





Table of Contents

Message fron	n the Chairperson	2
Introduction		3
Structure of th	nis document	3
Overview of t	he 2024 Program	4
Key Dates		5
Eligible Orgar	nisations	5
Ineligible Org	anisations	6
Eligible Expe	nditure Categories	6
Funding prior	ities	7
Offsetting of o	other Income Streams	7
Stream A App	olications	8
Stream B App	olications	11
Appendix A	Glossary	16
Appendix B	Eligible Expenses	18
Offsetting	of Expenses	18
Examples	of Eligible Expenses – Stream A	18
Examples	of Eligible Expenses – Stream B	19
Examples	of Ineligible Expenses	19
Appendix C	Supporting Documentation Checklists	20
Supporting	g Documentation Checklist – Stream A	20
Supporting	g Documentation Checklist – Stream B	21
Requireme	ents relating to the Verification and/or Auditing of Financial Statements	22
Appendix D	Terms and Conditions	23
Terms and	Conditions	23
Appendix E	Paper-based Applications	25



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Message from the Chairperson

The Anzac Day Trust Fund has been providing support to the Queensland veterans' community since 1965. This year's grant program will provide approximately \$1.6 million in grants to organisations that support the welfare of veterans and their dependents, in Queensland.

This is the second year the Queensland Veterans' Council (QVC) will administer the grant program. Based on feedback from past recipients and analysis of data from previous rounds, the program will be delivered differently in 2024. These changes will enable the QVC to better deliver outcomes with impact for the veteran community in Queensland. Applicants in 2024 are encouraged to show the link between the funding they receive and measurable benefits to veterans and/or their dependants.

In 2024, funding will be delivered through two separate streams:

- Smaller organisations can apply for grants up to \$10,000 for the retrospective reimbursement of eligible expenditure.
- Grants of up to \$100,000 are available to eligible organisations to fund future services and activities that support veterans and/or their dependents over a 12-month period.

The program guidelines and application process have been redeveloped and refreshed to ensure greater accessibility.

I encourage eligible ex-service organisations to apply.

In closing, I acknowledge the dedication and service of all those who served in the Australian Defence Forces, both past and present. Lest we forget.

Quentin Masson DSM Chairperson Queensland Veterans' Council

Q U E E N S L A N D **Veterans' Council**



Introduction

The Anzac Day Trust Fund (ADTF) was established in 1965 to support the welfare of Queensland veterans and their dependents. Under the provisions of the <u>Anzac Day Act 1995</u>, the Queensland Veterans Council (QVC) administers the ADTF, through an annual grant program to support organisations providing assistance to exservice personnel and their dependents.

This document (the Program Guidelines) provides information to applicants about the way the grant program will be administered in 2024. There are some changes to how the program will be managed in 2024 and potential applicants are strongly encouraged to read this document before they start preparing their application, as it provides important information on the application process.

Structure of this document

If you are reading an electronic version of this document, you will be able to click on the links (<u>shown like this in blue underlined text in the document</u>) to take you directly to a specific section if you wish to.

You may have to use your keyboard and your mouse to use the electronic links: hold down the Control (Ctrl) button and then click on the blue underlined words.

Two types of grants (referred to as "Funding Streams") are established for 2024. An overview of the 2024 program is provided on page 4.

Key Dates in the delivery of the program are outlined on page 5.

Only certain organisations can apply for funding. The section on <u>Eligible Organisations</u> (page 5) explains which **types of organisations** can apply for which streams of funding.

Likewise, only certain **types of expenses** can be funded. Refer to page 7 for an overview of the <u>eligible</u> <u>expenditure categories</u>. A detailed list with examples of eligible expenditure items is provided in <u>Appendix B</u>.

Specific details on <u>Stream A Applications</u> are provided on page 8 and details on <u>Stream B Applications</u> can be found on page 11.

Appendix A contains a glossary and a detailed description of eligible expenditure.

You will find a handy **checklist** with details of all **supporting documentation required for each Stream** in Appendix C.

The **Terms and Conditions** of grant funding are contained in <u>Appendix D</u>.



Overview of the 2024 Program

On completion of the 2023 round of the ADTF grant program, the Queensland Veterans' Council (QVC) consulted with former grant recipients and other stakeholders about the impact of the grant program on the veterans' community in Queensland. As a result, and as foreshadowed by the QVC in early 2023, the funding program for 2024 has been revised and will be delivered in two separate streams:

Under **Stream A**, smaller organisations can apply for grants of **up to \$10,000** for the reimbursement of eligible expenditure incurred during the 2022-23 financial year. Only organisations with an annual income of less than \$170,000 <u>and</u> fewer than 120 members can apply for Stream A funding.

Stream B will provide grants of **up to \$100,000** per organisation to fund specific future expenses. Applicants will have to provide details of how the funding will be spent and explain how the use of the funding will provide improved outcomes for the veteran community. Stream B is open to eligible organisations of any size.

Unless specifically stated otherwise, the term "Financial Year" (or FY) refers to the financial year defined by the Australian Taxation Office, i.e. the annual period from 1 July to 30 June in the following calendar year.

Eligibility criteria, required documentation and the application process for each stream are detailed in separate sections of this document, but a summary is provided in **Table 1** below.

	Stream A	Stream B
Minimum grant amount	No minimum	\$10,000
Maximum grant amount	\$10,000	\$100,000
Total funding pool available	\$500,000	\$1.1 million ¹
Funding mechanism	Reimbursement of past expenses	Prospective funding for future activities
Period for which expenditure can be claimed	1 July 2022 to 30 June 2023	A 12 month period from the date of full execution of Grant Agreement ²
Selection process	Non-competitive - Applications are assessed against eligibility criteria	Competitive - Applications are assessed against nominated selection criteria and then ranked in order of merit.
Will a Grant Agreement be required?	No	Yes
Payment structure	A single payment upon approval of the funding	Instalments as detailed in the Grant Agreement

Table 1 - Summary of 2024 Funding Streams

In an effort to reduce the administrative burden on applicants and to streamline the process, the QVC has made some changes to this year's application process:

- All application forms in SmartyGrants have been simplified.
- Very small organisations will be able to lodge Stream A applications in hardcopy format if they choose.
 More information is provided on page 8 and the full process is set out in Appendix E.

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¹ The exact amount of funding available for disbursement will be confirmed at a later stage, but this amount is commensurate with the allocation in previous years.

² At the time of release of these guidelines, it is anticipated that this will be late September or early October 2024. These dates are subject to change.



In order to improve reporting on the impact of grant funding and positive outcomes achieved for the veterans' community, all applicants for both Streams will be required to provide the following information:

- the number of veterans and/or their dependents who are directly supported through ADTF grants,
- the types of services and support being provided, and
- the benefits of these services to the veteran community.

Key Dates

The table below shows the key dates in the delivery of the 2024 program. These dates are correct as at the release of the Guidelines but are subject to change depending on the volume of applications received and/or external factors beyond the control of the QVC.

	Stream A	Stream B
Release of Guidelines	26 April 2024	26 April 2024
Applications open	26 April 2024	26 April 2024
Applications close	17 Jun 2024	17 June 2024
Announcement of recipients	November 2024	August 2024
Funding released	December 2024	First instalment: Approximately September 2024 ³ Subsequent instalments as per Grant Agreement.
Completion of funded activities	N/A	Within 12 months of the execution of a Grant Agreement

Table 2 - Key Dates: ADTF Grant Program 2024

Eligible Organisations

This section sets out which organisations can apply for funding. In order to be eligible for funding, applicants must meet a range of criteria. The organisation must:

- 1. Provide specific services to veterans and/or their dependants.
- 2. Operate on a not-for-profit basis.
- 3. Be financially solvent.
- 4. Operate in Queensland **or** provide support services to members who live in Queensland.

More information on each of these criteria is provided below. Note that individuals are not eligible to receive funding from the 2024 round of the ADTF grant program.

Services provided by the organisation

The <u>Anzac Day Act 1995</u> (the Act) defines the type of organisations that are eligible to receive funding under this program. The exact wording and further definitions are provided in the glossary in <u>Appendix A</u> but for the sake of simplicity, the provisions of the Act are summarised below.

Funding is available for organisations that provide specific services and support to groups within the veterans community, i.e:

- 1. Organisations that provide support for aged veterans where they live. This support can include:
 - o home maintenance, alterations and improvements
 - help with buying a home (or land on which to build a home)
 - o maintenance and care for aged veterans in their homes.
- 2. Organisations that support the welfare of spouses and children of deceased veterans.

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³ Within 10 business days of the full execution of the grant agreement



3. Organisations that have the **main objective** of supporting or helping veterans and their dependents **or** have a **membership base** that includes veterans or their dependents.

For the purposes of number 1 above, a home is defined as a place where accommodation, daily meals or nursing care are provided.

Not-for-Profit

Only not-for-profit organisations are eligible for funding.

Solvency

All applicant organisations must demonstrate that they are financially solvent.

Operating in Queensland

Funding is only available for organisations that:

- provide support services to veterans who are Queensland residents; or
- provide support activities or events in Queensland.

If an organisation provides services outside Queensland, only the proportion of funding that is provided to Queensland veterans; **or** that is allocated to Queensland activities, will be eligible for funding through the ADTF grant program. The applicant organisation will need to provide evidence satisfactory to the QVC of this distribution of services.

Ineligible Organisations

The QVC does not make payments from the Fund to the following:

- Individuals
- Organisations operating on a 'for profit' basis
- Organisations who do not have a presence in Queensland or cannot prove, to the QVC's satisfaction, they support veterans or their dependents residing in Queensland
- State or federal government departments
- Government owned corporations or Statutory entities
- Political parties
- Primary or secondary schools, universities or parents' and citizens' associations

Eligible Expenditure Categories

This section provides an overview of the types of expenses that can be reimbursed through the program. Expenditure on activities which are eligible for funding are grouped into three categories.

Welfare expenses

Welfare expenses relate to activities that provide financial and other support to veterans and/or their dependants.

Examples include caring for aged veterans in their homes, financial support, funeral costs, bursaries and member functions. Refer to Appendix B for specific examples and criteria.

Commemorative expenses

Funding can be claimed for all reasonable expenses incurred as part of commemorative activities or events as well as towards the cost of maintaining memorials, associated gardens and honour boards.

Administrative expenses

Organisations applying under Stream A, may claim administrative expenses that directly support the cost of providing welfare services to the veteran community.

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Some components of administrative expenditure are specifically excluded from funding, for example the costs associated with the day-to-day operation of an affiliated club or other commercial operation of the organisation. Refer to Appendix B for more information.

Detailed examples of eligible expenses and examples of non-eligible expenses are provided in Appendix B.

Funding priorities

In keeping with the intent of the Act, the QVC may prioritise grants for expenditure on welfare and benevolent support for veterans over other expenditure types, such as administrative expenses.

Offsetting of other Income Streams

Applicants should note that any other **support** or **income** received by the applicant which is also related to support activities or events (e.g. local government grants or <u>Queensland Remembers Grants</u>) should be declared as income as part of the application process.

For example:

- An organisation is hosting an Anzac Day event.
- The total cost to the organisation (for eligible expenditure items like catering, wreaths, equipment hire, etc) is \$20.000.
- The organisation received a \$5,000 grant from its local authority as well as other donation income of \$1,000 from the event.
- Since the total cost has been offset by \$6,000, the maximum amount that can be claimed from the Anzac Day Trust Fund is: \$20,000 minus \$6,000 = \$14,000.



Stream A Applications

Eligibility – who can apply

Total funds of \$500,000 have been made available under this category for small ESOs who meet the following criteria:

- Annual income of less than \$170,000
- Have fewer than 120 members that are eligible for support under the ADTF.
- Are claiming reimbursement for eligible expenditure incurred between 1 July 2022 and 30 June 2023

The maximum funding amount for Stream A applications is \$10,000.

Who is eligible for support funded through the ADTF?

ADTF funding may be used by ESO's in their support to:

- a. veterans;
- b. the dependants of veterans; and/or
- c. the spouses and children of deceased veterans.

How to apply

Applications are accepted through the Smartygrants online system. A link to the application form will be available at www.qvc.qld.gov.au between **Friday 26 April 2024 and Monday 17 June 2024.**

Using this link, you can download a blank copy of the form if you wish to familiarise yourself with the contents.

Paper-based applications

Feedback on former grant rounds indicated that officers in many of the smaller ESOs have reduced access to online programs and do not have IT support readily available.

In order to make the program as accessible as possible, the QVC is making paper-based application forms available to a small group of applicants in 2024. Organisations that meet both criteria below, may choose to lodge a manually completed application form.

Paper applications are only available for Stream A applicants, and only from organisations that

- have less than 10 members that are eligible for ADTF support; and
- have annual income of less than \$15,000.

If your organisation meets the above criteria, you may choose to apply through SmartyGrants or you may follow the instructions in Appendix E to register your interest in lodging a paper application. An application pack will be sent to you.

Eligible expenses

A list with examples of eligible expenses can be found in Appendix B.

Eligible expenditure period

Funding under stream A is only available for eligible expenditure incurred in the 2022-23 Financial Year as defined by the Australian Taxation Office (ATO), i.e. the period between 1 July 2022 and 30 June 2023. Applicants must provide financial statements covering their full claim period.

If you received ADTF funding in the 2023 round, you may already have been reimbursed for expenditure in part of that financial year. Your claim can therefore only be for the remaining months of the year.

If your organisation's annual financial reporting period is July to June, you will only need to provide financial statements for the 2022-23 Financial Year.



If your organisation's annual financial reporting cycle is **not** from July to June, you may be required to submit statements for more than one reporting year. The table below shows the requirements for organisations with a January to December financial reporting calendar.

Reporting Calendar	ADTF Funding received in 2023?	Period of claimable eligible expenditure	Which financial statements should be provided?
January to December	No	1 July 2022 – 30 June 2023	1 Jan 2022 – 31 Dec 2022 1 Jan 2023 - 31 Dec 2023
	Yes	1 Jan 2023 – 30 June 2023	1 Jan 2023 to 31 Dec 2023

Table 3 – Financial Statements required based on organisational reporting calendar

If you have a different financial reporting cycle, you will find guidance on which statements to provide in the application form.

Required supporting documents

The following supporting documents must be provided at the time of application:

- 1. Proof of identification of the person submitting the application.
- 2. Annual financial statements that cover the full period from 1 July 2022 to 30 June 2023 (as described in **Table 3** above).
- 3. A statutory declaration by the organisation's President confirming the accuracy of the information provided in the application.
- 4. A recent bank statement to confirm your organisation's banking details.

More information and a checklist are provided in <u>Appendix C</u>. You should familiarise yourself with the requirements before you start preparing your application.

Should my financial statements be audited?

To ensure the accuracy and authenticity of financial statements, they will have to be audited and/or verified by a person with appropriate authority to do so.

External auditing by a registered professional is required if either of the following applies to you organisation:

- if the governing documents of your organisation state that financial statements should be audited; or
- if financial auditing is required by legislation. (Note: This includes the *Gaming Machine Act* which will apply to your organisation if you have gaming machines (pokies)).

For all other Stream A applicants, the following minimum verification requirements apply:

- If you are registered as a charity with the Australian Charity and Not-for-profit Commission (ACNC)⁴, the information contained in the financial report you must submit to the ACNC as part of your Annual Information Statement (AIS), is sufficient.
- If you are not registered as a charity, your financial statement must be verified and signed by the President or Chair of your organisation.

How will applications be assessed?

Eligible applications will be assessed and decided by the QVC or its delegates. Only complete applications (including all required supporting documentation) that are received by the closing date will be considered for funding support. Meeting the eligibility criteria and making an application does not automatically guarantee funding.

⁴ You can search the ACNC's online register - https://www.acnc.gov.au/charity/charities using your ABN or postcode



Applicants should note that in recent years the ADTF grant program had been significantly oversubscribed; the requests for funding far exceeded the total amount available in the funding pool. The number and value of grants awarded in any round is at the sole discretion of the QVC.

All applicants will be notified of the outcome of their application in writing.

Payments

If your application is successful, a single payment will be made to your nominated bank account by electronic transfer.

If your organisation does not have an ABN, you will also be asked to submit a <u>Statement by a Supplier</u>, before the payment can be processed. This document can be downloaded from the ATO website.

Application enquiries

Please contact the Queensland Veterans' Council Secretariat if you have any questions regarding these guidelines, eligibility requirements or any other aspect of the application process or your application:

Telephone: (07) 3003 9950

Email: anzacdaytrustfund@qvc.qld.gov.au

If you have any technical queries with completing your application through Smartygrants, please contact the Smartygrants Support Desk.

The Support desk is staffed from 8am to 6pm, Monday to Friday (except on Victorian public holidays)

Telephone: (03) 9320 6888

Email: service@smartygrants.com.au



Stream B Applications

Under Stream B, grants of **up to \$100,000** are available to ESOs that can demonstrate that they have a plan in place to provide focused support to veterans and their dependents during a 12 month period starting in October 2024.

Applicants should note that Stream B is *not a retrospective reimbursement* grant, but rather a *prospective grant* for future expenditure.

Applicants will have to

- articulate how their services and/or activities will benefit the Queensland veteran community; and
- provide costings on the projected expenditure.

Successful recipients will be required to enter into a Grant Agreement with the QVC. More information on the conditions of the agreement is provided below.

The total available funding pool for Stream B grants is approximately \$1.1 million.

Eligibility - who can apply?

Unlike Stream A, organisations of any size are eligible to apply under Stream B, provided that they meet the general eligibility criteria outlined on page 5 of these guidelines.

How to apply

Applications are only accepted through the Smartygrants online platform. A link to the application form will be available at www.qvc.qld.gov.au between **Friday 26 April 2024 and Monday 17 June 2024.**

Using this link, you can download a blank copy of the form if you wish to familiarise yourself with the contents.

Eligible expenses

Examples of eligible expenses can be found in Appendix B.

Eligible expenditure period

Stream B funding can only be used for expenses budgeted within a 12 month period from the execution of the Grant Agreement.

Given the time required to assess the current round of applications, it is anticipated that successful recipients will be notified in August 2024. Furthermore, Stream B funds cannot be used until a Grant Agreement is in place. As a result, the activity period for Stream B grants will be (approximately) **1 October 2024** to **30 September 2025**.

Grant recipients may nominate a shorter time period, but it must fall within this window.

Plan

A detailed plan will be required as part of the application. The plan should clearly articulate how the funded activities will contribute to the welfare of veterans in Queensland.

In preparing your plan, you should consider

- the services your organisation will provide to aged veterans, veterans and/or their dependents; and
- the activities that your organisation will undertake to support the welfare of veterans and/or their dependents.



The application form will guide you by asking you to address questions below.

- What are the **specific needs** of the veterans (and veteran dependents) in your community?
- What services and/or activities do you propose to provide (or undertake) to address these needs?
- Which group(s) within the veteran community will directly benefit from the activities? For example, it may be:
 - o aged veterans
 - o the spouses of deceased veterans
 - o the children of deceased veterans
 - veterans
 - the dependents of veterans
- How many people in each of these groups will directly benefit in the next 6-12 months?
- What are the direct benefits to the veteran community in the next 6-12 months? You could consider a
 wide range of benefits, including:
 - o Well-being benefits
 - o Economic benefits
 - Social benefits
 - Any other benefits directly related to the veteran community in Queensland
- How will you measure the short-term benefits of your activities?
- What are the **long-term benefit(s)** of these services/activities to the veteran community in the next 5 years.

Budget

Applicants are required to provide a detailed forward budget.

The budget should include:

- 1. All the estimated costs associated with the delivery of specific service/activity. Note that not all costs associated with the activity would be eligible for funding.
- 2. Categorization of these costs into welfare and commemorative expenses.
- 3. A clear identification of the component(s) of the costs that you wish to offset with ADTF grant funding.
- 4. The amount of ADTF grant funding you wish to apply for.
- 5. The anticipated timing of the proposed expenditure
- 6. If applicable the other sources of income that you will use to offset the costs of the specific service/activity.

Applicants should note that, in keeping with the intent of the ADTF under the Act, the QVC will prioritise expenditure on welfare and benevolent support for veterans for funding over other expenditure types, such as administrative expenses related to the operation of your organisation.

If your application is approved, you will be contractually obliged to

- only use the ADTF grant funding as proposed;
- report any relevant changes to your budget; and
- refund to the ADTF, any unspent portion of the grant.

Required supporting documents

The following supporting documents must be provided at the time of application:

- 1. Proof of identification of the person submitting the application.
- 2. The most recent annual financial statements of your organisation. Depending on your financial reporting obligations, the statements may have to be audited or verified. Refer to the checklist in Appendix C for clarification.
- 3. A statutory declaration by the organisation's President confirming the accuracy of the information provided in the application. See more details below.
- 4. A recent bank statement to confirm your organisation's banking details.

More information and a checklist are provided in <u>Appendix C</u>. You should familiarise yourself with the requirements before you start preparing your application.



Statutory Declaration

Each application must be accompanied by a signed and witnessed Statutory Declaration made by the President of your organisation. As a minimum, the document should include confirmation that:

- 1. The activities or services mentioned in the application will be delivered to support veterans residing Queensland.
- 2. The budget provided in the application is accurate and contains all relevant information.
- 3. Where estimated costs or numbers are provided in the application, due care has been taken to ensure that these estimates reflect the anticipated conditions as accurately as possible.
- 4. All expected income from other sources for the specific activities in the application has been declared.
- 5. The application does not include budgeted expenses that are fully funded through income from other sources.
- 6. That the actual amounts of income from other sources will be declared upon the acquittal of the grant.
- 7. The financial statement/s provided have been verified as true and correct by the organisation's President **and** where required, by a qualified accountant or auditor.
- 8. No expenses associated with the commercial interests and operations of the applicant are included in the application.

Bank details

If your application is successful, funding will be paid into your nominated bank account via electronic transfer.

If your organisation does not have an ABN, you will also be asked to submit a <u>Statement by a Supplier</u>, a document that can be downloaded from the ATO website.

How will applications be assessed?

Eligible applications will be assessed by the QVC or its delegates. Only complete applications (including all required supporting documentation) that are received by the closing date will be considered for funding support.

Applications under Stream B will be assessed individually through a competitive, merit-based process. Only those costs budgeted for expenditure during the period 2024-25 Financial Year (as defined by the ATO) will be considered.

Determining factors the QVC may consider include, but are not limited to:

- The financial position of the organisation
- The number of veterans and families that will be supported
- The needs of the veterans and their families and how these needs will be addressed
- The type of support that the organisation is proposing to provide
- Location of the organisation

Applicants should note that in previous years, the total amount of funding requested under the ADTF grant program far exceeded the available funding pool. Meeting the eligibility criteria and making an application does not automatically guarantee funding. The number and value of grants awarded in any round is at the sole discretion of the QVC.

The QVC reserves the right to undertake reasonable checks and due diligence investigations of applicants and their applications, and if required, and upon provision of appropriate consent, criminal history checks.

Announcement

All applicants will be notified of the outcome of their application in writing.

Grant Agreement

Successful applicants will be invited to enter into a Grant Agreement with QVC.



Please note that you should only commence the specific activities for which you are approved for funding *after* full execution of the Grant Agreement. Expenditure incurred before the execution of the Grant Agreement will not be eligible for funding.

Schedule 1 of the Grant Agreement will set out the details **specific to your application**. This will include, but is not limited to:

- A brief description of the services and or activities that you will deliver using the grant funding.
- The agreed activity period of your funding. For most recipients this will be 1 October 2024 to 30 June 2025.
- Payment dates and amounts.
- Details of the progress report you will have to provide half-way through the activity period.
- Details of the final report you will have to submit upon completion of the activities.
- Details of the supporting documentation you will have to submit to financially acquit your grant.
- Payment terms.
- Any other conditions as determined by the QVC.

Refer to <u>Appendix D</u> for the General Terms and Conditions of the Grant Agreement. These conditions will be incorporated into your Grant Agreement.

Payments

Grants under \$40,000		
Initial payment	90%	Payable within 10 business days of the full execution of a Grant Agreement
Final payment	10%	Payable within 25 business days of the receipt of a satisfactory final acquittal report and supporting financial documentation.

Grants over \$40,0	Grants over \$40,000		
Initial payment	60%	Payable within 10 business days of the full execution of a Grant Agreement	
Second payment	30%	Payable within 15 business days of the receipt of a satisfactory progress report	
Final Payment	10%	Payable within 25 business days of the provision of a satisfactory final acquittal report and supporting financial documentation.	

Payments will be made to your nominated bank account by electronic transfer.

Delays in submitting required documents and reports may result in delayed payments to applicants.

Any funds that have not been expended within the period specified in the Grant Agreement must be returned to the QVC.

Reporting requirements

All funded organisations will be monitored and evaluated by the QVC to ensure the ADTF is achieving the program objectives.

All recipients will be required to submit a progress report (midway through the contract period) and a final report and acquittal at the end of the activity period.

You will be required to provide information on the type of support provided, the outcomes achieved, the number of veterans and/or dependents that were supported.

For the full financial acquittal of your grant, you will have to provide satisfactory evidence of the appropriate expenditure of grant funding.

All reports must be submitted via the Smartygrants portal. You will receive email notification with a link to the relevant reporting template for each report approximately one month before its due date.

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Application enquiries

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Email: anzacdaytrustfund@qvc.qld.gov.au

If you have any technical queries with completing your application through Smartygrants, please contact the Smartygrants Support Desk. The Support desk is staffed from 8am to 6pm, Monday to Friday (except on Victorian public holidays)

Telephone: (03) 9320 6888

Email: service@smartygrants.com.au



Appendix A Glossary

Term	Definition
veteran	A veteran for the purposes of the Anzac Day Trust Fund aligns with the <i>Anzac Day Act</i> 1995 as:
	 An aged person who served Australia in its defence forces, a person who served Australia in its defence forces in time of war or armed conflict; or a Queensland resident who served in the defence forces of a country allied with Australia in either of the following situations: a war in which Australia was involved; or a conflict with the attributes of a war (as considered by the QVC)
annual income /	Total income during the most recent financial year, before any expenses are deducted.
annual revenue	For the purposes of this grant program, the terms income and revenue are used interchangeably.
certification of a true copy	The authorised witness must write 'This identification is a true and correct copy' or words to that effect, and include their name, position (i.e. their profession or occupation that identifies them as an authorised witness), registration number (if applicable), signature, and date of signature.
due diligence	The QVC reserves the right to undertake reasonable checks and due diligence investigations of applicants and their applications, and (upon provision of further consent), criminal history checks.
ESO	Ex-service Organisation
financial year	The financial reporting period as defined by the Australian Taxation Office, i.e. the annual period from 1 July to 30 June.
home	a place where accommodation, daily meals or nursing care are provided (including associated maintenance and administration facilities and services).
members eligible for ADTF support	ADTF funding may be used by eligible ESO's in their support to members who are either • veterans; • the dependants of veterans; and/or
	the spouses and children of deceased veterans.
not-for-profit	Not-for-profit organisations are organisations that provide services to the community and do not operate to make a profit for its members (or shareholders, if applicable). In a not-for-profit organisation, all profits go back into the services the organisation provides and is not distributed to members.
QVC	Queensland Veterans' Council
solvent	An organisation is considered solvent if it can pay all debts as and when they become due and payable (this is typically known as the "cash-flow" test).
	Alternatively, solvency may be demonstrated by using the "balance sheet" test: An organisation is considered solvent if the total sum of its assets is greater than its liabilities.



Term	Definition
statement by supplier	If your organisation does not have an ABN, you will also be asked to submit a <u>Statement by a Supplier</u> , a document that can be downloaded from the ATO website.
	This document enables the appropriate establishment of your profile in the QVC's financial system. It is QVC policy that no funds can be paid to a grant recipient until this has been received. (click on 'Statement by a Supplier' or visit www.ato.gov.au to download the form).
witness	an authorised witness is a person who falls under one of the categories in Schedule 1 of the <i>Statutory Declarations Regulations 2023</i> . This includes, for example, your local pharmacist, GP, accountant, solicitor, teacher, nurse, Australia Post officer, police officer, Justice of the Peace, or Commissioner for Declarations. The full list can be found at this link: Federal Register of Legislation - Statutory Declarations Regulations 2023
	The authorised witness must hold a current registration, where applicable. For example, to be a considered an approved witness, a teacher must hold a current registration with the Queensland College of Teachers. A medical professional must be on the Australian Health Practitioner Regulation Agency (AHPRA) Register. A Justice of the Peace or Commissioner for Declarations must have current registration with the Department of Justice and Attorney-General.



Appendix B Eligible Expenses

Offsetting of Expenses

Applicants should note that any support or income received in relation to a claimed expense, should be declared as part of the application process. Refer to page 7 for an example.

Examples of Eligible Expenses – Stream A

Eligible expenses include, but are not limited to, the following examples:

Welfare Expenses

Examples of eligible expenses include:

- Financial support for veterans, including paying their household bills, car registration, insurance, medical bills, food or clothing
- Wages, honoraria or travel for welfare officers, pension officers and advocacy officers
- Donations towards members' funeral expenses, including funeral notices or wreaths.
- Hospital expenses including visiting members (mileage), and supplying amenities, personal items and flowers.
- Bursaries to assist with education expenses for veterans and/or their dependents, including fees for school, university or uniforms.
- Subsidising 'members' functions, outings, lunches or dinners (*members must be veterans or their family members, excluding the general public)
- Mowing services for veterans, widows, and other dependents
- Subsidising programs designed specifically to support veterans
- Cost of maintaining homes/units for aged veterans. Any subsidies/rent which have been received in relation to the housing must be declared and offset against the claimed expenses.

Commemorative Expenses

- The costs associated with commemorative activities including catering, equipment hire, donations for assistance events (such as to cadets, school bands or community groups), wreaths, program printing, public notices, security, and the cost of insurance specifically required for the event.
- Maintenance of war memorials and honour boards (Note this excludes the erection or construction of new memorials or boards).

Note: Any expenses that have been claimed under the <u>Queensland Remembers Community Grants Program</u> should be excluded from your claim.

Administrative Expenses

Examples of eligible expenses include:

- Committee expenses e.g. conference or travel expenses, and advocacy training
- Certain administrative expenses associated with occupying premises, such as offices, rooms or halls, to support welfare programs for veterans.
- Certain administrative expenses associated with the organisation e.g. audit/accounting fees, insurance, lease charges, legal fees (e.g. lease negotiation), advertising, computer, postage, stationery, telephone expenses.
- Hall/Room related expenses cleaning, electricity/gas, rates, rental expenditure, equipment
 purchase/maintenance, repairs/maintenance of office or hall. If premises are also used for commercial
 activities, all income, including rent, from the premises should be offset against claimed expenses.

Note: Only the portion of accounting and administration costs that relate to welfare activities is eligible. If your organisation has a trading concern (such as a bar) the audit, accounting and administrative costs associated with those activities should be apportioned accordingly and excluded from your claim.



Examples of Eligible Expenses – Stream B

Under Stream B, the onus is on the applicant to demonstrate a link between the planned expenditure and welfare outcomes for the veteran community.

Eligible expenses include, but are not limited to, the following examples:

Welfare Expenses

Examples of eligible expenses may include:

- Subsidising programs designed specifically to support veterans
- Financial support for veterans, including paying their household bills, car registration, insurance, medical bills, food or clothing
- Wages, honoraria or travel for welfare officers, pension officers and advocacy officers
- Donations towards members' funeral expenses.
- Hospital expenses such as visiting members (mileage), and supplying amenities, personal items and flowers.
- Bursaries to assist with education expenses for veterans and/or their dependents.
- Subsidising 'members' functions, outings, lunches or dinners.
- Mowing services for veterans, widows, and other dependents
- Cost of maintaining homes/units for aged veterans.
- The purchase of equipment that would assist the physical or mental welfare of veterans or their dependents.

Commemorative Expenses

- The costs associated with commemorative activities including catering, equipment hire, donations for assistance events (such as to cadets, school bands or community groups), wreaths, program printing, public notices, security, and the cost of insurance specifically mandated for the event.
- Maintenance of war memorials and honour boards (Note this excludes construction)

Note: Any expenses that will be claimed under the <u>Queensland Remembers Community Grants Program</u> or other grant programs should be excluded from your claim.

Administrative Expenses

Administrative expenses that are directly related to the delivery of programs, services or activities that support the welfare of veterans and/or their dependents.

Examples of Ineligible Expenses

- Expenses that do not provide direct benefit to members of the veterans' community
- Expenses that are not undertaken in Queensland
- Expenses funded by other Government funding sources
- Capital works relating to housing construction for non-aged persons
- Capital works projects funded through the <u>Queensland Remembers Minor Capital Works Grants Program</u>
- Construction of war memorials and honour boards
- Other than welfare and advocacy staff any salaries and wages, overtime payments, meal allowances, honorariums, superannuation payments, fringe benefits tax or similar expenses.
- Only financial expenses which are related to welfare operations of the organisation may be claimed.
 Financial expenses, such as bank fees and audit charges, relating to the running of a club or other commercial venture (such as a bar) are not permitted.
- Interest on loans
- Capitation, affiliation or association fees and levies
- Commemorative pens/badges/wrist bands and similar expenses
- Trophies donated to events such as bowls, golf or race days
- Depreciation on buildings, plant and equipment
- Donations made to other organisations



Appendix C Supporting Documentation Checklists

Supporting Documentation Checklist – Stream A

The following supporting documents must be provided at the time of application:

	Item	Details/ requirements	
1	Proof of identity of the person submitting the application.	A copy of a current, Government-issued identification, certified by an authorised witness.	
2	Annual Financial Statements	Statements from multiple years may be required. Refer to Table 3 on page 9).	
		Statements must be verified by the President of the organisation and , where applicable, by a qualified accountant or auditor.	
3	Statutory Declaration by the organisation's President	Confirmation of the accuracy of the information provided in the application. The declaration should (at a minimum) state the following:	
	President	 The expenses claimed in the application are for the support of veterans or their dependents residing in Queensland. All income received from other sources, including other grants programs, has been declared. The application does not claim reimbursement of expenses which have been funded through other grant programs or from donations. All income directly related to the expenses claimed in the application has been declared. The financial statement/s provided are verified as true and correct. No expenses associated with the commercial interests and operations of the applicant have been claimed in the application. 	
4	Copy of your organisation's most	Bank statement to confirm your organisation's banking details. You may redact (black out) confidential information on the statement, but	
	recent bank statement	the following must be clearly shown:	
		 the financial institution's details (this is usually contained in the letterhead) the date of issue (this should be within in the last 6 months) the name of the account holder the BSB number the account number 	
		Please note that transaction lists are not an acceptable form of evidence.	
5	If applicable: Statement by a Supplier	If your organisation does not have an ABN, you must provide a <u>'Statement by a Supplier'</u> . Click on the link to download the form or visit <u>www.ato.gov.au</u> for more information.	



Supporting Documentation Checklist – Stream B

The following supporting documents must be provided at the time of application:

	Item	Details/ requirements	
1	Proof of identity of the person submitting the application.	A copy of a current, Government-issued identification, certified by an authorised witness.	
2	Annual Financial Statements	The most recent Annual Financial Statements. Statements must be verified by the President of the organisation and, where applicable, verified or audited (more information is provided below).	
3	Statutory Declaration	A statutory declaration by the organisation's President confirming the accuracy of the information provided in the application. The declaration should (at a minimum) include the wording which is provided under the heading Required supporting documents on page 12.	
4	Copy of your	Bank statement to confirm your organisation's banking details.	
	organisation's most recent bank statement	You may redact (black out) confidential information on the statement, but the following must be clearly shown:	
		 the financial institution's details (this is usually contained in the letterhead) the date of issue (this should be in the last 6 months) the name of the account holder the BSB number the account number 	
		Please note that transaction lists are not an acceptable form of evidence.	
5	If applicable: Statement by a Supplier	If your organisation does not have an ABN, you must provide a <u>'Statement by a Supplier'</u> . Click on the link to download the form or visit <u>www.ato.gov.au</u> for more information.	
6	Further information on your plan (optional)	Further documentation to support the information provided in the application form.	
7	Supporting documentation to your budget (optional)	Further documentation to support the budgeted expenses shown in the application form (e.g. quotes or calculations).	



Requirements relating to the Verification and/or Auditing of Financial Statements

All applicants must submit financial statements as part of their application.

To ensure the accuracy and authenticity of the statements, they will have to be audited and/or verified by a person with appropriate authority to do so.

The level of verification and/or auditing of these statements are determined by several factors:

- If the **governing documents of your organisation** state that financial statements should be audited, you must submit audited financial statements. This clause will override any other legislative requirements.
- If financial auditing is **required by legislation**, (for example under the *Gaming Machine Act,1991*, that applies to any organisation that operate gaming machines (pokies) or conduct certain games), your financial statements should be audited.
- If you are **registered with the Australian Charity and Not-for-profit Commission** (ACNC), your level of annual revenue determines your reporting requirements.
- If you are an **Incorporated Association in Queensland not registered with the ACNC**, your annual revenue or the value of your current assets will determine your reporting requirements.

For the purposes of this grant program there are three levels of auditing required:

Minimum Requirement	Details/ requirements ⁵
Internal verification	 For registered small charities: Financial report submitted as part of Annual Information Statement (AIS) submitted to the ACNC For all other small organisations: Financial Statement verified and signed by the President of your organisation.
External verification or audit	 For registered medium charities: Financial Statements audited or reviewed by a registered company auditor, an audit firm or a qualified member of a relevant professional body (CPA, CAANZ or IPA). For medium incorporated associations: Financial Statements verified or audited by a certified accountant, a registered auditor or a person approved under the Associations Incorporations Act 1981. For all other medium organisations: Financial Statements verified or audited by a certified accountant, or a registered auditor.
Audited Financial Statements	 For registered large charities: Financial Statements audited by a registered company auditor, an audit firm, an authorised audit company. For large incorporated associations: Financial Statements audited by a certified accountant or register auditor For all other large organisations: Financial Statements audited by a certified accountant or registered auditor.

ACNC classification of charity size:

- Small charities Annual revenue is less than \$500,000
- Medium charities Annual revenue is between \$500,000 and \$3 million
- Large charities Annual revenue exceeds \$3 million

Office of Fair Trading classification of the size of Incorporated Associations:

- Small associations: Annual revenue of less than \$150,000; or current assets totalling less than \$300,000.
- Medium associations: Annual revenue between \$150,000 and \$500.000; or current assets totalling between \$300,000 and \$1 million.
- Large associations: annual revenue of more than \$500,000; or current assets totalling more than \$1 million.

⁵ Sourced from: <u>Appointing an auditor or verifier | Queensland Government (www.qld.gov.au)</u>



Appendix D Terms and Conditions

Terms and Conditions

1. The Anzac Day Trust Fund Grants Program is conducted by the Queensland Veterans' Council, or a sub-committee, agent or other duly authorised person, acting in accordance with the *Anzac Day Act 1995* and the *Queensland Veterans' Council Act 2021*, in accordance with the Guidelines and on the following terms and conditions.

Definitions

- 2. In these terms and conditions:
- a. "Act" means Anzac Day Act 1995
- b. "application" means an application for a payment submitted by an applicant as part of the Anzac Day Trust Fund Grants Program
- d. "approved witness" means a person who holds a current occupation or is contained in the listing of persons as per Schedule 1 of the Statutory Declarations Regulations 2023
- e. "closing date" means 11:59pm (Australian Eastern Standard Time) on **17 June 2024**
- d. "QVC" means the Queensland Veterans' Council (ABN 29 897 388 226)
- f. "Fund" means the Anzac Day Trust Fund
- g. "Grants Program" means the Anzac Day Trust Fund Grants Program
- h. "Guidelines" means the Guidelines for the 2024 Round of the Anzac Day Trust Fund grant program as published on the website of the Queensland Veterans' Council.
- i. "Minister" means the Minister with responsibility for the Anzac Day Act 1995
- j. "personal information" has the same meaning as in the *Information Privacy Act 2009*
- k. "acquittal" means the discharge and settlement of the grant
- I. "income" means any income received by an applicant by way of financial donations, grants, fundraising, merchandise sales, bar and bistro sales, rent and gambling income.
- m. "financially solvent" means an applicant is able to pay all of that applicant's debts, as and when they become due and payable.

Eligibility

- 3. Applications must:
- a. be received by the closing date;
- b. contain all information specified in the application form;
- c. be accompanied by a current, Government issued ID by the person submitting the application, and witnessed by an approved witness;
- d. be accompanied by a signed Statutory Declaration as per applicable Stream A, or Stream B, requirements;
- e. be accompanied by the organisation's most recent financial statements;
- f. be accompanied by the organisations' most recent bank statement showing account name, BSB and account number;
- g. be accompanied by a plan and budget for the expenditure as per Stream B requirements;

h. be submitted online through SmartyGrants. Unless the organisation meets the additional criteria for a manually completed application form under Stream A, applications submitted through any means other than SmartyGrants will not be accepted.

Liability

- 4. Except for any liability that cannot be excluded by law, the QVC (including its members, officers, employees and agents) is excluded from all liability (including negligence) for any loss or damage (including loss of opportunity or personal injury) whether direct, indirect, special, or arising in any way out of an application.
- 5. Applications received, including material and documents accompanying the applications, shall not be returned to the applicant.
- 6. The conduct of inviting applications does not give rise to any legal or equitable relationship.
- 7. The QVC may, by direct notification to applicants or through the QVC website www.qvc.qld.gov.au, change the Guidelines (including these Terms and Conditions) or cancel or vary the application process at any time prior to the closing date.
- 8. No person shall be entitled to claim compensation or loss from the QVC for any matter arising out of the application process, including but not limited to cancellation of the Grants Program or failure by the QVC to comply with the Guidelines (including these Terms and Conditions.

Withdrawals

9. Applicants may withdraw their application at any time up to and including the closing date. After the closing date, applicants wishing to withdraw their application must contact the Secretariat, QVC by email at anzacdaytrustfund@qvc.qld.gov.au.

Disclosure and publication

- 10. By submitting an application, the applicant: a. authorises the use and/or publication of the applicant's name and details of the eligible expenses claimed in relation to any promotional or advertising purposes in conjunction with the Grants Program;
- b. consents to the applicant's name, address and details of funding awarded being provided to Queensland Members of Parliament, and the applicant's name and funding awarded being provided to the media;
- c. acknowledges that the QVC and its members, officers, employees, agents and sub-contractors may use and disclose any of the information provided with the application, including personal information, to Queensland Government departments or agencies, Queensland Government bodies, non-government organisations and/or the Commonwealth, states or territories for any purpose in connection with the administration of the Grants Program; d. consents to the applicant's name and details of funding awarded being published on the Queensland Veterans' Council's website and the Queensland Government Open

Q U E E N S L A N D **Veterans' Council**



Data Portal

e. acknowledges that the *Right to Information Act 2009* provides members of the public with a legally enforceable right to access documents held by Queensland Government agencies and public authorities including the QVC, subject to the exemptions under that Act;

f. warrants that the applicant is not in breach of any law, constitution, or any other requirement which the applicant is bound to comply with;

g. warrants that the use of such information or material as described above will not infringe the rights of any third party or any law.

Assessment

11. The applicant acknowledges that submission of an eligible application does not guarantee that they will receive a grant. The selection for a grant, and any quantum of funds allocated, shall be at QVC's sole and absolute discretion.

12. The QVC may request additional information and documents from the applicant to clarify or substantiate claims and help determine whether the eligibility criteria have been met. If the applicant does not provide QVC with the requested information and documents the application may be determined to be ineligible.

13. The QVC may conduct due diligence investigations in respect of any applicant and subject applications to due diligence, technical and financial appraisals.

14. The QVC, its members, any sub-committee members, officers, employees, agents or other duly authorised persons, may assess applications except where it has been determined that a person should be excluded from the assessment process.

Successful applications

15. Successful applicants under Stream B will be required to enter into a legally binding Grant Agreement with the QVC. The Grant Agreement will detail the grant deliverables, milestone dates, reporting requirements, and payment terms.

16. The applicant acknowledges that all Queensland Government funded programs are subject to audit. All

records related to any applications made by the applicant must be kept for a period of 7 years after lodging the application and provided to QVC on request. The records must also be kept in a way that is able to be readily produced if required.

Payments and GST

- 17. Payments from the Fund are GST exempt.
- 18. Payments will be made via electronic funds transfer.
- 19. Payments under Stream B are subject to the submission and acceptance of the required documentation in accordance with any executed Grant Agreement 20. If, following payment of a payment amount to an applicant, the QVC
 - Becomes aware of any matter; and
 - As a result of becoming aware, reasonably determines the eligibility criteria were not met for that payment amount,

the QVC may;

- Give written notice to the applicant of that determination; and
- Require the applicant to repay the relevant payment amount.

21.If the applicant receives a notice under clause 20, the applicant agrees to repay the relevant payment amount to the QVC.

Other

22. The QVC reserves the right to amend these Terms and Conditions at any time.

23. All costs associated with the preparation of applications and any associated costs will be the responsibility of the applicant.

24. Complaints pertaining to the outcome of an application should be addressed to the QVC.

25. Complaints can be submitted to the Secretariat, QVC: Secretariat Queensland Veterans' Council PO Box 15185 City East, QLD 4002 or to anzacdaytrustfund@qvc.qld.gov.au



Appendix E Paper-based Applications

Stream A paper applications may be submitted by eligible organisations that:

- have less than 10 members; and
- have annual income of less than \$15,000.

If your organisation meets the above criteria, you may choose to apply through SmartyGrants or you may follow the steps below to lodge a paper application.

Step 1:	Read the guidelines to determine your eligibility to apply for funding under Stream A.		
	Register your interest in lodging a paper application.		
	Contact the QVC Secretariat by telephone on 07 3003 9950 or via email to		
	anzacdaytrustfund@qvc.qld.gov.au		
Step 2:	You will be asked to provide your name and contact details as well as the following information about		
	your organisation:		
	Organisation Name Annual income Postal address		
	ABN (if you have one) Number of members Email address (if applicable)		
Step 3:	The QVCS will send you an application pack. Where possible, this pack will be emailed to you so that you can print it out yourself.		
Step 3.	If you don't have access to email and a printer, a hardcopy of the pack will be sent to you in the mail.		
Step 4:	Read the guidelines, in particular the sections that apply to Stream A.		
Step 5:	Gather the relevant supporting documentation.		
Ctop Ct	A checklist list is provided in Appendix C of these Guidelines		
Step 6:	Complete the application form		
Step 7:	Obtain a statutory declaration (as detailed on page 9) from the President of your organisation.		
	Submit your application and all supporting documentation.		
	If possible, scan all pages of your application and the supporting documents and email this to		
	anzacdaytrustfund@qvc.qld.gov.au		
	If you don't have access to a scanner or email you may mail the application to:		
Step 8:	Queensland Veterans' Council Secretariat PO Box 15185,		
	City East, QLD, 4002		
	Your application must be clearly postmarked no later than Monday 17 June 2024 to be accepted.		
	Express Post packets are recommended.		
	No late applications will be accepted.		
	The QVC Secretariat will acknowledge receipt of your application.		
Step 9:	This will be done as soon as practical after receipt, but please allow at least 10 working days for this		
	acknowledgement.		
	Once your application has been entered into the assessment database, you will receive a formal		
Step 10:	reference number (your application ID). Please use this application ID in all your correspondence		
	about the grant.		

The Stream A applications that will be accepted by the QVC Secretariat are those lodged by organisations that meet the criteria above and have been submitted following the steps above.

All other organisations must submit their applications through SmartyGrants

