

Record Keeping policy

28 February 2025

Purpose

The purpose of record keeping is to:

- show that Mindful Margaret River continues to run as a not-for-profit and working towards its charitable purposes (and so should remain eligible to be registered as a charity).
- understand whether Mindful Margaret River is in good financial health
- assess whether the right kinds of decisions are being made (operational and financial)
- communicate about Mindful Margaret River's activities and finances
- report to the Australian Tax Office,
- prepare reports to meet our reporting obligations to the ACNC, other government regulators, donors/funders and members, and
- otherwise show that Mindful Margaret River meets its obligations under the ACNC Act, tax, and other relevant laws.

Scope

This policy applies to all Mindful Margaret River workers, defined as a person who carries out work, paid or unpaid, with Mindful Margaret River including the Mindful Margaret River Board, Professional Liaison Team, Professional Advisors, employees, contractors, agency workers, volunteers, interns, work experience staff and statutory employees (board, executive committee).

Under the ACNC, Mindful Margaret River will keep:

1. **Financial records**, and
2. **Operational records**

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1. Financial records

These must:

- correctly record and explain how Mindful Margaret River spends or receives its money or other assets (transactions)
- correctly record and explain Mindful Margaret River's financial position and performance, and
- allow for true and fair financial statements to be prepared and audited or reviewed if required.

The ACNC Act or the ACNC Commissioner could require Mindful Margaret River to prepare financial statements.

2. Operational records

These are other documents about Mindful Margaret River's operations. Mindful Margaret River will keep operational records that show how Mindful Margaret River:

- is entitled to be registered as a charity and as its subtype
- meets its obligations under the ACNC Act, and
- meets its obligations under tax law.

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Procedure

Format

Mindful Margaret River will keep the records in any format that suits, as long as they are:

- in writing
- readily accessible (easy to find), and
- in English, or in a form that can be easily translated to English.

Mindful Margaret River can keep records on paper or on our SharePoint system (in electronic form).

Destroying records

After seven years (and if the charity has no record-keeping obligations to other regulators), Mindful Margaret River may destroy the records it has kept for ACNC purposes.

Before we destroy records, those responsible for this policy will check Mindful Margaret River's records policy and other legal obligations – for example, privacy requirements – to make sure we are doing so appropriately.

Safety and privacy

Mindful Margaret River's record-keeping responsibilities remain the same where employees or representatives are working from home or remotely.

Those making records must:

- make and keep copies of operational and financial records
- keep records safe, ensuring no unauthorised access to records, nor unauthorised or illegal disposal of records
- comply with Mindful Margaret River's record-keeping policies and procedures.

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When staff or volunteers are working remotely, there may be increased or additional risks to Mindful Margaret River records. These might include:

- records not being properly retained
- problems with controlling duplicates or versions of records
- some staff being unable to access required records if they are on someone else's personal device or storage
- improper backing-up of records.

In addition, information security risks may arise from:

- people using private networks and devices or public networks, or where other family members are also working from home
- employees or volunteers using their own computer systems and not having sufficient and up to date security software or operating systems
- an inability to control access to records - particularly those that are confidential or sensitive
- using unsecured or unsafe meeting platforms or other cloud platforms.

Managing record keeping and risk procedure

Mindful Margaret River will store operational records on our SharePoint system which has varying levels of access. There are three record keeping sites.

Board – MMR Organisational Information – Confidential

This site contains information only accessible by the current board members and the Chief Executive Officer.

Recorded in this site are:

- Board meetings and records
- Grant application records
- MMR Incorporation and organisational records
- Financial records
- Job Descriptions and HR files

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MMR Operations and News – Confidential to the organisation

This site contains information only accessible by the Board, Chief Executive Officer and any other MMR employees.

Recorded on this site are:

- Plans, Reports, Policies, Procedures
- Membership
- Resources
- Celebration
- Education
- Promotions
- Agency
- Evaluation

Communications Team Folder – Confidential to the organisation

This site contains information only accessible by the Board, Chief Executive Officer and any other MMR employees.

Recorded on this site are:

- Promotional materials including photos, media coverage, logos, posters, templates, social media and webpage information.

Specific records of importance

Governing Documents (Including)

- Constitution
- Rules
- Policies
- Resolutions
- Committee meeting minutes (including a record of any disclosure of interest made by a committee member at a meeting)
- List of office holder records
- A register of members

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Financial Reports (Including)

- Financial statements
- Annual budgets
- Reconciliations
- Audit reports
- Accounts payable and receivable
- Tax invoices

Human Resources (Including)

- TFN declarations
- Pay as you go (PAYG) withholding
- Superannuation
- Fringe benefits provided
- Employment contracts
- Job descriptions
- Volunteer records
- Client records
- Timesheets

Banking Records (Including)

- Bank statements
- Deposit books
- Cheque books
- Bank reconciliation

Grant documentation (Including)

- When funding will be received
- When acquittals need to be made
- Application deadlines

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Registration, Certificates and accompanying documents to regulators (Including)

- ATO
- Australian Charities and Not-for-profits Commission
- State regulators
- Copies of reviews of entitlement to tax concessions
- Records to help prepare tax statements and returns

Relevant Legislation

The Associations Incorporation Act 2015 (WA) (AI Act)

The Associations Incorporation Regulations 2016 (WA) (Regulations), and

The incorporated association's rules (sometimes called a constitution)

Related documents

Mindful Margaret River Strategic Plan 2025-2030

Mindful Margaret River Workforce Plan 2024

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Document and version control table

Strategic outcomes	Mindful Margaret River Strategic Plan 2025-2030
Responsible parties	Secretary
Authority of original issue	Chair, MMR
Contact officer	CEO, MMR
Date of next review	March 2026

Version	Date issued	Brief description
1.0	28 February 2025	Initial issue