KIAMA MUNICIPAL COUNCIL
your council, your community

Incoming Donations or Bequests Policy

Policy owner	Senior Advisor Business Integrity & Governance
Department	Chief Executive's Office
Date endorsed	D Month Year
Next review date	D Month Year
TRIM reference	26/3319

Contents

Policy statement / objectives

From time-to-time Kiama Municipal Council receives offers of donations or bequests from organisations and individuals. Council recognises that these incoming donations and bequests can provide valuable support to enhance community programs, events, services, and assets.

Such contributions must always be accepted and managed in a way that upholds the highest standards of governance, probity, and transparency.

The objectives of this Policy are to:

- Detail the correct process for accepting, and managing incoming donations or bequests for events, programs, services, or assets run by Council
- Ensure all incoming donations or bequests are assessed, approved, and reported in a transparent, consistent, and ethical manner
- Safeguard Council's independence, probity and reputation by preventing any real or perceived influence on Council's decision making
- Support Council's brand and strategic direction in alignment with the Community Strategic Plan, Delivery Program, and relevant legislation
- Promote responsible engagement with the community and donors, delivering shared community benefit while upholding public trust

Scope

This Policy applies to the financial, in-kind or material donations, or offers of donations to Council, with no expectation of any activity or benefit in return. It assumes a philanthropic motivation and is voluntarily and freely given.

It covers:

- Cash donations
- Donation of materials, goods, property or other physical assets that may be required to be accompanied by an official valuation from an accredited valuer
- Bequests

It does not cover:

- Outgoing sponsorships or grants made by Council
- Outgoing donations by Council
- Procurement activities for goods, works, or services
- Volunteering, i.e. donations of time and/or human resources
- Gifts and Benefits to individual Councillors or staff
- Donation of assets as a result of a Development Consent or Voluntary Planning Agreement. These types of donations will be managed by relevant planning legislation
- Incoming grants or funding

References

- Local Government Act 1993 and associated Regulations
- Independent Commission Against Corruption Act 1998
- Government Information (Public Access) Act 2009 (NSW)
- Privacy and Personal Information Protection Act 1998 (NSW)

- Council's Code of Conduct

Consultations

- Manager Community Outcomes
- Senior Financial Accountant
- ELT

Definitions

Term	Definition
Bequest	A donation of cash, property, or other asset made under the terms of a will, by an individual
Donation	The provision of a financial contribution, goods, property, or other items of value made voluntarily with no expectation of any return benefit or advantage. It assumes a philanthropic motivation, and is voluntarily and freely given
In-kind	paid or given in goods, commodities, or services instead of money

Variation and review

Council reserves the right to review, vary or revoke this Policy.

Review history

Date reviewed	Date adopted / endorsed	Brief detail of amendments
January 2026		New Policy

POLICY

1. General Principles

1.1. Incoming donations or bequests must be made in writing and must include:

- Purpose of the donation – the agreed use, project, or activity the donation will support
- Nature of the donation – monetary value or description of in-kind goods/services
- Conditions of acceptance – any agreed conditions, restrictions, or limitations.
- Acknowledgment arrangements – how Council will recognise the donor (if applicable)

1.2. Council does not hold Deductible Gift Recipient (DGR) status and cannot issue tax-deductible receipts. Donors must be informed of this before acceptance

1.3. All donations and bequests must be recorded in the Incoming Sponsorship and Donations Register maintained by Governance and stored in accordance with Council's Records Management Policy

1.4. Council will not accept donations or bequests where there is a real or perceived conflict between the values or objectives of the sponsor or donor (or associated entities) and those of Council

1.5. Donations or bequests will not be accepted from organisations whose products, services, or practices are inconsistent with Council's values or community standards. This includes, but is not limited to -

- Tobacco, vaping and tobacco/vaping-related companies
- Businesses deemed by Council to be harmful to health and wellbeing
- Gambling services
- Alcohol-related businesses, unless approved for specific events
- Entities whose offerings or reputation conflict with Council's values
- From an individual who has a criminal record for a matter in the past 10 years
- From political parties or organisations/individuals with an identifiable political purpose/agenda (e.g. trade unions, political candidates)
- Organisations that have been convicted of, fined for, or are subject to substantiated regulatory enforcement action under applicable environmental protection laws for pollution of land, air, or water, or for unlawful destruction, depletion, or waste of non-renewable resources, within the past five years

1.6 Donations or bequests must not limit, or appear to limit Council's ability to carry out its duties and must not create obligations that restrict Council's decision-making or independence

1.7. There must be no suggestion, explicit or implied, that acceptance of a donation or bequest will result in special treatment or favourable consideration in Council decisions or processes

1.8. No official, elected representative, employee, or agent of Council is to receive or solicit any personal benefit from a donation or bequest

2. Assessment and Approval

2.1 All donations or bequests must be reported to the Executive Leadership Team (ELT). Any donation or bequest that exceeds the value of $5,000 must be reported to Council

2.2 In assessing donations or bequests, ELT will determine whether they are in line with the Principles detailed above and also consider the best interests of the public, public accountability, public perceptions and potential risks as well as the potential benefits

2.3 For donations involving goods, property, or other physical assets, ELT will assess the contribution for strategic alignment and whole-of-life considerations, including ongoing maintenance, insurance, storage, compliance, and operational care requirements, to ensure acceptance does not create an unreasonable financial or resource burden on Council or diminish its capacity to deliver other services

2.4 ELT or Council has authority to decline any donation or bequest that does not meet the requirements of this Policy or is assessed as posing an unacceptable risk to Council's ethical, social, environmental, financial, or reputational standards

3. Transparency and Disclosure

3.1 Council is committed to transparency in all incoming donations and bequests, while recognising the need to balance public disclosure with confidentiality, privacy and probity considerations

3.2 Council will maintain an Incoming Sponsorship and Donations Register, and record the following details:

- Name of the donor
- Nature and purpose of the donation or bequest
- Broad category of benefit (e.g. financial, in-kind, goods/services, joint promotion)
- Status (active, completed, refused, terminated) including documented reasons for refusals in accordance with this Policy.

3.3 Information from the register may be made publicly available upon request, subject to Council's obligations under the *Government Information (Public Access) Act 2009* (GIPA Act) and relevant privacy or confidentiality considerations

3.4 The specific monetary or in-kind value donations and bequests will not be disclosed publicly where doing so could provide a commercial advantage or disadvantage to any party, consistent with Section 10A(2)(c) of the *Local Government Act 1993* or where a donor requests anonymity

Related forms / documents

NIL

Attachments

NIL

Authorisation

Name: Council resolution No: ****

Date: Date adopted by Council