

**GIRL GUIDES TASMANIA
FUNDRAISING AND DONATIONS POLICY
BOARD APPROVED 25 OCTOBER 2023**



PURPOSE

Girl Guides Tasmania is committed to ensuring that fundraising events, activities, and donations to the Association (including bequests) are managed properly and in keeping with the objects of the Association. Where the event has a budget greater than \$5,000, risk management assessment forms and budget must be submitted to the Board at least three months prior to the event for approval.

Definitions:

“DGR” means Deductible Gift Recipient.

“GGT” means Girl Guides Tasmania.

“Guide House” means the business operations of GGT managed by the Chief Executive Officer.

“Member” means a member of GGT.

“Sub-entity” means a recognised component entity of GGT, including a Unit, District, Region or other Committee as approved by GGT Board.

General Provisions:

GGT is a registered charity with the Australian Charities and Not-for-profits Commission (ACNC) and has been issued with DGR status by the Australian Taxation Office. The charitable objects of the Association are:

- i. to provide girls and young women with opportunities for self-training in the development of character, responsible citizenship, and service to the community; and
- ii. to advance other charitable purposes which are beneficial to the community.

A donation made to a DGR, of \$2.00 or more, entitles the donor to claim a deduction on their personal tax return. The availability of GGT’s DGR status can be promoted to encourage donations as part of a fundraising drive.

When fundraising and accepting donations, GGT and its members will:

1. Comply with all relevant laws and policies of Girl Guides Tasmania and Girl Guides Australia, including policies in relation to management of personal information of donors.
2. Ensure that any communications while fundraising are truthful and non-deceptive.

3. Only seek donations that comply with the objects of the Association.
4. Use funds for the stated purpose of the appeal and reasonable administrative costs.
5. Require that no employee or volunteer accepts commissions, bonuses, or payments for fundraising activities on behalf of GGT.
6. Require employees and volunteers to comply with the Girl Guides Australia Code of Conduct.
7. Ensure funds are deposited into an approved GGT account and disbursed via authorised payment methods.

Generally, GGT will fundraise by seeking unrestricted donations to form part of the general funds of the Association. In some circumstances GGT may seek donations with a specific condition or purpose which will then form part of the terms of the donation. The types of specific conditions include:

1. That the donation is made to an existing special purpose fund managed by Guide House, which is managed in accordance with the conditions of the fund and documented on the Special Funds Register.
2. That the donation is made to create a new special purpose fund to be managed by Guide House. This may occur due to the receipt of a specific donation (such as from a deceased estate) or from multiple donations made for an agreed specific purpose (such as donations to a new memorial fund or a recovery effort fund following a natural disaster); and
3. That the donation is intended to benefit a sub-entity or a GGT special project.

For a donation to be directed to a specific condition, that condition must be made known to GGT by the donor at the time of donation. If GGT forms the view that a specific condition placed on a donation by the donor would mean that the donation cannot be utilised in accordance with the objects of the Association, GGT will contact the donor to arrange return of the donation.

GGT may incur administrative charges in managing the collection and payment of donations. The reasonable administrative costs of GGT may be deducted from any donation, notwithstanding that the donor has placed a special condition on the donation.

Donations made to GGT as a DGR, that are made with a specific condition and accepted by GGT, must (after any reasonable administrative costs) be utilised in accordance with that condition. If a Sub-entity or a member managing a GGT special project does not utilise any funds donated for the purpose set out in the specific condition, GGT may take any steps necessary to ensure that the DGR status of GGT is not compromised. This may include taking disciplinary steps or any other appropriate action.

Special funds

GGT maintains various special funds which are reserved within the financial records of GGT for specific purposes. Special funds have been created by each of the following methods:

1. By bequest or another type of lump sum gift. A bequest or lump sum gift may or may not have been subject to conditions at the time of gift. Many of these gifts have been placed in a reserve for a specific purpose through a decision of GGT rather than due to a condition on the gift.
2. By donations for the creation and maintenance of a specific fund; and
3. Determination by Girl Guides Tasmania to place funds from other operational activities in a reserve to provide funds for purposes that meet the objectives of GGT.

GGT will invest and manage the special reserves in a manner that ensures the funds are utilised to meet the objects of the Association and any conditions of donation. GGT will balance the need to utilise funds for the benefit of Members in both the short term and longer term by determining the funds that will be available for withdrawal from a special fund in any calendar year.

GGT will maintain a register of special funds which sets out the following:

1. The name of the fund.
2. How the fund was created.
3. Any conditions on the use of the fund at the time of donation.
4. Other restrictions on the fund imposed by policy of GGT from time to time, including:
 - a. Terms of use of the funds that may be varied (provided that the use will continue to meet the objects of the Association) by GGT from time to time.
 - b. Any restriction on the amount available for withdrawal from the fund in each calendar year.
5. Any process to apply for monies from the fund.

Specific conditions on donations not intended to be managed by Guide House:

If a Sub-entity or Member seeks to promote donations where a tax receipt will be issued for the purposes of that Sub-entity or a GGT special project, then:

1. The Sub-entity or Member should encourage the donor to donate via an online donation platform as approved by GGT Board
2. The Donor must be advised to specify the special condition when making the donation.

If GGT receives a donation where the donor has specified the money is to be used for a Sub-entity or GGT special project, Guide House will manage the disbursement of the funds received in accordance the conditions of the donation.