



RSL
NSW

Standard Operating Procedure

SOP 1

(Funding the Charitable Purpose)

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1. Purpose

This Standard Operating Procedure (SOP) provides guidance to sub-Branches on how to achieve RSL NSW's Charitable Purpose as defined in the RSL NSW Constitution, while complying with relevant legislation, regulations, and related policies.

This SOP also provides guidance to the RSL in NSW (sub-Branches and ANZAC House) on how to achieve local and strategic charitable objectives.

2. Explanatory Notes

This SOP is to be read in conjunction with relevant references, and definitions. Where there is doubt or inconsistency, the hierarchy of documentation is in accordance with the RSL NSW Written Directions Framework Policy.

3. References and Definitions

3.1 References

The following legal and other sources are relevant to this SOP:

- A. ACNC Governance Standards
- B. *RSL NSW RSL Act 2018 (NSW)*
- C. RSL NSW Constitution 2019, as amended 2022
- D. *NSW Charitable Fundraising Act, 1991 (NSW)*
- E. *NSW Charitable Fundraising Regulation 2021 (NSW)*
- F. RSL NSW Strategic Plan 2020 – 2026, as updated 2022
- G. RSL NSW Charitable Purpose Policy, 2023 (under development)
- H. RSL NSW Written Directions Policy, 2022 (under development)

3.2 Definitions

The following definitions (in alphabetical order) are to be applied where required. All defined terms are capitalised throughout this document. If there are any inconsistencies in the defined terms, the hierarchy detailed in the RSL NSW Written Directions Policy is to apply.

Term	Definition
Allowable Administration Costs	Administration costs are necessary to ensure that the sub-Branch can continue to fulfil its Charitable Purpose and deliver Charitable Activities. For examples of Allowable Administration Costs, see Appendix A3 .
Allowable Expenditure	Any expenditure incurred in the pursuance of the Charitable Purpose. Note: All RSL NSW Veteran Support Fund (VSF) contributions are Allowable Expenditure, or a Donation where indicated. Other examples of allowable expenditures, including Allowable Administration Costs, can be found in Annexure A and Appendix A4 .
Benefit	Something that promotes and/or enhances Wellbeing.
Camaraderie	Activities or events, including Meetings, which promote esprit de corps, sport and recreation, friendship, and fellowship. It can be applied to Service Members, and Affiliate and Auxiliary members, as well as Veterans and their Families.
Charitable Activities	Activities undertaken to achieve the Charitable Purpose (Allowable Expenditure of Charitable Funds), including but not limited to Financial Wellbeing Assistance, Non-Financial Assistance, Commemoration, fundraising, events that promote Wellbeing (e.g. sport and recreation) and Camaraderie.
Charitable Funds	All income and property within the control of the RSL in NSW, including RSL NSW sub-Branches, whether they are funds from investments or monies raised by fundraising, bequests, grants, asset sales, or derived from other income sources. <i>(may also be referred to as Charitable Monies, Charitable Resources, Charitable Revenue)</i>

Charitable Purpose	<p><i>RSL NSW Constitution states:</i></p> <p>3.1 providing assistance, care and relief for current and former members of the Australian Defence Force and their families who are suffering from physical or mental ill health, social disadvantage and isolation, distress, poverty, homelessness or destitution including without limitation those who are elderly;</p> <p>3.2 providing support and assistance for current and former members of the Australian Defence Force and their families including without limitation to obtain compensation, benefits, and assistance to which they are entitled and in relation to all aspects of transitioning from military service to civilian life, particularly where the member has been detrimentally affected by their service;</p> <p>3.3 providing validation of service and sacrifice by commemorating those who have served and preserving the memory of those who have suffered and died;</p> <p>3.4 promoting and facilitating the prevention of social isolation as a cause of Veteran ill health by fostering and enabling community engagement, social connection and Camaraderie by and between former and current members of the Australian Defence Force and their families; and</p> <p>3.5 doing all other things necessary, ancillary or incidental to pursuing and implementing its benevolent Charitable Purpose including without limitation:</p> <p>(a) establishing, maintaining and regulating the operation of RSL NSW sub-Branches in New South Wales;</p> <p>(b) researching, promoting and publicly advocating for the interests of former and current members of the Australian Defence Force and their families on matters of public policy;</p> <p>(c) establishing and maintaining literary, social, educational and benevolent activities for the benefit, promotion and advancement of former and current members of the Australian Defence Force and their families particularly where the member has been detrimentally affected by their service; and</p> <p>(d) promoting the defence of the Commonwealth of Australia and guarding the good name, interests and standing of serving members of the Australian Defence Force.</p> <p><i>Source: RSL NSW Constitution - Clause 3 and Appendix A p.41</i></p>
Commemoration	The validation and honouring of service and sacrifice by Veterans and currently serving members of the ADF through events and activities.
Donations	Charitable Funds provided to a charity registered with the ACNC; Donations can only be made to a registered charity.
Ex-Service Organisation (ESO)	A charity with a purpose to support Veterans and/or Veteran families.
Family Member	A direct dependent of a Veteran, also referred to as “their Families”.
Financial Wellbeing Assistance	Financial Wellbeing involves support and assistance in the form of payment or reimbursement of the cost of basic needs, comforts and requirements including but not limited to shelter, food,

	groceries, bills, and other living expenses, transportation costs, medical care, education, funeral, and bereavement expenses and home maintenance expenses. For more information, see Appendices A1 and A2.
Local Community	Local Government Area (LGA) including LGAs within the District (as defined in the RSL NSW Constitution) in which a sub-Branch operates.
Meeting	A formal sub-Branch Meeting as per the Constitution (minimum four per year).
Necessitous Circumstance	Circumstances in which a Veteran or a member of a Veteran's Family does not have the financial means to cover immediate expenses, or the physical capability to action themselves.
Non-Financial Assistance	Wellbeing support and assistance also comprises the provision of Non-Financial Assistance such as social, community and domestic support and assistance such as home or hospital visits, counselling support, attendance at and/or transportation to medical appointments. Non-Financial Assistance also includes claims and advocacy support and assistance. <i>(May also be referred to as In-Kind Assistance)</i>
Reasonable Expenditure for Camaraderie	Reasonable Expenditure for Camaraderie is capped at \$300, per year, per active member, on average/sub-Branch. This figure is deemed justifiable and can be applied at discretion of a sub-Branch executive. For example, if a sub-Branch has 100 active members, there is a capped expenditure of \$30,000 per year on Camaraderie.
Veteran	A Person who has served, or is serving, as a member of the Permanent Forces or as a member of the Reserves. <i>Source: Australian Veterans' Recognition (Putting Veterans and their Families First) Act 2019</i>
Wellbeing	Physical, mental, and social Wellbeing is affected by an individual's perceptions, emotions, and behaviour as well as their ease of movement and levels of any discomfort. Broader than just mental health, a state of Wellbeing is where a person is flourishing in both mental and physical health. It is multi-dimensional, covering aspects of life ranging from civic engagement to housing, from household income to work-life balance, and from skills to health status. <i>Source: Organisation for Economic Cooperation and Development (OECD) 2015</i>
Wellbeing Advocate	Wellbeing Advocates are Advocacy Training and Development Program (ATDP) accredited people who have undertaken training to a level that qualifies them to provide advice to Veterans and their families in need. It covers such things as awareness of legislation/entitlements, Australian Defence Force transition, homelessness, restoration of Wellbeing, mental and emotional wellbeing, physical Wellbeing, financial Wellbeing, family

	relationships, and counselling and awareness of services to support a Veteran or Veteran’s Family in crisis. <i>Source: DVA Wellbeing Advocate’s Handbook 2020</i>
Wellbeing Support Officer	Wellbeing Support Officers (WSOs) provide a wide range of valuable support services to Veterans and their families, but this does not include providing any form of advice about compensation claims, or Wellbeing support. The types of services provided by WSOs include, but are not limited to: visits to home, hospital and aged care facilities; providing simple services such as driving, shopping trips, etc; arranging for simple domestic assistance or home maintenance services; assisting with administrative duties in a non-paid position; assisting with the administration of social clubs within a service club environment in a non-paid position; organising and conducting social, family, and sporting activities; and provide support to a Veteran’s Family during times of grief, loss, or bereavement. Additionally, in the RSL, a trained WSO knows what is contained in and how to use a catalogue of services so they can help guide a Veteran in need to connect to the required service, and importantly check in on that Veteran. <i>Source: DVA Wellbeing Support Officer’s Handbook</i>

4. Regulatory Requirements

The ACNC’s Governance Standards provide a framework by which charities must operate. This SOP provides guidelines to ensure RSL NSW complies with these requirements, as follows:

- Standard 1: Purposes and not-for-profit nature: A charity must be not-for-profit and work towards its charitable purpose. It must be able to demonstrate this and provide information about its purposes to the public.
- Standard 2: Accountability to members: A charity that has members must take reasonable steps to be accountable to its members and provide them with adequate opportunity to raise concerns about how the charity is governed.
- Standard 3: Compliance with Australian laws: A charity must not commit a serious offence (such as fraud) under any Australian law or breach a law that may result in penalty of 60 penalty units (equivalent to \$12,600 as at December 2018) or more.
- Standard 4: Suitability of Responsible People: A charity must take reasonable steps to:
 - Be satisfied that its Responsible People (such as Board or Committee members or trustees) are not disqualified from managing a corporation under the Corporations Act 2001 (Cth) or disqualified from being a Responsible Person of a registered charity by the ACNC Commissioner; and
 - Remove any Responsible Person who does not meet these requirements.
- Standard 5: Duties of Responsible People: A charity must take reasonable steps to make sure that its Responsible People are subject to, understand, and carry out the duties set out in Governance Standard 5. Governance Standard 5 requires charities to take

reasonable steps to make sure that the following duties apply to Responsible People and that they follow them. The duties can be summarised as follows:

- to act with reasonable care and diligence
- to act honestly and fairly in the best interests of the charity and for its charitable purposes
- not to misuse their position or information they gain as a Responsible Person
- to disclose conflicts of interest
- to ensure that the financial affairs of the charity are managed responsibly, and
- not to allow the charity to operate while it is insolvent.

Generally, the duties mean that Responsible People should act with standards of integrity and common sense.

- Standard 6: Maintaining and enhancing public trust and confidence in the Australian not-for-profit sector.

5. Charitable Purpose within the sub-Branch

5.1 What is required to be done

Each sub-Branch is a charity registered with the ACNC and is to remain so. As charities, sub-Branches are to use all Charitable Funds exclusively for carrying out and furthering the Charitable Purpose, as defined in clause 3 of the Constitution, and expanded on in this SOP.

Refer to **Annexure A** “Charitable Activities Undertaken within the sub-Branch”, which contains further explanations and examples of what is expected of a sub-Branch delivering the Charitable Purpose:

- **Appendix A1** – What constitutes Wellbeing support
- **Appendix A2** – How to Assess “need” for Financial Wellbeing Assistance and Non-Financial Assistance at the sub-Branch
- **Appendix A3** – Allowable Administration Costs
- **Appendix A4** – Allowable Expenditure for Charitable Purpose
- **Appendix A5** – Assessment of Donations at the sub-Branch

Each sub-Branch is to operate within the relevant Policy and guidelines of this SOP with specific reference to the obligations to the ACNC. Each sub-Branch is also to submit an Annual Budget, an Annual Information Statement (AIS) and annual financial statements (reviewed or audited and as required dependent on the size of the charity) to the ACNC, and a Sub-Branch Annual Return (SBA) to ANZAC House.

Due dates:

- i. Complete Budget and lodge with ANZAC House by 30 November in accordance with SOP 7
- ii. Complete SBA and lodge with ANZAC House in line with the requirements under clause 15.39 of the Constitution; and
- iii. Complete AIS and lodge with the ACNC by 30 June.

6. Charitable Purpose beyond the sub-Branch – RSL NSW Veteran Support Fund

6.1 What is required to be done

The RSL NSW Veteran Support Fund (VSF) is a transparent way the RSL in NSW (all sub-Branches and ANZAC House) can fund the Charitable Purpose to complement and enhance what is delivered by sub-Branches. By contributing to the VSF, ANZAC House and sub-Branches also discharge their regulatory responsibilities regarding expenditure of Charitable Funds.

Except for Donations to the President's Shield, all contributions to the VSF are for discrete, identified purposes and cannot be used by ANZAC House for another purpose, without the approval of the Donations Oversight Committee (DOC) and donating sub-Branch (Noting that any expenditure from aggregation in VSF will be proportional – that is: if 70% of funds are spent, each contributing sub-Branch would have expended 70% of their contribution.)

By uniting all available funds in the VSF and working together, the RSL in NSW can strategically influence positive outcomes for Veterans and the RSL's standing and reputation throughout the state and nation.

The guidance to sub-Branches on how to donate to the VSF, direction on the operation of the VSF, and how to propose initiatives to be funded through the Fund is at **Annexure B**.

There is discretion in what sub-Branches wish to contribute to wider strategic Charitable Activities and sub-Branches are encouraged to submit proposals for funding using the form found at **Appendix B2**.

Refer to **Annexure B** Charitable Purpose beyond the sub-Branch: Supporting the RSL NSW Veteran Support Fund, which contains further explanations and examples of what is required in support of the VSF.

- **Appendix B1** – Supporting the RSL NSW Veteran Support Fund
- **Appendix B2** – Proposal for RSL NSW Veteran Support Fund
- **Appendix B3** – Donations Oversight Committee
- **Appendix B4** – Example RSL NSW Veteran Support Fund Budget (Summary and Detailed)
- **Appendix B5** – Donations Calculation – containing information relating to mandatory donations to the RSL NSW Veteran Support Fund, including how to calculate donations.

7. Finance and Reporting

7.1 Budget planning and forecasting

The sub-Branch is required to submit an annual budget for the next calendar year by no later than 30 November, per SOP 7: Accounts, Financial Management and Expense Reimbursement.

The budget must include all income and expenditure, including Donations.

Income and expenditure should be budgeted with the principle of capital preservation in real terms. For example, investments managed should have a target of CPI + x% with the CPI component of the returns adding to the capital base of the portfolio to ensure future income returns keep pace with inflation.

7.2 Donations Calculation

Mandatory donations to the RSL NSW Veteran Support Fund are only applicable to sub-Branches which have total assets of \$2 million or more. The Donations Calculation is detailed in **Appendix B5**.

ANZAC House may issue invoices to sub-Branches following review of sub-Branch Annual Returns for donations related to that year.

All sub-Branches are encouraged to make donations to the RSL NSW Veteran Support Fund in accordance with RSL NSW's Charitable Purpose and Objectives.

7.3 Reporting

Clause 15.56 of the RSL NSW Constitution states that sub-Branches must not, without prior written consent of the Board or its Delegate, donate or gift of more than \$5,000 or more and make donations or gifts totalling \$50,000 or more in any one calendar year.

Any sub-Branch Donations to the RSL NSW Veteran Support Fund will be considered pre-approved and will not require approval of the Board.

8. Document Control

Associated directions	written	Charitable Purpose Policy 2023 (under development) RSL NSW Constitution 2019 (as amended 2021) RSL NSW Strategic Plan 2020-2026 (as amended 2022) RSL NSW Written Directions Policy 2023 (under development)		
Related legislation		ACNC Governance Standards <i>NSW Charitable Fundraising Act, 1991 (NSW)</i> <i>RSL NSW Act 2018 (NSW)</i>		
Approved by		RSL NSW Board of Directors	Date Date approved	
Endorsed by		District President's Council	Date Date endorsed	
Written directions owner		Chief Financial Officer, Nicole Hasrouni		
Date effective		Date	Review date	Date (min. every 2 years)
Publication		Date uploaded to Members Portal and notification sent to sub-Branches.		
Version		2.0 December 2022		
Content enquiries		support@rslsnw.org.au		

Annexure A – Charitable Activities Undertaken within the sub-Branch

The RSL NSW sub-Branch is at the centre of delivering the League’s Charitable Purpose. It does so through its four key functions:

- *Mateship and Camaraderie* (this includes all events and activities beyond traditional meetings that promote fellowship such as sport and recreation, family activities etc. which promote Wellbeing support)
- *Connecting Veterans and their families* in need to support services beyond what the sub-Branch provides such as the services provided by RSL NSW’s partner charity, funded by sub-Branches, RSL LifeCare Veteran Services. This includes services such as compensation claims advice, pensions advocacy, housing assistance, counselling, training and employment, Wellbeing programs etc.
- *Commemoration* and similar activities to remember and respect those who have served.
- *Fundraising*. Critical for a charity and for RSL in NSW to show and explain to the wider community who the RSL is, what it stands for, and what it does.

Sub-Branches are encouraged to spend Charitable Funds to deliver these key functions, per the Charitable Purpose Policy and in accordance with the guidance in this SOP. Charitable Funds can be expended on Eligible Members, per the relevant Policy.

The following information can be found within this Annexure:

Appendix A1	What constitutes Wellbeing Support?
Appendix A2	How to assess the “need” for Financial Wellbeing Assistance and Non-Financial Assistance at the sub-Branch
Appendix A3	Allowable Administration Costs
Appendix A4	Allowable Expenditure for Charitable Purpose
Appendix A5	Assessment of Donations at the sub-Branch

Appendix A1: What Constitutes Wellbeing Support

A core part of delivering charitable services within the Charitable Purpose is the provision of Wellbeing services, support, and/or assistance, both financial and non-financial, to all Veterans, including RSL NSW Service Members, and their families who are suffering from physical or mental ill health, social disadvantage and isolation, distress, poverty, homelessness, or destitution

Wellbeing Financial assistance involves the payment or reimbursement of the cost of basic needs, comforts, and requirements including shelter, food, groceries, bills and other living expenses, transportation costs, medical care, education, funeral and bereavement expenses and home maintenance expenses. This can be funded by a sub-Branch in Necessitous Circumstances, alternatively the Veteran in need can be directed to RSL LifeCare Veteran Services.

Wellbeing assistance also comprises the provision of Non-Financial Assistance such as social, community and domestic support and assistance such as home or hospital visits, counselling support, attendance at and/or transportation to medical appointments (Non-Financial Assistance).

Non-Financial Assistance also includes claims and advocacy support and assistance, either delivered by volunteers in the sub-Branch, or by the paid professional advisors and advocates in RSL LifeCare Veteran Services.

For the avoidance of doubt, in addition to RSL NSW Service Members, the Charitable Purpose includes the provision of services to all Veterans and Family Members who may or may not be members of RSL NSW.

Appendix A2: How to Assess the “Need” for Financial Wellbeing Assistance and Non-Financial Assistance at the sub-Branch

Financial Wellbeing Assistance or Non-Financial Assistance is available to a Veteran or the Family Member of a Veteran who needs support or assistance in any manner falling within the Charitable Purpose.

When a person seeks Financial Wellbeing Assistance, an assessment should be completed in the first instance, except for in emergency or crisis situations. The assessment process should aim to discover what kind of assistance, if any, would best suit the needs of the Veteran and/or their Family Member. Many sub-Branches utilise an assessment checklist or form, which may include some of the following criteria:

- Who is seeking assistance?
 - Are they a Veteran or a direct dependent of a Veteran (Family Member)?
- Are they seeking Financial Wellbeing or Non-Financial Assistance?
 - What is the purpose for their request?
 - Is the request for money (if so, how much are they seeking? Is the amount reasonable for the purpose?), goods (for example, groceries or other items), or for a service (for example, housecleaning, gardening services, etc).
 - Is the request a one-off or recurring? (If recurring, is it reasonable or appropriate for the sub-Branch to continue to provide that support?)
 - What is the reason why they are unable to fulfil the need themselves (Necessitous Circumstance)?
- For Financial Wellbeing Assistance:
 - What is the required method of payment? Who will be paid? (it is recommended that sub-Branches do not pay the individual directly in cash, but rather paying the vendor directly.)
 - Payments must be ratified by members – if an emergency or crisis situation, payment can be ratified at the next meeting.
 - Note the invoice for the payment made.

All documentation associated with Financial Wellbeing Assistance including any assessment form used, supporting documentation (e.g. bills), the approval, and receipts of payment should be kept securely and in accordance with the financial record-keeping procedures of the sub-Branch.

Any application for assistance must be either approved or rejected by two (2) sub-Branch members, who have been delegated with authority to do so by the sub-Branch Executive. Any conflicts of interest should be avoided as best as possible – for example, members who approve an application for assistance must not be a family member of the recipient of assistance.

When a Veteran or their Family Member is in crisis or such severe distress that they cannot participate in the assessment process above before assistance is required, a sub-Branch member can assess the circumstances and make a recommendation to sub-Branch members with the authority to approve a request for Financial Wellbeing Assistance. Examples of severe distress include, but are not limited to:

- The sudden loss of a close family member (such as a spouse, parent, partner, child)
- Life-threatening injuries or illnesses
- Domestic violence, or threats of violence, mental and/or physical abuse

- Natural disasters
- Mental incapacity
- Homelessness; and
- Total loss of most or all possessions (for example, in a house fire).

Any assessments or approvals required in the instance of crisis or severe distress may be completed following any payment within a reasonable period, and due care should be taken to collate appropriate documentation as per normal circumstances.

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Appendix A3: Allowable Administration Costs

Administration Costs are necessary to ensure that the sub-Branch can continue to fulfil the Charitable Purpose and provide Charitable Services. Examples of costs that may be regarded as Allowable Administration Costs might include volunteer expenses; the costs of fundraising; advertising costs; accommodation and infrastructure costs for the sub-Branch and/or its activities such as rent and electricity, phone, internet, water rates, insurance, equipment, computers, paper, stationery; and training. Other things that may be regarded as administration costs include the following:

Wellbeing administration, including:

- a) training of sub-Branch members in relevant topics to assist their welfare activities (such as travel and accommodation costs of attending ATDP courses, course fees for community courses, community support training, mental health first aid, suicide awareness). NB. The RSL NSW Strategic Plan 2021-2026 includes an initiative to train at least one Wellbeing Support Officer/sub-Branch.
- b) networking and the costs of maintaining close links within the current serving, ex-servicing, and local communities (including but not limited to travel costs).
- c) accessing and maintaining information relating to health and community services (including but not limited to printing costs of online information for older Veterans).

Accounts & reporting, property & asset management, including:

- d) accountancy/bookkeeping fees
- e) bank charges
- f) investment management and advisor fees
- g) insurance
- h) property owned (outgoings such as council rates, rent, electricity, and other bills associated with property owned by the sub-Branch; for clarification this also includes expenses associated with managing community facilities that have been given to sub-Branches for their use and management for more general community use); and
- i) audit costs.

Office-related expenses including:

- j) computer software/equipment (non-capital items)
- k) rent/lease costs for office premises or meeting rooms; and
- l) sub-Branch administration such as telephone costs (except for calls in relation to welfare matters as above), postage, stationery.

Miscellaneous, including:

- m) bus expenses;
- n) when in force, sub-Branch Capitation Fees payable to RSL NSW (for clarification, sub-Branches are not permitted to pay membership fees on behalf of members unless the member is a Veteran in Necessitous Circumstance)
- o) depreciation

- p) legal and consultancy fees, in line with allowable legal and consultancy engagement within the Constitution
- q) newsletters/communications (telephone, internet, website) except where their purpose is to distribute information on welfare and/or commemoration matters
- r) officer's out-of-pocket expenses (tax invoice receipts must be provided for reimbursements)
- s) employee-related costs (wages, superannuation, recruitment agency costs, job advertisements) noting an unincorporated association can not enter into contracts and therefore the risk of employing staff lies with the Trustees and should be avoided
- t) repairs or maintenance of equipment such as PA systems, computers, projectors and the like
- u) fundraising expenses (such as, but not limited to tokens, meals and travel costs/allowances) including if volunteering to raise funds for another organisation such as RSL LifeCare Veteran Services
- v) District Council payments, affiliation fees
- w) cost of merchandise (e.g., diaries, other merchandise) whether or not these items are used in fundraising events
- x) travel associated with sub-Branch business – public transport/taxi, cents/km, accommodation, meals in accordance with the ATO Determination for accommodation and meal expenses
- y) cost of travel to District Council meetings in accordance with the ATO Determination for accommodation and meal expenses; and
- z) Congress expenditure (accommodation, travel, meals, and other) payable in accordance with the current ATO Determination for accommodation and meal expenses.

Appendix A4: Allowable Expenditure for Charitable Purpose

To further RSL NSW's Charitable Purpose, Charitable Funds must be directed to Veterans and their Families through Charitable Activities within the sub-Branch's Local Community. Additionally, these activities can be directed through VSF initiatives to ensure that Charitable Funds are provided to recognised and trusted RSL-related activities and services, rather than to other Ex-Service Organisations.

Assessment of Charitable Purpose (RSL NSW Constitution)

When considering any expenditure of Charitable Funds, an assessment process should be undertaken, to assist the Executive in their decision by considering the following criteria (examples of expenditure are included):

- Does the expenditure contribute to the provision of assistance, care and relief for current and former members of the Australian Defence Force and their families who are suffering from physical or mental ill health, social disadvantage and isolation, distress, poverty, homelessness, or destitution including without limitation those who are elderly? *(For example, training and development of WSOs; Donations to the VSF to be allocated to RSL LifeCare Veteran Services)*
- Does the expenditure provide support and assistance for current and former members of the Australian Defence Force and their families including without limitation to obtain compensation, benefits, and assistance to which they are entitled and in relation to all aspects of transitioning from military service to civilian life, particularly where the member has been detrimentally affected by their service? *(For example, training and development of WSOs; Donations to the VSF to be allocated to RSL LifeCare Veteran Services)*
- Does the expenditure provide validation of service and sacrifice by commemorating those who have served and preserve the memory of those who have suffered and died? *(For example, commemorative activities; education and support to local school activities; maintenance or establishment of a memorial)*
- Does the expenditure promote and facilitate the prevention of social isolation as a cause of veteran ill health by fostering and enabling community engagement, social connection and camaraderie by and between former and current members of the Australian Defence Force and their families? *(For example, sponsoring/funding activities that promote Veteran Wellbeing such as sport and recreation initiatives; expenditure on inter-sub-Branch or intra-sub-Branch activities (such as provision of catering, equipment, etc)*
- Does the expenditure assist the sub-Branch (or RSL NSW more generally) by covering necessary, ancillary, or incidental things to pursuing and implementing the Charitable Purpose, which may include:
 - Establishing, maintaining and regulating the operation of RSL NSW sub-Branches
 - Researching, promoting, and publicly advocating for the interests of former and current members of the Australian Defence Force and their families on matters of public policy
 - Establishing and maintaining literary, social, educational and benevolent activities for the benefit, promotion, and advancement of former and current members of the Australian Defence Force and their families, particularly where the member has been detrimentally affected by their service; and

- Promoting the defence of the Commonwealth of Australia and guarding the good name, interests, and standing of serving members of the Australian Defence Force.
- *For example, expenditure related to the operations of the sub-Branch (see **Appendix A3** for more information); contributions to ANZAC House (President's Shield) through the VSF to support the administration of RSL NSW.*

When considering directing Charitable Funds to another organisation, sub-Branches should make the following considerations:

- What is the purpose of the expenditure?
- Is this an activity than can be funded through the VSF?
- Is the organisation a registered charity?
 - If not, how does the organisation align with RSL NSW's constitutional Charitable Purpose objectives?
- Does any approving member of the sub-Branch Executive hold an affiliation with the organisation that could be considered a conflict of interest (whether actual, potential, or perceived)?
 - Has any affiliation as above been disclosed and recorded?
 - Has that member of the Executive removed themselves from any decision-making or voting process surrounding the allocation of Charitable Funds to the organisation?

Clause 15.56 of the RSL NSW Constitution states that sub-Branches must not, without prior written consent of the Board or its Delegate, incur an expense of \$20,000 or more on any single item, activity or event and may not incur expenses totalling \$50,000 or more in any one calendar year.

Appendix A5: Assessment of Donations at the sub-Branch

When considering Donation requests at a sub-Branch level, it is important to assess the request against the Charitable Purpose. During any assessment of a proposed Donation, the following considerations should be made:

- Is the Donation to a registered charity?
 - What is the ABN of the organisation?
 - Is the charity registered on the ACNC?
 - Does the organisation share a Charitable Purpose with RSL NSW?
- How does the purpose of the Donation align with RSL NSW's Charitable Purpose?
- Do any members of the sub-Branch Executive hold any affiliation or conflict of interest (whether actual, potential, or perceived) with the organisation?
 - Has the conflict been disclosed and recorded?
 - Has the conflicted member removed themselves from any decision-making and/or voting processes in relation to this matter?
- Has an invoice been received? (Or will one be received?)
 - Does the invoice show the organisation's ABN?
- What is the amount of the proposed Donation?
 - What approval prior to payment? (For example, donations of \$5,000 or above are to be approved by the Board)

Clause 15.56 of the RSL NSW Constitution states that sub-Branches must not, without prior written consent of the Board or its Delegate, donate or gift of more than \$5,000 or more and make donations or gifts totalling \$50,000 or more in any one calendar year.

Donations to the VSF do not require prior written consent of the Board or its Delegate.

Annexure B - Charitable Purpose beyond the sub-Branch: Supporting the RSL NSW Veteran Support Fund

1. Principles and Intent

- a. The VSF is governed under the basis of the following principles:
 - **Transparency.** All income, expenditure and performance can be monitored by members.
 - **Alignment.** Expenditure is to be aligned with the Constitution (Charitable Purpose) and the Strategic Plan – ensuring a strong and successful future of the League in NSW)
 - **Compliance.** Management of the expenditure from the pool is to meet all regulatory requirements.
 - **Sharing.** By leveraging funds available, outcomes can be multiplied as branding and awareness increases. Each sub-Branch or Chapter regardless of the size of its community benefits.
- b. To support transparency, all donations received into the VSF and corresponding expenditure are oversighted by a Donation Oversight Committee (DOC), comprised of representatives of those making donations. See **Appendix B3** for details of the composition of the DOC. Detailed quarterly reports are to be made available to members.
- c. Donations and expenditure are to be aligned and consistent with the Constitution through the preparation of sub-Branch budgets and an Annual VSF detailed Budget with a four-year forecast. The VSF budget is to be checked and endorsed by the DOC, before being approved and adopted by the Board.
- d. All VSF activities are to be established to meet all regulatory requirements, and enable all donations made by sub-Branches to be compliant relevant legislation.
- e. ANZAC House is to manage the administration of the VSF, and reporting is to be provided to the DOC and made available to members.

2. Responsibilities

- a. **CEO RSL NSW**
 - Submit a detailed budget for the following calendar year (sub-Branch financial year) to the DOC by 1 October, with a four-year forecast.
 - Financial management and reporting.
 - Internal auditing as required.
- b. **RSL NSW sub-Branch**
 - Provide Annual Budget (see SOP 7)
 - Donate to the VSF in accordance with budget and donations calculation via Electronic Funds Transfer (EFT). (Example: **Appendix B1**)
 - Submit proposals for funding to the DPC via respective Districts via the form at **Appendix B2**.

- c. **RSL NSW Chapter**
- Provide budget information to administering sub-Branch as required by that sub-Branch.
- d. **RSL NSW Board**
- Approval of VSF Annual Budget
 - Periodic checks through the Audit and Risk Committee
 - Accountability for the functioning of the VSF and expenditure of funds for Charitable Purpose
- e. **District Presidents Council (DPC)**
- Provide initiative (budget expenditure) suggestions to the CEO for inclusion in the VSF. (Example: **Appendix B2**).
- f. **Donation Oversight Committee (DOC)**
- The DOC will operate in accordance with its Charter. The DOC Charter will be approved by and reviewed bi-annually.
 - Provide independent assurance on budget and expenditure to donators. Details on composition and meeting requirement of the DOC is at **Appendix B3**.

3. **Annual Planning and Expenditure Cycle**

- a. **Budget.** The VSF Budget is approved for the upcoming calendar year (sub-Branch financial year) by 31 October and published on the Portal. This will set donation targets for the year. An example summary and detailed budget with four-year forecast is found at **Appendix B4**. *Note that the budget at Appendix B4 is an example only.*
- b. **Prioritisation of funding from donations.** Donating sub-Branches select which VSF initiative or initiatives they choose to fund, by nominating the amount or a percentage of donation to be applied against the selected initiative/s.
- c. **sub-Branch Recognition.** As each donation is discrete, ANZAC House is to recognise contributing sub-Branches when the 'bulk' donation is made for a component of the VSF, including inviting sub-Branch representation to ceremonies or events where funding announcements are made. For example, at the handover of the 'cheque' to RSL LifeCare Veteran Services, or to the Kokoda Track Memorial Walkway. ANZAC House has the responsibility to ensure the wider community and sub-Branch understand what the RSL is strategically doing to support our Charitable Purpose.
- d. **Monitoring.** To ensure continuous improvement and to monitor performance against the objectives of the charity, the VSF is to be managed on an annual cycle. The VSF is to be continually reviewed by the Board and DPC. The DPC is to provide outcomes of any reviews, with recommendations to the Board.

4. Finance and Reporting

- a. The costs of administering the VSF are absorbed by ANZAC House. ANZAC House will not access any funds in the VSF. ANZAC House utilises Donations to the ‘President’s Shield’ to fund administration costs associated with the operations of State Branch.
- b. The RSL NSW Portal is to contain the quarterly VSF reports provided by the CFO, and the Portal is to be maintained by the Head of Communications, Marketing and Membership.

Appendix B1	Supporting the Veteran Support Fund (VSF)
Appendix B2	Proposal for VSF
Appendix B3	Donations Oversight Committee
Appendix B4	Inaugural and Example VSF Budget
Appendix B5	Donations Calculations

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Appendix B1: Supporting the NSW Veteran Support Fund (VSF)

The Veteran Support Fund (VSF) is a transparent way the RSL in NSW funds its core Charitable Purpose; supporting veterans, service members in need, and their families. By contributing to the VSF, ANZAC House and sub-Branches also discharge their regulatory responsibilities regarding expenditure of Charitable Funds.

sub-Branches may donate to the VSF by transferring via EFT to

Account name: RSL NSW

BSB: 062-016

Account Number: 0000 0741

Deposit reference: sub-Branch name – VSF – 50% RSL LifeCare Veteran Services – 50% President’s Shield*

Please send a remittance to: accounts.receivable@rslnsw.org.au

The ANZAC House Finance Team will confirm receipt of the deposit, and a formal acknowledgement of donation will be sent to the remitting sub-Branch.

*If the sub-Branch does not nominate an activity within the VSF, the DOC will determine the allocation in consultation with the CEO.

Appendix B2: Proposal for Veteran Support Fund

Proposal for Veteran Support Fund

The District President's Council (DPC) is to assess proposals for strategic initiatives to be included in the Veteran Support Fund. The DPC must assess proposals to ensure they are consistent with the Charitable Purpose, the Constitution and relevant Policies. The DPC are to submit proposals to the CEO for inclusion in the VSF budget for future periods.

An example of a proposal to be included in the VSF is below.

To: CEO

Date	Name of Initiative	Detailed Description	Strategic Plan Goal	Proposed Annual Budget	Key Performance Indicator (KPI)	Supporting comments
XXX	Freshwater Veterans	A program, run by a reputable charity to provide improvements in wellbeing and community engagement through experiences and competencies in water sports including sailboarding, stand up paddle boarding, sailing, and kitesurfing	3	\$75,000	Positive feedback by veteran participants, increased sub-Branch participation and engagement, and increase membership by 1,000 over next five years RSL Branding to be prominent through a sponsorship agreement and seen in every social or other media post	To be implemented from 2023, with commercial sponsorship by RSL NSW (representing all donating sub-Branches) negotiated and settled by ANZAC House, due diligence, and brand association

Signed

Chair

District President's Council

Date

Appendix B3: Donation Oversight Committee

Donation Oversight Committee (DOC)

Purpose:

For good governance and to ensure transparency and monitor performance through regular reporting, the VSF will be overseen by a volunteer committee called the 'Donation Oversight Committee (DOC)'. The DOC is to endorse for Board approval an annual detailed budget proposal (donation target) comprising strategic initiatives to further the standing of the League in NSW and deliver the charitable purpose.

Membership:

The DOC will comprise representatives from sub-Branches which have contributed to the VSF.

The RSL NSW executive (CEO) is responsible to the DOC for managing the VSF, but accountable to the Board.

The DOC is formed by volunteer representatives as follows:

- Individual sub-Branch making donations \$500k and over – permanent seat
- Sub-Branch donations \$200k - \$500k – seat (To be agreed by the DPC to ensure manageable numbers – not more than eight)
- DPC Representative (Appointed by DPC to *represent* smaller donators not included in categories above.)
- Non-voting members (to endorse or otherwise proposed budget) include CEO, CFO and State Secretary
- Secretariat – provided by ANZAC House

The Chair of the DOC is a member of committee elected by vote of the Committee.

DOC meetings:

The DOC is to meet quarterly and receive papers including financial accounts and performance reports at least five days prior to each meeting.

DOC Charter: The DOC is to operate in accordance with the procedures set out in a Charter. (The Charter is to be endorsed by the DPC for approval by the RSL NSW Board.)

Appendix B4: Veteran Support Fund Budget (EXAMPLE ONLY)

**VSF Budget
(EXAMPLE ONLY)**

Summary Table

Details for each initiative are in the Detailed Budget Proforma Table.

Veteran Support Fund		CY 22	CY23	CY24	CY25	CY26
Item						
1	Strategic Plan Implementation (Including training support to sub-Branches - see attachment)	2,000,000	3,825,000	4,117,000	2,647,000	
2	RSL DefenceCare/ Veteran Services	1,900,000	2,200,000	2,400,000	2,600,000	3,000,000
3	Reveille	750,000	750,000	800,000	850,000	900,000
4	President's Shield (ANZAC House)	1,750,000	1,850,000	1,900,000		
5	RSL National Capitation	400,000	500,000	550,000	560,000	570,000
6	NCVH and Fussell House	50,000	60,000	62,000	65,000	70,000
7	Sponsorships	100,000	100,000	100,000	100,000	100,000
8	RSL Scholarships	75,000	75,000	75,000	75,000	75,000
9	Additional advertising - membership	50,000				
10	Kokoda Track Memorial Walk***	50,000	50,000	50,000	200,000	200,000
11	Support and Assistance	75,000	75,000	75,000	75,000	75,000
12	Sport and Recreation*	210,000	250,000	250,000	250,000	250,000
13	District Coordinators		1,000,000	1,100,000	1,100,000	1,100,000
14	Funding for DCs and DPC	50,000	50,000	50,000		
15	Funding common IT service for sub-Branch				750,000	760,000
16	RSL NSW ties and scarfs etc.	10,000	10,000	10,000	10,000	10,000
Total		7,470,000	10,795,000	11,539,000	9,282,000	7,110,000

* Funding not required if Strategic Plan funded - noting C'wealth Govt Grant of \$100,000 received Aug 21

** Funding not required after FY23/24 due to the increased revenue after the sale of the Hyde Park Inn.

*** NSW Government announced major sponsorship of the Track in 2021, reducing need for major RSL assistance for a number of years

Detailed Table

Item			DPC Comments/Approval	Oversight Committee
1.	Proposal	Strategic Plan Implementation		
	Description	<p>(For inclusions see Attachment 1 below – this provides an estimated detailed breakdown)</p> <p>A Plan prepared from member input to transform the RSL by reversing declining membership and relevance for younger generations and address the emergence of thousands of other charities purporting and delivering what the RSL used to for veterans. Costed at approximately \$16 m over five years, it is a significant but critical investment in reforming an organisation that without intervention will not exist as a member-based organisation in approximately 11-20 years.</p> <p>Requiring a program approach, the delivery of over 50 initiatives requires good governance and accountability back to the members, which is achieved through the proposed PMO (Program Management Office.)</p> <p>Please note that this initiative funds governance training, to support all volunteer executives.</p>		
	Amount	FY 21/22 \$2 m		
	KPI	Per PMO bi-monthly reporting through the Program Steering Committee to the RSL NSW Board of Directors		
	Compliance	ACNC and Annual Report		
2.	Proposal	RSL DefenceCare/ Veteran Services (delivered by RSL LifeCare)		
	Description	The Strategic Plan 2021-2026 envisions the sub-Branch being at the centre of what the RSL stands for, built upon traditional values around mateship and support. Fulfilling this requires four key sub-Branch functions, camaraderie, commemoration, community fundraising and through trained Wellbeing Support Officer or other members,		

		<p>connecting veterans to extra support services they might need beyond the support provided by the sub-Branch.</p> <p>To ensure the veterans community, including those transitioning from the ADF every year, RSL members (within sub-branches) connect those in need of support to our own RSL services in the first instance. This enhances our standing and tells people what the RSL does and stands for. This support service is provided by RSL LifeCare's Veteran Services Division which includes RSL DefenceCare (pensions advocacy, VRB support, immediate financial assistance, and counselling), the RSL Employment program (preparing and connecting veterans to training and jobs), Equine experience to support those with mental health issues, Homes for Heroes to house homeless veterans, housing, and housing rental assistance for veterans in need housing support. By promoting the collective donation at a media and community level, the RSL will be known as the premier service provider. RSL LifeCare has the responsibility to report performance (by geography).</p> <p>See Link</p>		
	KPI			
	Funding	\$1.9 m		
	Compliance	Constitution – Clause 3 (check) Strategic Plan. Aligned		
3.	Proposal	Reveille		
	Description	Manage and produce the RSL NSW members' journal. Modernise delivery to increase digital content and delivery as well as maintaining home delivered journal.		
	Amount	\$750,000		
	KPI	Quarterly publication and online reach improving 10% per quarter from July 2021 baseline Less than 5% returned to sender/quarter		

	Compliance	Constitution		
4.	Proposal	ANZAC House (President's Shield)		
	Description	This is cost to run the State Headquarters, responsible for the administration of the charity. Directed by the Board of Directors which is responsible for the governance and administration of the League in NSW. Functions include; sub-Branch Support (Approx. 4550 emails, 3500 phone enquiries/yr.) State commemoration, compliance, legal advice, administration of RSL Custodian, ANZAC House Trust, and AFOF, financial reporting, events, communications and marketing, policy, and advocacy. The State Headquarters is currently primarily funded from the operation of the Hyde Park Inn and from returns from a small investment portfolio. Prior to the pandemic the HPI provided a net profit of about \$3.5 m/year to fund ANZAC House. (Noting costs for staffing have reduced by 45% since July 2019.) However, the HQ has an increasing role in supporting sub-branches, including for regulatory compliance and administration. With the pandemic, the predicted shortfall in revenue to fund basic operations is approximately \$1.8 m/yr. In the forecast Contribution Pool budget on the settlement of the sale of the HPI, not only will ANZAC House have sufficient income to pay for its operations, but there is also potentially an opportunity to provide significant additional funding to the RSL NSW Veteran Support Fund.		
	Amount	\$1.75 m		
	KPI	Annual Report Regulatory compliance Sub-Branch support Strategic Plan implementation		
	Compliance	RSL NSW Act, ACNC and NSW Fair Trading		
5.	Proposal	RSL National Capitation		
	Description	RSL NSW is a member of RSL National (Australia Ltd) and to maintain membership the State Branch is required to pay a capitation fee based		

		on numbers of service members. RSL National advocates on behalf of RSL NSW to DVA and when required to political leaders. This aligns with the charitable purpose. Rather than charge individuals to pay to belong to a charity, it is proposed to fund from returns on investment, donated to the VSF. (many sub-Branched used to subsidise the whole membership fee, this is a comparatively a lesser amount.) The amount is likely to be reduced to circa \$250, 000 because of reduced member numbers. The Budget summary is still showing \$400,000)		
	Amount	\$250,000	NB. This amount was reduced to \$250,000 in Feb 22.	
	KPI	RSL National deliver on advocacy (proposals from VS&P Committee) and media presence. These are to be published on the website.		
	Compliance	Annual Report, ACNC		
6.	Proposal	NCVH Liaison Officer and Fussell House		
	Description	From 2021 RSL NSW has agreed an MOU with the Sydney SW Health District to place an RSL NSW Liaison Officer (LO) at the Concord Hospital located National Centre for Veterans Healthcare. This up to now volunteer position has actively facilitated the attendance by veterans from all over NSW to the Centre and enabled those veterans attending to be supported by local sub-Branched after their treatment enabling ongoing monitoring. Particularly effective has been the connection to services provided by sub-Branched or RSL DefenceCare like pensions advocacy. Also, with accommodation available on site for veterans and their families, the LO has been able to coordinate support to them, through their case managers, while staying. Support has included external activities over extended stays. The LO position has attracted significant praise from the veteran community and the hospital. To date, ANZAC House has funded the administration costs for the LO including travel. In future, the position may have to be complemented by a paid role given the workload and critical importance of developing a close relationship with the Centre staff.		

	Amount	\$50,000		
	KPI	Veterans assisted and supported by the Centre, reported through VS&P Committee, and published with RSL NSW performance report.		
	Compliance	ACNC		
7.	Proposal	Sponsorships		
	Description	The RSL will target events and opportunities to promote what the RSL does to support all veterans and their families. For instance, support to community events such as the Park Run, or other events that promote the RSL as an organisation and movement younger veterans in particular want to join to help others and enjoy the benefits of mateship and camaraderie.		
	Amount	\$100,000		
	KPI	Successful application of sponsorships and increased memberships and corporate donations.		
	Compliance	Constitution		
8.	Proposal	RSL Scholarships		
	Description	Approximately 700 veterans have committed suicide since the start of the war in Afghanistan. One of the most challenging aspects of transitioning from the ADF is maintain a sense of belonging and self-esteem. Research suggests that re-skilling and appropriate recognition of skills learned in service can significantly assist veterans re-gain important self-esteem and a sense of belonging through new work backed by new skills. RSL scholarship will be directed to veterans in need of support for re-skilling and will be synonymous for assisting veterans. By promoting this scheme, the RSL will demonstrate what it stands for and does to support veterans, and on scale will reach a significant audience through all media channels. This will be targeted locally and strategically.		
	Amount	\$75,000		

	KPI	Reducing risk of veteran suicide and successful training and education outcomes		
	Compliance	Constitution		
9.	Proposal	Advertising - Membership		
	Description	With decision to adopt no membership fees from Jan 22, there needs to be a concerted and coordinated state-wide campaign to attract new members to the League, especially by adopting the new 'instant' online membership form. This initiative is to be coordinated with Strategic Plan implementation, providing additional funding to that budget		
	Amount	\$50,000		
	KPI	Increase membership by 10% from Jan 2021 Baseline		
	Compliance	ACNC		
10.	Proposal	Kokoda Track Memorial Walkway		
	Description	Currently approximately 29 sub-Branches contribute from \$1000 to \$40,000 to maintain this walkway. Efforts are being made to make it a State memorial with greater burden of maintenance falling on the State. However, in the short-term charitable funding is required. In 2021 the State Government committed \$600 k to the walkway, reducing the requirement for donations. (Note: RSL NSW has received a proposal to help fund a memorial for spouses and families impacted by service – this will need to be considered as a proposal.)		
	Amount	\$50,000		
	KPI	Track maintained and visitation for awareness increased. Greater acknowledgement of RSL's role in maintaining the walkway.		
	Tier	2		
	Compliance	ACNC and Constitution		
11.	Proposal	Support and Assistance		
	Description	Per current purpose, support sub-Branches maintain operations and attend events such as Congress. Donations are not permitted from one sub-Branch to another, donations made through Support and		

		Assistance provide transparency and consistency of support, as well as meet regulatory obligations.		
	Amount	\$75,000		
	KPI	Expenditure against purpose and membership numbers		
	Compliance	ACNC		
12.	Proposal	Sport and Recreation		
	Description	Per Strategic Plan – inter-sub-Branch sport and recreation is about veterans and their families enjoying semi-competitive and fun activities and meeting veterans from other communities.		
	Amount	\$100, 000 (with an additional \$110, 000 to come from Grant to stand up the program) BUT no funding required in year 1 if Strategic Plan is fully funded)		
	KPI	Participation in sport and recreation activities and successful implementation of inter-sub-branch activity		
	Compliance	Constitution and ACNC		
13.	Proposal	District Coordinators		
		Per Strategic Plan. The ‘DC’ will support the education and training of sub-Branch and support compliance and other activities. If successful after a pilot, these costs will need to be absorbed into ANZAC House’s budget, which will have to be adjusted higher.		
	Amount	\$0 in year 1 because of pilot under Strategic Plan and District Rationalisation Steering Committee. Approx. \$90,000 plus costs per District if adopted after pilot.		
	KPI	Improved sub-Branch compliance and strength in numbers through activities. Use of Portal and local promotion of RSL.		
	Compliance			
14.	Proposal	Funding for DCs and DPC		
	Description	Per Clauses 13.38 and 14.26 of the Constitution. State Branch must fund the efficient operation of District Councils and the DPC.		

	Amount	\$50,000		
	KPI	Attendance and effective communication to sub-Branches		
	Compliance	Constitution		
15.	Proposal	Funding Common IT Service for sub-Branch		
	Description	Currently ANZAC House only funds email accounts and service. Sub-Branches have varied approaches, but in most cases are not taking advantage of scale or charitable status, many are using club systems, often non-compliant with RSL NSW Constitution, especially with email addresses.		
	Amount	Commencing in CY 2025		
	KPI	Successful implementation		
	Compliance			
16.	Proposal	RSL NSW Ties and Scarfs		
		Many new members have sought an RSL Tie (or similar), and this approach will enable advantage of bulk purchase and availability. This can only occur with a minimum account balance of \$10,000		
	Amount	\$10,000		
	KPI	Sub-Branch satisfaction of service provided.		
	Compliance	Constitution		

Appendix B5: Donations Calculation

Minimum annual donations are calculated for qualifying sub-Branches based on the calculation set out below. Each qualifying sub-Branch is required to donate to the VSF the amount determined using the calculation set out below. Donations can be made in excess of the calculation and by non-qualifying sub-Branches towards the VSF.

Qualifying sub-Branches	Sub-Branches with total assets of \$2m or more
Donation amount	2% of total assets capped at 30% of total adjusted revenue
Total adjusted revenue	Total revenue less fundraising and grants revenue

Donation Calculation example

A sub-Branch has total assets of \$4.8m comprising cash, shares and equities, fixed term deposits and property. Since the sub-Branch has total assets of greater than \$2m, the donations calculation applies.

The sub-Branch generates approximately \$250,000 in total revenue per year. The sub-Branch fundraises on ANZAC Day and generates \$10,000 and is the recipient of a local community grant of \$5,000.

	Amount
Step 1: Total Assets	\$4,800,000
Step 2: 2% of total assets	\$96,000
Step 3: Total revenue calculation	
Total revenue	\$250,000
Less: fundraising revenue	(\$10,000)
Less: grants	(\$5,000)
Total adjusted revenue	\$235,000
Step 4: 30% cap on revenue	\$70,500
Donation to VSF	\$70,500