Great and Little Chishill Parish Council

Policy for the Acceptance of Donations and Gifts

1. Introduction

1.1 This policy sets out the framework by which Great and Little Parish Council (the "Council") considers and accepts donations, legacies, or gifts from individuals, local enterprise, or community groups.

1.2 The Council is empowered by **Section 139 of the Local Government Act 1972** to accept and hold such gifts for the purpose of discharging its functions or for the benefit of the community.

2. General Principles

2.1 All donations must be used to further a purpose that is in the interest of the Parish or its residents.

2.2 The Council will not accept donations that:

- Place an undue financial burden on the Council (e.g., excessive ongoing maintenance costs).
- Conflict with the Council's statutory duties, values, or standing orders.
- Could be perceived as an attempt to influence a planning application or a procurement decision (in accordance with the **Code of Conduct**).
- Originate from sources that may bring the Council into disrepute.

3. Types of Donations

3.1 **General Donations:** Unrestricted funds used at the Council's discretion for the benefit of the community.

3.2 **Earmarked (Specific) Donations:** Funds donated for a specific project (e.g., playground equipment, a new community bench, or environmental wildflower planting).

3.3 **Gifts of Assets:** Physical items such as land, equipment, or trees.

4. Procedure for Acceptance

4.1 Any offer of a donation exceeding **£100** must be formally reported to the Clerk and brought before the Full Council for a resolution of acceptance.

4.2 For donations related to specific projects, the Council must ensure the project is feasible, lawful, and that the donor understands the Council retains final authority over the project's delivery and management.

4.3 The Council reserves the right to decline any gift without explanation.

5. Financial Management & Accountability

5.1 **Ring-fencing:** Donations for specific projects will be held in a "Restricted Reserve" or clearly earmarked in the Council's accounts to ensure they are not absorbed into general expenditure.

5.2 **Surplus Funds:** If a specific project is overfunded or cannot proceed, the Council will attempt to contact the donor to discuss a refund or reallocation. If the donor cannot be reached, the funds will be used for a similar community purpose.

5.3 **Audit:** All donations will be recorded in the Council's financial records and are subject to internal and external audit.

6. Recognition

6.1 Small plaques or public acknowledgments (e.g., in the Parish Newsletter) may be permitted, provided they do not constitute commercial advertising.

6.2 The Council will not provide any "benefit" or "preferential treatment" to donors in exchange for their gift.

7. Review

7.1 This policy will be reviewed annually to ensure compliance with the latest **NALC (National Association of Local Councils)** guidelines and the **Local Government Act**.

Adopted on: 22nd May 2026