

4.7 Asset donations

4.7.1 Receiving an asset donation from a partner organisation, donor or commercial actor

No asset can be received without an asset **donation** certificate being raised (ideally by the donating party rather than the receiver, although the receiver can raise the receipt) and a GRN, signed by both parties.

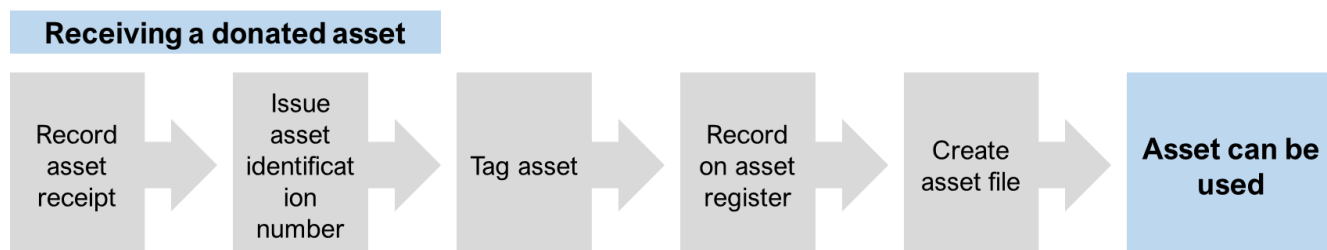
The donation receipt must show all details relevant to the asset being donated, including:

- Original purchase value
- Current depreciated value
- Origin (supplier, manufacturer)
- Insurance requirements
- Maintenance records

The asset is tagged with a new number, per the numbering sequence maintained by the asset manager.

The asset is recorded on the asset register, with both the purchase value and the current depreciated value. It should be marked as a donation, with reference to the donation certificate or receipt number. Ideally, a **donations tracker** should be maintained and updated with any received donation.

The asset donation certificate should be kept on file.



4.7.2 Donating an asset to other organisations

No asset can be donated without a **donation certificate** being raised by the donating party and mutually signed. Note that the level of approval of the donation certificate will depend on the total amount of the donation.

Up to £50,000	Budget holder (e.g. Programme Manager / Country Manager) + Finance
Up to £100,000	Head of department/head of region (LogCo consulted)
Up to £1,000,000	Programmes & Partnership Director international
Up to £5,000,000	Executive Director International
Above £5,000,000	CEO and CFO (ELT informed)

Refer to section 4.7 on asset disposal for more details.

Note: regardless of the total value of the asset donation, it is critical that the budget holder is informed in case an asset purchased with the budget they are responsible for is considered for donation.

Where applicable, ensure the donor has agreed to the asset donation. Depending on the donor, this may be through a formal submission of the asset disposal plan for approval and should be submitted through the relevant donor facing colleagues.

The donation certificate must show all details relevant to the asset being donated, including:

- Purchase value
- Current depreciated value
- Origin (supplier, manufacturer, etc)
- Insurance requirements
- Maintenance records

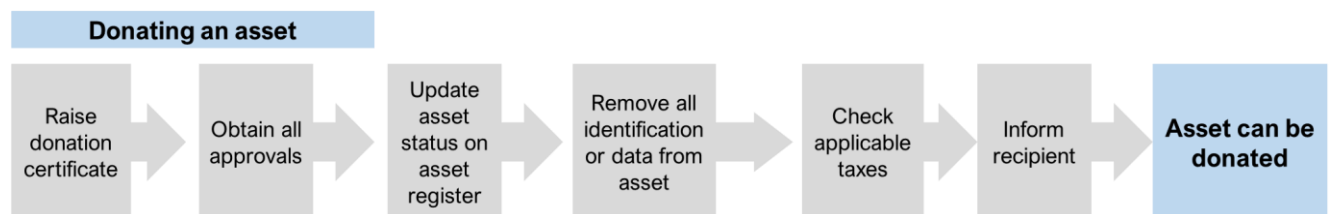
The donated asset must be kept on the asset register but marked as donated, with reference to the donation certificate number.

The asset tags and any other Red Cross visibility and data must be removed from the asset before it is physically transferred to the receiver.

Ensure that the applicable taxes are paid by the agreed party. Note: Assets imported in a country on a tax-free basis often require payment of taxes at the time of donation. The receiver must be aware of all the costs associated to owning the asset (tax, registration, maintenance, etc.) and agree to cover the costs.

In the case of donating assets that are more sophisticated than those usually available in the country or region of donation, ensure that the receiver has been trained on the usage and maintenance of the asset, and that they understand that the donating party will accept no responsibility in case of harm or damages caused by the use of the asset.

See section 4.8 for more details on the overall asset disposal process (donation is one of several disposal options).



See [guidance](#) for asset disposal or transfer in the UK.

Ideally, a **donations tracker** should be maintained and updated with any donation to other organisations.

Asset donation

- Donations to and from partners must be recorded
- Received assets must be added to the asset register
- Donated assets' status must be updated on the asset register
- Received assets must be numbered and tagged per the receiver's convention and sequence
- Make sure the receiver of a donated asset can use and maintain it
- Consider an order of preference for asset donations (4.7)