



DOCUMENT NUMBER	DN002
TYPE	Policy
SUBJECT	Grants & Donations
AUTHORISED BY	Diocesan Council
DATE AUTHORISED	7 <sup>th</sup> May 2022
RESPONSIBLE	Diocesan Business Manager

## 1 Purpose

### 1.1 In scope

The purposes of this Policy are as follows:

- a) to provide further direction to management as to how expenses trigger “control over the funds” at which time received specific grants and donations are treated as income;
- b) to document standard terms and conditions which ought to be met when a received specific grant or donation is being sought and expended;
- c) to document the possibility of receiving bequests from estates;
- d) to formally adopt the External Conduct Standards of the Australian Charities and Not-for-profits Commission relating to limiting activities of the Diocese to its not-for-profit purposes and to ensure that it does not fund activities which in contravention of Australian laws and regulations.

### 1.2 Out of scope

The policy does not attempt to address:

- a) The direction of mission giving of parishes and ministry units, save that all parishes and ministry units and the Diocesan Office must comply with the External Conduct Standards as determined by the Australian Charities and Not-for-profits Commission (<https://www.acnc.gov.au/for-charities/manage-your-charity/governance-hub/acnc-external-conduct-standards>);
- b) The effect of general or specific grants and donations in terms of determinations of Parish Contributions to Diocese and Aboriginal Ministry, which is adequately covered in AD001 Contribution to Diocese and Aboriginal Ministry Deduction Policy;
- c) The management of the Diocese of the Northern Territory School Ministry Foundation (deductible gift recipient), which is subject to its own Rules; and
- d) The management of in-kind grants and donations, which would not otherwise be expended in the in-kind grant or donation had they not been provided.

## 2 Key Principle



The value of **integrity** is paramount in relation to the treatment of specific grants and donations. Accordingly, this document sets out the basis upon which expenditure at a reasonably detailed level so there is common understanding between donors and recipients.

### 3 Policy

- I. Direct third-party expenditure and costs of the use of Diocesan resources may be debited against a specific grant and donations liability;
- II. Specific grants and donations shall be accepted on the basis of standard terms and conditions, which:
  - a. in the case of a parish, may be overridden with written approval of the Executive Officers of a parish; or
  - b. in the case of the Diocese, may be overridden with written approval of the Business Manager (or delegate) and the Bishop (or delegate);
- III. The Diocese may receive bequests in its own right or on behalf of a specific parish on the basis of standard terms and conditions which:
  - a. in the case of a parish, may be overridden with written approval of the Executive Officers of a parish; or
  - b. in the case of the Diocese, may be overridden with written approval of the Business Manager (or delegate) and the Bishop (or delegate);
- IV. The Diocese formally adopts the External Conduct Standards of the Australian Charities and Not-for-profits Commission relating to limiting activities of the Diocese to its not-for-profit purposes and to ensure that it does not fund activities which in contravention of Australian laws and regulations; and
- V. The Business Manager may determine procedures for compliance with this Policy.

*For completion when document supersedes and existing policy, procedure or protocol.*

VERSION NUMBER OF THIS DOCUMENT	DATE OF PREVIOUS DOCUMENT	SUMMARY OF CHANGE	REASON FOR CHANGE