

# LYELL McEWIN REGIONAL VOLUNTEER ASSOCIATION INC

## POLICY & PROCEDURES DOCUMENT

### POLICY TITLE:

VOLUNTEER ASSOCIATION - RECEIVING DONATIONS

POLICY NUMBER: 8.5

### POLICY STATEMENT:

*As a registered Charity and Deductible Gift Recipient, the Lyell McEwin Regional Volunteer Association Inc is dedicated to creating transparent and clear guidelines and processes for donations made towards its goals and objectives*

### EXPECTED OUTCOMES:

- That clear guidelines shall exist for individuals and organisations wishing to make a donation to the Volunteer Association
- To meet Australian Taxation Office (ATO) regulations for the acceptance of donations

### PROCEDURES (To implement Policy):

#### Definition of a Donation

A donation is defined as a gift of money (or in kind support) which comes to the Volunteer Association with no expectation of the giver receiving anything in return. Should the giver expect something in return (eg. that we will display the name of their company, that we will purchase a particular piece of equipment etc) then that shall be deemed a **consideration** under the taxation reform agenda and **can not be considered a donation**. In circumstances where there is a 'consideration' the donation shall be considered a sponsorship and will need to attract a 10% GST

#### Receiving Donations

1. When a donation is made to the Volunteer Association which meets the definition outlined above, a receipt shall be issued to the giver stating the date the donation was made, the name of the donor, our ABN and the amount of the donation. The receipt shall be signed by the person receiving the donation and deposited as a donation into the Association's accounts by the Finance Officer.

#### Soliciting Donations

From time to time there will be a need for volunteers to solicit donations either from local business (goods for raffles etc) or from individuals (eg badge days)

Whenever these opportunities avail themselves to the Association, the following guidelines shall be followed:

- Volunteers shall only seek such donations *after* receiving approval from either the EO, DVS or DVBS
- Official Volunteer ID badges must be worn at all times

- The EO, DVS or DVBS shall issue a letter of introduction to the volunteer which can be presented upon request by the donor. This should include the Associations Lottery License Number and a current date.
- Any person or company making a cash donation shall be issued with a receipt by the volunteer
- Any donations of goods or services shall be acknowledged by way of a letter of thanks acknowledging the donation by the staff member who authorised the volunteer activity
- It is incumbent on the volunteer(s) to report all donations promised

Dated : 24<sup>th</sup> January 2001

Last reviewed November 2009