

WIRES Public Gift Fund Handbook & Operational Guidelines

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**WILDLIFE
INFORMATION
RESCUE AND
EDUCATION
SERVICE Inc.**

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Introduction & background

WIRES

The mission of WIRES is to actively rehabilitate and preserve Australian wildlife and inspire others to do the same.

The NSW Wildlife Information Rescue and Education Service Incorporated (WIRES or “the organisation”) was formed in 1985, and officially launched as an organisation in March 1986, in response to a critical need for a native wildlife rescue service. At the time, no organisation, government or conservation group could take specific responsibility for the rescue and care of native animals. WIRES quickly established a coordinated network of wildlife carers and rescuers across NSW.

WIRES operates under a general licence, which is required to be renewed annually, from the NSW National Parks & Wildlife Service. An authority is then issued to each volunteer member who has successfully completed a compulsory Rescue and Immediate Care Course, covering policies, licensing, animal identification, rescue and first aid. In addition, experts also provide additional specialist training courses and set standards of care in areas such as macropods, flying foxes, reptiles, birds of prey (raptors), and possums.

WIRES is a not-for-profit organisation with more than 3,000 WIRES volunteers, across 28 branches, authorised to rescue and care for native animals in the WIRES network.

WIRES offers nationally accredited training to the community and volunteers licensed by NPWS. The training covers policies, licensing, animal identification, rescue and first aid.

WIRES provides an educational service to the community through talks to schools, community groups, and wildlife forums.

In 1992, over 14,000 rescues were conducted. By June 1997, this grew to 38,000 animal rescues statewide. In 2014, native animal assistance rose to over 77,000 animals reported for rescue. WIRES operates a dedicated Rescue Office that operates 365 days a year assisting the community to help native animals in distress. WIRES assists tens of thousands of animals every year, receiving over 200,000 requests for rescue assistance in the last financial year. The increase in urban development and infrastructure such as roads, loss of habitat and the presence of non-native predators have rapidly accelerated the need for services provided by WIRES. WIRES also responds to requests for help from businesses, the RSPCA, zoos, government departments, local councils and the police.

WIRES has developed a comprehensive animal database that records information on types of animals, injuries and fates and data related to threatened species populations. This data is useful for urban planning, research and predicting biosecurity risks.



The Register of Environmental Organisations (REO)

The Register of Environmental Organisations (the Register) was established in 1992 to remove the need for amendments to the Income Tax Assessment Act every time an environmental organisation was granted tax-deductible status. The Register was given legislative effect on 24 December 1992 and now allows all approved environmental organisations to seek tax-deductible donations.

The Register is administered by the Commonwealth Department of the Environment and Energy in consultation with the Australian Taxation Office.

A prerequisite for all organisations seeking entry to the Register is to establish and maintain a separate public fund. The NSW Wildlife Information Rescue and Education Service Public Gift Fund (WPGF) was formally entered on the Register of Environmental Organisations on 29 June 1994 allowing WIRES to offer potential donors tax deductibility for donations.



Establishment of the WIRES Public Gift Fund

The WPGF (the Fund) is established under the Constitution of the NSW Wildlife Information, Rescue and Education Service Inc. (WIRES) to comply with requirements of the Commonwealth Department of Environment and Energy Register of Environmental Organisations to receive tax-deductible donations from the public.

A public fund has:

- Its own name
- Its own objects (in this instance, the environmental purpose of the organisation)
- Its own management committee
- Its own bank account (separate to the organisation)
- Its own rule

The Guidelines and Constitution provide the key legislative framework for the establishment and operation of the Fund and as such they must be adhered to by the organisation, the fund and its management committee. Relevant provisions are set out below.

REO Guidelines

- The public fund must be managed by a management committee appointed by the organisation. It can be made up of members from the organisation's management committee or be a sub-committee of the organisation's management committee. It can also be a committee made up entirely of persons from the community who are not members of the organisation. In the case of the WIRES Public Gift Fund it is this last model that has been adopted (i.e. persons from the community who are not members of the WIRES).
- The minimum number of members of the Fund's management committee is three and the majority must be deemed by the Department to be "responsible persons".
- The Fund is to operate on a not-for-profit basis, and maintain bank account/s separate from the organisation's accounts. Gifts to the public fund must be kept separate from any other funds of the organisation and only gifts of money or property, or interest accruing thereon, should be placed into the public fund's account. (Sponsorship monies and testamentary gifts, for example, must not be deposited into the funds bank account.)
- Release of monies from the Fund's account and the management of, or sale of the Fund's assets must be authorised by the Fund's Management Committee. Members of the public fund management committee permanently located in Australia must be the only signatories to the public fund account.
- Receipts to be issued in the name of the Fund for all donations received for which tax concessions are to be sought. Donations of less than \$2 are not allowable as tax-deductible donations.



WIRES Constitution

- Establish and maintain a public fund (the Fund) for the specific purpose of supporting the environmental objects/purposes of WIRES, with all gifts of money or property credited to the Fund's bank account.
- Donations to the Fund to be used and applied solely for purposes specified in the objects of WIRES and no portion distributed by way of dividend, bonus or profit to members, directors or trustees of WIRES.
- Any allocation of funds or property to other persons or organisations must be made in accordance with the established purposes of WIRES and not influenced by the preference of the donor.
- In the case of the winding-up of the Fund, any surplus assets are to be transferred to another fund with similar objectives that is on the Register of Environmental Organisations.

There are a number of sections of WIRES Constitution that do not specifically apply to the operations of the Fund, but these should be used as guidelines in operation of the Fund.

In addition to the mandatory legal provisions outlined above, the Fund Management Committee (Directors) has adopted a number of operational guidelines (own rules) for the day-to-day management and operation of the Fund.

In the event of a conflict between these operational guidelines and the provisions of the Guidelines for the Register of Environmental Organisations and/or the Constitution of WIRES Inc., the latter two documents, as legally binding documents, will prevail.



Operational Guidelines

Delegated employee/s of WIRES Inc. to provide accounting and secretarial services for the Fund.

Management of the Fund

Membership of the Management Committee

The WPGF is managed by a Committee of at least three Directors, and a maximum of seven, appointed by the WIRES Board, following a recommendation from the WPGF Management Committee. The majority of Directors are to be seen as “responsible persons” as outlined in the Register of Environment Organisations Guidelines.

Examples of people who may qualify as “responsible persons” include:

- People with honours (OBE, KCMG, AO etc.)
- Clergy and church authorities
- Trustees or board members of a not-for-profit school or college
- Justices of the peace
- Judges/magistrates
- Public servants with more than five years service
- Barristers/solicitors
- Doctors
- Accountants (must be CPA, ASA, ICA or NIA registered)
- Persons holding public or elected office
- Mayors
- Town clerks
- Councillors
- Members of parliament
- Directors of large public companies (with responsibilities under the companies code)
- Academics or teachers with more than five years experience
- People who hold (or have held) other public positions (e.g. member of the Australia Council)
- Past or present office holders of other community organisations (e.g. President or Parent and Citizens Association, Secretary of Lions, Treasurer of Rotary)

Directors shall not receive remuneration for their services, but any actual and reasonable costs incurred by Directors in performance of their duties may be reimbursed.

There is no set term for the appointment of Directors and their appointment does not need to be reaffirmed.



A Director shall be deemed to have vacated the position in any of the following circumstances:

- Death
- Resignation
- Bankruptcy
- Removal by WIRES Board
- Becomes of unsound mind and/or physically or mentally incapable of performing the functions of Director
- No longer fulfills the criteria under which they were appointed

Directors shall put the interests of the organisation at the foremost in their deliberations as Committee members, using reasonable care, skill and diligence in the performance of their duties. They should be aware of and act in conformity with the WIRES Code of Conduct for members.

A Chairperson shall be appointed by the Directors at the first meeting of the Management Committee in each calendar year and will serve for the forthcoming year. The Chairperson will:

- Chair all meetings of the Fund;
- Act as the focal point for any liaison between Directors, WIRES Board and staff on matters pertaining to the operation of the Fund between meetings of WPGF Committee;
- Have an ordinary vote but no extra vote by virtue of the position; and
- Have no executive powers and only retain the powers of an ordinary Director.

The same person may be reappointed as Chairperson for successive years.

Directors' Indemnity Insurance for Directors of the Gift Fund Management Committee is provided under the WIRES Inc. insurance policy.

Duties and requirements of Directors:

- Approve all disbursements from the Gift Fund
- Approve relevant documents, including documents related to the Public Gift Fund's finances
- Ensure the Public Gift Fund's compliance with funding agreements, policies, legislation and regulations
- Keep up to date by reading the minutes, reports and any other necessary meeting papers
- Regularly attend Committee meetings and actively participate in committee discussions and decision making and develop a thorough understanding of how the gift fund works
- Be familiar with the organisation's constitution, including the specific roles and responsibilities of the WPGF Management Committee outlined within it
- Manage the Public Gift Fund's risk (i.e. minimise the impact of potential barriers preventing the organisation from achieving its objectives efficiently and effectively)



Meetings

A meeting can be held by teleconference or other such electronic means so long as no Director is unduly disadvantaged by such processes.

Directors should meet at least 3 times each calendar year, with one meeting planned around the time of receipt of the audited accounts.

The Management Committee has agreed to meet 6 times per year (to facilitate timely disbursements to WIRES Inc.) with 3 of those meetings face to face meetings at the WIRES office and the other three by teleconference.

Additional meetings (including teleconferences) can be held if required.

The Chairperson and/or Treasurer of the WIRES Board, and the CEO of WIRES Inc. are eligible to attend Management Committee meetings (ex officio), but have no vote.

Other relevant WIRES Inc. staff are also able to attend, but with no vote.

Voting and quorum

A quorum for any Meeting is at least three Directors or more than 50 per cent of the Committee, whichever is the greater.

If the appointed time for a meeting has elapsed and a quorum is not present, and two Directors present consider a quorum cannot be reached, they may proceed with the Meeting but decisions cannot be ratified until all other Directors have been notified of the decisions taken and a majority confirmed their approval of the decision in writing (email is acceptable).

Consensus is the preferred method of operation for decisions of the Management Committee. Where a vote is necessary it is determined by simple majority of Directors.

Proxies are not permitted.

Financial control of the fund

All monies donated to WIRES (Appeals, direct donations, donations from direct debits, donations to branches) where a taxation exemption receipt is provided are to be lodged with the Fund.

Money from interest on donations, income derived from donated property, excluding specific bequests where no tax receipt is sought, and money from realisation of such property is to be deposited in the WPGF account.

Method of operation of Gift Fund accounts

Directors have agreed to adopt a conservative policy in the holding of funds with two accounts currently held the Commonwealth Bank:

- An interest bearing cheque account; and
- An interest bearing business online saver (BOS).



Deposits in the Fund's account are initially held in the cheque account up to a maximum of \$50,000. Once this limit is exceeded surplus funds should be transferred to the BOS account attracting a higher interest rate.

Where funds held by the Fund appear to be running in excess of immediate requirements (short term) term deposits may be considered.

Disbursements from the Gift Fund

In making decisions how to disburse the Management Committee acts independently.

Any disbursements from the Fund must be to support the environmental objects/purposes of WIRES. The Management Committee can make grants to third parties directly, so long as the purpose of the grant is consistent with the or contributes to the achievement of the environmental objects/purposes of WIRES. This should only be done following consultation with WIRES Board and Staff.

In practice, the majority of monies disbursed from the Fund directly support the ongoing functions of the organisation, including operation of the Administration Office.

Certain ongoing decisions regarding the disbursement of monies have been made by the Management Committee:

Disbursements of funds to WIRES Inc. for actual expenses incurred by the Administration Office, including the operation of the rescue service, in the previous period will be made every two months. A formal request for disbursement is to be submitted by WIRES Inc., setting out the total amount requested, showing the broad category and actual amount of expense incurred, and the current balance/s of the Gift Fund accounts, including any disbursement already approved but not yet processed.

Donations made by or on behalf of WIRES branches and credited to the Fund's bank account are reimbursed to the relevant branches monthly (WIRES operates under a centralised banking and financial system). An email is forwarded by the Finance Officer to Directors once the accounts have been reconciled for the month, together with supporting financial information. Directors are to respond to this email within 7 days. An approval response is required from more than 50% of Directors (no response is considered a 'yes'). Any queries on these reimbursements are to be discussed with the Chairperson.

Other requests for disbursement are considered at meetings of the Management Committee on a case by case basis. If the request is urgent, and a meeting or teleconference cannot be arranged in time, such requests may be decided via email but in such circumstances the approval of the expenditure by all Directors is required.

Reporting

The Fund shall be audited annually as part of the WIRES audit.

The WIRES Finance Officer will provide to members of the Management Committee a comprehensive Monthly Financial Report, including all incomings and outgoings to the Fund for the month.



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The annual statistical return required under the REO Guidelines is to be provided to the Department of Environment and Energy by WIRES Office within the specified time line.



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