

GOVERNANCE MANUAL



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Amendments to the Governance Manual

Date	Description of Amendment
17 April 2017	Amendment sheet added

1 ACT RESCUE & FOSTER INC

1.1 BACKGROUND

ACT Rescue & Foster (ARF) Inc. is an incorporated association of people in Canberra (Australia) and the surrounding region who rescue dogs from euthanasia and foster them temporarily in our own homes for as long as it takes to find them loving, permanent homes.

ARF came into being in 2001 and was incorporated in 2003, and in 15 years of operation has saved more than 2700 dogs.

1.2 ARF RULES (CONSTITUTION)

ARF operates under the ARF Rules, a copy of which forms an attachment to this chapter.

1.3 LEGAL STATUS

ARF is an Incorporated Not-For-Profit Association established under and regulated by the *Associations Incorporations Act 1991* (ACT) (the Act).

ARF's objects are to:

- Save and improve the lives of dogs primarily in the Canberra region, as well as in surrounding regions, including metropolitan and regional Sydney by:
- Rescuing and rehoming as many unwanted dogs as possible;
- Educating the community about responsible dog companionship;
- Working with local pounds to help achieve, develop and implement "minimum destruction" policies and procedures; and
- Establishing and developing networks of communication for people involved in rescue and rehoming dogs.

A copy of the Act and its associated regulation can be obtained at www.legislation.act.gov.au under Acts and then A for Associations.

ARF was originally endorsed as a Charitable Institution under the *Income Tax Assessment Act 1997* and able to access the following tax concessions:

- GST Concession (from 1 July 2005)
- Income Tax Exemption (from 6 May 2003).

It is also endorsed as a Deductible Gift Recipient, and therefore able to receive income tax deductible gifts and donations. It is now endorsed under the *Charities Act 2013*.

A non profit association is an entity that does not operate for the profit or gain, whether direct or indirect, of its individual members — both while the association is operating and when it winds up. Any profit made goes back into the operation of the association to carry out its purposes.

Attachments

- Certificate of Incorporation
- ARF Rules.
- Copy of ARF Seal
- ABN

2 REPORTING REQUIREMENTS

2.1 REPORTING OBLIGATIONS—ACT GOVERNMENT

Changes commenced on 1 July 2017 for associations that are charities and also registered with the Australian Charities and Not-for-profits Commission (ACNC). As a result, ARF no longer needs to lodge annual returns, change of committee forms and change of registered office forms with both Access Canberra and the ACNC.

In June 2017 the ACT amended the *Charitable Collections Act 2003* (ACT) to exempt ACNC-registered charities from requiring a license to fundraise in the ACT.

ACNC charities still have to hold an annual general meeting within five months of the end of financial year. The annual information statement to the ACNC will ask associations to provide details of when their annual general meeting was held.

2.1.1 Change Of Public Officer

Whenever there is a change of public officer or their address, the association must lodge a [Change of Public Officer Particulars form](#) along with the prescribed fee where applicable within one month of the change occurring. The Public Officer is required to be a resident of the ACT.

2.1.2 Changes Of Objects Or Rules

Whenever ARF resolves by special resolution to alter its objects or rules, it must lodge a Change of Rules or Objects of Association form along with the prescribed fee where applicable.

The information which must be lodged along with the change of rules or objects of association is:

- a written statement of the specific changes
- a fully updated copy of the association's objects and purposes
- a fully updated copy of the association's rules, unless the association is adopting the model rules
- a completed Association Constitution/Rules Checklist

The Committee is responsible for ensuring that changes of objects or rules are lodged with Access Canberra within one month of the special resolution being passed.

Alterations to rules or objects are of no effect until the change of rules or objects of association has been lodged and accepted by Access Canberra.

Access Canberra forms and fees can be found [here](#).

2.1.3 Change of Name

Should ARF resolve to alter its name, it will need to lodge an [Application for change of Association name form](#) with Access Canberra and along with the prescribed fee. Access Canberra will advise the ACNC of the change in name

2.1.4 Charitable Collections Licensing

Access Canberra is also responsible for issuing charitable collection licences in the ACT and maintaining the charitable collections public record under the [Charitable Collections Act 2003](#) (the Act) and the [Charitable Collections Regulation 2003](#).

The charitable collection legislation aims to:

- promote the proper management and administration of charitable collections;
- ensure proper record keeping and auditing of accounts for charitable collections; and,

- ensure the public has access to information about charitable collections.

ARF requires a current licence to enable it to receive or solicit money. A collection **does not** include soliciting or receiving money or a benefit from:

- An approved lottery
- A bequest under a will
- Payment of a membership fee

The requirement is only triggered if the proceeds received from collections are more than \$15,000 in a financial year.

The proceeds of collections must not be applied for any purpose other than the stated purpose of the collection. All proceeds are required to be banked into the collections bank account within 5 working days of receipt. The gross proceeds of a collection must be clearly documented for financial return information.

A licensee must provide a report to include all the collections conducted under the licence by completing a [Financial reports to the Director-General for a charitable collection](#) form.

The report must include all the required information for each collection to which the licence relates. Reports must be provided under the following circumstances:

- for a licence issued for a period of one year or less the report must be provided within 120 days after the licence ends; or,
- for a licence issued for a period longer than one year the report must be provided within 120 after the end of each 12 month period until the licence ends.

The Charitable Collections Practice Manual is available [here](#).

2.2 REPORTING OBLIGATIONS – AUSTRALIAN TAXATION OFFICE

ARF has been assessed to be a “Deductible Gift Recipient” as an animal welfare charity. This gives us certain tax advantages in regard to our income, and also assists with fundraising.

The ATO continues to have administrative oversight of the taxation aspects of charities.

Every quarter the Treasurer prepares and submits to the ATO [a business activity statement](#) which is used for reporting and paying goods and services tax. (The ATO automatically sends a BAS when it is time to lodge).

2.3 REPORTING OBLIGATIONS - AUSTRALIAN CHARITIES & NOT-FOR-PROFITS COMMISSION (ACNC)

The *Charities Act 2013* (Cth) was passed on 27 June 2013. The Charities Act introduces a statutory definition of charity that sets out the common law meaning of charity more clearly and clarifies some areas of uncertainty. Under that Act, the relevant definition of “charitable purpose” is much broader”

- a) the purpose of advancing health
- b) the purpose of advancing education
- c) the purpose of advancing social or public welfare
- d) the purpose of advancing religion
- e) the purpose of advancing culture

- f) the purpose of promoting reconciliation, mutual respect and tolerance between groups of individuals that are in Australia
- g) the purpose of promoting or protecting human rights
- h) the purpose of advancing the security or safety of Australia or the Australian public
- i) the purpose of preventing or relieving the suffering of animals
- j) the purpose of advancing the natural environment
- k) (any other purpose beneficial to the general public that may reasonably be regarded as analogous to, or within the spirit of, any of the purposes mentioned in paragraphs (a) to (j))

The new definition came into effect on 1 January 2014

Registered charities need to:

- Maintain entitlement to registration as a charity (remaining not-for-profit, pursuing a charitable purpose)
- Notify the ACNC of changes (e.g. of name, governing documents and board). The ACNC must be notified as soon as is reasonable possible, but no later than 60 days (for small charities).
- Keep certain records including:
 - financial records
 - operational records (Operational records are any other documents about ARF's operations. These may include meeting minutes, reports, written details of our activities. The idea is that we keep records that allow the ACNC to assess whether we are complying with our legal responsibilities and acting in fulfilment of our charitable purpose.)
- Report to the ACNC each year
- Comply with the [ACNC governance standards](#).

ARF is registered as a charity with the Australian Charities and Not-for-profits Commission.

Charities are divided into three tiers. ARF is classed as a small charity (as defined by gross annual revenue of under \$250,000).

2.3.1 Governance Standards

The ACNC has established the following set of minimum standards for charities:

- [Standard 1: Purposes and not-for-profit nature](#)
- Charities must be not-for-profit and work towards their charitable purpose. They must be able to demonstrate this and provide information about their purposes to the public.
- [Standard 2: Accountability to members](#)
- Charities that have members must take reasonable steps to be accountable to their members and provide them with adequate opportunity to raise concerns about how the charity is governed.
- [Standard 3: Compliance with Australian laws](#)
- Charities must not commit a serious offence (such as fraud) under any Australian law or breach a law that may result in a penalty of 60 penalty units (currently \$10 200) or more.
- [Standard 4: Suitability of responsible persons](#)

Charities must take reasonable steps to:

- be satisfied that its responsible persons (such as board or committee members or trustees) are not disqualified from managing a corporation under the *Corporations Act 2001 (Cth)* or disqualified from being a responsible person of a registered charity by the ACNC Commissioner, and
- remove any responsible person who does not meet these requirements.
- **Standard 5: Duties of responsible persons**

Charities must take reasonable steps to make sure that responsible persons are subject to, understand and carry out the [duties](#) set out in this standard:

- to act with reasonable care and diligence
- to act honestly and fairly in the best interests of the charity and for its charitable purposes
- not to misuse their position or information they gain as a responsible person
- to disclose conflicts of interest
- to ensure that the financial affairs of the charity are managed responsibly, and
- not to allow the charity to operate while it is insolvent.

2.3.2 Reporting

ARF has an ongoing obligation to report information to the ACNC each reporting period by submitting Annual Information Statements. The standard reporting period is the financial year 1 July to 30 June. The Annual Information Statement is due within six months of the end of the reporting period.

It must be completed on line and authorized by a Committee member. There is no lodgement fee.

The Treasurer has assumed responsibility for lodging these reports and of being the principle point of contact with the ACNC.

As a 'small charity' ARF is able to use cash rather than accrual accounting and is asked to provide a simplified set of financial information. (ARF maintains a cash accounting system as we are a small organisation with a low turn over, low value assets and liabilities and no employees.)

The Annual Information Statement is published on the ACNC website.

ARF must also notify the ACNC of changes to its:

- legal name
- address for service (where legal documents can be sent)
- 'responsible persons' (within 60 days), and
- governing documents (such as its constitution, rules or trust deed).

This can be done via the [ACNC portal](#).

2.4 OTHER OBLIGATIONS UNDER THE INCORPORATED ASSOCIATIONS ACT

2.4.1 Common Seal

The Act requires that an incorporated association hold a common seal. The common seal is a rubber stamp or adhesive sticker that contains the name of the association. It is the legal signature of the association and may only be used with the authority of the association committee and in accordance with the rules of the association.

2.4.2 Annual Statement Of Accounts

ARF must keep and maintain financial records that explain its revenue, transactions and its financial position. These records must be maintained in a way that shows the true and fair accounts of the association's financial affairs and status.

Before each annual general meeting, ARF must prepare the annual financial statements which must give a true and fair account of:

- the income and expenditure of the association during its most recently ended financial year
- the assets and liabilities at the end of that financial year and
- any mortgages, charges and other securities affecting association property at the end of the financial year.
- The committee must ensure that the annual statement of accounts is prepared and audited at least fourteen days before the association's annual general meeting to allow members to access the information in the statements if they wish.

2.4.3 Presentation Of Accounts At The Annual General Meeting

The Committee must present three documents to members at the annual general meeting:

- the audited statement of the association's accounts for the association's most recently ended financial year
- a copy of the auditor's report for the accounts and a
- report signed by two current committee members

The report should state the name of each committee member during the financial year and list the principal activities of the association for the year and the association's net profit and loss during that year.

2.4.4 Register Of Members

ARF must maintain a register of members. The Committee must ensure that it is available for inspection by association members. The register must be made available at reasonable times or at times specified in the rules. It can be kept at any place within the ACT nominated by the committee.

The register of members must list the name of the association and the name and address of each association member. The register should also indicate the date that each association member became, or ceased to become, a member of the association. An association member may choose to nominate a post office box address. In each annual return the association needs to indicate the address where the register of members is available.

2.4.5 Record of operational activities

Under the ACNC Act, ARF must keep operational records as well as financial records. These are any other documents about ARF's operations that show how ARF:

- is entitled to be registered as a charity and as its subtype
- meets its obligations under ACNC Act, and
- meets its obligations under tax law.

This includes, by example:

- Governing documents
- Meeting minutes
- Operating policies and procedures
- Annual reports, donor reports or other reports – for example on results of programs, projects or services
- Strategic plans and program plans

- Contracts and agreements – including funding and other agreements
- Memoranda of Understanding
- Media releases
- promotional materials – including pamphlets, posters
- Any other records to show ARF is working towards its charitable purpose – this includes electronic, written or multimedia records, for example a short film about your charity’s project

2.4.6 Annual Self Governance Checklist

Each year the Governance Subcommittee, under the leadership of the Treasurer, should fill in the self-governance checklist for non-profit association.

2.5 Obligations Of Committee Members

The *Associations Incorporation Act 1991* (ACT) places a number of specific obligations on members of the committee of an incorporated association. These are summarised in the following Table.

Section of Act	Nature of Obligation on Committee
s 60(2)	The committee of the incorporated association has the management of the association.
s 62(2)	A committee member must notify the association of a change of address within 1 month after the change occurred.
s 63	A person who has certain serious convictions or is an insolvent under administration must not be a member of a committee except with leave of the Supreme Court.
s 64(3)	Where a vacancy occurs in the office of the public officer ... the committee shall ... within 14 days
s 65(1) and (2)	Where a member of the committee ... has any direct or indirect pecuniary interest in a contract or a proposed contract to which the association is or may be a party, the committee member shall disclose the nature and extent of the interest to the committee and at the next AGM. The committee member shall not take part in making any decision with respect to the contract but may participate in deliberations. (Penalty: 20 penalty units and the person is liable to the association for any profit gained or for any loss suffered by the association)
s 72	Before the end of the period within which (a) annual general meeting ... is required to be held pursuant to ss 68 or 69 ... the committee shall cause a statement of the association’s accounts to be prepared. The accounts must not be misleading, etc.
s 73(1)	At each annual general meeting ... certain prescribed documents shall be presented by the committee for the consideration of the meeting.
s 74(1)	The committee shall take reasonable steps to ensure that the audit of the association’s accounts is completed at least 14 days before the audited statement of the accounts is required to be presented at the annual general meeting.

Section of Act	Nature of Obligation on Committee
s 74(3)	If an incorporated association has gross receipts or assets above the prescribed minimum or is a prescribed association the committee shall cause the association's accounts to be audited by a chartered or otherwise registered accountant.
s 78	An officer of an incorporated association shall not hinder or fail to provide information or access to the auditor.
s 103	The Registrar may require an officer or employee to produce books relating to the affairs of the association.
s 108	A committee member who knowingly fails to take all reasonable steps to ensure that the association has complied with the Act is guilty of an offence.
s 109	An offence is committed if an association trades or secures pecuniary gain for its members. Members and committee members may be liable for any debts or liabilities incurred by improper trading (s 110)
s 110	Improper use of a committee position for gain is an offence. (Penalty: 50 penalty units or 6 months imprisonment)
S 122	Former members of a committee have an obligation (for 2 years after leaving office) to bring to the attention of the committee any document addressed to the association which they receive

Attachments:

- Self governance checklist for not for profit organisations

3 LEGISLATIVE COMPLIANCE POLICY

3.1 INTRODUCTION

The operations of ARF are subject to a wide range of legal requirements, embodied in legislation, regulations, licences, codes, guidelines and similar binding instruments.

3.2 PURPOSE

This document sets out

- ARF'S policy for compliance with the law
- the governance structures, responsibilities and processes that have been established to give effect to that policy.

3.3 POLICY

ARF is committed to the highest standards of integrity, fairness and ethical conduct, including full compliance with all relevant legal requirements, and in turn requires that all its Committee members, members and volunteers acting on its behalf meet those same standards of integrity, fairness and ethical behaviour, including compliance with the requirements of any legal requirement.

There is no circumstance under which it is acceptable for ARF members and volunteers acting on its behalf to knowingly and deliberately not comply with the law or to act unethically in the course of performing or advancing ARF business.

3.4 PROCEDURES

The Committee will:

- Review and monitor the leadership and commitment given to legislative compliance.
- Monitor compliance performance by way of periodic management reports and assurances.
- Monitor performance against legislative compliance
- Where appropriate, delegate responsibility for compliance to officers with responsibility for particular sections
- Oversee the performance of members and volunteers in these matters, including
 - conforming to and applying relevant requirements of the law.
 - Ensuring that systems and procedures established to make the policy effective are operational
 - Ensuring that members and volunteers have the necessary knowledge and understanding to perform their duties in compliance with the policy and all relevant requirements of the law
 - Ensuring that significant compliance responsibilities and accountabilities are included in position descriptions and inductions.
 - Reporting and investigating any incident or occurrence thought or known to constitute a breach of any legal requirement.
 - Designing and implementing system enhancements to correct weaknesses that could result in a breach of such a requirement

- Analyse material breaches and identified compliance system weaknesses for systematic trends and ensure that any adverse trends are addressed
- Promote a culture of effective legislative compliance across the association
- Provide a formal assurance to the committee as to the state of compliance of the association

3.5 ALL MEMBERS WILL

- Ensure that they are aware of any legal requirements that apply to their activities and that they comply with them
- Report all incidents of breaches of legal requirements
- Where appropriate, suggest ways in which practices, systems and procedures could be improved so as to reduce the likelihood of a breach occurring.

3.6 CODE OF CONDUCT FOR ALL COMMITTEE MEMBERS.

Committee Members will abide by the Code of Conduct for all ARF Members, as well as:

- a) Abide by general law and statutory duties and obligations required when acting in a Committee role.
- b) Abide by all relevant legislation governing the association's activities
 - Make decisions based on ARF's rules and regulations –
 - Distribute committee decisions in an appropriate manner. —
 - Treat all ARF members equally.
- c) Maintain a high standard of care to make sure ARF resources are used according to the association's rules, policy guidelines and processes.
- d) Maintain extra levels of confidentiality, as appropriate to the committee position held, with regard to any information the committee may have access to.
- e) Refrain from engaging in negative speculation or comments about potential adopters or other ARF members during committee meetings, on the ARF Volunteers' Library, Facebook, or in email correspondence.
- f) Disclose, and take reasonable steps to avoid, any conflict of interest (real or apparent), and also recuse themselves from any discussion or decision making by the Committee in areas where a real or apparent conflict of interest has been noted.

4 STRUCTURE

4.1 ORGANISATION CHART INCLUDING RESPONSIBILITIES

ARF's Committee comprises

- President
- Vice President (includes the office of Public Officer)
- Treasurer
- Secretary
- Up to six ordinary members

ARF COMMITTEE

Responsibilities: Foster Dog and Veterinary approvals, clearance of all policies and publications, appointment of Sub Committee Chairs, and approval of all expenditure including Sub Committee budgets

PRESIDENT

VICE
PRESIDENT
(Chair GSC)

SECRETARY

TREASURER

MEMBER

MEMBER

MEMBER

MEMBER

MEMBER

MEMBER

RSC and CSC Chairs

Vet
approvals

Adoption
Approvals

RESCUE SUBCOMMITTEE

Responsibilities

- Foster carer liaison & coordination
- Foster carer recruitment
- Pound liaison & behavioural assessment coordination
- Foster carer education & Training
- Recommendations re vet approval and adoption approval groups
- Foster carer documentation & procedures
- Mentoring - foster carer support
- Rehoming assistance & dog wanted forms
- Poster network

GOVERNANCE SUBCOMMITTEE

Responsibilities

Monitor, review and advise Committee on a range of matters including:

- Policy and governance
- Membership, donations and communication policies
- Compliance with ARF's statutory and reporting obligations
- Composition of the Committee, its roles and responsibilities, structures and rules for conduct of meetings
- Skills and attributes and succession planning required by Committee to achieve good governance
- Amendments to rules and guidelines
- Website development & maintenance

COMMUNICATION SUBCOMMITTEE

Responsibilities

- ARF brand
- Media
- Facebook, Twitter
- Publications
- Stalls program
- Raffles
- Major events
- Awards and prizes
- Stakeholder relations
- Public Liaison
- Website promotional content

5 THE ARF COMMITTEE

5.1 AUTHORITY AND POWERS

The Committee has responsibility for the governance and management of ARF and has specific legal, fiduciary, and ethical responsibilities:

- developing and maintaining association’s strategic and operational plans;
- raising money;
- managing the association’s resources;
- providing oversight, determining policy, and evaluating the chief executive; and
- acting as ambassadors for ARF in the community.

The ARF Constitution (paragraph 17) provides that the Committee shall “control and manage the affairs of ARF”, and “has the 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 ARF.”

The Committee is responsible for ensuring that ARF meets all legal requirements and remains accountable to its donors and other stakeholders, including the ACT and Commonwealth Governments.

More particularly, the Committee needs to make sure that ARF acts according to its stated mission and for the purpose for which it receives tax exemption.

5.2 ROLE

As ARF is a grass roots, community organisation, the role of the Committee is both governance and day to day management.

Governance focuses on ARF’s wider issues of organisational purpose, including the setting and monitoring of its operations; strategic direction, and the establishment and monitoring of policies.

The Committee is the guardian of ARF’s mission and vision—i.e. what it plans to achieve, where it wants to be and how it plans to get there. Its prime role, in fact, is to keep the vision alive by taking a leading role in planning for the future of the group.

The Committee works in close partnership with the members of sub-committees and other volunteers and stakeholders to ensure that ARF’s objectives and goals are achieved.

To fulfil their governance role, Committee members must be familiar with their legal obligations as Committee members, with ARF’s statutory and contractual obligations, and its policies, plans, and priorities. Committee members must be able to participate in all areas of the Committee’s responsibilities.

5.2.1 Obligations Of Committee Members

The Committee is ultimately accountable to its members, and funders/stakeholders for the entire operation and the impacts of the organisation. The *Associations Incorporation Act 1991* (ACT) places a number of specific obligations on members of the committee of an incorporated association, and common law duties also apply.

In summary, committee members owe the same duties to association members as company directors owe to members of a company. When committee members exercise their powers and responsibilities they must:

- act in good faith and in the best interests of the association and for a proper purpose
- not make improper use of information or their position for personal gain for themselves or others
- avoid any conflicts of interest (actual and perceived) and
- exercise their powers in accordance with legislation and with the rules of the association

All committee members must also make sure that they are fully informed about the association by keeping up to date with matters, attending meetings, reading agendas and minutes and asking questions.

All members must understand the issues the Committee is making decisions on and cannot just rely on the opinions of others on the Committee and become a 'rubber stamp'. Every Committee member has a duty to make inquiries and satisfy themselves that the association is being well-run, and is operating safely and efficiently.

Should there be a problem, dispute or legal challenge, Committee members cannot claim they 'did not know' about the rules and activities or about their legal requirements.

Every committee member is obliged to take all reasonable steps to ensure the association complies with its legal obligations and ensure systems are in place to understand and monitor compliance with all legal requirements.

This personal obligation of committee members is a very important one. It includes making sure that the Association:

- complies with its obligations under its rules and any other relevant laws or regulations
- complies with any funding agreements or other contracts
- complies with its legal responsibilities to any employees, such as complying with employment awards or agreements, paying tax and superannuation and providing a safe working environment
- complies with its legal responsibilities to members, volunteers and any clients or customers who may use the association's services
- Specific financial responsibilities include making sure that
- there is compliance with requirements under the Act in relation to financial accounting and reporting to members
- the association can pay all its expenses
- the conditions of any funding agreement or grants are followed
- the accounts are audited and
- good risk management procedures are in place. (For example, a requirement that two authorised signatories sign off on any association cheque).

A key obligation is to look after ARF's finances; the law imposes standards of financial competence. Committee members are expected to be capable of understanding the affairs of the association or facilities it is governing well enough to reach a well-informed opinion of its financial capacity, and be sufficiently up-to-date with the association's dealings to allow it to respond properly to its changing financial capacity.

5.2.2 Conflict Of Interest

Committee members must not put themselves in a position where there is a conflict (perceived or actual) between their duties and responsibilities to the association and their personal interests.

Members of the committee must disclose any direct or indirect financial interest they may have in any contract, or proposed contract, entered into or being considered by the committee. The disclosure must explain the nature and extent of the interest and must be made as soon as the member becomes aware of it.

Accordingly, “disclosures of interest” is a standard item on the committee meeting agenda to serve as a constant reminder to members of the need to remain aware of conflicts of interest.

5.2.3 Decision Making

It is important that decisions are made based on what is best for ARF. To do this, Committee members should fully understand the purpose of ARF and the needs of its membership as well as its finances and operations. They should:

- take all reasonable steps to minimise risk for the organisation
- work on a positive public perception of the organisation
- make sure they have enough information to make decisions

The duty of reasonable care does not mean that all the decisions the Committee makes have to be perfect. The law recognises that often Committees have to make difficult operational decisions, and that no-one has the ability to accurately predict the future. Just because a decision turns out not to have been beneficial for the organisation, this does not mean that this duty has been breached. A decision about a matter will be considered to be made with reasonable care if the Committee can show that:

- the decision was made in good faith and for a proper purpose
- they did not have a material interest in the subject matter of the decision
- they informed themselves about the subject matter to an appropriate extent
- they rationally believe that the judgment was in the best interests of the organisation

5.2.4 Improper Use Of Information

Committee members must refrain from improperly using any information obtained because of their position (e.g. information obtained at Committee meetings, information divulged to the individual in the capacity as Committee member) to gain a personal advantage or an advantage for another, or to cause any detriment to ARF.

It is essential that Committee members not reveal (outside the organisation) information which is discussed at the Committee in confidence. While most Committee decisions can and should be conveyed to members, there are some discussions that need to remain confidential.

This includes not expressing dissent about a Committee decision with which you disagree—remember the Committee speaks as one voice.

5.2.5 Monitoring

The Committee will regularly monitor:

- The financial performance of the organisation
- Progress towards the achievement of ARF’s Strategic plans policies

5.2.6 Effectiveness Evaluation

The Committee will undertake an annual assessment of its effectiveness based on the fulfilment of its overall responsibilities.

5.3 SUBCOMMITTEES

The committee can allocate a subcommittee to make recommendations to the committee, and these currently comprise the:

Rescue Subcommittee (RSC) – The ARF Rescue Sub-committee deals with the day to day activities relating to foster carers and foster dogs. It makes recommendations to the Committee on ARF policy and procedures relating to foster carers and foster dogs. Its portfolio includes foster carer support, approval of new foster carers, foster carer training and education, mentors, foster carer information kit, pound liaison, vet liaison, behavioural assessment, dog transport, private rehoming, surrenders and support and dog wanted forms.

The RSC Chair holds a position on the ARF Committee.

The Chair develops and maintains an annual RSC budget for Committee approval, ensures compliance with governance arrangements as agreed by ARF Committee and ensures RSC meetings are held at least 4 times per year.

RSC has responsibility for:

- foster carer liaison and co-ordination
- foster carer recruitment
- pound liaison and behavioural assessment co-ordination
- foster carer education and training
- foster carer documentation and procedures
- mentoring - foster carer support
- rehoming assistance and dog wanted forms
- poster network

Communication Subcommittee (CSC)— It makes recommendations to the ARF Committee on policies and procedures for public relations, events and fundraising. Its portfolio includes stalls, fundraising, events, promotional material for the ARF website and for social media (Twitter and Facebook), raffles, calendar/cards, media releases and *ChinWag*.

The CSC Chair

- holds a position on the ARF Committee and deals with relevant work from that Committee
- develops and maintains an annual CSC budget for Committee approval
- ensures compliance with governance arrangements as agreed by ARF Committee
 - ensures CSC meetings are held at least 4 times per year
- acts as first point of contact for people interested in communication work with ARF
- works with the CSC members to support ARF goals
- ensures timely posting and updating of information on dogs due for euthanasia
- manages and maintains ARF's profile on face book, twitter and other social media
- manages the CSC team* to
 - ensure website support for foster carers with donations, sponsorship
 - liaises with potential sponsors
 - develop marketing opportunities
 - develop and maintain links with media
 - seek new items for events/giveaways
 - assist with the development of posters for events, marketing, media realises releases
 - research expanding social media platforms to include Instagram and other appropriate mediums
 - conduct research into paid advertisements

*Names of the current team will be listed on the Volunteers' Library and updated there as needed

Governance Subcommittee (GSC Governance Subcommittee (GSC))

The ARF Governance Subcommittee deals with the governance aspect of ARF. It makes recommendations to the Committee with regard to policy and procedures relating to the governance of the organisation and in undertaking this role all ARF policies and procedures are considered by the GSC prior to ARF Committee consideration. Any matters relating to the ARF Rules require GSC consideration prior to Committee consideration. It also ensures compliance with statutory obligations required of the organisation

The Vice President on the ARF Committee is the Chair of the Governance Subcommittee. Committee participation on the GSC will be monitored to ensure that it remains less than half of the total number of active committee members at any given time.

GSC is responsible for monitoring, reviewing and advising Committee on a range of matters including:

- policy and governance
- membership, donations and communication policies
- compliance with ARF's statutory and reporting obligations
- composition of the ARF Committee, its roles and responsibilities, structures and rules for conduct of meetings
- skills and attributes and succession planning required by Committee to achieve good governance
- amendments to rules and guidelines
- website development and maintenance.

The GSC may be stood down recalled at any point should the Committee determine these issues should be dealt with by the Committee rather than by a sub-committee.

Other Bodies

Adoption Approvals Panel:

The ARF Committee appoints members of the ARF Foster Approvals Panel.

It should comprise the following:

ARF Treasurer

- Two experienced foster carers or behavioural assessors, one of whom should be a member of the Rescue Sub-committee (RSC)

There should also be one or more experienced foster carer whom can act in an Approvals Panel role if one of the Panel members:

- is unavailable
- cannot make a decision
- has a conflict, or
- if the Approvals Panel wishes to seek another opinion.

Ideally, Panel members would commit to a 12 month term on the Approvals Panel.

Members of the Panel must notify the Committee if they will be away. In such cases, the backup member will step into the role for the duration of the Panel member's absence. The Web Manager info@fosterdogs.org should also be notified when a backup member steps in so that the Approvals Panel email address can be amended.

There may only be three members of the Panel at any one time to ensure that majority decisions are possible.

The Panel's Responsibilities

- Assess all foster carer requests for dogs and provide a response to the carer and mentor within 24 hours, giving the reasons for approval or rejection. Urgent requests can be made via phone and confirmed via email.
- Copy all decisions to the 16(d) delegate and to Pound Liaison officers.
- Assess requests for surrender of non-pound dogs and approve/disapprove within 24 hours
- Place all decisions on the ARF record at fosterdogs.org for future reference if/when needed.

Panel Members 2019

Members: Dianne Heriot, Lyn Boyer and Ruth Underwood

Backup member: Tess Kent

All ARF foster dogs must be approved by at least two members of the ARF Foster Approvals Panel (arf-foster-approvals@fosterdogs.org) before foster carers commit to a rescue. Foster carers must consult their mentors prior to sending the request to the Panel. Mentors must also be cc'd on the email to the Panel.

6 GOVERNANCE

6.1 INTRODUCTION

Governance in the community sector is concerned with the systems and processes that ensure the overall direction, effectiveness, supervision and accountability of an association.

Committee members take ultimate responsibility for the governance of their associations.

6.2 PURPOSE

The Governance Policy is intended to clarify the content of the ARF Rules by making explicit the underlying principles of governance approved by the association.

This policy does not cover legal or ethical issues concerning the role of the Committee or its members, which are addressed separately elsewhere.

6.2.1 Policy

The Committee is an elective and collective body.

The responsibilities of the Committee that cannot be delegated to any other person or body include

- a) Compliance monitoring—ensuring compliance with the objects, purposes and values of the organisation, and with its constitution
- b) Organisational governance—setting or approving policies, plans and budgets to achieve those objectives, and
- c) monitoring performance against them
- d) Strategic planning—reviewing and approving strategic direction and initiatives
- e) Regulatory monitoring—ensuring that ARF complies with all relevant laws, regulations and regulatory requirements
- f) Financial monitoring—reviewing ARF's budget, monitoring management and financial performance to ensure the solvency, financial strength and good performance of the association
- g) Financial reporting—considering and approving annual financial statements and required reports to government;
- h) Organisational structure—setting and maintaining a framework of delegation and internal control
- i) Succession and remuneration planning—planning for Committee succession
- j) Risk management—reviewing and monitoring the effectiveness of risk management and compliance within ARF; agreeing or ratifying all policies and decisions on matters which might create significant risk to the association, financial or otherwise
- k) Dispute management—dealing with and managing conflicts that may arise within the association, including conflicts arising between Committee members and members.
- l) Social responsibility—considering the social, ethical and environmental impact of all activities and operations and ensuring that these are acceptable
- m) Committee performance and composition—evaluating and improving the performance of the Committee

In conducting its work the Committee can engage relevant professional services (such as auditors) or co-opt individuals with particular expertise to assist in particular matters. Such individuals will not be voting members of the Committee.

6.3 PROCEDURES

The Committee should ensure that there is a system for the regular review of the effectiveness of its financial control, internal control, performance reporting, and policies and procedures.

The Committee should undertake a full risk assessment (either periodically or on a rolling basis) and take appropriate steps to manage the association's exposure to significant risks.

6.4 RESPONSIBILITIES

The Committee will establish and maintain, policies and procedures, and systems of financial control, internal control, and performance reporting.

The Committee will clearly demarcate and delegate the functions of subcommittees, other members and agents.

6.5 COMPOSITION, TERMS & ROLES OF THE COMMITTEE

6.5.1 Composition

The ARF Rules provide (Section 18) that the Committee consists of:

- the office-bearers of the Association
- no less than 4 and no more than 6 ordinary Committee members

6.5.2 Office Bearers

The office-bearers of the Association are -

- the President
- the Vice President (includes the office of Public Officer)
- the Treasurer
- the Secretary.

6.5.3 Requirements for Committee membership

The Act prohibits certain people from accepting a position on the committee of an incorporated association, including anyone who:

- has been convicted of offences in the promotion, formation or management of a body corporate;
- has been convicted of offences involving fraud or dishonesty punishable by imprisonment of three months or more; or
- is insolvent under administration within the meaning of the Corporations Act.

Persons convicted of these offences may be entitled to accept committee positions not earlier than five years after conviction or release from prison, or by the authority of the Supreme Court. Persons who are insolvent may also seek leave from the Supreme Court to accept such positions.

In circumstances where an office-holder (including committee members) or the association fail to comply with the Act, the Registrar-General may apply to the ACAT for an order to disqualify the person from being an office-holder for a stated period of time.

ARF's Rules provide that all financial ordinary members shall be eligible for election to the Committee. Associate members are not eligible for election to the Committee.

6.5.4 Term of Office

Committee members are elected at the Annual General Meeting for a one year term.

6.6 SUBCOMMITTEES

The Committee recognises that there are times when a Subcommittee can act more effectively than can the full Committee. The Committee may establish both standing and ad hoc Subcommittees to assist it in its work. As a general rule, the Committee will establish Subcommittees only in response to its own work—there will be a minimum of 2 standing Subcommittees.

Subcommittees cannot make binding Committee decisions. For the most part the function of Subcommittees is to manage day to day operations, solve problems for, and/or make recommendations to, the Committee on which the latter, and only the latter, has the power to make decisions or policy.

All ad hoc Subcommittees are automatically dissolved once they have completed their work and have reported to the ARF Committee.

Subcommittees may co-opt outside members from time to time in order to bring additional skills, experience or networks.

6.6.1 Committee Composition

The nomination and selection of Committee members is the prerogative of the members of ARF. However, given the responsibilities of the Committee, there is a need to have an appropriate mix of expertise and experience. Policies and procedures must facilitate the election of those people who best meet the needs of the Committee.

The Committee should use its network of contacts to identify appropriate individuals with needed skills and interests as potential Committee members. When vacancies arise among the elected Committee positions, these individuals should be encouraged to nominate for election.

6.7 GUIDANCE FOR SUBCOMMITTEES ON REFERRALS TO THE ARF COMMITTEE

6.7.1 Decision

Matters referred for decision should be matters those impacting on the statutory, operational or financial workings of ARF, or ARF's reputation. Matters referred for decision will include:

- *ARF Rules*
Any proposed change to the Rules must be referred to the ARF Committee.
- *ARF policy*
Any proposed change to ARF policy must be referred to the Committee.
- *Funding*
Annual budgets are prepared by subcommittees for the Committee's decision/approval. Any variations to these budgets needs to be approved by the ARF Committee. .

6.7.1.1 Practical examples of matters that would need to be referred for decision

- *Changes to the relationship/operating rules with Pounds*
Where a subcommittee is recommending a change to the way ARF works with pounds - of a significant nature – for example, recommendations to amended ARF's MoU with DAS or approaching Queanbeyan City Council to waiver the early release fee will need to be referred to the ARF Committee for decision.
- *Sponsorship*
The securing of sponsors will need to be approved by the ARF Committee prior to a Subcommittee agreeing that they become an ARF sponsor. This is to ensure that there are no unforeseen eventualities resulting from the sponsorship. For example, a decision

has been made by the ARF Committee that ARF won't accept sponsorship from retail outlets that sell live animals, tobacco and alcohol related products.

- *Electronic presence*
Significant changes to the workings of our website or Facebook page need to be approved.
- *Information*
Matters referred for information will primarily relate to day to day administrative matters

7 CONDUCT OF MEETINGS

7.1 POLICY

The conduct of meetings within ARF is governed by the standing orders of the committee.

7.2 PROCEDURES

The President of the association shall be elected as laid down in the ARF Rules.

The President will chair the meetings of the Committee according to standing orders.

7.3 RESPONSIBILITIES

The President carries overall responsibility for the integrity of the Committee's processes. The role involves the following responsibilities:

- Spokesperson for the organisation as appropriate.
- Lead meetings in order to achieve productive outcomes
- Ensure fairness and even-handedness
- Provides counsel for members who do not comply with protocols or policies or who, in the President's opinion, perform poorly.
- Manages the agenda setting and minute writing processes.

The Secretary will maintain a record of the Committee's discussions/decisions, including any amendments to previous minutes.

The Secretary will prepare the agenda for every Committee meeting in consultation with the President and will circulate the agenda and any meeting papers to Committee members before the meeting.

8 COMMITTEE ATTENDANCE

Regular attendance at ARF committee meetings is essential in order to maintain continuity and cohesion in the management and governance of ARF

8.1 POLICY

Committee members are expected to demonstrate their commitment to the association by unbroken attendance at the Committee or Subcommittee on which they sit except when prevented by unforeseeable events.

8.2 PROCEDURES

The Secretary will notify members of forthcoming meetings no later than 5 days before the set date of the meeting. Where committee members are prevented from attending any committee meeting, they should notify the Secretary of their intended absence no later than 48 hours before the set date.

Where a meeting is arranged to be held either in the form of a teleconference or online, the Secretary should notify members accordingly. Participation in these meetings shall be equivalent to attendance at a regular meeting.

8.3 ATTENDANCE REQUIREMENTS

If a committee member is absent for three consecutive meetings without the agreement of the Committee, or if a committee member fails to carry out their duties and obligations as a Committee member, that committee member is in breach of their obligations and is liable to be removed from the committee, if

- a committee member is in breach of their attendance requirements, the President will consult them to discuss the matter
 - If the committee member's difficulties are resolvable, then the President will attempt to resolve them
 - no mutually satisfactory resolution is possible, and if the committee member wishes to continue on the committee, then the member's response will be put to the committee at its next meeting. The committee member will be entitled to speak to this item, and to vote on it. The committee will then decide what actions will be taken
 - the committee decides that termination is justified, it may determine that the position is then vacant.

Responsibility

It is the responsibility of the Committee President with the assistance of the Secretary to monitor the attendance of each member and to issue warnings as appropriate.

9 CONFLICT OF INTEREST

9.1 POLICY

ARF places great importance on making clear any existing or potential conflicts of interest. All such conflicts of interest will be declared by the member concerned and documented in the Committee Conflicts of Interest Register. A Committee member who believes another Committee member has an undeclared conflict of interest should specify in writing the basis of this potential conflict.

9.2 PROCEDURE

Members will declare any conflicts of interest either at the start of the Committee meeting concerned or when a relevant issue arises. The nature of this conflict of interest should be entered into the meeting minutes. The interest should also be documented in a Register of interests will be available at each meeting to be updated.

Where a conflict of interest or potential conflict of interest is identified and/or registered, the Committee member concerned will leave the room as soon as that item comes up for discussion. The concerned Committee member will not vote on that issue, nor initiate or take part in any Committee discussion on that topic (either in the meeting or with other Committee members before or after the Committee meetings), unless expressly invited to do so by unanimous agreement by all other members present.

The minutes of the meeting will record when the member(s) leaves, and rejoins the meeting

If a person declares themselves to have existing or potential conflict of interest confidentiality will be respected.

Examples of conflict of interest could be (when):

- a Committee member or his/her immediate family or business interests stand to gain financially from any business dealings, programs or services of the organisation.
- a Committee member offers a professional service to the organisation.
- a member works for a funding body which ARF has approached for funding or assistance.
- a member has a role on the governing body of another organisation, where that body's activities of may be in direct conflict or competition with the activities of ARF.

10 ROLE OF THE PUBLIC OFFICER

All incorporated associations must have a public officer who must be at least 18 years of age and must reside in the Australian Capital Territory.

The public officer acts as the contact between the association and ACT the Office of Regulatory Services. Traditionally in ARF the office of public officer has been performed by the vice president

Any changes to the public officer must be notified to ORS and it is an offence under the Act not to notify the ORS of a change to the public officer.)

10.1 RESTRICTIONS ON APPOINTMENT AS PUBLIC OFFICER

The Act restricts certain persons from accepting the position of public officer of an incorporated association. These include any person who:

- has been convicted of offences in the promotion, formation or management of a body corporate
- has been convicted of offences involving fraud or dishonesty punishable by imprisonment of three months or more
- is insolvent under administration within the meaning of the Corporations Act

Persons convicted of any of the above offences may be entitled to accept committee positions not earlier than five years after conviction or release from prison, or by the authority of the Supreme Court. Persons who are insolvent may also seek leave from the Supreme Court to accept the position of public officer.

10.2 VACANCY IN THE POSITION OF PUBLIC OFFICER

If the position of public officer becomes vacant, a replacement must be appointed within fourteen days. The position of public officer is deemed to be vacant if the person:

- is removed from office by the association;
- resigns from office or dies;
- becomes insolvent under administration within the meaning of the Corporations Act;
- suffers from a mental or a relevant physical incapacity;
- has been convicted of an indictable offence involving the promotion, formation or management of a body corporate or an offence involving fraud or dishonesty;
- or ceases to reside in the Territory.

11 COMMUNICATION STRATEGY

11.1 INTRODUCTION

ARF'S Communication Strategy is designed to support ARF's Objects as set out in 1B of the ARF Rules. It will identify key stakeholders and the communication channels to be used to reach them. It will help maintain consistency and transparency in the day-to-day operations of the association as well as in its policy development.

The integrity of the ARF Brand will be maintained using the Style Guide at Appendix 3 across all communication activities. The Strategy will focus on the communication-related key performance areas (KRA's) as outlined in the ARF Strategic Plan.

11.2 EXTERNAL COMMUNICATION: STAKEHOLDERS, MEDIA COMMUNITY

11.2.1 Representing ARF

All communications that represent or provide information about ARF, particularly through online forums, should be based on ARF's official guidelines and approved by the ARF Committee. No individual member can represent ARF views without the specific permission of the President

11.2.2 Media Statements

Members should not make any media statements about ARF—its people, its operations, its relations with stakeholders - unless first agreed by the ARF Committee.

11.2.3 Key Audiences

- Sponsors/potential sponsors
- Vets
- Rescue groups
- Authorities
- Politicians
- Donors
- New owners/potential new owners
- Community Leaders
- General public

11.2.4 Communication Tools

Websites - ARF public, ARF Volunteers' Library, Pet Rescue

- Social media - Facebook, Twitter
- Email
- Chin Wag - 4 issues per year
- Brochures
- Presentations
- Submissions to reviews
- Media
- ARF Products
- Events
- Stalls
- Education/workshops
- Personal contact

11.3 INTERNAL COMMUNICATION : MEMBERS, COMMITTEE, SUBCOMMITTEES

11.3.1 Key Audiences

- Foster carers
- Behavioural assessors
- Members
- ARF Committee
- ARF Subcommittees

11.3.2 Communication Tools

- Email — all members messages,
- Social media — Facebook, Twitter
- Chin Wag — 4 issues per year
- Personal contact

11.4 INTERNAL COMMUNICATION PROCEDURES

Communication will function across group networks within the organisation's structure - ARF Committee and its three Subcommittees - Governance, Rescue, Communication.

All ARF members will be updated on Committee activities via a members' update email following each Committee meeting.

The three Subcommittees will provide minutes of their meetings and a list of current action items to the Secretary for posting on the Volunteers' Library within 14 days of their meeting.

11.5 ARF STRATEGIC PLAN COMMUNICATION KEY RESULT AREAS (KRAS)

11.5.1 KRA 2—Educating the community about responsible dog companionship;

11.5.1.1 Strategic Directions

- We ensure our key messages are relevant and appropriate.
- We will maximise promotional opportunities.
- We will provide and continually review educative material.
- We will work with the community and assist where we can.

11.5.1.2 Strategies

- We will continue to review our public and members websites to ensure our messages are educative and respond to issues as they arise.
- We will accept invitations to address interested forums
- We will ensure our people have the opportunity for furthering their knowledge, for example foster carers
- We will have a presence at community events.
- We will increase the base of helpers we have to assist with our public events.
- We will determine best means to assist the community about responsible dog ownership.
- Where appropriate we will develop links with community organisations to assist us achieve this.

11.5.2 KRA 4—Establishing and developing networks of communication for people involved in rescue and rehoming dogs

11.5.2.1 Strategic Directions

- We will get to know our existing and potential audiences better
- We will provide tools for the sharing of information
- Increasing our veterinary network of providers and opportunities for direct billing.

11.5.2.2 Strategies

Through our public and members websites:

- We will continue to ensure our technology allows the promotion of available dogs and the sharing of information
- We will continue to ensure that there is information available to assist foster carers and members
- We will survey our members and foster carers to ensure that the information provided is relevant and targeted
- We will continue to hold targeted information sessions for members and foster carers
- We will have an active strategy of approaching veterinary practices and seek their agreement to be an ARF preferred practice and to allow ARF direct billing facilities.

12 FUNDRAISING

ARF's guiding fundraising principle is a simple one—we will only use techniques that we would be happy to be used on ourselves.

In doing so, the association will adhere to the following standards:

- fundraising activities carried out by ARF will comply with all relevant laws.
- any communication with the public made in the course of carrying out a fundraising activity will be truthful and non-deceptive.
- all monies raised via fundraising activities will be for the stated purpose of the appeal and will comply with ARF's stated mission and purpose.
- all personal information collected is confidential and is not for sale or to be given away or disclosed to any third party without consent.
- nobody directly or indirectly employed by or volunteering for ARF will accept commissions, bonuses or payments for fundraising activities on behalf of ARF.
- no general solicitations will be undertaken by telephone or door-to-door.
- the SubCommittees carrying out fundraising will report regularly to the Committee, including tabling of meeting minutes at Committee meetings.
- all fundraising activities must have the prior approval of the Committee, as recorded in meeting minutes.
- a statement estimating income and expenses will be prepared prior to the commencement of any new fundraising activity that may present a financial risk to ARF. Fundraising activities should not be undertaken if they will expose the association to significant financial risk.
- fundraising activities should not be undertaken if they will be detrimental to the good name or community standing of ARF.
- financial contributions will only be accepted from companies, organisations and individuals the Committee considers ethical. Companies, organisations specifically excluded from making financial contributions to ARF include pet stores that sell live animals and tobacco and alcohol companies.

A report on fundraising will be prepared for inclusion in ARF's annual report.

The Committee is responsible for the implementation and review of this policy. All Committee members and volunteers are responsible for adhering to this policy.

13 DONATIONS, SUPPORTERS AND SPONSORSHIPS

ARF will acknowledge all levels of donation.

13.1 DONATIONS

- Example, towels are a donation. The person who receives the donation does the acknowledgement.
- an extremely generous donation (eg pallet of food). The person who receives can provide a certificate of appreciation; or approach the ARF Committee for a letter of thanks to be provided.
- a cash donation—the person already receives the tax benefit—but will also be issued a tax receipt and a note of thanks. If it is a significant donation the above dot point applies.
- to note: receipts will not be issued for any donations made via Paypal as Paypal issues an automatic receipt. As noted above letters (or thanks) can still be sent (these may need to be via email if the paypal record does not include an address).
- the use of pdf receipts is acceptable. The Treasurer has a proforma and is happy to provide. The person issuing it needs to add an e signature and then pdf the document before it is sent on. All e receipts should be cc'd to the ARF Accounts email (so it can be added to the audit package)
- ARF cannot accept bequests tied to particular dogs as named or identified by the person/s looking to make the bequest.

13.2 SUPPORTERS

This category is largely our vets. ARF vets are listed on the ARF website.

13.3 SPONSORSHIP

Sponsors give and generally don't expect anything back; they can't claim a tax benefit though they can claim a business expense. Accordingly ARF will acknowledge all sponsorships:

- when sponsorship is linked to a particular event we acknowledge at that event (eg Canberra Show and KPMG sponsorship — we should acknowledge on the stall). We link the sponsorship to the event on posters, Facebook etc
- Trivia night—we acknowledge all sponsors as above but also on the night (tables, slide show etc)
- all sponsors will be acknowledged in writing by the person organising events
- sponsors should still be issued with a receipt for cash payment, noting on it that it is sponsorship not a donation
- for in kind sponsorship we should give a letter specifying what they have donated so that they can use this for their own tax/government reporting purposes. We should not attempt to put a monetary value (as the business will deal with this in their dealings with the ATO)
- For non cash donations (eg prizes), again we should acknowledge via a letter and again not attempt to put a monetary value on this

13.3.1 Sponsorship Policy

The purpose of this policy is to establish the framework and guidelines within ARF for the creation of productive partnerships between ARF and the private sector, i.e. sponsorship alliances with corporations, foundations, individuals and other non-government organisations.

A sponsorship is about relationship building and is a powerful way to build and strengthen partnerships. It is recognised that such alliances can provide important financial and marketing

support to potential partners of ARF while at the same time generate additional revenues to support ARF's mission and mandate.

The following are the fundamental principles that shape our relationships with sponsors:

- Sponsorship of ARF or of any program or event will not entitle any sponsor to influence any decision of ARF
- ARF will not enter into any alliance or partnership with any corporation or organisation where the association with the prospective partner or acceptance of the sponsorship would jeopardise the financial, legal or moral integrity of ARF or adversely impact upon ARF's standing and reputation in the community. All sponsorships from organisations involved in the retail sale of animals are prohibited
- ARF will accept sponsorships as an additional source of revenue generation provided that all sponsorship alliances are developed and maintained within the regulations embodied in this sponsorship policy
- All sponsorship alliances or partnerships must be consistent with existing ARF policies.
- All event and project sponsorships must have significant financial commitment from the sponsor to help offset the costs associated with the activity
- All sponsorship relationships with must be identified and recorded for information purposes to encourage a donor-centered approach to revenue generation
- Naming rights associated with any sponsorship must be approved by the Committee.
- Sponsorship over \$500 will be embodied in written agreements between ARF and the sponsorship partner
- Sponsors will be acknowledged on the ARF website

The Committee is responsible for the implementation and review of this policy. All Committee members and volunteers are responsible for adhering to this policy.

13.3.2 Sponsorship /Contracts/Letters of Agreement Guidelines

Sponsorship contracts and letters of agreement must include the following clauses:

1. **Description of the Sponsorship Alliance:** The contract will contain a comprehensive description of the item, project or event around which the sponsorship alliance is constructed, including a list of obligations for both parties. Obligations of the parties will be explicitly itemised in the contract.
2. **Terms of Agreement:** The dates for commencement and conclusion of sponsorship alliances must be included in the contract.
3. **Key Personnel:** The contract will include the names of the individuals from both parties primarily responsible for the sponsorship, and to whom issues regarding the contract are to be referred.
4. **Limitations on and Approval of the Use of ARF's name:** The following clause limits the use of our name by the sponsor in its own internal and external promotion and advertising as per the negotiated arrangements: "Neither party, in any situation, whether within or outside the parameters of the sponsorship, shall be deemed to be the spokesperson for, or the representative, of the other party." The use of the ACT Rescue & Foster (ARF) Inc's word mark, logo or crest must be stipulated in all contracts and agreements.

Exclusivity: ARF may wish to offer outright or industry exclusivity to a sponsor or the sponsor may request such exclusivity within the sponsorship alliance.

14 BUDGET PLANNING

14.1 INTRODUCTION

The ARF Committee will conduct a budget planning process each year as part of its annual business planning.

ARF receives most of its operating funds through the sale of dogs, fundraising and donations. The majority of its expenditure is directed to veterinary fees and fundraising activities and support for foster carers.

The association operates under a budget that must be flexible in responding to unforeseen events, including possible reductions in cash flow. The annual operating budget of subcommittees must therefore be regularly monitored and reviewed.

The Committee has ultimate responsibility for overseeing the budget of the association and for ensuring that ARF operates within a responsible, sustainable financial framework.

It is the responsibility of the Treasurer to oversight budgets and review budgets in consultation with the chairs of the relevant Subcommittee who have responsibility for developing budgets for their groups.

14.2 PREPARATION OF THE BUDGET

In March each year, the chair of each Subcommittee in consultation with the Treasurer starts preparing the budget estimates as part of the Business Plan for the next financial year. The process includes:

- considering operational costs
- estimating income

The initial budget estimates are based on the current expenditure and income projections to end of year plus a contingency sum. Details of how cost increases will be absorbed or lead to increases in service charges (e.g. membership/adoption fees) will be provided.

The Subcommittee chairs will present the draft budget for discussion at a Committee meeting. The Committee may accept the estimates as presented or may request variations. A detailed report denoting reasons for decisions should be attached to the draft budget.

The Subcommittee chairs will then revise the draft and present the amended draft budget at the next available Committee meeting no later than end of May. Once adopted by the Committee, this becomes the official operating budget for the Subcommittees for the following financial year, and members must work within the financial limits stated or implied by this document.

14.3 MONITORING AND REVIEWING THE BUDGET

The Treasurer is responsible for monitoring the association's expenditure, reviewing the actual and budgeted expenditures, and reporting on the progress of such expenditure

Financial reports will be prepared each quarter showing the year-to-date expenditure and its variation from the budget estimates, and indicating any increases or decreases in funding. This will include reports from Subcommittee chairs regarding performance against their budgets.

A commentary should be attached to Committee reports detailing reasons for variations and recommendations for corrective action should that be required. The Treasurer will indicate what effect any variations will have on the budget projections and provide this information to the Committee.

Once adopted by the Committee, the Amended Budget will become the new operating budget for the remainder of that financial year.

15 TAXATION ISSUES

15.1 INTRODUCTION

ARF is classed as Charitable Institution and endorsed to access GST and Income Tax Concessions. (A Charitable Institution is an institution that is established and run to advance or promote a charitable purpose.)

Income tax exemption is an exemption from paying income tax, removing the need to lodge income tax returns.

There are a range of goods and services tax (GST) concessions for transactions involving endorsed charities. Those of particular relevance to ARF include:

- **Accounting on a cash basis** — the charity may choose to account on a cash basis regardless of its annual turnover.
- **Raffles and bingo** — tickets to raffles sold by the charity are GST-free provided the holding of the raffle event does not contravene a state or territory law.
- **Reimbursement of volunteer expenses** — the charity can claim GST credits for reimbursements made to volunteers for expenses the volunteer incurs that are directly related to their activities as a volunteer of the charity.

A payment is a reimbursement where the recipient is compensated exactly, whether wholly or partly, for an expense already incurred although not necessarily disbursed.

To enable the charity, gift deductible entity or government school to claim the GST credit, the volunteer must provide the association with the tax invoice for the purchase they have made.

ARF has been endorsed as a Deductible Gift Recipient (DGR) from 01 Nov 2006. It is covered by Item 1 of the table in section 30-15 of the *Income Tax Assessment Act 1997*.

15.2 GOODS AND SERVICES TAX (GST)

ARF is registered for GST. It therefore includes GST in the price of most goods and services and anything else it sells.

These sales are called taxable sales.

ARF must pay the GST it has collected from its sales to the ATO and can claim GST credits for any GST included in the price of its business purchases. ARF must complete a quarterly activity statement to report its taxable sales and claim GST credits.

15.3 GIFTS

A gift made to a non-profit association is not considered payment for a sale and is not subject to GST. The value of a gift is also excluded when calculating the non-profit association's GST turnover.

For a payment to be considered a gift it must be made voluntarily and the payer cannot receive a material benefit in return.

A payment is not voluntary when there is an obligation to make the payment or the non-profit association is obliged to use the payment in a specific way.

A benefit is not a material benefit if it is an item of insubstantial value that cannot be put to a use or is not marketable, such as a pin or a ribbon.

An item of greater value, such as a ticket to a dinner, or an item that has a use or function, such as a pen or a book, is a material benefit.

15.4 SPONSORSHIP

When an association undertakes a fundraising activity it often receives support in the form of money. In return, it may provide such things as advertising, signage or naming rights, or some other type of benefit of value.

This means that the sponsor receives something of value in return for the sponsorship, so the sponsorship payment is not a gift (or donation). ARF has to pay GST on the sponsorship payments it receives.

15.5 VOLUNTEERS AND TAX

- As a general rule, volunteers do not have to pay tax on payments or benefits they receive in their capacity as volunteers.
- Not-for-profit associations are not liable for pay as you go (PAYG) withholding and fringe benefits tax (FBT) on payments they make, or benefits they provide, to volunteers.

There are exceptions. For example, an association may be required to withhold from a payment to a volunteer where the payment is for a supply of goods or services made in the course of an enterprise carried on by the volunteer (e.g. a dog training organisation), and the volunteer has not quoted their ABN.

15.6 TAX-DEDUCTIBLE GIFTS

Donors claim income tax deductions for gifts to DGRs in their income tax returns. There are rules about the types of deductible gifts including how much can be claimed for the gift.

For a donor to claim a tax deduction for a gift, the payment must be all of the following:

- truly a gift
- made to a DGR
- a gift of money or a certain type of property
- compliant with any relevant gift conditions.

15.7 WHAT IS A GIFT?

Gifts have all the following characteristics:

- there is a transfer of money or of a specific type of property
 - property > \$5,000: property valued by the ATO at more than \$5,000
 - property < 12 months: property purchased during the 12 months before the gift was made
 - shares ≤ \$5,000: listed shares valued at \$5,000 or less, and acquired at least 12 months before the gift was made
 - trading stock: trading stock disposed of outside the ordinary course of business
 - cultural gifts: property gifted under the Cultural Gifts Program
 - cultural bequests: property gifted under the Cultural Bequests Program
 - heritage gifts: places included in the National Heritage List, the Commonwealth Heritage List or the Register of the National Estate.

- the transfer is made voluntarily
- the transfer arises by way of benefaction
- no material benefit is received by the donor.

15.7.1 Examples of payments that are not gifts include:

- purchases of raffle or art union tickets
- purchases of items such as chocolates and pens
- the cost of attending fundraising dinners, even if the cost exceeds the value of the dinner
- membership fees

DGRs are not required by the income tax law to issue receipts for deductible gifts, but any receipts issued must specify all of the following:

- that the receipt is for a gift
- the name of the DGR and
- the ABN of the DGR.

NOTE: Volunteers cannot claim their expenses as deductions in carrying out voluntary work, and the value of unpaid work.

15.8 RECORD KEEPING REQUIREMENTS FOR DGRS

In addition to the basic record keeping requirements, DGRs must keep adequate accounting and other records that record and explain all transactions that are relevant to their status as a DGR.

These records must also show that all gifts, deductible contributions and any money received in respect of such gifts and contributions are only used for the principal purpose of your fund, authority or institution. ARF must maintain these records for at least five years after the completion of the transactions or acts to which they relate.

The penalty for not keeping proper records is twenty penalty units, currently \$2,200 (20 × \$110 per penalty unit).

15.9 INVOICES ARF RECEIVES

A tax invoice of more than \$75 (excluding GST) must contain enough information to allow key information to be clearly determined, for example, the supplier's ABN. Otherwise, ARF generally needs to withhold 46.5 per cent from your payment to the supplier.

There are exceptions to this. Consult the ATO website

APPENDIX 1 STANDING ORDERS

1. Election of office bearers

Officers of ARF shall be elected by the method specified in its constitution. The officers shall hold their office from the time of the declaration of the polls following any election for the position.

2. Notice of Meeting

The President shall ensure that all Committee members have 48 hours notice of the date, time and place of the next meeting.

Minutes of any meeting of the Committee shall be circulated to all members before the scheduled date of the next meeting. The minutes shall record.

- the date, time and venue of the meeting;
- the names of those members and officers present;
- the name of the chair person;
- any apologies tendered;
- any failure of a quorum;
- a list of items considered;
- any resolutions pertaining to those items; and
- details of any declarations of pecuniary interest.

Any other matters may be recorded at the discretion of the President.

Ordinary meetings of the Committee shall be held at the dates, times, and places decided by the Committee from time to time.

3. Quorum

The quorum for any Committee meeting is five.

At any point after the opening of a meeting any member of the Committee may call attention to the lack of a quorum. The meeting shall then terminate.

4. Voting

The President must receive and to put to a vote any properly seconded motion moved by any member of the Committee, including motions dissenting from decisions by the President.

The mode of voting (show of hands, ballot, etc.) shall be as determined by the President from time to time.

Members of the Committee may vote for any motion or may abstain. A motion shall be declared carried if a plurality of members present (that is, a majority of members present and voting) vote in its favor. In the event of an equality of votes for and against a motion, the President shall have a casting vote.

5. Members' Interests

No members shall vote or take part in the discussion of any matter at any meeting where they, directly or indirectly, have any pecuniary interest as defined in law, other than an interest in common with the public, or with the clients of the association, or with the staff of the association.

Every member present when any matter is raised on which they directly or indirectly have a pecuniary interest, apart from any interest in common with the public, is under a duty to fully declare any such interest to the meeting. This disclosure, and any subsequent abstention of such member from discussion and voting on the item, are to be recorded in the minutes.

6. Speaking

Members may speak to any motion when granted the right to speak by the President.

The President shall grant priority to members who express an intention to move dissent with a decision of the President.

In speaking to any motion or amendment, members are to confine their remarks strictly to such motion or amendment, and shall not introduce irrelevant matters or indulge in needless repetition. In this matter, the President's ruling is final and not open to challenge.

7. Amendment

The Committee may amend these standing orders at any time either permanently or for a specified period.

8. Other matters

The President is to decide all questions where these standing orders make no provision or insufficient provision.

In reaching its decisions the President is to take account of, but not to be bound by, Robert's Rules of Order (<http://www.rulesonline.com/>).

APPENDIX 2 - CODE OF CONDUCT

1. Introduction

ARF's goal is to "save and improve the lives of dogs in and surrounding regions." In working toward this goal, ARF

- provides financial and organisational support to facilitate the rescue and re homing of unwanted dogs.
- establishes and develops productive relationships and communication networks with
 - other rescue organisations in the region and nationally, and,
 - local government pounds and councils to facilitate the release of dogs.
- educates the community on issues affecting the welfare of dogs and dog owners on the principles of responsible dog ownership.

The ARF Committee is committed to ethical conduct in providing the best possible service to the community. This policy has been developed to provide an ethical framework for all Committee Members and Volunteers.

This policy applies to the Committee and Volunteers.

The purpose of this document is to identify ARF's position on ethics and proper practice and to document the standards expected in providing a service to the community.

2. ARF Values

ARF:

- a) is a voluntary, not for profit association working for the benefit of the broader community and dog owners by saving and improving the lives of dogs in and surrounding regions.
- b) considers good governance a vital part of how the organisation operates, as well as its ability to meet all necessary standards of accountability and transparency required by its stakeholders including its legislative obligations as an incorporated association.
- c) promotes the highest ethical standards in its dealings with internal and external stakeholders including the community.
- d) provides a reasonable opportunity to all financial members to communicate their suggestions regarding the operational efficiency of the association to its officers through established processes.
- e) provides a reasonable opportunity to the broader community and other external stakeholders to communicate with the association through its website via electronic telecommunication and in writing via post.
- f) abides by its legal obligations and promotes transparency, integrity and honesty with regard to all its activities both in the personal conduct of its members and through the establishment of clear operational processes and guidelines.

3. ARF Code of Conduct for all members

An ARF member must:

- a) behave honestly and with integrity in their interactions with individuals internal to the organisation and its external stakeholders. This includes refraining from engaging in any

behaviour which amounts to harassment, either in person, via electronic media (eg email, txt messages, Volunteers' Library or facebook).

- b) read, understand and act within the policy guidelines and regulations of the association, and, if needed, consult and seek advice on the interpretation and application of policy guidelines and regulations from designated members of the association.
- c) when dealing with other members of the association or external stakeholders including members of the public, treat everyone with respect and courtesy.
- d) in their dealings with and/or on behalf of the association abide by all relevant Federal, State and Territory laws.
- e) maintain appropriate confidentiality when dealing with information provided to or from the association, including protection of individual privacy and issues of a sensitive nature (see Communication Policy).
- f) disclose, and take reasonable steps to avoid, any conflict of interest (real or apparent).
- g) must use ARF resources in accordance with the association's rules, policy guidelines and processes and in keeping with ARF's stated interests and goals.
- h) at all times behave in a way that preserves the values, integrity and good reputation of the association.

4. Code of Conduct for ARF members in their capacity as foster carers.

Foster carer must abide by the Code of Conduct for all ARF Members, as well as:

- a) abide by relevant legislation regarding companion animals with special regard to ACT and NSW legislation.
- b) house animals in care and their own animals under sanitary conditions which meet or exceed all minimum standards as defined by local health and sanitation authorities.
- c) provide clean, comfortable and weatherproof accommodation, and appropriate food and clean water for all animals in my care, as well as appropriate opportunities for exercise, stimulation, training and companionship
- d) take all care to minimise disturbance to neighbours.
- e) be honest with regard to any health/temperament issues of foster dogs when dealing with potential adopters.
- f) maintain appropriate confidentiality and refrain from making improper use of inside information including disclosing private information received from potential adopters, engaging in negative speculation about potential adopters or other ARF members in person, or via electronic media.
- g) follow appropriate procedures regarding any concerns with potential adopters eg speak with the mentor or Rescue Subcommittee Chair (whether they are enquiring about their own foster dog or someone else's).
- h) respect the privacy and rights of new owners once a dog has been adopted by accepting that the adoption process means the foster carer has relinquished any right to reclaim the dog.
- i) accept responsibility for re-homing a foster dog if returned within the three week 'cooling off' period.
- j) behave professionally and courteously when following up on how a dog is settling into its new home taking care not to be intrusive.
- k) respond to enquiries from potential adopters in a polite, professional and timely manner.

- l) assess the suitability of potential adopters, applying ARF's principles of adoption for adequate care of a dog, in a rational and inclusive manner accepting that there are a variety of different but also suitable homes. This means valuing the differences and diversity of potential adopters.

APPENDIX 3 – ARF BRAND

ACT Rescue & Foster Inc. (ARF) Style Guide

The **ARF Logo** has three elements – ‘Patch the dog’ graphic in a circle, hand-drawn A R F initials and the organisation’s name spelt out.

Font for the name is VAGRounded BT Regular. This is also used for headings e.g. In articles in *ChinWag*, information brochure, ads etc and whenever the URL appears.

Secondary Font is Myriad Pro in a variety of weights e.g. Semibold, Regular and Bold, and most commonly used as Myriad Pro Light for body copy.

The **URL** is used on all promotional materials, both print and online, and is a secondary part of the corporate identify, using VAGRounded BT Regular.

Size of the logo is not to be smaller than 35 mm x 19 mm on an A4 page. Other usage should be dealt with on an ad hoc basis (e.g. Small ads for The Canberra Times and Chronicle)

Exclusion zone for the logo is 7 mm all round.

ARF has a tag line which appears on a number of promotional items, it appears in the corporate font VAGRounded.



VAGRounded BT Regular
Myriad Pro Light

www.fosterdogs.org



Find your new best friend