Charity Governance Review Checklist

A plain-language guide to reviewing how your board or committee runs your charity, and what to fix first.

Why You Need To Do This

Since 5 October 2023, registered charities must review their governance procedures at least once every three years. When you file your annual return, you confirm the review has been done.

The review is about two things: your rules document (trust deed, constitution or charter) and your governance policies. Are they still fit for purpose, do they help you achieve your charitable purpose, and do they help you meet your legal obligations?

How To Use This Checklist

- **Do it together.** Work through it as a board or committee, ideally at a meeting or AGM, not alone.
- **Answer honestly.** Tick Yes only if you can show it. If you aren't sure, tick Not Sure.
- **Turn gaps into actions.** Pick the top three No or Not Sure answers and list them in Section 9 on page 2.
- **Write it down.** Record the review and any decisions in your minutes. That is your evidence.

Yes = we do this and can show it **No** = we don't **Not Sure** = find out

1 Purpose and Direction

	Yes	No	Not Sure
We can explain our charitable purpose (our kaupapa) in a sentence or two.	☐	☐	☐
What we do now still matches that purpose.	☐	☐	☐
We have a plan or priorities for the next year or two, and we check progress against them.	☐	☐	☐

2 Your Rules Document

Every officer has a copy and has read it.	☐	☐	☐
We follow it in practice, including how we appoint and retire officers and how often we meet.	☐	☐	☐
It matches how we actually work, and it is clear whether anything needs updating.	☐	☐	☐
The version on the Charities Register is the current version.	☐	☐	☐

3 Roles and Duties

Each officer understands their legal duties and where personal risk sits.	☐	☐	☐
New officers get an induction, and we know who does what (chair, secretary, treasurer).	☐	☐	☐
We have the mix of skills we need, and a plan for succession when someone steps down.	☐	☐	☐

4 Meetings and Decisions

	Yes	No	Not Sure
We meet as often as our rules require, with notice and an agenda.	☐	☐	☐
We have a quorum, and decisions are made in the charity's best interests, not for any one person.	☐	☐	☐
Minutes record decisions and the reasons for them, and are signed off.	☐	☐	☐

5 Conflicts of Interest

We have a written policy, and a register of interests that is kept up to date.	☐	☐	☐
Interests are declared at the start of meetings, and conflicted officers step out of the decision.	☐	☐	☐
We handle whānau and community connections openly and record how we managed them.	☐	☐	☐

6 Money and Risk

We approve a budget each year and review financial reports at every meeting.	☐	☐	☐
We have basic controls: two people involved in payments, and bank reconciliations reviewed by someone other than the preparer.	☐	☐	☐
We can show our funds are used for our charitable purpose, including any grants with conditions.	☐	☐	☐
We know our biggest risks (money, people, safety, reputation, insurance) and review them regularly.	☐	☐	☐

7 Policies

We have the policies we need for our size and activities, for example financial management, delegations, conflicts of interest and (if relevant) staff, volunteers and child safety.	☐	☐	☐
Policies are dated, approved by the board, and reviewed on a set cycle.	☐	☐	☐

8 Reporting and Records

Our annual return and financial statements are filed on time, and the Charities Register details (officers, address) are current.	☐	☐	☐
Records are kept securely, and we can explain our decisions to members, funders or the regulator.	☐	☐	☐

9. Record Your Review

Date reviewed _____ Reviewed by _____

Top three actions _____

_____

_____

Owner and due date _____ Next review due _____

Put a copy in your minutes. You confirm the review in your annual return.

Want a second pair of eyes? We help trusts, marae and charities review their governance, from a fresh look at your deed and policies to training for your whole board. Email **kiaora@akeaccounting.co.nz** or visit **akeaccounting.co.nz**.