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Documentation Extract

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Sections Extracted:

Section 21 – Donations / Grants

Page 28

Reason for Extract:

For Kibble internet: http://www.kibble.org/publication_scheme/class_4

Section 4.3 Financial Policies and Procedures

NB:

- **Extract Cover Sheet Must Remain with Extract**
- **Extracts are Uncontrolled Documents and are only Valid at Point of Submission**
- **Where Possible an Extract should be Read in Conjunction with the Parent Document**



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Finance Manual

21 Donations / Grants

The Finance Department shall be notified immediately of any donations or grants received by Kibble. The chief executive shall be informed of all Donations and Grants received and will issue a note of acknowledgment to the donor.

The following information shall be recorded for each donation received:

- Details of Donor or Body issuing Grant
- Reason for Donation / Grant
- Any limitation of Use of Donation / Grant

All donations / Grants shall be noted on the Balance Sheet and filed along with the acknowledgment letter sent to the donor.

All money donations shall be immediately stored in the Finance Safe and deposited in the bank on the following banking day from receipt.

A list of all donations and grants along with details of any limitations of use will be maintained. An accompanying document will track the use of each until they are fully utilised.

Donors shall be made aware of the Inland Revenue Gift Aid scheme and encouraged to donate by this method if it is available to them. Kibble shall reclaim the tax from the Inland Revenue at the basic rate, provided the donor is already paying tax. Information on Gift Aid along with a simple Gift Aid Declaration form is available from the Finance Department upon request.

Staff should not accept any gift of substance from a Young Person, related family or Vendor; if in any situation a gift is accepted this should be intimated to the manager who must maintain a record of gifts accepted.

On no account should staff accept personal gifts of money.