



SOUTHLAND FOUNDATION

OPERATIONAL POLICY MANUAL

2024

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1. Southland Foundation Terminology

Donors – people who contribute to the community via endowment funds, living giving, workplace or corporate giving or Giving Circles.

Fundholders – people who have made provision in their will (and/or during their lifetime) for an endowment fund through Southland Foundation.

Donor Specified Distributions (sometimes called Tagged funds) – the donor has named specific charities as the beneficiaries from their fund.

Unrestricted Funds (sometimes called Untagged funds) – the donor has allowed the Southland Foundation Trustees to allocate the distributions from their fund on an annual basis. Southland Foundation can only distribute these funds in the Southland region.

Pass through Funds – a donor is donating funds to be distributed during the same year, rather than going into an endowment fund – sometimes for scholarships and awards. In these situations, Southland Foundation is acting solely as an agent and may on occasion receive a commission for its service.

Giving Circles – a coordinated group of individuals may donate to the Southland Foundation on a regular basis. Their donations are combined and distributed annually to community group(s) of their choice. Southland Foundation facilitates and enhances the giving for such a group.

Living Giving – donors making contributions to their endowment fund during their lifetime or on a pass-through basis to recipients of their choice.

Community Group Funds – community organisations set up their own endowment fund with Southland Foundation and seek donations to the fund from their own supporters, either as a one-off contribution, a regular donation, or as a gift in a Will.

Bequests – bequests are gifts made as part of a will or trust which can be designated to be used for a general or specific purpose.

Endowments – an endowment keeps donated capital intact, with a portion of the investment returns distributed annually.

Southland Impact Fund – Any one-off donations or bequests are included in this fund and the income from used for unrestricted purposes within the fund's guiding principles

Sub Regional Funds – Regional endowment funds set up in regions within Southland where sufficient interest is shown. Any one-off donations or bequests tagged for the specific region are included in these funds and the income from used for unrestricted purposes the specified area.

2. Background

- The Southland Foundation is a charitable trust constituted by Deed of Trust dated 18 December 2023 (the “Trust Deed”), incorporated under the Charitable Trust Act, 1957 (and amended from time to time) and registered with the Charities Commission number of CC61897.
- The way Southland Foundation is operated is governed by the Trust Deed. However, Southland Foundation may (from time to time) adopt policies and/or operating guidelines to promote best practice for Southland Foundation’s administration and operations.
- For the purposes of interpretation, terms used in this manual shall have the meaning set out in the Trust Deed.
- The policies outlined in this document are to be reviewed on a biennial basis. The Health & Safety policies are reviewed or updated continuously on an as required basis.

3. Purposes

Guidance: It provides clear guidelines for staff and volunteers on how to carry out the Foundation’s functions in line with its purpose.

Consistency: Ensures that policies and procedures are applied consistently across the Foundation, promoting fairness and transparency.

Compliance: Helps the Foundation adhere to legal and regulatory requirements, reducing the risk of liability and ensuring ethical standards are met.

Accountability: Establishes a framework for accountability, making it easier to evaluate performance and decision-making processes.

Training: Acts as a training resource for new employees and volunteers, helping them understand their roles and responsibilities quickly.

Risk Management: Identifies potential risks and outlines strategies to mitigate them, safeguarding the Foundation’s assets and reputation.

Communication: Serves as a communication tool, clarifying expectations and procedures for all stakeholders, including board members, staff, and volunteers.

Improvement: Facilitates ongoing evaluation and improvement of operations by providing a basis for assessing practices and implementing changes as needed.

Overall, the operational policy manual is a vital document that supports the effective and ethical functioning of the Foundation.

4. Committees

The Board has the power to establish committees to assist the Board in undertaking functions of the Southland Foundation, or in an advisory capacity, (Trust Deed clause 17). The Board may delegate powers and duties to those committees from time to time.

4.1 Purpose of Current Committees

Distributions Committee (“DC”) will be responsible for:

- Monitoring and managing the distributions process in accordance with the Distribution Policy.
- Monitoring distributions outcomes, to the extent that these can be realistically measured.
- Recommending the distributions to be made each year to the Board with sufficient time for this decision to be considered before the distributions date. The DC makes the recommendations, but the Board makes the final decision. Management shall advise recipients of the outcome of their application prior to the distributions date.

Investment Advisory Committee will be responsible for:

- Annually reviewing the Statement of Investment Policy and Objectives (SIPO) and recommending changes or updates to the Board. No changes to the SIPO will be implemented unless approved by the Board.
- Monitoring the performance of the appointed Fund Manager.
- Ensuring that Southland Foundation funds are invested in accordance with the approved SIPO and overseeing the management of the investment portfolio.
- Refer to Investment Committee Terms of Reference.

4.2 Length of Tenure

- The Board shall have the responsibility to appoint/remove members of each committee, as it sees fit. There shall always be at least two members of the Southland Foundation Board on each committee. Each appointment to a committee shall be for three years, and the Board will endeavor to appoint members in a rolling fashion to ensure continuity. At the end of the three-year term, a committee member may be reappointed for a further term. A Trustee who has completed his or her term on the Board but who has not completed his or her term on a committee can choose to complete the committee term.

4.3 Procedure

- The committees shall comprise a minimum of four members.
- All decisions shall be taken by a majority of those committee members present or those who have registered their vote prior to the meeting.
- A quorum for each committee shall be greater than 50% of the current members.
- Provided there are two Trustees on a committee, the Board may appoint a Chair who is not a Trustee if that person is deemed to have the most appropriate skill set to lead the committee. In this case, the Chair will be appointed for a one-year term and may be re-appointed for multiple terms. The Chair acts at the discretion of the Board and could be asked to step down if circumstances change.
- In the absence of the appointed Chair at a particular committee meeting, the committee may elect an acting Chair from among their members for that meeting.
- Members will be selected for their relevant skills. The committees may invite appropriate persons to attend committee meetings for specialist input.
- The committees shall meet as required per annum.
- If a committee member has a conflict of interest, such interest must be disclosed to the committee. This conflict must be recorded in the minutes. At the discretion of the chair the relevant committee member may be involved in any discussion on the matter but may not vote on the matter in which the conflict arises.
- Any meeting of the committees may be held by telephone or virtually.
- A resolution in writing which is signed by or confirmed in writing by all of the committee members is as valid as if it had been passed at a meeting of the committee. Such written confirmation may occur by letter or email.
- Southland Foundation Trustees may attend any committee meeting as an ex-officio member.
- Matters relating to discussion at committee meetings are confidential to members of that committee and should not be disclosed outside of the committee meeting. This point particularly applies to decisions of the Distributions Committee in relation to annual distributions.
- Committee members are to act in accordance with the Code of Conduct as set out in Appendix Four and to sign this Code and a confidentiality clause, as set out in Appendix Five, at the time of their appointment.

4.4 Reporting

- The IAC and Distribution Committees shall ensure the minutes of each committee meeting are taken. The minutes shall be uploaded to the Foundations board management platform and reviewed by the Board.
- From time to time, a committee may, at its discretion, report independently to the Board on a matter of significance.

4.5 Trustee Liability Insurance

- Each member of any committee shall have the benefit from trustee liability insurance provided for the Southland Foundation Trustees.

5. Disputes

- In the event of a dispute between a member of the public or a staff member and the Chief Executive Officer, the Chief Executive Officer will be expected to firstly attempt to resolve the issue with the person concerned, and then advise the Chair.
- If the dispute is not resolved, the matter should be put in writing and referred to the Chair, who, with a member nominated by the Board, can adjudicate the matter. If the dispute is not resolved and the party making the complaint is an employee, recourse to the provisions of the Employment Relations Act will be utilised. If the party is not an employee, the matter may, by agreement of both parties, be referred to Arbitration under the Arbitration Act.
- In the event of alleged serious misconduct by the Chief Executive Officer or a staff member, the Board will set up a committee to immediately investigate the allegations, take human resource or legal advice, and take whatever action is necessary within the law to resolve the matter as soon as practicable.

6. Financial Management

It is essential that the Southland Foundation be financially managed to the highest standard. The CEO will liaise with Trustees and professional advisors, as appropriate, to ensure this standard is achieved. The CEO will:

- Ensure the monthly statement of financial position and such other financial summaries required by the Board for review at each meeting meet appropriate standards;
- Highlight for the Board any matters of material concern;
- Ensure that the Boards' responsibilities to meet all accounting and auditing requirements (whether by law or pursuant to the Trust Deed) are met;
- Ensure that at least two Trustees are members of the Investment Advisory Committee. These Trustees will receive regular briefings of investments made in accordance with the Southland Foundation Statement of Investment Policy (SIPO) and keep the Southland Foundation Board regularly updated with regards to these investments;
- Be responsible for identifying and bringing to the Board any desirable changes in accounting policies, and for maintaining a watch on the development of financial reporting standards and requirements.

6.1 General Financial Operations

- The Southland Foundation **Transactions** Account (00) is used for the day-to-day operations of Southland Foundation (salaries, supply contracts, etc.). The Southland Foundation **Call Account** (15) is intended for Donor Funds.

6.2 Accounting policies

- Financial reports will be prepared according to generally accepted accounting practice as determined by the Chartered Accountants of Australia and New Zealand (CAANZ) or other appropriate standard-setting body.
- Individual fund balances and transactions will not be reported in the financial statements. Requests for information will be directed to the Chief Executive Officer. Requests for individual fund balances will be at the discretion of the Chief Executive Officer. Full disclosure will, however, be made to the Board or any Board member who requests this information at any time.

6.3 Annual Reports

- Southland Foundation's balance date will be the 31st March each year, unless changed by Board resolution. Audits will be undertaken as required.
- The Annual Report is posted on the Southland Foundation website to ensure full accountability to the public.
- A copy of the Annual Report is sent electronically to Trustees, committee members, donors, and stakeholders once the accounts are approved, with a

limited number of hard copies available for donors or supporters who have no e-mail.

7. Technology

7.1 Information systems and security

- Southland Foundation has a detailed IT policy and procedures, and these must be followed by all trustees and employees. (Appendix 7)
- The Board must maintain a secure electronic repository of information or board management platform (Board papers, financials and policies) accessible by all Trustees.

7.2 Email Management

- All emails and documents that contain information of relevance should be stored in a place that is retrievable and visible to the appropriate staff. These records should be located in the files of the relevant donors or contractors.

7.3 Social Media

The Southland Foundation has detailed social media policy and procedures, to be adhered to by all trustees and employees. (Appendix 8)

The purpose of this policy is to ensure:

- Southland Foundation gets the most benefit possible from using social media as a promotional/engagement mechanism.
- Southland Foundation maintains a high level of integrity in their social media interactions.

Southland Foundation upholds all legal responsibilities in using social media platforms.

8. Investment Management

The Board will appoint a Fund Manager to undertake the investment of funds under the supervision of the Investment Advisory Committee (IAC).

Regard will be paid to the following points in making investments:

- An appropriate level of portfolio risk will be determined and agreed to by the Board in consultation with the IAC.

- Under the supervision of the IAC, the managers of the portfolio will take on risks in a prudent manner. Investment risk must be minimised at the expected level of return.
- Any funds not immediately required for liquidity purposes will be invested in an appropriate manner.
- All investments will be made in accordance with the Investment Policy Statement (SIPO) as agreed to by the Board.
- If Southland Foundation inherits a fund where the investments lie outside of the SIPO parameters (including but not limited to property, direct mortgages and funds in moratorium), the Board will deal with them on a case-by-case basis. .
- The performance of the Fund Manager will be reviewed annually by the IAC, with the performance results communicated to the Board.

9. Types of Endowment Funds

9.1 Named Endowment Funds (> \$100,000)

Donations or gifts of \$100,000 or more can become a Named Endowment Fund and the following privileges will apply:

- The fund is donor-directed, so the donor can specify the recipient or decide to leave the fund unrestricted.
- The income and administrative charges from the fund are reported annually to the donor/family/executor, if requested.
- Recipients and value of the distribution from the fund is reported annually to the donor/family/executor, if requested.
- The criteria for the establishment of a Named Endowment Fund are subject to change from time to time at the discretion of the Trustees but will not impact any existing “Named Funds”.
- A one-off establishment donation of \$5,000, or \$2000 per annum for 3 years is encouraged to support the establishment of each named endowment fund. This is not compulsory.

9.2 Community Group Endowment Funds (> \$100,000)

Donations or gifts of \$100,000 or more can become a Community Group Fund.

- Funds are held in the name of the Community Group (CG) which has set up the Fund.

- The CG will sign a Memorandum of Understanding with the Southland Foundation.
- An establishment donation is not applicable.
- The income and administrative charges from the fund are reported annually to the CG.
- Distributions in line with the Southland Foundation Distribution Policy will be paid to the CG the year following the fund reaching \$100,000 unless the organisation requests to reinvest the income in any given year.
- Community Groups shall be advised that the purpose in creating this endowment fund is to facilitate and safeguard general long-term funding and is not intended to alter their accountability for reporting their financial resources.

9.3 Southland Foundation Impact Fund

- Donations to the Southland Foundation Impact Fund are donations that are not intended for a Named Endowment Fund.
- Distributions from the earnings of this fund will be made to charities at the discretion of the Trustees via a Distribution Committee, based on the Impact Funds focus areas.
- Distributions from the fund will begin subject to the fund principal reaching a level as determined appropriate by the Trust.
- The privileges applying to the Named Endowment Funds do not apply to the Southland Foundation Impact Fund.

9.4 Sub Regional Funds

- Where communities have shown a clear interest in establishing a fund specifically for their area, and the Board has assessed the viability of a local fund, a Sub Regional Fund may be established.
- Southland Foundation Trustees will approve membership of the Local Distributions Committee.
- Donations to the Sub Regional Fund are donations that are not intended for a Named Endowment Fund.
- Distributions from the earnings of this fund will be made to local charities within the Sub Regional Fund area at the discretion of a local Distributions Committee, and based on that Funds focus areas.
- All distributions made will be subject to the final approval of the Southland Foundation Trustees.
- Distributions from the fund will begin subject to the fund principal reaching a level as determined appropriate by the Southland Foundation.

- The privileges applying to the Named Endowment Funds do not apply to a Sub Regional Fund.

9.5 Pass Through Funds

- Southland Foundation can act as a conduit for pass-through funds moving into the community on behalf of a donor on a case-by-case basis.
- Where the donation is held in our fund for a specific purpose, a fee equivalent to the net income earned on those pass-through funds will be charged as a donation towards the operating cost.
- If the pass-through funds are one off project based, a 10% fee on the funds will be applied. If pass-through funds are related to any other endowment fund discretion will be used. In most cases no extra fee will be charged.

9.6 Establishment Donation Policy

- The Southland Foundation encourages an initial establishment donation to set up a fund. The amount of this establishment donation is fixed by agreement between the Donor and Southland Foundation. The Board will review the amount on an annual basis to ensure it is fit for purpose. The amount will be shown on the specific forms, giving the donors a range of options. While the preference is for Southland Foundation to receive this donation at the time of establishment of the Fund, it can be debited at the time Southland Foundation receives the funds or by way of annual instalments.
- The donation amount is currently set at \$5000 per named fund as a one-off donation, or an option of donating \$2000 per annum for 3 years.

10. Relationship Building with Donors (and Potential Donors)

- Responsibility for building relationships with donors (and potential donors) belongs to all Trustees and staff. However, to ensure that these relationships are developed in an appropriate way, it is important that the Chief Executive Officer is aware of and manages any approaches to avoid duplication.
- All contact with donors (and potential donors) is recorded on Southland Foundation's Client Management database, with management of the donors clearly identified to avoid duplication.
- Management understands the appropriate level of contact for each donor and appreciate that each donor is a "campaign in their own right".

11. Gift Register

- The Administration Officer shall be responsible for maintaining a Gift Register that itemises all gifts given by the Southland Foundation over the value of \$50, who they were given to and why (such as a bottle of wine with a card to a professional advisor who has been instrumental in establishing a Southland Foundation endowment fund).
- The register will also note any gifts given to staff or trustees over the value of \$50. If receiving gifts, these need to be dealt with prudently. All gifts received will be the property of the Southland Foundation. Gifts of a financial nature should be donated to the Foundation as preferred by the donor. In the case of vouchers, these may be regifted appropriately. Where relevant the donor or organisation should be consulted on how they would like their gift redistributed.

12. Legacies and Bequests

- Any disputed legacy will be referred to the solicitor and notified to the Board, and it will be dealt with as the Board determines based on legal advice.
- Management should not accept an appointment as executor for a Southland Foundation donor, other than for family and friends.
- Non-monetary assets specified to be held in perpetuity (or a significant length of time) can be considered on a case-by-case basis by the Board.

13. Occupational Health and Safety

The Southland Foundation demonstrates an active, consultative commitment to all areas of health and safety management in the workplace.

13.1 Health and Safety Policy

The Southland Foundation has implemented a structured health and safety management system to meet its obligations and legislative requirements to achieve a consistently high standard of safety performance. Regular review of H&S at the Board level reinforces its importance to Southland Foundation's commercial objectives and legal obligations.

13.2 Authorisation by Chief Executive Officer

- The Chief Executive Officer will formally sign and date the current written policy. (Appendix 5)
- The Chief Executive Officer and Trustees will formally review and approve the policy biennially.

13.3 Management Commitment to Comply with Relevant Legislation

Southland's health and safety policy will ensure compliance with current legislative requirements and industrial standards, such as:

- The Health and Safety at Work Act 2015
- Injury Prevention, Rehabilitation and Compensation Act 2001
- Various Codes of Practice
- AS/NZS 4804:2001 ~ Occupational Health and Safety Management Systems – General guidelines on principles, systems and supporting techniques.
- Ensure that any building tenanted by the Foundation will meet 66% (or greater) of the building code at all times.

13.4 Policy Includes Management Responsibilities

All staff are involved in the review and continual improvement of health and safety, and Southland's performance reinforces this focus.

General Responsibilities:

Southland Board:

- Formally approve and implement the Occupational Health and Safety Policy.
- Ensuring organisational compliance with health and safety requirements.

Chief Executive Officer:

- Reviews overall organisational health and safety performance and ensures organisational compliance with health and safety legislation and properly reports OSH incidents.
- Ensure all employees are inducted and receive regular training as required to perform jobs safely.
- Facilitate rehabilitation of injured workers.
- Report health and safety issues to the Board as needed.

13.5 Individual Employees' Responsibilities to Health and Safety

Employees will:

- Adhere to all safe working procedures in accordance with instructions.
- Take reasonable care of themselves and others who may be affected by their actions. Employees are to report any work-related incident, injury, or illness to the Executive Officer.

13.6 Continuous Improvement in Health and Safety

- Southland Foundation will continue to access best practice information and integrate this into H&S improvement on an ongoing basis and during the biannual review.

Policy Version	Action	Date Adopted	Review Date
1	New policy	13/11/2024	Nov 2026

Appendix One: Confidentiality Statement for Trustees

The Trustee shall during the continuance of his or her term and after its termination:

- Use his or her best endeavours to prevent the disclosure of any confidential information, specifically including the confidentiality preferences of donors;
- Other than during his or her duties, not disclose any confidential information to any person other than another Trustee/committee member, the Chief Executive Officer or another representative of the Southland Foundation authorised to use it.
- Not use any confidential information to his or her own benefit, as distinct from the benefit of the Southland Foundation.
- Not use or attempt to use any confidential information in any manner which may injure or cause loss whether directly or indirectly to the Southland Foundation.

In this clause *confidential information* means any information relating to the business or financial affairs of the Southland Foundation which has come to the knowledge of the Trustee. This information has been disclosed or might reasonably be understood to have been disclosed to the Trustee in confidence other than information which is already public knowledge within the industry, or which is obvious or trivial.

I confirm that I have read and understood the Confidentiality Statement and agree to abide by the requirements therein.

Name of Trustee

Signature of Trustee

Date

Appendix Two: Code of Conduct for Committee Members

Members of committees of the Southland Foundation recognise their obligation to the Foundation's stakeholders and the community and accept this Code of Conduct.

1. Compliance with this Code

- Committee members acknowledge they are ultimately accountable for the successful performance of their Southland Foundation committee, and their actions, both public and private, should support the decisions and activities of the Southland Foundation.

2. Declaration of Interests

- Committee members will declare all interests that could result in a conflict between personal and organisational priorities or create an appearance of conflict which could bring the Southland Foundation into disrepute.

3. Committee members will not do anything that in any way denigrates the Southland Foundation or harms its public image

- Committee members will, at all times, act honestly and with integrity and not place themselves in situations where their honesty, integrity and good faith may be questioned.
- Committee members will take account of the views of others but reach their own independent conclusions on the matters before them.
- Committee members will use discretion in mentioning Southland Foundation on social media and will not make comments that may in any way harm the Foundation's public image.

4. Commitment

- Committee members, having made a commitment to the Southland Foundation, undertake to commit the time required to perform their responsibilities and will make every effort to attend scheduled meetings. It is recognised that there will be occasions when members are unable to attend meetings, in which case they will submit their apology to the committee Chair prior to the meeting.

5. Collective Responsibility

Committee members recognise there may be tension at times between the collective accountability of members and an individual. Therefore, committee members agree to the following principles:

- to clearly express their views at the Southland Foundation meetings, and endeavour to achieve a particular decision and course of action;
- to support the collective formal decisions of the Southland Foundation;
- to not re-litigate previous decisions at subsequent meetings of the Southland Foundation, unless the majority of committee members agree to re-open the debate;
- to be mindful that personal actions should not bring the Southland Foundation into disrepute or cause a loss of confidence in the activities and decisions of the Southland Foundation; and
- to make a full disclosure to the committee, where appropriate.

6. Process for dealing with Breaches of these Guidelines

If any Committee member becomes concerned that the conduct of a fellow member is in breach of these guidelines, he or she should:

- Firstly, discuss the concern with the member involved. If the matter of concern persists, the matter should be raised with the committee Chair.
- Secondly, the Chair should then discuss the concern with the member involved. If the matter persists, the matter should be raised at a Board meeting.

The committee member whose conduct is causing concern should be given adequate notice of such a meeting and the concerns raised and should have the opportunity to respond.

Signed

___ / ___ / _____
Date signed

Appendix Three: Confidentiality Statement - Committee Members

The Committee member shall during the continuance of his or her term and after its termination:

- Use his or her best endeavours to prevent the disclosure of any confidential information, specifically including the confidentiality preferences of donors;
- Other than in the course of his or her duties, not disclose any confidential information to any person other than another Trustee/committee member, the Executive Officer or another representative of the Southland Foundation authorised to use it.
- Not use any confidential information to his or her own benefit, as distinct from the benefit of the Southland Foundation.
- Not use or attempt to use any confidential information in any manner, which may injure or cause loss whether directly or indirectly to the Southland Foundation.

In this clause *confidential information* means any information relating to the business or financial affairs of the Southland Foundation which has come to the knowledge of the committee member. This information has been disclosed or might reasonably be understood to have been disclosed to the Committee member in confidence other than information which is already public knowledge within the industry, or which is obvious or trivial.

I confirm that I have read and understood the Confidentiality Statement and agree to abide by the requirements therein.

Name of committee member

Signature

Date

Appendix Four: Delegation of Authority and Payment Processes

1. Operational Expenses Delegated Authority

- Authority is given to the Chief Executive Officer to incur operational expenses in the ordinary course of business of Southland, as provided for in the approved budget. The Chief Executive Officer must ensure that capital expenditure and unbudgeted operating expenses over \$1,000 are first approved by the Board.

2. Reimbursement of Expenses Delegated Authority

- Expenses shall be reimbursed providing receipts are supplied documenting the expense. Where a private vehicle is used to complete Southland business, the reimbursement shall be at the current NZ Government advised rate for the distance travelled. Expense claims for staff members are approved by the Chief Executive Officer, while Chief Executive Officer expenses are approved by the Chair. Any expense claim by a Trustee should be approved by the Chair.

3. Payments, Receipts & Authorisations

- Administration staff collect and check invoices for payment to be approved by the Chief Executive Officer.
- It is the policy of Southland Foundation that all payments and receipts should be made by Electronic Funds Transfer (EFT) where appropriate.
- Where an electronic payment or purchase is made, it must first be authorised by the Chief Executive Officer, and appropriate records kept.
- Southland Foundation **bank** account payments require two authorised persons, such authorised persons who may be the Chief Executive Officer and one Trustee or two Trustees.

4. Donations

- All sums received by Southland Foundation must be clearly documented, showing the nature of the receipt and how it is to be treated (including some form of written confirmation from the donor or their solicitor, if possible).
- All gifts and legacies to the Southland Foundation become part of the Southland Foundation capital fund and will not be refunded to the donor or the donor's estate.

5. Distributions

- Detailed summaries of all distributions must be kept together with the evidence of the authorisation for each particular distribution.
- All financial information relating to the **Grants** Account is recorded on the Southland Foundation system. Thus, information for any individual donation or distribution can be accessed immediately. The CEO closely monitors the information in the funds financial

management system to ensure it correlates with the financial information provided by the accountant.

- Financial records are held on our accounting software and cloud based.

Appendix Five: Health and Safety Management Policy

The Southland Foundation is committed to providing and maintaining a safe and healthy working environment for its employees, volunteers, and visitors.

To ensure a safe and healthy work environment we will:

Reporting

- Actively encourage the accurate and timely reporting and recording of all accidents, incidents and unsafe conditions.
- Investigate all accidents, incidents and unsafe conditions to ensure all contributing factors are identified and where appropriate plans are formulated to take corrective actions.

Hazard Management

- Ensure all employees are made aware of the hazards in their work area and are adequately trained to perform their duties in a safe manner.

Consultation & Commitment

- Encourage consultation and participation in all matters relating to health and safety.
- Ensure that all employees have an understanding of the health and safety issues in their area of responsibility.
- Include health and safety responsibilities and procedures during performance reviews.
- Promote a system of continuous improvement.
- Meet obligations under the Health and Safety at Work Act 2015, Codes of Practices, relevant Standards and/or Guidelines and local authority requirements.
- Confirm that the building predominantly used by employees of Southland Foundation has a Building Warrant of Fitness that complies with Section 108 of the Building Act 2004 and is covered under Compliance Schedule No: 107.
- Share in the commitment to this policy.
- Play a vital role in maintaining a safe and healthy environment through:
 - Observing all safe work procedures.
 - Early reporting of any pain or discomfort.
 - Ensuring all incidents and accidents are reported.

Rehabilitation

- Management supports the safe and early return to work of injured employees.

Chief Executive Officer

Date

Appendix Six: Occupational Health & Safety Procedure

Introduction

The following guidelines outline specific work practices that will contribute to a safe and harmonious working environment:

- The Trustees of the Southland Foundation are committed to ensuring the safety of its employees while at work and to meet its obligations under the Health and Safety at Work Act 2015. Southland Foundation will endeavor to promote the standards of the AS/NZS 4801 Occupational Health and Management Systems.

Obligations of Southland Foundation as Employers

Employers have various health and safety obligations, including:

- To take all reasonably practicable steps to ensure the safety of employees while at work;
- To provide a safe working environment;
- To provide and maintain safe facilities at work;
- To ensure that any plant or equipment is safe for employees to use;
- To ensure that employees are not exposed to hazards at or near their place of work;
- To develop procedures for dealing with emergencies that may arise at work;
- To ensure that employees are adequately trained to use plant and equipment safely at work;
- To involve employees in the development of health and safety procedures.

Appendix Seven: Information Technology Policy

Southland Foundation IT Policy provides the policies and procedures for selection and use of IT within the organisation, which must be followed by all employees and Trustees. It also provides guidelines the Southland Foundation will use to administer these policies, with the correct procedure to follow.

Southland Foundation will keep all IT policies current and relevant. Therefore, from time to time it will be necessary to modify and amend some sections of the policies and procedures, or to add new procedures.

Technology Hardware Purchasing Policy

Computer hardware refers to the physical parts of a computer and IT devices. Internal hardware devices include motherboards, hard drives, and RAM. External hardware devices include laptops, monitors, keyboards, and mice.

Purpose of the Policy

This policy provides guidelines for the purchase of hardware for the organisation to ensure that all hardware technology for the organisation is appropriate, provides value for money and where applicable, integrates with other technology owned by Southland.

Procedures for Purchase of Hardware

- The purchase of all desktops, laptops, mobile devices servers, portable computers, computer peripherals and mobile devices must adhere to this policy. Any change to these requirements must be authorised by the Chief Executive Officer.
- All purchases must be approved by the Chief Executive Officer prior to purchase and must be in line with the annual budget.

Purchasing desktop and portable computer systems

- All purchases of computer hardware must be compatible with existing Southland Foundation computer systems.
- Any significant change in operating systems and/or computer network must be proposed to and approved by the Trustees.
- The guidance of the IT support service shall be sought regarding compatibility and functionality of new computer hardware.

1. Policy for Software

Purpose of the Policy

This policy provides guidelines for the purchase of software for the organisation to ensure that all software used by the organisation is appropriate, provides value for money and where applicable integrates with other technology owned by Southland Foundation. This policy applies to software obtained as part of hardware bundle or pre-loaded software. It also includes the purchase or use of web-based software that is used under licence or payment by the Southland Foundation.

- Software, including open source and freeware, which may interact with the key business operating systems must be approved by the Chief Executive Officer prior to the use or download of such software.
- All purchased software must be purchased from reputable software sellers.
- All purchases of software must be supported by a licence, guarantee or warranty and must be compatible with the organisation's server and hardware.
- The guidance of the IT support service shall be sought regarding compatibility and functionality of new software.

Procedures

Software Licensing

- All computer software copyrights and terms of all software licences will be followed by all employees of the organisation.
- Where licensing states limited usage (i.e. number of computers or users, etc.), then it is the responsibility of the Chief Executive Officer to ensure these terms are followed.

Software Installation

- All software must be appropriately registered with the supplier where this is a requirement.
- Southland Foundation is to be the registered owner of all software.
- All software installation is to be carried out by the approved IT support service.
- A software upgrade shall not be installed on a computer that does not already have a copy of the original version of the software loaded on it.
- All employees must receive training for new software if its use is relevant to their work. This training includes new employees who must be trained to use existing software appropriately. Arranging for training will be the responsibility of the Chief Executive Officer.
- Employees are prohibited from loading personal software onto the organisation's hardware.

- Unless express approval from the Chief Executive Officer is obtained, software cannot be taken home and loaded on an employee's home computer.
- Unauthorised software is prohibited from being used in the organisation.
- The unauthorised duplicating, acquiring or use of software copies is prohibited. Any employee who makes, acquires, or uses unauthorised copies of software will be referred to the Chief Executive Officer. The illegal duplication of software or other copyrighted works is not condoned within this organisation, and the Chief Executive Officer is authorised to undertake disciplinary action where such action occurs.

2. Information Security

Personnel who have been given electronic access to sensitive financial data such as Internet Banking or Accounting software must ensure their passwords are kept confidential at all times.

3. Bring Your Own Device Policy

Southland Foundation acknowledges the importance of mobile technologies in improving organisation communication and productivity.

Procedures

The use for organisation purposes of a personally owned mobile device or other hardware must be approved by the Chief Executive Officer.

Each employee who utilises personal mobile devices agrees:

- Not to download or transfer organisation or personal sensitive information to the device. Sensitive information includes intellectual property, other employee details, etc.;
- Not to use the registered mobile device as the sole repository for Southland Foundation's information.
- To make every reasonable effort to ensure that Southland Foundation's information is not compromised through the use of mobile equipment in a public place. Screens displaying sensitive or critical information should not be seen by unauthorised persons and all registered devices should be password protected;
- To maintain the device with current operating software and current security software;
- Not to share the device with other individuals in order to protect Southland Foundation's data accessed through the device;

- Not to connect USB memory sticks from an untrusted or unknown source to Southland Foundation's hardware.

Website Policy

The Southland Foundation's website is www.southlandfoundation.org.nz

The website is primarily a marketing tool and is used to provide information to promote the organisation.

Website Policies and Management Structure

- Website policies are developed in consultation with the Chief Executive Officer.
- The Administration Officer is responsible for day-to-day website management. The Chief Executive Officer is responsible for budgeting any approved website development and hosting costs.
- The Administration Officer is responsible for any technical requirements/standards for the web infrastructure and managing any equipment and support required.
- External suppliers of development and hosting services require the approval of the Chief Executive Officer.

Specific Website Policies

- **Content & Structure:** Any changes to the content and/or structure of the website are to be approved by the Chief Executive Officer.
- **Links:** To assist search engine optimisation, we will run an active reciprocal links campaign.
- It is not necessary to seek approval of the owner of another website to link to that site.
- Links are monitored monthly by the Administration Officer to ensure that they are still functional.
- Because the website is in the public domain, anyone can link to the Southland Foundation website without our knowledge.
- **Contact Information:** The web site is used to encourage potential donors to contact us. Location and phone contact details are published as well as an online enquiry form that is sent to a generic info@Southlandfoundation.org.nz e-mail address.
- **Privacy:** Protecting the privacy of individuals who use the website is very important. The Southland Foundation Website Privacy Policy is visible at the bottom of the website from every web page.
- **Email Generation:** Emails generated by website inquiries will be answered promptly by the most appropriate staff member, using email whenever possible. Normally,

web-generated emails should be answered within two business days. Final responses should be sent in no more than two weeks.

4. Internet Usage Policy

This Internet Usage Policy applies to all employees of the Southland Foundation who have access to computers and the Internet to be used in the performance of their work. Use of the Internet by employees of Southland Foundation is permitted and encouraged where such use supports the goals and objectives of the business. However, access to the Internet through Southland Foundation is a privilege, and all employees must adhere to the policies concerning Computer, Email and Internet usage. Violation of these policies could result in disciplinary and/or legal action leading up to and including termination of employment. Employees may also be held personally liable for damages caused by any violations of this policy.

Computer, email and internet usage

- Employees are expected to use the Internet responsibly and productively.
- All Internet data that is composed, transmitted and/or received by the Southland Foundation's computer systems is considered to belong to Southland and is recognized as part of its official data. It is therefore subject to disclosure for legal reasons or to other appropriate third parties.
- The equipment, services and technology used to access the Internet are the property of the Southland Foundation, and Southland Foundation reserves the right to monitor Internet traffic and monitor and access data that is composed, sent or received through its online connections.
- Emails sent via the company email system should not contain content that is deemed to be offensive. This includes, though is not restricted to, the use of vulgar or harassing language/images.
- Access to illegal or offensive internet sites is strictly prohibited. All sites and downloads may be monitored and/or blocked by the Southland Foundation if they are deemed to be harmful and/or not productive to business.

Unacceptable use of the internet by employees includes, but is not limited to:

- Acquisition, storage, and dissemination of data which is illegal, pornographic, or which negatively depicts race, sex or creed.
- Sending or posting discriminatory, harassing, or threatening messages or images on the Internet or via the Southland Foundation's email service.

- Using computers to perpetrate any form of fraud, and/or software, film or music piracy.
- Stealing, using, or disclosing someone else's password without authorisation.
- Downloading, copying or pirating software and electronic files that are copyrighted or without authorisation.
- Sharing confidential material, trade secrets, or proprietary information outside of the organisation.
- Hacking into unauthorized websites.
- Sending or posting information that is defamatory to the company, its products/services, colleagues and/or customers.
- Introducing malicious software onto the company network and/or jeopardizing the security of the organization's electronic communications systems.
- Sending or posting chain letters, solicitations, or advertisements not related to business purposes or activities.
- Passing off personal views as representing those of the organisation.

If an employee is unsure about what constituted acceptable Internet usage, then he/she should ask the Chief Executive Officer for further guidance and clarification.

All terms and conditions as stated in this document are applicable to all users of the Southland Foundation's network and Internet connection. All terms and conditions as stated in this document reflect an agreement of all parties and should be governed and interpreted in accordance with the policies and procedures mentioned above. Any user violating these policies is subject to disciplinary actions deemed appropriate by Southland Foundation.

Appendix Eight: Social Media Guidelines

The purpose of these guidelines is to ensure:

- Southland Foundation gets the most benefit possible from using social media* as a promotional or engagement mechanism.
- Southland Foundation maintains a high level of integrity in their social media interactions.
- Southland Foundation upholds all legal responsibilities in using social media.

Administrators

- The Chief Executive Officer will be the chief administrator on the Southland Foundation social media page.
- Other administrators will include the Development Manager, Administration Officer, and any other persons approved by the Chief Executive Officer provided they:
 - Have a working relationship with Southland Foundation, either as a staff member, board member, contractor or volunteer.
 - Have read and agreed to the social media guidelines and code of conduct outlined in this document.
- The Chief Executive Officer may remove any person as a page administrator without notice.

Purpose of the social media page

The purpose of the Southland Foundation's social media page is to:

- Keep supporters up to date with upcoming events and activities.
- Keep supporters up to date with the work of the Southland Foundation.
- Encourage engagement between the Southland Foundation and its supporters.
- Highlight issues or campaigns that supporters may be interested in learning more about.

Use of Page

- All content posted on the Southland Foundation's social media page must be:
 - Directly related to activities or events being organised by the Southland Foundation; or
 - Directly related to the work of the Southland Foundation in the community; or
 - Related to other activities or events which promote and support the purpose of the Southland Foundation; or
 - Information related to the cause generally.
- All photographs posted on the Southland Foundation's social media page will:
 - Be authorised by every person in the photograph.
 - Be smoke-free and drug-free.

- To encourage regular engagement with supporters, content will be posted on the Southland Foundation’s social media page no less than once a week.

Settings

Functions are to be set so that:

- Supporters **can’t** originate posts on the Southland Foundation wall.
- Supporters **can** comment on posts which have been written by Southland Foundation Administrators.

Code of Conduct

- No swearing or offensive language should be used in any post.
- All opinions posted will be viewed by supporters as the official standpoint of Southland Foundation. As such, only the Chief Executive Officer is authorised to comment on current issues, highlighted cases, media stories or government policy.
- Administrators should remove any comment deemed to be inappropriate immediately.
- Any comments made on social media pages on behalf of the Southland Foundation must also follow these guidelines.

** Reflects Facebook and any other social media platform used by the Southland Foundation*

Appendix Nine: Risk Management Strategy

Risk is inherent in all our daily activities, and we continuously manage risks. The goal is not to eliminate risk, but rather to manage the risks to maximise our opportunities and minimise negative outcomes. Risk management requires:

- Forward thinking and a proactive approach to management.
- Achieving a balance between the costs of managing a risk and the anticipated benefits, recognizing any legislative requirement.

Southland Foundation will develop, maintain, review and revise (at regular intervals) procedures that provide the Southland Foundation with a systematic view of the risks it faces in the course of its activities. The objectives of the Risk Management policy are:

- To promote Trustee, employee, stakeholder and public safety;
- To protect personnel, assets and intellectual property;
- To encourage quality service delivery, especially in trying times;
- To minimise loss; and
- To improve contingency planning for dealing with the negative aspects of risks and their impacts.

Everyone is responsible for the effective management of risk. All trustees and staff are responsible for identifying potential risks. Management is responsible for developing risk mitigation plans and implementing risk reduction strategies. Trustees are responsible for oversight of the key risks. The risk management process is integrated with other planning processes and management activities.

To achieve effective risk management, we will:

- Regularly identify and assess risks, develop strategies to manage them, monitor the effectiveness of these strategies and revise them if required.
- Ensure Trustees and staff are aware of the Risk Management Plan and are encouraged to understand it and to contribute to its effectiveness.
- Seek to ensure that risk management policies and procedures comply with statutory requirements.

The Chief Executive Officer is charged with implementing appropriate risk management systems within Southland Foundation. The Chief Executive Officer will report on these risk management systems and their continuing effectiveness and appropriateness during regular reports to the Board. Once a year, the Board itself will receive an overall report on incidents and risks and review its policies and mitigation measures.

Risks perceived by the Board include:

1. Southland Foundation employees

Potential Areas of Risk

- Working with elderly donors who may be in a vulnerable position.
- Handling cash during the course of our fundraising activities and our routine financial affairs.
- Having access to personal and/or confidential information about donors.
- Travel around the region.
- Visiting donors in their own homes.

Steps taken to minimise potential risk

- When Management schedule a visit a to a donor, this meeting and its location are noted on the employee's calendar that is visible to other staff.
- Employees are never allowed to accept any personal gifts from Southland donors.
- Financial transactions are to be implemented under management. (Appendix 4 —Delegation of Authority and Payment Process)
- Confidential information is implemented under management (see SF Privacy Policy held separately).
- Management will report any experiences with an unhappy donor (or relative) to Trustees as soon as possible. Trustees and management will endeavour to meet with an unhappy donor (or relative) as/where appropriate, to discern the key concerns and to try and alleviate them.

2. Southland Foundation Volunteers

Potential areas of risk

- Recruiting inappropriate volunteers.
- Charitable organisation site visits for Distributions Committee members.

Steps taken to minimise potential risk

- Southland has established and implemented procedures for screening volunteers. (Clause 4.3 – Procedures)
- Police checks are required for all Southland volunteers outside of the board.
- Distribution Committee members always do a site visit to charities applying for funding with another committee member or a staff member.
- When doing a site visit, Distributions Committee members wear a Southland Foundation name tag for identification purposes.

3. Inappropriate Disclosure of Confidential Information

- Southland Foundation staff must be familiar with the confidentiality requirements of Southland Foundation donors. If there is a breach of confidentiality, immediate steps shall be taken to advise the donor of the nature of the breach and any steps taken by Southland to amend the breach. Should the breach relate to a deceased donor, efforts shall be made to advise the donor's next of kin as above.

4. Handling media relations, in the event of bad publicity

- In the unlikely event of bad publicity, Southland Foundation has a small core team to focus on clearly identified issues and to respond rapidly. This team comprises the Chief Executive Officer and Chair or Deputy Chair. Refer to the Communications Policy

5. Significant natural disaster impacting Southland Foundation

- In the unlikely event of a major external event (such as an earthquake), Southland Foundation management would endeavour to set up "business as usual" as quickly as possible. This event may require working from home in the interim and accessing the server via the internet (assuming internet connection). Management would liaise with trustees to ensure such a disruption was handled as smoothly and efficiently as possible.