



# Section Seven: Useful Non-Council Links

## Australian Taxation Office

The Australian Taxation Office is responsible for the administration of Goods and Services Tax (GST) and lodgements of Business Activity Statements (BAS). Clubs with an annual turnover of \$150,000 or more (current at time of publication) must register for GST with the Australian Taxation Office (ATO) and submit Business Activity Statements (BAS) whilst registered. Clubs with a lower turnover may choose to register but will be subject to the same reporting requirements. Any time a club exceeds the threshold, it must register and generally stay registered for a minimum of 12 months. The most common instance of low-turnover clubs registering for GST occurs when grant funding is obtained to develop infrastructure. Grant bodies will pay GST only if the club is registered. If not registered, the club will be required to fund the GST amount, which can be a significant impact on a small club.

For ease of administration, clubs that seek registration for a short period are encouraged to register either in accordance with its financial year or from another significant date such as 1 July. GST registration should remain in place until the grant is finalised and all payments made. Further evaluation of the club's financial operations should be undertaken to determine the preferred date to cease GST registration. GST registration is a simple process undertaken directly with the ATO.

The ATO website also contains helpful information for clubs and community groups on how to start a not-for-profit club or community group, legal structures, the different types of groups, tax concessions, how much tax and how to pay this amount to the ATO. Any other queries relating to taxes or financial obligations can be found by visiting this website.

W: [www.ato.gov.au](http://www.ato.gov.au)

T: 13 72 26

## Incorporated Associations

The Office of Fair Trading regulates associations, charities and not-for-profit organisations in Queensland. The Office of Fair Trading has produced "The Incorporated Associations guide" which has all the information about what is an incorporated association, how to set one up, how to run one, what the financial obligations are and how to wind up an Incorporated Association. There is also a template on how to run a general meeting with rules and instructions. The Incorporated association smart business guide can be found here <https://www.publications.qld.gov.au/dataset/28652d53-7a53-4690-afd6-4abc77a2c7d7/resource/5a17161f-2866-4c2c-8e03-37fc0f6512f8> and for more information contact the Office of Fair Trading.

W: <https://www.qld.gov.au/law/fair-trading>

T: 13 QGOV (13 74 68)



## Office of Liquor and Gaming Regulation

The Office of Liquor and Gaming Regulation (OLGR) is responsible for the administration and regulation of permits and licences associated with alcohol sales and the operation of gaming machines. Clubs and community groups wanting to serve alcohol need to have a permit. Otherwise, hefty fines can be issued. Queries, complaints and applications are made directly to OLGR.

W: [www.business.qld.gov.au/liquor-gaming](http://www.business.qld.gov.au/liquor-gaming)

T: 13 QGOV (13 74 68)

## Queensland Government Resources

The Queensland government website has information regarding legal obligations and how to operate a club safely, information that can help protect volunteers, club development and governance principles as well as other helpful information that can assist clubs and volunteers. The website also has valuable information on running meetings.

Clubs commonly operate three types of meetings - committee meetings, annual general meetings and special general meetings. Committee meetings are regular gatherings (usually monthly) of the elected officials of the club to make strategic and operational decisions and endorse the payment of invoices in accordance with established budgets. Annual general meetings provide all members with details of the financial performance and an overview of operations of the organisation for the previous 12-month period, and the opportunity to elect committee members in accordance with the Rules of Association. Special general meetings are held only as required in response to a significant matter that requires an opportunity for all members to provide input. Effective meetings should run for approximately one hour. Preparation and active participation are key to eliminating inefficiencies. Providing and sticking to a clear agenda with motions already included will assist with the flow of meetings. An effective chairperson who keeps conversations on topic and encourages healthy debate will lead to a strong decision-making process.

There are strict requirements for calling a special general meeting, which will be specified in the club's Rules of Association.

W: <https://www.qld.gov.au/recreation/sports/club-support/running-promoting>

## Sport Governance

The active participation of all committee members results in strong leadership. All committee members have a duty to fulfil their obligations to members and to understand the responsibilities of all others on the committee. Position descriptions, duty statements and task sheets are important in defining each role.

The Australian Sports Commission has a website with numerous templates and resources that can help clubs and community groups. Board charters, a skills matrix to match the right people with the right positions, position descriptions, strategic plan templates as well as education and training courses and more.

W: <https://www.sportaus.gov.au/governance>



## Sport and Recreation – Department of Tourism, Innovation and Sport

Sport and Recreation – Department of Tourism, Innovation and Sport is responsible for facilitating the participation of Queenslanders in active and healthy lifestyles. The Department offers several programs to support community initiatives as well as funding for facility upgrades. Organisations in the Moreton Bay region are serviced by the North Coast office.

W: <https://www.dtis.qld.gov.au/>

E: [SportRecNorthCoast@dtis.qld.gov.au](mailto:SportRecNorthCoast@dtis.qld.gov.au)

P: 5459 6176

## Volunteering Queensland

Volunteering Queensland provides a range of resources, strategies and campaigns to assist community organisations in obtaining and retaining volunteers. An online portal is also available to facilitate the link between community organisations and potential volunteers.

W: [www.volunteeringqld.org.au](http://www.volunteeringqld.org.au)

T: 3002 7600

## Working with Children (Blue Card Services)

The blue card system is a key prevention and monitoring system of people working with children and young people in Queensland. All volunteers and paid staff from organisations that involve persons aged under 18 years must contact Blue Card Services to apply for a blue card.

W: [www.bluecard.qld.gov.au](http://www.bluecard.qld.gov.au)

T: 13 QGOV (13 74 68)



For more information on our new Corporate Plan and Pillars  
scan the QR code or visit [moretonbay.qld.gov.au](https://moretonbay.qld.gov.au)