Capricorn Conservation Council (CCC) Governance Documentation Strategy

Approved: 08/10/2024 - VERSION 1

Acknowledgment of Traditional Owners

We respectfully acknowledge the Traditional Owners and Elders of the land and waters we conserve and protect. We pay respect to the Elders—past and present—and their continued connection to Country.

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1. Existing Documents

For each existing document, we will identify the necessary changes to align with Queensland legislation, QWaLC, and QCC guidelines. New documents will be created where needed, and we will clearly track the modifications for the existing ones.

The focus will be on ensuring that the new or modified documents adhere to current legal and compliance requirements.

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2. Model Rules

We will adopt Queensland's Model Rules at a high level, with the option to customize sections as needed, keeping it simple but compliant.

Hierarchy of Compliance:

1. **Queensland Rules** for incorporated associations (highest level).
2. **QWaLC Guidelines** for land and conservation bodies (intermediate).

3. **QCC Guidelines** for localized environmental groups (tailored and detailed for specific issues).

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3. Document Structure

The document structure will follow this format:

Governance

- Constitution
- Conflict of Interest Policy
- Committee Roles and Responsibilities
- Meeting Procedures
- **Delegations Register** *(New)*

Financial Management

- Budgeting
- Grant Management
- GST Compliance

Operations

- Volunteer Management
- Employment Policy

Legal Agreements

- Memoranda of Understanding (MOUs)
- Contracts

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4. Reporting Obligations

Here's a summary of the reporting obligations for CCC's guiding entities:

a. Reporting Requirements for Incorporated Associations in Queensland

- **Annual Financial Return:** Each incorporated association must submit an Annual Return of Association to the Office of Fair Trading. The reporting requirements vary based on the association's revenue (Level 1, 2, or 3 based on gross revenue):
    - **Level 1 (>$100,000 gross):** Audited financial statements.
    - **Level 2 ($20,000–$100,000):** Review of financial statements.
    - **Level 3 (<$20,000):** Self-prepared financial statement.
- **Committee Changes:** Notification of changes to the management committee must be provided.

b. Reporting to the ACNC (Australian Charities and Not-for-profits Commission)

- **Annual Information Statement (AIS):** For small charities (revenue <$250,000), a simplified AIS is required.
- **Annual Financial Report:** Only required for medium and large charities (>$250,000).
- **Governance Standards:** Maintain compliance with ACNC governance standards, such as operating lawfully, transparency, and responsible financial management.

c. Reporting to QWaLC

- **Grant Reporting:** If CCC receives funding through QWaLC, specific reporting requirements based on individual grants must be followed.
- **Annual Review:** No specific mention of additional financial reporting obligations outside of grant requirements.

d. Reporting to QCC

- **Grant reporting:** No mandatory financial or governance reporting unless part of specific collaborations. QCC is responsible for on-granting the below Departmental grants once the requirements are met.
- **DESI Grants Requirements:**
  Energy & Jobs Plan Community Engagement Grant ($19,459)
    1. **End of Financial Year Report (Due 31 July 2024):**
        - Details of community engagement activities conducted between 1 January and 30 June 2024.
        - Audience engaged in the community engagement activity.
        - Number of people attending activity.
        - A profit and loss statement detailing project expenditure to date.

2. **Financial Acquittal Report (Due 31 December 2024):**
    - Audited annual report for FY 2023/24.
    - Itemised expenditure related to the project for the financial year.

- **Grant for 9 Regional Conservation Councils ($68,291)**
    1. **Report (Due by 30 November 2024):**
        - Audited financial reports for FY 2023/24.
        - Annual report (if produced) for FY 2023/24.
        - An expenditure report against the last grant ($66,625) for quarters 1 to 4 for FY 2023/24 providing a breakdown of expenditure for the financial year.

e. Australian Taxation Office (ATO) Requirements

- **GST Reporting:** CCC must lodge a Business Activity Statement (BAS) if registered for GST. The reporting frequency will depend on annual revenue.
- **Deductible Gift Recipient (DGR) Status:** If CCC has DGR status, additional reporting is required regarding how donations are used.
- **PAYG and Superannuation:** Required if CCC employs staff.

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5. Taxation Compliance (GST, Donations, and Grants)

GST

As CCC is registered for GST, the governance documentation should include:

- Processes for submitting BAS reports.
- Handling of GST on income and expenses.

Donations and DGR Status

If CCC has DGR status, a policy should be in place for tracking and using donations according to ATO rules.

Grants

Documentation must include tracking of grants, ensuring funds are used according to the terms of the grant and properly reported.

6. Delegations Register *(Included in Strategy)*

Purpose

To establish clear authorities and responsibilities delegated to various roles within CCC, ensuring effective governance, compliance with legal obligations, and efficient operation.

Inclusion in Strategy

- **Placement:** The Delegations Register is included under the "Governance" section of our document structure.
- **Stand-Alone Document:** It will be developed as a separate, stand-alone document that complements our existing governance policies.

Development and Approval

- **Timeline:** The Delegations Register will be developed within one month from the effective date of this strategy.
- **Approval:** The CCC Management Committee will review and approve the Delegations Register.
- **Maintenance:** The CCC Management Committee will be responsible for maintaining and updating the register.

Scope of Delegations

The Delegations Register will cover comprehensive delegations, including but not limited to:

- **Financial Delegations:** Limits and authorities for financial transactions, approvals, and expenditures.
- **Operational Delegations:** Authority to make decisions regarding operations, projects, or programs.
- **Human Resources Delegations:** Authority related to hiring, performance management, and other HR matters.
- **Legal and Compliance Delegations:** Authority to enter into contracts, agreements, or ensure compliance with laws.

Roles Included

The Delegations Register will define authorities for the following roles:

- Chair
- Treasurer
- Secretary
- Coordinator
- Admin Assistant
- Volunteer
- Contractor

Compliance Requirements

- **Legal Compliance:** The Delegations Register will ensure compliance with Queensland legislation, including the *Associations Incorporation Act 1981 (Qld)*.
- **QWaLC and QCC Guidelines:** We will ascertain any specific requirements from these bodies and incorporate them into the Delegations Register.

Format

- The Delegations Register will be formatted in a basic Word document for ease of use.
- It will include tables or lists that clearly outline delegations by role and authority level.

	AUTHORISATION:	
	This version was approved on:	DATE: 08/10/2024
	This version takes effect on:	DATE: 08/10/2024
	Authorised by:	CCC Management Committee
	Chair:	Angie-Fraser Parle
	Chair signature:	

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