



FINANCE

Charitable Objects Fund

Guidelines



RSL
Queensland

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A. Guidelines

1 Background

The Veteran Welfare Fund was initiated in 2012 with the advance of \$100,000 to each District to ensure that Districts and Sub Branches could continue to provide charitable and welfare support to the veteran community, particularly those in need.

The name of the fund was changed to the Charitable Objects Fund in October 2018 in recognition that the fund is available to support activities associated with the Objects of the League, with particular emphasis on the provision of welfare to veterans.

2 Objective

The RSL (Queensland Branch) Charitable Objects Fund provides funding to the District entities to enable the provision of welfare support to the veteran community, and to fund activities directly aligned to the Objects of the League via the Districts and Sub Branches including commemorative activity

The Fund should be used predominantly to provide or perform welfare services for veterans, to improve their quality of life and provide access to those things not otherwise available to them.

The utilisation of the Fund by the Districts and Sub Branches should be consistent with the distribution of Welfare funds by RSL QLD.

Given that the primary purpose of the fund is provision of veteran welfare, the allocation of funding by the District should be no less than 60% for Veteran Welfare.

3 Definition

Veteran Welfare is defined as *'the provision of or access to service for veterans and their families who are socially disadvantaged or in need. It involves supporting social, emotional and physical needs, as well as helping with the basic needs of shelter, food, medical care and education'*.¹¹

4 Funds available

The amount of funding provided by RSL QLD for the Charitable Objects Fund is determined on an annual basis, in conjunction with the annual RSL Qld budget process.

The method of allocation to the Districts and the amount will be as determined from time to time in conjunction with the RSL QLD strategic plan and annual budget process.

5 Accountability for Responsible Use of Charitable Funds

RSL QLD has an obligation to ensure that the monies raised in the name of the League for charitable purposes through its fundraising activities have been used responsibly in the provision of charitable services and activities, hence there is a necessity to ensure that:

- they are being used in accordance with the purpose for which they were advanced, being according to the objective and criteria of the Fund; and
- all of the funds advanced to the Districts are fully and completely acquitted and accounted for.

(1)¹ this definition is based on content on the ACNC website, traditional definitions (focus on shelter, education and food) as well as contemporary understanding of the importance of social factors such as social connectedness that contribute to health and well-being.

6 Criteria

The use of the Funds must have a specific and verifiable association with the Objects of the League and provision of welfare and support to veterans and/or their families.

The Fund is also available to support significant commemorative activities, which by their nature bring people together with shared experiences to grieve and commemorate mates and family members, contain a strong welfare component that relates to social connectedness and well-being.

7 Activities meeting the criteria

Specific examples of activities and undertakings meeting the criteria include:

- Provision of food, shelter and education where a veteran is in need of assistance or is at risk;
- Provision of assistance or support to veterans or their families in need, to provide support or companionship e.g. visits to hospitals, nursing home, home visits;
- Financial assistance to veterans and their families in need;
- Costs of travel to and meeting with veterans and families to assess needs and provide support to address issues;
- Training of Sub Branch members and volunteers to assist their welfare activities e.g. ATDP, community support training, mental health and first aid training, suicide awareness);
- Veteran advocacy and support;
- Assistance to veterans and their families to attend relevant appointments where they are unable to afford the transport or are infirm or otherwise unable to arrange transport;
- Activities to assist veterans and their family members to source and obtain employment;

- Provision of reasonable medical assistance or aids which enhance health, safety or well-being of veterans or the veteran community, particularly where an individual would not be otherwise able to afford the service;
- Assistance to veteran or their family to provide safe or secure accommodation e.g. repair of a veteran's premises;
- Activities to assist the integration of veterans and their families into community activities and civilian life;
- Activities promoting social isolation and social connectedness for veterans and their families;
- Reasonable costs of reunions associated with significant commemorative events;
- Reasonable costs associated with providing a Christmas function for veterans and volunteers;
- Costs associated with arranging and/or providing funeral services, capped at \$7,500;
- Headstones for unmarked graves, capped at \$2,500 per headstone;
- Sporting sponsorship and equipment if representing a significant veteran related sporting event; and
- Wreaths for VIP's attending significant commemorative events.

*Refer to **Appendix A** which provides examples of expenditure within the criteria, against each of the Objects of the League.*

8 Activities and expenditure outside the Welfare criteria

Specific examples of activities and undertakings which **do not** meet the criteria include:

- Requests for funding or cost reimbursement where assistance and funding are available from other sources e.g. DVA, government agencies, grants and community support avenues;

- Cash payments to individuals or groups;
- Costs associated with conducting the ongoing activities of the Sub Branch e.g.
 - Administration, office costs and general outgoings e.g. phone, rent, rates, electricity
 - Wages
 - Training courses unrelated to welfare type activities;
- Costs associated with procuring, maintaining or repairing the assets of the Sub Branch or District;
- Social occasions and events which are not welfare or commemoration related e.g.
 - Sub Branch meetings or dinners;
 - District Council meetings or dinners;
 - Marketing or promotional activities;
- Sporting team sponsorship and equipment unless representing a significant veteran event;
- Trips to overseas commemorative sites;
- Other exclusions are:
 - Payment of RSL membership fees;
 - Donations to other organisations, unless it is to support a specific veteran welfare activity;
 - Fundraising expenses; and
 - Flags, banners and other items for commemorative events
 - Commitments to recurring expenditure.

*Refer to **Appendix A** which provides examples of expenditure which **do not** meet the criteria.*

B. Application Process

Applications for use of the Fund are administered by the District Committee. As the funds available are those of RSL QLD, the District Committee vets and approves the application of the funds as an agent of RSL QLD.

Before submission of an application, the applicants should determine the extent to which other funding is available e.g. from District, Sub Branch, DVA and/or other government agencies or community grants.

Given that the available funding to the District is limited, it is suggested that individual applications should not exceed \$10,000.

Applications for use of the Fund by a Sub Branch should be signed by any two of the Sub Branch Board members including the President.

Applications for use of the Fund by a District must be signed by any two of the District Board members including the District President.

All applications must be considered by the District Committee based on the key considerations of:

- ensuring responsible use of RSL QLD charitable funds
- meeting the definition of provision of veteran welfare, as defined;
- alignment with the Objects of the League;
- support to commemorative activity as an ancillary welfare activity;
- ensuring funds are available for all Sub Branches;
- prioritising spend to address greatest need and achieve greatest benefit to veterans and their families; and

if considered appropriate, approved as an agent on behalf of RSL QLD.

District minutes MUST record the consideration and approval.

The District President may exercise a VETO over applications which are not considered to meet the purpose for which the fund has been established, being to provide welfare support to the veteran community, and ancillary commemorative activity, or over which there is some doubt.

The District President may also approve release of funds in the event of an emergency, to the value of \$5,000 and seek District Committee ratification at the next meeting.

Applications requiring further consideration should be referred to the RSL QLD Chief Financial Officer for a final decision as to whether the application meets the criteria and intention of the Fund.

1 Evidence of Responsible Use of Charitable Funds

The necessity of RSL QLD to ensure responsible use of charitable funds requires acquittal of expenditure by the District against the funds advanced by RSL QLD.

For each expenditure from the Charitable Objects Fund, the documentation required by RSL QLD includes:

- Copy of the Sub Branch Application to District
- District minutes evidencing consideration and approval of the Application
- Evidence that the amounts have been expended, including supplier invoices

Where quotations are provided by the Sub Branches in support of their application, the Sub Branch must provide the supplier invoices once the activity has been completed and the costs incurred and paid for.

Any underspend by the Sub Branch must be returned to the District. RSL QLD will not reimburse the District for submissions based on quotations only.

Full and complete documentation is to be provided by the District to the RSL QLD CFO for all Charitable funds expended on an annual basis.

Fund expenditure and acquittal documentation is required to be provided to the RSL QLD CFO by 31st January each year, to allow for review and advance of further funds ahead of the coming year District expenditure.

C. Appendix 1

1. Examples against RSL Qld Charitable Objects

	Object	Activity of the Object taken from Guide to Compliance document	Example of funding that fits within this Object		
a)	<p>Provide for the sick, helpless, wounded, aged, vulnerable, destitute and needy among those who are serving or who have served in the Australian Defence Forces and their dependents;</p>	<p>For current or ex-serving ADF and their dependents:</p> <p>SICK & WOUNDED: Preventing and relieving sickness, disease or human suffering.</p> <p>HELPLESS, DESTITUTE, NEEDY, VULNERABLE: Relieving the poverty, distress or disadvantage of individuals or families.</p> <p>AGED & WOUNDED: Caring for and supporting the aged or individuals with disabilities</p> <p>The activity demonstrates the sole purpose, focus and energy that is expended on the fulfilment of the charitable Object:</p> <ul style="list-style-type: none"> - Alignment with charitable objects - Close the gap (<i>provide a definition of how it aligns to the Object</i>) - Display the focus and intent of the activity. 	<p>The Sub-Branch wishes to purchase a few medical aides i.e. wheelie walkers or wheelchairs for use by the aging veteran community of XYZ Sub-Branch.</p> <p>The medical aides will be on loan to a veteran until such time as it can be passed onto another veteran for use.</p>	<p>The Sub-Branch wishes to establish a drop-in-centre within the Sub-Branch building to encourage interaction with elderly veterans and spouses; address any social isolation, and to provide transport assistance to those veterans/spouses who would otherwise be unable to attend social events at the drop-in-centre.</p>	<p>The Sub-Branch wishes to install a disabled access ramp to the Sub-Branch building.</p> <p>Note: The Sub-Branch would need to determine the weight of need for this i.e. Are all their members/veterans able-bodied and do not require disability access;</p> <p>OR</p> <p>There is a substantial need within their veteran community who are aged or disabled and have difficulty in accessing the Sub-Branch building to attend for welfare assistance, commemorative events, and social occasions.</p>
b)	<p>Perpetuate the close and kindly ties of friendship created by a mutual service in the Australian Defence Force or in the forces of nations traditionally allied with Australia and the recollections associated with that experience;</p>	<p>Collaboration with other Sub-Branches and ESOs to co-design programs and activities that support the veteran community.</p>	<p>The Sub-Branch requires assistance with costs to run a program during Veteran's Health week in conjunction with XYZ Sub-Branch / ESO.</p> <p>The funding is to cover activities in promotion of veteran good health and well-being such as cost of instructor to run a yoga/tai chi.</p>	<p>The Sub-Branch requests funding to assist isolated or infirmed veterans to attend a reunion dinner by hiring mini bus or other transport to pick up and drop off the veterans.</p>	<p>The Sub-Branch requests funding to hire a bus for the purpose of taking elderly veterans who would otherwise not be able to attend a social outing e.g. picking up aged veterans from nursing home and taking out for a social lunch and comradery to break isolation.</p>
c)	<p>Maintain a proper standard of dignity and honour among all past and present members of the Defence Forces of the nation and to set an example of public spirit and noble hearted endeavour;</p>	<p>Support serving and ex-serving members and their families.</p> <p>Carry out commemorative activities in a dignified manner.</p>	<p>The Sub-Branch requests funding for a marquee and tables to be used to set up an information stand that the Sub-Branch will run on family days at XYZ military base to provide and promote the welfare services the Sub-Branch can offer to ADF personnel and their families.</p>	<p>The Sub-Branch requests funding for a supply of funeral boxes containing flag, military record etc. to be made and given to the deceased veteran's family after the Poppy Service.</p>	<p>The Sub-Branch wishes to establish a hygiene programme.</p> <p>They are requesting funding to purchase personal hygiene items that will be distributed to veterans who are hospitalized or are seeking welfare assistance at the Sub-Branch.</p>

	Object	Activity of the Object taken from Guide to Compliance document	Example of funding that fits within this Object		
d)	Preserve the memory and the records of those who suffered and died for Australia, erect monuments to their valour, provide them with suitable burial places, and establish and preserve, in their honour, the annual commemoration days known as ANZAC Day, Remembrance Day and other commemorative days;	<ul style="list-style-type: none"> - Establish and maintain memorials, memorial gardens and war graves. - Celebrate days of commemoration. - Provide memorial gardens & flag poles to schools and aged care facilities. - Establish and maintain museums and memorabilia. 	The Sub-Branch requests funding to repair and maintain plaques on memorials located on their property.	The Sub-Branch requests funding to install a flagpole at the local aged care facility for commemorative services they hold there.	The Sub-Branch requests funding to purchase display cabinets to properly display memorabilia that is stored in boxes in the Sub-Branch.
e)	Encourage loyalty to Australia and secure patriotic service in the interests of Australia;	<ul style="list-style-type: none"> - Visit schools to conduct or participate in commemorative services. - Facilitate Community Link program in schools. - Conduct services in aged care facilities; - Encourage interest in military history among school students. - Provide gift of books of military theme or flags to schools or aged care facilities; - Arrange displays of memorabilia or assist in establishing memorials in schools or in the Community. 	The Sub-Branch requests funding to construct a memorial at the local state school to encourage continued support of remembrance for commemorative occasions with younger generation.	The Sub-Branch is holding an ANZAC Day essay competition and part of the prize for the winning students is a military- themed book which will be donated to the school library and scribed with the winning students name on the inside cover. The request is to fund XX number of books towards the prize.	The Sub-Branch requests funding to provide light refreshments to the residents after ANZAC Day commemorative service at their aged care facility.
f)	Protect the good name and preserve the interests and standing of members of the Australian Defence Force;	<ul style="list-style-type: none"> - Sale and distribution of poppies & badges; - Interaction and support with veterans and their families particularly for those who are on active service; - Establish a presence on social media reflecting the Objects of the RSL. 	The Sub-Branch requests funding to purchase poppies to be distributed to students at the local schools for Remembrance Day.	The Sub-Branch requests financial assistance for the postage of XX number of Care Package boxes to be sent before Christmas.	The Sub-Branch has established a Partner of Veterans Support Group that meets every 2nd week at the Sub-Branch and requests funding to purchase a baby change table and playpen for their Sub- Branch to cater for young mothers who attend the group.
g)	Encourage Members, as citizens, to serve Australia with that spirit of self-sacrifice and loyalty with which they served as members of the Australian Defence Forces; and	<ul style="list-style-type: none"> - Financial and/or other support to Veteran Centers. - Collaborate with other Sub-Branches and ESO to co-design programs that support the veteran community. - Provide assistance to smaller Sub-Branches. - Further the interests of and support the Sub-Branch including attending committee meetings, administration of offices, attending State and District conferences. - Provide a newsletter that promotes the welfare and patriotic activities of the Sub-Sub-Branch. 	The Sub-Branch is organising a forum on Women in the Services in conjunction with XX Sub-Branch and YY Sub-Branch and is requesting financial assistance so the Sub-Branches can provide information or material of benefit to female veterans in attendance at the forum.	The Sub-Branch has unsuccessfully applied for grant funding in acquiring a new bus to replace their older vehicle that they use to transport aged veterans and those in the community to the local day club and has requested financial assistance towards the purchase of a new bus.	The Sub-Branch has requested financial assistance to arrange for aged or disabled veterans to attend Sub-Branch meetings, otherwise the aged or disabled veterans are not able to attend and will therefore not be able to contribute and be actively involved in the charitable activities of the Sub-Branch.

	Object	Activity of the Object taken from Guide to Compliance document	Example of funding that fits within this Object		
h)	Provide welfare to the sick, helpless, wounded, vulnerable, aged, destitute and needy.	<p>Is a subsidiary object that is ancillary to the primary purpose of the League of a general benevolent nature but enables a Sub-Branch to support those within their community that are:</p> <p>SICK & WOUNDED: preventing and relieving sickness, disease or human suffering</p> <p>HELPLESS, DESTITUTE, NEEDY, VULNERABLE: relieving poverty, distress or disadvantage of individuals or families.</p>	The Sub-Branch requires assistance in establishing a food bank and/or provision of blankets for the needy in the community.	The Sub-Branch requires assistance in establishing a Breakfast Program in conjunction with the local school to address the need of students within their locality who are not provided a meal at home prior to school.	The Sub-Branch wishes to establish a program in conjunction with the local junior football club to assist children by supporting those whose family are needy and unable to afford uniforms or boots etc.

2. Examples of funding that does not fit within the Objects

- a) The Sub-Branch wishes to repair roof of their building. The fixing of a roof is deemed an operational cost that the Sub-Branch should cover and fund for by their operational activities via fundraising and grant applications for example. Buildings, and costs associated with the upkeep of a building, is not charitable. It is the activity that is carried out in the building that is charitable i.e. pension/advocacy and welfare.
- b) The Sub-Branch requests funding to send 5 veterans to an association's 25th reunion in Auckland. Whilst the perpetuation of close and kindly ties of friendship created by a mutual service in the ADF or in the forces of nations traditionally allied with Australia is valid under the Objects, consideration needs to be made as to whether this is the best use of charitable funds i.e. Is this the best use of funds to serve the few or can it be utilised for the greater good i.e. serving the need of many and/or in meeting Object a). A Sub-Branch hosting a reunion dinner should look at it from the primary Object a). The primary object is met when a Sub-Branch arranges transport for elderly veterans to a reunion who would otherwise not be able to attend is deemed welfare.
- c) Financial support provided to veteran or dependent where the purpose of the funding does not alleviate the need as described in Object a) e.g. the Sub-Branch provides a bicycle to an elderly veteran for exercise and promotion of good health but who utilises a wheelie walker.
- d) The Sub-Branch is wanting to support the local soccer club and requests funding to contribute towards a new scoreboard for the club as the old one is deteriorated. The new scoreboard will be inscribed with "supported by XYZ RSL Sub-Branch". Any funding is deemed as a sponsorship and promotional and is not charitable.