

FUNDING & RESOURCES POLICY

1. INTRODUCTION:

This Agreement details the sharing of resources and responsibilities within Orienteering Tasmania (OT). It aims to make clear which are Club matters and which are OT Board (whom represent OT) issues and may be reviewed from time to time as required to ensure no unwanted consequences.

2. GUIDING PRINCIPLES:

- a. The agreed arrangements should be to the benefit of orienteering in Tasmania.
- b. There should be a clear split of responsibilities and resources between OT and Clubs.
- c. The arrangements should be equitable to Clubs, OT and individual orienteers.
- d. The arrangements should maximise efficiency.

3. GST

- a. OT registered for GST as at 1 January 2019. This means that 10% of all income collected via membership fees, event fees, SI card hire, grants, school payments etc must be remitted to the ATO. However, OT can claim back GST paid on expenses such as OA's event levies, state registration fee, Eventor levy, insurance etc. The net effect of the tax is unknown at this stage, but it is anticipated to be close to neutral.
- b. For event and membership fees it makes no difference whether the income is collected via the clubs (e.g. at local events) or by OT (e.g. via Eventor). OT is required to pay tax on all income including the 30% of event fees currently retained by clubs at local events.
- c. It is important that a Tax Invoice is obtained for any expenses incurred on behalf of OT. Without a tax invoice, it is more difficult for OT to obtain refunds for GST paid.

4. MEMBERSHIP AND SUBSCRIPTIONS

- a. Membership subscriptions (GST inclusive) are set by the OT Board, and varied from time to time as required.
- b. Full Club Membership is valid per calendar year, ending on 31 December. However, from 1 October, membership will be valid until the end of the following calendar year.
- c. All membership applications will be processed by OT using Eventor.
- d. OT will make membership reports available to Club Secretaries.
- e. 100% of membership subscriptions go to OT.
- f. Clubs may fund junior scholarships to any promising junior by paying their membership.

5. EVENTS:

- a. Event fees (GST inclusive) are set by the OT Board.
- b. For an orienteering series, clubs can discount the series to two thirds of the normal cost if people pay for the series up front. For example, a six-event series can be provided to participants for the cost of four events.
- c. All events must be run by Clubs or by other groups sanctioned by OT.
- d. The program of events is determined by the OT Board in conjunction with the Clubs. The allocation of events to Clubs should include consideration of the likely financial returns to ensure that events are

- allocated on an equitable basis, and within the capacity of the Club to reasonably provide the required personnel.
- e. OT owns all SI-cards used for hire at events. The hire fee will be \$4 (GST inclusive) per event to encourage people to purchase a card.
 - f. P-cards will be purchased in bulk by OT and sold by clubs for \$20 (GST inclusive). This sale price can be varied from time to time as directed by OT to achieve full cost recovery.
 - g. In the past, OT has also purchased SI-cards to sell. However, after current stocks are depleted, OT will no longer purchase SI-cards. Clubs can offer this service if they wish to. Otherwise clubs should inform interested people that SI-cards can be purchased online.
 - h. Clubs are to notify OT's Membership Manager of all P-card and SI-card sales using the "Pink" cards supplied. Upon receipt of the "Pink" cards the Membership Manager will ensure that new card data is entered into Eventor.
 - i. To facilitate the tracking and payment of GST, Clubs will remit 100% of all receipts (local event fees, fees pre- or post-paid by bank transfer, all fees collected on the day at OST events, memberships, SI-Card sales and SI-card hire) to the OT bank account. The OT Treasurer should be informed by email that a deposit has been made including details of the components (entry, membership, SI sale etc).
 - j. The OT Treasurer will remit 30% of gross (before GST) event fees and SI-card hire back to the clubs.
 - k. Due to the small number of people attending, Pathfinders will continue to retain 100% of local event fees. They will be treated the same as other clubs for any State events they organise.
 - l. All overheads are met by the Club from the 30% remitted by OT. If the Club would make a loss, the amount remitted by OT will be increased to cover the loss.
 - m. Gross event fees **exclude** income from the sale of food and drink which are fund raising (See Operational Manual 1.22 Fundraiser Policy). Whilst fundraising income and expenses are maintained within the OT accounts they are not subject to GST.
 - n. If OT approves an event or series being organised by a group other than a recognised Orienteering Club, then the financial terms of this arrangement will be negotiated on a case by case basis.

6. EQUIPMENT

Appendix A lists equipment to be funded and managed by OT (Core Equipment) and Clubs (Auxiliary Equipment)

- a. To ensure events and training can be carried out in a consistent and technically correct manner throughout the State "Core Equipment" will be paid for and maintained by OT.
- b. Other "Auxiliary Equipment" is the responsibility of affiliated Clubs
- c. Clubs will pool their equipment when needed for major events (e.g. Australian 3 Day Championships, Australian Championships). Organisers of major events should decide on equipment needs in consultation with the Technical Director. Post-event sharing of new equipment purchased for major events will be the responsibility of Technical Director in consultation with the clubs.
- d. The Technical Director will approve all purchases of new or replacement Core Equipment (regardless of cost).
- e. Clubs holding Core Equipment will be responsible for ensuring it is kept in good condition. OT will pay for any necessary maintenance of core equipment but expenditure over \$100 will require prior approval from the Technical Director.
- f. Clubs that damage Core Equipment due to lack of appropriate care will be responsible for repairing (or replacing) the Core Equipment in consultation with the Technical Director.

- g. OT will be responsible for insurance for all Core Equipment on the recommendation of the Technical Director.
- h. Clubs acquire Auxiliary equipment from their own funds.
- i. Clubs fund smaller items (e.g. pens and toilet paper) from their own funds.
- j. Clubs will be responsible for insurance for auxiliary equipment and registering trailers and ensuring their roadworthiness.

7. PUBLICITY:

- a. Event organisers are responsible for placing advice about events (local or State-wide) on the OT website.
- b. Club Publicity Officers / Event Organiser may prepare additional media coverage (liaison with the Development Director is preferable) for local events.
- c. The Development Director is responsible for media coverage of State-wide events.

8. MAPPING:

- a. Mapping is overseen by the Technical Director via an appointed Mapping Officer.
- b. OT pays for all mapping costs including production of a base map, field work, cartography and printing.
- c. The priority for expending the annual mapping budget is determined by the Technical Director in consultation with the clubs.
- d. OT funded mapping can only be undertaken **after obtaining permission from the Mapping Officer**. The Mapping Officer will decide to proceed after following expenditure guidelines outlined in Operational Manual document 1.16 – Expenditure Authorisation Policy
- e. If a club incurs expenditure on mapping without obtaining explicit approval from the Mapping Officer, the club will be responsible for all costs other than printing.
- f. Clubs are encouraged to produce local event maps using interested club members to reduce costs and develop expertise.
- g. Clubs are encouraged to expend club funds on local maps that cannot be funded using OT's budget.
- h. Where a Club prepares a map on a 50/50 basis as part of a grant the Club pays for the non-government 50%.
- i. Club mappers should comply with Operational Manual 2.09 – Map Content and Copyright Policy and 2.11 – Correction of Orienteering Maps Policy
- j. OT receives 100% of revenue from map sales. The Technical Director should be consulted for bulk sales (over 50 copies). Map prices are set by the Technical Director.
- k. OT is responsible for public courses. Work to develop public courses will be carried out by Club volunteers under the auspices of OT. OT will pay costs. If applicable, OT receives 100% of the revenue from the sale of public course kits.

9. FUNDS:

- a. OT will support Tasmania's National Orienteering League Team from member's funds as per Operational Manual document 5.04 - National Orienteering League Team Support Policy
- b. OT will support club members who represent Australia in some National teams as per 5.07 - National Team Representation Support Policy
- c. Clubs have their own bank accounts.
- d. Club funds are not part of OT financial statements.
- e. Clubs may conduct fund raising.

- f. Funds raised are used at the discretion of the Club, and may include supporting juniors, promoting Club run events and providing event prizes.
- g. Clubs can fund the membership of Juniors as per 3.02 - Junior Membership Scholarship Policy

10. SPONSORSHIP:

- a. Clubs may seek local sponsorship for a local event provided the Development Director and the OA Councillor are consulted.
- b. For a State-wide or National Event the event organisers must consult with the Development Director and the OA Councillor when preparing sponsorship proposals and on the use of sponsorship funds.

Orienteering uses a diverse range of equipment and software, much of it owned and maintained by Orienteering Tasmania (OT), and some owned and maintained by Orienteering Clubs.

CORE EQUIPMENT – Owned by OT

- Control stands (including permanent and locking controls)
- Control carriers
- Control flags
- Control punches
- Time clocks
- Road signs
- Computers and printers for use at events
- Printers for map production
- Generators, batteries and inverters
- SportIdent hardware including controls and SI-cards for hire
- SI Timing, OCAD and Condes software licences

SUGGESTED AUXILIARY EQUIPMENT – Owned by Clubs

- Trailers
- Tents
- Results boards & accessories
- Tables, chairs
- Storage containers
- Shovels, crowbars etc
- Club branded start and finish banners
- Water containers
- Toilets
- First Aid equipment
- Cash boxes