

ROYAL SCOTTISH COUNTRY DANCE SOCIETY QUEENSLAND BRANCH INCORPORATED



Notice of Special General Meeting

**Community Hall, Love Street, Spring Hill
24 May 2026 at 9.45 am**

Purpose of meeting.

To approve changes to the Constitution that would enable the RSCDS Queensland Branch Inc to seek to be endorsed as a deductible gift recipient (DGR) by the Australian Taxation Office (ATO).

This would mean that entities or individuals making donations to the Branch could claim a tax deduction for the amount of their donation. Corporate donors will often only make a donation to an entity that is a DGR (see for example, Aurizon Community Giving Fund requirements).

To be endorsed as a DGR, the Branch must be:

- registered as a charity with the ACNC (*we are registered*)
 - endorsed as income tax exempt by the ATO (*we have been endorsed*)
 - satisfy the ATO's gift fund requirements (*our Constitution must be amended*)
- Broadly the amendments will require the Branch to keep donated funds separate from other funds and on a winding-up pay any surplus in the gift fund account to another DGR. The proposed amendments reflect advice that we have received from the ATO.

Motion 1

That the Constitution of RSCDS Queensland Branch Inc be amended to enable the RSCDS Queensland Branch Inc to seek to be endorsed as a deductible gift recipient (DGR) entity by the Australian Taxation Office.

Moved: Lyn Freshwater

Seconded: Erin McKenna

Motion 2 (subject to outcome of Motion 1)

That rule 46 of the Constitution be amended to include the following:

FUNDS AND ACCOUNTS

- 2) The Association will maintain a Gift Fund called the RSCDS Queensland Branch Inc Gift Fund:
 - a. to which gifts of money or property for the principal purpose of the Association are to be made; and
 - b. to which deductible contributions for that purpose are to be made; and
 - c. to which any money received by the Association because of such gifts or deductible contributions is to be credited; and
 - d. that does not receive any other money or property.

Moved: Lyn Freshwater **Seconded:** Erin McKenna

Motion 3 (subject to the outcome of motion 2)

That rule 46 content be re-numbered as appropriate.

Moved: Lyn Freshwater **Seconded:** Erin McKenna

Motion 4

That the title of rule 50 of the Constitution be amended as follows:

DISTRIBUTION OF SURPLUS ASSETS OTHER THAN OF THE GIFT FUND TO ANOTHER ENTITY

Moved: Lyn Freshwater **Seconded:** Erin McKenna

Motion 5

That rule 51 (as described below) be added to the Constitution

DISTRIBUTION OF SURPLUS ASSETS OF THE GIFT FUND TO ANOTHER ENTITY

- 1) This rule applies if the Association:
 - a. is wound up under Part 10 of the Act; or
 - b. if the endorsement of the Association as a deductible gift recipient is revoked.
- 2) Surplus assets in the RSCDS Qld Inc Gift Fund remaining after the payments of liabilities attributable to it must not be distributed among the members of the Association.
- 3) The surplus assets in RSCDS Qld Inc Gift Fund must be given:
 - a. to a charity with a similar charitable purpose to which income tax-deductible gifts can be made; and
 - b. the rules of which prohibit the distribution of the entity's income and assets to its members.
- 4) In this rule - surplus assets see section 92(3) of the Act.

Moved: Lyn Freshwater **Seconded:** Erin McKenna