

Your role in fundraising

Background

Most early childhood centres including cluster-managed sites, will do some form of fundraising to:

- Raise funds for extra resources and improvement of facilities.
- Provide opportunities for families to meet and develop a sense of community.
- Market the centre and promote the value of the early childhood program.

Cluster-managed site committees and their cluster manager must have clearly defined roles, responsibilities and agreement about use of fundraising income. Fundraising should not be relied on to balance their budget as it is not sustainable in the long term.

Overview of responsibilities

- Decide whether fundraising is the most appropriate method to raise extra money.
- Decide whether the committee of management or a subcommittee will be responsible.
- If it is a subcommittee, determine and document the extent of authority and whether it will be set up as a separate sub entity (see Fundraising Made Simple or GST for pre-schools).
- Decide how GST will be managed if there isn't a separate sub entity (input taxed or do nothing).
- Comply with GST and other tax requirements.
- Comply with the *Fundraising Appeals Act. 1998*
- Comply with the rules and requirements of the Office of Gambling Regulation for raffles.
- Support fundraising activities.
- Ensure that appropriate procedures are in place for handling money (receiving, counting and banking).
- Ensure you have declared charitable status before planning any raffles (refer to Australian Business Register for information regarding your association's GST and charitable status).

Compliance

Australian taxation law
Fundraising Appeals Act 1998
Office of Gambling Regulation

Where to get further information

KPV's Fundraising Made Simple

Australian Business Register website:

[www.abr.business.gov.au/\(lf43vy45dk1rcm45pudcgz55\)/main.aspx](http://www.abr.business.gov.au/(lf43vy45dk1rcm45pudcgz55)/main.aspx)

Australian Taxation Office website: www.ato.vic.au/nonprofit GST for pre-schools

www.ato.gov.au/businesses/content.asp?doc=/content/51967.htm

Consumer Affairs Victoria website: www.consumer.vic.gov.au (see fundraising regulations section)

Victorian Commission of Gambling Regulation website: www.vcgr.vic.gov.au