

# Anglican Community Services Constitution Ordinance 1961 Amendment Ordinance 2018

No 41, 2018

## Long Title

An Ordinance to amend the Anglican Community Services Constitution Ordinance 1961.

## Preamble

A. The Anglican Retirement Villages Diocese of Sydney Constitution Ordinance 1961 Amendment Ordinance 2016 (**Amending Ordinance**) facilitated the merger of the Sydney Anglican Home Mission Society Council with Anglican Retirement Villages Diocese of Sydney (**ARV**) and the changing of the name of ARV to Anglican Community Services (**ACS**).

B. It is desirable that the Anglican Community Services Constitution Ordinance 1961 be amended to make provision for a gift fund for recording and identifying tax deductible gifts and contributions.

The Standing Committee of the Synod of the Diocese of Sydney Ordains as follows.

### 1. Name

This Ordinance is the *Anglican Community Services Constitution Ordinance 1961 Amendment Ordinance 2018*.

### 2. Interpretation Ordinance

The *Interpretation Ordinance 1985* applies to this Ordinance.

### 3. Amendments

The Anglican Community Services Constitution Ordinance 1961 is amended as follows –

- (a) by inserting new definitions in clause 1 as follows:
  - “Deductible Contribution” means a contribution described in item 7 or 8 of the table in section 30-15 of the *Income Tax Assessment Act 1997* in relation to a fundraising event held for those objects.
  - “Gift” means a gift of money or property for the objects of the Body Corporate set out in clause 5.
  - “Gift Fund” means a gift fund maintained under clause 22A.
- (b) by inserting a new clause 22A as follows –

#### 22A. Gift Fund

(1) The Body Corporate may maintain for the objects of the Body Corporate set out in clause 5 a management account (the **Gift Fund**):

- (a) to identify and record Gifts;
- (b) to identify and record Deductible Contributions;
- (c) to identify and record any money received by the Body Corporate because of such Gifts or Deductible Contributions; and
- (d) that does not identify or record any other money or property.

(2) The Body Corporate must use the Gift Fund only for the objects set out in clause 5.

(3) To avoid any doubt, it is declared that the Gift Fund forms part of the assets of the Body Corporate.

- (c) by deleting subclause 25(2) and inserting instead –

(2) Where the Body Corporate has been endorsed as a deductible gift recipient under Subdivision 30-BA of the *Income Tax Assessment Act 1997*, and maintains a Gift Fund, then, where:

- (a) the Body Corporate is wound up; or

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- (b) the endorsement under Subdivision 30-BA of the *Income Tax Assessment Act 1997* is revoked;

any surplus assets of the Gift Fund remaining after the satisfaction of (or provision for) all debts and other liabilities relating to the Gift Fund must be transferred to some institution or institutions selected by the Synod and –

- (c) whose objects are charitable;
- (d) which are not-for-profit entities, and which prohibit the distribution of income and property among its or their members (if they have members) to an extent at least as great as is imposed on the Body Corporate under clause 21; and
- (e) are deductible gift recipients.

- (d) by inserting a new subclause 25(2A):

(2A) Where the Body Corporate has been endorsed as a deductible gift recipient under Subdivision 30-BA of the *Income Tax Assessment Act 1997*, and does not maintain a Gift Fund, then, where:

- (a) the Body Corporate is wound up; or
- (b) the endorsement under Subdivision 30-BA of the *Income Tax Assessment Act 1997* is revoked;

any surplus:

- (c) Gifts;
- (d) Deductible Contributions; and
- (e) money received by the Body Corporate because of such Gifts or Deductible Contributions,

remaining after the satisfaction of (or provision for) all debts and other liabilities must be transferred to some institution or institutions selected by the Synod and –

- (f) whose objects are charitable;
- (g) which are not-for-profit entities, and which prohibit the distribution of income and property among its or their members (if they have members) to an extent at least as great as is imposed on the Body Corporate under clause 21; and
- (h) are deductible gift recipients.

- (e) by deleting subclause 25(3)(b) and inserting instead –

(b) if, after:

- (i) compliance with the transfer obligations under clause 25(2), 25(2A) and clause 25(3)(a); and
- (ii) the satisfaction of (or provision for) all the Body Corporate's debts and other liabilities,

there remains any surplus property, such property must not be distributed among the Members but must be given to some other institution or institutions selected by the Synod and –

- (iii) whose objects are charitable; and
- (iv) which are not-for-profit entities, and which prohibit the distribution of income and property among its or their members (if they have members) to an extent at least as great as is imposed on the Body Corporate under clause 21.

- (f) by inserting the words “, and the shares or proportions,” after the word “institutions” in subclause 25(4).

I Certify that the Ordinance as printed is in accordance with the Ordinance as reported.

R TONG  
Chair of Committees

I Certify that this Ordinance was passed by the Standing Committee of the Synod of the Diocese of Sydney on 12 November 2018.

D GLYNN  
Secretary

I Assent to this Ordinance.

GN DAVIES  
Archbishop of Sydney  
12/11/2018