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10 October 2018

Welcome To Our October Newsletter

This is a busy time of year for the CMSolutions team, especially with Membership renewals going out, so remember to keep an eye on your mailbox, and to call us if you have any questions regarding End of year processes

As of publication, there is only 76 Days to Christmas, and we at the CMSolutions team are getting ready for End of Year! Committees across the state should be getting everything together for Audits, or for committee handovers, and also starting to wind down operations for the year.

There has also been some exciting changes for some of our Federal Members, with Casual Conversion coming into effect from October 1st. You can find more information below.



Pupil Free Day (Schools Only!)

Just a reminder; The 22nd of October is only a Pupil Free Day for schools, and not a Public Holiday, so the CMSolutions Team will still be here to take your calls, and solve all your problems rain, hail or shine.

After this, it is smooth sailing through to the end of the year – Enjoy!

We're On The Road Again!

In late October, Catherine and Susan will be visiting Central QLD.

In the coming days, the Member Services and Admin teams will be contacting members in the area to arrange catch-ups with our Employment Relations Advisors.

Spots are filling fast!

Casual Conversion – What Employers in the Federal Streams need to know

Please note this does not apply to P&C Associations in Queensland

On the 1 October 2018, a new standard casual conversion clause has been incorporated into 85 modern awards.

A casual employee is able to make a request to convert, as long as they have been employed for more than 12 months and have worked a pattern of hours on an ongoing basis, without significant difference and these hours will continue in accord with the full-time or part-time employment provisions of the relevant award.

The new clause will also require the employer to provide all casual employees (whether they become eligible for conversion or not) with a copy of the casual conversion clause within the first 12 months after their initial engagement.

The employer can refuse the request if it would require a significant adjustment to the casual employee's hours of work to accommodate them in full-time or part-time employment in terms of the relevant award, or within the next 12 months the casual employee's hours of work will significantly change or be reduced or the position will cease to exist.

Once to employee has converted to full-time or part-time employment, the employee may only revert back to casual employment with the written agreement of the employer.

What to do next

If you have employees who have worked for more than 12 months on a continuous and regular hours you need to advise them of this new provision within the award. The casual conversion clause can be found under the Casual section of the Award.

If you need further assistance, please contact CMSolutions and talk to one of our friendly, helpful Employment Consultants.

Upcoming Webinars



We have two brand new webinars from industry experts, including award winning presenter Mel Kettle.

Mel Kettle's broad experience in communication, stakeholder engagement and leadership has been gained over 25 years, working with member-based, non-profit, commercial and government organisations. She is passionate about getting her clients to engage with their customers, members and stakeholders. She is constantly reminding them that people do business with people they know, like and trust, and if you don't engage, how can you get to know each other? Let alone like and trust? Recognised as a thought leader in her field, Mel provides tailored and practical solutions through speaking, mentoring, training and facilitation. She is the author of *The Social Association: 5 key skills not-for-profits need to increase member engagement, generate ROI and create thriving online communities*. Mel is a past Board Member of The Queensland Choir, War Child Australia and The International Association of Business Communicators (Qld).

Susan Cislowski joined CMSolutions in 2001 and has brought a wealth of knowledge to the organisation. Susan specialises in P&C Associations and governance for Not-For-Profit Associations. For many years Susan has been using her diplomatic skills negotiating with unions, performing discipline meetings with member employees and has a wealth of experience representing our members in the Fair Work Commission and Queensland Industrial Relations Commission. Susan has on numerous occasions been successful in dealing with the commission, saving our members thousands of dollars. With her years of experience, Susan has put together the essential "How-to" for any organisation looking to keep their committees and staff one step ahead of issues faced by community organisations.

If you would like to register for any of our upcoming webinars, download and fill out the registration forms above, or contact Member Services on 1300 007 110 or info@cmsolutions.org.au

What Do You Want To See?

2019 will see us producing a number of informative, topical, and innovative presentations to enable community organisations to run happily and efficiently: But what do YOU want to see?

By giving you, our valued members and subscribers a say, we are ensuring we bring you quality content that is relevant, relatable and reliable

[Click here to have your say...](#)

Payroll Tax Victory for P&C

Recently, Michele Lark, CMSolutions Accountant, worked out a way to help P&Cs getting stung by the State Payroll tax.

Michele reports:

"Payroll tax is a state tax imposed on the total payroll of organisations, and the definition of payroll for the purposes of this tax includes superannuation guarantee amounts.

The current thresholds for Payroll tax are payroll of \$1,100,000 a year or \$91,666 a month. Currently payroll tax is 4.75% of eligible payroll.

We have recently applied for and been successful in obtaining registration as a Charitable Institution for a large P&C which has a payroll that was close to hitting these thresholds.

This P&C is now considered a charitable institution for state tax purposes only (NOT as a charity under the Federal ACNC) which exempts it from payroll tax.

Not only does this save the P&C considerable money but it reduces the compliance burden on the volunteer committee."

Well done Michele!


If you have any questions on Payroll Tax in Queensland please don't hesitate to contact our Finance Department on 1300 007 110 or info@cmsolutions.org.au,

Determining Purchasing Method for P&Cs

DETERMINING PURCHASING METHOD

Before commencing a purchasing activity, the P&C must determine the appropriate purchasing method from the following options:

USE AN EXISTING QUEENSLAND GOVERNMENT SUPPLY ARRANGEMENT




Supply arrangements will save time, money and effort through reducing the need to seek quotes. Supply arrangements protect the P&C with agreed terms and conditions. Using these arrangements will save a P&C time, money and effort, reducing the need to seek competitive quotes. The Queensland Government has significant buying power and P&Cs will benefit from this buying power when accessing these arrangements, which ensure:


- Terms and conditions are in place to protect the P&C
- Legislative requirements have been addressed
- Where applicable, safety requirements have been included.

P&C MANAGES THE PURCHASE

Purchasing forms (PF) are available to facilitate the purchasing process in line with the following minimum quotation requirements:


<p>\$0 - \$5,000</p> <p>Request a minimum of one quote by phone, in-store, catalogue or online. Use PF002 to record the purchase details.</p> <p>\$5,001 - \$20,000</p> <p>Request a minimum of two written quotes. Use PF003 to request quotes and PF004 to evaluate quotes.</p> <p>\$20,001 - \$100,000</p> <p>Request a minimum of three written quotes. Use PF003 to request quotes and PF004 to evaluate quotes. Use PF005 to identify and manage risks.</p> <p>\$100,000+</p> <p>Request a minimum of five written quotes. Use PF003 to request quotes and PF004 to evaluate quotes. Use PF005 to identify and manage risks.</p> <p>Use the Purchasing Checklist (PF001) to guide you through the process.</p> <p>When purchasing supplies for P&C operated tuckshops, uniform shops, bookshops or OSHC, seek quotes based on the total annual spend or combined spend over two or three years to establish best value for money.</p>	
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SCHOOL MANAGES THE PURCHASE




Purchasing of ICT goods and services, building works and tools and equipment should be undertaken by the school to ensure compatibility with existing infrastructure and safety requirements.

The P&C contributes to defining the requirements and evaluating quotes but draws on school purchasing staff experience to manage the purchasing process and ensure compatibility with existing equipment and infrastructure.



SOURCE: P&C'S OLD PURCHASING POLICIES AND PROCEDURES FOR P&C'S



Australia discussed performance management and mental health. From the manager/organisation's point of view:

- It is important to recognise the signs of common mental illnesses (i.e. anxiety and depression) as early as possible.
- Speak with the employee and understand their perspective, and make adjustments that are in line with their role and legislative requirements.
- Provide resilience training, and ensuring that the employee has a comprehensive understanding of their role and the expectations that come with it.
- Foster a culture of trust, tolerance and openness towards conversations surrounding mental health
- Have monthly catch ups with your employees and see how they are doing, both at work and outside the workplace.

Every employer also has a responsibility to provide a safe and healthy workplace. This is a legal obligation and the Work Health and Safety Act 2011 specifically states:

"If a person conducting a business or undertaking has a duty or obligation under the Act, an officer of the person conducting the business or undertaking must exercise due diligence to ensure that the person conducting the business or undertaking complies with that duty or obligation. "

It is important to remember people suffering from emotional distress need to be supported, and may be reluctant to divulge any issues they may be having. To avoid singling anyone out, find a gentle way to remind everyone in your workplace to:

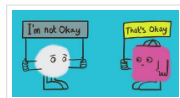
- Take reasonable care his or her own health and safety; and
- Take reasonable care that his or her acts or omissions do not adversely affect the health and safety of other persons; and
- Comply as reasonably as they can with any reasonable instruction that is given by the person conducting the business or undertaking the business to comply with this Act; and
- Co-operate with any reasonable policy or procedure of the person conducting the business or undertaking relating to health or safety at the workplace that has been notified to workers.

If you have any further questions, please do not hesitate to contact CMSolutions on 1300 007 110

R U OK? Managing Mental Health in the Workplace

By Natasha Shami

September 13th 2018 was R U Ok? Day, a national day of action dedicated to reminding each other how it is ok to ask "Are you ok?", and support those that are struggling with life.



In my role as an Employment Relations Advisor at CMSolutions, we receive many queries every day from volunteers, asking how to deal with employees that are psychologically ill, or in a worst case scenario, placed a WorkCover claim stating that work has stressed them out.

So how do we manage this and still encourage our employees to come forward and be frank with their employer about their mental health.

As part of R U Ok? Day, I attended an Employment Relations/Industrial Relations Forum, where Dr Leigh Hodder from iHR

When is Early Release of Superannuation Legal?

It's like the light at the end of the tunnel: years and years of watching your super grow until you reach retirement.

But when life gets hard, it is easy to start daydreaming about how many problems can be solved with your Super.

Luckily (or unluckily, depending on the circumstances), there are four exceptional circumstances where you are able to access your Super early.

- Compassionate Ground – Limited to what is reasonably needed.
 - The need to pay for medical treatment for yourself or dependant
 - To make a payment on a loan or mortgage to prevent you from losing your home
 - To make modifications to your home or vehicles to cater to the specific medical needs of yourself or a dependant due to severe disability
 - To pay for expenses relating to a death, funeral and burial
- Severe Financial Hardship – max \$10k at a time , in a 12 months period
 - Unable to meet reasonable and immediate family living expenses
 - Been receiving Income support payments for 6 months (26 months)
- Terminal Medical Condition
 - Only applicable for illnesses or medical conditions likely to result in death within 24 months
 - Needs to be certified by multiple medical professionals, including a specialist in the area of your illness or injury.
 - Not all superfunds allow for these types of payments
- Temporary or Permanent Incapacity
 - Related to physical or mental conditions rendering you unable to work (or work less hours) and is likely to stop you from ever working again in a job you're qualified to do by education, training or experience.
 - Also referred to as “Disability Super Benefit”
 - Needs to be certified by multiple medical professional.

If you are fortunate to not fall into any of these categories, you are not able to access your Super until you retire from the workforce.

Trying to access your super illegally can land you in hot water, with punishments of fines, penalties, interest charges, and even jail time for offenders.

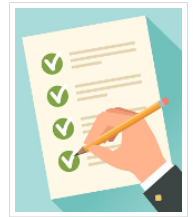
Contact your Superannuation fund if you need more information.



Even Not-For-Profit Organisations Need Expert Financial Management!

Just come to a few meetings they said....

Found yourself the Treasurer, or in a role on the committee of a Not-for-profit association? CMSolutions is uniquely placed to help you with the responsibilities this role has, while also providing the expert financial advice that will support the entire organisation's operations.



We look after:

- P&Cs;
- Kindergartens;
- Sporting Clubs;
- Child Cares;
- Special Interest clubs;
- Disability Services;
- Youth Services;
- Plus every other kind of not for profit.

CMSolutions have been working with Not-for-Profits for over 45 years; We're Specialists!

Here's some – but not all - of the services we provide:

- Payroll
- Bookkeeping
- ATO lodgements – BAS/IAS
- Advice on how to apply the not for profit GST provisions
- Single Touch Payroll implementation
- Financial Audits
- Monthly or annual financial results advice and reviews
- Financial process advice and reviews
- Set up of accounting software
- Training in all areas of accounting software
- Training in bookkeeping and payroll
- Training for new or existing treasurers in what is expected of them, what they need to report on and how to interpret the financial results.

CMSolutions has an experienced team of Accountants and Bookkeepers who have all worked in the not for profit environment for years and many of whom have been on committees themselves. They understand the challenges you face and the environment in which you will be operating.

Call us today to speak to our Finance department, and let us help you make your organisation better!

Tips to help you get ready for your Audit!

The Financial statements of the majority of associations must be audited every financial year to ensure that their books and records are being kept in accordance with all relevant legislation AND ALSO to ensure that the accounts are complete and represent a true and fair view of the financial position of the association.



REMEMBER: Audited financial statements must be presented at your Annual General Meeting. If there is no audit report there can be no AGM.

The following is a list of things to do before you give your accounts to the auditor that will help ensure your audit goes quickly and smoothly:

- Have a complete set of bank statements for all your bank accounts, investments, loans and credit cards for the entire financial year. Your auditor should provide you with a Bank Confirmation which you will sign and forward directly to the bank. This allows the auditor to get a third party confirmation of the amounts recorded as cash at bank in your financial statements;
- Have completed reconciliations for each of these bank accounts as at the last day of your financial year;
- Ensure that all transactions have been entered into your accounting records for your financial year;
- Prepare a detailed list of Debtors (money owing to you from customers) and Creditors (money you owe suppliers) as at the last day of your financial year. Review your list of Debtors and decide if any of them are unlikely to be collected. If so then discuss with your auditor the need to make a doubtful debt provision against these amounts;
- Collect all cheque books, receipt books and bank deposits books used during the year;
- Collect all invoices paid, cash count sheets, grant documentation and any other paperwork relating to income or expenses;
- Collect all your payroll records including timesheets;
- Update the Fixed Asset Register for any assets purchased during the year that belong to the organisation and calculate the depreciation on them for the year;
- Perform a stock take on any inventories held and keep a record of any adjustments that were required. Tuckshop inventory should be checked to ensure that all food is still in date and uniforms and books should be reviewed to ensure they are not old versions that can no longer be sold;
- Calculate annual leave and long service leave entitlements for your staff as at the last day of your financial year; and

- Ensure you have a complete set of minutes for the financial year for Executive and General meetings.

A good auditor will not only ensure that your financial statements are correct but will also review the accounting systems you have in place to identify potential weaknesses as well as opportunities to enhance them.

The auditor should also be speaking to at least one member of the committee as well as any administration or bookkeeping staff about the activities and results of the association during the year. This is a very important part of the audit process to mitigate the risk of fraud.

CMS can undertake an End of Financial Year, Interim, and Accounting and Financial Compliance Audits, depending on your needs. We pride ourselves on the quality of our work we do and believe that you get real value for money and so do the members who come back year after year.

Call our finance team on 07 3852 5177 or 1300 007 110 for a quote today.



When is the Annual Information Statement due?

Charities have an ongoing obligation to report each reporting period. Charities report by submitting an Annual Information Statement and an annual financial report to the Australian Charities and Not-for-profits Commission (ACNC). (Please note this does not apply to P&C Associations).

The two most common reporting deadlines are:

- 31 December for charities reporting to a regular financial year (1 July to 30 June)
- 30 June for charities using a calendar year reporting period (1 January to 31 December)

Failure to lodge this annual statement could lead to your organisation losing its income tax exemption and other tax concessions.

For more information visit the link below

<http://www.acnc.gov.au/ACNC/Manage/Reporting/Reporting/ACNC/Report/ReportDue.aspx>

Deductions from an Employee's Pay

Some deductions are authorised by legislation, and some are by written agreement between employer and employee.

Legislated deductions include, tax and garnishee orders. An employee may request private deductions which may include insurance premiums, union dues and salary sacrifice payments e.g. Novated Vehicle Lease.

An employer can only deduct money if:

- the employee agrees in writing and it's mainly for their benefit;
- It is allowed by law, court order or from the Fair Work Commission / Qld Industrial Relations Commission.
- It may also be allowed under the employee's award or registered agreement.

This may include salary sacrifice arrangements for additional payments into an employee's super fund.

Most importantly an employee must agree to private deductions in writing. The employee needs to put the request in writing and the employer should confirm in writing.

The employer cannot deduct money from an employee wage, if it benefits the employer directly or indirectly and is unreasonable. An employer cannot deduct money from an employee who is under 18 years of age unless their parent or guardian has agreed to it in writing.

For more information please contact the team at CMSolutions on 07 3852 5177.

We are LIVE on Facebook

Have you visited our Facebook page lately to check out our last Facebook Live Q&A Sessions?

Our next Facebook Live sessions will be held:

- **16th October, and 30th October** with Catherine Norris, Employment Relations Advisor and Joint General Manager.

We encourage all members to send in their questions via email or on our Facebook page and we will answer these for you. Remember to follow us on Facebook to ensure you are constantly kept up to date!

Find us via the link below and check out our past videos. [Email](#) us your questions, and tune in fortnightly for bite-size, expert, information sessions.

<https://www.facebook.com/communitymanagementsolutionscms>

Member Discounts!!

We are always looking to give you more for your membership. And that is why we have partnered with a range of businesses that provide useful products and services to members, providing you with discounted rates and making sourcing reliable suppliers easier. You can now access a range of discounts from organisations like:

- AutoTender
- ProcessPA
- Make It Cheaper
- Optimum Recoveries
- CrimCheck
- Officeworks

Visit our [website](#) for more information and to find out what discounts are available!

We're Social!

You'll never know when an article in our newsletter will speak directly to you; why not pass us along to your friends and associates! You can also sign them up here, and don't forget to like us on Facebook to keep up to date with breaking news.

Schoolzine



Schoolzine is proud to be a digital partner and supporter of Community Management Solutions.

Schoolzine has been an industry leader in digital school communications for 10 years. They are dedicated to customer service, product development and understanding the school landscape that keeps them at the top of the industry. Schoolzine's Parent Engagement Platform consists of 3 packages, an eNewsletter, Mobile App and Website offering. Purchased separately or together, they guarantee each package will make engaging with parents easy and even enjoyable for a school of any size. Schoolzine addresses the need for media-rich, interactive content that engages parents.