



**Financial Assistance Grants for
Endorsed Community Service Organisations (ESCO)**

(including organisations applying to be an ESCO)

ESCOs are not-for-profit organisations that lease a Shire building recognised by the Council as providing a community service benefit per Council Policy CS/DG/3.

2024 / 2025

Closing Date for Applications – Tuesday 4 June 2024

SECTION A
Applicant Information

Name of Organisation:

Postal Address:

Street Address (office or premises):

Contact Person

Name: _____

Telephone: _____

Position: _____

Email: _____

I, being the contact person listed above, acknowledge that the above organisation accepts the terms and conditions of the grant, as outlined on page 6.

Is your organisation an incorporated body? Yes / No _____

Are you registered for GST purposes? Yes / No _____

If yes, please provide your ABN: _____

SECTION B

General Information about your Organisation

Please attach a separate sheet if there is not enough room for your answers

Describe the community service(s) provided and how long they have been provided:

Describe the likelihood that the service(s) may fail or be significantly diminished without ongoing Shire financial support, resulting in the significant loss of community benefit:

Outline the availability of alternate funding streams for your organisation for the services provided.

Advise what efforts have been made to apply for alternate funding.

How do the service(s) provided align with the objectives of the Shire of Plantagenet Strategic Community Plan (<https://www.plantagenet.wa.gov.au/documents/451/strategic-community-plan-2022-2032>)

Describe how, over time the organisation is or intends to become more sustainable through fee for service, service delivery, sponsorship, retail operations etc rather than requesting increased operating grants from the Shire

SECTION C

Details of your Grant Application

Amount of grant requested \$ _____

Please attach evidence to satisfy the following:

1. Full disclosure of the current cash position, projected forthcoming financial year's operating income and expenditure, which would clearly identify what costs the subsidy would fund. Such detail to include a split up of costs on property maintenance and operating costs, including:
 - i) Repairs and maintenance to the building and equipment.
 - ii) Pest control, electrical tagging and fire safety.
 - iii) Utilities; and
 - iv) Insurance.

2. Applications should include a copy of the audited financial statements of the organisation for the last financial year. If these are not available, the minimum requirement is the organisation's most recent profit and loss statement and balance sheet.

SECTION D

How to Lodge this Application

Please complete and submit this form to the Shire by the due date of 4 June 2024. All applications must be complete in order to be considered.

Late applications or applications which do not include the required financial information will **not** be considered by the Council.

Ways to submit your application:

- By Post: To Shire of Plantagenet, P.O. Box 48, Mount Barker, WA, 6324.
- In Person: To Shire of Plantagenet, 22-24 Lowood Road, Mount Barker, WA, 6324.
- By Email: To info@sop.wa.gov.au

Please contact the Shire on 9892 1124 or email info@sop.wa.gov.au if you have any enquires about making an application.

SECTION E

General Information

Council Policy on Endorsed Community Service Organisations

1. Process to become an Endorsed Community Service Organisation
 - 1.1 The Council will consider applications in conjunction with its annual community grants process in March – May annually.
 - 1.2 For organisations to qualify as an Endorsed Community Service Organisation they must meet the following conditions.
 - a) Be a not-for-profit organisation that leases a Shire building and provides a community service benefit regardless of membership and have demonstrated their capacity to provide the service for a minimum two-year period.
 - b) The organisation will be assessed on the basis of:
 - i) Provision of community service benefit with a demonstrated need, that the Shire may otherwise decide that it should undertake or fund in the absence if the group was not active.
 - ii) The likelihood that the service may fail or be significantly diminished without ongoing Shire financial support, and this would result in the significant loss of community benefit.
 - iii) The availability of alternate funding streams (other than Local Government) for the organisation to seek funding for the services they provide.
 - iv) Alignment with the Shire of Plantagenet Strategic Community Plan objectives.
 - 1.3 Organisations wishing to become an Endorsed Community Service Organisation are to make written application by the due date of the annual community grants process and must outline how the organisation and its services meet the requirements of this policy and provided the necessary data as evidence.
2. Annual requirement for Endorsed Community Service Organisations
 - a) Endorsed Community Service Organisations (including applicants for ESCO status) are to make an annual application for a community grant. A specific application form will be available, with the closing date to be the date of the process for community assistance (operating) grants to incorporated organisations and clubs.
 - b) Endorsed Community Service Organisations are to apply under guidelines established in this policy and are excluded from applying for a general grant under Council Policy CF/DG/2 - Financial Assistance to Incorporated Organisations and Clubs.
 - c) Applicants will be required to include full disclosure of the current cash position, projected forthcoming financial year's operating income and expenditure, which would clearly identify what costs the subsidy would fund. Such detail to include a split up of costs on property maintenance and operating costs, including:
 - i) Repairs and maintenance to the building and equipment.
 - ii) Pest control, electrical tagging and fire safety.
 - iii) Utilities; and
 - iv) Insurance.
 - d) Applications should advise what efforts they have made to apply for alternate funding for the services they provide.
 - e) Applications should include a copy of the audited financial statements of the organisation for the last financial year. If these are not available, the minimum requirement is the organisation's most recent profit and loss statement and balance sheet.
 - f) Organisations seeking a grant for a capital upgrade to a Shire asset are to make application in line with the following Council policies:
 - i) I/B/1 – Capital Works – New and Existing Community Buildings, and
 - ii) GS/CFGF/1 – Capital Assistance Grants.
 - g) Organisations should, over time demonstrate how they are becoming more sustainable through fee for service, service delivery, sponsorship, retail operations etc rather than requesting increased operating grants from local government.
 - h) The annual funding stream for Endorsed Community Service Organisations is capped at 1.0% of annual rates.

Requests for new buildings and capital works on existing Shire buildings

Please **do not** use this form for applications for financial assistance that relate to new buildings or capital improvements on existing Shire buildings. The Shire has developed the following policies to guide such developments:

- Council Policy I/B/1 Capital Works - New and Existing Community Buildings
- Council Policy CS/CFGF/1 - Community Capital Assistance Grants

Together, these policies provide a guide where capital works on a Shire building are proposed by a lessee or a community group proposes a new building on Council controlled property. They also aim to provide an equitable and transparent framework for the assessment and ranking of capital grants for Shire community and sport and recreation facilities.

Please review these policies, which are on the Community Grants and Funding page of the Shire's website. Please feel free to contact David Johnson on 9892 1158 or email info@sop.wa.gov.au for further information or assistance.

GST and Financial Assistance Grants

The Australian Taxation Office (ATO) has issued the GSTR 2000/11 'Goods & Services Tax: Grants Of Financial Assistance' which provides their rulings on grants of financial assistance and funding. A copy of this ruling may be found at <http://www.taxreform.ato.gov.au>.

Grants made to community organisations will be subject to GST where they represent consideration for a taxable supply. This means that grants which are subject to GST will need to be 'grossed up' by 10%, otherwise the grantee will have an effective reduction in funding. The grantee will be required to remit 1/11th of the grant to the ATO as GST and should be entitled to claim the input tax credits related to expenditure incurred. If a grantee is not registered, or not required to be registered, then no GST will be payable on the supply, however withholding tax may apply which would reduce the available amount of the grant.

Applicants are encouraged to obtain an ABN to avoid withholding tax difficulties

Terms and Conditions upon acceptance of a Grant

1. The grantee must use the grant funds within the relevant grant application financial year.
2. The grantee will provide an invoice to the Shire of Plantagenet in order for funds to be released, together with the evidence noted in Point 1 (including or excluding GST depending on grantee's GST status).