

*Policy, Procedures & Guidelines
for the
Operation of ECTA Groups*



***EARLY CHILDHOOD TEACHERS' ASSOCIATION
Incorporated (ECTA)
ABN 31 930 635 743***

INTRODUCTION

Greetings from the members of the State Coordinating Committee of the Early Childhood Teachers' Association Incorporated (ECTA).

As you know, ECTA is committed to supporting the professional development and networking initiatives of early childhood professionals.

ECTA Groups both Regional and Interstate provide an important avenue for professional support and networking at the local level.

We hope that the Policy and Procedures in this document encourage you to contribute at your local level, to enrich and enhance the working lives of early childhood professionals.

The Guidelines will help you navigate the increasingly confusing legal climate we all work within.

The ECTA State Coordinating Committee has a designated member who has primary responsibility for liaison with ECTA Groups. The contact number for the current Groups Coordinator may be obtained from the ECTA secretariat



CONTACT DETAILS

ECTA secretariat

Tel: 0418157280

Fax: (07) 54811148

Email: info@ecta.org.au

Mail: to 20 Hilton Rd Gympie 4570.

POLICY

REGISTERED ECTA GROUPS

- Will comprise at least three individual financial members of ECTA.
- Will have successfully registered for the current year, using the form ***ECTA Group Annual Registration***. Annual registration is essential.
- Will use the following title 'ECTA <insert geographic descriptor> Regional Group' or ECTA <insert geographic descriptor> Interstate Group to signify the group is working under the ECTA umbrella for legal, funding and other support (for example, GST reporting, insurance for local conferences and workshops).
- Will operate as a sub-committee of ECTA Inc in accordance with Section 16 (1) of the Constitution and are bound by the rules of the Association as outlined in the Constitution of ECTA.
- Will comply with all legal and financial reporting requirements that apply to the Association as a whole.
- Will avoid use of the term 'membership fee' for any Group charges instead use ECTA <insert geographic descriptor> Regional Group Joining Fee or ECTA <insert geographic descriptor> Interstate Group Joining Fee. (Membership fees are those payable to ECTA).
- Will use appropriate forms (described in following sections) when seeking financial and other support from ECTA.
- Will actively promote ECTA at all relevant early childhood events.
- Will keep the ECTA Groups Coordinator up to date with the Group's professional development activities and social gatherings.
- Will assist the ECTA Groups Coordinator to maintain the Group's page on the ECTA website www.ecta.org.au



PROCEDURES



STEP 1. ESTABLISHING AN ECTA GROUP

- 1.1 Organise an initial gathering of teachers and other professionals involved in early childhood in your local area. At this first meeting discuss the philosophical approach to early childhood education (see 1.1.1) that underpins ECTA's values and beliefs and decide if this aligns with the beliefs of your Group and if ECTA's charter will meet your specific needs.
- 1.2 ECTA's philosophical approach, values and beliefs about early childhood education include:
 - promotion of the importance of active, enquiry based learning in early childhood teaching pedagogy.
 - acknowledgement that children learn best in social contexts in which children and adults share responsibility for learning and decision-making.
 - commitment to early childhood learning environments reflecting the rights of children and families to be active participants in the learning process.
 - teaching and learning is characterised by opportunities for children to engage in play in all its forms and initiate and undertake investigations around topics of interest
 - adult interactions acknowledge, support and respond to children's social and cultural contexts and actively work to connect children's existing knowledge and understanding with new learning
- 1.3 Identify how the needs of the early childhood educators and other professionals within your local area can best be met - for example, monthly meetings around specific topics, guest speakers, workshops, resource making afternoons etc.
- 1.4 Nominate current financial ECTA individual members to be the office bearers (Chair, secretary, treasurer), who will coordinate the activities of your local Group. The office bearers will also take responsibility for reporting and forwarding information and other legal requirements of professional Groups to the ECTA State Coordinating Committee and ECTA Website Committee
- 1.5 Choose a name that will help others recognize your affiliations as well as signifying your ECTA affiliation. e.g. ECTA Midlands Regional Group, ECTA Northern Vic Interstate Group

- 1.6 Complete and post the *ECTA Group Annual Registration Form* (download from the ECTA website www.ecta.org.au. Email the ECTA Groups Coordinator for more information or advice.
- 1.7 Wait, not too anxiously, for notification that your application has been successful and you are now able to access professional and financial support from ECTA.
- 1.8 A *Certificate of Registration* will be issued to successful applicants.

NOTE: This procedure must be completed every year. Providing office bearer names and contact details through the signed registration form, ensures the Association and its Groups are officially recognized for legal as well as professional purposes.



STEP 2. PLAN SOME REALLY EXCITING ACTIVITIES

- 2.1 Get ideas from the ECTA website www.ecta.org.au where other Groups are encouraged to 'show and tell' via their very own page, or perhaps look for topics of interest from the ECTA *Educating Young Children* journals or conference pages.
- 2.2 Check the ECTA website calendar to make sure your event does not clash with other Groups or organisations running something in a region near you.
- 2.3 Don't forget the annual ECTA conference in your PD planning. Someone in your Group may wish to apply for support to attend this event (see Conference Support http://www.ecta.org.au/01_cms/details.asp?ID=243)
- 2.4 To facilitate coordination of professional development activities across Queensland, please remember to advise the ECTA Groups Coordinator of planned events - including conferences and workshops - as insurance may be an issue. Alternatively contact the ECTA secretariat marking correspondence 'Attention Groups Coordinator' by email at info@ecta.org.au or by phone on 0418157280 or by fax on (07) 54811148 or by mail to 20 Hilton Rd Gympie 4570
- 2.5 It is important to remember that all professional development activities conducted by ECTA Groups must be consistent with the objectives stated in the Constitution of this Association and ECTA's philosophical approach (see 1.1.1).
- 2.6 Create interesting procedures for promoting ECTA at events, display materials supplied by ECTA - Group Poster and ECTA Information Brochures.



- 2.7 If you wish to use the ECTA logo to advertise your PD events send a copy of the promotional material to the ECTA State Coordinating Committee for approval.



STEP 3. ACCESSING ECTA INSURANCE

- 3.1 ECTA currently has two insurance policies which indemnify ECTA Groups and cover the risks associated with the activities that they may engage in. Policy details may be obtained from the secretariat. ECTA Group events:

(a) Voluntary Workers - Group PA

Insured persons include workshop presenters and voluntary workers on the business of ECTA.

(b) Liability

The insured party named in this document is the "Early Childhood Teachers' Association Incorporated and others as may be defined in the policy document".

- 3.2 ECTA Groups must notify ECTA before the date of the event if they wish to be covered by either of the above insurance policies.



STEP 4. ACCESSING ECTA FUNDS

- 4.1 Each year, a portion of the total funds received through ECTA membership subscriptions and conference revenues is set aside for ECTA Groups undertaking local professional development initiatives.
- 4.2 To access any ECTA funding you must have an ECTA Group bank account which will be established for you by the ECTA State Coordinating Committee. (See 5:3)
- 4.2 ECTA Groups may apply for a yearly petty cash allowance of \$50 using the form **Application for Petty Cash from ECTA**. The limit for petty cash is established annually by the ECTA State Coordinating Committee and is based on total ECTA membership subscriptions and number of financial members in your ECTA Group.
- 4.3 ECTA Groups may apply for support of up to \$500 per year for local professional development activities. Groups may apply for a one-off allocation

or for several smaller grants. Grants may be used to cover costs associated with the PD event e.g. presenter's fee, expenses or gifts, catering, venue hire, photo copying, promotion etc. Applications **MUST** be received at least 6 weeks prior to the planned event so that the ECTA State Coordinating Committee may meet to approve the grant application.

- 4.4 Applications must be made in writing (using the form ***Application for Professional Development Funding from ECTA***) and should clearly state:
- the date and details of the purpose of the initiative for which funding is being sought
 - anticipated outcomes
 - a breakdown of proposed expenditure itemizing the following expenses -Presenters' fees, venue costs, catering, equipment hire & miscellaneous expenses
 - an estimate of any associated income e.g. workshop registration fees
 - date, time and venue of the proposed professional development initiative
 - fees and charges applying to members / non-members of ECTA
- 4.5 ECTA Groups accepting ECTA funds for professional development initiatives are encouraged to provide a flyer and/or details outlining the event to the website committee for inclusion on the ECTA website on the ECTA Group page and calendar.
- 4.6 ECTA Brochures **MUST** be distributed to all non-ECTA delegates and the ECTA poster (which will be produced at ECTA's expense) needs to be displayed.
- 4.7 ECTA Groups may charge reasonable fees to cover costs associated with providing professional development initiatives. Remember that it is ECTA policy that current ECTA financial members pay substantially lower fees and charges than non-ECTA members. You should ask participants for their ECTA Membership number. A list of delegates may be sent to the ECTA Groups Coordinator for internal checking against our current data base.
- 4.8 All profits remain the property of the ECTA Group. These may be used for future PD events and social gatherings.



GUIDELINES



The following Guidelines are provided to ensure your Group operates within the legal boundaries that affect all of us

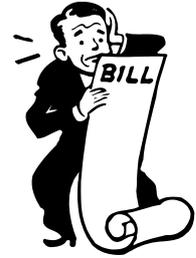
5. ALL ECTA GROUPS

- 5.1 will adhere to the policies and procedures outlined in this document together with any directive of the ECTA State Coordinating Committee consistent with the Constitution of ECTA and the Associations Incorporation Act 1981:
- 5.2 will maintain brief minutes of meetings held, including date and location of meeting, attendance numbers, together with details of any decisions relating to the operation and activities of the ECTA Group, as approved by those **financial** members of ECTA present.
- 5.3 accepting ECTA funds for petty cash and professional development activities **MUST** use the bank account established by ECTA in the Group's name and **MUST** maintain records of income and expenditure. These are kept in the ECTA Group's cashbook. Tax invoices/receipts must be obtained for all relevant expenditure.
- 5.4 are expected to keep ECTA informed of activities and support needs, preferably via email contact with the ECTA Group contact person on the ECTA State Coordinating Committee.
- 5.5 that cease to operate: It is the responsibility of nominated office bearers of the Group to advise the ECTA State Coordinating Committee in writing using the form ***ECTA Group Cessation of Operation*** if a Group ceases to operate. All financial records and other resources held by the ECTA Group e.g. videos, books etc, shall be forwarded to the ECTA State Coordinating Committee. The ECTA State Coordinating Committee will transfer all remaining moneys to the ECTA State Coordinating Committee's bank account. The assets may be held in trust for an agreed period, if there is a possibility that the Group will be re-activated.



6. FINANCIAL REQUIREMENTS

- 6.1 ECTA Groups may keep a Money Tin containing less than \$50 collected from members for coffee and tea etc. No accounting is necessary for this money.
- 6.2 All registered ECTA Groups wishing to hold more than \$50 will have a cheque account opened for them, in the Group's name by ECTA. This account will be a sub account of the ECTA State Coordinating Committee's bank account. ECTA Groups will have full control and access to these moneys at all times. (see 5.3)
- 6.3 Two ECTA State Coordinating Committee members and two ECTA Group signatories will be registered to operate the account. Two signatures will be required to sign any cheques written.
- 6.4 The ECTA secretariat will email copies of ECTA Group monthly bank statements issued from the bank to the appropriate ECTA Group.
- 6.5 ECTA Groups are responsible for maintaining all financial statements and related documents in such form as directed by the ECTA Treasurer ECTA State Coordinating Committee (see 5.5). ECTA Groups should file these along with all receipts and any invoices/statements they issue so that good accounting principles, including financial transaction reporting requirements are adhered to.
- 6.6 The Association's financial year is 1 October to 30 September. This same financial reporting period applies to all ECTA Groups.
- 6.7 It is a legal requirement that Groups who generate more than \$1000 per year gross income **from sources other than the ECTA professional development grant** will need to supply ECTA with a Simple Statement of Income & Expenditure (form 5). The date, amount, reason for payment and payee needs to be detailed in the statement which should be forwarded to the ECTA Treasurer by 15 October in each year.
- 6.8 Audit and/or BAS (Business Activity Statements) are **NO LONGER** required from ECTA Groups. The Simple Statement of Income & Expenditure should be prepared to correspond to bank statements.
- 6.9 All financial records **MUST** be retained for 7 years.
- 6.10 If an ECTA Group ceases to operate, the balance of monies held in the ECTA Group's bank account will be transferred to the ECTA State Coordinating Committee. See Form 4.



7. GOODS & SERVICES TAX (GST)

ECTA is registered for GST however no GST return is required from ECTA Groups.

- 7.1 ECTAs registration for the GST applies to all ECTA Groups performing financial transactions as part of the business of ECTA.
- 7.2 GST will be charged at the rate of 10% of the value of taxable supplies and shall be collected and reported by ECTA Groups in accordance with guidelines provided by the Australian Taxation Office and the ECTA Treasurer.
- 7.4 Most goods and services supplied by ECTA Groups to members and non-members will attract GST. The Australian Taxation Office has determined however that some goods and services are GST-free. Decisions about whether or not GST should be charged by ECTA Groups should be made in consultation with the ECTA Treasurer.
- 7.5 ECTA Groups will maintain all necessary documentation to ensure compliance with taxation legislation.
- 7.6 The ECTA Treasurer will lodge the Business Activity Statement (BAS) for the Association as a whole, together with any other relevant documentation, with the Australian Taxation Office as and when required.
- 7.8 Of particular benefit to ECTA Groups is the ECTA policy of paying all the GST for ECTA Group income earned through your professional development activities. There is a limit, however, for if your Group earned a considerable amount, the GST will be beyond ECTA's ability to pay. In such cases, ECTA reserves the right to request a contribution from the ECTA Group.
- 7.9 It is the responsibility of ECTA Groups to consult with the ECTA Treasurer concerning issues related to financial matters and the GST, which may require further clarification.
- 7.10 ECTA Groups will make available upon request all financial records and associated documents to the ECTA Treasurer and any other authorised persons.



8. ISSUING INVOICES

The following advice has been provided by the Australian Taxation Office to ECTA.

- 8.1 Tax invoices are not required if the *GST*-exclusive value of the supply is \$50 or less
- 8.2 If an ECTA Group is asked to provide a tax invoice, it must do so within 28 days of the request being made by the purchaser.
- 8.3 For supplies where the total amount payable on a tax invoice is more than \$50 the following information must be included:
 - ECTA's Australian Business Number (ABN) - 31 930 635 743
 - the *GST* inclusive price of the taxable supply
 - the words 'Tax Invoice' stated prominently
 - the date of issue of the tax invoice
 - the name of your ECTA Group
 - a brief description of each thing supplied
 - a statement along the lines of 'the total price includes *GST*' or actual *GST* amount
- 8.4 For supplies where the total amount payable on a tax invoice is more than \$1,000 the following additional information must be included:
 - the name of the recipient
 - the address or ABN of the recipient
 - the quantity of the goods or the extent of services supplied
- 8.5 Tax invoices are not required if the *GST*-exclusive value of the supply is \$50 or less.
- 8.6 There are special ATO rules relating to the issue of refunds of *GST* paid to ECTA Groups - the ECTA Treasurer should be advised if this situation arises.

9. ISSUING RECEIPTS

- 9.1 All income received (including bank interest) must be recorded in the ECTA Group's cash book.
- 9.3 All receipts issued must contain the name of your ECTA Group, ECTA's ABN, the date the monies were received, and the signature of an authorised representative from the ECTA Group.





10. PURCHASING GOODS AND SERVICES

The following advice has been provided by the Australian Taxation Office to ECTA.

- 10.1 When purchasing goods and services for your ECTA Group, you must always obtain from the supplier:
- either a tax invoice (for goods and services with a GST exclusive value of more than \$50)
 - or a receipt (for goods and services with a GST exclusive value of \$50 or less).
- 10.2 Original tax invoices and receipts may be requested by the ECTA Treasurer to substantiate claims for input tax credits (GST amounts paid by your Group).
- 10.3 Where a business or workshop presenter supplies your ECTA Group with goods or services and does not provide its ABN or tax file number on its invoice or other document relating to the supply, you must withhold an amount from the payment of that invoice at the top marginal rate plus the Medicare Levy (currently a total of 48.5%) - you should advise the ECTA Treasurer if this situation arises.
- 10.4 Withholding applies only to invoices of more than \$50 where both the payer and the payee are conducting business.
- 10.5 There are special ATO rules relating to the refund of GST amounts paid by ECTA Groups to suppliers - you should advise the ECTA Treasurer if this situation arises.

11. RELEVANT FORMS (copies of these forms can be downloaded from the website)

- Form 1. ECTA Group Annual Registration Form
- Form 2. Application for ECTA Group Petty Cash from ECTA Inc
- Form 3. Application for Professional Development Funding from ECTA Inc
- Form 4. ECTA Group Cessation of Operation
- Form 5. Simple statement of income
- Form 6. Simple statement of expenditure

