

EXAMPLES OF RECORDS

FINANCIAL BOOKS

- **General account books** – including general journal and general and subsidiary ledgers.
- **Cash book records** – including receipts and payments.
- **Banking records** – including bank and credit card statements, deposit books, cheque books and bank reconciliations.
- **Creditors' records** – including creditors ledger, invoices and paid bills).
- **Debtors' records** – including debtors ledger, invoices and receipts.
- **Details of any contracts** – including service agreements, office equipment leases, property rental agreements.
- **Details of any grant payments and acquittals**
- **Tax invoices and other relevant tax records** – You have to keep this for at least 7 years.
- **Records of payments relating to employees** –including 'pay as you go' (PAYG) withholding, superannuation and fringe benefits provided.

OPERATIONAL RECORDS

- **Governing documents** – such as a constitution, rules or trust deed.
- **Meeting minutes**
- **Operating policies and procedures**
- **Annual reports, donor reports or other reports** – for example on results of programs, projects or services.
- **Strategic plans and program plans**
- **Monitoring and evaluation reports**
- **Contracts and agreements** – including funding and other agreements.
- **Memoranda of Understanding**
- **Media releases** – such as those released by your charity, and discussing its activities.
- **Charity promotional materials** – including pamphlets, posters.
- **Any other records to show your charity is working towards its charitable purpose** – this includes electronic, written or multimedia records, for example a short film about your charity's project.