

The Archbishop of Sydney's Overseas Relief and Aid Fund Rules

The Archbishop of Sydney's Overseas Relief and Aid Fund
ABN 59 792 865 372

1 Establishment and Name of Fund

The Fund

- 1.1 In 1971 the then Archbishop of Sydney established a public fund named 'The Archbishop of Sydney's Overseas Relief and Aid Fund' (**ORAF**).
- 1.2 ORAF was gazetted in 1983 as a tax deductible overseas aid and relief fund and with the introduction of the endorsement regime, ORAF was endorsed as an overseas aid fund under Item 9.1.1 of section 30-80 of ITAA 97 effective 1 July 2000.
- 1.3 ORAF is a registered charity with the Australian Charities and Not-for-profits Commission, and is an approved fund under the OAGDS, and accordingly endorsed as a DGR under Item 1 of the table in section 30-15 of ITAA 97.
- 1.4 The Archbishop of Sydney's Anglican Aid (ABN 28 525 237 517) (**Anglican Aid**) is presently the Trustee of ORAF.

Anglican Aid

- 1.5 In 2011 Anglican Aid:
 - (a) was incorporated as a body corporate, by *The Archbishop of Sydney's Anglican Aid Incorporation and Transition Ordinance 2011* pursuant to the powers contained in the *Anglican Church of Australia (Bodies Corporate) Act 1938* (NSW); and
 - (b) became governed by *The Archbishop of Sydney's Anglican Aid Ordinance 2011* (**Governance Ordinance**), whereby the Standing Committee renamed The Archbishop of Sydney's Community Care and Development Program 'The Archbishop of Sydney's Anglican Aid', and for clarity, consolidated its objects and powers;

in order to enable *inter alia* ORAF to be governed more effectively in light of modern corporate governance standards under the one entity.

2 Definitions

In these Rules, unless the contrary intention appears:

ABN means the Australian Business Number as defined in the *A New Tax System (Australian Business Number) Act 1999* (Cth);

Archbishop means:

- (a) the Archbishop of the Diocese of Sydney of the Anglican Church of Australia or his Commissary; or
- (b) if the See is vacant, the Administrator of the Diocese of Sydney of the Anglican Church of Australia.

ATO means the Australian Taxation Office;

Contribution means a contribution of money or property as described in item 7 or item 8 of the table in section 30-15 of the ITAA 97 in relation to a fundraising event held for the purpose of the Fund set out in Rule 3;

Declared Developing Countries means countries declared by the Foreign Affairs Minister to be developing countries for the purposes of section 30-85 of ITAA 97;

DGR means a deductible gift recipient under Subdivision 30-BA of ITAA 97;

Department means the Australian government authority responsible for administration of the Overseas Aid Gift Deductibility Scheme, currently being the Department of Foreign Affairs and Trade;

Fund means The Archbishop of Sydney's Overseas Relief and Aid Fund bearing the ABN 59 792 865 372 referred to in Rule 1 above;

Gift means a gift of money or property for the purpose of the Fund set out in Rule 3;

Guidelines means the OAGDS Guidelines for Obtaining Tax Deductibility published by the Department as amended or replaced from time to time.

ITAA 97 means the *Income Tax Assessment Act 1997* (Cth);

ORAF Management Committee means the committee referred to in Rule 5;

OAGDS means the Overseas Aid Gift Deduction Scheme administered by the Department in respect of Item 9.1.1 of section 30-80 of the ITAA 97;

Responsible Person means a person who, because of their tenure of some public office or other position or activity in the community, has a degree of responsibility to the community;

Rules means these rules entitled The Archbishop of Sydney's Overseas Relief and Aid Fund Rules;

Standing Committee means the committee appointed pursuant to the *Standing Committee Ordinance 1897* as the Standing Committee of the Synod;

Synod means the Synod of the Diocese of Sydney of the Anglican Church of Australia.

Trustee means Anglican Aid or such other trustee appointed from time to time.

3 Purpose

The purpose of the Fund is to carry out development and/or relief work in accordance with the Guidelines, solely for the relief of people in Declared Developing Countries.

4 Administration of Fund

The Fund is established solely for carrying out the purpose set out in Rule 3, and is to be administered by the ORAF Management Committee as follows:

- (a) members of the general public are to be invited to contribute to the Fund;
- (b) all Gifts or Contributions for the purpose of the Fund, whether subject to any special trust or not, and any other money received by the Fund because of those Gifts or Contributions, are to be deposited into the Fund, which shall be kept in a bank account separate from other funds of the Trustee;
- (c) the Trustee may refuse to accept any Gift or Contribution to the Fund and is not to be required to give any reason for so doing;
- (d) no Gift or Contribution other than those for the purpose of the Fund is to be received by the Fund;
- (e) any moneys in the Fund not immediately required may be invested in a way in which trustees are permitted to invest under the laws of Australia or of the State of New South Wales or in such other manner; and
- (f) receipts shall be issued in the name of the Fund in accordance with clause 7(c).

5 ORAF Management Committee

- (a) The ORAF Management Committee is such members of Anglican Aid from time to time, as set out in clause 9 of the Governance Ordinance (**Anglican Aid Member**), as meet the requirements in clause 5(b)(i).
- (b) The ORAF Management Committee must:
 - (i) be made up of a majority of persons who are Responsible Persons; and
 - (ii) meet at such times and places as they determine, as often as necessary to appropriately fulfil their responsibilities, but at least 2 times in each year.
- (c) A member of the ORAF Management Committee holds office while ever they remain an Anglican Aid Member.

6 Not for profit nature of Fund

- (a) The assets and income of the Fund, however derived, are to be applied exclusively towards the promotion of the purpose of the Fund set out in Rule 3.
- (b) The Fund must not distribute any income or assets of the Fund directly or indirectly to a member of the ORAF Management Committee or the Trustee.

- (c) Subrule (b) does not prevent the ORAF Management Committee from making a payment to a member of the ORAF Management Committee or the Trustee as:
 - (i) reimbursement for out-of-pocket expenses incurred on behalf of the Fund; or
 - (ii) proper remuneration for administrative, technical and/or professional services,

if the payment is made in good faith on terms no more favourable than if the person was not a member of the ORAF Management Committee or the Trustee.

7 Accounts

- (a) Proper accounts and procedures must be kept and maintained by the Fund of the sums of money received and expended by the Fund.
- (b) The accounts of the Fund are to be audited.
- (c) Receipts for Gifts or Contributions to the Fund must state:
 - (i) the name of the Fund and that the receipt is for a Gift or a Contribution made to the Fund;
 - (ii) the ABN of the Fund; and
 - (iii) any other matter required to be on the receipt pursuant to the requirements of ITAA 97.

8 Winding up and revocation of endorsement

Where the Fund has been endorsed as a DGR for the operation of the Fund, then, where:

- (a) that endorsement is revoked;
- (b) the Fund is wound up; or
- (c) the Trustee is wound up,

whichever occurs first, any surplus assets of the Fund remaining after payment of all liabilities must be transferred to a fund dedicated to the relief of people in Declared Developing Countries that:

- (d) has purpose(s) similar to the Fund purpose set out in Rule 3;
- (e) has rules which prohibit the distribution of its income and assets to members; and
- (f) is endorsed as a DGR.

9 Alteration to Fund Rules

- (a) The Trustee may from time to time amend the Rules.
- (b) If required by the ATO and/or the Department, the Trustee must notify the relevant authority of any amendment to the Rules.
- (c) In the event that a proposed amendment changes the name of the Fund, or could

reasonably result in the Fund ceasing to be entitled to be a DGR, the Trustee must seek and obtain the consent of the ATO to the proposed amendment, before it takes effect.

- (d) In the event that a proposed amendment changes the name of the Fund, or could reasonably result in the Fund ceasing to be an approved organisation for the purposes of the Overseas Aid Gift Deductibility Scheme, the Trustee must seek and obtain the consent of the Department to the proposed amendment, before it takes effect.