



**Policy Owner:** General Manager

**Direction:** 5. Our Civic Leadership

## 1. STATEMENT OF INTENT

- 1.1 The purpose of this policy is to govern the acceptance of donations by providing criteria to determine whether or not to accept a donation and to provide guidance to prospective donors and their professional advisors in making donations to North Sydney Council.
- 1.2 This Policy applies to donations or gifts, in cash or kind, bequests and the transfer of all right, title and interest in property or other assets to North Sydney Council.
- 1.3 This Policy deals only with donations made to North Sydney Council. It does not deal with donations made by North Sydney Council.
- 1.4 This Policy does not deal with political donations and gifts, which is defined and governed by Local Government and Planning Legislation Amendment (Political Donations) Act 2008 (Political Donations Act).

## 2. ELIGIBILITY

- 2.1 Council will accept or decline a donation at its absolute discretion.
- 2.2 Donations do not include:
  - a) Donations made during electoral campaigns or to political parties.
  - b) Donations of time and/or human resources.
  - c) Gifts and Benefits to individual Council staff.
- 2.3 A donation will only be accepted on the basis that that it cannot be claimed back.
- 2.4 Stanton Library, not the Council as an entity, has deductible gift recipient (DGR) status.
- 2.5 Donors should seek their own independent legal and financial advice regarding tax, GST or any legal implications of making a donation. North Sydney Council cannot provide this advice.

### 3. DEFINITIONS

- 3.1 Donation/s - means the same thing as gift/s.
- 3.2 Donation (including an unconditional gift, bequest or endowment) - is a provision of cash or items of value with no return benefits expected. A donation assumes a philanthropic motivation however donors may request a modest acknowledgment, or that the donation be used for a particular purpose.

### 4. PROVISIONS

#### 4.1 Processes for Donations to Council

All offers of donations are to be made in writing and addressed to the General Manager.

- 4.1.1 Council and/or the General Manager will assess whether the donation can be used in the way the donor has requested prior to accepting the donation. This includes any public recognition or acknowledgment requested by the prospective donor.
- 4.1.2 Council will only accept the donation of public facilities or contribution towards public facilities on public land where it is in the best interest of the community in general. This should be guided by Council's:
- a) adopted Community Strategic Plan,
  - b) adopted Section 94 Contributions Plan,
  - c) Plan of Management for the public land on which the facility is to be located,
  - d) Council's work program or priority list for that type of facility.
- 4.1.3 All offers to donate land must be submitted in writing by the land owner or their legally authorised representative and must be accompanied by:
- a) a copy of the Deed of Title, and
  - b) a property survey or sketch map which shows the location and size of the land, and
  - c) any other information that may have significance to the land owners.
- 4.1.4 With regard to donations offered under Stanton Library's DGR status:

- a) they must comply with Council's policies on artwork acquisitions and historical services collection management;
- b) offers may be refused if not accompanied by an evaluation;
- c) if approved by the General Manager a second valuation will be obtained and a recommendation submitted to Council depending on the value of the item(s); and
- d) if the donation is approved in fact a tax deductible receipt will be issued to the donor.

#### 4.2 **Acceptable Donations to Council**

An acceptable donation is one which Council deems to represent an appropriate sum of money or in-kind items/goods/services for a project or activity that falls within the normal scope of Council services.

It is important that Council consider the reasons for the donation and assess this accordingly. It is equally important that Council investigate the entity that is making the donation.

When considering whether to accept a donation, Council will consider the best interests of the public, public accountability, public perceptions and the potential risks as well as the potential benefits.

Where Council accepts a donation, Council will respect the wishes of the donor as far as possible.

Examples of acceptable donations to Council may include, but not be limited to:

- a) Land
- b) Financial donations, including offers of donations of, or towards, public facilities on public land.
- c) Public facilities including buildings (kiosks, lights, shelters, sheds etc) and structures (benches, playground equipment, barbeques, walkways etc).
- d) Library resources which meet accepted public library standards for content
- e) Documents, photographs, memorabilia, artefacts, diaries and records of historical and/or cultural significance
- f) Artworks created by local artists for display in public places or which record events of local cultural/historical significance.

#### 4.3 **Unacceptable Donations to Council**

Examples of unacceptable donations may include, but not be limited to:

- a) Donations that do not support Council's mission or goals, or which could damage Council's reputation.
- b) Donations for which the conditions for accepting the donation cannot be met.
- c) Donations for which Council would be required to provide any valuable consideration to the donor or any person or organisation associated with the donor (for example; employment at Council for an Associate as a condition).
- d) Donations which are considered discriminatory.
- e) Artworks that are deemed to be offensive or inappropriate for other reasons.
- f) Library books that do not meet the criteria outlined in Council's Library Collection Profiles.
- g) Financial donations that may infer excessive restrictions or exclusivity of use or benefit to only the donor.

## **5. RESPONSIBILITY/ACCOUNTABILITY**

- 5.1 The General Manager will assess prospective donations (financial and non-financial) up to and including a value of \$50,000 and provide a determination to accept or reject the offer of a donation.
- 5.2 A proposed donation with a value in excess of \$50,000 will be assessed by an Ordinary Meeting of Council, which will provide a determination to accept or reject the offer of a donation.
- 5.3 Council shall disclose in its Annual Report all financial and non-financial donations that have been accepted with a value in excess of \$5,000.

## **6. RELATED POLICIES/DOCUMENTS/LEGISLATION**

The Policy should be read in conjunction with the following Council policies and documents:

- Artwork Acquisition Policy
- Historical Services Collection Management Policy
- North Sydney Community Strategic Plan
- Section 94 Contributions Plan
- Plans of Management (various)

The Policy should be read in conjunction with the following documents/legislation:

- Local Government and Planning Legislation Amendment (Political Donations) Act 2008

<b>Version</b>	<b>Date Approved</b>	<b>Approved by</b>	<b>Resolution No.</b>	<b>Review Date</b>
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