

Rotary Australia Benevolent Society (RABS) – (a public benevolent institution)

What is the Rotary Australia Benevolent Society?

RAWCS has established the **Rotary Australia Benevolent Society (ABN: 54 563 288 318)** to assist Rotary Clubs and Rotary Districts within Australia to respond to needs within their own communities and to gain tax deductibility for donations made to their registered project. RABS is a public benevolent institution (PBI) with full Australian Taxation Office certification.

RABS will be administered on a National basis, fully utilising the RAWCS website and our online donation facility to minimise administration costs.

RABS Projects can be registered by Australian Rotary Clubs and Rotary Districts who are of good standing with Rotary International.

Rotary Clubs and Districts operating RABS projects are deemed to be acting as agents for RAWCS Ltd.

What are the project criteria?

A RABS project must have **benevolent relief as its main purpose**, and that relief must be **provided to people in need**.

Your **project does not have to provide material help directly** to those in need. Public benevolent institutions can engage others to undertake activities on its behalf or be part of a relationship of collaboration (such as within a structure of related organisations with shared objects) that is organised, conducted for or promotes benevolent relief.

Benevolent relief includes working for the relief of poverty or distress (such as **sickness, disability, destitution, suffering, misfortune or helplessness**).

The **degree (level) of distress** is also important and your project only meets the definition if its purposes try to meet a need that is:

- **significant enough** (and the circumstances difficult enough) to arouse compassion in people in the community
- **beyond the suffering experienced as part of ordinary daily life**, and
- **concrete enough** – aimed at **helping people** who are recognisably in need of benevolence (see below).

RABS PROJECT CRITERIA



The purpose does not have to be to relieve financial hardship or need caused by poverty, but can relieve other needs. For example, a project that provides counselling services to people traumatised by a natural disaster, or one that provides education and activities to disadvantaged young people to help them gain skills in life may qualify with the requirements of a public benevolent institution.

The RABS project approval process will carefully review activities to determine whether the project is acceptable for registration.

More information on interpretation of these criteria is available on the Australian Charities and Not-for-profits Commission (ACNC) website page on the following link:

http://www.acnc.gov.au/ACNC/Pblctns/Factsheets/ACNC/FTS/Fact_PBI.aspx

How does the Rotary Australia Benevolent Society work?

All projects must have a definite start date and completion date. All must be completed within three years of the registration date.

All RABS projects must be in Australia unless it is a response for Disaster Relief in an overseas community.

Project applications can be registered on the application form found on our website –

<http://rawcs.org.au/key-documentation/>

All applications must have the signature of the Project Manager, the current Rotary Club President, District Governor, District RAWCS Chair and Regional RAWCS/RABS Chair, prior to being registered on the National RAWCS database. Approved project applications will be held on file by the National Projects Manager.

A Rotary Club or District can register a RABS project benefitting a third party organisation under the following circumstances:

- Provided the third party organisation has DGR status with the ATO. The RABS application for registration form must state the person or people who will benefit from the relief given.
- Provided the third party organisation that **does not** have DGR status with the ATO completes an MOU signed by all parties. The MOU must state how the relief benefit will be given, who will actually carry this out and the people who will benefit from the relief given.

Disaster Relief projects both in Australia and outside Australia must be for relief to people. These project applications must have an MOU explaining who is acting in the community to distribute the relief (usually it will be a Rotary Club or District), how the relief benefit will be given and the people who will benefit from the relief given.

RABS PROJECT CRITERIA



All RABS project donations must be deposited into the National RABS account by way of the RAWCS online donation facility that will be established for each project. Payments on behalf of the project will be made by the RAWCS National Treasurer at the request of the Project Manager in writing (email will be accepted).

A service fee of 2.5% will be deducted from all donations to any RABS Project unless the following exceptions apply;

1. Donations deemed by the RAWCS Ltd Board to be strategic and where it is not in the best interest of RAWCS to deduct the full, service charge or
2. Donations to any project registered to respond to a declared State or National disaster in Australia.

The Project Manager and Deputy Project Manager have access to all donations and transactions to the project by logging into the RAWCS Directory - <https://directory.rawcs.com.au/Login.aspx> . The Project site lists all transactions and should be checked by the Project Managers to verify they are a correct record of the project's activities.

These reports and all records are to be kept for a minimum of seven years by the Project Manager.

Record keeping

Operational records must be kept by the Project Manager. Operational records are any documents other than financial, about your project's operation. These may include meeting minutes, reports, photographs or written details of your project. You need to keep records that allow the RAWCS and the ACNC to assess whether:

- your project continues to give benevolent relief. For example, the documents should show what activities you are doing to further your project's charitable purpose.
- your project is complying with its responsibilities under the ACNC Act. Each Project Manager must have a committee of at least three nominated to manage the project. (i.e. Project Manager who must be an active Rotarian in the sponsoring Rotary Club and two others).

If there is any surplus of funds in the Project account at the completion of the project, it must be deposited to a currently registered RABS project of the Project committee's choice. This is a stated requirement of a benevolent fund.

Project Managers will be responsible to complete and **submit online project reports every six months**. An email will be sent to them with a link to the actual report. It needs to be filled in online and then submitted. A copy will be sent to their own Rotary Club, District Governor, District RAWCS Chair, Regional RAWCS Chair and the National Projects Manager as well as being placed on the project file.

All projects can be subject to audit at any time by RAWCS National Auditor, Regional officers of RABS or officers of the ACNC.