

REPORT TO FORMARTINE AREA COMMITTEE – 30 APRIL 2024

DONATIONS POLICY

1 Executive Summary/Recommendations

1.1 Internal Audit has conducted a review of Trusts and Common Good Funds with a final report being published on 28 February 2023, and presented to the Audit Committee on 22 March 2023 ([Item 6 - Appendix F](#)). The Chief Internal Auditor advised that the report provided a positive outcome and that substantial assurance had been provided over what was classed as a minor risk area. The report identified 2 recommendations, 1 of which related to donations as follows:

- Strategic Finance should review and update briefing note on donations in order to ensure consistent and transparent treatment, as part of the ongoing work on Financial Regulations.

1.2 In response to Internal Audit's recommendations, a Donations Policy, and accompanying procedures, have been developed to ensure consistent and transparent treatment of donations across the Council.

2 The Committee is recommended to:

2.1 Consider and comment on the draft Donations Policy, as set out in Appendix 1, and

2.2 Note the accompanying Donations Operational Procedures, as set out in Appendix 2.

3 Decision Making Route

3.1 The report sets out the draft Donations Policy for Area Committee consideration and comment. In accordance with the Policy Development and Review Framework, the Area Committee is asked to consider and comment, following which the final Policy will be presented to the Business Services Committee for approval.

3.2 The report was shared with the Director of Business Services and the Head of Finance for comment and feedback.

3.3 In line with the Scheme of Governance, reports will be presented to Business Services Committee on an annual basis, confirming the policies delegated to the Committee. The next update will incorporate the Donations Policy.

4 Discussion

- 4.1 The Donations Policy has been developed, with input from colleagues in finance, legal and Live Life Aberdeenshire (LLA) to ensure that a consistent and transparent approach is in place.
- 4.2 Within LLA, there are already policies in place for managing heritage materials as part of the Council's collections within Museum Services. The Donations Policy has been developed to complement this and does not replace this, but instead sets out a specific policy for dealing with cash donations.
- 4.3 A donation may take various forms and can be received through a number of methods including online, in person, regular "giving" or "gifting" or as a legacy. The timing of donations and amount received can also vary, therefore it is important to have a clear policy, supported by operational procedures, to ensure all are accounted for on a consistent and comparable basis, whilst managing any potential risks to the Council.
- 4.4 Detailed operational procedures have been developed, which incorporate the need for a Donations Register and annual reporting on donations received and how they have been spent.

5 Council Priorities, Implications and Risk

- 5.1 This report helps deliver all six of the Council's Strategic Priorities and the underlying principle of "right people, right places, right time".

Pillar	Priority
Our People	Learning for Life Health & Wellbeing
Our Environment	Climate Change Resilient Communities
Our Economy	Economic Growth Infrastructure and public assets

- 5.2 The table below shows whether risks and implications apply if the recommendation is agreed.

Subject	Yes	No	N/A
Financial			X
Staffing			X
Equalities and Fairer Duty Scotland		X	
Children and Young People's Rights and Wellbeing		X	
Climate Change and Sustainability		X	
Health & Wellbeing		X	
Town Centre First		X	

- 5.3 There are no direct financial or staffing implications arising from this report.
- 5.4 The screening section as part of Stage One of the Integrated Impact Assessment process has not identified the requirement for any further detailed assessments to be undertaken. This report is for Committee to discuss and approve the Donations Policy. There will be no direct impact as a result of this report.
- 5.5 The following Risk has been identified as relevant to this matter on a Corporate Level: Budget Pressures (Corporate Risk Register).
- ACORP005 Working with other organisations (e.g. supply chains, outsourcing and partnership working)
 - ACORP006 Reputation management (including social media)
- 5.6 There are no risks that have been identified as relevant to this matter on a Strategic Level.

6. Scheme of Governance

- 6.1 The Head of Finance and Monitoring Officer within Business Services has been consulted in the preparation of this report and had no comments to make and are satisfied that the report complies with the [Scheme of Governance](#) and relevant legislation.
- 6.2 The Committee is able to consider and comment on this item in terms of Section B.1.2 of the List of Committee Powers in Part 2A of the Scheme of Governance, to consider, comment on, make recommendations to the Policy Committee on any policy which impacts its Area.

Rob Simpson,
Director of Business Services

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Date: April 2024

List of Appendices

Appendix 1: Draft Donations Policy
Appendix 2: Draft Donations Procedures