Policy Number: **G12**



Policy Area:GovernancePolicy Title:Non-Development Activity

GMP is committed to accurately representing our activities to the people we work with, our donors, and the public.

1. Purpose

This policy is to enable GMP and our partners to make a clear differentiation between development and humanitarian/emergency response activities on one hand, and non-development activities on the other.

This policy ensures that GMP is clear about the purpose of the funds being raised when communicating with or soliciting donations from private donors and the public. This policy also ensures that GMP is clear when applying funds to partner activities.

2. Scope of Policy

This Policy applies to all GMP activities, employees and volunteers as well as all GMP partners and associated implementing organisations.¹

3. Background:

GMP is a church agency whose philosophy is derived from biblical and theological understanding. Transformation is understood holistically, as a process of improvement in the whole of human life – materially, socially and spiritually. While we long for the complete transformation of all people GMP does not make engagement in any Christian activity a requisite for receiving the full benefits of any community development program (John 13:35).

GMP invests in life-changing partnerships through three programs:

 COCOA (Churches of Christ Overseas Aid) supports community development and humanitarian/emergency response activities alongside overseas partners working as agents of change within their communities. COCOA is a *Developing Country Relief Fund* under the Overseas Aid Gift Deduction Scheme (OAGDS) administered by the Australian Government's Department of Foreign Affairs and Trade. Tax-deductible receipts can be issued for projects meeting the criteria in the OAGDS guidelines.

¹ GMP Partners are those who have entered a formal Partnership Agreement with GMP (See *R02 Entering into partnerships*).

- ICP (International Church Partnerships) supports church strengthening, gospel outreach and welfare activities among our international church partners.
- IMA (Indigenous Ministries Australia) partners with Australian Indigenous people, encouraging new directions in Indigenous Christian ministry.

4. Definition of Community Development Activities

GMP's community development (COCOA) activities are distinguished by the following principles:

a. Strengths based approaches which develop the capacity of the communities in which we work.

b. Processes that seek to address the causes of poverty

c. Processes that seek to empower rights holders to claim their rights and ensure that duty bearers exercise their duties

d. Support for systems and structures which enable people to move out of poverty

e. Humanitarian/emergency responses and disaster recovery which meet immediate needs with a view to more sustainable long-term solutions.

These are the activities that are normally supported through the COCOA program.

GMP's public communications will highlight the nature of development activity.

5. Policy regarding Non-Development Activities

Proselytism/Evangelism

Any activity that includes the support or promotion of a particular religious adherence² is considered a non-development activity and is promoted, managed and accounted for separately to the COCOA program.

Activities promoting religious adherence will only be part of the ICP or IMA programs and will be identified as such in all relevant communication. Gifts to ICP and IMA are not tax-deductible and this will be clearly indicated.

Partisan Politics

GMP does not provide support for partisan political activities which are activities which facilitate or support specific political individuals, organisations or parties³.

None of the three GMP programs support this type of activity.

² Overseas Aid Deductible Gift Deduction Scheme Guidelines February 2016 (Department of Foreign Affairs and Trade) and ANCP Manual March 2021 (Department of Foreign Affairs and Trade).

³ Overseas Aid Deductible Gift Deduction Scheme Guidelines February 2016 (Department of Foreign Affairs and Trade) and ANCP Manual March 2021 (Department of Foreign Affairs and Trade).

Welfare

The COCOA program does not support welfare activities, which are care and maintenance, which aims to maintain people in a particular condition on a longer-term basis. They fulfil a need but do not aim to increase the local community's ability to do the things that they value⁴. The ICP and IMA programs may include welfare activities.

Fund Management

Funds raised for the three programs will be tracked, managed, reported and accounted for separately to ensure that contributions to each are applied to the correct program and with compliance to the relevant requirements. GMP accounting procedures will ensure that COCOA funds are separated from other funds. Gifts to COCOA activities are tax deductible and will be identified as such.

6. Compliance

This policy summarises GMP's compliance with our commitment to accountability to our stakeholders as part of the ACFID Code of Conduct, in particular, Compliance Indicator 7.3.2, and compliance with the OAGDS Guidelines regarding ineligible activities and the ANCP Manual regarding Non-development activities (4.2).

GMP will consistently demonstrate the separation of development activities (which for these purposes include humanitarian/emergency responses) from non-development activities in:

- Programming
- Expenditure reporting
- Fundraising
- Advocacy campaigns
- Communications
- Choice for donors
- Partner relations

7. Extension to Partners

A commitment to separation of development⁵ and non-development activities will be included in our Partnership Agreements and restated and agreed to with each financial transfer to partners.

Project Design documents and the Appraisal process will check non-development activities are not included in COCOA projects, that projects are in countries declared by the Minister for Foreign Affairs and Trade to be a developing

G12- Development and Non-Development Activity Adopted July 2019 Amended: November 2021

⁴ Overseas Aid Deductible Gift Deduction Scheme Guidelines February 2016 (Department of Foreign Affairs and Trade) and ANCP Manual March 2021 (Department of Foreign Affairs and Trade).

⁵ For these purposes development include humanitarian/emergency responses.

country, and that COCOA has overall oversight of the project through input in design, approval and monitoring.

Monitoring of projects will include checking the exclusion of non-development activities and partners' web presence and communications for differentiation between development⁶ and non-development activities.

COCOA will only engage global programs with international partners, alliances or affiliates, which we have assessed as complying with the OAGDS Guidelines.

⁶ For these purposes development include humanitarian/emergency responses.
G12- Development and Non-Development Activity
Page 4 of 4
Adopted July 2019
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