

# Your role in fundraising

## Background

Most centres 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 kindergarten.

Committees should not rely on fundraising 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.
- 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/If43vy45dk1rcm45pudcgz55/main.aspx](http://www.abr.business.gov.au/If43vy45dk1rcm45pudcgz55/main.aspx)

Australian Taxation Office website: [www.ato.vic.au/nonprofit](http://www.ato.vic.au/nonprofit) GST for pre-schools  
[www.ato.gov.au/businesses/content.asp?doc=/content/51967.htm](http://www.ato.gov.au/businesses/content.asp?doc=/content/51967.htm)

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

Victorian Commission of Gambling Regulation website: [www.vcqr.vic.gov.au](http://www.vcqr.vic.gov.au)