



## MAINTAINING CHARITY AND TAXATION CONCESSION CHARITY 'TCC' STATUS FOR SUB-BRANCHES WITH AN ATTACHED CLUB

This guide is provided by the Charities Team to assist Sub-Branches to gain a better understanding of the Criteria and Protocol attached to the Deed signed by your Sub-Branch for the purpose of maintaining Tax Concession Charity status. A Sub-Branch each year must demonstrate that its activities and expenditure are solely in fulfilment of its charitable objects.

Since the introduction of the ATO program another entity responsible for determining your Charity status was introduced by the Government on 3 December 2012 being the Australian Charities and Not-for-Profit Commission (ACNC). In order to continue to be entitled to tax concessions a Sub-Branch must also be registered with the ACNC. This document also provides guidance with maintaining your ACNC obligations.

We have undertaken in 2016 a review of the Criteria and Protocol established between the Australian Taxation Office (ATO) and RSL Queensland in 2011. Since that time the circumstances of the veteran community has evolved and there have been changes to both the Charity law and Tax law. We believe the amended documents assist the Sub-Branch with remaining current and maintaining its charitable and tax status.

The recommendations outlined in this guide are designed to practically assist with fulfilling your charitable objects. This is not an exhaustive list and your Sub-Branch may conduct other activities that fulfil the requirements of maintaining a TCC status, particularly in relation to informal welfare. For example many of you identify other needs within your local area and commit to fulfilling those needs and these activities could well be charitable.

### RSL CLASSES OF CHARITY

There are three (3) classes of Charity that a Sub-Branch can support, based on the Objects of the RSL in Queensland:

#### 1. Veterans and their Dependants

The primary activities undertaken by a Sub-Branch are to assist the sick, helpless, wounded, vulnerable, aged, destitute and needy among Veterans and their Dependants. This assistance is to the veteran community and not only to members of the Sub-Branch.

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11 March 2016  
CHARITIES TEAM  
Lisa Fitzpatrick - Manager

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## 2. Patriotic and Commemorative

Recognising days of commemoration and preserving the memory of veterans and promoting military history are charitable acts for a Sub-Branch.

## 3. Members of the Community that are needy

The Objects of the RSL also enable a Sub-Branch to assist the sick, helpless, wounded, vulnerable, aged, destitute and needy with the community generally. This is a subsidiary Object and is not our core focus.

## ACTIVITIES OF A CHARITABLE NATURE APPROPRIATE TO THE RSL

This document provides some guidance as to relevant activities and characteristics of an RSL Sub-Branch which are charitable by nature. The Sub-Branch may undertake the activity directly or financially support and facilitate the provision of these activities. These may include the following:

■ Provide support services to Veterans and their Dependants in the form of formal assistance which may include:

- ✓ Pensions and Advocacy services;
- ✓ Formal Welfare such as providing information on and assisting with access to health, housing and other community services & benefits.

The provision of these services must be undertaken by an accredited TIP Officer whether as a volunteer or an employee.

■ Provide support services to Veterans and their Dependants in the form of informal welfare particularly those who are elderly or incapacitated and may include:

- ✓ Visit to those in hospital, nursing homes or in their own homes;
- ✓ Transport veterans to Sub-Branch meetings or medical appointments;
- ✓ Assist with shopping;
- ✓ Arrange bus trips and outings;
- ✓ Provide subsidised meals, age appropriate entertainment and activities;
- ✓ Support a Men's Shed or special interest groups such as golf, fishing, bingo or cards;
- ✓ Promote and participate in DVA programs which may include health and wellbeing programs, nutrition classes e.g. cooking for one and day clubs.

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The provision of these services may be undertaken by a volunteer or an employee.

- Support for Veterans of recent conflicts and peacekeeping duties and their dependants, with the establishment of programs to support their integration:
  - ✓ Activities that benefit the physical and or mental wellbeing of veterans or their dependent family such as:
    - Recreational activities: cycling, walking/running, boot camps, hiking, golf, water sports or regular exercise groups;
    - Visual Art activities: painting, drawing, photography and like activities;
    - Support with gym fees, mindfulness, meditation, yoga classes;
    - Support for the family unit including BBQ's or family fun picnic days;
    - Peer to Peer and other like support groups for veterans and or their partners.
- Support for Veterans and their partners with adapting to civilian life including assistance with identifying job opportunities, which may include:
  - ✓ Holding forums or collaborating with other organisations and Ex-Service Organisation's (ESO's) that provide such support;
  - ✓ Support by way of facilitating job preparedness classes which may include resume writing, interview techniques and other appropriate steps towards obtaining employment.
- Encourage and support specific programs that provide female veterans and their dependent families with integration and other like issues, such as:
  - ✓ Establish or provide assistance for Peer Support Groups;
  - ✓ Provision of exercise and like activities which may include assistance with child care to enable the female veteran to partake in the activity.
- Assist Veterans and their Dependants with support in times of economic distress such as:
  - ✓ Emergency accommodation;
  - ✓ Food vouchers;
  - ✓ Financial support with utilities and other like expenses;

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- ✓ Provide assistance with educational expenses and integration into the local community of dependent children of veterans.

### ■ Other forms of assistance to veterans and their dependants may include:

- ✓ Conduct Poppy services, attend funeral services for Veterans, support the bereaved with wakes, financial assistance or other;
- ✓ Provide home maintenance either by way of facilitating volunteers to do the work or funding the services where appropriate;
- ✓ Interaction with and support to Veterans and their Dependants on active service;
- ✓ Support programs for veteran welfare research;
- ✓ Support programs providing assistance for substance abuse;
- ✓ Provision of medical aids including wheelchairs.

### ■ Plan, fund, hold and attend Commemorative Day services and activities. Promote and support commemorative and patriotic activities, such as:

- ✓ To schools, the public and community organisations commemorative days such as ANZAC Day, Remembrance Day, Vietnam Veterans Day, VP Day etc.;
- ✓ Establish or attend to the care and maintenance of Memorials or war graves;
- ✓ Visit schools or nursing homes to conduct talks and services;
- ✓ Sale and distribution of poppies and badges;
- ✓ Support Cadet units;
- ✓ Engage with schools and community organisations to promote the RSL objects, including commemoration or interest in military history; this may include the provision of memorial gardens, flag poles to schools and aged care facilities;
- ✓ Facilitate community link programs within schools;
- ✓ Maintain a library or military museum.

### ■ Engage and collaborate with other like-minded organisations to promote the wellbeing of Veterans and their Dependants. Collaborating will enhance the long term viability and capacity for the Sub-Branch to deliver its services, and may take the form of:

- ✓ Pooling resources and co-designing activities with other Sub-Branches and Ex-Service Organisation's to support Veterans and their dependants;
- ✓ Support other Ex-services organisations with financial, administrative services and accommodation to conduct their affairs and meetings.

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■ Assist those in the community who are 'sick, helpless, wounded, vulnerable, aged, destitute and needy' in fulfilment of Object 8; such support may take the form of:

- ✓ Food vouchers;
- ✓ Assistance to needy children with various needs including attending school and school activities;
- ✓ Relief from social isolation of the aged;
- ✓ Medical aids including wheelchairs;
- ✓ Support programs for substance abuse;
- ✓ Assistance in the case of natural disasters including donations to appeals;
- ✓ Assist the homeless in the community.

■ Other matters for consideration for a Sub-Branch to maintain its charitable activity include:

- ✓ Make donations to third parties in support of the Objects of the RSL;
- ✓ Participation at the State and District AGM's and regularly report with transparency to members;
- ✓ Assist other Sub-Branches where appropriate administratively and or with financial support;
- ✓ Prepare a Charitable Budget and Business Plan for each year;
- ✓ Produce a newsletter that is predominantly concerned with information relevant to Sub-Branch members & the veteran community;
- ✓ Establish and maintain an appropriate presence in the media and social media reflecting the objects and activities of the RSL;
- ✓ Further the interests of and support the Sub-Branch including attending Committee meetings and the administration of the office.

## AUSTRALIAN CHARITIES AND NOT-FOR-PROFIT COMMISSION (ACNC)

For a Sub-Branch to remain Charitable it must maintain registration with the ACNC. The ACNC has an on-line Charity Portal where you can directly update your details.

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ANZAC House has also developed the TOBI (Training Office Bearers information) program to assist a Sub-Branch with understanding their obligations to the ACNC.

## ■ Notify of Changes to the Sub-Branch

A Sub-Branch must notify the ACNC if any of the following details change about your Sub-Branch:

- ✓ address for service (that is where legal documents can be sent);
- ✓ 'responsible persons' (people who are members of the Sub-Branch board) – you need to let the ACNC know if someone takes on or finishes the role of a responsible person, and
- ✓ there is any change to the Sub-Branch Constitution.

## ■ Report Annually

A Sub-Branch must submit an Annual Information Statement (AIS) every year by 30 June. If you are a medium or large charity (refer to TOBi to determine your Charity size), a financial report must also be submitted.

This statement can be submitted through the ACNC Charity Portal directly or *alternatively*, you can authorise the Charities Team to submit your information and financial report as part of a Bulk Lodgement arrangement ANZAC House has with the ACNC.

## ■ Keep Financial and Operational records

A Sub-Branch must keep any information that is necessary to provide a complete and detailed record of the financial and operational management of the Sub-Branch.

## ■ Meet Governance Standards

A Sub-Branch must comply with the ACNC governance standards. These standards are a set of minimum standards of governance, aimed to promote public trust and confidence in charities and details can be found on the ACNC website: [www.acnc.gov.au](http://www.acnc.gov.au).

We recommend the Board undertake governance training annually to ensure these standards are understood by Committee members (particularly those new to a Board).

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### SUPPORTING DOCUMENTATION

The following is the means by which the Sub-Branch should record the suggested activities set out within this document to create a paper trail that supports its charitable status.

The minutes are considered an official record of your Sub-Branch and the most appropriate place for a Sub-Branch to document the detail of its activities. This information will help support a conclusion that the sole purpose of the Sub-Branch is charitable.

- Table a Welfare, Commemorative & Patriotic Activities Report at the Committee and General Meetings and attach to the minutes;
- Table at the AGM and attach to the minutes, a Welfare, Commemorative & Patriotic Activities Report. The key elements of the report should include:
  - ✓ A descriptive narrative of activities undertaken by the Sub-Branch throughout the year;
  - ✓ List of Donations (with an explanation where appropriate as to how they relate the RSL Objects);
  - ✓ Summary of Volunteer hours.
- Audited Financials for the calendar year that identify the nature of the expenditure in fulfilment of the RSL Objects;
- Further relevant evidential documents such as:
  - ✓ Newsletters featuring Veteran related and Sub-Branch articles;
  - ✓ Annual Budget & Business Plan;
  - ✓ Any other documentation that promotes the formal and informal activities of the Sub-Branch;
  - ✓ Include all activities both descriptive and financial for any associated groups of the Sub-Branch such as Women's/Citizen's Auxiliaries, Chapters or recreational groups.

### ASSET MANAGEMENT

As each Sub-Branch is different and so are its circumstances, we are unable to provide definitive guidance in this document in relation to Asset Management. Each Sub-Branch needs to be reviewed on a case by

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case basis. The following is a guide to some matters that the Sub-Branch should show consideration for, such as:

- It is essential that to comply with the ATO and ACNC requirements that the Assets and Income of the Sub-Branch be applied in fulfilment of the Charitable Objects and that there be a balance maintained between building and the direct fulfilment of the RSL Charitable Objects. We suggest you refer to the Criteria and in particular Clause 21, 22 and 23;
- Projects, accumulations and provisions are to be clearly defined and identified for use in a defined period. This includes documenting discussions, plans, budgets etc. within the Minutes of the Sub-Branch;
- Mortgages are to be repaid over a reasonable time and not less than 5 years;
- The Attached Club is to be charged an appropriate rent by the Sub-Branch. In making this determination a Sub-Branch, can consider many factors when determining an appropriate rent, such as:
  - The rent paid should not be greater than the market rate for the property;
  - There should be consideration for a schedule of a regular review of the rental arrangements e.g. CPI increase and at least every 5 years a review to the Market. These discussions should be noted in the Board Minutes and if appropriate a letter sent to the Club notifying them of the review outcome.
  - When determining the rent for the Attached Club give appropriate consideration to the following:
    - What is the market rate?
    - Has the Attached Club made any significant capital improvements to the property at their expenses?
    - Does the Attached Club support Sub-Branch activities, financially or otherwise?
    - What is the trading capacity of the Attached Club?

The Charities team can provide assistance determining a methodology appropriate to the Sub-Branch.

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These matters can become quite complex and if in doubt it is recommended that a call to the Charities team may help.

### REVIEW OF MID-YEAR FINANCIAL MANAGEMENT ACCOUNTS

A review of Mid-Year Financials will only be required if the Sub-Branch has been identified as requiring further guidance. This will be determined by the Charities Team review of the prior year review results.

Those Sub-Branches identified by the Charities Team will be contacted, a request will be sent by email to provide Management Accounts for the first six (6) months of the year.

### WHERE TO FIND ASSISTANCE

**Q:** *How do I know if the activity I want to do fits the charity and tax status?*

**A:** Firstly consider any alignment the activity may have to the RSL Objects; rationalise the purpose of the activity in the context of the RSL Objects. If in doubt contact the Charities Team.

**Q:** *I am a member of the committee and I have never seen the Deed, where do I get a copy?*

**A:** Your Secretary should have a copy or alternatively please contact the Charities Team for a copy. It is recommended any new member to your Committee be given a copy of this document with a view to attaining an understanding of the Sub-Branch's Charitable and Tax obligations.

A member of the Charities Team is contactable if you require further clarification or have any questions:

**Phone:** 07 3634 9444

**Email:** [charities@rslqld.org](mailto:charities@rslqld.org)

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