LEGACY BRISBANE POLICY

GIFT POLICY (not donations or grants)

Policy number: **FIN-002**

Effective date: **01 August 2025**

Approving authority: **Chief Executive Officer**

Sponsor: **Finance Manager**

Web address: **www.legateeguide.org.au**

Date for review: **01 August 2028**

Version History

Date	Description of Change	Version
23/07/2019	Initial release	1
22/07/2022	Clarity at *Purpose* to differentiate between the nature of Gifts under this policy and charitable gifts (donations). Inclusion of retail store cards in Gift definition. Increase value of token gift from $30 to $50. Increased policy review period from two to 3 years.	2
01/08/2025	Policy review Increase value of token gift from $50 to $100 ie equivalent to floral arrangement. Increase threshold value for Finance Manager approval from $100 to $150.	3

Purpose	The purpose of this policy is to set out the ethical and procedural framework under which gifts (other than donations or grants made to Legacy Brisbane as an entity and towards its charitable purpose) may be accepted, or given, by Legacy Brisbane representatives in relation to their role. It establishes parameters for: • Accepting or giving gifts in the course of a Legacy Brisbane representative's duties; • Recording of gifts given or received; and • Ensuring regulatory requirements, other governance and ethical obligations are met.
Policy Statement	Legacy Brisbane is committed to ensuring all relationships are managed with integrity and that our charter and regulatory requirements are met. The Board acknowledges that representatives of Legacy Brisbane may be offered gifts occasionally. Acceptance of gifts is not encouraged. Nevertheless, where the social norm or the circumstances are such that it would be insensitive to decline the gift, the gift may be accepted. As the gifts are offered to the individual representative due to their role within Legacy Brisbane, any gift that is received is not solely received by the individual personally, but also as a representative of Legacy Brisbane. Gifts given or received should not provide any individual with a sizeable or significant personal benefit. Gifts given or retained personally should be of a token nature. All gifts are to be reported and recorded to provide transparency.
Who should read, understand and comply with this policy	All Directors, Employees, Contractors, Legatees and volunteers of Legacy Brisbane.
Scope	This policy applies to all gifts except to that class of gifts (e.g. donations and bequests) given specifically to support of the work of Legacy Brisbane.
Definitions	**Cash item** refers to money or any items easily converted to cash (e.g. loan, voucher, retail store gift card or debit card, "scratchie", shares or lottery ticket), regardless of value. **Gift** for the purpose of this policy, refers to any item including cash item, goods, services, travel, hospitality, entertainment, discount given, or other token of appreciation received or given by a Legacy Brisbane representative as a consequence of their role with Legacy Brisbane. The receipt of a gift may arise through either the direct face-to face giving from the giver to the Legacy representative, via postage or courier, or through a gift of money or property provided in a will. This does not include the valid reimbursement of

expenditure incurred by the Legacy Brisbane representative on behalf of the giver.

Legacy Brisbane representative – Any Board member, Legatee, employee, contractor or volunteer involved in representing Legacy Brisbane's interest or services in a particular situation or decision making process.

Policy

The Code of Conduct, Conflict of Interest and Related Party policies need to be complied with at all times.

Non-compliance with this policy may result in disciplinary action.

Acceptance of Gifts

The acceptance of gifts (other than donations or grants made to Legacy Brisbane as an entity) is not encouraged. Gifts should only be accepted where it would be insensitive or cause offence to not accept the gift.

As all gifts are offered to the individual representative due to their role within Legacy Brisbane, any gift that is received is not solely received by the individual personally, but also as a representative of Legacy Brisbane.

A gift is unacceptable, if the purpose of the gift is to:

- Obtain favours from the Legacy Brisbane representative;
- Place or appear to place Legacy Brisbane and/or the representative under any form of obligation;
- Influence the way that the Legacy Brisbane representative carries out their duties;
- Be payment for anything a Legacy Brisbane representative would do in their role with Legacy Brisbane.

A Legacy Brisbane representative shall not:

- Solicit any gift or benefit from any external party in connection with any assistance or service provided by the representative, or in relation to any official function or duty performed;
- Accept any gift or benefit, if the gift or benefit could be perceived to create or actually creates a conflict of interest;
- Accept any gift of money or benefit by way of loan, or similar funding, for any functions or duties performed or not performed;
- Accept a cash item as a gift. If circumstances prevent the refusal of such a gift, they must immediately notify and pass the gift on to the Finance Manager.

All gifts received must be reported and recorded in any or all of the following as appropriate, even if personally retained:

- The next Contact Group meeting minutes,
- Legacy CRM/Dynamics 365, as a separate activity note,
- Gift Register held by Legacy Brisbane.

Reporting and recording gifts allows for transparency of our actions, allows others to know about the appreciation shown, patterns to be identified and potential issues diverted.

All gifts individually, or series of gifts cumulatively during a year (January – December) that equal or exceed $100 in estimated value must be recorded in the Legacy Brisbane Gift Register, even when recorded elsewhere. If gifts meet the asset recognition test they should be also included in the relevant Asset Register.

The final arbiter as to the estimated value will be the Finance Manager.

If the gift doesn't have a lasting value, such as fresh food, then wherever possible it should be shared amongst the Legacy Brisbane team.

If appropriate a gift received may be used for fundraising purposes, for example a valuable bottle of wine or non-personalised handmade item may be used in a raffle.

Personal Retention of Gifts

As all gifts are offered to the individual representative as a result of their role within Legacy Brisbane, any gift that is received is not received solely by the individual personally but as a representative of Legacy Brisbane.

The receipt of a gift may arise as either through the direct face-to face giving from the giver to the Legacy Brisbane representative, via postage or courier or through a gift of money or property provided in a will.

A Legacy Brisbane representative may personally retain with approval of their Department Manager or Group Chair:

- A token gesture, perhaps no more than $100 value, to celebrate a significant event of a personal nature e.g. a baby present to acknowledge the birth of a child.
- A gift with an estimated value of under $150 (provided it is not of historical or cultural significance), such as a bottle of Champagne, bottle of single malt whiskey, handmade quilt. Compensation may be requested of 50% or greater of the value of the gift to reflect the recipient's relationship and role with Legacy Brisbane.

Finance Manager approval will be required for the personal retention of any gift $150 or more estimated value by a Legacy Brisbane representative. Compensation may be requested of 50% or greater of the value of the gift to reflect the recipient's relationship and role with Legacy Brisbane.

The receipt of any gift should still be recorded as set out above, along with the decision on personal retention and any compensation received. Personal retention will be considered on a case by case basis.

It is essential that gifts retained do not provide any individual with a sizeable or significant personal benefit, as this may be construed as breaching Legacy Brisbane's charitable purpose.

Any gifts of cultural or historical significance must remain the property of Legacy Brisbane.

Giving of Gifts – External Parties
Gifts other than those a token gesture of appreciation, perhaps no more than $100 in value, for example a bottle of wine or bouquet of flowers for a guest speaker, shall not be given to any external party without prior approval of the CEO. All gifts given will be recorded on the Legacy Brisbane Gift Register or in Contact Group Minutes.

Only in exceptional circumstances may assets of Legacy Brisbane be given as a gift. CEO approval is required for the gifting of any asset eg obsolete computer equipment of negligible market value or office equipment that can not be sold prior to business relocation.

The purchase of any gift must be within the appropriate financial delegations of the purchaser.

What is Not Considered Giving of Gifts
The following examples are situations not considered as gift:
- The provision of an item to a service provider in recognition of service provided such as the Master of Ceremonies at the Legacy Brisbane Ball - this is a supplier payment;
- A coffee meeting paid for by the Legacy Brisbane representative with a potential sponsor or major donor;
- To a widow or dependant such as flowers to celebrate a 90th birthday. This is a typical form of Legacy support provided.

Giving of Gifts – Internal Parties
A gift, as an expression of sympathy, may be given to a staff member, Legatee or long term volunteer in the event of a personal tragedy. In the event of the individual's death then the gesture would be given to their surviving family.

Any gift given should be of a token nature, perhaps no more than $100 value, and must not provide any individual with a sizeable or significant personal benefit, as this may be construed as breaching Legacy Brisbane's charitable purpose.

Procedures

Recording of Gifts
Within fourteen days of giving a gift, or receiving a gift (or cumulative value of gifts) valued at $100 or more the Legacy Brisbane representative shall provide a written notification to the Finance Manager, with sufficient details to allow its recording in the Gift Register.

The Finance Manager will update the Gift Register and ensure that any gift is recorded as an asset of Legacy Brisbane in accordance with the current asset recognition threshold.

Where the appropriate approval has been received for the personal retention of a gift by a Legacy Brisbane representative, the Finance Manager will ensure that Legacy Brisbane has been appropriately compensated for the value of a gift of $150 or more.

Gift Register

The Finance Manager will maintain a Gift Register made to or given by Legacy Brisbane representatives.

The Legacy Brisbane Gift Register will list:

- description and assessed value of the gift;
- date the gift is received or given;
- identity of the person or party receiving and giving the gift;
- any relevant file references;
- in the case of gifts given, the approval for the expenditure;
- in the case of gifts received, the present location of the gift or the application of the proceeds; and
- In addition if a Legacy Brisbane representative personally retains a gift:
  - the date of and person approving the retention, and
  - the date and amount of any compensation paid if required.

Evaluation and review	Evaluation and review of this policy will be conducted by the CEO and the policy sponsor every three years. Following review, recommendations for change will be forwarded to the approving authority. This policy should be reviewed before that time if there are material changes to the legislation and regulations governing Legacy Brisbane.
References and linkages	Register of Reportable Gifts Legacy Brisbane Authorised Delegations Legacy Brisbane Code of Conduct Legacy Brisbane Related Party & Conflict of Interest Policy Legacy Brisbane Risk Management Policy ACNC Governance Standards ACNC Gifts and honorariums guide