



Policy Guidelines relating to non-assessable donations for Capital Works Projects

Approved by: Synod
Amendments: Diocesan Council

September 1993
October 1993
February 1994
March 1994
May 1994
December 2004
14 June 2012

File #423(a)/401

Preamble

These guidelines relate to Section 2 (viii) of the current Assessment Statute 1974 which provides that “monies given specifically and separately as donations for Capital Works Projects approved by Diocesan Council and deemed by Diocesan Council to be appropriate projects for this exclusion” shall be exempt from Assessment.

Definition of Capital Works Projects

For the purposes of these guidelines, Capital Works Projects for which the exemption applies shall be those that have been approved by Diocesan Council in the normal way. Such monies include funds raised specifically and separately, including as donations for a building fund.

Capital Works Projects shall include the purchase of new properties, construction of new buildings and alterations to existing buildings and the addition or replacement of fixtures where the cost exceeds \$10,000.

Capital Works Projects shall not include general repairs or maintenance to buildings.

Exemption

Subject to the approval of Diocesan Council first being obtained, monies raised shall be exempt from Assessment 12 months prior to the commencement of construction or purchase of a building or buildings, provided that a definite commitment to proceed with the project has been made by the parish. Exemption shall be limited to a **two year period** from the date of Council's approval.

Should construction or purchase not commence 12 months from the date that approval is given, the funds so raised shall be subject to Assessment.

Loans

Diocesan Council will consider requests for exemption from Assessment in relation to the repayment of loans taken out to fund Capital Works Projects. Subject to the same definitions and exemption terms outlined above, funds specifically and separately raised to fund loan repayments in excess of the required loan repayment amounts shall be exempt from Assessment.

ACF Account

All monies received as donations for such appeals shall be lodged in an account with the Anglican Community Fund unless as otherwise approved by The Perth Diocesan Trustees.

Application Form

The attached application form must be completed and forwarded to the Diocesan Secretary as part of the process before consideration by Diocesan Council.



APPLICATION TO DIOCESAN COUNCIL FOR EXEMPTION FROM ASSESSMENT FOR DONATIONS FOR CAPITAL WORKS PROJECTS

1. Parish/Worshipping Community:

2. Contact Person:.....

3. Details Of Capital Works Project (Including Demonstrated Need):

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4. Financial Details:

Existing Parish Funds \$.....

Loan from ACF \$.....

Expected Specific fundraising/Donations \$.....

Total Expected Capital Works Project Cost \$.....

5. Faculty Approved/Applied For On (Date):

6. Details Of How Repairs & Maintenance Will Be Handled, Costed & Budgeted For In The Future:

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7. Justification For Exemption From Assessment Of Donations Given Specifically & Separately For The Capital Works Project:

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Signature of Rector:.....

Signature of Warden:.....

Date:.....