



Corps Based Social Guidelines

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Overview

Overarching Policy	These guidelines support the implementation of the Service Delivery Policy.
Purpose	These guidelines provide essential background to Corps Based Social Programs and information around how these are managed and supported at The Salvation Army (TSA).
Who does this apply to?	This procedure applies to all personnel and officers involved in the establishment, management, and oversight of Corps Based Social programs.
Effective date	24/08/2023

Establishing Corps Based Social Programs

Corps Based Social programs provide immense opportunity for corps and communities of faith to love, serve and connect with their communities through local mission delivery. It also poses quality, risk and governance issues. This is particularly so where Corps are stepping into spaces that require a specialised/clinical response, necessitating professional partnerships and governance structures.

Community based and social programs run out of Corps are required to follow the following guidelines to ensure they are run effectively, missionally, legislatively and professionally.

Local Mission Delivery and Mission Plans

Local Mission Delivery (LMD) is how the different mission expressions of TSA collaborate to serve in a holistic and consistent way across the nation. It brings together all the expressions of TSA in a geographical area to work together and strengthen each other as we live out our mission.

All mission expressions should be increasingly asking “how are we working together for the good of our local community?” Corps Based Social initiatives are one way to achieve the desired outcomes of a Corps Local Mission Plan. Local Mission Plans can strengthen Corps Based Social initiatives by bringing together the strengths and resources of all expressions.

Missional, Relational, Professional (MRP)

TSA services and programs should always be Missional, Relational, and Professional. The MRP tool helps Corps to deliver on the overarching organisational Territorial Quality Framework - our commitment to being person-centred, effective, safe, and seamless.



Missional: The program or service takes opportunities, in collaboration with other mission expressions, to graciously share about Jesus and to grow in faith together.

Relational: The program or service is able to intentionally build and maintain good relationships with community members accessing their programs and services. We want community members to feel valued, accepted and loved.

Professional: The program or service is committed to a ‘do no harm’ approach. We acknowledge that our services and programs have both intended and unintended impacts on people and we are committed to a process of quality and continuous improvement. This includes managing risk, aligning to organisational policies and procedures, utilising quality practice frameworks, consulting with our community, and demonstrating good stewardship of resources.

Corps Based Social programs

Defined as any program, service or activity run by a corps or mission expression line managed by an Area Officer that would satisfy the definition consistent with Deductible Gift Recipients (DGR defined below). Examples of these can be found in the Appendix.

Deductible Gift Recipients – “A registered charity that is an institution, and whose main purpose is to provide for the relief of poverty, sickness, disability, destitution, suffering, misfortune or helplessness. The beneficiaries must be members of a class of people that particularly needs this protection and assistance, rather than the community as a whole.”

Corps Based Social Categories

There are four possible ways corps can engage in responding to social needs in their areas. The following is a summary table with explanations of each below.

<p>1. Programs managed by corps operating territorially endorsed programs.</p> <p>Corps should conduct a needs assessment of their local community to assist decisions about Corps Based Social programs. A territorially endorsed Corps Based Social Toolkit found on Salvos Central. This toolkit contains endorsed programs. However, it is imperative that Corps respond to the community need, rather than run a program for the sake of it.</p>	<p>2. Programs managed by corps which are not in the CBS toolkit nor have a national stream</p> <p>Where corps wish to respond to a local need which is not in the toolkit, nor offered by a territorial stream, they will require specific approval. The focus of corps ministries should be missional, not clinical.</p>
<p>3. Programs managed by corps where a National Stream exists.</p> <p>If a clinical response is needed, the strong preference of TSA is collaboration with existing streams of service. Corps are encouraged to focus on missional responses to this need. This allows for co-mission with strong governance and line management. Exceptions to this require specific approval.</p>	<p>4. Co-location of a corps with a Mission or Mission Enterprise Stream.</p> <p>The Territory strongly encourage co-location as an opportunity for collaboration in mission. In this model, line management is retained by the stream and so is not considered a Corps Based Social program.</p>

1. Programs managed by Corps operating territorially endorsed programs.

Programs that meet DGR status, are managed by Corps, where no national stream exists, and function with minimal specialist input.

Territorially endorsed programs are listed on Salvos Central in the Corps Based Social Toolkit, along with relevant resources. Pre-filled Mission Proposal Forms for each program are available on the toolkit and Corps need to contextualise and add risk assessment content for submission.

Approvals: These programs require a Mission Proposal Form to be endorsed by the Area Officer and submitted to Contract Services. Contract Services will facilitate the review process with the relevant state Community Services Specialist. Divisional Commanders will be informed. Note: funding approvals need to follow normal process, eg Red Shield Initiative.

2. Programs managed by corps, which are not in the CBS toolkit, nor have a national stream. These require additional approval.

Programs that meet DGR status, are managed by corps, where no National Stream exists and are not pre-approved in the toolkit, need individual approval. Examples of this are a prison bus service, programs for people with disabilities, programs with an outreach focus in schools.

These programs are often responding to a local need and can present important contextual mission opportunities. Programs that fall outside the territorially endorsed toolkit need to be assessed individually to ensure they are within TSA organisational capacity and governance frameworks.

TSA encourage innovation and local responsiveness and seeks to do that within our capacity and governance requirements. Corps are encouraged to explore missional and pastoral responses to key community needs. Programs will not be approved if they require a clinical expertise.

These programs should engage the Community Services Specialists allocated to their state early in their development and will require a Mission Proposal Form to be submitted.

Only programs that are within TSA's missional focus and governance capacity will be approved, this includes our ability to meet required reporting, acquittal and accreditation or certification requirements.

If a corps sees a need which is outside TSA's capacity, they should seek to partner with external professional services, with the mission expression providing Salvation Army expertise.

Approvals: These programs should consult their Community Services Specialist, Quality and Safeguarding Department and submit a Mission Proposal Form. They are endorsed by the Area Officer and Divisional Commander. Approval is given by the Secretary for Mission.

3. Programs managed by corps, where a TSA national Stream exists.

Where a TSA national stream of service exists, the strong preference of TSA is collaboration of services. This allows for co-mission with strong governance and line management. E.g. Material aid worker who connects with doorways for practice guidance. Where a need exists in one of these streams, such as family violence, corps are encouraged to explore missional and pastoral responses to these areas, rather than clinical ones. There will be occasional exceptions to the rules for programs that meet DGR status, are managed by corps where a national Stream exists and are not pre-approved. The following must be demonstrated:

- Discussion and agreement with the National Stream that the program can exist within the corps
- Adherence to any practice frameworks, models of care and reporting requirements
- Practice governance and accreditation requirements to be undertaken by the national Stream, with participation by Corps

National streams include:

Social Mission	Community Engagement	Mission Enterprises
Homelessness	Doorways	Employment Plus
Youth Services	Moneycare	Aged Care
Alcohol and Other Drugs	Communities for Children	Salvos Funerals
Family Violence	Strategic Disaster Management	Salvos Stores
	Microfinance	Salvos Housing
	Red Shield Defence Services	
	Chaplaincy Support Unit	

Approvals: These programs should be co-designed by the Corps and service stream, in consultation with Quality and Safeguarding. The corps will complete a Mission Proposal Form which is to be approved by the DC and relevant General Manager.

4. Co-location of a Corps with a Mission or Mission Enterprise Stream.

Co-location is where mission expressions from different streams, or with different line management, are located on the same physical site. The responsibility for co-located programs sits with the relevant national stream and therefore this category is not classed as a Corps Based Social program.

A national Co-location: Guiding Principles and Process paper has been developed. This can be found on Salvos Central.

Funding Source

Corps based social programs can be funded from several different sources such as:

- Corps funds (including thrift shop/family store/Salvos Store contribution)
- Grants
- Government Contracts
- Philanthropic
- Red Shield Initiative

Program approval is independent to funding approval. Approval for funding does not imply approval of a program, and vice versa.

Role of Community Services Specialists

The role of a Community Services Specialist is to work with mission expressions, especially Corps, to ensure that their community and social programs/activities are safe and sustainable. Additionally, Community Services Specialists foster relationships between mission expressions and mission enablers to ensure healthy collaboration in order to support LMD.

Red Shield Appeal (RSA) Initiative

These Corps Based Social guidelines will apply to how RSA Initiative money is spent in Corps, rather than treating that through a separate process. This provides a clear auditing process to ensure transparency, accountability and integrity. All RSAI funded programs require a Mission Proposal Form each time to ensure consistency. For usual, repeated requests such as Christmas Cheer and welfare assistance, only the identified sections need to be completed. For all other requests all sections of the form need to be completed. The form should then be submitted to Contract Services.

Reporting and Accountability

The following are requirements for all Corps Based Social programs.

A Mission Proposal Form is required for:

- All new Corps Based Social programs
- Existing Corps Based Social programs where, the risk profile is changing
- Ongoing and active Corps Based Social programs that have not yet submitted an Mission Proposal Form
- All contracts and grant applications

If assistance is needed, Area Officers or CSS can support Corps with their mission proposals and risk mitigation. For all Corps based social programs Area Officers are responsible for the completion of the Mission Proposal Form, in consultation with CSS. Divisional Commanders hold ultimate accountability for the success of Corps Based Social Programs.

The Mission Proposal Form must be lodged with Contract Services. This outlines the program's objectives, a risk assessment and other requirements.

1. Endorsement and/or approval from appropriate personnel (i.e. Area Officer, Community Services Specialist, General Manager, Head of Department, Divisional Commander) as indicated in the above table.
2. The use of SAMIS is mandatory. SAMIS ensures that TSA captures the data of all mission delivery and that the purpose of a program, outlined initially in the MPF, remains true to that original purpose.
3. Where there is a collaboration between more than one mission expression, a Shared Mission Agreement is recommended. This outlines how mission will be shared across different expressions and the responsibilities of each expression.

Quality and Safeguarding

All Corps Based Social programs will demonstrate commitment to child safety practices and embrace the Territorial Quality Goals: being person-centred, safe, seamless and effective. Where safeguarding issues are raised, the Safeguarding team must be notified.

Continuous Improvement

Approved quality systems and processes must be followed as relevant, including management of incidents and complaints and reporting of these within SolvSafety, in accordance with the Client Feedback and Complaints Policy and the Incident Management Policy. Where possible, all quality, risk and improvement issues or concerns need to be resolved at the local level with the Area Officer and CSS (including their relevant expertise as well). If the issue cannot be resolved at the local level, it should be escalated to the Divisional Commander and/or CSS General Manager.

Related Documents and References

Related Policy Documents	Service Delivery Policy Client Feedback and Complaints Policy Incident Management Policy Safety and Wellbeing of Children and Young People Policy
Related Legislation	N/A
Related Accreditation	N/A
Other Relevant Documents /Resources	Deductible Gift Recipients (page 3) - https://www.ato.gov.au/non-profit/getting-started/in-detail/types-of-dgrs/dgr-table/?page=5 , Registered Public Benevolent Institution.

Definitions

Definitions are located in the [Glossary of Terms and Definitions](#).

Document Control Information

Theme	Mission Delivery						
Category	Other Mission						
Document Owner	Secretary for Mission						
Document Implementer	Head of Community Engagement						
Approval Authority	Head of Community Engagement						
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Document History	<table><thead><tr><th>Date</th><th>Summary of Changes</th></tr></thead><tbody><tr><td>17/08/2023</td><td>Inaugural version</td></tr><tr><td></td><td></td></tr></tbody></table>	Date	Summary of Changes	17/08/2023	Inaugural version		
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Appendix 1. DGR Funding guidelines and Instructions for Corps Based Social

Context

When the public donate money to TSA it is an act of trust. Throughout TSA there are many stakeholders in raising, spending, reporting and auditing donated money and it is vital we have a shared understanding of the parameters and application of those funds. This paper seeks to provide those clear guidelines for deductible gift recipient donations (DGR), i.e. those that are given a tax deductible receipt.

TSA in Australia is made up of a series of geographic organisations that are churches and social welfare organisations. The social welfare work of TSA is often referred to as the Social Work of the Army. It is these parts of the Army that are classified as public benevolent institutions (PBI) and associated with this comes deductible gift recipient (DGR) status.

PBI is a category of charity that is registered with the Australian Charities and Not-for-profits Commission (ACNC). PBIs can apply for charity tax concessions and are eligible to be endorsed as DGRs by the Australian Tax Office (ATO).

The ATO has endorsed The Salvation Army Social Work organisations the status of Registered Public Benevolent Institution (PBI) under Item 4.1.1 of the DGR table found in the tax law. PBIs are:

“A registered charity that is an institution, and whose main purpose is to provide for the relief of poverty, sickness, disability, destitution, suffering, misfortune or helplessness.

The beneficiaries must be members of a class of people that particularly needs this protection and assistance, rather than the community as a whole”.

The above definition and TSA’s Social Work purposes guides TSA in all decisions about spending all DGR raised money, most significantly through the Red Shield Appeal both nationally and locally.

DGR finances are administered through our Social Fund and other funds are administered through our General Fund.

Sole purpose

There are a number of obligations we need to meet in order to maintain our DGR status and income tax exemption. One of these obligations relates to a sole purpose test. The income tax law requires all income and assets of a charity to solely be used for the purpose of the entity in order for it to maintain an income tax exemption. TSA PBI DGRs can only use DGR funds for the social work purposes of TSA.

Our Social Work purposes, as found in our constituent documents satisfy the PBI requirements to provide for the relief of poverty, sickness, disability, destitution, suffering, misfortune or helplessness and this aligns with our Vision statements to provide support “wherever there is hardship and injustice”. Social Work DGR funds may be spent in all pursuits that further that purpose. This includes front line social and community service provision, advocacy and research which addresses the above purpose, and it includes fundraising and administration costs (including finance, IT,

and HR) needed to achieve that work. Our evangelical work does not fall into our DGR “sole purpose” as a PBI. Therefore DGR funds cannot be spent to further evangelical purposes. We must only draw on money from our general funds in our evangelical work.

What are legitimate expenses

DGR funds must be spent in service provision to those in need. Funds cannot be spent on the community as a whole, but rather directed to those in need. For example (these examples are not intended to be exhaustive, rather to identify the principles by which DGR money can be spent);

- A community meal specifically aimed at the homeless community would qualify; a fellowship meal for salvationists or the general community to which homeless people are invited would not.
- A Just Brass program aimed primarily and preferentially at children from a disadvantaged community would qualify; a Just Brass program for the general community which optionally included disadvantaged community kids would not.
- Christmas aid to those in need is compliant; A Christmas carols event which is open to the whole community is not compliant.
- Community Garden targeting a specific cohort of disadvantaged community members (e.g. people with a disability) is compliant; a community garden available to the whole community is not compliant.
- Playgroup - targeting a particular cohort of disadvantaged community members (e.g. mothers & children who are victims of family and domestic violence) is compliant; a Playgroup open to the whole community is not compliant.

DGR funds can be spent in administration and mission enabler costs if they are achieving our “sole purpose.” For example, if we can draw a direct line from the administration costs through to the service provision to individuals or groups/classes of people who fall within the definition. Noting that there are reputational and moral questions about how much money is spent on administration and fundraising costs. Examples include:

- The finance team who supports social or community work can be covered by DGR funds. The corps finance team and associated costs to run this team, cannot.
- Staff training and capability uplift which enables us to serve the people that fit within our DGR purpose can be covered by DGR. Spiritual retreats cannot.

Funds cannot be spent on evangelical or church purposes. Spiritual activities, even if they are targeted at an individual or class of people listed in the DGR definition, are not compliant.

- A kids camp which has a discipleship focus is not compliant. A kids camp for disadvantaged children where devotions are part of the program is compliant.

Mixed Funding

DGR monies must be able to be clearly traced, accounted for and acquitted separately from non DGR money. For this reason, mixed funded activities are challenging. It is preferable not to combine DGR funds and general (non DGR) funds to undertake a single activity.

General funds can be added to DGR funds, but not the reverse. Further, we must ensure that assistance is never **conditional** upon an engagement or participation in a particular non-DGR activity such as devotions, carols service or spiritual input.

Capital

DGR money can be spent on capital expenses including property and maintenance as long as that property is achieving our sole PBI purpose. For example:

- A kitchen upgrade at a corps which includes both church and community services is not permissible. A kitchen upgrade at a centre with services targeted to disadvantaged community members is permissible

Table of examples

Compliant examples	Non-compliant examples
Community meal specifically aimed at the people experiencing homelessness	A fellowship meal to which homeless people are invited
A Just Brass program aimed primarily and preferentially at children from a disadvantaged community	A Just Brass program which optionally includes disadvantaged community kids
Christmas aid to those in need	A Christmas carols event which is open to the whole community
Assistance given without obligation to attend other corps-based events or activities.	Any assistance which is conditional on attendance at non DGR event such as church, chapel, or other faith based gathering.
Community Garden targeting a specific cohort of disadvantaged community members (e.g. people with a disability)	A community garden available to the whole community
Playgroup targeting a particular cohort of disadvantaged community members (e.g. mothers & children who are victims of family and domestic violence)	Playgroup open to all community members
Christmas aid which includes an invitation to a Christmas carols event	Making Christmas assistance conditional on attending a Christmas event like a Carols service
A kids camp for disadvantaged children where devotions are part of the program	A kids camp which has a Christian or discipleship focus
Sending a disadvantaged child to music or creative arts camp	Funding the entire music or creative arts camp for the general community
A kitchen upgrade at a centre with services targeted to disadvantaged community members. Addressing disadvantaged groups must be at least 80% of the use of these facilities.	A kitchen upgrade at a corps which is primarily for general corps or community use and where addressing disadvantage is less than 50% of its usage.

All public money given under our DGR status must meet the definition given earlier in this document. In short, the question is **“Does the use of this money address disadvantage, hardship or poverty as its primary purpose?”**