
    - Medium Risk: Donors whose wealth is tied to industries with potential ethical concerns (e.g., heavy industry, finance).
    - High Risk: Donors with direct ties to controversial industries (e.g., human rights violations, fossil fuels, tobacco, arms, pornography).
2. **Reputation**:
    - Low Risk: No major controversies or scandals.
    - Medium Risk: Involvement in minor controversies that are not directly related to IMMA's values.
    - High Risk: Major public controversies or significant legal battles that could tarnish IMMA's reputation.
3. **Conditions Attached to Donation**:
    - Low Risk: No conditions attached or minor, non-intrusive conditions (e.g., donor wishes to be anonymous).
    - Medium Risk: Conditions that require some compromise but are aligned with IMMA's mission (e.g., funding directed to a specific programme).
    - High Risk: Conditions that impinge on IMMA's independence (e.g., donor seeking influence over programming, staffing, or curatorial decisions).
4. **Sector Alignment**:
    - Low Risk: Sectors that align with IMMA's values (e.g., arts, education, environmental sustainability).
    - Medium Risk: Sectors that don't directly align but aren't in conflict with IMMA's mission (e.g., technology, real estate).
    - High Risk: Sectors in direct conflict with IMMA's mission or reputation (e.g., tobacco, arms, fossil fuels).

Based on the criteria above, each donation is assigned an overall risk score from 1–5, where 5 is highest risk. A donation should meet all of the necessary low risk criteria to be assigned a score of 1-2, with 1 accounting for proven ethical records and the absence of controversies or conditions and 2 allowing for very minor conditions or controversies. A donation will automatically be assigned a score of 3 if it meets one or more medium risk criteria. A donation will automatically be assigned a score of 4 if it meets one high risk criteria and 5 if it meets multiple high risk criteria.

Risk Scoring Summary:

Risk Category	Low Risk (1-2)	Medium Risk (3)	High Risk (4-5)
Source of Wealth	Transparent, legal	Involved in ethically questionable sectors	Direct ties to controversial industries
Reputation	Clean public record/ Minor rumour/ speculation	Minor controversies considered by some to be unethical (but legal)	Major scandals or legal issues
Conditions Attached	No/minor conditions	Some compromise, aligned with mission	Significant influence or conditions
Sector Alignment	Aligns with IMMA's values	No conflict with mission	Direct conflict with IMMA's values

Action Based on Risk Score:

- **Score 1-2 (Low Risk)**:
  - Donation is accepted, subject to standard conditions.
  - Managed by the Director and SMT.
- **Score 3 (Medium Risk)**:
  - Requires further investigation by external parties or third-party due diligence.
  - Requires consultation with the Chair of the Board.
- **Score 4-5 (High Risk)**:
  - At the Chair's discretion to be referred to the Board for consideration.
  - Likely to be rejected unless compelling circumstances justify acceptance (e.g., transformative donation that outweighs potential reputational risks, under strict conditions). Any decision referred to the Board will be decided by simple majority and recorded in the minutes.

Continuous Monitoring

Post-Acceptance Review: Even after acceptance, IMMA will monitor donations and donors to ensure that no new reputational risks arise. If new controversies or legal issues emerge, IMMA retains the right to reconsider, withdraw from, or wind down the relationship. The relationship will be reviewed in accordance with the due diligence process and risk scoring system outlined above, with the final decision will be taken by the IMMA Director in consultation with the Chair of the Board.

IMMA communicates its commitment to this policy to stakeholders, and the policy is publicly available on the website. A full list of corporate and individual supporters contributing over €10,000 is maintained on IMMA's website, with logo placement, as well as in the annual report. Donations of €1,000 to €10,000 are acknowledged in the annual report but not listed on the website.

Engagement:

For substantial partnerships exceeding 12 months, IMMA seeks to establish a formal process for consultation to enhance mutual benefits.

Conflict of Interest Policy:

IMMA is committed to ensuring that all fundraising and sponsorship activities are conducted with integrity and transparency. Staff, volunteers, and board members are required to disclose any personal or professional relationships that may create a conflict of interest in relation to fundraising or sponsorship opportunities. Any conflicts of interest will be appropriately managed and documented in accordance with IMMA's Conflict of Interest Policy.

Gift Acceptance:

IMMA accepts various types of gifts, including artwork, cash, securities, real estate, and in-kind donations. All gifts are evaluated based on their alignment with IMMA's mission, their potential impact on the organisation, and their suitability for inclusion in IMMA's collection or programmes. The process for accepting gifts will be discussed with the donor or their representatives in advance.

Donor Recognition and Stewardship:

IMMA values the support of its donors and is committed to recognising and stewarding their generosity appropriately. Donor recognition practices will be transparent, consistent, and proportionate to the level of support provided. IMMA will maintain ongoing communication with donors to update them on the impact of their contributions and to express gratitude for their support. Naming opportunities and other forms of recognition will be offered in accordance with established guidelines and policies.

Annual Review and Reporting:

IMMA is committed to regularly reviewing and evaluating its fundraising practices to ensure compliance with ethical standards and best practices. An annual assessment of fundraising activities will be conducted to review the effectiveness of the fundraising policy, identify areas for improvement, and report on compliance with ethical guidelines. Updates to the policy will be made as necessary based on the results of the assessment and any changes in regulations or best practices. Reports on IMMA’s donations and sponsorships will be included in its annual report to enhance accountability.

Training and Education:

IMMA provides training and resources for staff and board members involved in fundraising activities to ensure they understand and adhere to the ethical guidelines outlined in this policy. Training sessions will cover topics such as ethical fundraising practices, donor stewardship, and conflict of interest management. Ongoing education and professional development opportunities will be offered to ensure that all stakeholders are equipped with the knowledge and skills necessary to uphold IMMA's commitment to ethical fundraising.

Conclusion

This Ethical Fundraising Policy reflects IMMA's dedication to upholding ethical standards in fundraising and sponsorship activities, ensuring alignment with its mission, values, and integrity while fostering transparency and accountability to stakeholders.

This policy will be reviewed annually by the IMMA Board.