Community Toolkit

Legal information and resources for community groups

CL community law
free legal help
wellington and hutt valley

Good Governance

Reflecting Te Tiriti o Waitangi relationships in the governance of your organisation

More and more, community organisations are seeking to establish governance structures that reflect the power-sharing commitments of Te Tiriti o Waitangi. These approaches usually involve equitable decision-making power for tangata whenua and tangata Tiriti (non-Māori) at the governance level, including co-chairs for the organisation's governing board or committee.

Under a "Two House" model, for example, tangata whenua and tangata Tiriti may engage on issues of common concern by considering them separately and then coming together to make decisions based on an understanding of the values underlying each group's position.

Relationships are central to Te Tiriti based approaches, so it's useful to clearly document why these relationships are important to your organisation and how they will work in practice – including your processes for making decisions, for communicating and consulting internally, and for resolving disputes. You can adopt a Te Tiriti relationships approach when you're first setting up your organisation or when you're reviewing and restructuring an existing one. A Te Tiriti based approach can also be adopted for any of the different legal forms – for example, for an incorporated society or a charitable trust.

For more information see our section on [Te Tiriti o Waitangi](#).

Developing policies

Organisations that take the time to invest in policy development will invariably benefit over the long term, both at a strategic level and at a practical, day-to-day level. Policies are created for a definite purpose. They demonstrate a link to the overarching mission of the organisation and its wording and style will usually reflect its culture and values. It is a good idea to review policies regularly to ensure they remain current and relevant, and to ensure that staff are familiar with them and use them to guide their work practically.

In the [resources](#) section of this toolkit, you will find some policy templates that you can

download for use. These will be added to over time. The links below also include some good resources to help you develop policies most relevant to your work.

Useful Links and Resources

- Some [basic do's and don'ts](#) when writing policy
- One example of a [tikanga Māori framework](#) for policy development
- A [typical development process broken down into steps](#)
- A [comprehensive checklist](#) for the types of policies common among community groups
- A [best practice policy template library](#) – a useful starting point for new organisations.

Te Tiriti o Waitangi – Good governance through partnership

Reflecting Te Tiriti o Waitangi relationships in the governance of your organisation

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Keeping records

It is important for community organisations to maintain certain records, either electronically and in hard-copy files. These records should be accurate and regularly maintained. If you are considering becoming a paperless office make sure you have an electronic filing system that is backed up and are still retaining all the required documents.

Keeping accurate and up-to-date records enables better control over the community venue, provides good evidence during performance reprisals, more efficient audits, and better information for potential funders.

Records a community venue must keep by law

Records	Retention Details	Legislation
Business (financial) records, including: books of account bank statements, vouchers, receipts, invoices and tax invoices, and payment details details of assets and liabilities details of services provided and invoices issued details of tax returns	Keep for seven years after the end of the year the records relate to Keep them in safe custody Records, including tax returns, can be kept in electronic rather	Tax Administration Act 1994 Goods and Services Tax Act 1985 Companies Act 1993 Contract and Commercial Law Act 2017, Part 4 (allows use of electronic documents)
Annual accounts and audit reports (if applicable).	Permanently	Not specified but good practice
Employment records:		
Wages and PAYE tax records (including KiwiSaver deductions and employer contributions)	Retain for seven years	Tax Administration Act 1994 (KiwiSaver Act 2006)
Wages and employee time records	Retain for six years	Employment Relations Act 2000

Records	Retention details	Legislation
Records of serious injuries, and dangerous incidents like gas leaks	Keep for five years after notifying WorkSafe NZ (also, any accident/ serious harm register that was started before April 2016 under the old 1992 Act must be kept until 4 April 2021)	Health and Safety at Work Act 2015
Vehicle mileage records/log books	Retain for seven years	Income Tax Act 2004
Charitable (tax-exempt) organisations need to keep records of donations received and how the funds have been spent	Retain for seven years	Tax Administration Act 1994
Constitution	Retain permanently	Companies Act 1993 (but this should guide other entities) Incorporated Societies Act 1908 Charitable Trusts Act 1957
Share register (for a company) register of members	Retain permanently	
Minutes of general meetings	Retain for seven years	
Minutes of directors meetings	Retain for seven years	
Annual reports	Retain for seven years	
Trustee, board or committee records for other organisations	Retain for seven years	

In addition, the following table sets out the length of time that a community venue is recommended to retain records:

Records	Type of document	Retention details

Contracts with customers / clients	Agreements licenses, rentals (includes suppliers, agents, purchases, indemnities, guarantees)	Retain for six years after expiry of the contract
Deeds of title	Deed evidencing title to property	Retain permanently (or until the property is disposed of)
Leases	Lease of land and/or other property	Retain for 12 years after the lease is terminated (or following the determination of all enquiries related to the termination)
Financial records	Stock inventories	Retain for 10 years
	Investments, schedules and related documents	Retain for 10 years
	Cheque butts	Retain for 10 years
	Instructions to banks	Retain for 7 years
	GST records	Retain for 10 years
Staff records	Expense accounts	Retain for 10 years
	Accident book	Retain permanently
	Individual and group policies	Retain for 12 years after cessation of the benefit(s)