

The Australian Speleological Federation Gift Fund

OPERATIONAL PROCEDURES (INTERIM)

NOTE: In these notes,

“Guidelines” means the Guidelines issued from time to time by the Commonwealth Government Department responsible for the Register of Environmental Organisations.

“Directors” means the committee of management defined in s. 127g of the ASF Constitution

“Management Committee” means the Committee defined under that heading in these Operational Procedures

What is the Fund and what are its Objectives?

The Fund is established specifically to encourage, support and facilitate projects consistent with the environmental objectives of ASF as set out in s.2 of the Constitution. It is a Public Gift Fund authorised by the Department of the Environment and Heritage and by the Australian Taxation Office to receive tax-deductible gifts and other donations. However, as required by the Guidelines it is an entity distinct from ASF.

Governance

The Fund is managed by Directors appointed by ASF in accordance with ss. 2, 2.1 and 121-127 of the ASF Constitution, in particular s. 127g. A majority of the Directors must be ‘responsible persons’ as defined by the Guidelines, and Directors need not be members of ASF. The current Directors are:

Peter Berrill	Self-employed Businessman	Rockhampton
Maria Comino, LLB	Solicitor	Sydney
Anthony Culberg, BCom, DipEd, TTC	Accountant	Hobart
John Dunkley, MEd, BEc., DipEd.	Consultant & Company Director	Canberra
Kevin Kiernan, PhD	University lecturer	Hobart

These Operational Procedures supplement the provisions of the Constitution and in the event of conflict the Constitution shall prevail.

Relationship between ASF and the Fund

Understanding the respective roles of ASF and the Fund Directors is essential to ensuring the success of the Fund. ASF is responsible for appointing the Directors and some members of the Management Committee, publicising the Fund among member clubs, individuals and the public at large, raising money, seeking out and recommending appropriate projects to support etc. The Directors’ role is primarily fiduciary - they are primarily responsible for ensuring that Fund activities are conducted within the Guidelines.

Management Commission

A Management Commission provides administrative and accountability support along with considered advice to the Directors, and in particular assists in assessing and refining proposals for and management of specific projects. At least one member of the ASF Inc Executive and/or where appropriate the Conservation Commission, and at least one Director are normally members of the Management Commission. Additional members may be sought from the ASF membership and the public at large.

The Directors and Management Commission seek expert advice to assist in Fund management particularly on financial management, fund raising, publicity and assessment of grant applications.

Meetings

The Directors and the Management Commission each meet by mutually agreeable means and maintain a record of key decisions.

Publicity

The Directors and/or Management Commission will endeavour to provide the Executive, ASF publications and the ASF web-site with timely information on Fund activities. Conversely, the ASF Executive and particularly the ASF Conservation Commission will actively publicise the Fund and encourage member clubs and individuals and others to consider accessing the Fund's facilities in pursuit of their conservation projects.

Letterhead

Any letterhead in the Fund's name will indicate the Fund's relationship with ASF Inc. An agreed letterhead wording indicating that ASF is a Registered Environmental Organisation will be included on all official Fund letterhead.

Web Page

The ASF Web Site will emphasise that ASF is a Registered Environmental Organisation, that it maintains a Public Fund, that donations over \$2 to that Fund are tax-deductible, and that the Fund actively seeks suitable environmental projects. Pages setting out Fund activities in more detail will be developed if possible.

Raising Money

Donations to the Fund

ASF and the Fund actively seek donations or gifts from the community at large through several methods. Donors may state a preference as to how the gift might be used, but in accordance with the Guidelines, the Fund Directors have an unconditional discretion to determine how gifts will be used

1. Supporters

Foundation supporters: those making donations totalling \$1,000 before (a date to be determined) ~~in~~, \$2,000 (a later date to be determined) or other significant donations as determined by the Directors.

(Continuing) supporters: those pledging a minimum amount of \$20 annually on a continuing basis. Where feasible, continuing supporters are encouraged to make such donations using electronic funds transfer facilities.

Institutional Supporters: will be sought when appropriate, particularly from institutions with interests similar to a particular program or project being undertaken.

2. Donors

Those donating any amount on an irregular basis.

3. Bequests

Attention will be drawn to tax advantages including exemptions from capital gains tax that may be available for bequests to environmental organisations.

4. Special Appeals and Funds

From time to time special appeals or sub-funds may be established for specific purposes such as campaigns or cooperative management projects

Receipts for Donations

Receipts are issued for all gifts and must contain all information required by the Australian Taxation Office, including the date the donation was received, the name of the organisation, the name of the fund, the ASF's ABN number (15-169-919-964), the signature of a person authorised to act on behalf of the fund, the name of the donor, and the words:

“Registered Deductible Gift Recipient – All donations over \$2 tax deductible”

or

“The Australian Speleological Federation Inc. Gift Fund is a gift fund listed on the Register of Environmental Organisations under item 6.1.1. of subsection 30-55(1) of the Income Tax Assessment Act 1997. Donations of \$2.00 or more are tax deductible”.

Supporters List

A list of supporters will be maintained subject to any provisions of privacy legislation. Supporters or donors retain anonymity unless they expressly wish to indicate publicly their support for the general objectives of, &/or for a particular project supported by the Fund.

Programs and Projects

The Fund encourages, supports and facilitates projects which are consistent with the environmental objectives of ASF, whether proposed by ASF, a member society or individual, or a non-member organisation or individual. The Fund is able to pass funds or authorise ASF to pass funds to another entity to carry out environmental projects.

Within the Guidelines, projects may be undertaken by the Fund itself, by corporate and individual members of ASF Inc., or by others. Special encouragement is given to projects undertaken jointly or cooperatively with other environmental organisations, landowners, public land management authorities, and other government agencies. All projects involving either donations to or expenditure by the Fund must be approved by the Directors before any commitment is made by a proponent.

Without limiting the discretion of the Directors and Management Committee, four main kinds of activities are supported:

1. Small-scale, local projects aimed at cleaning and restoring caves, reducing the impact of cave users, rehabilitating cave and karst environments etc.
2. Research projects directed towards improved karst environmental management and environmental education
3. Cave and karst conservation campaigns focused on specific issues
4. Management of karst lands.

Supporters and donors may indicate any preference they may have for the disposition towards a particular project of moneys or property donated, and while they cannot be bound by such preferences, the Directors will consider such requests, subject to the provisions of the Conduit Policy (ASF Constitution s.125).

Applications for Grants

A Grant Application form will be developed and applications will normally close at the end of March and September each year. Applications are acknowledged upon receipt and a decision made within 2 months. Any applications falling outside these times or considered more urgent are considered on their individual merits. An Advisory Panel may be appointed to assess and provide advice on applications.

Accountability for Grants

Successful applicants for small grants may be required to provide documentary evidence of satisfactory acquittal of the grant. Payments of larger grants may at the discretion of the Directors be made on a progressive basis, and recipients may in any event be required to provide periodical reports on the progress of funded projects. Where a grant is made in the form of a repayable loan, provision may be made for periodic repayments. Larger grants require either a separate audited statement of accounts or (preferably) provision of documentary evidence of expenditure in a form acceptable to the Fund's auditors. Grants which in whole or part cover the purchase of assets valued at more than a nominal \$100 may be subject to satisfactory evidence that the asset is housed and/or maintained in a satisfactory manner.

In all cases successful applicants must upon acquittal of a grant provide a brief report to the Fund on the outcome, together with suitable materials such as photographs which the Fund or ASF may use for publicity or for similar purposes.

Project Management Committees

In whatever form they are undertaken, each project supported by the Fund is normally overseen by a Project Management Committee appointed by the Directors.

Accounting, Auditing and Reporting

One or more bank accounts in the name of the Fund are maintained separate from those of ASF Inc. All signatories to such accounts must be Directors of the Fund. The Fund's accounts are normally audited in conjunction with the accounts of the Australian Speleological Federation Inc. An annual Report on the Fund's activities, along with an audited statement of accounts is presented to each Council Meeting of the ASF Inc., and as required by Ministerial Rules to the Department of the Environment and Heritage.