



THE GRANTEE

Lions “N” District Cabinets, Regions and Zones, and the Lions, Lioness and Leo Clubs within those Districts are eligible to apply to the Lions NSW-ACT Save Sight Foundation and the Lions Clubs NSW-ACT Public Health Care Foundation for grants to assist them in funding their sight, medical and/or health related projects.

On page 4 of the Foundations’ grant application form is a box where the applicant provides the details of the “Grantee” to receive the grant payment and, where equipment is involved, take custody of the item. This can be the cause of confusion to applicants and the question is sometimes asked, “Where do we show our details in the ‘Grantee’ box because we want the grant payment to come to us and there’s only provision for showing the name of a public hospital, health authority, research institution, or a public benevolent institution?”

The answer is simple. Under tax law, the Foundations can only make grants to charitable entities that have Deductible Gift Recipient (DGR) endorsement from the Australian Taxation Office. The Australian Taxation Office considers service clubs as non-profit organisations and not charities which effectively disqualifies them from being the direct recipient of a grant.

This is why an applicant must nominate an acceptable DGR endorsed entity as the Grantee to act as a third party to either take custody of any item(s), or be the recipient of the services for which the grant was applied for. Whilst a grant can only be paid to an acceptable Grantee, the actual beneficiary may be another approved institution or a needy individual. This is frequently the case when the grant is for the purchase of sight, medical and/or health related items of equipment.

It is not simply a matter of nominating an entity to act as the Grantee without their knowledge - they should be approached and their consent obtained in writing - because they must be prepared to place the order and obtain the relevant Tax Invoice(s) from the supplier(s) of the item(s) or service(s). Where the Grantee is not the direct beneficiary of the grant, they must also be prepared to take custody of the item(s) and make the item(s) available to the intended beneficiary for as long as their need remains.

Effectively the Grantee becomes the recipient of a donation from the Foundation and in that way if any GST is applicable in the purchase price of the item(s) or service(s) they can claim the relevant GST back when they lodge their BAS with the ATO.

The five “N” Districts are each represented on the Board of the trustee company, the *Lions Clubs NSW-ACT Save Sight & Health Care Limited*, by four Directors, comprising three Directors who are elected in rotation for a three-year term at the respective District Conventions and the District Governor of the day during their term of office, making up the Board of twenty members.

Directors are available to advise and assist applicants in the formulation of their grant application submissions to the Foundations and can also supply the necessary application form. The names and contact details of the Directors can be found in the current edition of the MD 201 Directory under the relevant District’s listing.
