

# Grants and Accountability Policy

## 1. Purpose

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ILT Foundation holds a class four licence and operates gaming machines, with the purpose of distributing gaming machine profits back to the community.

This policy provides grant applicants with a clear and transparent framework of our grants system including criteria, process and decision-making systems. It includes the applicable statutory and regulatory obligations and supports the net proceeds committee (NPC) in processing grant applications and allocating grant funding.

## 2. Scope

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This policy applies to all applicants seeking funding from ILT Foundation's net proceeds, and to all staff and committee members involved in processing and approving grants.

## 3. Definitions

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### Authorised Purposes

Section 4 of the Gambling Act 2003 defines as:

- A charitable purpose
- A non-commercial purpose that is beneficial to the whole or section of the community;
- Promoting, controlling, and conducting race meetings under the Racing Industry Act 2020, including the payment of stakes. (***Racing stakes not allowed for ILT Foundation under Gambling Act 2003 as we are a charitable trust***)

ILT Foundation trust deed authorised purposes:

- To promote and provide for the relief of poverty, the advancement of religion the advancement of education, and any other matters beneficial to the community (including facilities for recreation or other leisure-time occupation if those facilities are provided in the interests of social welfare);
- To promote and provide for amateur games or sports which are conducted for the recreation or entertainment of the general public;
- To promote and provide for any authorised purpose

### Net Proceeds Committee (NPC) - This is who allocates grants

The net proceeds committee is responsible for allocating gaming profits. As per the Gambling *Class 4 Net Proceeds Regulations 2004*, we must establish a net proceeds committee to make decisions on the distribution of net proceeds for authorised purposes.

- ILT Foundation's NPC consists of the six elected ILT trustees as well as up to 3 appointed trustees. Details of each of the NPC members can be found on our website.
- The ILT Foundation board may establish NPC's for specific purposes.

- Any four members of the NPC can, at any time, form a grants committee and allocate funding, especially in the case of urgent decisions required.

## 4. Eligibility - Who Can Apply

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Applicants must:

- Be a not-for-profit organisation or entity operating for the benefit of the community.
- Apply for purposes that align with the authorised purposes of the ILT Foundation and the Gambling Act 2003.
- Operate within our boundary (map available on website) or demonstrate direct community benefit to the area.
- Have completed any accountability from previous funding.
- Provide all supporting documentation required.
- Provide with their application a recent minute resolution which must include:
  - the date of the meeting
  - the amount you are applying for and the specific purpose of the grant,
  - that you are applying to **ILT Foundation**
  - signed by your secretary or other executive committee members.

## 5. Funding Criteria

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- All funding decisions are at the discretion of the NPC and subject to funds being available.
- Applications must be complete including at least two comparable quotes and recent financial information.
- Comparable quotes must be provided wherever possible. Where not possible, provide an explanation of why (ie only one supplier available).
- Incomplete or expired applications may be declined or removed.
- Funds must be used solely for the authorised purpose approved by ILT Foundation.
- Where grant funds cannot be applied to the approved purpose, they must be returned to ILT Foundation. The applicant can re-apply for a new purpose.
- Applicants must notify the Foundation of any change in circumstances to the organisation impacting the authorised purpose of the grant.
- Proof of expenditure must be provided through the accountability process within the specified timeframe.
- Failure to comply with accountability or using funds inappropriately may result in the Foundation seeking repayment of part or all of the funds.
- Applicants may generally apply once every 12 months, unless approved by the NPC.
- Applicants must consent to audit of records relating to the grant.
- If your organisation is GST registered, GST exclusive amounts apply.
- If your organisation is not GST registered, GST inclusive amounts apply.
- Applications for salaries and wages will be considered in the context of the core purpose of the organisation. Employment agreements must be provided with application form.
- All uniforms and equipment funded must remain the property of the recipient organisation.

- Vehicle purchase will only be considered in rare circumstances.

ILT Foundation does not fund:

- Retrospective applications or any retrospective payment (any cost paid for before the grant is approved).
- Grants will only be made to amateur sporting groups.
- Catering expenses
- Bar related expenses
- Venue hire or accommodation at any ILT venue with gaming machines
- Multi-year grants
- Fundraising expenses including purchase of raffle prizes or prize money

## 6. Grant Process

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- Applications must be submitted through the application process available on ILT Foundation website.
- All required information must be supplied in accordance with the *Class 4 Net Proceeds Regulations 2004*.
- Applications will be assessed for completeness and contact may be made to request any additional information required.
- Complete and eligible applications will be presented to the net proceeds committee at the next scheduled meeting – meeting dates and application close off dates are published on our website.
- Applicants will be contacted with the outcome of their application
- Successful recipients will receive grant payment electronically to the bank account on their application form.
- All grant outcomes will be published on our website including reason for partial or full decline

### **Grant decision codes – will be published with grant decisions**

A	Fully Approved
B	Application includes non-authorised purposes
C	Application includes retrospective expenses
D	Funding pressure required NPC to allocate funds across multiple applications
E	Application incomplete or inadequate information supplied
F	Previous accountability not complete
G	Pressure on funds available
H	Application does not comply with our grants criteria
I	Organisation has recently received funding
J	Pressure on funds available for special, new or one off projects

## 7. Accountability

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To comply with legislation, ILT Foundation must show that funds were used for the authorised purposes they were granted for.

- All grant recipients must complete the accountability process within the timeframe specified in the grant outcome letter.
- We understand and acknowledge the confidential information you are sharing and treat this as such. Our privacy statement is available to read on our website.
- Any grant funding not used for the approved authorised purpose must be returned to ILT Foundation. We are happy to answer any questions if you are unsure about the authorised purpose.
- Accountability extensions require the approval of the NPC.
- In the event of non-completion or non-compliance, ILT Foundation will request that you pay back the grant and debt recovery action will follow. Department of Internal Affairs will be notified of the issue.
- The following documentation is required to satisfy the accountability process:
  - Organisation bank statement showing receipt of grant funds
  - Invoices for expenses paid – if wages then relevant payroll records
  - Organisation bank statement showing payment of each invoice/amount
  - Any other information requested
  - Bank statements must show your bank name and account number, and the payments out must match the bank accounts on invoices.

## 8. Relevant Legislation and Documents

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- Gambling Act 2023
- Gambling (Class 4 Net Proceeds) Regulations 2004
- Privacy Act 2020
- ILT Foundation Privacy Policy

## 9. Complaints

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Complaints regarding unsuccessful grant applications should be made directly to the Foundation in the first instance.

Complaints that cannot be resolved with the Foundation can be referred to:

**The Secretary for Internal Affairs**

Department of Internal Affairs

PO Box 10-095

Wellington 6011.

## 11. Review and Revision

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**Review Frequency:** This policy will be reviewed annually, in accordance with the requirements of the Gambling Act 2003, and may be reviewed earlier if legislative changes, compliance requirements, or operational needs arise.

**Next Review Date:** November 2026

**Revision History:**

Date	Action	Notes
21 Nov 2025	Policy reviewed and adopted	
30 April 2026	Policy changed – reviewed and approved	