Australian Government
Australian Taxation Office

Community shed – schedule for deductible gift recipient applicants

Complete this schedule if your organisation is applying for endorsement as a deductible gift recipient (DGR) under the category Community shed (item number 1.1.9).

For instructions on using this schedule, refer to *Community shed – schedule for DGR applicants* on ato.gov.au

Completing this schedule

- Download a copy of the schedule to your computer.
- Check that you can save information in the schedule.
- Type directly into the schedule.
- Place **X** in ALL applicable boxes.
- Answer all questions unless we tell you otherwise.

Section A: **Applicant information**

1 Your organisation's Australian business number (ABN)

2 Your organisation's legal name

3 Does your organisation have a website and/or social media pages?

No

Yes ▶ Provide details below.

Section B: **Charity**

To be a community shed, your organisation must be an institution registered with the Australian Charities and Not-for-profits Commission (ACNC) as a charity.

4 Is your organisation registered with the ACNC as a charity?

No

Yes ▶ Go to **section C.**

5 Which of the following best describes your organisation? Select ONE box only

Your organisation is currently applying for registration as a charity with the ACNC.

Other – Do not complete this schedule. Your organisation does not qualify as a community shed (item 1.1.9).

! Your organisation must be registered by the ACNC as a charity to qualify as a community shed (item 1.1.9).

To apply for registration as a charity with the ACNC, refer to the ACNC website

Section C: **Public institution**

To be a community shed, your organisation must be a public institution.

An institution is an organisation established to promote a purpose. It can take the legal form of a trust, company or incorporated or unincorporated association. An institution is identified by its activities, size, permanence and recognition.

An institution is not:

- a fund – for example, a trust merely to manage or hold trust property to make distributions to other entities or people
- a structure with a small and exclusive membership that is controlled and operated by family members and friends and carries out limited activities.

For an institution to be a public institution, it must be open to the public (or a sufficient section of the community) to join as a member and not carry on its activities on for private profit or gain.

6 Is your organisation an institution?

No ☐ **Do not complete this schedule.** Your organisation does not qualify as a community shed (item 1.1.9).

Yes ☐ Describe your organisation's size, permanence and recognition, including any peak bodies that your organisation belongs to (that recognise community sheds), the current number of members, employees and volunteers.
Tell us about any personal or family relationships between members of the governing body (information on your organisation's activities will be gathered in later questions).

Describe how your organisation is open to the public (or a sufficient section of the community) to join as a member.

Section D: **Dominant purposes and activities**

A community shed's dominant purposes must be advancing mental health and preventing or relieving social isolation.

An organisation has the dominant purposes of advancing mental health and preventing or relieving social isolation if:

- those purposes, considered collectively, are the sole, ruling or prevailing purposes of the organisation, and
- any other purposes are, in comparison, minor, subordinate or incidental.

Community sheds include diverse organisations such as men's sheds and women's sheds. They undertake a range of activities, such as sharing hobbies and interests or participating in community projects.

The activities of a community shed must support the dominant purposes of advancing mental health and preventing or relieving social isolation.

A community shed could demonstrate through its activities that it is advancing mental health by:

- supporting members to understand mental health issues
- inviting guest speakers to provide talks on mental health issues, or
- helping members to access mental health information or assistance.

A community shed is not expected to be providing professional mental health services.

A community shed could demonstrate through its activities that it is addressing social isolation by facilitating activities that promote social connections among its participants, and by welcoming people from across the community to join their activities.

For more information, refer to Community sheds

7 Are the dominant purposes of your organisation advancing mental health and preventing or relieving social isolation?

No ☐ ▶ **Do not complete this schedule.** Your organisation does not qualify as a community shed (item 1.1.9).

Yes ☐

8 Are the dominant purposes advanced principally by the following:

- providing a physical location, and
- supporting individuals to work on projects or undertake other activities in the company of others at that location.

To be the principal means by which an organisation seeks to achieve its purposes, it must be the main means it adopts or the means it uses more than any other.

No ☐ ▶ **Do not complete this schedule.** Your organisation does not qualify as a community shed (item 1.1.9).

Yes ☐ ▶ Provide the address of the location.

9 Provide your organisation's objects as they appear in its constituent or governing document

Objects might be called 'purposes', 'objectives', 'trusts' or 'aims' in your organisation's constituent or governing document. Do not include powers, such as the power to operate a bank account, hire employees or sell land, even if they are described as objects in your organisation's constituent or governing document.

10 Complete the table below to show:

- the activities your organisation undertakes or will undertake
- the start date of each activity
- the proportion of these activities that is or will be conducted through another organisation
- how much time and money is allocated or will be allocated to each activity.

Do not simply restate your organisation's purposes or objects as written in its constituent or governing document. You should provide the types of activities that your organisation undertakes.

If your organisation has not yet started operating, describe the activities your organisation intends to undertake in the next 12 months and estimate the time and money allocated to each activity. List both the organisation's activities that **advance mental health and prevent or relieve social isolation** as well as any other activities.

If you need more space, attach additional pages to this schedule.

! Make sure the percentages allocated to each activity for the time allocation add up to 100%.

Section	Description of the activities*	Start date of the activity (estimate, dd/mm/yyyy)	Activities conducted through another organisation (estimate, %)	Time allocated (% of all time spent on all activities)	Money allocated (estimate, $)
1	**Activities your organisation conducts for the purposes of advancing mental health and preventing or relieving social isolation**				
			%	%	
			%	%	
			%	%	
			%	%	
2	**All other activities**				
			%	%	
			%	%	
			%	%	
			%	%	
				0 %	**$0.00**

* Attach evidence of your organisation's current or planned activities such as annual reports, business or strategic plans, newsletters, calendars of events/activities or promotional material for events/activities.

11 For each activity listed in Section 1 of the table in Item 10, provide a detailed explanation on how the activity both advances mental health and prevents or relieves social isolation.

12 **For each activity listed in Section 2 of the table in Item 10, provide further details.**

Section E: **Open membership**

A community shed must be open to the community to join and generally not impose criteria restricting membership based on matters such as age, ethnicity or background. Rejecting an application for arbitrary reasons will not constitute open membership.

However, membership can be limited due to gender or indigenous heritage or both, and a small number of other exceptional reasons. For example:

- age restrictions in your state or territory
- capacity reached by the shed
- failing a working with children check required by the premises.

Community sheds that are incorporated often adopt model rules provided by their state or territory regulator. Model rules contain clauses that describe how new members can join your organisation.

In some cases, rules require new members to be nominated by a current member and approved by a committee. Nomination and approval rules will meet open membership requirements where the nomination and approval process results in all new members being approved for membership without restriction or discrimination.

For more information, refer to Community sheds

13 Which of the following describe your organisation? Select ALL that apply.

☐ Your organisation has open membership; there is no particular criteria for membership to your organisation.

For example, despite having nomination and approval rules, the nomination and approval process results in all new members being approved for membership without restriction or discrimination and your rules reflect this.

☐ Your organisation has membership open to persons of a particular gender or with Indigenous heritage or both.

☐ Your organisation limits membership due to exceptional reasons. Provide the reasons.

☐ Other – **Do not complete this schedule.** Your organisation does not qualify as a community shed (item 1.1.9).

14 Provide the clause numbers in your constituent or governing document that cover your membership rules/policy.

15 Do you have any other policy documents dealing with membership, outside your constituent or governing document?

No ☐

Yes ☐ Provide the policy document/s with your application.

Section F: **Winding up and revocation of DGR status**

A prerequisite for DGR endorsement is that your organisation is required by law, its constituent documents or rules governing its activities, to transfer surplus gifts and deductible contributions to another gift deductible fund, authority or institution on winding up or revocation of DGR endorsement, whichever is the earlier. For registered charities, the transfer must be to another DGR with similar objects, which is charitable at law.

For more information, refer to [Winding up and revocation]

Sample clause

If the organisation is wound up or its endorsement as a deductible gift recipient is revoked (whichever occurs first), any surplus of the following assets shall be transferred to another organisation with similar objects, which is charitable at law, to which income tax deductible gifts can be made:

- *gifts of money or property for the principal purpose of the organisation*
- *contributions made in relation to an eligible fundraising event held for the principal purpose of the organisation*
- *money received by the organisation because of such gifts and contributions.*

16 Is your organisation required, by a law, its constituent documents or governing rules, to transfer the following on the earlier of winding up or revocation of endorsement:

- surplus gifts, deductible contributions and
- any money received because of such gifts and contributions to a charity with a similar charitable purpose to which income tax-deductible gifts can be made?

No ☐ **Do not complete this schedule.** Your organisation does not qualify for endorsement as a deductible gift recipient.

Yes ☐ Provide the clause number.

Section G: **Declaration**

Before you submit this form, check that you have provided true and correct information.

Penalties

Penalties may be imposed for giving false or misleading information.

Privacy

Taxation law authorises the ATO to collect information and disclose it to other government agencies. This includes personal information of the person authorised to sign the declaration. For information about your privacy, go to ato.gov.au/privacy

Name of person completing this form

Position held

Business hours phone number (8:30 am to 5:30 pm weekdays)

Mobile phone number

Email address

I am authorised to make this declaration on behalf of the organisation. The information contained within this schedule is true and correct.

Signature

Date

Day / Month / Year

Lodging your schedule

If you are completing this schedule as part of the ACNC charity registration application process:

- attach the completed schedule to the ACNC charity registration application form, where indicated
- **do not** attach your evidence documents; the ATO will request these from you at a later date.

If you are not completing this schedule as part of the ACNC charity registration application process, send the completed schedule with:

- an *Application for endorsement as a deductible gift recipient* (NAT 2948)
- evidence documents (if applicable) and
- a copy of your constituent or governing document

to:

Australian Taxation Office
PO Box 3373
PENRITH NSW 2740

Print form Reset form