



War memorial repair fund – schedule for deductible gift recipient applicants

Complete this schedule if your organisation is applying for endorsement as a deductible gift recipient under the category War memorial repair fund (item number 5.1.3).

For instructions on using this schedule, refer to [War memorial repair fund – form for deductible gift recipient applicants](#) or search for QC18888 on ato.gov.au

Completing this 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.
- You **must** answer all questions unless we tell you otherwise.

The example answers are provided to help you answer the responsible person question and are not prescriptive.

Section A: Applicant information

1 Your organisation's Australian business number (ABN)

2 Your organisation's legal name

3 Have you established a 'fund' with fund rules?

! A fund mainly manages property to make distributions to other entities or people. It does not directly deliver services, such as carrying out repair work.

No Do not complete this schedule. Only a fund can qualify as a war memorial repair fund (item 5.1.3).

Yes

4 Provide your fund's objects as they appear in its constituent or governing document

Example answer

Clause 3 of the Denisville Memorial Repair Fund's constitution states: 'The object of the Fund is to provide money for the repair of the memorial.'

! 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.

5 Does your organisation have an internet site?

No

Yes Provide your web address

Section B: War memorial

The war memorial must:

- be located in Australia
- commemorate events in a conflict that Australia was involved in or commemorate people (most of whom are Australian) who participated in a conflict on Australia's behalf
- be a focus for public commemorations of those events or people, and be solely or mainly used for those public commemorations.

War memorial repair funds does not include funds established for repairing public amenities such as community memorial halls, community amenities, swimming pools, club buildings, churches, hospitals and sports grounds, even if they are named as a memorial or feature a plaque.

6 Provide the words used in your fund's constituent or governing document to identify the war memorial

Example answer

Clause 2 (the definition clause) of the Denisville Memorial Repair Fund's constitution states: 'In this constitution ... 'memorial' means the memorial in Conrad Park commemorating Denisville's fallen soldiers in the 1914–1919 war, known as the Denisville Memorial.'

7 Describe the war memorial

Example answer

The Denisville Memorial is an obelisk of polished grey granite mounted on a plinth of polished red granite approx. 1 metre high and 2.5 metres square. On the plinth are engraved the names of the fallen soldiers. The memorial is located in Conrad Park, which is a park of the Denisville Council. Photographs of the memorial are on the council's website at denisville.qld.gov.au/about/history.asp

8 Is the war memorial located in Australia?

No Do not complete this schedule. Your fund does not qualify as a war memorial repair fund (item 5.1.3).

Yes Provide the location of the war memorial:

9 Does the war memorial commemorate events in a conflict that Australia was involved in or commemorate people (most of whom are Australian) who participated in the conflict on Australia's behalf?

No Do not complete this schedule. Your fund does not qualify as a war memorial repair fund (item 5.1.3).

Yes Describe the conflict, event and people.

Example answer

The Denisville Memorial was set up by the Denisville local community in 1928 as a memorial to its sons who died serving in the 1914–1919 war. The names of the fallen soldiers are engraved on the plinth of the memorial. It is known locally as the Denisville Memorial.

10 Describe how the war memorial is used for the public commemoration of the events or people

Example answer

The Denisville Memorial is used annually for ANZAC Day services and stands as a daily reminder for locals and visitors.

11 Describe all other uses of the war memorial

Example answer

Conrad Park is used by the council for various events, and people take their lunch or a picnic to the park, but the Denisville Memorial itself is not used for anything but ANZAC Day services and as a constant reminder of the sacrifices made in war.

12 Is the sole or main use of the war memorial for the public commemoration of the events or people?

No Do not complete this schedule. Your fund does not qualify as a war memorial repair fund (item 5.1.3).

Yes Explain how the public commemoration uses described at question 10 are more significant than the other uses described at question 11.

Example answer

As explained, the Denisville Memorial itself is used solely to remember our fallen servicemen. The other uses of Conrad Park are not uses of the memorial.

Section C: Reconstruction or critical repair

A war memorial repair fund can use its money only for making critical repairs to, or reconstructing, the memorial.

Critical repair arises where a failure to repair the damage (however caused) could significantly endanger public safety or significantly compromise the structural integrity of the memorial. Critical repair also includes replacing a memorial which is so badly damaged that it cannot be repaired. Reconstruction is repairing significant and unforeseen damage to a memorial from a disaster such as a fire, vandalism, flooding or earthquake; or where the memorial has fallen into disrepair.

Reconstruction or critical repair does not include:

- maintenance
- expansion or improvement of an existing memorial
- repairs that are routine in nature
- repairs that are desirable but not essential.

13 Provide the words used in your fund's constituent or governing document to describe the type of repairs or reconstruction that the fund can provide money for

Example answer

Clause 2 (the definition clause) of the Denisville Memorial Repair Fund's constitution states: 'In this constitution ... 'repair' means the repair to the Denisville Memorial to return it to an upright position following the effects of soil subsidence.'

14 Describe how the war memorial came to be in need of the reconstruction or repair

Example answer

Soil subsidence over time has caused the plinth and obelisk of the Denisville Memorial to lean. The obelisk is currently at an 87° angle and the engineer expects this lean to increase over time.

15 How can the need for the repair or reconstruction be best described? Select ONE box only

- The war memorial is so badly damaged that it cannot be repaired.
- The war memorial is in such a condition that it could significantly endanger public safety.
- The structural integrity of the war memorial is significantly compromised.
- Other – describe the need for the repair or reconstruction:

16 Describe the repair or reconstruction work that is to be undertaken

Example answer

We have received reports from the engineer on how to repair the Denisville Memorial. The plinth and obelisk will be removed while the area is excavated and stabilised, and then re-seated. This will put the memorial back into almost the same state as before the subsidence. The reports can be made available to you if you want a copy.

Section D: Public fund

For your fund to be a war memorial repair fund, it must be a public fund.

➤ For more information, refer to [Public funds](#).

17 Is it the intention of your fund to invite the public to contribute to the fund?

No Do not complete this schedule. Your fund does not qualify as a war memorial repair fund (item 5.1.3).

Yes Provide clause number:

18 Does the public or a significant part of it contribute to your fund?

Not applicable Select this if your fund is new and has not started fundraising.

No Do not complete this schedule. Your fund does not qualify as a war memorial repair fund (item 5.1.3).

Yes

19 How is the control and administration of your fund best described? Select ONE box only

Controlled by a governmental or quasi-governmental authority.

The name of the authority is:

➤ Go to **Section E**.

Administered or controlled by persons or authorities who, because of their occupation or tenure of some public office or their position in the community, are considered to be responsible persons.

Provide clause number:

➤ Go to **question 20**.

Other – Do not complete this schedule. Your fund does not qualify as a war memorial repair fund (item 5.1.3).

20 Provide information on the people and authorities who control or administer your fund – for example, board members or trustees

Name of the body (for example, 'Board of Directors'):

Number of people who comprise that body:

Name of each person who has the required degree of responsibility to the community, and their office or position which indicates this:

Example answer

John Smith Barrister at law
Dean Road Member of Parliament
Leanne Harry Mayor of Denisville

Name	Office or position

Any additional evidence you can provide to help confirm your fund is controlled or administered by people or authorities with the required degree of responsibility to the community:

21 Does your fund operate on a non-profit basis and have a suitable dissolution clause?

No Do not complete this schedule. Your fund does not qualify as a war memorial repair fund (item 5.1.3).

Yes Provide non-profit clause number:

Provide dissolution clause number:

Section E: Charity or Australian government agency

To be a War memorial repair fund, your organisation must be one of the following:

- an Australian government agency
- a registered charity.

Australian government agency means:

- the Commonwealth, a state or a territory
- an authority of the Commonwealth, a state or territory

Registered charity means an entity that is registered with Australian Charities and Not-for-profits Commission (ACNC) as a charity.

➤ For more information, refer to [Registered charity](#).

22 Is your organisation an Australian government agency?

No

Yes Go to **Section F**.

23 Which of the following best describes your organisation? Select ONE box only

Your organisation is a registered charity.

Your organisation is currently applying for registration as a charity with the ACNC.

Your organisation would be entitled to registration with the ACNC as a charity but has not applied to the ACNC. Your organisation must be registered by the ACNC as a charity to qualify as a war memorial repair fund (item 5.1.3). To apply for registration as a charity with the ACNC, refer to acnc.gov.au

Other – **do not complete this schedule**. Your organisation does not qualify as a war memorial repair fund (item 5.1.3).

Section F: Gift fund

Your organisation must maintain a gift fund if it is seeking DGR endorsement for a fund, authority or institution that you own or operate.

If your organisation is seeking endorsement as a DGR as a whole, or is already endorsed as a DGR as a whole, it is not required to maintain a gift fund.

➤ For more information, refer to [Can a public fund be a gift fund?](#)

24 Is your organisation required to maintain a gift fund?

No Go to **Section G**.

Yes

25 Does your organisation's constituent or governing document contain clauses for its gift fund?

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

Yes Provide your gift fund clause number. For Australian statutory bodies that do not have gift fund clauses, provide the title of statute:

Section G: Winding-up and revocation of DGR status

For DGR endorsement, your organisation is required, by a law, its constituent documents or rules governing its activities, to transfer surplus gifts and deductible contributions to another gift deductible fund on winding-up or revocation of DGR endorsement, whichever is the earlier.

➤ For more information, refer to [Winding up and revocation](#).

26 Is your organisation required, by a law, its constituent documents or governing rules, to transfer the following on the earlier of winding-up or revocation of endorsement:

- surplus assets of the gift fund to another gift deductible fund
- surplus gifts, deductible contributions and any money received because of such gifts and contributions to another DGR?

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

Yes Provide your winding-up and revocation of DGR status clause number. For Australian statutory bodies that are not required to include winding-up clauses, provide the title of statute.

Section H: Declaration

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

Penalties

Penalties may be imposed for giving false or misleading information.

Privacy

Taxation law authorises the ATO to collect information and disclose it to other government agencies. This includes personal information of the person authorised to sign the declaration. For information about your privacy go to ato.gov.au/privacy

Name of person completing this form

Position held

Business hours phone number (8.30am to 5.30pm weekdays)

Mobile phone number

Declaration

I am authorised to make this declaration on behalf of the organisation.

The information contained within this schedule is true and correct.

Date / /

Lodging your schedule

If you are:

- completing this schedule as part of the Australian Charities and Not-for-profits Commission (ACNC) charity registration application process, attach the completed schedule to the ACNC charity registration application form where indicated
- not completing this schedule as part of the ACNC charity registration application process, send the completed schedule with the [Application for endorsement as a deductible gift recipient](#) (NAT 2948) to

Australian Taxation Office
PO Box 3373
PENRITH NSW 2740