Mayor's Community Appeal
Gift Fund Policy

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1. **POLICY INTENT**

Council seeks to support local people who are unable to adequately provide for themselves and/or their dependants throughout the year and particularly at Christmas time. To facilitate this, Council has established a necessitous circumstances gift fund under the Mayor's patronage. The policy has been endorsed by the Australian Tax Office as complying with the guidelines for Deductible Gift Recipient status.

The Mayor's Community Appeal Gift Fund is only for persons within Australia.

2. **SCOPE**

This policy defines how the Mayor's Community Appeal Gift Fund will be managed and administered.

3. **BACKGROUND/SUPPORTING INFORMATION**


4. **POLICY STATEMENT**

4.1 **ESTABLISHMENT AND OPERATION OF THE MAYOR’S COMMUNITY APPEAL FUND**

*Purpose of the Gift Fund*
For the purpose of the Mayor's Community Appeal, Council maintains a Gift Fund:

- to which gifts of money or property can be donated
- that does not receive any other money or property
- that can be used to support people in necessitous circumstances

*Bank Account*
To ensure Council can meet the requirements of the fund for reporting, taxation and audit purposes a separate bank account is maintained.

*Gift Fund Responsibilities*
Administration of the gift fund and distribution of funds raised is managed by Council's Finance department. The assets and income of the fund shall be applied solely to furthering the objectives of the Mayor's Community Appeal and no portion shall be distributed directly or indirectly to other causes except as bona fide compensation for services rendered or expenses incurred on behalf of the fund.

Management of fund raising initiatives and events for the Mayor's Community Appeal are through the Office of the Chief Executive Officer.

*Contribution to the fund*
Members of the public will be invited to contribute to the gift fund.

*Receipting*
Persons contributing to the gift fund will be issued a receipt in the name of "TRC Mayor's Community Appeal Gift Fund".
Winding Up
If the gift fund is wound up or if the endorsement of the Mayor's Community Appeal as a deductible gift recipient is revoked by the ATO, any surplus assets of the gift fund remaining after payment of liabilities attributable to it shall be transferred to a fund, authority or institution to which tax deductible gifts can be made under Subdivision 30-B of the *Income Tax Assessment Act 1997*.

4.2 DISTRIBUTION OF FUNDS

Funds raised through the Mayor's Community Appeal are distributed on a fair and equitable basis. Council does not have the necessary resources to manage this process itself and therefore distributes funds to third party recipient organisations to determine the most eligible recipients of the Appeal proceeds.

To be eligible to receive donations from the Mayor's Community Appeal, organisations should meet the following criteria:

- service clients who are Tablelands residents;
- be not-for-profit; and
- have a primary charter to assist low income and financially disadvantaged families and individuals.

Council will publicly call for nominations for recipient organisations to receive donations from the Mayor's Community Appeal. This will normally occur between July and October each year in time for Christmas. However, should circumstances of exceptional hardship befall the community, nominations for recipient organisations may be called at Council's discretion. From the nominations received, a list of organisations that meet the eligibility criteria will be presented to Council for final selection and approval.

Recipient Organisation Obligations
Organisations which are accepted as recipient organisations have the following obligations:

- to distribute proceeds received from the gift fund to clients during the current year's Christmas period (or exceptional hardship period);
- to assess which clients are in need according to their operational guidelines;
- to distribute the proceeds of the gift fund to their clients' themselves;
- to make no charge to clients; and
- to provide data to Council regarding client assistance within two months of the end of the distribution period.

5. REVIEW

It is the responsibility of the General Manager Corporate and Community Services to monitor the adequacy of this policy and recommend appropriate changes. This policy will be formally reviewed every three years or as required by Council.

This policy is to remain in force until otherwise determined by Council.