



**R S L N S W**

**Respecting, supporting and remembering**  
our veterans and their families

# Charitable Activities, Donations and Charitable Purpose Contribution

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## 1. Overview

- a) Each RSL NSW sub-Branch is a charity registered with the Australian Charities and Not-for-Profits Commission (**ACNC**).
- b) As charities, sub-Branches must use all Sub-Branch Property (which includes all income, profits and assets) *exclusively* for carrying out and furthering the Charitable Purpose – the reason that they exist – as defined in clause 3 of the Constitution.
- c) This purpose of this standard operating procedure (**SOP**) is to assist sub-Branches and in particular, sub-Branch executives and trustees to understand and identify what properly constitutes appropriate expenditure.
- d) Specifically, the SOP:
  - (i) identifies the types of welfare and other activities that are considered to be charitable activities or services within the scope of the Charitable Purpose (**Charitable Activities**); and
  - (ii) provides guidance on appropriate and permissible third-party donations that a sub-Branch can make in furthering the Charitable Purpose (**Donations**).
- e) The SOP also outlines the prescribed requirement of RSL NSW that sub-Branches having surplus income make an annual contribution to RSL NSW to directly fund and support the operations and activities of RSL DefenceCare, Veteran Sport Australia and other charitable services. <sup>1</sup> This Charitable Purpose Contribution is the means by which RSL NSW and its sub-Branches jointly support and further the common Charitable Purpose.
- f) The SOP also recognises that it is essential for sub-Branches, like all charities, to apply a proportion of sub-Branch Property to administrative costs and expenses to allow them to continue to operate and pursue the Charitable Purpose. Appropriate administration costs are identified in the SOP (**Administration Costs**).
- g) The Board of RSL NSW has determined that in order to meet its charitable purpose each RSL NSW sub-Branch should be committing a minimum of 51% of their income to directly supporting the Charitable Purpose, and should strive to increase the percentage of the work they do for Veterans and their families above the 51% minimum

## 2. Charitable Activities

- a) The primary charitable objective of RSL NSW and each sub-Branch is to provide assistance, care and relief to (**Veterans**) and their families. Specifically, this is done through:
  - (i) providing **welfare** support services and assistance, financial and non-financial to Veterans ‘in need’;
  - (ii) organising, conducting and participating in **commemoration** activities; and
  - (iii) promoting and facilitating social connection and **camaraderie** between serving and ex-serving members.

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<sup>1</sup> The Charitable Purpose Contribution requirements replaces the provisions of By-Law 22 which was repealed and provides clarity around the requirements of By-Law 22.

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- b) A Veteran in this context is a person who has served in the Australian Defence Force with one day of permanent or continuous full-time service. This adopts the eligibility requirements applied by the Department of Veteran Affairs for veteran benefits under, amongst other things, the Australian Defence Veterans' Covenant.
  - c) Set out below is guidance on the types of activities that may be undertaken for the purpose of supporting and furthering the Charitable Purpose through the carrying out of these activities (**Charitable Activities**).
  - d) Expenditure on any of these Charitable Activities is considered to be charitable expenditure (**Charitable Expenditure**) and should be recorded as such in the sub-Branch's annual returns (SBAs) to RSL NSW.

## 2.1 Welfare Support and Assistance

- a) A core part of delivering charitable services within the Charitable Purpose is the provision of welfare services, support and/or assistance, both financial and non-financial, to all veterans Veterans and their families who are in need, regardless of whether they are a member of RSL NSW.
- b) Welfare assistance involves the payment or reimbursement of the cost of basic needs, comforts and requirements such as shelter, food, groceries, bills and other living expenses, transportation costs, medical care, education, funeral and bereavement expenses and home maintenance expenses (**Financial Assistance**).
- c) Welfare Assistance also comprises the provision of non-financial welfare assistance such as social, community and domestic support and assistance such as home or hospital visits, counselling support, attendance at and/or transportation to medical appointments (**Non-Financial Assistance**).
- d) Non-Financial Assistance also includes claims and advocacy support and assistance.
- e) For the avoidance of doubt, in addition to Service Members of RSL NSW, the Charitable Purpose also includes the provision of services to all Veterans and their families who may or may not be members of RSL NSW.

## 2.2 Assessment of 'need'

- a) Financial Assistance or Non-Financial Assistance is available to a Veteran or the family member of a Veteran who is 'in need'.
- b) In accordance with the Charitable Purpose, this means a Veteran or a family member who is suffering from, or at risk of suffering from, physical or mental ill health, financial hardship, social disadvantage and isolation, distress, poverty, homelessness or destitution or who is elderly.
- c) Financial Assistance or Non-Financial Assistance can also be provided to assist and support Veterans in applying to obtain compensation, benefits and assistance to which they are entitled and in relation to all aspects of transitioning from military service to civilian life, particularly where the member has been detrimentally affected by their service.
- d) When a person seeks Financial Assistance, an application in the form attached should be completed (**Application**), except for emergency situations referred to in 2.2 e) below. If an applicant requires assistance to complete the Application, a sub-Branch member may provide this assistance but must not then be involved in approving the Application.

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- e) An Application must be either approved or rejected, by two sub-Branch members who have been delegated with authority to do so by the sub-Branch Executive, provided however, the sub-Branch members who approve the application must not be a family member of the applicant.
  - f) When a Veteran or their family member is in crisis or such severe distress that they cannot complete the Application before assistance is needed, a sub-Branch member can assess the circumstances and make a recommendation in lieu of a formal application to sub-Branch members with the authority to approve financial assistance. Examples of severe distress include, but are not limited to, the sudden loss of a close family member (such as spouse, parent, partner, child), life threatening injuries or illnesses, domestic violence or threats of violence, mental and/or physical abuse, natural disasters, mental incapacity, homelessness, and total loss of most or all possessions (such as in a house fire).
  - g) All documentation associated with financial assistance including the Application, supporting documentation such as bills to be paid, the approval and payment should be kept securely and in accordance with the financial record-keeping procedures of the sub-Branch.
  - h) When a person seeks Non-Financial Assistance, the sub-Branch is not required to undertake a formal assessment of need and may assist a Veteran or their family with services and support such as those outlined in 2.4 below.

## 2.3 Types of Financial Assistance

- a) For eligible applicants, Financial Assistance may be provided to eligible applicants for such things as the following –

**Food and groceries** – assistance from time to time (including at Christmas) with purchasing food and groceries.

**Rent and Accommodation expenses** – contributing to or covering the cost of rental accommodation or short-term mortgage relief.

**Utility bills** – ideally payment of utility bills such as electricity, gas, water, telephone and insurances should be made directly by the sub-Branch to the utility service provider (for example, electricity bill payments should be made direct to Energy Australia). If an applicant has paid a bill directly however, a sub-Branch can on receipt of the bill and proof of payment by an applicant, reimburse the applicant directly for the cost of the bill. A copy of the paid bill must be retained with the application in the sub-Branch's financial records.

**Domestic services** - such as house cleaning or home repairs and maintenance costs including garden maintenance costs.

**Medical expenses** – including the costs of medical appointments, treatment and equipment for which an applicant is not eligible for support from DVA or in relation to which a DVA assessment is pending, the cost of prescriptions and the cost of travel to and from medical appointments if required.

**Education expenses** – payment of tuition fees or vocational training fees, or payment or reimbursement for reasonable education costs and expenses for children of Veterans.

**Assistance with funeral costs** - and assistance with the costs of funerals for eligible Veterans and their families (whether or not they are members).

**Assistance with childcare costs;**

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**Payment for or repair of plaques for graves** for Veterans if DVA is unable to assist or refuses an application for assistance

**RSL NSW membership fees** noting however this is only permissible in relation to eligible applicants.

**Respite Care** – Subsidising the cost of short-term in-home respite care services and/or the costs of a short break for a carer.

## 2.4 Types of Non-Financial Assistance

- a) The following Charitable Activities involve non-financial assistance being provided to eligible applicants. The costs, if any, to a sub-Branch in providing this assistance is part of the sub-Branch's Charitable Expenditure. The provision of non-financial assistance will in most instances be in response to a need (such as a hospital or home visit) that is in line with the charitable purpose but would not involve documentation.

**Community visits** - Home visits, hospital visits and nursing home visits to sick, immobile or elderly applicants for the purposes of checking on their condition and/or to provide support, comfort or companionship.

**Undertaking household chores** - Home visits for the purpose of undertaking household chores and assistance or minor repairs, garden maintenance, to deliver groceries

**Consultation visits** - Home visits for the purpose or meeting with Veterans and their families to assess needs and to provide support in assisting them in addressing issues such as family conflict, unemployment, emotional or substance abuse issues (including but not limited to travel costs and telephone calls).

**Claims and Advocacy Assistance** - Providing volunteer claims assistance, advice, referrals and support in relation to:

- a. DVA applications and accessing support;
- b. Advocating for and on behalf of Veterans and their families in their dealings with government departments, other ex-service organisations or community organisations to ensure access and appropriate levels of service, including assisting them to lodge appeals or complaints;
- c. Centrelink applications and registrations and accessing support;
- d. Medicare claims and support;
- e. accessing aged care support and accommodation;
- f. concession card applications;
- g. accessing Counselling services (including but not limited to drug and alcohol counselling) or referrals to VVCS, Lifeline and other similar services;
- h. obtaining legal advice and services;
- i. accessing community services including rural support services, respite care, disability services, carer support services, and domestic violence support services.

**Providing Transport** (via a sub-Branch member or volunteer) for attendance at medical, appointments, to funerals, and/or appointments associated with any of the matters listed above when a Veteran or their family member is unable to afford the transport or are infirm or otherwise unable to arrange transport.

**Bereavement Assistance** including arranging and conducting funeral tributes; liaising with funeral directors to assist Veterans or their families at times of loss;

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## 2.5 Other 'welfare related' charitable expenditure

- a) In order to ensure that a sub-Branch is appropriately and adequately equipped to provide Welfare Assistance and remains up to date, expenditure on undertaking the following tasks and activities (to the extent that there are any associated costs) is appropriate and considered part of a sub-Branch's charitable expenditure:
  - b) Training of sub-branch members in relevant topics to assist their welfare activities (such as travel and accommodation costs of attending ATDP courses, course fees for community courses, community support training, mental health first aid, suicide awareness);
  - c) Supplying welfare and health information to the Veteran community either individually or collectively;
  - d) educating the community about the needs of Veterans and their families (such as the cost of resources, printing and travel);
  - e) Conducting information stalls at Defence family days or other community events;
  - f) Publication of newsletters regarding the Defence community and welfare matters);
  - g) Liaising with other ex-service organisations to ensure Veterans and their families receive additional assistance to meet their needs;
  - h) Compiling, updating & maintaining information on Veterans and their families as required to meet such things as welfare needs, government regulations and/or legislation that govern record-keeping and grant-making bodies' requirements (including but not limited to secure filing of records, computer software);
  - i) Networking and the costs of maintaining close links within the current serving, ex-servicing and local communities (including but not limited to travel costs); and
  - j) Accessing and maintaining information relating to health and community services (including but not limited to printing costs of online information for older Veterans).

RSL DefenceCare (02) 8088 0388 and [info@rsldefencecare.org.au](mailto:info@rsldefencecare.org.au) is RSL NSW's professional charitable services program and is available to assist in any welfare related matters, including financial assistance. Sub-Branches not comfortable offering financial assistance, concerned about the bone fides of the person requesting assistance, that cannot meet the requirements for approval, or do not have sufficient funds, should refer applications for financial assistance to RSL DefenceCare or contact RSL DefenceCare for advice.

## 2.6 Commemoration

- a) The Charitable Purpose of RSL NSW and each sub-Branch includes validation of military service and sacrifice by commemorating those who have served and preserving the memory of those who have suffered and died, and doing all things necessary, ancillary and incidental to carrying out this charitable object.
- b) **Expenditure** associated with the following activities in relation to commemorations and commemorative events constitutes Charitable Expenditure:

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**Military commemoration events** such as ANZAC Day, Remembrance Day and other designated public commemorative events, and all costs associated with staging and conducting these events including but not limited to traffic management plans, obtaining permits, wreaths, order of service books, venue hire, public address system costs, St Johns Ambulance or equivalent, providing refreshments for volunteers, security costs, the hire of public convenience facilities, and band costs.

**Transport costs** for Veterans and their families, including service members to enable them to attend and to participate in commemorative events when they would otherwise be unable to attend.

**School excursions** to memorials such as the Kokoda Memorial or Cenotaph where sub-Branches sponsor the attendance of school children (not necessarily Veteran's).

**Reasonable costs** of providing light meals and refreshments for volunteers at commemoration events.

**Reasonable costs** of providing meals and entertainment to Veterans and their families at a social gathering as part of a commemorative event or occasion. Sub-Branches should refer to the ATO website for the Annual Taxation Determination relating to reasonable travel and meal expenses for current reasonable expenditure rates.

**Reasonable costs** associated with purchasing sub-Branch and/or volunteer uniforms for commemorative events or for the purpose of representing RSL NSW and the sub-Branch at community events.

**The costs of wreaths**, poppies and other memorabilia used during military commemorative events.

**Military memorabilia costs** (acquisition, curating, storage, collection, display), including the materials needed for memorabilia and training for volunteers (who may or may not be members) in curating skills.

**Constructing** and maintaining military memorials.

The publication of newsletters on military commemoration activities and/or memorabilia.

The reasonable costs of giving Veterans the opportunity to travel to military commemorative sites in NSW and ACT and for those sub-Branches close to state borders, other state's military commemorative sites in reasonable proximity to their sub-Branch. For these costs to be considered to be considered reasonable, the following criteria must be met –

- (i) the opportunity to travel to and attend a commemorative site, venue or event must be offered publicly as being open to all Veterans;
- (ii) expenses must relate only to the cost of a Veteran and (where necessary) their regular carer travelling and attending a commemoration site;
- (iii) the sub-Branch must offer no more than one trip per year;
- (iv) the costs must be objectively reasonable and not exceed the upper rates published from time to time by the Australia Taxation Office for what is reasonable expenditure for accommodation and food and drink expenses for domestic travel in Australia (**ATO Determination for accommodation and meal expenses**)

## 2.7 Camaraderie

- a) The Charitable Purpose includes the preservation of bonds created by military service and the memories and camaraderie associated with that experience. Fostering and enabling camaraderie,

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community engagement and social connection facilitates the prevention of social isolation as a cause of Veteran ill health.

- b) Reasonable costs associated with sub-Branch gatherings, meetings and functions and community events and initiatives to encourage new members to connect and participate in RSL NSW and sub-Branch functions are acceptable costs and form part of a sub-Branch's Charitable Expenditure.

## 2.8 Donations

- a) Donations made to third party charitable organisations that have like objects and/or undertake activities including community involvement that further, foster and promote the carrying out the Charitable Purpose also constitute Charitable Expenditure (**Donations**).
- b) Non-exhaustive examples of organisations to which Donations can be made are cadet units, bands, local schools and local volunteer organisations that provide support for commemorative services, and/or other local community charities that have similar objects or support the objects of RSL NSW. RSL NSW has specifically approved the making of donations to some of these types of charities. These are listed as approved charitable organisations to receive donations from sub-Branches on the RSL NSW website, and the list is updated from time to time.
- c) A sub-Branch must only make donations consistent with and in furtherance of the Charitable Purpose. For the avoidance of doubt, this does not include making donations which do not support the carrying out of the Charitable Purpose. Donations for the benefit of a third party's charitable purpose or objects which are not aligned with the RSL NSW Charitable Purpose or donations to assist and benefit the public or community at large are not appropriate and do not meet the Charitable Purpose.
- d) Donations to third parties that are not charities also do not meet the Charitable Purpose and thus donations must not be made to RSL clubs and other registered and service clubs.
- e) Donations also should not be made to any of the following:
  - (i) RSL LifeCare,
  - (ii) Individuals,
  - (iii) Organisations unable to provide a tax invoice with a valid ABN or ACN, and
  - (iv) Local, State and Federal Government organisations or agencies (including the ADF and its agencies/units but not including local public schools).
- f) Sub-Branch management and trustees should independently make sure that they are of the view that any donations to any of these or other third parties are in accordance with the Charitable Purpose.

## 3. Administrative Costs

Administrative Costs are necessary to ensure that the sub-Branch is able to continue to fulfil the Charitable Purpose and provide Charitable Services. Examples of costs that you may regard as administration costs might include employee salaries and other related expenses as overheads; volunteer expenses; the costs of fundraising; advertising costs; accommodation and infrastructure costs for the sub-Branch and/or its activities such as rent and electricity, phone, internet, water rates, insurance, equipment, computers, paper, stationery; and training. Other things that may be regarded as administrative costs include the following.

- a) **Accounts & Reporting, Property & Asset Management**
  - (i) Accountancy/Bookkeeping fees
  - (ii) Bank Charges

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- (iii) Investment Management and Advisor Fees
  - (iv) Insurance
  - (v) Property Owned (outgoings such as council rates, rent, electricity and other bills associated with property owned by the sub-Branch; for clarification this also includes expenses associated with managing community facilities that have been given to sub-Branches for their use and management for more general community use)
  - (vi) Audit Costs

**b) Office-related**

- (i) Computer Software/Equipment (non-capital items).
- (ii) Rent/lease costs for office premises or meeting rooms.
- (iii) Sub-branch administration such as telephone costs (except for calls in relation to welfare matters as above), postage, stationery.

**c) Miscellaneous**

- (i) Bus Expenses (non-welfare related expenses).
- (ii) Sub-Branch Capitation Fees payable to RSL NSW (for clarification, sub-Branches are not permitted to pay membership or capitation fees on behalf of members)
- (iii) Congress Expenditure (accommodation, travel, meals and other) payable in accordance with the current ATO Determination for accommodation and meal expenses Projects (school awards/scholarships/prizes).
- (iv) Depreciation.
- (v) Legal and Consultancy Fees.
- (vi) Newsletters/communications (telephone, internet, website) except where their purpose is to distribute information on welfare and/or commemoration matters.
- (vii) Officers Out of Pocket Expenses (tax invoice receipts must be provided for reimbursements).
- (viii) Employee-related costs (wages, superannuation, recruitment agency cost, job advertisements).
- (ix) Repairing or maintenance of equipment such as, PA systems, computers, projectors and the like.
- (x) Fundraising expenses (such as but not limited to meals and travel costs/allowances) including if volunteering to raise funds for another organisation such as RSL DefenceCare.
- (xi) Training courses that are unrelated to welfare type activities (such as compliance or governance training).
- (xii) District Council payments, affiliation fees, meetings or dinners.
- (xiii) Cost of Merchandise (e.g. diaries, other merchandise) whether or not these items are used in fundraising events.
- (xiv) Travel associated with sub-Branch business
- (xv) Cost of travel to Congress and District Council meetings in accordance with the ATO Determination for accommodation and meal expenses [
- (xvi) Public transport/taxi, cents/km, accommodation, meals in accordance with the ATO Determination for accommodation and meal expenses

## 4. Charitable Purpose Contribution

- a) RSL NSW, in conjunction with RSL WBI, is responsible for the funding and operations of RSL DefenceCare and Veteran Sport Australia.
- b) In order to support and enhance the services provided to Veterans and their families by each of RSL DefenceCare, Veteran Sport Australia and other charitable services provided by RSL NSW from time to time, RSL NSW needs the support of sub-Branches and requires all sub-Branches that meet the financial criteria below to make a Charitable Purpose Contribution to RSL NSW. This contribution will be directed straight to the operations of charitable services for Veterans.

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- c) After the end of each financial year, RSL NSW will make available on its website a summary of the donations received from this contribution and how they were expended. This summary will be high level only to protect the privacy of individuals helped with charitable monies but it will acknowledge the contributions made by sub-Branches.
  - d) For the purpose of determining whether a sub-Branch is required to make a Charitable Purpose Contribution, 'an annual surplus' means a surplus of total annual income over expenditure comprising Charitable Expenditure and Administrative Costs as defined above in this SOP. **This surplus is to be calculated on a cash basis and does not include positive or negative revaluation of property assets or investment holdings (Surplus).**
  - e) A sub-Branch is required to make a Charitable Purpose Contribution when the sub-Branch has a surplus in excess of \$5,000.
  - f) If the Surplus is less than \$5,000, a sub-Branch is not required to make a Charitable Purpose Contribution and may make Donations or apply the surplus to providing Charitable Activities in accordance with this SOP.
  - g) If the Surplus for the year is greater than \$5,000, a Charitable Purpose Contribution is payable by a sub-Branch. This contribution is to be paid within 90 days after the end of the financial year or in regular monthly instalments until paid.

#### 4.1 Condition 1 – Surplus Funds Available

Where the Surplus exceeds \$5,000, Fifty-one percent (51%) of the amount over \$5,000 is deemed to be available to be applied in the manner set out in Conditions 2, 3 and 4 below (**Surplus Funds Available**).

#### 4.2 Condition 2 – Calculation of Charitable Purpose Contribution

All sub-Branches with Surplus Funds Available must pay a Charitable Purpose Contribution of not less than **70%** of those surplus funds to RSL NSW to directly support the activities of RSL DefenceCare and/or Veteran Sport Australia and/or other charitable services provided by RSL NSW.

#### 4.3 Condition 3 – 30% of Surplus Funds Available

After making a Charitable Purpose Contribution under Condition 2, Sub-Branches are required to make further donations from the balance of any Surplus but **subject to a limit of \$50,000**. This further 30% is to be donated in accordance with the Donations parameters set out in section 2.8 of this SOP.

#### 4.4 Condition 4 – Remainder Surplus Funds Available

The total Charitable Purpose Contribution required from each sub-Branch is 51% of the Surplus Funds Available. In cases where less than 30% has been donated in accordance with Condition 3, a further contribution is to be made to RSL NSW to directly support the activities of RSL DefenceCare and/or Veteran Sport Australia and/or other charitable services provided by RSL NSW and to ensure the full amount of the Charitable Purpose Contribution has been made.

In addition to expenditure on Charitable Activities in accordance with this SOP, Donations and the Charitable Purpose Contribution both constitute sub-Branch Charitable Expenditure and should be accounted for accordingly.

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## 4.5 Calculation Examples

### Step 1: Prepare to calculate your surplus.

Net surplus	What to do
Up to and including \$5,000	sub-Branches can still choose to make donations in accordance with RSL NSW's charitable purpose and objects. Moving to step 2 is optional.
More than \$5,000	The surplus in excess of \$5,000 ( <b><i>Surplus Funds Available</i></b> ). Moving to step 2 is compulsory.

### Step 2: Calculate the Surplus Funds Available

#### Example 1 – sub-Branch surplus \$20,000

A sub-Branch's surplus for the year is \$20,000. Subtract \$5,000 and the remaining surplus is \$15,000. 51% of \$15,000 is \$7,650. \$7,650 is the ***Surplus Funds Available*** for the year.

#### Example 2 – sub-Branch surplus \$500,000

A sub-Branch's surplus for the year is \$500,000. Subtract \$5,000 and the remaining surplus is \$495,000. 51% of \$495,000 is \$252,450. \$252,450 is the ***Surplus Funds Available*** for the year.

Once you have calculated the ***Surplus Funds Available***, move on to Step 3.

### Step 3: Calculate the amount to be made by way of Charitable Purpose Contribution (Condition 2 minimum donation 70% of Surplus Funds Available).

#### Example 1 – sub-Branch surplus \$20,000

70% of \$7,650 (the ***Surplus Funds Available***) is \$5,355. This is the minimum that must be made by way of Charitable Purpose Contribution.

#### Example 2 – sub-Branch surplus \$500,000

70% of \$252,450 (the ***Surplus Funds Available***) is \$176,715. This is the minimum that must be made by way of Charitable Purpose Contribution.

Once you have made the Charitable Purpose Contribution move on to Step 4.

### Step 4: Calculate the amount, if any, the sub-Branch wants to donate to organisations that support commemorative services and/or local community charities that meet the aims and objects of RSL NSW and/or RSL NSW approved charities as set out in section 2.8 Donations above (Condition 3 – maximum of 30% of Surplus Funds Available).

#### Example 1 – sub-Branch surplus \$20,000

30% of \$7,650 (the ***Surplus Funds Available***) is \$2,295. Sub-Branches can choose to donate up to this amount to organisations that provide support to commemorative services and/or local community charities that meet the aims and objects of RSL NSW and/or approved charities that are set out in section 2.8 Donations above and listed in the sub-Branch section of the RSL NSW website. Donations under Condition 3 are not compulsory.

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**Example 2 – sub-Branch surplus \$500,000**

30% of \$252,450 (the **Surplus Funds Available**) is \$75,735, but donations are limited to \$50,000 in total under Condition 3. This sub-Branch can donate a maximum of \$50,000 to organisations that provide support to commemorative services and/or local community charities that meet the aims and objects of RSL NSW and/or approved charities that are set out in section 2.8 Donations above and listed in the sub-Branch section of the RSL NSW website. Donations under Condition 3 are not compulsory.

**Step 5: Check if you have any unspent *Surplus Funds Available* and make a further Charitable Purpose Contribution (Condition 4).**

**Example 1 – sub-Branch surplus \$20,000**

The sub-Branch adds up donations made during the year and finds that donations total \$7,650 and there are no unspent funds. The sub-Branch is not required to make any further Charitable Purpose Contribution.

**Example 2 – sub-Branch surplus \$500,000**

Towards the end of the financial year, the Sub-Branch adds up the total donated so far - \$176,715 + \$50,000 and notes that the total of \$226,715 is less than the required \$252,450 to be donated under this SOP. The shortfall of \$25,735 is to be made by further Charitable Purpose Contribution.

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## Summary of example calculations

### Sub-Branch with a surplus of \$20,000

	Initial Calculation	Distribution
Surplus \$20,000	\$20,000	
Subtract \$5,000 from surplus	\$15,000	
Surplus Funds Available (51% of \$15,000)	\$7,650	
Condition 2 – 70% Charitable Purpose Contribution	70% of \$7,650	\$5,355
Condition 3 – optional 30% maximum to organisations supporting commemoration and/or other local organisations that meet the aims and objects of RSL NSW and/or RSL approved charities listed on RSL NSW website (to a maximum spend of \$50,000).	30% of \$7,650	\$2,295
Condition 4 – any unspent monies left over to further Charitable Purpose Contribution.		N/A
Total donated		\$7,650

### Sub-Branch with a surplus of \$500,000

	Initial Calculation	Distribution
Surplus \$5,000	\$500,000	
Subtract \$5,000 from surplus	\$495,000	
Surplus Funds Available (51% of \$495,000)	\$252,450	
Condition 2 – 70% Charitable Purpose Contribution	70% of \$252,450	\$176,715
Condition 3 – up to 30% to organisations supporting commemoration and/or other local organisations that meet the aims and objects of RSL NSW and/or RSL approved charities (listed on RSL NSW website) to a maximum spend of \$50,000.	30% of \$252,450 (\$75,735)	\$50,000
Condition 4 – any unspent monies left over to be donated to RSL DefenceCare.	\$75,735-\$50,000	\$25,735
Total donated		\$252,450

**5. Annexure A – Application for Assistance**

Applicants Name: \_\_\_\_\_

RSL NSW Membership Number if applicable: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_ Post Code: \_\_\_\_\_

**Contact Details**

Telephone numbers: Home / Work \_\_\_\_\_ Mobile \_\_\_\_\_

Email address \_\_\_\_\_

Due to my necessitous circumstances, I hereby apply for financial assistance which may be available, for the following purpose:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

I understand that the financial assistance made, by way of a welfare payment, except in extraordinary circumstances, is to be paid directly to the 3<sup>rd</sup> party supplier, if and when approved by the Committee of the (insert name) RSL sub-Branch

**Details of the 3<sup>rd</sup> PARTY SUPPLIER are as follows:**

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Telephone: \_\_\_\_\_ Attention to: \_\_\_\_\_

Invoice Number: \_\_\_\_\_ Amount: \$ \_\_\_\_\_

*\* (Please attach a COPY of the outstanding Bill / Invoice / or Statement as applicable)*

**APPLICANTS SIGNATURE >** \_\_\_\_\_ **DATE >** \_\_\_\_\_

\*\*\*\*\*

\*\*

**OFFICE USE ONLY**

Date Received > \_\_\_\_\_ Date approved > \_\_\_\_\_

**1<sup>st</sup> Approver:** Name > \_\_\_\_\_ Position > \_\_\_\_\_

Signature > \_\_\_\_\_

**2<sup>nd</sup> Approver:** Name > \_\_\_\_\_ Position > \_\_\_\_\_

Signature > \_\_\_\_\_

Date Paid > \_\_\_\_\_ Amount Paid: \$ \_\_\_\_\_

Cheque / EFT number > \_\_\_\_\_ Copy of Payment Receipt Attached > YES /NO