Australian Government
Department of Social Services

Register of Harm Prevention Charities – Schedule for deductible gift recipient applicants

When to Use This Schedule

Complete this schedule if your organisation is applying for endorsement as a deductible gift recipient under the Australian Taxation Office (ATO) category Register of Harm Prevention Charities (item number 4.1.4). The example answers are provided to help you answer the questions and are not prescriptive.

Register of Harm Prevention Charities (the Register)

A harm prevention charity is an institution that as its principal activity (its main activity) promotes the prevention or control of human behaviour that is harmful or abusive to human beings. Behaviour means one or more of the following: emotional abuse, sexual abuse, physical abuse, suicide, self-harm, substance abuse, harmful gambling.

The institution and the public fund must be registered with the Australian Charities and Not-for-profits Commission (ACNC) as a charity.

The institution and the public fund must have endorsement as a Tax Concession Charity from the Australian Taxation Office.

Harm prevention charities listed on the Register must actively seek donations of money or property from the community in order to maintain their tax deductibility status.

❖ For more information about the Register of Harm Prevention Charities refer to the fact sheet, guidelines, instructions, explanatory notes and legislation at http://www.dss.gov.au

If your organisation does not qualify as a Harm Prevention Charity, check the ATO guide *GiftPack* to see if another category applies.

In this schedule:

- when we say 'constituent or governing document', we mean an organisation's trust deed, constitution, rules, memorandum and articles of association, statute or charter.
- when we say 'clause' in the constituent or governing document, we mean a rule, section, paragraph or other element of the document.

Completing this Schedule

This schedule should be completed by a person authorised by the organisation to act on its behalf.

To complete the schedule:

- download a copy of the schedule to your computer and check that you can save information in the schedule
- type directly into the schedule
- place X in ALL applicable boxes unless advised otherwise.
- you must answer all questions unless we tell you otherwise.

➢ You must complete this schedule in full. Schedules that are not completed in full will be returned to the applicant. If you cannot save a completed copy of this schedule, print a copy before closing the schedule.

❖ If you need help completing this schedule, phone us on 1800 441 242.

Lodging the Schedule

Include the following supporting documentation:

- a copy of registration as a charity with the ACNC for the institution and the public fund
- a copy of the endorsement as a tax concession charity from the ATO for the institution and the public fund
- a description of the organisation
- a description of the principal activity
- a copy of the constitutional document with the model clauses for harm prevention charities and the model rules for public funds
- Public fund management committee nomination forms.

Lodge the schedule with supporting documentation:

- Make sure you have completed the declaration at the end of the schedule.
- Print the completed schedule.
- Send the completed schedule to one of the following addresses
- Register of Harm Prevention Charities
  Department Social Services
  Box 7576 Canberra Business Centre ACT 2610
  OR
  harmpreventioncharitiesregister@dss.gov.au

Section A: Applicant information

1 Your organisation's Australian business number (ABN)

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2 Your organisation's legal name

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3 Provide or attach your organisation's objects as they appear in its constituent or governing document

Example

Egarler Care's constitution sets out our objective in clause 3:

'The objective of the society and its principal activity is to promote the prevention or the control of human behaviour that is harmful or abusive to human beings, specifically in physical abuse, emotional abuse and sexual abuse relating to child abuse, and is carried out in the following activities: producing and distributing prevention information, presenting information sessions, and providing prevention training.

➢ Objects might be called 'purposes', 'objectives', 'trusts' or 'aims' in your organisation's constituent or governing document. Do not include powers, such as the power to operate a bank account, hire employees or sell land, even if they are described as objects in your organisation's constituent or governing document.

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4 Does your organisation have a website?

No ☐

Yes ☐ Provide your web address and description about the website

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5 Is your institution and public fund located in Australia?

No ☐ You cannot submit this schedule. Your organisation does not meet this Deductible Gift Recipient requirement.

Yes ☐

6 Does your institution pass money on to other organisations, bodies or persons?

➢ The institution must have a policy of not acting as a mere conduit for the donation of money or property to other organisations, bodies or persons.

No ☐

Yes ☐ You cannot submit this schedule. Your organisation does not meet this legislative requirement.

7 Attach the following information about the organisation

- A summary of the institution
- Who founded the institution and when
- Where it is located and what area/s of Australia it operates in
- The number of staff it has, and if they are full time part time or volunteers
- The institution's mission statement and vision statement; and
- Any other relevant information about the institution.

Section B: Harm prevention activities

Harm prevention activities are activities that promote the prevention or control of behaviour that is harmful or abusive to human beings. Such behaviour is narrowly defined as emotional abuse, sexual abuse, physical abuse, suicide, self-harm, substance abuse and harmful gambling.

8 Does your organisation undertake activities which directly promote the prevention or the control of behaviour that is harmful or abusive to human beings as its main activity?

No ☐ Your organisation does not qualify as a harm prevention charity (item 4.1.4). Do not complete this schedule.

Yes ☐ What are the behaviours that your organisation's activities directly promote the prevention or control of? Organisations will only be involved with one or more of the following behaviours. Order in priority (1 highest priority) all applicable behaviours.

Harmful gambling _____ Substance abuse _____ Suicide _____ Self-harm _____

Emotional abuse _____ Sexual abuse _____ Physical abuse _____

9 Describe how your organisation's activities directly promote the prevention or control of these types of behaviour?

Example

Egarler Care produces and distributes prevention information, presents information sessions, and provides day long prevention training courses (on average 30 per year) and a suite of three-hour courses (on average 80 per year). These activities directly address promote the prevention or control of the specified behaviours by xxxxx. Our activities are also described on our website at www.egarlercare.org.au/training-program.html

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10 Are these activities your organisation's principal (main) activity?

No ☐ Do not complete this schedule. Your organisation does not qualify as a harm prevention charity (item 4.1.4).

Yes ☐ Attach a document that describes the following about your organisation's principal activity:

- An outline of all the activities carried out by the institution with a summary of each activity
- The activities that directly address each specified behaviour and who conducts them
- The percentage of time spent on each behaviour, and
- The priority given to each specified behaviour.

Section C: Constitutional Document

The constitutional document will include information about the institution and the public fund

11 Does your constitutional document contain the following model clauses for harm prevention charities and model rules for public funds which meet the legislative requirements for principal activity, public fund, ministerial rules, conduit policy and winding up?

No ☐ Do not complete this schedule. Your organisation does not qualify for endorsement as a deductible gift recipient.

Yes ☐ Provide the location in your constitutional document of the following model clauses and model rules.

Model Clauses for harm prevention charities

Mandatory Clauses for Harm Prevention Charities	Your reference
Charitable Institution [Name of institution] has been endorsed as an Income Tax Charitable Institution under Subdivision 50-B of the Income Tax Assessment Act 1997. The institution is established as a charitable institution, pursues charitable purposes only and applies its income in promoting these purposes.	
Principal activity The principal activity of [name of institution] is the promotion of the prevention or control of human behaviour that is harmful or abusive to human beings, specifically in [insert specified behaviours] and is carried out in the following activities:	
Establishing and maintaining a public fund To establish and maintain a public fund to be called the [state name of public fund] for the specific purpose of the promotion of the prevention or the control of behaviour that is harmful or abusive to human beings. The fund is established to receive all gifts of money or property for this purpose and any money received because of such gifts must be credited to its bank account. The fund must not receive any other money or property into its account and it must comply with Subdivision 30-EA of ITAA. The trustee [name of the harm prevention charity] intends that the public fund be established and maintained as a trust.	
Not for profit The income and property of the institution shall be used and applied solely in promotion of its objects and no portion shall be distributed, paid or transferred directly or indirectly by way of dividend, bonus or by way of profit to members, directors, or trustees of the harm prevention charity.	
Agreement to abide by ministerial rules [Insert name of harm prevention charity] agrees to comply with any rules that the Minister and the Treasurer may make to ensure that gifts made to the fund are only used for its principal activity.	
Statistical information The public fund will provide statistical information on donations requested by the department within four months of the end of the financial year. An audited financial statement for the harm prevention charity and its public fund will be supplied with the annual statistical return. The statement will provide information on the expenditure of public fund monies and the management of public fund assets.	

Mandatory Clauses for Harm Prevention Charities	Your reference
Informing the Department The harm prevention charity must inform the Department as soon as possible if: • it changes its principal activity; or • it changes its name or the name of its public fund; or • there is any change to the membership of the management committee of the public fund; or • there has been any departure from the model rules for public funds located in the Guidelines to the Register of Harm Prevention; or • it or its public fund, suffers any financial difficulties.	
Conduit Policy [Insert name of harm prevention charity] will not act as a mere conduit for the donation of money or property to other organisations, bodies or persons.	
Winding up the public fund If the public fund of the [insert name of harm prevention charity] is wound up, all assets remaining after the payment of just debts and liabilities are to be transferred to one or more funds having similar objectives that are on the Register of Harm Prevention Charities.	

Model rules for public funds

Mandatory Rules for Public Funds	Your reference
Objective of the fund The objective of the fund is to promote the prevention or the control of behaviour that is harmful or abusive to human beings.	
Seek funds from the public Members of the public are to be invited to make gifts of money or property to the fund for the promotion of the prevention or the control of behaviour that is harmful or abusive to human beings.	
Separate bank account for the fund A separate bank account is to be opened to deposit money donated to the fund, including interest accruing thereon, and gifts to it are to be kept separate from other funds of the institution.	
Public fund management committee A committee of management of no fewer than three persons will administer the fund. The committee will be appointed by the institution. A majority of the members of the committee are required to be 'responsible persons' as defined by the Guidelines to the Register of Harm Prevention.	
Income Money from interest on donations, income derived from donated property, and money from the realisation of such property is to be deposited into the fund.	
Not for profit The fund will be operated on a not-for-profit basis.	
Receipts Receipts are to be issued in the name of the fund and proper accounting records and procedures are to be kept and used for the fund.	

Section D: Legislative requirements for charities

From 3 December 2012, organisations and their public fund seeking entry on the Register must register as a charity with the Australian Charities and Not-for-Profits Commission (ACNC) and then obtain endorsement as a tax concession charity from the Australian Taxation Office. Please refer to the ACNC website www.acnc.gov.au and the ATO website www.ato.gov.au for further details.

Before you register as a charity you should ensure the principal activity and constitutions meets the Register's requirements.

12a Is your organisation registered with the ACNC as a charity?

No ☐ You cannot submit this schedule until the organisation is registered as a charity with the ACNC.

Yes ☐ Please attach a copy of registration as a charity with the ACNC.

12b Is your public fund registered with the ACNC as a charity?

No ☐ You cannot submit this schedule until the public fund is registered as a charity with the ACNC.

Yes ☐ Please attach a copy of registration as a charity with the ACNC.

13a Does your organisation have endorsement as a tax concession charity?

No ☐ You cannot submit this schedule until the organisation has gained endorsement as a tax concession charity.

Yes ☐ Please attach a copy of the endorsement as a tax concession charity with the ATO.

13b Does your public fund have endorsement as a tax concession charity?

No ☐ You cannot submit this schedule until the public fund has gained endorsement as a tax concession charity.

Yes ☐ Please attach a copy of the endorsement as a tax concession charity with the ATO.

Section E: Institution's financial information

14 Does your fund authority or institution have audited accounts?

No ☐ This is a new institution

Yes ☐ Provide the most recent year and include the following information.

INCOME	
Donations from individuals received	**$**
Donations from organisations received	**$**
Membership subscriptions received	**$**
Government grants and payments received	**$**
Other income	**$**
Total Income (not including disposals of capital assets)	**$**

EXPENDITURE	
Costs of fundraising	**$**
Distribution to other deductible gift recipients	**$**
Other	**$**
Total expenditure	**$**

15 Provide a projected fund raising statement as a potential Public Fund on the Register (for next 3 years)

➢ Money received as grants, funding applications, sponsorship and fundraising are not tax deductible donations. Donations given freely without any conditions may be considered as tax deductible donations for organisations with DGR status.

	Financial year ending _____	Financial year ending _____	Financial year ending _____
Government grants	**$**	**$**	**$**
Donations from individuals	**$**	**$**	**$**
Donations from businesses and philanthropic organisations	**$**	**$**	**$**
Income from other sources	**$**	**$**	**$**

Section F: Public Fund

16 Provide the name of the Public Fund

➢ The public fund name must not have incorporated and limited in it, the word fund must be used preferably at the end of the name, and it is preferable to keep the name as short as possible.

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17 Your public fund's Australian business number (ABN)

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18 Provide the Public Fund Account details below

➢ The public fund account is to be kept separate from the main account; it may be linked to the main account. The separate account provides clear evidence of the existence of a public fund, is accounted for using clear accounting procedures, and distinctly shows the income and disbursements of tax deductible donations.

Public Fund Account Name _____

Bank _____

Branch _____

BSB _____

A/C No _____

19 Provide information about the Public Fund Management Committee below

➢ No fewer than three persons will administer the fund. A majority of the members of the committee are required to be 'responsible persons' as defined by the Register of Harm Prevention Charities Guidelines.

Name of public fund management committee member	Responsible person qualification	Form attached for each member

Section G: Declaration

Before you submit this form, check that you have provided true and correct information.

I declare that the details provided in this schedule are true and accurate, and I certify that the:

_____ (name of charitable institution)

agrees to comply with the requirements of Subdivision 30-EA of the Income Tax Assessment Act 1997 and any related guidelines that may be determined by the Government.

Full Name	
Office held	
Date	
Signature	

(signed by the president, secretary, public officer or trustee of the institution)

Contact information

Name of person to contact	
Position held	
Business hours phone number (8.30am to 5.00pm weekdays)	
Mobile phone number	
Email address	
Postal address	