
GOVERNANCE POLICIES

Incoming Contributions, Donations and Sponsorship Policy



Policy Number:	G20
Relevant Delegation:	Not Applicable
Adoption Details:	25 November 2025
Last Review Details:	Not Applicable

POLICY OBJECTIVE:

This objective of this policy is to establish a transparent, ethical and consistent framework to guide the Shire of York in the acceptance, use and acknowledgement of incoming donations, sponsorships, bequests and other voluntary contributions from external sources. This policy ensures that such contributions align with the Shire's values, strategic priorities and statutory obligations, and that they are managed with integrity, accountability and probity in accordance with good governance principles and the accepted standard of public accountability.

POLICY SCOPE:

This policy applies to all monetary and in-kind donations, sponsorships, bequests and other voluntary contributions received by the Shire of York from individuals, community groups, businesses, philanthropic organisations and other external parties.

This policy does not apply to grant funding from State or Commonwealth governments, or other funds acquired through formal grant agreements, subsidies or legislated processes.

This policy covers the consideration, acceptance, management, recognition and reporting of incoming contributions to the Shire.

POLICY STATEMENT:

INTRODUCTION

The Shire of York recognises that partnerships with the community, businesses and philanthropic sectors can enhance the capacity of the Shire to deliver programs, events and infrastructure that benefit the people of York. The Shire welcomes the goodwill and generosity of external entities wishing to contribute financially or in-kind to its activities, provided that such contributions do not compromise Council's independence, integrity or ability to make impartial decisions on behalf of the community. The Shire recognises that the appropriate use of external resources can enhance, extend or reduce the cost of events, services and activities it delivers to the community.

The Shire acknowledges the importance of ensuring that all incoming contributions are assessed transparently, accepted ethically, recorded and utilised in a way that upholds public trust and confidence in local government decision-making.

PRINCIPLES

The following principles guide this policy and the management of all contributions received:

- a) The acceptance of any contribution must align with the Shire's Council Plan, and all adopted policies, plans and strategies.
- b) Contributions must not create, or be perceived to create, a conflict of interest, influence a Council decision, or compromise the impartiality and integrity of the Shire or its officers.
- c) The Shire must not enter into arrangements that would bring its reputation into disrepute, provide undue advantage to an external party, or contradict its core values or legislative obligations.
- d) All offers must be considered in the context of equity, transparency, value for money, and the broader public interest.
- e) The Shire reserves the right to decline any contribution at its absolute discretion if the source, conditions, or purpose are deemed inappropriate, inconsistent with Shire values, disrupt the delivery of Council priorities, or create any perceived or actual risk.
- f) Contributions must be properly documented, managed and reported to ensure accountability and compliance with the *Local Government Act 1995*, *Local Government (Financial Management) Regulations 1996* and other associated governing documents.

PROVISIONS

1. CATEGORIES OF CONTRIBUTIONS

- 1.1 Donations – voluntary gifts of money, property or in-kind support given to the Shire without expectation of material benefit or return.
- 1.2 Sponsorships – mutually beneficial commercial arrangements in which a sponsor provides money or in-kind support to the Shire in return for specified benefits or recognition.
- 1.3 Bequests – gifts made through wills or estates which provide enduring benefit to the community.
- 1.4 Other contributions – general financial or in-kind contributions that do not fall within the above categories but are made voluntarily to support Shire projects or activities.

2. ACCEPTANCE OF CONTRIBUTIONS

All offers of contributions must be made in writing to the Chief Executive Officer. The offer must clearly outline the nature, purpose and value of the proposed contribution and any conditions or expectations attached.

The Chief Executive Officer, or their delegate, will determine whether the offer is appropriate and may consult relevant officers or seek Council endorsement for significant offers.

The Shire may decline a contribution without assigning a reason, particularly where the acceptance would create an actual or perceived conflict of interest, contravene legislation or policy, or result in an unbudgeted ongoing financial liability.

Where the contribution involves the provision of an asset, building, land or similar infrastructure, the Shire must ensure that the item is suitable for its intended purpose, meets applicable standards, and any ongoing maintenance, insurance or replacement costs can be accommodated within future budgets.

3. ASSESSMENT AND APPROVAL THRESHOLDS

The following approval thresholds apply to the acceptance of incoming contributions:

- 3.1 Up to \$50,000 – may be approved by the Chief Executive Officer or their Executive Leadership Team (ELT) delegate.
- 3.2 \$50,000 to \$100,000 – must be approved by the Chief Executive Officer.
- 3.3 Over \$100,000 – must be referred to Council for consideration and formal resolution.

All approved contributions must be recorded in the Shire's financial and asset registers and reported in the Annual Report where applicable.

4. CONDITIONS OF ACCEPTANCE

Contributions will only be accepted where they are consistent with the Shire's functions and responsibilities under the *Local Government Act 1995*.

Conditional contributions may be accepted only where those conditions can be met within a reasonable timeframe and do not impose ongoing obligations inconsistent with Shire priorities.

Where conditions cannot be met or are found to be inappropriate, the Shire may decline or return the contribution.

The Shire will not accept contributions that are unlawful, promote discrimination, harm or offensive material, or derive from industries or activities inconsistent with community wellbeing such as tobacco, gambling, or activities causing environmental harm.

5. SPONSORSHIP ARRANGEMENTS

All sponsorship arrangements must be governed by a formal written agreement that sets out the rights and obligations of each party, including the nature and duration of the sponsorship, recognition arrangements, and conditions for termination.

Sponsorship arrangements must not imply endorsement of a sponsor's products, services or political views, nor should they limit the Shire's ability to make independent decisions.

The Shire will not consider sponsorship from organisations involved in procurement or tender processes with the Shire, are currently engaged in a legal dispute with the Shire or hold outstanding debts with the Shire.

Any incoming sponsorship exceeding \$100,000 or considered significant in profile or community impact must be reported to Council and detailed in the Shire's Annual Report.

6. BEQUESTS

Bequests made to the Shire may be accepted provided they align with this policy and the Shire's objectives. Before acceptance, the Chief Executive Officer will ensure that any conditions attached to a bequest can be met and that the purpose of the gift provides clear community benefit.

Bequests directed to specific facilities or purposes will be managed in accordance with the expressed wishes of the benefactor, subject to compliance with relevant legislation and Shire policy.

7. CONFLICT OF INTEREST AND ETHICAL CONDUCT

All officers, employees and Elected members must declare any actual, potential or perceived conflict of interest relating to the offer or acceptance of a contribution.

The decision-making processes must adhere to the principles of transparency and impartiality. Any officer involved in regulatory, inspection or enforcement activities relating to a donor or sponsor must not participate in negotiations or assessments regarding the same activity.

No personal benefit may be derived by any individual from an incoming contribution.

8. RECOGNITION AND ACKNOWLEDGEMENT

The Shire may acknowledge donors or sponsors in an appropriate and proportionate manner, such as public thank-you statements, plaques, or inclusion in relevant publications.

Acknowledgement will not include advertising or promotion that could be construed as endorsement of a commercial product or service.

Naming rights or signage must only be considered where such recognition provides a clear community benefit and is approved in accordance with all internal and external policies and guidelines.

9. FINANCIAL MANAGEMENT AND RECORD KEEPING

All funds received must be deposited into the Shire's accounts and managed in accordance with the *Local Government (Financial Management) Regulations 1996*.

A register of all incoming contributions, donations, sponsorships and bequests must be maintained by the Chief Executive Officer and reviewed annually.

Details of significant contributions will be included in the Shire's Annual Report, consistent with transparency, public accountability obligations and the Australian Accounting Standards Board (AASB) 15 – Revenue from Contracts with Customers.

10. REJECTION OR RETURN OF CONTRIBUTION

The Shire may reject or return any contribution where acceptance would contravene legislation, policy, or ethical standards, or where the donor or sponsor has breached any related agreement.

The Shire reserves the right to terminate or withdraw from an arrangement if the contributor engages in conduct that may bring the Shire into disrepute or if the conditions of the agreement are not met.

RELEVANT LEGISLATION:

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

State Records Act 2000

PENALTIES:

Not applicable.

KEY TERMS/DEFINITIONS:

Term	Meaning
Contribution	Any financial or in-kind gift, donation, sponsorship or bequest provided voluntarily to the Shire by an external party.
Donation	A voluntary transfer of money, property or in-kind support made without expectation of material benefit.
Sponsorship	A commercial arrangement whereby an external organisation provides financial or in-kind support to the Shire in exchange for specified recognition or benefits.
Bequest	A gift of money, property or other assets made to the Shire under the terms of a will or estate.
In-kind support	Non-monetary goods or services provided in lieu of a cash contribution, to which a reasonable monetary value is attributed.
Conflict of Interest	A situation where an individual's private interests could improperly influence, or be perceived to influence, their public duties or decisions

Responsible Officer: Chief Executive Officer

Contact Officer: Executive Manager Corporate and Community Services

Associated Documents: [E1 - Code of Conduct - Council Members, Committee Members and Candidates](#)
[F3 - Significant Accounting Policies](#)
[G1 - Record Keeping](#)

Review History:

Review History				
Council Adoption	Date	25 November 2025	Resolution No.	141125
Reviewed	Date		Resolution No.	

