Merriment Alpine Club Co-operative

Club Procedures

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1. Merriment Club Procedures

Print Version

Merriment Alpine Club Co-operative is registered under the Co-operatives National Law (the CNL), as applied in NSW and is governed by a combination of legislation being:

- Co-operatives (Adoption of National Law) Act 2012
- Model Rules for a non-distributing co-operative with share capital
- A Schedule of Merriment Rules

1.1 Guidelines for running a Co-operative

NSW Fair Trading provides guidleines for running a co-operative at Running A Co-operative.

For the complete set of obligations, see the full set of legislation above, including the CNL, the Model Rules and the Merriment Rules.

1.2 Roles

- A Guide for Club Presidents
- A Guide for Club Secretaries
- A Guide for Club Treasurers
- Job Description - President
- Job Description - Secretary
- Job Description - Treasurer

1.3 Forms

- Form for Nomination and Consent of Director

1.4 Glossary

Board	The Board requires a minimum of 4 Directors and includes as a minimum the roles of:
	- President
	- Secretary
	- Treasurer
Committee	The Committee includes as a minimum the roles of:
	- President
	- Secretary
	- Treasurer
	- Booking Manager
	- House Manager
	- Maintenance Manager
	- Finance Manager
Auditor	The external Auditor of Merriment as appointed by the Board
Website	Public information and the Management System for authorised users at https://merrimentalpine.com.au

2. Membership

2.1 Membership Rules

Merriment membership rules are defined by legislation and the Merriment Schedules.

A summary extract of the rules includes:

- A Member shall be a person who has attained the age of 18 years and who has applied for Membership and who has been duly proposed and seconded by two (2) active Members or Honorary Life Members and who has paid a non-refundable Entrance Fee, as per Rule 7.1 and who has been recommended by the Directors to a General Meeting and who has been admitted to Membership by resolution at a General Meeting and who is the holder of 100 shares upon admission.
- A Junior Member shall have a preferential right to be considered for Membership.
- A Junior Member shall be a person who has attained the age of 18 years and who has not yet attained the age of 25 years and who is the child of a Member and who has applied for Junior Membership and who has been admitted to Junior Membership by the Directors and who is the holder of 15 shares upon admission.
- No person shall be admitted to Membership other than by resolution at a General Meeting.

2.2 Membership Forms

- Application for Junior Membership
- Application for Full Membership - Existing Junior Member
- Application for Full Membership

3. Audit

Requirements checklist.

3.1 Balance Sheet

- Balance Sheet as at 30 June.
- Profit & Loss Statement for the year ended 30 June.

3.2 Cash at Bank

- Bank Reconciliations for all bank accounts as at 30 June.
- Bank statements for all bank accounts for the year ended 30 June.
- Maturity and/or Rollover Statements for all Term Deposits for the year ended 30 June.
- Workpaper of all Interest Received transactions and/or accrual journals processed for all Term Deposits during the year ended 30 June.

3.3 Accounts Receivable

- Trade Debtors reconciliation as at 30 June reconciled with GL account.
- Comments as to the collectability of any amounts outstanding for 90 or more days as at 30 June.
- Details of any bad debts written off during the year ended 30 June.
- Confirmation from Directors that provision for doubtful debts is adequate.

3.4 Prepaid Expernses

- Workpaper of list of prepayments with supporting documentation and calculations as at 30 June.

3.5 Property Plant and Equipment

- Schedule of Assets, reconciled with GL accounts, as at 30 June.
- Evidence that opening WDV as at 1 July reconciles with closing WDV as at 30 June of the previous year.
- Copies of invoices supporting acquisitions during the year ended 30 June.
- Confirmation that Directors have assessed Property Plant and Equipment for impairment, together with any relevant reports as a result of the assessment.
- Copies of any Propery Plant and Equipment valuations that were obtained during the year ended 30 June.
- Evidence that depreciation expenses have been reconciled as at 30 June.
- Confirmation that depreciation rates have remained consistent for the year ended 30 June.
- Confirmation that no capital items have been included in Repairs and Maintenance or any other Expense accounts for the year ended 30 June.

3.6 Creditors and Other Liabilities

- Sundry Creditors reconciliation as at 30 June reconciled with GL account.
- Comments as to the status of any amounts outstanding for 90 or more days as at 30 June.
- Confirmation that consideration has been given to refunding any amounts outstanding for 90 or more days as at 30 June.
- Workpaper of list of Income Received in Advance detailing amounts and supporting calculations, as at 30 June.
- Workpaper of list of accrued expenses, detailing amounts and supporting calculations, as at 30 June.

3.7 Share Capital

- List of members reconciled to the GL Issued Capital account as at 30 June.
- Workpaper of list of movements in share capital accounts, detailing amounts and supporting calculations, during the year ended 30 June.

3.8 Profit and Loss

- Confirmation as to whether there were any increases in accommodation prices during the year ended 30 June.
- List of Member Subscription charges for the year ended 30 June.

- List of Entrance Fee charges for the year ended 30 June.
- Supporting documentation for any Other Income transactions for the year ended 30 June.
- Copies of invoice for NPWS Rent and MSU charges for the year ended 30 June.
- Workpaper of paperwork and statements supporting the paid/overpaid/outstanding position of MPWS Renat and MSU charges as at 30 June.
- Copies of invoices for all expenses included in fines and penalties GL accounts for the year ending 30 June.
- Copies of documentation supporting any grant/government income for the year ended 30 June.

3.9 Other Information

- Certificates of Insurance and Tax Invoices for all policies held as at 30 June.
- Minutes of Meetings held during the year ended 30 June.
- Budget to Actual documentation for the year ended 30 June.
- Budget Projections for the next year ending 30 June.
- Copies of any new policies and procedures implemented during the year ended 30 June.
- Advice of any material events that have occured subsequent to 30 June.
- Advice of any capital expenditure commitments made subsequent to 30 June.
- Advice of any contingent liabilities which exist as at 30 June.

4. Finance

4.1 Reviewing the Trial Balance by The Board and The Auditor

The Board, with the guidance of the Auditor, reviews the Trial Balance, no less frequently than once per quarter, with the objective of ensuring the good governance and good management of Merriment.

4.2 Reviewing the Trial Balance by The Treasurer

The Treasurer reviews the Trial Balance, no less frequently than once per month, with the objective of ensuring the good operation of Merriment, especially with respect to Revenue, Expenses, Accounts Receivable and Payable.

4.3 Reviewing Accounts Receivable and Payable by The Treasurer

The Treasurer reviews Accounts Receivable and Payable, no less frequently than once per month, with the objective of deciding when it is appropraite to: - issue statements of account via email using the "Statements" function. - contact a Member directly regarding their outstanding balance - warn a Member if a member's outstanding balance is likely to trigger action under the Rules of Merriment - Part 5 – Period of inactivity prior to cancellation Rule 5.1(a).

4.4 Receipts

Using the Bank Statement Entry function, received funds are recorded as a Receipt against the Contact whose name and or contact label appears on the bank statement transaction.

That Receipt may then be allocated against any number of outstanding transactions across any number of Contacts. The most common outstanding transactions include: - Sale - Subscription - Sale - Accommodation Fees - Sale - Purchase of Shares - Sale - Accommodation Cancelation Fee

4.5 Payables

Payables consist of: - Invoices received electronically from utility suppliers with whom a supply arrangement has been agreed, eg Telstra, Country Energy etc - Invoices received at the co-op's post office box and having been reviewed by the Secretary have been passed to the Treasurer. - Claims for reimbursement for authorised purchases for which full payment documentation has been provided - Accommodation refunds established under the booking policies and procedures set out on the "Bookings" page of the Website and authorised by the Booking Manager.

The Treasurer may further review such invoices and decide to review and/or investigate further before declaring the invoice authorised.

4.6 Payments

Payments originate with the recording of a Payment Authorisation document on the System, which include details including: - Name - Company - BSB/Account - Reference (typically a Supplier Invoice number) - Notes, as to the reason for the Payment

Once authorised by the Treasurer, Payments are made using the online Bank Account, to the BSB/Account quoted in the Payment Authorisation Document.

The Treasurer/Finance Manager will make payments only against authorised documentation and that documentation will be attached to the Payment transaction.

Using the Bank Statement Entry function, funds paid out are recorded as a Payment against the Contact to whom the payment has been made and the authorising documentation is attached to the Payment.

The payment may be allocated against any number of outstanding transactions across any number of Contacts. The most common outstanding transactions are: - SaleCredit - Accommodation Fees (typically when an Accommodation Bookings has been cancelled or credited) - Receipt (When too much money has been received)

The payment may also be allocated directly against a General Ledger Account, eg Firewood, Insurance, Lodge Supplies etc.

NOTE: Accommodation Fees: No Payments arising from Accommodation refunds should be allocated directly against the Accommodation Fees account, as the Booking system automatically raises Sale and SaleCredit transactions as part of the bookings process.

Any such refund Payment allocations must be made ONLY to SaleCredit transactions as the SaleCredit effectively documents the refund authorisation. (The corollary of this is that any Payment that is not allocated against a SaleCredit is effectively an unathorised Payment)

4.7 Purchases

Purchases on behalf of Merriment will not be made unless at a Board or Committee meeting prior to the purchase: - the purchase has been specifically authorised or - the item is part of an expenditure plan that has been reviewed and approved by the Board

4.8 Accommodation Bookings

The Booking Manager receives request for accommodation using the booking form available from the Website and processes the booking following the booking policies and procedures set out on the "Bookings" page of the Website. The Booking Manager records successful bookings using the "Bookings" function.

All communication, receipts, cancellations fees, payments etc for a Booking will take place via the one Member responsible for the booking.

For the avoidance of doubt, any communication, receipts, cancellation fees, payments etc from anyone other than the Member reponsible for a booking will not be accepted.

A typical member accommodation booking use case looks something like:

> Member submits a booking request, including the names of those planning to attend and their membership status (Member, Child of Member, Non-Member, etc) and sends funds that match the pricing.
>
> On receipt of the funds the booking is confirmed.
>
> Over the next week or so, Member makes changes to their booking, changing the number, names and membership status of those planning to attend and sends additional funds or establishes credits or refunds that match the changed booking.
>
> The booking remains unchanged until shortly before the planned occupancy date when once again the Member is likely to make changes to their booking, again changing the number, names and membership status of those planning to attend and again and sends additional funds or establishes credits or refunds that match the changed booking.

The system is designed to support the above use case and as such:

- When a booking is first entered, the booking is marked as "Not Invoiced"
- When the booking is "Invoiced", the system marks the bookings as "Invoiced" and raises a "Sale - Accommodation Fees" and shows the amount of the booking as Outstanding. Any funds received for the booking can now be allocated against the Sale.
- If a booking is changed, the booking is again marked as "Not Invoiced" and no further action is taken
- When the booking is next Invoiced, the booking is again marked as Invoiced, a "SaleCredit - Accommodation Fees" for the amount of the original Sale is raised and a new Sale for the amount of the changed booking is raised.
- The Sale Credit can now be allocated against the new Sale as can any Receipt from additional funds received or Payment made, all of which should now balance.

NOTE 1: Cancellations Booking cancellations are made by deleting the Booking. If the Booking has not yet been Invoiced then no further action is taken. If the Booking has been Invoiced, then a SaleCredit will be automatically raised for the amount of the Booking.

- If the option taken by a Member is for a Credit, then the funds already received (Receipt) will have been allocated against the original Sale and so the SaleCredit raised will sit on the Member's account as a credit.
- If the option taken by a Member is for a Refund with a Cancellation Fee, then a "Sale - Other Income" transaction must be raised **MANUALLY** for the amount of the Cancellation Fee. Assuming that the funds already received (Receipt) have been allocated against the original Sale, then refund Payment plus the Sale - Cancellation Fee can be allocated against the newly raised SaleCredit.

4.9 Subscriptions

Invoicing covers the period 1 July – 30 June.

The Treasurer invoices subscriptions in January of each year, using the "Subscription" function.

After verifying that invoicing has been successful the Treasurer sends any unsent invoices to members using the "Send Invoice" function

5. Filing

The objective of the Filing System is to make it easy for people to save their work, so that:

- Working together on shared projects is the default way of working
- Information valuable to the organisation is protected

5.1 Layout

Folder	Contents
books	Books - Our reference Library, it is where the publised results of Projects is kept Eg, Annual Reports, Building Plans, Current Insurances, Current Lease etc
contacts	Contacts - A folder per external Contact, containing records of significant correspondence between the parties and ordered chronologically
cprojects	Completed Projects - Where Projects go to die once they've been completed
projects	Projects - A folder per current operational project, ordered by expected completion date

- Keep the system as **flat** as possible, you should generally have no more than one level of folders within folders. If you feel you need more levels you probably need to promote to a new project.

5.2 The Rules

We all have different ideas on how to organise and classify information. Everyone will have a different view as to what is "logical" and/or "intuitive". But that doesn't work when you are sharing information with a lot of people. Have a look at most people's "logical" filing sytem, it will be full of nested directories, 2 or 3 levels deep and often with only one or two files in a directory.

To work for a lot of people we need to keep the structure as flat as possible - think of a library - it's just one level of a lot of books.

So ...

5.3 projects

Projects are the way we organise work

- Each Project typically matches an item on your and/or your team's "to be done" list.
- Each Project is named with a prefix in the format YYMM, being the expected completion date (or "use by") of the projects eg "2408 Audit for Year Ending 240630". For example:
  - 2406 Accounts
  - 2406 Committee Meetings
  - 2404 Policies and Procedures Update - Version 6
  - 2405 Winter Newsletter
  - 2405 Role Descriptions - Review and Update

Importantly, this means the list of projects is ordered by expected completion date and means that we can easily archive projects once they are completed. Simply move the project folder into "cprojects".

We can copy the contents of a completed project to be a template for the next project, eg "2308 Audit for Year Ending 230630" can be copied as a starting point for "2408 Audit for Tear Ending 240630".

- **EVERY** document, filed **anywhere**, **MUST** be filed with a prefix of YYMMDD. For example:

  - 230930 NAB Bank Statement
  - 230310 Booking Form.pdf
  - 220630 Gross Revenue Schedule.pdf
  - 170523 Merriment Annual Fire Safety Statement.pdf
  - 230613 DPIE Credit Note - 15015175 MSU Charges.pdf
  - 230628 Alpine Range Invoice INV-0019.pdf
  - 240701 Lodge Procedures Manual.docx
  - 240627 Member and Share Register

Files then appear in chronological order and you never get caught with names such as "Final Draft", "Almost Final Draft", "Final Draft But Now It's Changed!". Because as we all know, "Final Draft" is NEVER the Final Draft!

if you have lots of versions of a file as a project develops, create a sub-folder called something like "Archive" and move all except the "current" version into the archive. That way you will have a clean view of what's current but will still have access to a history of how your drafts have changed over time.

5.4 cprojects - completed projects

- Once a project is completed, copy the final output of the project to "books". eg a set of Annual Accounts, the next version of the Lodge Procedures Manual, the current Members Register etc. and the move the project to "cprojects".

5.5 books

"books" are our permanent history and/or our "current" state, eg current building plans, current insurances, current lease etc.

- "books" must be "published" in permanent formats such as .PDF or .EPUB. "books" must **NOT** contain modifiable files like .docx or .xls etc

5.6 contacts

Contacts are all the separate external "legal" entities that we have contact with, most typically suppliers and industry groups. If the amount of correspondence with a contact becomes too voluminous then the contact may in turn need to have sub-folders of Books, Projects, etc

6. Email

For Merriment office bearers, in order to receive and/or be notified of any email sent to Merriment, you will need to add a Merriment email account into your iPhone, iPad, laptop or whatever eg:

- bookings@merrimentalpine.com.au
- secretary@merrimentalpine.com.au
- treasurer@merrimentalpine.com.au

6.1 Sending an email

When you send an email on behalf of Merriment please make sure that you set "From" to be your Merriment email address, eg warwick.read@merrimentalpine.com.au

6.2 Adding an Email Account

The details depend on whether you're using an iPhone, iPad, macOs, Windows, Android etc, but all of them will require the following:

Email address	xxx.xxx@merrimentalpine.com.au
Username or Account name	xxx.xxx@merrimentalpine.com.au
Password	***********
IMAP Server	mail.merrimentalpine.com.au (Select "Automatic" if offered, otherwise use Port 993 and tick "Use SSL")
SMTP Server	mail.merrimentalpine.com.au (Select "Automatic" if offered, otherwise use Port 587 and tick "Use SSL")

6.3 What you will see

When connected, you should see something like this:

email

Inbox	Only emails sent specifically to your Merriment email address eg warwick.read@merrimentalpine.com.au will appear here and will only be able to be seen by you
All other mailboxes	Are a shared mailbox able to be seen by everyone with a Merriment email address

6.4 How it's supposed to work

If you include your personal Merriment Inbox in your devices "All Inboxes" group then it should work like this: * Any Merriment email that you're interested in (and not every other Merriment email) will appear in your normal Inbox alongside of all of your other emails * The email will also be put into either Merriment Bookings or Merriment Admin and be able to be seen by everyone

If you're keen you can look at the tables below to see how things are routed. eg Any email addressed to bookings@merrimentalpine.com.au will be put into the "Bookings" mailbox AND treen.macphillamy@merrimentalpine.com.au's mailbox

6.5 Aliases and Routing

6.5.1 Aliases

accounts@merrimentalpine.com.au	finance@merrimentalpine.com.au
admin@merrimentalpine.com.au	finance@merrimentalpine.com.au,president@merrimentalpine.com.au,secretary@merrimentalpine.c
board@merrimentalpine.com.au	president@merrimentalpine.com.au,secretary@merrimentalpine.com.au,treasurer@merrimentalpin
committee@merrimentalpine.com.au	board@merrimentalpine.com.au,bookings@merrimentalpine.com.au,finance@merrimentalpine.com. house@merrimentalpine.com.au, maintenance@merrimentalpine.com.au,marketing@merrimentalpine.com.au,slopes@merrimentalpin
info@merrimentalpine.com.au	secretary@merrimentalpine.com.au
hostmaster@merrimentalpine.com.au	admin@merrimentalpine.com.au
postmaster@merrimentalpine.com.au	admin@merrimentalpine.com.au
unsubscribe@merrimentalpine.com.au	secretary@merrimentalpine.com.au

6.5.2 Routing

finance@merrimentalpine.com.au	shared_admin@merrimentalpine.com.au,karen.harvey@merrimentalpine.com.au
house@merrimentalpine.com.au	shared_admin@merrimentalpine.com.au,sally.king@merrimentalpine.com.au
maintenance@merrimentalpine.com.au	shared_admin@merrimentalpine.com.au,peter.king@merrimentalpine.com.au
marketing@merrimentalpine.com.au	shared_admin@merrimentalpine.com.au,nick.piper@merrimentalpine.com.au
president@merrimentalpine.com.au	shared_admin@merrimentalpine.com.au,warwick.read@merrimentalpine.com.au
secretary@merrimentalpine.com.au	shared_admin@merrimentalpine.com.au,sarah.stephenson@merrimentalpine.com.au,greg.johnson@
treasurer@merrimentalpine.com.au	shared_admin@merrimentalpine.com.au,andrew.johnson@merrimentalpine.com.au
slopes@merrimentalpine.com.au	shared_admin@merrimentalpine.com.au,nick.berriman@merrimentalpine.com.au

If an email is received taht includes "@slopes.com" in "From", then the email is also copied to slopes@merrimentalpine.com.au

6.6 Background

Historically, Merriment aliases such as secretary@merrimentalpine.com.au were simply forwarded to a person's personal email address. That had the benefit that the Secretary didn't have to do anything and emails directed to secretary@merrimentalpine.com.au just turned up in their usual inbox along with all of their other emails.

This caused two major problems: 1. No record of emails sent or received by Merriment was ever kept as part of Merriment's records 2. Any spam forwarded to office bearers with gmail.com like email addresses adversely affected Merriment's reputation as an email sender and increased the probability of having the email rejected or put into Junk. This spam problem was manageabl when we able to control senders from the Contact database, but with the move to Xero all of that spam control was lost.

By requiring an office-bearer to add a specific Merriment email account to their devices we can solve both of the above problems.

Once setup, it will be no different from having a work email account and a personal email account