

International Centre for Missing & Exploited Children, Australia Ltd (ABN 86 645 682 828)

Non-Conduit Policy

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Table of Contents

Document Version Monitoring **2**

Table of Contents **3**

1. Introduction **4**

2. Purpose **4**

3. Application **4**

4. Policy statement **4**

5. Policy in practice **5**

6. Relevant laws **5**

7. Related policies **5**

8. Breach of Policy **5**

9. Monitoring and review of Policy **6**

1. Introduction

International Centre for Missing & Exploited Children, Australia Ltd (ICMEC Australia) are endorsed as a Deductible Gift Recipient (DGR) by the Australian Taxation Office (ATO) to accept tax-deductible gifts of money and property in Australia.

We are committed to operating with the highest ethical standards in all aspects of our activities, including accepting and handling donations.

2. Purpose

The Non-Conduit Policy (Policy) sets out ICMEC Australia's commitment to comply with the Australian Charities and Not-for-profits Commission (ACNC) *Governance Standard 1*, by ensuring that all funds received are applied solely to further our charitable purposes and that we ensure that we do not act as a mere conduit for the donation of money or property to other organisations, bodies, or persons in accordance with the special condition for item 4.1.4 of the table in section 30-45 of the *Income Tax Assessment Act 1997* (Cth).

3. Application

This Policy applies to all ICMEC Australia employees, board members, committee members, volunteers, and anyone acting on behalf of the organisation in handling funds or property. It also applies to all donors and third parties involved in providing funds or property to the organisation.

4. Policy statement

(a) We will not act as a mere conduit for the donation of money or property to other organisations, bodies, or persons.

(b) Our Policy statement and our obligations under ACNC *Governance Standard 1* set out in section 45.5 of the *ACNC Regulations 2022* (Cth) are consistent with clause 2.3.2 of our constitution requiring the income and assets of the company to be applied solely to further our purposes in clause 2.1 of our constitution.

5. Policy in practice

(a) We will only accept funds from another party for our purposes.

(b) We will not accept funds from another party (including any third-party payee) on the basis that it is to be transferred to another party (even a third-party payee) for any purpose not connected with our purposes. In this respect, we will not:

   i. transact any funds through any of our accounts or allow any funds to be transacted through our accounts unless the funds are genuinely for our programs, projects or activities

   ii. transfer any funds to any account of any third-party payee (regardless of the source of the funds) unless the funds are genuinely for our programs, projects or activities.

6. Relevant laws

(a) *Australian Charities and Not-for-profits Commission Act 2012* (Cth).

(b) *Australian Charities and Not-for-profits Commission Regulations 2022* (Cth), in particular ACNC *Governance Standard 1* (section 45.5 of the above Regulations).

(c) *Income Tax Assessment Act 1997* (Cth), in particular item 4.1.4 of the table in section 30-45.

7. Related policies

Other related ICMEC Australia policies include:

(a) Code of Conduct

(b) Conflict of Interest Policy

(c) Disciplinary and Termination Policy and Procedure

(d) Gift Fund Rules

(e) Ethical Fundraising Policy.

8. Breach of Policy

All suspected breaches of the Policy will be thoroughly investigated by ICMEC Australia.

If these investigations reveal breaches of the Policy, appropriate disciplinary and remedial action will be taken, depending on the nature of the breach.

ICMEC Australia reserves the right to inform the appropriate authorities where it is considered that there has been criminal activity or an apparent breach of the law.

9. Monitoring and review of Policy

Our Board owns this Policy. This means that:

(a) If any exception or departure from this Policy is proposed, the Chief Executive Officer (CEO) must be informed. If a CEO has not yet been appointed, the Company Secretary must be informed instead. The CEO – or, if there is no CEO, the Company Secretary – must then seek the Board's prior approval for the proposed exception or departure. No action may be taken, or inaction allowed, until the Board has made its decision.

(b) Our Board is responsible for reviewing this Policy every two (2) years to ensure it operates effectively, meets the requirements of ICMEC Australia, and reflects any changes in legislation.

(c) Any updates and revisions to this Policy must be approved by our Board.