Buddhas' Practice Incorporated
110/12 Salonika Street, Parap
Darwin NT 0820, Australia
ABN: 30567859041
https://bpi2019.org.au
general@bpi2019.org.au

Management Committee Meeting Minutes of Buddhas' Practice Incorporated

Meeting No:	01
Date:	16/7/2025
Time:	8:00pm-9:00pm (Darwin Time)
Place:	Zoom.us
Meeting ID:	6310170000
Password:	631017
URL:	https://us06web.zoom.us/j/6310170000?pwd=UnNLd01aSzlpOS81TzZpU2djYUEyQT09&omn=82406967370
Meeting Host:	HE, YUPING
Minute Secretary:	WANG, YINFENG
Time Keeper:	WANG, YINFENG

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Attendees

(A=Apology, P= Present, L=Leave of Absence, Abs=Absent and Silent)

No	Name	Position	Attendance	Method
1.	BENNIE SPIRIT	Advisor	P	by videoconference
2.	Yuping HE	Chairperson/Public Officer/ Treasurer	P	by videoconference
3.	Dong JING	Vice-Chairperson	P	by videoconference
4.	DAWN SPIRIT	Treasurer Assistant	P	by videoconference
5.	Huaigu WANG	Director of BRTC	P	by videoconference
6.	Chengli LI	Chinese Preacher	P	by videoconference
7.	LE THI MY TRANG	Vietnamese Preacher	P	by videoconference
8.	Thi Thu Tran	Member	P	by videoconference
9.	Yinfeng WANG	Secretary/Manager of Web Content	P	by videoconference
10.	Yuhua HU	Member Representative	P	by videoconference
11.	Yuanyuan NING	Member	P	by videoconference

Attendance Report

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P	11
A	0
L	0
Abs	0
Total	11

Meeting open	HE, YUPING (Chairperson) opened the meeting at **8: 00 PM Darwin Time Zone**.
Apology	
Participant status	Chengli LI was late for 1 minute.

Reports and Proposal

Yuping HE	TOPIC: 1. Reports from BTRC (by Huaigu WANG) 2. Reports on Cash in & out of June, 2025 (by Yuping HE) 3. Reports on Audit Preparation (by Yuping HE) 4. Announcement on membership fee of FY 25-26 (by Yuping HE) 5. Announcement on Position Title Changes of Two Preachers (by Yuping HE) 6. Meeting Minute Confirmation (by Yinfeng WANG)
Major Resolutions	**Topic 1: Reports from BTRC (by Huaigu WANG)** Huaigu WANG presented the BTRC's work during the last financial year in three areas: a) The work of the thesis defense of the Dharma preachers of the BTRC for last

financial year;

In the last financial year, BTRC have conducted four thesis debates. Four Dharma preachers have prepared and submitted their thesis defense outlines and defended their theses timely . They are Guiling SUN, Shan YAN, Zhifang LIU and Meiling CHEN. Details provided in the supporting table.

b) The work of the essay writing seminar of the BTRC for last financial year;

Huaigu WANG presided over four conferences. In the conferences, five Dharma preachers spoke actively, namely, Dharma Preachers Meiling CHEN, Shan YAN, Zhifang LIU, Guiling SUN and Huaigu WANG.

The Dharma preachers mainly presented, studied and discussed each issue's thesis, and basically achieved the expected goal: the Dharma preachers can write them more easily, fluently and with higher quality. Details provided in the supporting table.

c) The work of the Dharma preachers' Lectures of the BTRC for the last financial year;

The Dharma teachers of the BTRC have persisted in giving lectures or making videos, and have done a great deal of tireless work to promote the Buddhas' teachings, and have brought a great deal of blessings to all sentient beings. They are Dharma Preachers Meiling CHEN, Shan YAN, Zhifang LIU, Guiling SUN and Huaigu WANG.Details and data were presented in tables.

At the end of his report, Huaigu WANG expressed his gratitude to Advisor Bennie SPIRIT and all the Dharma preachers for their hard work and support during the last financial year.

Topic 2: Reports on Cash in & out of June, 2025 (by Yuping HE)

Cash in & out of June, 2025

Yuping HE provided the following breakdown of BPI's cash in and out for June 2025:

Bank - Cash In

The total cash in during the period for June 2025, amounted to **$6,179.94**.

- 16 June 2025: Donation from Jing DONG was $20.
- 24 June 2025: Donation from Yuhua HU was $1.
- 30 June 2025: Interest of Account #9133 was $69.06.
- 30 June 2025: Interest of Term Deposit Account #0347 was $5,880.
- 30 June 2025: Interest of Term Deposit Account #6735 was $209.88.

Bank - Cash Out

The total cash out during the period for June 2025, amounted to **$3,372.85**.

- 2 June 2025: The office rent cost for June was $3,300.
- 12 June 2025: Hot water & Aircon System Fee of May was $20.35.
- 23 June 2025: Monthly XERO subscription Fee was $52.5.

Topic 3: Reports on Audit Preparation (by Yuping HE)

Vita Gustafson&Associates(hereafter VGA) agreed to make audit report for BPI, and Yuping HE signed an agreement with VGA on behalf of BPI. She shared the agreement with all committee members and obtained their consensus.

She also presented the Audit Checklist in details with committee members.
Please refer to the attachment for more details.

Topic 4: Announcement on membership fee of FY 25-26 (by Yuping HE)

- Amount: AU $ 108
- Due Date: July 31, 2025 (Vote on this)
- As before, the members located in China need not pay Annual Membership Fee according to BPI Constitution Clause 12 (4); for members from other locations, everybody has to pay.

Vote result:11/11

Topic 5: Announcement on Position Title Changes of Two Preachers (by Yuping HE)

	Ven. Yue (Chengli LI): Position Title changed from Chinese Preacher to Preacher of the BPI Committee. Ven. Grace (LE THI MY TRANG): Position Title changed from Vietnamese Preacher to Preacher of the BPI Committee. In the end, Yuping HE mentioned the three issues raised by VGA in their management letter again from last financial year. *1. Bank Account* *a. NAB account "Buddha's Practice Incorporated" has the incorrect account number recorded in Xero. As per email and discussion in office, please ensure this is corrected for your next audit.* *b. Cash on Hand has a balance of $419.97. This is not possible for cash, please correct to reconcile the cents to the correct amount.* Follow up solutions: a) Revised as per VGA's reminder sent via email. b) Current cash on hand is $420, with a balance of $419.97. The amount has been rounded. Now the current cash on hand is $440. *2. GST* *a. We found transactions that had GST figures when you are not GST registered. Please ensure the correct tax rate is entered when reconciling your accounts.* Follow up solutions: According to the Suggestion of Advisor of BPI, currently we have not registered GST, so that we use the Accounting Method: BAS Exclued.---This is what did in the past financial year. *3. Members Register*

	a. As per your constitution 12.4, 'In order not to create a greater workload for the audit and the government, and in order not to give people the opportunity to break the law, the membership fee from China is to be waived outright (with its membership fee waived in exceptional cases) and the balance of the total membership fee will be raised by Bennie Spirit from companies. From the documents provided, we attained that there are 16 memberships to be paid, but funds were only received for 12. Please ensure your membership register is kept up to date to reflect any members cessation or reasons as to non-payment. *Receipt and consideration relating to this letter should be minuted in your next meeting.* Follow up solutions: a) HE LIXIN has repaid, and the receipt has be presented at the AGM. b) Thingoclanh NGUYEN has been kindly considered for a waiver for FY 23-24 due to the policy transition for FY 24-25. c) Thikimhieu NGUYEN and TRUONG ANH TAI ceased membership in accordance with clause 12(3) of the BPI Constitution, as they have refused to submit the subscription for FY 24-25.
Minutes of the previous meeting	Confirmed
Chairperson's comment	N/A
Future Program	To Be Confirmed
Meeting close	The meeting was declared closed at **9:00pm, Darwin Time Zone**.

Confirmation of the minutes

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This minute is a true and accurate record of the meeting.

Signed by: Minutes prepared by:

(Date)4/8/2025

Vita Gustafson & ASSOCIATES
Public Accountants & Registered Tax Agents

ABN: 33 624 422 407
6 Adams Road Yarrawonga NT 0830
PO Box 1100 Palmerston NT 0831
Ph: (08) 89 322 390 Fax: (08) 89 322 123
Email: admin@vgant.com

Buddhas' Practice Incorporated

30 June 2025

Audit Checklist

Our checklist has been prepared to cover all general areas involved in an audit. As there are many entities that require audits, there may be additional information also required and will be discussed on engagement.

Please use this as a guide only as some areas may not be applicable to your Association.

We have provided this in a word document so you can add and note as much or as little information directly into the document.

As we have to prove that we have asked questions, if any areas are not applicable to your Association, please note N/A or Not Applicable.

Please date & initial/or sign each page completed.

When answering, please ensure you note how the information was supplied. For example, if information is supplied through your software packages, note this, or if all paperwork is supplied in hard copies, please note this.

If information has been provided in a prior year (ie: policies & procedures) and there has been no changes, not they were provided in the prior year.

We believe by filling this in it is a quicker way to get information rather than numerous emails during the audit to request information.

Thanks

NEW as at October 2024:

Verification for an Association to be tax exempt

Prior to October 2024, all Not-For-Profit associations were automatically exempt from income tax. The ATO has implemented a new ruling that all associations now must complete a "self-review return" to obtain tax exemption status.

The review must be completed and accepted at a meeting each year and lodged with the ATO prior to 31 October. The 2024 return has been granted an extension and must be lodged prior to 31 March 2025.

The form will be available through your online MyGovID account to lodge with the ATO.

You can also lodge your Not-Profit Self-Review by having your answers to the self-review questions on hand and calling the ATO on 13 72 26. The questions can be located at:

https://www.ato.gov.au/businesses-and-organisations/not-for-profit-organisations/statements-and-returns/reporting-requirements-to-self-assess-income-tax-exemption/nfp-self-review-return-question-guide

As part of the audit process, we must check that your review has been lodged and presented at a meeting.

For us to review this, we must have full access to your ATO account. We have the process to linking at the end of this checklist to assist. The information you will need to nominate us as your tax agent:

- RAN: 71961005
- Contact: Cheryl Mallett

If we have previously been linked to your ATO portal, the below process still must be completed for us to access and review.

As committee members change frequently, we recommend new contacts be updated with the ATO and ABR (Australian Business Registry) to ensure you have access at all times to your MyGovID account. If we have access to your account from previous audits, prior to the below linking, we can access these contacts and update if required to assist with your MyGovID setups.

The below links will provide further details:

https://www.ato.gov.au/businesses-and-organisations/not-for-profit-organisations/your-organisation/does-your-not-for-profit-need-to-pay-income-tax/income-tax-exempt-organisations

https://www.ato.gov.au/forms-and-instructions/income-tax-status-for-self-assessing-non-profit-organisations-review-worksheet

https://www.ato.gov.au/tax-and-super-professionals/digital-services/in-detail/client-agent-linking-steps

https://www.ato.gov.au/online-services/businesses-and-organisations-online-services/agent-nomination-process

BACKGROUND For Audit Plan or of there has been changes (If not already provided prior)

- Contact details:
  - Include full name, address, phone and emails

    Yuping HE (Enid)

    110/12 Salonika St, Parap, NT 0820

    0431 014 063

    bpi2019buddhsas@gmail.com

- The Association's background (some things to include are):
  - History and Evolution of the Association

    Re: BPI was founded in 2019 located in 3/418 Stuart Highway, Winnellie, NT 0820.

    Later in September 2022, the association has been moved into a new office at

    110/12 Salonika Street, Parap 0820.

    For more information, please refer to our website:

    https://www.bpi2019.org.au/about-us#History
  - What you do / or intentions to do.

    Re: BPI is a charity whose purpose is to advance Buddhism by:

    1. Providing Buddhist teachings
    2. Leading Buddhist worship and other Buddhist religious activities.
    3. Undertaking other activities that are consistent with promoting and practising the Buddhist religion.
  - The purpose and effect on community, clients, etc

    Re: The purpose is as above.

    The effect on community:

    We have been following our Constitution to do what is good for everyone.

    But we can't force anyone to accept anything. Anyone who comes to study, we use the original teachings of Buddhas to let everyone understand cause and effect, and let everyone know the consequences based on their actions.
  - Your achievements

    1. The Advisor based in BPI office has led not only human being but also AI to study on Buddha Teachings with various topics.

    https://x.com/i/grok/share/w5TEji4cCHwzGY0W8n7G4jKWf
    https://x.com/i/grok/share/D0ZYoaQmvFKngVaL8yc9IMvic
    https://x.com/i/grok/share/sa3bspVTDJe7jmrgboUHRw8El
    https://x.com/i/grok/share/2lerPU8TrChyVkegzk7D83OhW

    2. The Advisor and preachers in BPI office had provided tailored guidance and teachings based on the confusion of community visitors.

    https://www.youtube.com/watch?v=AwpkoDzqAKQ&list=PLppvPbbCyvLg5ip0mbtrMjXf58wQU42z2&index=13

    3. BTRC Director had led 4 preachers to finish 4 theses writing, including the seminars before and Defences after thesis writing.

4. The BTRC preaches had delivered Buddha Teachings on daily basis via Zoom with the topics from the wondrous magnificent Spirit to its application of great compassion, from subduing afflictions to manifesting spiritual powers, etc.

5. Keeping up with the trends of the times, preachers and BPI members use AI to create podcasts, videos, and songs, presenting the Buddha Dharma in a way that resonates with the public in English, Chinese or Vietnamese.

https://www.youtube.com/playlist?list=PLppvPbbCyvLjLYGWykUiJMQJaRo-I21vh

https://www.bpi2019.org.au/author/yanshan

https://www.youtube.com/playlist?list=PLQqSUxmLZNkfcdz48fgBsQ6rUlnhXx9As

https://www.youtube.com/playlist?list=PLQqSUxmLZNke7RP72Ndbvowpq03L8CCnB

https://www.youtube.com/playlist?list=PLjFahgkEcusqOzq1dPf8heYVQAqmNDtF0

6. The Committee had held such events as BPI 5th Anniversary Celebration, Lunar New Year Celebration, Advisor's Birthday Celebration, Festival Celebration etc.

https://www.youtube.com/playlist?list=PLppvPbbCyvLg5ip0mbtrMjXf58wQU42z2

7. Two PhD specialized in Civil Engineer and Psychology had contributed their knowledge related to Buddha Dharma to deliver lectures for BPI Community:

https://www.youtube.com/playlist?list=PLppvPbbCyvLhPwP9ZlvMD2EADr15s89d_

https://www.youtube.com/playlist?list=PLppvPbbCyvLgGX6p6BTQJm0NW2jVrJF-Y

https://www.youtube.com/playlist?list=PLppvPbbCyvLieMfT3-iDBXnzru8Qbh1oW

8. Registered Members Over 100, please refer to *Register of Members of BPI 2025-06-30*

- Long term & short-term goals. By achieving these goals, the impact on the Association

  Long term: To make all sentient beings accomplish Buddha Path；

  Short term:

  1. Subdue afflictions;

  2. Practice based on Kindness, Compassion, Joy, and Giving；

  3. Practice Ten Wholesome Deeds；

  4. Keep the Three Primal Precepts (1. to benefit all the sentient beings; 2. to do all wholesome deeds; 3. and to discipline ourselves in all good conducts.)

  The impact on the Association: our greatest achievements originate from living beings' achievements.

- Any Associated entities

  Re: N/A

- Development and Growth, structural or organisational changes:

  Re: Development and Growth:

  Structural or organisational changes:

  Japanese Preacher had resigned from Management of Committee on Feb 5, 2025.

  Please refer to *Year 24-25 No 8 Committee Meeting Minutes of Buddhas' Practice Incorporated*

  - Any major points to do with expansion.

    Re: We are extremely short of talents, even harder to find the ones who don't rely on any pay from this association but are willing to contribute everything.

    If we can guarantee a minimum wage, we could do better. In that case, we can work wholeheartedly and have no more concern on survival.

  - Is there benchmarks and accomplishments that are required

    Re: Benchmark:

    To subdue the Afflictions, to remove the Seven Cardinal Sins, to Perfect Ten Wholesome Deeds, to Perfect the Three Root Precepts and to behave with loving-kindness and generosity.

- Do you rely on grants or membership income or donations or all, etc

  Re: Yes, annual membership fees and donations contributed our major income.

- Do you believe there are risks to your Association (ie: similar larger associations, volunteer / member shortage, Grant funding not available, etc)

  Re: Yes, there are some risks:

  Because all of our workers are unpaid volunteers, who have no income to live a basic life.

  In this way, it is impossible for us to last for long.

  At least we could pay salaries for 3 full-time workers, so that such workers can focus on our association's work.

- Are there any significant overheads or events during the current year that may impact the audit or show significant variance on comparison to prior year audits

  Re: N/A

The information we are chasing is similar to a grant application that we need just to put in our audit plan.

<u>GENERAL:</u>

- **PRIOR YEAR AUDITED FINANCIALS & MANAGEMENT LETTER:** If prior years not completed by VGA.

  Re: Since BPI was founded, all the years' audited financials and management letter were completed by VGA.

- **BUDGET:** Copy of financial year budget (if any)

  Re: N/A

- **MEETING MINUTES:** Copy of all meeting minutes for financial year and AGM meetings.

  - As above, for ease for review, please advise the exact date of meeting minutes that the self-review report was tabled and authorised.

  Re: Please refer to Attachments, totally 12 times Committee Meetings plus 1 time AGM

  Hard Copy without attachment also to be submitted

- **CONSTITUTION:** Has there been any amendments to the constitution in the current year

  Re: No change.

  Hard Copy also to be submitted

- **COMMITTEE**: Committee members as at End of Financial year

  Re: Please refer to the Spreadsheet on *BPI Committee Members*

  Hard Copy also to be submitted

- **AGM DATE:** Date of your AGM for this audit year.

  Re**:** Aug 31, 2025 (As discussed with Tanya via email, final Financial Report and Auditor's Report are expected on 24/08/2025)

- **MEMBERS REGISTER**: Full members list, including contact details

Re: Please refer to the Spreadsheet named *Register of Members of BPI 2025-06-30*

Hard Copy also to be submitted

- Advise prices for membership income to be collected by the Association:

  Re: AU $108 Annual Membership Fee;

  Half Price AU $ 54 of Joining Fee in the latter part of the financial Year; Please refer to:

  Regulations and SOP for Membership of Buddhas' Practice Incorporated have been submitted for your reference.

  please refer to the Spreadsheet on *Income*

  Hard Copy also to be submitted

  - Membership, Nomination, Championship Fees, etc
  - Capitation calculations for incoming money from outside clubs and outgoing to peak bodies Re: N/A

LEASE DOCUMENTS

- Lease documents for any leased property, assets, equipment, etc

  Re: Please find the Contract in the attachment.

  Hard copy also to be submitted
- *If you hold a lease over property/grounds from the government, even if no money changes hands, please supply documents*

  Re: N/A

EXPENSES:

- All supplier invoices

  Re: All uploaded to Xero
- Supporting documents for ALL withdrawals from bank accounts

  Re: N/A
- Your detailed Policy & Procedures regarding authorisations, payments, reimbursements and whom has authorisation with banks

  Re: Policy & Procedures

  According to *Constitution of Buddhas' Practice Incorporated*

  Clause 55 (3):

  All transactions (electronic funds transfer, cheques, drafts, bills of exchange, promissory notes) and other negotiable instruments must be signed or approved by 2 committee members.

  - Examples:
  - Documents are presented at meetings and authorised / approved

    Re: Yes, please see the meeting minutes and our internal control procedures provided.
  - Treasurer then makes payment via EFT and it is authorised by a second person

    Re: Yes, please refer to the documents uploaded to XERO
  - There are always 2 authorisations on EFT transactions and 2 signatures on cheques

    Re: Till now, no cheque transaction, so N/A

- Debit/credit card transactions are pre-authorised at meetings > documents are provided at meetings and authorised

  Re: Till now, BPI has no Debit/credit card transactions, so N/A
- How are reimbursements to committee members authorised

  Re: Applied first and discussed on the committee meeting, approved by the committee;

  all purchasing records must be kept and given to the Treasurer and signed by the Treasurer and another committee member.

<u>CHEQUE BOOK</u>

- If a cheque book is used, supply cheque book for review

  Re: N/A
- How many signatories: Please advise names.

  Re: N/A

<u>REVENUE</u>

- All invoices / receipts / cash reconciliations supporting document for income

  Re: Uploaded into Xero for each income.
- Policy & Procedures regarding authorisations, reconciling, deposits of income
  - Examples:
  - How is cash counted, checked, authorised, banked

    Re: Cash on hand counted by two people in front of another one commit member at the end of financial year with signature.

    Hard Copy with signatures to be submitted
  - Are receipts issued for all direct debit income

    Re: Yes, please refer each income transaction in Xero
  - Do you have external apps to assist in income, if yes, supply statements and reconciliation processes Re: N/A
- All sponsorship & donation documents.
  - If sponsorship, advise your intent by your association for the sponsorship Re: N/A
  - Has there been any "no exchange of money – but exchange of mutual benefits
    - Ie: A printing company offers free printing on uniforms / banners, etc but no money changes hands, however, you advertise their name as the benefit. Re: N/A

<u>GRANT INCOME:</u>

- All grant documentation
  - List of grants received Re: N/A
  - Grant application to show supporting requirements for grant to be expensed Re: N/A
  - Confirmation / approval from grantor Re: N/A
  - Acquittals Re: N/A
  - If any unexpended grant income, detail how much is outstanding Re: N/A
  - If prior year has unexpended grant income, insure this is clear as to when / where / how it was spent in the current year. Re: N/A

- Immediate Work Grants or similar that have been paid directly to an external contractor.
    - If you have received an Immediate Works Grant, it is essential that you receive a tax invoice from the supplier and also their invoice that has been sent to the Government. As the GST is paid on top of the grant amount if the subcontractor is registered for GST, they alternately receive more than the grant amount, therefore decreasing the payment over and above the grant income. Re: N/A

INCOME & EXPENSE VARIANCES Re: N/A

- Part of the audit process is to analyse large or unusual variances on items on your profit and loss statements and also your balance sheet
- Any additional information supplied in advance is recommended.
- For example:
    - If you have had a change in people entering/reporting data, there may be different allocations of coding
    - If in a prior year you had a large event, and in the current year there was not one
    - Unusual fundraising events due to supporting injuries or members of the Association
    - If your prior year audit's allocations did not relate to your allocations

DEBTORS/CREDITORS

- List of accounts receivable (any funds not yet received) & confirmation this is correct
  Re: N/A
- List and copies of accounts payable (bills outstanding for payment) Confirmation these are correct.
  Re: N/A

GST Re: N/A

- BAS reports and supporting documents

PRE-PAYMENTS

- Any expense items that have been paid in advance. ie: Insurance
  Re: N/A

INSURANCE:

- Current insurance policy for business, workers comp, members, etc
  Re: The office of Buddhas' Practiced Incorporated is located at 110/12 Salonika St, Parap NT 0820, and we Body Corporate Fee Quarterly, which includes workplace insurance.
- If there is no insurance documents as the association is covered by an affiliate, please give details.
  Re: The reason is as above

LICENSES

- Current licenses for Gambling, Alcohol and any relevant licenses to the Association Re: N/A

BOOKKEEPING SYSTEMS & P 0ROCESSES

- Software used for accounting
  Re: Xero, you have the full access to the software

- What (if any) Special entries are used to reconcile
  - Ie: You hold a clearing account Re: No
  - All transactions are entered into this
    Re: Yes, you have the full access to the software
  - Once authorised they are then transferred to nominated bank, etc
    Re: one person raises the payment and another person authorised and approved the payment through online bank.

PAYROLL Re: N/A

- Payroll calculations & reports
- Payment Summaries issued & Proof of Lodgement
- Weekly/Fortnightly pay dates
- Employee Contracts – (If already supplied, however wages increases or any change, please advise)
- Superannuation calculations & reconciliation
- Note current accrued leave entitlements for employee and confirm these are correct.

BANK, CREDIT CARD and LOAN ACCOUNTS

- All financial year bank statements for each bank account, including term deposits in the Associations name
  Re: Yes, all bank account statements provided, including term deposits in the Associations name
- All financial year credit card statements Re: N/A
- Loan statements for the full year Re: N/A
- Statements for any other investments, stocks or bonds as of financial year end Re: N/A

CASH / FLOATS

- Total cash on hand at year end Re: $440
- How cash on hand is reconciled and authorised
  Re: Check regularly, each cash payment signed by two people. Both two persons signed to double check that the cash on hand is correct.

STOCK Re: N/A

- Detail list of all inventory/stock at financial year end
    - Stocktake process, reconciliations & authorities

ASSETS

- Review prior year asset register
  Re: Please check our Xero account

- Advise if there are any assets purchased "Prior" to the prior year asset register that need to be included. Advise estimated cost and date of purchase.
  Re: N/A
- Detail any disposals due to selling through the current year. Advise date and income received
  Re: N/A
- Detail any disposals not sold. Date of disposal
  Re: Fridge, out of work on June 1, 2025
- Detail list of new assets purchased in current year. Include any assets that have been donated/gifted to the Association
  Re: Coffee Machine, donated by Fei QIAN on Nov 30, 2024 at the price AU $ 798.00
- Do you own building and land for your Association
  Re: N/A
- If owned, do you have a current Market Valuation Re: N/A
    - In the event the property is leased/rented, supply all contracts
- Include a title search to verify ownership Re: N/A

POLICY & PROCEDURES

- Any other Policy & Procedures for the Association:
    - Ie: Safety, Budget planning, Fraud and risk Policy, Policy for use of Associations assets, etc. Accounting for money Re: N/A
    - Payments to committee members or volunteers. How are these authorised Re: N/A
    - Honorariums paid Re: N/A
    - Coaching, training payments. How are these calculated. Re: N/A
    - Additional payments outside the above scope Re: N/A

  https://www.ourcommunity.com.au/

  The above link is a good website for advice for Not-for-profit entities & some policy templates
    - Policy bank > Community Finance Centre Re: Thanks for your info.

09/07/2025 Yuping HE

Date, sign (or name)

Australian Government
Australian Taxation Office

Online services for business

Client-agent linking steps

Businesses can use our online services to nominate an agent. Your agent **cannot** do this for you.

Have you already set up access to Online services for business?

YES → go to step 4

NO → go to step 1

1 Set up your Digital Identity (myGovID)

Remember that myGovID is different to myGov.

myGovID is the Australian Government's Digital Identity app. It allows you to prove who you are and log in to ato.gov.au/OSB

For instructions on setting up your myGovID, see www.mygovid.gov.au/setup

You'll need at least *Standard* identity strength to set up your business for online services.

2 Link your myGovID to your ABN

Relationship Authorisation Manager (RAM) is an authorisation service that allows you to access online services on behalf of a business. You'll need to use RAM to link your myGovID to your Australian business number (ABN).

The principal authority (see info.authorisationmanager.gov.au/principal authority) is the person responsible for the business, and must be the first person to link the ABN in RAM.

The way you link your myGovID to your ABN depends on your role in the business:

- You can link online if
  - you have a *Strong* myGovID identity strength, and
  - your name is listed in the ABR.
- You'll need to contact us (see info.authorisationmanager.gov.au/phonelinking) to link your myGovID to your ABN if you
  - do not have a *Strong* myGovID identity strength, or
  - are not an individual associate listed in the ABR.

3 Authorise others to act on your behalf (optional)

OPTIONAL

You can authorise others to act on behalf of your business (for example, employees) in RAM.

For instructions on how to authorise others, see info.authorisationmanager.gov.au/authorisations

4 Log in to Online services for business

Use your myGovID to log in to Online services for business ato.gov.au/OSB

5 Nominate your authorised agent in Online services for business

From the Online services for business home page:

- select **Profile**, then **Agent details**
- at the **Agent nominations** feature, select **Add**
- on the **Nominate agent screen**, go to **Search for agent**
- type your agent's (or payroll service provider's) registered agent number (RAN) or practice name and select **Search**
- select the agent you want to nominate (if multiple results are returned, select the correct agent)
- check that the agent's details are correct
- complete the **Declaration**
- select **Submit**.

You'll now see your agent's details listed under **Agent nominations**.

For more information, go to ato.gov.au/agentnomination

6 Let your agent know you have nominated them

Your agent has **7 days** to action the nomination before it expires

Unable to nominate using Online services for business?

If you experience any errors while completing the agent nomination process, contact us to speak with a customer service representative (ato.gov.au/contact).

Before we can discuss your details or update your records, you must establish your identity (ato.gov.au/contact).

Have your agent's RAN ready so that we can search for the agent details.