

**“Allowance Incorporated “
“Attendant Care”**



Attendant Care Program

**Constitution
(Allowance
Model)**

TABLE OF CONTENTS

Part 1 – Name	4
Part 11 - Preliminary	4
1. Definitions.....	4
Part 111 - Membership	5
2. Membership Qualifications.....	5
3. Nomination of Membership.....	5
4. Cessation of Membership.....	5
5. Membership Entitlements not Transferable.....	6
6. Resignation of Membership	6
7. Register of Members	6
8. Fees and Subscriptions	6
9. Members’ Liabilities	6
10. Resolution of Internal Disputes	6
11. Disciplining of Members.....	7
12. Right of Appeal of disciplined Member	7
Part IV – The Committee	8
13. Powers of the Committee	8
14. Constitution and Membership.....	8
15. Election of Members	9
16. Secretary	9
17. Treasurer.....	9
18. Casual Vacancies.....	10
19. Removal of Member	10
20. Meeting and Quorum	10
21. Delegation by Committee to Sub-Committee	11
22. Voting and Decisions	11

Part V – General Meetings	12
23. <i>Annual General Meetings – Holding of</i>	12
24. <i>Annual General Meetings – Calling of and Business at</i>	12
25. <i>Special General Meetings – Calling of</i>	13
26. <i>Notice</i>	13
27. <i>Procedure</i>	14
28. <i>Presiding Member</i>	14
29. <i>Adjournment</i>	14
30. <i>Making Decisions</i>	15
31. <i>Special Resolution</i>	15
32. <i>Voting</i>	15
33. <i>Appointment of Proxies</i>	15
PART VI - MISCELLANEOUS	16
34. <i>Insurance</i>	16
35. <i>Funds - Source</i>	16
36. <i>Funds - Management</i>	16
37. <i>Alterations of Objects and Rules</i>	16
38. <i>Common Seal</i>	16
39. <i>Custody of Records</i>	16
40. <i>Inspection of Books, etc</i>	17
41. <i>Service of Notice</i>	17
42. <i>Surplus Property</i>	17
43. <i>Winding up Procedure</i>	17
44. <i>Amalgamation Procedure</i>	17



“Allowance Incorporated”

~~ Attendant Care ~~

ALLOWANCE INCORPORATED - CONSTITUTION

PART 1 - NAME

The name of the association shall be Allowance Incorporated hereinafter referred to as “the association”.

Allowance Incorporated is a brokerage service managing funds for people with severe physical disabilities to control their own attendant care or similar service in their own homes.

PART 11 - PRELIMINARY

Definitions

1) 1) In these rules: “**ordinary member**” means a member of the committee who is not an office bearer of the association, as referred to in rule 14 (2);

“**Secretary**” means:

- (a) the person holding office under these rules as Secretary of the association; or
- (b) if no such person holds that office – the Public Officer of the association;

“**special general meeting**” means a general meeting of the association other than an annual general meeting;

“**the Act**” means the Associations Incorporation Act 1984;

(2) In these rules:

- (a) a reference to a function includes a reference to power, authority and duty; and
- (b) a reference to a function includes, if the function is a duty, a reference to the performance of the duty.

(3) The provisions of the Interpretation Act 1987 apply to and in respect of these rules in the same manner as those provisions would so apply if these rules were an instrument made under the Act.

PART 111 - MEMBERSHIP

Membership Qualifications

2. A person is qualified to be a member of the association if but only if;
 - (a) the person is a person who is in receipt of attendant care or a similar accommodation support program, allowing those funds to be managed through the brokerage service Allowance Incorporated; or
 - (b) the person is a person who is referred to in section 15 (1) (a), (b) or (c) of the Act and has not ceased to be a member of the association at any time after incorporation of the association under the Act; or
 - (c) the person is a natural person;
 - (i) who has been nominated for membership of the association as provided by rule 3; and
 - (ii) who has been approved for membership of the association by the committee of the association.

Nomination of Membership

3. (1) A nomination of a person for membership of the association:
 - (a) Must be made by that person in writing in the form set out in Appendix 1 to these rules;

And
 - (b) Must be lodged with the Secretary of the association.
- (2) as soon as practicable after receiving a nomination for membership, the Secretary must refer the nomination to the committee, which is to determine to approve or to reject the nomination.
- (3) If the committee determines to approve a nomination for membership, the Secretary must, as soon as practicable after that determination and notify the nominee of that approval.
- (4) The Secretary must enter the nominee's name in the register of members and, on the name being so entered, the nominee becomes a member of the association.

Cessation of Membership

4. A person ceases to be a member of the association if the person:
 - (a) dies; or
 - (b) resigns membership; or
 - (c) is expelled from the association.

Membership Entitlements not Transferable

5. A right, privilege or obligation which a person has by reason of being a member of the Association:
 - (a) is not capable of being transferred or transmitted to another person; and
 - (b) terminates on cessation of the person's membership

Resignation of Membership

6. (1) A member of the association is not entitled to resign at that membership except in accordance with this rule.
 - (2) A member of the association who has paid all amounts payable by the member to the Association in respect of the member's membership may resign from membership of the Association by first giving to the Secretary written notice of at least one month (or such other Period as the committee may determine) of the member's intention to resign and, on the Expiration of the period of notice, the member ceases to be a member.
 - (3) If a member of the association ceases to be a member under clause (2), and in every other Case where a member ceases to hold membership, the Secretary must make an appropriate entry in the register of members recording the date on which the member ceased to be a member.

Register of Members

7. (1) The Public Officer of the association must establish and maintain a register of members of the Association specifying the name and address of each person who is a member of the Association together with the date on which the person became a member.
 - (2) The register of members must be kept at the principal place of the administration of the Association and must be open for inspection, free of charge, by any member of the association at any reasonable hour.

Fees and Subscriptions

8. A member of the association may not be required to pay any entrance fee or annual subscription.

Members' Liabilities

9. The liability of a member of the association to contribute towards the payment of the debts and Liabilities of the association or the costs, charges and expenses of the winding up of the Association is limited to the amount, if any, unpaid by the member in respect of membership of The association as required by rule 8.

Resolution of Internal Disputes

10. Disputes between members, (if in their capacity as members) of the association, and (if Unresolvable by using the association's grievance procedures) are to be referred to a Community Justice Centre for mediation in accordance with the Community Justice Centres Act 1983.

Disciplining of Members

11. (1) A complaint may be made by any member of the association that some other member of the Association:
 - (a) Has persistently refused or neglected to comply with a provision or provisions of these Rules; or
 - (b) Has persistently and wilfully acted in a manner prejudicial to the interests of the Association
- (2) On receiving such a complaint, the committee:
 - (a) must cause notice of the complaint to be served on the member concerned; and
 - (b) must give the member at least 14 days from the time the notice is served within which to make submissions to the committee in connection with the complaint; and
 - (c) Must take into consideration any submissions made by the member in connection with the complaint.
- (3) The committee may, by resolution, expel the member from the association or suspend the member from membership of the association, if after considering the complaint and any submissions made in connection with the complaint, it is satisfied that the facts alleged in the complaint have been proved.
- (4) If the committee expels or suspends a member, the Secretary must, within 7 days after the action is taken, because written notice to be given to the member of the action taken, of the reasons given by the committee for having taken that action and of the members' right of appeal under rule 12.
- (5) The expulsion or suspension does not take effect:
 - (a) Until the expiration of the period within which the member is entitled to appeal against the resolution concerned: or
 - (b) if within that period the member exercises the right of appeal, unless and until the association confirms the resolution under rule 12 (4), whichever is the latter.

Right of Appeal of Disciplined Member

12. (1) A member may appeal to the association in general meeting against a resolution of the committee under rule 11, within 7 days after notice of the resolution is served on the member by lodging with the Secretary a notice to that effect.
- (2) The notice may, but need not, be accompanied by statement of the grounds on which the member intends to rely for the purposes of the appeal.
- (3) On receipt of a notice from a member under clause (1), the Secretary must notify the committee, which is to convene a general meeting of the association to be held within 28 days after the date on which the Secretary received the notice.
- (4) At the general meeting of the association convened under clause (3):
 - (a) no business later than the question of the appeal is to be transacted; and

- (b) the committee and the members must be given the opportunity to state their respective cases orally or in writing, or both; and

Right of Appeal of Disciplined Member (Con't)

- (c) the members present are to vote by secret ballot on the question of whether the resolution should be confirmed or revoked.
- (5) If at the general meeting of the association passes a special resolution in favour of the confirmation of the resolution, the resolution is confirmed.

PART IV - THE COMMITTEE

Powers of the Committee

13. The committee is to be called the Committee of Management of the association and, subject to the Act, the Regulation, and these rules and to any resolution passed by the association in general meeting:
- (a) is to control and manage the affairs of the association; and
 - (b) may exercise all such functions as may be exercised by the association, other than those functions that are required by these rules to be exercised by a general meeting of members of the association; and
 - (d) has power to perform all such acts and do all such things as appear to the committee to be necessary or desirable for the proper management of the affairs of the association.

Constitution and Membership

14. (1) Subject in the case of the first members of the committee to section 21 of the Act, the committee is to consist of:-
- (a) the office-bearers of the association; and
 - (b) up to 3 ordinary members, each of whom shall be elected at the annual general meeting of the Association under rule 15.
- (2) The office bearers of the association shall be:
- (a) the President;
 - (b) the Vice-President;
 - (c) the Treasurer; and
 - (d) the Secretary.
- (3) Each member of the committee is, subject to these rules, to hold office until the conclusion of the annual general meeting following the date of the member's election, but is eligible for re-election.
- (4) In the event of a casual vacancy occurring in the membership of the committee, the committee may appoint a member of the association to fill the vacancy and the member so appointed is to hold office, subject to these rules, until the conclusion of the annual general meeting next following the date of the appointment.

Election of Members

15. (1) Nomination of candidates for election as office-bearers of the association or as ordinary members of the committee:
 - (a) must be made in writing, by the candidate.
 - (b) must be delivered to the Secretary of the association not less than 7 days before the date fixed for the holding of the annual general meeting on the committee at which the election is to take place.
- (2) If sufficient nominations are received to fill all vacancies on the committee, the candidates nominated are taken to be elected and further nominations shall be received at the annual general meeting.
- (3) If insufficient further nominations are received, any vacant positions remaining on the committee are taken to be casual vacancies.
- (4) If the number of nominations received is equal to the number to be filled, the persons nominated are taken to be elected.
- (5) If the number of nominations received exceeds the number of vacancies to be filled, a ballot is to be held.
- (6) The ballot for election of office bearers and ordinary members of the committee is to be conducted at the annual general meeting in such usual and proper manner as the committee may direct.

Secretary

16. (1) The Secretary of the association must, as soon as practicable after being appointed as Secretary, lodge notice with the association of his or her address.
- (2) It is the duty of the Secretary to keep minutes of:
 - (a) all appointments of office-bearers and members of the committee;
 - (b) the names of members of the committee present at the committee meeting or a general meeting; and
 - (c) all proceedings at committee meetings and general meetings.
- (3) Minutes of proceedings at a meeting must be signed by the chairperson of the next succeeding meeting.

Treasurer

17. It is the duty of the Treasurer of the association to ensure:
 - (a) that all money due to the association is collected and received and that all payments authorised by the association are made; and
 - (b) That correct books and accounts are kept showing the financial affairs of the association including full details of all receipts and expenditure connected with the activities of the association.

Casual Vacancies

18. For the purpose of these rules, a casual vacancy in the office of the committee occurs if the member:
- (a) Dies
 - (b) Ceases to be a member of the association;
 - (c) becomes an insolvent under administration within the meaning of Corporation Law;
 - (d) resigns office by notice in writing given to the Secretary;
 - (e) is removed from office under rule 19;
 - (f) becomes a mentally incapacitated person;
 - (g) Is absent without the consent of the committee from all meetings of the committee held during a period of 6 months.

Removal of Member

19. (1) The association in a general meeting may by resolution remove any member of the committee from the office of member before the expiration of the member's term of office and may by resolution appoint another person to hold office until the expiration of the term of office of the member so removed.
- (2) If a member of the committee, to whom a proposed resolution referred to in clause (1) relates, makes representations in writing to the Secretary or President (not exceeding a reasonable length) and requests that the representations be notified to the members of the association, the Secretary or the President may send a copy of the presentations to each member of the association or, if the representations are not sent, the member to require that the representations be read out at the meeting at which the resolution is considered.

Meeting and Quorum

20. (1) The committee shall meet at least 4 times in each period of 12 months at such place or by teleconference at a time as the committee may determine.
- (2) Additional meetings of the committee may be convened by the President or by any member of the committee.
- (3) Oral or written notice of a meeting of the committee shall be given by the Secretary to each member of the committee at least 48 hours (or such other period as may be unanimously agreed upon by the members of the committee) before the time appointed for the holding of the meeting.
- (4) Notice of the meeting given under clause (3) shall specify the general nature of the business to be transacted at the meeting and no business other than that business shall be transacted at the meeting, except business, which the committee members present at the meeting unanimously agree to treat as urgent business.
- (5) Any 3 members of the committee constitute a quorum for the transaction of the business of a meeting of the committee.
- (6) No business shall be transacted by the committee unless a quorum is present and if within half an hour of the time appointed for the meeting a quorum is not present the meeting stands adjourned to the same place and at the same hour of the same day in the following week.

Meeting and Quorum (Con't)

- (7) If at the adjourned meeting a quorum is not present within half an hour of the time appointed for the meeting, the meeting shall be dissolved.
- (8) At a meeting of the committee:
 - (a) the President or, in the President's absence, the Vice-President, shall preside; or
 - (a) if the President and the Vice-President are absent or unwilling to act such one of the remaining members of the committee as may be chosen by the members present at the meeting shall preside.

Delegation by Committee to Sub-Committee

- 21. (1) The committee may, by instrument in writing, delegate to one or more sub-committees (consisting of such member or members of the association as the committee thinks fit) the exercise of such of the functions of the committees as are specified in the instrument, other than:
 - (a) the power of delegation, and
 - (b) a function, which is duty, imposed on the committee by the Act or by any other law.
- (2) A function of the exercise of which has been delegated to a sub-committee under this rule may, while the delegation remains unrevoked, be exercised from time to time by the sub-committee in accordance with the terms of the delegation.
- (3) A delegation under this section may be made subjected to such conditions or limitations as to the exercise of any function the subject thereof, or as circumstances, as may be specified in the instrument of delegation.
- (4) Notwithstanding any delegation under this rule, the committee may continue to exercise any function delegated.
- (5) Any act or thing done or suffered by a sub-committee acting in the exercise of a delegation under this rule has the same force and effect as it would if it had been done or suffered by the committee.
- (6) The committee may, by instrument in writing, revoke wholly or in part any delegation under this rule.
- (9) A sub-committee may meet and adjourn as it thinks proper.

Voting and Decisions

- 22. (1) Questions arising at a meeting of the committee or of any sub-committee appointed by the Committee shall be determined by a majority of the votes of members of the committee or Sub-committee present at the meeting.
- (2) Each member present at a meeting of the committee or of any sub-committee appointed by the committee (including the person at the meeting) is entitled to one vote but, in the event of an equality of votes on any question, the person presiding may exercise a second or casting vote.
- (3) Subject to rule 19 (5), the committee may act notwithstanding any vacancy on the committee.

Voting and Decisions (Con't)

- (4) Any act or thing done or suffered, or purporting to have been done or suffered, by the committee or by the sub-committee appointed by the committee, is valid and effectual notwithstanding any defect that may afterwards be discovered in the appointment or qualification of any member of the committee or sub-committee.

PART V - GENERAL MEETINGS

Annual General Meetings – Holding of

23. (1) With the exception of the first annual general meeting of the association, the association shall, at least once in each calendar year and within the period of 6 months after the expiration of each financial year of the association, convene an annual general meeting of its members.
- (2) The association shall hold its first annual general meeting:
- (a) within the period of 18 months after its incorporation under the Act; and
 - (b) Within the period of 6 months after the expiration of the first financial year of the association
- (3) Clauses (1) and (2) have effect subject to any extension or permission granted by the Commission under section 26(3) of the Act.

Annual General Meetings – Calling of and Business at

24. (1) the annual general meeting of the association shall, subject to the Act and to rule 23, be Convened on such date and at such place and time as the committee thinks fit.
- (2) In addition to any other business, which may be transacted at an annual general meeting, the business of an annual general meeting shall be:
- (a) to confirm the minutes of the last preceding annual general meeting and of any special general meeting held since that meeting;
 - (b) to receive from the committee reports upon the activities of the association during the last preceding financial year;
 - (c) to elect office-bearers of the association and ordinary members of the committee; and
 - (d) to receive and consider the statement, which is, required to be submitted to members pursuant to section 26 (6) of the Act.
- (3) An annual general meeting shall be specified as such in the notice convening it.

Special General Meetings – Calling of

25. (1) The committee may, whenever it thinks fit, convene a general meeting of the association.
- (2) The committee shall, on the requisition in writing of not less than 5 per cent of the total number of members, convene a special general meeting of the association.
- (3) A requisition of members for a special general meeting:-
- (a) shall state the purpose or purposes of the meeting;
 - (b) shall be signed by the members making the requisitions;
 - (c) shall be lodged with the Secretary; and
 - (d) may consist of several documents in a similar form, each signed by one or more of the members making the requisition.
- (4) If the committee fails to convene a special meeting to be held within 1 month after the date on which a requisition of members for the meeting is lodged with the Secretary, anyone or more of the members who made the requisition may convene a special general meeting to be held not later than 3 months after that date.
- (5) A special general meeting convened by a member or members as referred to in clause (4) shall be convened as nearly as is practicable in the same manner as general meetings are convened by the committee and any member who thereby incurs expense is entitled to be reimbursed by the association for any expense so incurred.

Notice

26. (1) Except where the nature of the business proposed to be dealt with at a general meeting requires a special resolution of the association, the Secretary shall, at least 14 days before the date fixed for the holding of the general meeting, cause to be sent by pre-paid post to each member at the members' address appearing in the register of members, a notice specifying the place, date and time of the meeting and the nature of the business proposed to be transacted at the meeting.
- (2) Where the nature of the business proposed to be dealt with at a general meeting requires a special resolution of the association, the Secretary shall, at least 21 days before the date fixed for the holding of the general meeting, cause notice to be sent to each member in the manner provided in clause (1) specifying to the matter required under clause (1), the intention to propose the resolution as a special resolution.
- (3) No business other than that specified in the notice convening a general meeting shall be transacted at the meeting except, in the case of an annual general meeting, business which may be transacted pursuant to rule 23 (2).
- (4) A member desiring to bring any business before a general meeting may give notice in writing of that business to the Secretary, who shall include that business in the next notice calling a general meeting given after receipt of the notice from the member.

Procedure

27. (1) No item of business shall be transacted at a general meeting unless a quorum of members entitled under these rules to vote is present during the time the meeting is considering that item.
- (2) Five members present in person (being members entitled under these rules to vote at a general meeting) constitute a quorum for the transaction of the business of a general meeting.
- (3) If within half an hour after the appointed time for the commencement of a general meeting a quorum is not present, the meeting if convened upon the requisition of members shall be dissolved and in any other case shall stand adjourned to the same day in the following week at the time and (unless another place is specified at the time of the adjournment by the person presiding over the meeting or communicated by written notice to members given before the day to which the meeting is adjourned) at the same place.
- (4) If at the adjourned meeting a quorum is not present within half an hour after the time appointed for the commencement of the meeting, the members present (being not less than 3) shall constitute a quorum.

Presiding Member

28. (1) The President or, in the President's absence, the Vice-President, shall preside as chairperson at each general meeting of the association.
- (2) If the President and the Vice-President are absent from a general meeting or unwilling to act, the members present shall elect one of their members to preside as chairperson at the meeting.

Adjournment

29. (1) The chairperson of a general meeting at which a quorum is present may, with the consent of the majority of members present at the meeting, adjourn the meeting from time to time and place to place, but no business shall be transacted at an adjourned meeting other than the business left unfinished at the meeting at which the adjournment took place.
- (2) Where a general meeting is adjourned for 14 days or more, the Secretary shall give written or oral notice of the adjourned meeting to each member of the association stating the place, date and time of the meeting and the nature of the business to be transacted at the meeting.
- (3) Except as provided in clauses (1) and (2), notice of an adjournment of a general meeting or of the business to be transacted at an adjourned meeting is not required to be given.

Making Decisions

30. (1) A question arising at a general meeting of the association shall be determined on a show of hands and, unless before or on the declaration of the show of hands a poll is demanded, a declaration by the chairperson that a resolution has on a show of hands, been carried or carried unanimously or carried by a particular majority or lost, or an entry to that effect in the minute book of the association, is evidence of the fact without proof of the number or proportion of the votes recorded in favour of or against that resolution.
- (2) At a general meeting of the association, a poll may be demanded by the chairperson or by not less than 3 members present in person or by proxy at the meeting.
- (3) Where a poll is demanded at a general meeting, the poll shall be taken:
- (a) immediately in the case of a poll which relates to the election of the chairperson of the meeting or to the question of an adjournment, or
 - (b) in any other case, in such manner and at such time before the close of the meeting as the chairperson directs, and the resolution of the poll on the matter shall be determined to be the resolution of the meeting on that matter.

Special Resolution

31. A resolution of the association is a special resolution if:
- (1) (a) it is passed by a majority which comprises not less than three-quarters of such members of the association as, being entitled under these rules so to do, vote in person or by proxy at a general meeting of which not less than 21 days written notice specifying the intention to propose the resolution as a special resolution was given in accordance with these rules; or
 - (b) where it is made to appear to the Commission that it is not possible or practicable for the resolution to be passed in the manner specified in paragraph (1) – the resolution is passed in a manner specified by the Commission.

Voting

32. (1) Upon any question arising at a general meeting of the association, a member has one vote only.
- (2) All votes shall be given personally or by proxy but no member may hold more than 5 proxies.
- (3) In the case of an equality of votes on a question at a general meeting, the chairperson of the meeting is entitled to exercise a second or casting vote.

Appointment of Proxies

33. (1) Each member shall be entitled to appoint another member as proxy by notice given to the Secretary no later than 24 hours before the time of the meeting in respect of which the proxy is appointed.
- (2) The notice appointing the proxy shall be in the form set out in Appendix 44 of the Act.

PART VI - MISCELLANEOUS

Insurance

34. (1) The association shall affect and maintain insurance pursuant to section 44 of the Act.
- (2) In addition to the insurance required under clause (1), the association may effect and maintain other insurance.

Funds – Source

35. (1) The funds of the association shall be derived from grants, or from funds supplied from other sources to meet the attendant care of members of the association, subject to any resolution passed by the association in general meeting, such other sources as the committee determines.
- (2) All money received by the association shall be deposited as soon as practicable and without deduction to the credit of the association's bank account.
- (3) The association, as soon as practicable after receiving any money, issue an appropriate receipt.

Funds – Management

36. (1) Subject to any resolution passed by the association in general meeting of the association shall be used in pursuance of the objects of the association in such manner as the committee determines.
- (2) All cheques, drafts, bills of exchange, promissory notes and other negotiable instruments shall be signed by any 2 members of the committee or employees of the association, being members or employees authorised to do so by the committee.

Alterations of Objects and Rules

37. The statement of objects and these rules may be altered, rescinded or added to only by a special resolution of the association.

Common Seal

38. (1) The common seal of the association shall be kept in the custody of the Public Officer.
- (2) The common seal shall not be affixed to any instrument except by the authority of the committee and the affixing of the common seal shall be attested by the signatures either of 2 members of the committee or of 1 member of the committee and of the Public Officer or Secretary.

Custody of Records

39. Except as otherwise provided by these rules, the Public Officer shall keep in his custody or under his or her control all records, books and other documents relating to the association.

Inspection of Books, etc.

40. The records, books and other documents of the association shall be open to inspection, free of charge, by a member of the association at any reasonable hour.

Service of Notice

41. (1) For the purpose of these rules, a notice may be served on or behalf of the association upon any member either personally or by sending it by post to the member's address shown in the register of members.
- (2) Where a document is sent to a person by properly addressing, prepaying and posting to the person a letter containing the document, the document shall, unless the contrary is proved, be deemed for the purposes of those rules to have been served in the person at the time at which the letter would have been delivered in the ordinary source of post.

Surplus Property

42. Omitted by amendment to the association incorporation Act, 1984.

Winding Up Procedure

43. If upon winding up or dissolution of the association, there remains after satisfaction of all its debts and liabilities and property whatsoever, the same shall not be paid to or distributed among the members of the association but shall be given or transferred to some organisation having objects similar to the association and which is approved by the Commissioner of Taxation for the purposes of subsection 78 (4) of the Income tax Assessment Act 1936 and as a Public Benevolent Institution for the purpose of any Commonwealth Taxation Act.

Amalgamation Procedure

44. Where it furthers the object of the association to amalgamate with any one or more organisations having objects similar to the association, the other organisations must have rules prohibiting the distribution of their assets and income to members and must be approved by the Commissioner of Taxation of subsection 78 (4) of the Income tax Assessment Act 1936 and as a public benevolent institution for the purpose of any Commonwealth Taxation Act.