Donations – Acceptance Considerations and Principles Procedure (Appendix B)

(Donations and Sponsorship Received from Members of the Public, Companies and other Bodies Policy (Surrey and Sussex) (489))

Policy

Donations and Sponsorship Received from Members of the Public, Companies and other Bodies Policy SY and SX (489)

Procedure

1. Introduction

1.1 The following process and principles must be considered before accepting a donation on behalf of Surrey Police, Sussex Police or and/or the Police and Crime Commissioner (PCC) for Surrey or Sussex:

- As a general principle donations should not be accepted where there is a risk of offending the integrity or propriety of Surrey Police, Sussex Police or the respective PCCs

- Donations shall not be accepted from sources that are, or have recently been, under the direct scrutiny of the Police without the consent of either the respective Force Chief Constable or Deputy Chief Constable

- Full regard must be given to all the circumstances surrounding the donation, including those of the donor, and to any future implications that might arise for the respective PCC, Surrey Police or Sussex Police.

- Donations shall not be accepted where the aims of a particular policy or operation may be diminished or jeopardised by the acceptance of such a donation

- In all cases, all donations should enhance or extend the overall quality of service provided to the public

- Details of the donation and any related expectations from both the donor and recipient should be clearly stated in writing in advance of formal acceptance of the arrangement by way of signature from both sides

- **All** donations made direct to a police officer or member of police staff, however small, must be reported to Corporate Finance for inclusion on the Force Gifts and Hospitality register

- All police officers should be mindful that offers may have been derived from criminal conduct, however minor, and they run the risk of committing an offence by accepting as well as professional embarrassment for themselves and the Forces.

- Where events or activities are sponsored by an external organisation / person; roles and responsibilities for the event / activity must be clearly established with the sponsor. This must include responsibility for all those taking part including police officers, police staff, volunteers and persons from other organisations. Advice can be sought from the Joint Health and Safety Service on a case-by-case basis.

1.2 Where doubt exists, for advice, please contact Corporate Finance

2. Types of Donations

2.1 ALL donations should be issued with an official Receipt from the relevant Force (see section 4 for details).

2.2 ALL monetary donations must be sent to the Exchequer Finance Team who will collect cash and cheque donations, record relevant details, bank appropriately.

(1) General or Non-Specific Donations

This is when the donor has indicated there are no requirements attached specifying how the donation of money or other tangible asset should be used or distributed.

Cheque donations to Sussex Police should be made payable to "Sussex Police Charitable Trust" and sent to the Sussex Finance Operations team.

Non-specific donations to Sussex Police will be paid over to the Sussex Police Charitable Trust by the Sussex Finance Operations team.

Cheque donations to Surrey Police should be made payable to "The PCC for Surrey" and sent to the Surrey Finance Operations team.

Non-specific donations to Surrey Police will be paid into the main bank account by the Surrey Finance Operations team.

(2) Donations with a Specific Intent or Purpose

This is when the donor has indicated that they would like their donation to benefit a specific area of Police or PCC activity.

If this is the case, the appropriate Divisional Commander or Head of Department should seek assurance that it is acceptable from the Chief Finance Officer of Commercial and Financial Service. In the case of a donation to the PCCs, the PCC Chief Executive will authorise.

Cheque donations to Sussex Police should be made payable to "The PCC for Sussex"

Cheque donations to Surrey Police should be made payable to “The PCC for Surrey”

Specific donations to Surrey Police or Sussex Police will be credited to the appropriate budget holder by the relevant Finance Operations team.

(3) Donation of Time or the Free Provision of a Service or other Non-Cash Donation.

Where a donation is represented by provision of a service or other act, the Divisional Commander, Head of Department or Chief Finance Officer for the Chief Constable is responsible for deciding if it is acceptable.

They should assess the likely market value of the donation (what they might receive if they were to immediately dispose of the donation or the cost to buy in the service or act) and inform Corporate Finance to ensure correct disclosure in the Statutory Accounts.

3. Accounting Arrangements

3.1 If the donor received an agreed benefit in return for a donation, then there may be a tax implication and Value Added Tax (VAT) would need to be taken into account. In this case, an income invoice must be raised to record it as a taxable supply.

3.2 Certain activities of the Forces and PCCs may be financed or supported by gifts of goods and/or money, either of which may have VAT implications depending upon whether they are considered to be sponsorship or donations.

3.3 If you do not give or do anything in return for the donor’s support, you are not making a taxable supply and therefore, the donation is outside the scope of VAT.

3.4 To be treated as outside the scope the donation must be wholly unconditional and confer no benefit to the donor, although this does not prevent there being an agreement as to how the donation may be used. In these cases a debtor’s invoice must be raised for all taxable supplies

3.5 For further advice, please contact your Finance Business Partner.

4. Recognition and Acknowledgement

4.1 Other than donation of an individual’s time, provision of a service, or other act, all donations of money i.e. cash, cheque or other tangible assets must be recognised by way of an official receipt.

4.2 **ALL** donations should be acknowledged with a letter of gratitude and copied to the respective Force Chief Constable and/or PCC.

4.3 Where the donation is deemed inappropriate, a letter declining the offer should be sent and recorded in the local donations and sponsorship register.

5. Recording and Reporting Requirements

5.1 ALL donations must be recorded in the Force Gifts and Hospitality register via Corporate Finance. This provides a comprehensive record of all donations, sponsorship, gifts, hospitality, loans or expenses in accordance with the joint Anti-Fraud and Corruption policy.

5.2 The clarity and detail of such records shall be sufficient to satisfy an external auditor that they are a suitable account of the extent to which such additional resources have been received. As a minimum, the level of detail recorded shall include:

- Start date
- Finish Date
- Donor
- Brief description of the Donation
- Actual value of the Donation OR the cost if it were funded solely by Surrey Police, Sussex Police or the Surrey or Sussex PCC (notional value)
- Comments

5.3 All donations must be notified using the Surrey and Sussex Donations and Sponsorship pro-forma (which can be found Donations and Sponsorship Received from Members of the Public, Companies and other Bodies Policy (Surrey and Sussex) (489)), to Corporate Finance who will record them centrally.

5.4 The Donations and Sponsorship Pro-forma must be submitted

5.5 Please note that donation and sponsorship details held on the register will be reviewed by the respective Forces Head of PSD in conjunction with the Joint Procurement team. They are also subject to scrutiny by the PCCs.

5.6 Any **tangible asset** with an actual or assessed value of £10,000 or more and/or all vehicles should be notified to the Head of Financial Accounting for inclusion on the relevant Force asset register. .

5.7 Corporate Communications in the relevant force should be informed of all donations so that publicity opportunities can be maximised where appropriate.

CODE OF ETHICS GUIDANCE: https://www.college.police.uk/ethics/code-of-ethics/guidance