



Te Tari Taiwhenua
Internal Affairs

New Zealand Government

CHARITIES SERVICES

Ngā Ratonga Kaupapa Atawhai

ANNUAL REVIEW 2018/2019





A special thank you:

Charities Services would like to thank all charities that contributed photos to this Annual Review Report.



Photos:

*Garden to Table/One Percent Collective
(front cover)*

*Bellyful
(top image)*

*The Duke of Edinburgh's Award Aotearoa New Zealand
(middle image)*

*Te Pūtahi Kura Puhou O Aotearoa
New Zealand Kindergartens Incorporated
(bottom image)*

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WORD FROM THE GENERAL MANAGER



Natasha Weight

Kia ora koutou, kia orāna, tālofa lava, ni sa bula vinaka, assalāmu alaykum.

Greetings and welcome to the 2018/2019 Annual Review of Charities Services, Ngā Ratonga Kaupapa Atawhai.

He uru kahika ki te wao, he uru tangata ki te pā.

A close-knit grove of kahika to the forest and a close-knit community to the pā.

This whakataukī (proverb) speaks of the kahika, a native tree of Aotearoa New Zealand. A kahika in and of itself has shallow roots, but it gains momentum and strength through weaving its roots with the roots of other trees, thus becoming stronger together. At Charities Services, Ngā Ratonga Kaupapa Atawhai, we share a commitment with the rest of the Department of Internal Affairs, Te Tari Taiwhenua, to build safe, resilient and thriving communities in Aotearoa New Zealand.

Aotearoa New Zealand is vibrant and diverse, and the charitable sector is no exception. There are more than 27,000 registered charities, which represents approximately one charity for every 180 New Zealanders. In addition, more than 230,000 people volunteer their time each week. This speaks volumes to the giving and generous nature of our country, which makes us stand out on the world map. In this report you will see just how much of a contribution charities make to our nation's wellbeing and economy.

In July, we welcomed the new Minister for the Community and Voluntary Sector, Hon Poto Williams, to her portfolio. She is the Minister responsible for the Charities Act 2005 (the Act). We also farewelled her predecessor, Hon Peeni Henare. It is a privilege to work with these Ministers who are so committed to the community and voluntary sector.

The Act preserves the independence of decisions about who qualifies to be a charity through Te Rātā Atawahi, the independent Charities Registration Board. On 30 September 2019, we will farewell Board member Simon Karipa, who steps down after four years in the role. We thank Simon and his fellow Board members Roger Holmes Miller and Dr Bev Gatenby for their positive and constructive approach to this very important role for Aotearoa New Zealand's charities sector.

We were grateful for feedback about our first annual review report last year. While our key performance and financial information remains in the Department of Internal Affairs Annual Report, we want to continue to be more transparent about our work. We also want to showcase information about the sector, highlighting all the wonderful mahi (work) carried out in Aotearoa New Zealand.

Our vision is that our work contributes to a well-governed, transparent and thriving charitable sector with strong public support. To achieve this we continue to focus on being a modern, responsive, risk-based regulator for the sector.

As a modern regulator we are innovative in the ways we support charities and how we use information, data and intelligence to do our job better. As a responsive regulator we want to hear about your concerns. At last year's meeting a number of charities raised their concerns about the process for re-registering after being removed from the Charities Register for failing to file their annual return. We have changed our system so that the re-registration process is streamlined for those charities and they can now retain their registration number.

We attended all 27 meetings held around the country on the modernisation of the Act. Although the Department of Internal Affairs Policy Group is carrying out the modernisation of the Act and managed these meetings independently of Charities Services, we attended to learn more about how we can better support charities to meet the requirements of the Act. Based on the feedback we heard, we will be making improvements to our website and creating simpler guidance for smaller charities.

Our focus for the coming year is implementing a stronger risk-based approach to how we prioritise and carry out our work. This includes spending more time addressing and preventing issues most likely to have the greatest negative impact on public trust and confidence in charities. It also means working to improve our systems and processes for registered charities and the public.

I want to acknowledge the tremendous work you all do. It is the dedication of staff and volunteers that lies at the heart of people coming together to help others. This generosity of spirit shone through following the 15 March terror attack in Christchurch. The outpouring of aroha (love) reflects the unity and compassion of Aotearoa New Zealand.

On behalf of my team, I want to thank you for your resilience and dedication in helping to make Aotearoa New Zealand a diverse and inclusive place for our communities to thrive.

Kei roto i te kotahitanga tō tātau kaha.
We're stronger together.

Ka kite anō



Natasha Weight
General Manager Charities Services
Ngā Ratonga Kaupapa Atawhai

ABOUT US



"Te wehenga o Rangī rāua ko Papa" mural by Clifford Whiting ONZ, National Library of New Zealand

Charities Services, Ngā Ratonga Kaupapa Atawhai, is part of the Department of Internal Affairs, Te Tari Taiwhenua, and administers the Charities Act 2005. We strive to be a modern, responsive, risk-based regulator focused on promoting public trust and confidence in the charitable sector and encouraging the effective use of charitable resources. We do this by registering and monitoring charities and processing annual returns. We also encourage good governance and management practices by providing educational support, advice and materials.

We maintain the Charities Register which contains information of around 27,000 registered charities. The Charities Register is the public record of registered charities that operate under the Charities Act.

Te Rātā Atawhai, the Charities Registration Board

We also support the work of Te Rātā Atawhai, the independent Charities Registration Board. The Board meets regularly and is responsible for making decisions about the charitable status of organisations, although in practice, most decisions are made by Charities Services acting under formal delegation from the Board. The Board deals with more complex or novel cases and those where organisations disagree with Charities Services.

The Board is composed of three professionals who all have extensive experience working in the charitable sector.

MEET THE TEAM

Charities Services is made up of 37 staff members in two main business groups: the Regulatory Group and the Engagement and Business Improvement Group. We also have a specialist team of senior advisors and analysts who support the whole of Charities Services. We are supported by other teams across the Department of Internal Affairs, including Community Operations, Legal, Information Technology, Finance, Human Resources, Communications and the Contact Centre.

REGULATORY GROUP

The Regulatory Group has a number of functions, including supporting eligible charities to register, and monitoring and inquiring into charities or their officers, where there is evidence of serious wrongdoing or breaches of the Charities Act.

Registration Team

This team of analysts assists charities with their applications, and assesses the purposes, activities and governing documents of entities applying for registration to determine whether they meet, or continue to meet, the requirements of the Charities Act.

Investigations Team

This team manages complaints and carries out investigations into charities and their officers that may have been involved in serious wrongdoing and other significant breaches of the Charities Act.

ENGAGEMENT AND BUSINESS IMPROVEMENT GROUP

This group supports Charities Services' programme of stakeholder engagement, the development of resources, capability initiatives and system enhancements.

Capability Team

This is our education team that works to ensure that our information for the charitable sector is comprehensive, fit-for-purpose and accessible. The team delivers sector engagement events and communications, and creates practical resources to assist charities to meet their obligations. This includes running webinars and providing printed and online guidance materials.

Customer Support Team

This team provides administrative support and answers thousands of queries from charities. The team is also responsible for processing annual returns and removing charities from the Register when they fail to meet their reporting obligations.

***37 Charities Services staff support approximately
27,000 registered charities in Aotearoa New Zealand***

OUR YEAR IN NUMBERS



SUPPORTING CHARITIES

9881 customer support queries
2750 changes to charities' details were processed

PROTECTING THE SECTOR



192 concerns addressed
54 completed inquiries
10 open inquiries
10 referrals to other agencies
1 warning issued
2 voluntary deregistrations
1 disqualification
1 deregistered for serious wrongdoing

ONLINE PRESENCE

896,952 website views
1300+ social media followers
700+ webinar registrations
8 blogs
1 webinar



TRANSPARENCY

37 Official Information Act 1982 requests responded to



OUR SPEND

FY18/19 \$7,071,359
FY17/18 \$6,449,087

Operating costs	Overhead costs	Legal costs	Systems costs	Charities Registration Board costs	Staff costs	Events costs
FY18/19 \$194,913	FY18/19 \$2,527,939	FY18/19 \$53,813	FY18/19 \$1,035,875	FY18/19 \$46,139	FY18/19 \$3,156,940	FY18/19 \$55,740
<i>FY17/18</i> \$187,188	<i>FY17/18</i> \$2,566,429	<i>FY17/18</i> \$67,400	<i>FY17/18</i> \$418,970	<i>FY17/18</i> \$56,899	<i>FY17/18</i> \$3,128,831	<i>FY17/18</i> \$23,370

OUR FUNDING

Annual return filing fees
\$869,195



Crown funding
\$6,117,988

OUR KEY ENGAGEMENT MAHI

We held a Wellington open-day event for charities to receive advice and support on a wide range of topics relating to charities and financial reporting.

We met with the Sector User Group comprising of a number of umbrella charity groups and key stakeholders in the sector to understand key issues facing the sector.

Charities Services staff attended all 27 of the Department of Internal Affairs Policy Group's roadshow meetings held around the country on modernising the Charities Act 2005.

We supported Inland Revenue, Te Tari Taake, Adult Community Education Aotearoa and the Department of Internal Affairs Community Operations team, to deliver a workshop to 40 representatives of Pacific charities.

We held drop-in clinics in Auckland and Dunedin for individuals and charities to receive advice and support on a wide range of topics relating to charities and financial reporting.

We presented at Chartered Accountants Australia and New Zealand not-for-profit special interest group on the compliance rates of the reporting standards and the reporting areas that charities tell us they find challenging.

More than 700 people registered for our webinar on "How to search the Charities Register". Our 11 webinars have received more than 7000 views online.

We held a workshop with key stakeholders, regulators and academics from New Zealand and Australia on improving the governance of the charitable sector.

We supported Chartered Accountants Australia and the New Zealand and Charity Law Association of Australia and New Zealand to hold a conference on charity law, accounting and regulation in New Zealand.

Approximately 250 law students attended our Auckland and Waikato lectures on our registration process and how we manage tricky decisions. We also participated in a symposium on charity law at the University of Otago.

THE SECTOR'S YEAR IN NUMBERS



*In Aotearoa New Zealand
there are:*

27,146 registered charities
116,381 individual charity officers
188 groups

“More than **230,000** volunteers
contributing approximately **1.5
million** hours every week,”

“More than **129,248** people work full time in the charitable sector.
This is equal to **5%** of the New Zealand workforce,”

1495

Registration Decisions

1420 applications received
1287 applications approved
205 applications withdrawn
3 declined

1440

Charities Deregistered

682 failed to file annual returns
757 voluntarily deregistered
1 deregistered for serious wrongdoing

Top 5

overseas areas of operation

Australia **28%**
Fiji **23%**
India **19%**
Samoa **16%**
Vanuatu **15%**

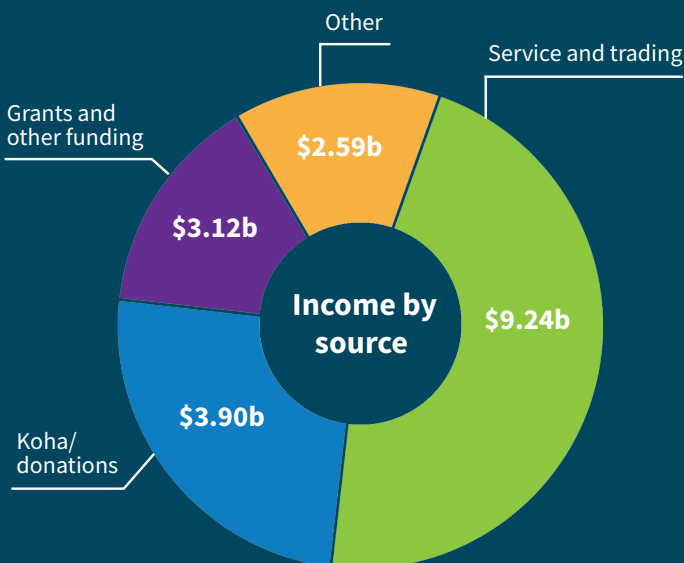
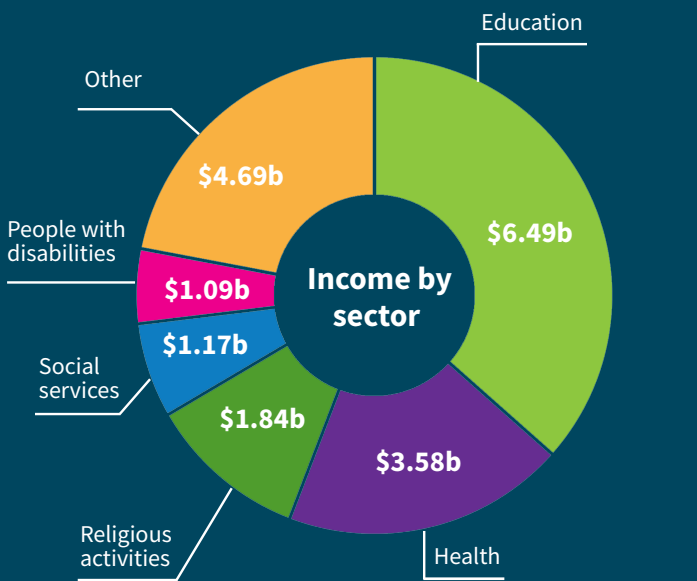




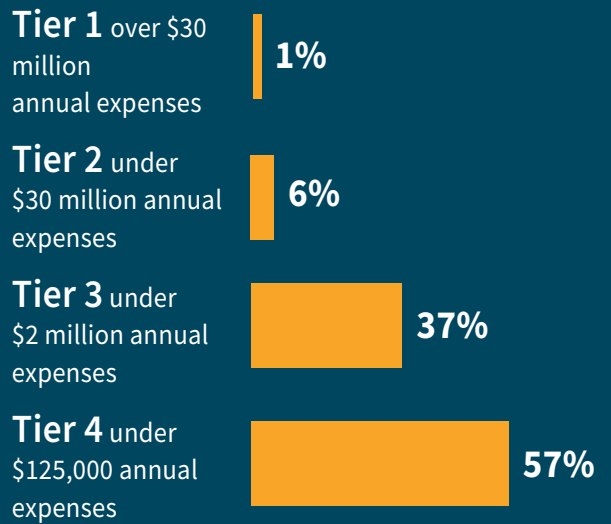
TOTAL ASSETS
\$59.45 billion

TOTAL EXPENDITURE
\$17.19 billion

TOTAL INCOME
\$18.85 billion

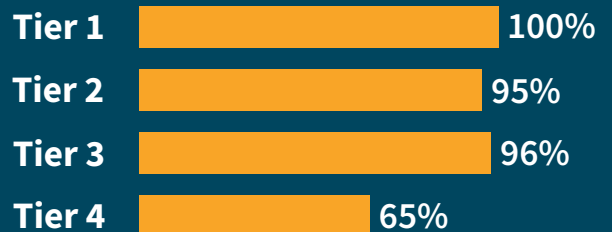


REPORTING TIERS USED BY CHARITIES



CHARITIES USING THE REPORTING STANDARDS *

FY 2018/2019



FY 2017/2018



*Based on a random sample of 500 annual returns for each year
 11



Photo: The Duke of Edinburgh's Award Aotearoa New Zealand

*Ka āwhina ā mātau mahi i tētahi rāngai mahi aroha
e āta whakahaeretia ana, e mahea āna, e tōnui ana
hoki me te tautoko mai o te iwi whānui.*

*Our work contributes to a well-governed,
transparent and thriving charitable sector
with strong public support.*

UPDATE ON THE PROJECT TO MODERNISE THE CHARITIES ACT 2005

In May 2018 the Government launched a comprehensive review of the Charities Act 2005 to ensure that the Act is effective and fit-for-purpose. The Policy Group in the Department of Internal Affairs has led this work on behalf of the previous Minister for the Community and Voluntary Sector, Hon Peeni Henare, and now for the current Minister, Hon Poto Williams.

The Policy Group recognised early on that strong engagement with the community and voluntary sector was key to ensuring the success of the project. A public discussion document on modernising the Act was released in February 2019. During March and April 2019 27 meetings were held around the country, including six hui to gather the perspectives of iwi and Māori charities, and specific meetings for ethnic communities and Pacific charities. In total more than 1,200 people attended these meetings.

The Policy Group has also been engaging with two groups of representatives from the charitable sector: the Sector User Group and the Core Reference Group. The Sector User Group is a 25-member group that was first brought together by Charities Services in 2017 to discuss issues and priorities in the sector. The Core Reference Group is a smaller group established specifically as part of the project to modernise the Act, to work with the Department's Policy Group to identify issues and possible solutions. Dave Henderson and Sue Barker, members of the Core Reference Group, presented with the Department of Internal Affairs at the community meetings to offer a perspective from the charitable sector. Dave and Sue's attendance was supported by a group of independent philanthropic funders.

A total of 363 written submissions were received on the discussion document. These will inform the development of options to modernise the Charities Act 2005. A summary of submissions and redacted versions of the submissions themselves will be published on the Department of Internal Affairs' website.

Further details about this work can be found at www.dia.govt.nz/charitiesact

OUR REGULATORY APPROACH

Charities Services' primary purposes are to:

Promote public trust and confidence in the charitable sector

Encourage and promote the effective use of charitable resources

To achieve these purposes, we carry out a range of regulatory functions that are set out in the Charities Act 2005. Some of these functions – the registration and deregistration of charities – we perform under delegation from Te Rātā Atawhai, the independent Charities Registration Board.



In fulfilling our functions, we aim to take a modern, responsive, risk-based approach.



Photo: St John of God Hauora Trust

MODERN

We use technology to make it as easy as possible for the charitable sector to meet their obligations and for us to carry out our functions. Consistent with our risk-based approach, and where possible, we will look to automate low-risk applications.

For example, we have worked to streamline our processes for charities that are updating their rules. Many of the rule changes are now automatically accepted and published on the Charities Register.

Being a modern regulator is also about being innovative in our approach, and using information, data and intelligence to do our job better. Last year we released an automated cash book for Tier 4 charities to make the process of preparing a “Statement of Receipts and Payments” easier.

We also use modern platforms and communications channels to engage and educate the charitable sector, recognising that registered charities are large in number and geographically spread throughout Aotearoa New Zealand.

Last year we ran a webinar on how to find information about registered charities using the Charities Register. More webinars are planned for this year, including webinars for charities that operate overseas, to help them understand some of the rules and obligations that apply to their work.

“*Being a modern regulator is about being innovative in our approach, and using information, data and intelligence to do our job better*”



Photo: Steven Moe and Dr Carolyn Cordery at the "Future prospects for charity law, accounting and regulation in New Zealand" conference 2019

RESPONSIVE

We need to understand the environment charities operate in, and what challenges they face. Our decisions need to be made carefully, considering this wider context, and the individual circumstances of the charity. We are also responsive to feedback from the sector about our processes and how these can be improved.

We received feedback about the challenges for charities that are re-registering. Last year we made changes so charities can keep the same registration number. This helps increase transparency because the charity will only have one listing on the Charities Register, which allows the public to see the registration history of each charity. The application form that these charities use is now pre-populated with information we have from when the organisation was previously registered. Our new process allows approximately 60% of re-registrations to be completed more quickly.

Sector engagement is an important part of being a responsive regulator. We engage with the sector to ensure that we gain their insights and draw on their knowledge and expertise to improve how we operate.

We meet with a Sector User Group of charities and stakeholders twice a year. This group gives us insights on the issues the charitable sector is facing. When we plan changes to our policies or processes, we test these with the group. We are currently reviewing the Sector User Group to ensure it represents the diverse voices of the charities sector.

In April we supported an annual conference on charity law, accounting and regulation run by the Charity Law Association of Australia and New Zealand and Chartered Accountants of Australia and New Zealand. This will be held again in April 2020.

The vision for these conferences is to build community and capacity through a forum to ask questions, challenge assumptions and debate issues, particularly relating to legal, financial, regulatory and other matters affecting charities. Supporting the conference helps us understand the issues faced by charities, and provides a forum for people to debate the big issues in the charities sector.



Photo: Department of Internal Affairs staff at the Fale O Samoa

We are responsive to the needs of individual charities and their requests for assistance and guidance on meeting the requirements of the Charities Act. Our Contact Centre and Customer Support teams responded to thousands of phone calls and emails over the course of the year. In addition we held various workshops for charities, including drop-in clinics and an open-day where charities met our team and received advice on a range of topics relating to charities and financial reporting.

Being responsive involves considering how we can implement Te Aka Taiwhenua and Te Ara Vaka, the Department of Internal Affairs Māori and Pacific strategies, to better meet the needs of our Māori and Pacific charities. Our focus has been on upskilling our staff in tikanga Māori and te reo Māori, with many Charities Services staff members participating in a 12-week, in-house te reo Māori course. Other staff have successfully completed the He Papa Tikanga course through Te Wānanga o Aotearoa.

For our Pacific customers, we delivered a workshop with Adult and Community Education Aotearoa, Inland Revenue and the Department of Internal Affairs Community Operations

Team on financial reporting tailored for Pacific organisations. We are committed to working with Adult and Community Education Aotearoa on future workshops. We also translated our information sheet into four different Pacific languages.

“ We engage with the sector to ensure that we gain their insights and draw on their knowledge and expertise to improve how we operate ”



Photo: Outward Bound New Zealand

RISK-BASED

We target our resources and compliance activities on the harms that impact on public trust and confidence in the sector, and the effective use of charitable resources. Both of these can impact on the willingness of the public to donate time and money to the sector, which many charities rely on to advance their charitable purposes. We decide what engagement and compliance approach to take depending on our assessment of the nature and level of risk relating to the particular issue.

Part of targeting risk is understanding what impacts on public trust and confidence. This year we conducted a survey following similar surveys conducted in previous years. Aotearoa New Zealand's trust and confidence in the charitable sector has remained constant at 5.9 out of 10, and over half of respondents rated the importance of having a regulator as "very high". The other drivers of public trust and confidence include charities making a positive difference, charities being registered, and charities spending their money effectively and on their end cause.

The risk-based approach is illustrated by the work of our Investigations Team. A case inquiry approach was introduced this year.

This approach involves the team making initial inquiries to assess whether there is any evidence of serious wrongdoing where concerns are raised. If there is, the matter is assessed and prioritised based on the risk of harm to public trust and confidence in the sector or the effective use of charitable resources. This process means that full investigations into areas of high risk start much more quickly.

An example of this process in action during the year occurred when the Investigations Team received information from the New Zealand Immigration Service about an officer of a charity that had been convicted of serious immigration fraud offences.

Information gathered during a case inquiry showed that both the trustee and the charity had been directly involved in serious wrongdoing. This information underwent a risk assessment and the matter was prioritised because of its potential impact on public trust and confidence. An investigation was completed within four months, resulting in the independent Charities Registration Board deregistering the charity and disqualifying the officer for two years.

THE YEAR AHEAD

OUR GOALS FOR 2019/2020



New Zealanders have trust and confidence in the charitable sector



Charities Services is a modern, responsive, risk-based regulator



Good governance in the charitable sector is encouraged and supported

TO ACHIEVE THESE GOALS, WE WILL FOCUS ON:

- Being a modern, responsive, risk-based regulator
- Ensuring our information technology systems best meet the needs of registered charities and the public
- Ensuring we comply with the Financial Action Task Force recommendations
- Progressing our Te Aka Taiwhenua plan

A MODERN, RESPONSIVE, RISK-BASED REGULATOR

Last year we released our compliance approach that explained how we were intending to become a modern, responsive and risk-based regulator. We explained how our vision and purpose under the Charities Act is given context and translated into our operational policies and procedures for Charities Services' staff to follow.

The following principles guide and inform our approach:

1 TARGETED

We target our resources at the highest risks to public trust and confidence in the charitable sector, and the effective use of charitable resources.

2 PROPORTIONATE

Our actions are proportionate to the risk and potential harm being managed.

3 FAIR

We exercise our powers in a way that is consistent, reasonable and impartial.

4 TRANSPARENT

We are clear about our actions, intentions, expectations and the reasons for our decisions.

Continuing to apply this approach across the various teams in Charities Services is a key priority for 2019/20. We are developing a programme of work that will see us:

- Reviewing key processes to ensure they are modern, responsive and risk-based.
- Refining our risk-based approach to registration, with the aim of spending less resources on low-risk applications and more on high-risk applications, and reducing the time it takes for new charities to get registered.
- Incorporating risk even further in the Investigations Team's triage process, which is used to determine whether an investigation or case inquiry will be opened into a particular charity.
- Considering how best to address capability gaps in charities that can impact on public trust and confidence in the sector, and the effective use of charitable resources.
- Updating our registration and annual return forms.

ENSURING OUR INFORMATION TECHNOLOGY SYSTEMS BEST MEET THE NEEDS OF REGISTERED CHARITIES AND THE PUBLIC

Last year we carried out work to update the platform for our information technology systems. This was about keeping the Charities Register secure. This year we will continue this work and also consider what improvements we can make to meet the needs of registered charities and the public. One example of this is improving the user experience for visitors to our website, with the aim of ensuring information is easy to find, easy to understand and relevant.

FINANCIAL ACTION TASK FORCE RECOMMENDATIONS

The Financial Action Task Force (FATF) is an international organisation established to combat money laundering and terrorist financing. FATF has issued a number of recommendations that countries, including Aoteroa New Zealand, are required to adopt in their laws and policies. Recommendation 8 is most relevant to the charitable sector.

FATF recognises that charities and non-profit organisations perform a vital role in society, providing relief and support to groups in need and at times of urgent crisis. Some charities are, however, at risk of being used to finance terrorism. Recommendation 8 is directed to this risk. While we are not aware of any cases in Aoteroa New Zealand where charities have been involved in financing terrorism, we are required to take certain actions to ensure this doesn't happen in the future. Transparency around the finances and activities of charities is important, as is providing information to charities so they can take actions to limit their risks.

Every country that is a member of FATF must undergo a regular assessment of their compliance with the FATF recommendations. This is undertaken through the Mutual Evaluation process. Aoteroa New Zealand's next Mutual Evaluation is scheduled to begin in September 2019. We have plans in place to ensure that we are well-placed to respond to this process.

“*We target our resources at the highest risks to public trust and confidence in the charitable sector, and the effective use of charitable resources*”

PROGRESS OUR TE AKA TAIWHENUA PLAN

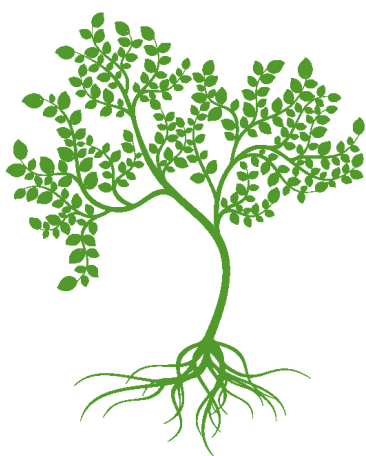
Te Aka Taiwhenua is our strategic plan to ensure our services are fit for purpose and are appropriately responsive to whānau, hapū, iwi, our Māori charities and staff.

Four principles underpin the framework: Whanaungatanga (a relationship through shared experiences and working together which provides people with a sense of belonging), Manaakitanga (hospitality, kindness, generosity), Kotahitanga (unity, togetherness, solidarity), and He Tāngata (people are the most important).

Each year we develop a Te Aka Taiwhenua plan. Last year, we made progress to support staff in various tikanga and te reo Māori educational opportunities, which will continue in 2019/20. We have a staff noho marae planned for later this year, which will provide an opportunity for staff to stay on a local marae for two days, be involved in the powhiri process, deliver their pepeha in te reo Māori, learn new waiata, and be immersed in the world of Te Ao Māori.

We will continue to improve the information on our website for Māori charities, and will add a specific question to our forms to identify charities with kaupapa Māori focus. This will give us a better picture on the range of Māori charities that exist, and help us to point these charities in the direction of resources that are specific to them. In addition, we will continue to build our relationships with key stakeholders, including Te Atamira, our mana whenua advisory group.

Te Aka Taiwhenua principles



Whanaungatanga

A relationship through shared experiences and a sense of belonging.

Manaakitanga

hospitality, kindness, generosity.

Kotahitanga

Unity, togetherness, solidarity.

He Tāngata

People are the most important.



Photo: Te Pūtahi Kura Puhou O Aotearoa, New Zealand Kindergartens Incorporated

***Ko tā te Tari Taiwhenua he whakarato me te hono i ngā
iwi, ngā hapori me te kāwanatanga ki te hanga motu
haumarū, tōnui, whai mana hoki.***

***The Department's purpose is to serve and connect people,
communities and government to build a safe,
prosperous and respected nation.***

CHARITIES SERVICES

Ngā Ratonga Kaupapa Atawhai

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