

# Key risks – knowing what they are and how they can be managed *cont.*

## Registering for GST

You must register for GST if you run a business or enterprise and your GST turnover exceeds the threshold amount. At the time of releasing this publication, the threshold for non-profit organisations is \$150,000. While an organisation has a responsibility to register for GST if turnover exceeds the relevant threshold, it also has an obligation if it is likely to exceed the threshold and the organisation is not registered for GST.

If you are not registered for GST, check each month to see whether you have reached your threshold. You must register within 21 days of reaching the threshold. If your GST turnover is below the threshold, registering for GST is optional. However, if you choose to register, you generally must stay registered for at least 12 months.

If your organisation is under the threshold, the main benefit of registering for GST includes the ability to claim back the GST credits<sup>100</sup> on expenses or on any goods purchased by the organisation. This is often helpful for organisations whose expenses are high and their income is low or GST-free.

As with all tax issues, it is recommended that you seek professional advice about whether or not your organisation should register for GST.

## Checklist

The ATO has produced a self-governance checklist for non-profit organisations to help with identifying and managing their tax and superannuation compliance risks and other risks that may affect an organisation's reputation and work.

The checklist can be found at the Australian Taxation Office website.

[https://www.ato.gov.au/uploadedFiles/Content/SME/downloads/NFP\\_73955\\_downloads.pdf](https://www.ato.gov.au/uploadedFiles/Content/SME/downloads/NFP_73955_downloads.pdf)

For additional assistance with taxation matters, visit the Australian Taxation Office<sup>101</sup> non-profit section on the website.

<sup>100</sup> GST credits are a potential amount of money your organisation might be able to claim from the ATO.

<sup>101</sup> [www.ato.gov.au/nonprofit/](http://www.ato.gov.au/nonprofit/)

## Compliance - Other

In addition to taxation compliance, your organisation is subject to a range of other laws and regulations as noted throughout this resource.

Key legislation that your organisation needs to comply with (irrespective of your organisation's legal structure) is referenced throughout this resource (refer to the section titled *Legal Risk, Key Concepts and Legislation*).

How your organisation is legally structured will affect its compliance with laws and regulations. The legal structure of your organisation may be:

- incorporated association
- unincorporated association
- company limited by guarantee.

You should ensure that you understand all your financial and reporting obligations required under the prevailing Act.

The section titled *Financial* highlights key financial duties and requirements with respect to your legal structure; the section titled *Human Resource* identifies a number of compliance requirements with respect to employment law.

## Social media

Aside from the known benefits of social media to an organisation in terms of communicating and engaging the wider membership base, social media can also pose a risk to an organisation's confidential information and reputation. It may also result in legal, regulatory and compliance violations.

All organisations need to be proactive in managing their social media risk. The following is a suggested checklist for organisations to manage their social media risk.

# Key risks – knowing what they are and how they can be managed *cont.*

## Social media risk

### Checklist of requirements

Requirements	Description
Policy review	<ul style="list-style-type: none"> <li>Review all existing policies to determine if social media requirements are covered (for example, employee code of conduct and volunteer code of conduct).</li> <li>Ensure the policies meet legal requirements and are written in simple language so that all officers and members of your organisation understand the requirements.</li> </ul>
Social media policy and procedures	<ul style="list-style-type: none"> <li>Establish whether your organisation has a social media policy.</li> <li>An appropriate policy will outline what is acceptable and unacceptable behaviour and regulate employee, volunteer and officer activity.</li> <li>Ensure the policy is written in plain language.</li> <li>Example best practice disclosures<sup>102</sup> include:               <ul style="list-style-type: none"> <li>- email communications and text message to members who are minors (must also include the member's parent/guardian)</li> <li>- organisations using Facebook must only accept members of the organisation as their online 'contacts' on the club Facebook (or other social networking site) page.</li> </ul> </li> </ul>
Disciplinary and termination procedures	<ul style="list-style-type: none"> <li>The social media policy for your organisation should include the consequence of breaching the policy.</li> <li>These consequences will need to be clear for the various categories within the organisation (i.e. employee, volunteer, member, etc.).</li> </ul>
Governance	<ul style="list-style-type: none"> <li>Assign roles and responsibilities for managing your organisation's social media, social media risk and compliance requirements.</li> </ul>
Monitor	<ul style="list-style-type: none"> <li>Monitor content posted on the Internet about your organisation by setting up a 'Google alert'.</li> </ul>
Training and education	<ul style="list-style-type: none"> <li>Consider educating all employees, officers, volunteers, etc.</li> <li>This will provide the organisation with an opportunity to communicate what is acceptable and what is not.</li> </ul>
Review	<ul style="list-style-type: none"> <li>Assign responsibility to a knowledgeable individual to review the social media landscape in terms of changes in technology, applicable law and working practices.</li> </ul>
Advice	<ul style="list-style-type: none"> <li>If necessary, obtain expert advice on implementing social media programs for the benefit of your organisation.</li> </ul>
Terms and conditions	<ul style="list-style-type: none"> <li>Read and understand the terms and conditions of the social media platform your organisation will be using.</li> </ul>
Insurance	<ul style="list-style-type: none"> <li>Review insurance coverage to ensure it is appropriate for your organisation's social media activities.</li> </ul>

<sup>102</sup> Refer to: [http://www.englandnetball.co.uk/make-the-game/safeguarding/club\\_safeguarding\\_resources/social-media-good-practice-guide](http://www.englandnetball.co.uk/make-the-game/safeguarding/club_safeguarding_resources/social-media-good-practice-guide)

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## Social Media - Useful Websites and Other Resources

### Example policies

- Life Saving Victoria<sup>103</sup>
- Ferntree Gully Eagles

## Templates

- Example Social Media Policy

## Other

- Play by the Rules - Social Media Toolkit



<sup>102</sup> <http://www.lifesavingvictoria.com.au/www/html/371-club-policies.asp>