

WLCC DEDUCTIBLE GIFT RECIPIENT STATUS POLICY

Responsible Directorate:	<i>Community and Place</i>
Responsible Service Unit:	<i>Cultural Development</i>
Contact Person:	<i>Manager Cultural Development</i>
Date of Approval:	<i>13 September 2022</i>
Council Resolution No:	<i>CE02-09/22</i>

1. POLICY STATEMENT

The City is committed to the endorsement and maintenance of Deductible Gift Recipient Status to enable donors to make tax-free donations and gifts to the Wanneroo Library, Regional Museum and/or Gallery. DGR Status supports the City to be proactive in seeking philanthropic funding to support these aspects of its operations.

2. OBJECTIVE AND PURPOSE

*The purpose of this policy is to endorse the maintenance of the **Wanneroo Library and Cultural Centre (WLCC)** as a **Deductible Gift Recipient (DGR)**, enabling donors to make tax-free donations for charitable activities.*

3. KEY DEFINITIONS

DEFINITIONS: Any definitions listed in the following table apply to this document only.	
Deductible Gift Recipient (DGR)	A DGR is a fund or organisation that has been endorsed by the Australian Taxation Office as a Deductible Gift Recipient, meaning that donors can claim a tax deduction for donating to that organisation.
Gift Fund	A budget line to which any money or the deductible contributions received by the Deductible Gift Recipient is credited. This budget line can be used solely for the principal purpose of the fund.
Wanneroo Library and Cultural Centre (WLCC)	Includes the Wanneroo Library, Gallery, Museum, Buckingham House and Cockman House.

4. SCOPE

This policy applies to the WLCC, to the City seeking donations to support the WLCC, as well as to donors and potential donors to the **Gift Fund**.

The policy does not apply to sponsors or potential sponsors whose sponsorship is tax deductible regardless of the DGR status of the organisation being sponsored.

5. IMPLICATIONS

The creation of a Gift Fund, and identifying and attracting grants and other donations to the WLCC is consistent with the following Strategic Community Plan goals:

- Goal 2, A City that celebrates rich cultural histories, where people can visit and enjoy unique experiences
 - Priority 2.2, Arts and local creativity
 - Priority 2.3, Tourism opportunities and visitor experiences
- Goal 5, A well-planned, safe and resilient city that is easy to travel around and provides a connection between people and places
 - Priority 5.3, Manage and maintain assets
- Goal 7, A well-governed and managed city that makes informed decisions, provides strong community leadership and valued customer focused services
 - Priority 7.2, Responsibly and ethically managed.

As an endorsed DGR, the WLCC is required to regularly review its purposes, activities and transactions to ensure that it is still entitled to endorsement. In the event that it is no longer entitled, the Australian Taxation Office must be notified of this fact.

All Council policies should align with the Strategic Community Plan (SCP).

6. IMPLEMENTATION

DGR status has been granted to the WLCC and not to the City as a whole. Funds gifted to the Gift Fund can only be spent on the WLCC for charitable services and activities and not on any other City operation. The fund will not be used to reduce the annual commitment of the City towards ongoing operation of the WLCC.

7. AUTHORITIES AND ACCOUNTABILITIES

N/A

8. ROLES AND RESPONSIBILITIES

The Manager Cultural Development is responsible for publication, implementation and compliance and will provide interpretations in the event of need for clarification.

9. DISPUTE RESOLUTION (if applicable)

All disputes in regard to this policy will be referred to the Director Community and Place in the first instance. In the event that an agreement cannot be reached, the matter will be submitted to the CEO for a ruling.

10. EVALUATION AND REVIEW

Donations received into the Gift Fund will be the primary means of evaluating the effectiveness of this policy. Separate accounting of transactions made to and from the Gift Fund will enable the City to determine:

- The effectiveness of the City's donation seeking program;
- The success of applications to philanthropic trusts; and

- Whether the administrative work required in the maintenance of a Gift Fund is offset by donations received into the fund.
- Organisations and funds that are endorsed as DGRs are expected to be audited annually.

11. RELATED DOCUMENTS

Deductible Gift Recipient Status Management Procedure

12. REFERENCES

Income Tax Assessment Act 1997

13. RESPONSIBILITY FOR IMPLEMENTATION

Manager Cultural Development

REVISION HISTORY

Version	Next Review	Record No.
CD01-08/11	August 2013	11/76390
May 2019 – CE02-05/17	March 2019	17/82163
July 2019 – CP07-07/19	July 2022	17/82163[V2]
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