



TOLLCROSS
housing association

Donations Policy

Prepared By	Anne Wilson, Corporate Services Director
Policy Created	//
Date of Last Review	28 th January 2019
Date of Current Review	31 st January 2022
Date of Next Review	November 2025
Reviewed By	Management Committee

CORPORATE FIT	
Internal Management Plan	✓
Risk Register	✓
Business Plan	✓
Regulatory Standards	✓
Equalities Strategy	✓
Legislation	✓

On request, the Association will provide translations of all our documents, policies and procedures in various languages and other formats such as computer disc, tape, large print, Braille etc. and these can be obtained by contacting the Association's offices.

1. Introduction & Scope

- 1.1 The aim of this policy is to set out the circumstances where the Association will consider making donations, where we will not consider making donations and our policy in relation to receiving donations from others.
- 1.2 Tollcross Housing Association's rules allow for donations as prescribed at:

Rule 47.8	<i>"Amongst its most important powers, the Committee can accept donations in support of the activities of the Association."</i>
Rule 79.2	<i>"The Committee shall set and review periodically its policy for the donation of funds to charities. Such donations must further the objects of the Association and the Committee shall report to the Members on such donations."</i>

- 1.3 In making decisions about any donations or grants that we may seek to award to organisations or individuals, we will ensure that we act in compliance with our policies on: Equality and Diversity, Payments and Benefits alongside any financial and legal obligations.
- 1.4 This policy covers donations that can be made to charities which are in furtherance of the Associations activities, particularly as set out in paragraph 2.1.2 of the Rules:
- "any other purpose or object permitted under Section 24 of the Housing (Scotland) Act 2010 which is charitable both for the purposes of Section 7 of the Charities and Trustee Investment (Scotland) Act 2005 and also in relation to the application of the Taxes Acts"*.
- 1.5 The policy also confirms that a Small Donations Fund will be provided for in the annual budget, providing for small amounts to be donated to other organisations or individuals, which also advance the association's objectives.
- 1.6 All matters relating to the receiving of gifts and hospitality by staff and committee, including gifts and hospitality provided by the Association, and seeking donations from contractors or suppliers when fundraising for charity or for prizes at our community events, are dealt with in the Association's Payments and Benefits to Management Committee and Staff Members Policy.

2. Equalities

- 2.1.1 An Equality Impact Assessment (EIA) has been carried out when preparing this policy. In line with good practice the completed EIA will be published alongside the Donations Policy.
- 2.1.2 Where there is a need for follow-up action, the tasks and timeframe for achieving them shall be noted in the Equality and Human Rights Action Plan to ensure they are addressed.
- 2.1.3 We do not see this policy as having any direct impact upon the protected characteristics contained within the Equality Act 2010.

3. Donations to Charities

- 3.1 The Association is permitted to make donations to charities which are in furtherance of its objects. All such donations must be provided for within the approved budget for the year. Where any such proposed donation is in excess of £500 per individual donation, or where more than one donation is to be made to the same organisation in the same year, constituting an aggregate sum in excess of £500, specific approval to make this donation must be obtained from the Committee, prior to making the donation.
- 3.2 The Chief Executive has delegated authority to make payments to charities in accordance with this policy of less than £500, but must report to the next meeting of the Management Committee any donation made under these delegated powers, including an explanation of how it complies with the policy's requirements.
- 3.3 Any prior approval by the Association's lenders for such payments which may be required within the terms of any of our financial agreements must be obtained prior to payment.

4. Small Donations Fund

- 4.1 A Small Donations Fund will be established to make small donations to local groups or local individuals who are not charities, for specific purposes or events which support its community investment objectives.
- 4.2 This fund will be financed from the Association's Tenant Participation budget. Gifts received by the Association which can realise a monetary value may be used to top up the fund.
- 4.3 Any recipient of a donation from the fund must be non-profit making, non-party political, and locally based. The fund will not support religious or pressure groups.

- 4.4 Total payments from the fund will not exceed £1,000 unless approved by Management Committee.
- 4.5 Only one donation will be given to an individual in any one year. The maximum that can be given to any individual is £200. The maximum that can be given to any local organisation in the year should not exceed £600.
- 4.6 Committee members and staff of the Association and any closely connected persons, may not benefit from individual donations from the small donations fund.
- 4.7 The Chief Executive has delegated authority to make payments from the small donations fund, consent for which should be obtained prior to or retrospectively by the Committee and the decision recorded in the minutes of the meeting.

5. Bequests and substantial donations

- 5.1 The Association may accept money, property, etc that is bequeathed to it, to be applied in accordance with its objects, aims and objectives. It may also accept donations from individuals or organisations who wish to support its work and activities.
- 5.2 The Association will seek to respect the wishes of any benefactors as to how such funds are applied, subject to these being within the association's objects and purposes, and current aims and objectives.

6. Reporting

Details of any donations made from year to year under this policy will be provided in the Annual report contained in the Association's Year End Financial Accounts, a copy of which will be provided to each member of the association.

7. Policy Review

This policy shall be reviewed at least every 3 years or earlier, if required by changes in legislation, rules, financial obligations or deemed necessary by Management Committee.