

## Form 3

# ANNUAL RETURN FORM FOR A TIER 3 CHARITABLE ENTITY

Sections 41 and 42 of the Charities Act 2005

### Who needs to complete this Annual Return form?

If your financial year end (balance date) is on or after the **31st of March 2016**, you will be required to submit the following:

- ▶ A **Performance Report** that complies with new reporting standards, and that contains financial and non-financial information about your charity
- ▶ An **Annual Return form** that can be completed online or on paper (this form). Your Performance Report will need to be attached to this form.

### What do I need to do first?

Before you start, check which **Tier** you will be reporting under. Charities are now divided into four tiers, determined mainly by the annual expenses or operating payments of your charity in each of the last two financial years. You can find information on the tiers on our website [www.charities.govt.nz](http://www.charities.govt.nz).

**This Annual Return paper form is only for tier 3 charities.** Tier 3 charities have annual expenses under \$2 million, have no public accountability and use accrual-based accounting (as opposed to cash-based accounting). If your charity does not meet these requirements, it will need to report under a different tier. For further guidance, see "New Reporting Standards: What Tier Will I Use?" on our website ([www.charities.govt.nz](http://www.charities.govt.nz)).

### Do I need to complete the Annual Return form on paper?

No, in fact we would like to strongly encourage you to complete the form **online** by logging into your charity's account at [www.charities.govt.nz](http://www.charities.govt.nz). Completing the form online is easier as it is already partly completed with the information we have about your charity. It is also cheaper to complete the whole process online.

If you do not feel confident completing the form online, there are a number of resources and help documents available on our website to support you through the online process.

### I have confirmed that I am reporting under Tier 3 and would like to go ahead and complete the Annual Return form on paper. What do I do next?

Before you complete this form, please ensure you **first complete your Performance Report** as there is information from that report that you will need for this form. You can find more information and templates for the Performance Report on our website [www.charities.govt.nz](http://www.charities.govt.nz).

Please also ensure you have the following information on hand to help you complete the form:

- A printed copy of your Performance Report (you will need to attach this to the form)
- Your charity's rules or governing documents (for your reference)
- Up-to-date charity contact information
- Names, dates of birth and addresses of all officers
- Details on where and how your charity operates

## What do I do if I have trouble completing the form?

For help on questions in this form, please refer to the Help Text at the end of this document. You can also visit our website ([www.charities.govt.nz](http://www.charities.govt.nz)) that contains a wealth of information to help you.

If you are still having trouble, please contact us on 0508 242 748, or email us at [info@charities.govt.nz](mailto:info@charities.govt.nz)

## Annual Return Fees

On paper (this form) ..... \$76.67

Online and posting supporting documents ..... \$76.67

Online and uploading supporting documents ..... \$51.11

Fees can be paid by cheque or internet banking.

If your charity's gross annual income is less than \$10,000, you do not have to pay a fee but you will still need to file an Annual Return and accompanying Performance Report.

## How will the information be used?

Information you provide is held and used by Internal Affairs and the Charities Registration Board to determine your ongoing eligibility for registration, and to carry out its functions under the Charities Act 2005. Further information is set out in the Privacy Statement at the end of this document.

## When do I need to send my Annual Return?

Send your Annual Return no later than **six months** after your financial year end (balance date).

Your Annual Return due date is shown on your charity's summary page on the Charities Register at [www.charities.govt.nz](http://www.charities.govt.nz).

## Who should sign my Annual Return form?

A person authorised by your charity to complete the Annual Return form must sign it to certify that they are authorised, that the information is correct, and that they have given the effective dates of any changes.

## What information will the public be able to see?

The information you provide in this form and your Performance Report will be publicly available on the Charities Register. Note however that **dates of birth and addresses of officers will not be displayed.**

The information you provide gives the public a useful summary of your charity.

## Can information be restricted from public view?

Yes, section 25 of the Charities Act allows us to restrict information from the public if it is in the public interest to do so. See the form for more information.

### For more information

- Refer to the Help Text at the back of this document
- visit our website [www.charities.govt.nz](http://www.charities.govt.nz)
- email us [info@charities.govt.nz](mailto:info@charities.govt.nz)
- contact us 0508 242 748

**Form 3**

**ANNUAL RETURN FOR A TIER 3 CHARITABLE ENTITY**

Sections 41 and 42 of the Charities Act 2005

If you are a Tier 3 Charity and your financial year end (balance date) is on the 31<sup>st</sup> of March 2016 or later, please complete this form in block print with a black or blue pen.

All fields marked with an asterisk (\*) are mandatory.

**1 GENERAL INFORMATION**

Annual Return for financial year ended (DD/MM/YY)\*

D	D	/	M	M	/	Y	Y
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**Charity Details**

Legal Name\*

Other Name  
(including Trading Name)

Registration (CC) Number\*

Charity's IRD Number\*

Charity's NZBN Number

Areas of Operation\*

New Zealand (specify regions below if not nationwide)

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Overseas (specify country or countries below)

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**Charity Contact Details**

Charity's Postal Address\*

Charity's Street Address  
(if different from postal address)

Phone (including area code)\*

(0 )

Fax

(0 )

Email\*

Website

Facebook

Twitter

Other Social Network

## Primary Contact Details

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Please enter the details of the person we can contact if we have any questions about your charity. These details **will not** appear on the public Charities Register on our website.

First Name\*

Last Name\*

Email\*

Phone (including area code)\*

(0 )

Other Phone

(0 )

Fax

(0 )

## Alternative Contact

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Please enter the details of another person we can contact if the primary contact above is not available. These details **will not** appear on the public Charities Register on our website.

First Name

Last Name

Email

Phone (including area code)

(0 )

Other Phone

(0 )

Fax

(0 )

# Current and New Officer Details

In this section, you will need to enter up-to-date details on your **current** officers, and you can also add any **new** officers (individuals or body corporates).

## Current Officers

Before you complete this section, please review the current officers listed on your charity's summary page on the public Charities Register ([www.charities.govt.nz](http://www.charities.govt.nz)) to see who is registered.

If a current officer no longer qualifies under the Act (see the list below), please complete the section **Officer Removal or Disqualification** on page 7 to remove them or to apply for a waiver.

## New Officers

If you add any new officers, you will need to ensure they qualify to be officers under section 16 of the Charities Act 2005.

To qualify, an officer **must not** be:

- Disqualified from being an officer under the rules of your charity
- An individual who is under the age of 16 years
- An individual who, or a body corporate that, is disqualified from being an officer of a charitable entity by the Charities Registration Board under section 31(4) of the Charities Act 2005
- Undischarged bankrupt
- Convicted of a crime involving dishonesty (section 2(1) of the Crimes Act 1961) or tax evasion or other offence under section 143B of the Tax Administration Act 1994 and sentenced within the last seven years
- Prohibited from being a director or promoter of, or being concerned or taking part in the management of, an incorporated or unincorporated body under the Companies Act 1993, the Financial Markets Conduct Act 2013, or the Takeovers Act 1993
- Subject to a property order under the Protection of Personal and Property Rights Act 1988, or have their property managed by a trustee corporation under section 32 of that Act (this relates to people who are not fully able to manage their affairs)
- A body corporate that is being wound up, is in liquidation or receivership, or is subject to statutory management under the Corporations (Investigation and Management) Act 1989

Once you have checked that new officers are qualified to become officers, please enter their details below (individuals or body corporates). **You must provide the officers' dates of birth and homes addresses.**

If a new officer does not qualify under the Act but you would like to apply for a waiver, please enter the new officer's details below and attach a letter explaining your reasons.

## Officer 1

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Type of Officer\*

- Current officer  
 New officer → Effective date (DD/MM/YY): \_\_\_\_\_

Full Name\*

(For a body corporate, enter its formal name)

Position Held\*

Date of Birth\*

(Not applicable if a body corporate)

Home Address\*

(Not applicable if a body corporate)

## Officer 2

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Type of Officer\*

- Current officer  
 New officer → Effective date (DD/MM/YY): \_\_\_\_\_

Full Name\*

(For a body corporate, enter its formal name)

Position Held\*

Date of Birth\*

(Not applicable if a body corporate)

Home Address\*

(Not applicable if a body corporate)

## Officer 3

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Type of Officer\*

- Current officer  
 New officer → Effective date (DD/MM/YY): \_\_\_\_\_

Full Name\*

(For a body corporate, enter its formal name)

Position Held\*

Date of Birth\*

(Not applicable if a body corporate)

Home Address\*

(Not applicable if a body corporate)

## Officer 4

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Type of Officer\*

- Current officer  
 New officer → Effective date (DD/MM/YY): \_\_\_\_\_

Full Name\*

(For a body corporate, enter its formal name)

Position Held\*

Date of Birth\*

(Not applicable if a body corporate)

Home Address\*

(Not applicable if a body corporate)

## Officer 5

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Type of Officer\*

- Current officer  
 New officer → Effective date (DD/MM/YY): \_\_\_\_\_

Full Name\*

(For a body corporate, enter its formal name)

Position Held\*

Date of Birth\*

(Not applicable if a body corporate)

Home Address\*

(Not applicable if a body corporate)

## Officer 6

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Type of Officer\*

- Current officer  
 New officer → Effective date (DD/MM/YY): \_\_\_\_\_

Full Name\*

(For a body corporate, enter its formal name)

Position Held\*

Date of Birth\*

(Not applicable if a body corporate)

Home Address\*

(Not applicable if a body corporate)

## Officer 7

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Type of Officer\*

- Current officer  
 New officer → Effective date (DD/MM/YY): \_\_\_\_\_

Full Name\*

(For a body corporate, enter its formal name)

Position Held\*

Date of Birth\*

(Not applicable if a body corporate)

Home Address\*

(Not applicable if a body corporate)

## Officer 8

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Type of Officer\*

- Current officer  
 New officer → Effective date (DD/MM/YY): \_\_\_\_\_

Full Name\*

(For a body corporate, enter its formal name)

Position Held\*

Date of Birth\*

(Not applicable if a body corporate)

Home Address\*

(Not applicable if a body corporate)

## Officer 9

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Type of Officer\*

- Current officer  
 New officer → Effective date (DD/MM/YY): \_\_\_\_\_

Full Name\*

(For a body corporate, enter its formal name)

Position Held\*

Date of Birth\*

(Not applicable if a body corporate)

Home Address\*

(Not applicable if a body corporate)

## Officer 10

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Type of Officer\*

- Current officer  
 New officer → Effective date (DD/MM/YY): \_\_\_\_\_

Full Name\*

(For a body corporate, enter its formal name)

Position Held\*

Date of Birth\*

(Not applicable if a body corporate)

Home Address\*

(Not applicable if a body corporate)

**If you have more than 10 officers, please provide their details on a separate sheet of paper and attach to this form. Alternatively, please re-print pages 3-6, enter their details and attach to this form.**



# Officer Removal or Disqualification

If you need to remove an officer, or to request a waiver for an officer who has been disqualified, please complete the information below. If you have no officers to remove, please continue to the next section **Purpose & Structure**.

## Officer Removal or Disqualification 1

Full Name (If it's a body corporate, enter its formal name)*	<input type="text"/>
Position Held*	<input type="text"/>
Email Address*	<input type="text"/>
Phone*	<input type="text"/>

Please select one option below for the reason for removing this officer\*

- No longer an officer → Last date as an officer (DD/MM/YY): \_\_\_\_\_
- Deceased → Last date as an officer (DD/MM/YY): \_\_\_\_\_
- Officer disqualification → Effective date of disqualification (DD/MM/YY): \_\_\_\_\_

If you selected Officer disqualification above, please select the reason for disqualification:\*

- Disqualified from being an officer under the rules of your charity
- An individual who is under the age of 16 years
- An individual who, or a body corporate that, is disqualified from being an officer of a charitable entity by the Charities Registration Board under section 31(4) of the Charities Act 2005
- Undischarged bankrupt
- Convicted of a crime involving dishonesty (section 2(1) of the Crimes Act 1961) or tax evasion or other offence under section 143B of the Tax Administration Act 1994 and sentenced within the last seven years
- Prohibited from being a director or promoter of, or being concerned or taking part in the management of, an incorporated or unincorporated body under the Companies Act 1993, the Financial Markets Conduct Act 2013, or the Takeovers Act 1993
- Subject to a property order under the Protection of Personal and Property Rights Act 1988, or have their property managed by a trustee corporation under section 32 of that Act (this relates to people who are not fully able to manage their affairs)
- A body corporate that is being wound up, is in liquidation or receivership, or is subject to statutory management under the Corporations (Investigation and Management) Act 1989

### Waiver

If you think it is appropriate for the officer to remain as an officer, tell us why in the space below. We will consider your request and let you know our decision in writing. Please note - if the officer is not qualified under your charity's rules, we cannot grant your request.

I believe it is appropriate for this person to remain as an officer for the reasons given below:

## Officer Removal or Disqualification 2

Full Name (If it's a body corporate, enter its formal name)*	<input type="text"/>
Position Held*	<input type="text"/>
Email Address*	<input type="text"/>
Phone*	<input type="text"/>

Please select one option below for the reason for removing this officer\*

- No longer an officer → Last date as an officer (DD/MM/YY): \_\_\_\_\_
- Deceased → Last date as an officer (DD/MM/YY): \_\_\_\_\_
- Officer disqualification → Effective date of disqualification (DD/MM/YY): \_\_\_\_\_

If you selected Officer disqualification above, please select the reason for disqualification:\*

- Disqualified from being an officer under the rules of your charity
- An individual who is under the age of 16 years
- An individual who, or a body corporate that, is disqualified from being an officer of a charitable entity by the Charities Registration Board under section 31(4) of the Charities Act 2005
- Undischarged bankrupt
- Convicted of a crime involving dishonesty (section 2(1) of the Crimes Act 1961) or tax evasion or other offence under section 143B of the Tax Administration Act 1994 and sentenced within the last seven years
- Prohibited from being a director or promoter of, or being concerned or taking part in the management of, an incorporated or unincorporated body under the Companies Act 1993, the Financial Markets Conduct Act 2013, or the Takeovers Act 1993
- Subject to a property order under the Protection of Personal and Property Rights Act 1988, or have their property managed by a trustee corporation under section 32 of that Act (this relates to people who are not fully able to manage their affairs)
- A body corporate that is being wound up, is in liquidation or receivership, or is subject to statutory management under the Corporations (Investigation and Management) Act 1989

### Waiver

If you think it is appropriate for the officer to remain as an officer, tell us why in the space below. We will consider your request and let you know our decision in writing. Please note - if the officer is not qualified under your charity's rules, we cannot grant your request.

I believe it is appropriate for this person to remain as an officer for the reasons given below:

You can attach a supporting document with details on the disqualification if you wish.

**If you have more than two officers to remove, please provide their details on a separate sheet of paper and attach to this form. Alternatively, please re-print pages 7 and 8, enter their details and attach to this form.**

## 2 PURPOSE & STRUCTURE

### Purpose & Structure

Charitable Purpose\*  
(max. 1,000  
characters)

Entity Structure\*

### Activity, Sector and Beneficiary

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► Main Activity\*  
(Please select **one** option from the following  
for your charity's **main** activity.)

- Makes grants/loans to individuals
  - Provides services (e.g. care/counselling)
  - Makes grants to organisations (including schools or other charities)
  - Provides advice/information/advocacy
  - Provides other finance (e.g. investment funds)
  - Sponsors/undertakes research
  - Provides human resources (e.g. staff/volunteers)
  - Acts as an umbrella/resource body
  - Provides buildings/facilities/open space
  - Provides religious services/activities
  - Other (*please state below*)
- 

► Main Sector\*  
(Please select **one** option from the following for  
your charity's **main** sector in which it operates.)

- |  |   |
|--|---|
| <input type="checkbox"/> Accommodation/housing               | <input type="checkbox"/> Religious activities       |
| <input type="checkbox"/> Education/training/research         | <input type="checkbox"/> Arts/culture/heritage      |
| <input type="checkbox"/> Health                              | <input type="checkbox"/> Sport/recreation           |
| <input type="checkbox"/> Environment/conservation            | <input type="checkbox"/> Care/protection of animals |
| <input type="checkbox"/> Marae on reservation land           | <input type="checkbox"/> International activities   |
| <input type="checkbox"/> Community development               | <input type="checkbox"/> Economic development       |
| <input type="checkbox"/> Emergency/disaster relief           | <input type="checkbox"/> Fundraising                |
| <input type="checkbox"/> Social services                     | <input type="checkbox"/> People with disabilities   |
| <input type="checkbox"/> Employment                          | <input type="checkbox"/> Promotion of volunteering  |
| <input type="checkbox"/> Other ( <i>please state below</i> ) |   |
-

▶ Main Beneficiary\*  
(Please select **one** option from the following for the **main** beneficiary of your charity)

- |   |   |
|---|---|
| <input type="checkbox"/> Children/young people                    | <input type="checkbox"/> Religious groups |
| <input type="checkbox"/> Family/whanau                            | <input type="checkbox"/> Other charities  |
| <input type="checkbox"/> People with disabilities                 | <input type="checkbox"/> General public   |
| <input type="checkbox"/> Older people                             | <input type="checkbox"/> Animals          |
| <input type="checkbox"/> Migrants/refugees                        |   |
| <input type="checkbox"/> Voluntary bodies other than charities    |   |
| <input type="checkbox"/> People of a certain ethnic/racial origin |   |
| <input type="checkbox"/> Other (please state below)               |   |
- 

## Control Relationships

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▶ Does your charity have control of another entity(s) (whether a registered charity or not) for financial reporting purposes\*  No (Continue to the next question below)  Yes (If yes, please list the charity/entity below)

Charity and CC Number, or Entity Name \_\_\_\_\_

Charity and CC Number, or Entity Name \_\_\_\_\_

Charity and CC Number, or Entity Name \_\_\_\_\_

Charity and CC Number, or Entity Name \_\_\_\_\_

▶ Is your charity controlled by another registered charity for financial reporting purposes?\*  No (Continue to **Charity Rules** below)  Yes (If yes, please list the charity below)

Charity and CC Number \_\_\_\_\_

## Charity Rules

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▶ Have your existing rules changed?\*  No (Continue to **Your People** below)  Yes (If yes, please complete the questions below)

Please select which part/s of your rules have changed\*  Whole new rules  Winding up  
 Purpose  Protection against private profit  
 Other

Please describe what clauses of your rules have changed and why\*

Please attach a **copy** of your amended rules (or variation document). This document needs to be signed by all officers of your charity. If your charity is incorporated, please also advise the Companies Office of the rules change. We recommend that you also include a **copy** of your meeting minutes where the rules change was agreed to as this will assist us in processing your rules change.

# Your People

## Paid Work

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▶ In an average week, how many people does your charity employ?

Paid full time\*

Paid part time\*

▶ In an average week, how many paid hours of work are worked in total by all employees?

Total hours\*

## Volunteers

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Please provide approximate numbers if you do not know the exact numbers.

▶ On average, how many people work as volunteers for your charity?\*

In a (please choose)  week  month  year,  volunteers work for our charity.

▶ On average, how many volunteer hours are worked in total by all volunteers?\*

In a (please choose)  week  month  year,  hours are worked in total by our volunteers.

## 3 FINANCIAL INFORMATION

### Your Organisation

#### Reporting Tier

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**NEW REPORTING STANDARDS NOW APPLY. YOUR CHARITY'S FINANCIAL STATEMENTS (NOW CALLED A PERFORMANCE REPORT) MUST COMPLY WITH THESE STANDARDS. For further guidance, see the information on our website about the standards.**

You will need to confirm that your charity meets the requirements to report as a Tier 3 charity. Tier 3 charities have annual expenses under \$2 million, have no public accountability and use accrual-based accounting (as opposed to cash-based accounting).

If your charity does not meet these requirements, it will need to report under a different tier. For further guidance, see "New Reporting Standards: What Tier Will I Use?" on our website ([www.charities.govt.nz](http://www.charities.govt.nz)).

- I confirm that my charity is a Tier 3 charity** (annual expenses of under \$2 million, no public accountability, and uses accrual-based accounting).

#### Provision of Financial Services

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- ▶ Does your charity, in its ordinary course of business, lend money (to or on behalf of others), or manage money or funds on behalf of others?\*

Yes       No

#### Income Spent on Charitable Purposes Overseas

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- ▶ Over the last financial year, did your charity provide any goods or services overseas?\*

Yes       No

- ▶ Over the last financial year did your charity use any business income (e.g. from the sale of goods or services) for charitable purposes overseas?\*

Yes       No

- ▶ Over the last financial year, did your charity receive donations and use any of its funds for charitable purposes overseas?\*

Yes       No

## Audit and Review

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▶ Is it a requirement in your charity's rules to have your Performance Report reviewed or audited?\*

Yes       No

▶ Was your charity's total operating expenditure:\*

**Option A:** under \$500,000 in **one or both** of the two previous financial years (not including the one you are reporting on)?

If you ticked "Yes" in the previous question that it is a requirement in your rules to have your Performance Report reviewed or audited, please confirm that you have done so. \*

Yes. If yes, did your charity receive a modified audit opinion for any reason other than because the charity received cash donations?\*     No     Yes

No. If no, please provide a reason below why it hasn't been reviewed or audited.

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**Option B:** over \$500,000 in each of the two previous financial years (not including the one you are reporting on), and between \$500,000 and \$1,000,000 in any one of these two years? (*Please complete the fields below.*)

Your Performance Report **must** be reviewed or audited.

Please provide details on the person who conducted the review or audit.\*

Organisation

Full Name

Occupation

Did your charity receive a modified audit opinion for any reason other than because the charity received cash donations?\*

Yes  
 No

**Option C:** over \$1,000,000 in each of the two previous financial years (not including the one you are reporting on)? (*Please complete the fields below.*)

Your Performance Report **must** be audited.

Please provide details on the person who conducted the audit.\*

Organisation

Full Name

Occupation

Did your charity receive a modified audit opinion for any reason other than because the charity received cash donations?\*

Yes  
 No

If you need an extension for audited accounts, please email us at [info@charities.govt.nz](mailto:info@charities.govt.nz)

## Related Party Transactions

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▶ Does your Performance Report disclose any related party transactions?\*

Yes       No

# Statement of Financial Performance

Complete the financial information for your charity below. This information can be found in your charity's Performance Report.

- Enter the amounts in whole dollars by dropping off any cents. For example, "one thousand three hundred and seventy dollars" needs to be entered as 1370 or 1,370.
- Don't enter dollar signs or decimal points.
- Do include the zeros to indicate thousands.
- Please make sure you enter a number in every box. Enter '0' rather than leaving a box empty.

## Revenue

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Donations, fundraising and other similar revenue*	\$	<input type="text"/>	.00
Fees, subscriptions and other revenue (including donations) from members*	\$	<input type="text"/>	.00
Revenue from providing goods or services*	\$	<input type="text"/>	.00
Interest, dividends and other investment revenue*	\$	<input type="text"/>	.00
Other revenue	\$	<input type="text"/>	.00
<b>Total revenue*</b>	<b>\$</b>	<input type="text"/>	<b>.00</b>

## Expenses

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Expenses related to public fundraising*	\$	<input type="text"/>	.00
Volunteer and employee related payments*	\$	<input type="text"/>	.00
Expenses related to providing goods or services*	\$	<input type="text"/>	.00
Grants and donations made*	\$	<input type="text"/>	.00
Other expenses	\$	<input type="text"/>	.00
<b>Total expenses*</b>	<b>\$</b>	<input type="text"/>	<b>.00</b>

## Surplus/Deficit

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<b>Surplus/deficit*</b>	<b>\$</b>	<input type="text"/>	<b>.00</b>
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# Statement of Financial Position

Complete the financial information for your charity below. This information can be found in your charity's Performance Report.

- Enter the amounts in whole dollars by dropping off any cents. For example, "one thousand three hundred and seventy dollars" needs to be entered as 1370 or 1,370.
- Don't enter dollar signs or decimal points.
- Do include the zeros to indicate thousands.
- Please make sure you enter a number in every box. Enter '0' rather than leaving a box empty.

## Current Assets

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Bank accounts and cash*	\$	<input type="text"/>	.00
Debtors and prepayments*	\$	<input type="text"/>	.00
Inventory/inventories*	\$	<input type="text"/>	.00
Other current assets*	\$	<input type="text"/>	.00
<b>Total current assets*</b>	<b>\$</b>	<input type="text"/>	<b>.00</b>

## Non Current Assets

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Property, plant and equipment*	\$	<input type="text"/>	.00
Investments*	\$	<input type="text"/>	.00
Other non-current assets*	\$	<input type="text"/>	.00
<b>Total non-current assets*</b>	<b>\$</b>	<input type="text"/>	<b>.00</b>
<b>Total assets*</b>	<b>\$</b>	<input type="text"/>	<b>.00</b>

## Liabilities

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Total current liabilities*	\$	<input type="text"/>	.00
Total non-current liabilities*	\$	<input type="text"/>	.00
<b>Total liabilities*</b>	<b>\$</b>	<input type="text"/>	<b>.00</b>

## Assets less Liabilities

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<b>Total assets less total liabilities*</b>	<b>\$</b>	<input type="text"/>	<b>.00</b>
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## Accumulated Funds

Capital contributed by owners or members\*

\$  .00

Accumulated surplus or deficits\*

\$  .00

Reserves\*

\$  .00

**Total accumulated funds\***

\$  .00

*Please note that the charity's total accumulated funds must equal the total assets less liabilities.*

## 4 REVIEW & CERTIFY

### Performance Report and Checklist

**Providing a Performance Report is mandatory for your charity's Annual Return to be completed.**

- I have attached a copy of my charity's Performance Report that contains the following information:
- Entity Information (name, purpose/mission, structure, main sources of cash and resources, main methods used to raise funds, reliance on volunteers and donated goods or services)\*
  - Statement of Service Performance (outputs and outcomes)\*
  - Statement of Financial Performance (revenue and expenses)\*
  - Statement of Financial Position (assets, liabilities and accumulated funds)\*
  - Statement of Cash Flows\*
  - Statement of Accounting Policies\*
  - Notes to the Performance Report\*

### Restricting Information

The Charities Act 2005 emphasises transparency and the availability of information about registered charities to "promote public trust and confidence in the charitable sector".

The Act requires information on the Charities Register to be available to the public. However, it also allows Charities Services to prevent the public from seeing information or documents if it is in the "public interest" to do so. **This is a high threshold.** Please refer to "Restricting information" on our website for guidance. Any such information or documents will still be subject to requests under the Official Information Act 1982.

If after reading the guidelines you still wish to request that information or documents be restricted, please attach a letter that covers the following:

- What information you would like restricted
  - Why you think it is in the public interest to have it restricted
  - Evidence to support your request
- I would like to restrict information in my Annual Return from the public view. I have attached a letter with the above information.

## Annual Return Fee

If your charity's total gross income was less than \$10,000, you do not need to pay a fee. Otherwise, the Annual Return fee can be paid by cheque or internet banking.

Please indicate as appropriate:

- No fee is payable as our total gross income was less than \$10,000
- A cheque for \$76.67 payable to the Internal Affairs - Charities is enclosed
- A payment of \$76.67 has been made by internet banking to:

Account Name: Internal Affairs – Charities  
Bank: Westpac  
Branch: Government (Wellington)  
Account number: 03-0049-0002007-06  
Reference:

**Please add a reference as follows so that we can easily track your payment:**

Particulars: Enter your charity's registration number, e.g. CC12345

Code: Enter your charity's name

Reference: Enter your charity's user name, e.g. AGH12345 (optional)

## Certification

I certify that the information in this form is correct and that I am authorised to complete this form. I also certify that I am authorised to complete new officer details and/or remove officers (if applicable) on the officer/s behalf.

If I have added **new** officer/s in this form, I certify that they **are not** disqualified from being an officer of a charitable entity in terms of section 16(2) of the Charities Act 2005 (these are listed on page 3). In some cases, officers have been appointed under an Act, by the Governor-General, by the Governor-General in Council, or by a Minister of the Crown. If this is the case, I certify that the named officer has been appointed under an Act, by the Governor-General, by the Governor-General in Council, or by a Minister of the Crown.

Full Name*	<input type="text"/>	Position*	<input type="text"/>
Signature*	<input type="text"/>	Date*	<input type="text"/>
Email*	<input type="text"/>	Phone*	<input type="text"/>

### Final check before you send

Please ensure you have done the following before you send us your documents:

- Completed all mandatory fields
- Ticked all relevant checkboxes
- Signed the form above
- Attached your Performance Report
- Attached any other relevant documents
- Attached a cheque or made payment by internet banking.

### Post your completed form to:

Charities Services  
PO Box 12138  
Thorndon  
Wellington Central  
6144

# Privacy Statement

## Purpose and Scope

The purpose of this privacy statement is to let you know when we collect personal information as part of the annual return process and what we do with it.

## Collection, Storage and Use of Personal Information

### Collection and use of personal information

We require you to provide some personal information when you complete the annual return (which includes a section on updating your charity's details). For example, we require personal information about officers of charities, including full name, date of birth and residential address details. We also require up-to-date contact details for your charity, which includes a contact name, email and phone number.

This information is used to help us carry out functions under the Charities Act 2005. For example, identifying details of officers may be used to check that officers are not disqualified under the Charities Act 2005 because, for instance, they are an undischarged bankrupt or are under the age of 16 years, or when investigating suspected wrongdoing. We may also use personal information provided to us for other reasons permitted by law (including by the Charities Act 2005 and the Privacy Act 1993).

**If you are providing personal information on behalf of officers of your charity, you must tell them what it is being collected for and obtain their consent to you providing the information to us on their behalf.**

If you choose not to provide this information as part of the annual return, your charity could be in breach of statutory obligations (for example, the Charities Act 2005 requires charities to submit an annual return, using the prescribed form, within 6 months of the end of the financial year). A significant or persistent failure by a charity to meet its obligations under the Charities Act 2005 is a ground for deregistering a charity and removing it from the Charities Register.

### Access to and disclosure of personal information

When you provide personal information, it will be accessible by Department of Internal Affairs' staff and authorised third parties (such as third-party contractors) to the extent that is necessary, for example for them to administer or work on the Charities database. We will store and keep personal information secure in accordance with the Privacy Act 1993, and agents will be subject to information security and privacy requirements.

Personal information will only be disclosed or shared where required or otherwise permitted by law. For example, the Charities Act 2005 requires the publicly-accessible Charities Register to contain the names of both current and former officers of registered charities. However, **officers' residential address details and dates of birth will not be publicly available**. The Charities Act 2005 also authorises the supply of information or documents held on the Charities Register to the Inland Revenue Department to assist in the carrying out of powers and functions under any of the Inland Revenue Acts. Personal information of officers may be shared where this is necessary for compliance purposes, for example, to investigate a complaint.

### Records and retention of personal information

We will retain personal information indefinitely, because the Charities Act 2005 requires the Charities Register to contain the names of both current and former officers of registered charities. This information is also required to support our ongoing regulatory work.

## Rights of Access and Correction

You have the right to:

- find out from us whether we hold personal information about you;
- access that information; and, if applicable
- request corrections to that information.

You can call 0508 CHARITIES (0508 242 748), email [info@charities.govt.nz](mailto:info@charities.govt.nz), or write to us at:

**Charities Services, PO Box 12138, Thorndon, Wellington Central, 6144**

You can also log on to your charity's online account on the Charities Services website ([www.charities.govt.nz](http://www.charities.govt.nz)) to view the officer details for your charity.

# Form 3

## TIER 3 ANNUAL RETURN FORM HELP TEXT

### **1 GENERAL INFORMATION**

#### **Legal Name**

The legal name of your charity. You can find this on your Charity's summary page on the Charities Register ([www.charities.govt.nz](http://www.charities.govt.nz))

#### **Other Name (inc Trading Name)**

Enter any other name/s your charity is known by.

#### **Registration Number**

You can find this on your charity's summary page on the Charities Register ([www.charities.govt.nz](http://www.charities.govt.nz)).

#### **IRD Number**

If your charity has an IRD number you will find it on any communication your charity has received from Inland Revenue.

#### **NZBN Number**

The New Zealand Business Number (NZBN) is a globally unique identifier for all Kiwi businesses. The NZBN can be used in a number of business interactions and other businesses may start asking for your NZBN. The NZBN does not replace your Charity's registration number. Learn more about the benefits of having an NZBN at [nzbn.govt.nz](http://nzbn.govt.nz).

#### **Areas of Operation**

Specify where in New Zealand or overseas your charity operates. Enter all regions and/or countries.

#### **Charity's Postal Address**

Enter your charity's postal address.

#### **Charity's Street Address**

Enter the street address if it is different from your charity's postal address.

#### **Website**

If your charity has a website, enter its web address here.

#### **Facebook**

If your charity has a Facebook account, enter its web address here.

#### **Twitter**

If your charity has a Twitter account, enter its web address here.

#### **Other Social Network**

If your charity has another social network account, enter its web address here.

#### **Primary Contact Details**

Enter the details of the person we can contact if we have any questions about your charity. This contact's details will not be made public on the Charities Register ([www.charities.govt.nz](http://www.charities.govt.nz)).

#### **Alternative Contact**

Enter the details of another person we can contact if the primary contact is not available. This contact's details will not be made public on the Charities Register ([www.charities.govt.nz](http://www.charities.govt.nz)).

#### **Current and New Officer Details**

Enter the details of your charity's existing and any new officers. You will now need to provide dates of birth and home addresses for all your officers. This information will not be made public on the Charities Register ([www.charities.govt.nz](http://www.charities.govt.nz)). You can find who is currently registered as an officer of your charity by looking on your charity's summary page on the Charities Register.

If you have more than 10 officers, please provide their details on a separate sheet of paper and attach to this form. Alternatively, re-print pages 3-6, enter the additional officer details, and attach to this form.

#### **Officer Removal or Disqualification**

Enter the details of any officers who are no longer involved with your charity, or request a waiver for an officer who has been disqualified. You can find who is currently registered as an officer of your charity by looking on your charity's summary page on the Charities Register ([www.charities.govt.nz](http://www.charities.govt.nz)).

If you need to remove more than two officers, please provide their details on a separate sheet of paper and attach to this form. Alternatively, re-print pages 6 and 7, enter the additional officer details, and attach to this form.

### **2 PURPOSE & STRUCTURE**

#### **Charitable Purpose**

The description of your charitable purpose or mission that you enter here will be displayed on your charity's public summary on the Charities Register ([www.charities.govt.nz](http://www.charities.govt.nz)). For most charities, this information can also be found in your Performance Report.

#### **Entity Structure**

The description of your entity's structure that you enter here will be displayed on your charity's public summary on the Charities Register ([www.charities.govt.nz](http://www.charities.govt.nz)). For most charities, this information can be found in your Performance Report.

#### **Activity, Sector and Beneficiary**

Please select the main activity, sector and beneficiary of your charity. This information will be publically available on the Charities Register ([www.charities.govt.nz](http://www.charities.govt.nz)) and is used for statistical purposes.

#### **Control Relationships**

These questions are to identify whether your charity has to submit a consolidated performance report. Consolidated accounts are only permitted where there is a control relationship. 'Control' for financial reporting purposes is a term that is defined in the reporting standards issued by the External Reporting Board.

First question (controlling) – For your charity to have control of another entity, your charity must have the power to govern the financial and operating policies of another entity so as to benefit from its activities. Second question (controlled) – For your charity to be controlled by another registered charity, that other entity must have the power to govern the financial and operating policies of your charity so as to benefit from your charity's activities.

#### **Charity Rules**

If your existing rules have changed, please select Yes and provide us with details of what has changed in your rules. Please also provide us with a copy of your amended rules document (or variation document). This document needs to be signed by all officers of your charity. If your charity is incorporated, please also advise the Companies Office of the rules change. We recommend that you also include a copy of your meeting minutes where the rules change was agreed to as this will assist us in processing your rules change.

#### **Paid Work**

If you pay people to work for your charity, enter the approximate number of people you pay to work for you in an average week on a full time basis (30 hours or more/week), and on a part time basis (fewer than 30 hours a week).

Enter the approximate number of hours you pay them in an average week. Count all paid hours, including your own if you are a paid employee.

#### **Volunteers**

If people work for your charity as volunteers (without pay), enter the approximate number of people who volunteer for you in an average week, month or year.

If people work for your charity as volunteers (without pay), enter the approximate number of volunteer hours that are worked in an average week, month or year. Count all volunteer hours, including your own if you are a volunteer.

### **3 FINANCIAL INFORMATION**

#### **Reporting Tier**

The Tier that a charity reports under is generally determined by the annual expenses or operating payments of its previous two financial years. Your charity's Performance Report should contain a Statement of Accounting Policies that includes a statement about the standards your charity has reported under, which should indicate your reporting Tier. Look for this information under the heading Basis of Preparation, in the Statement of Accounting Policies.

#### **Provision of Financial Services**

This question is intended to identify registered charities that may have obligations under the Anti-Money Laundering and Countering Financing of Terrorism Act 2009. Whether an activity is in your charity's 'ordinary course of business' will depend on your particular charity. It is ultimately a question of judgement, which takes into account certain factors (including, for example, whether the activity is regular, frequent, or involves significant amounts of money).

#### **Income Spent on Charitable Purposes Overseas**

First question – This could include, for example, any grants or donations your charity paid outside New Zealand.

Second question – This question is intended to identify registered charities that may be liable to pay income tax because they use business income for charitable purposes outside New Zealand. More information is available on the Inland Revenue website

([www.ird.govt.nz](http://www.ird.govt.nz)).

Third question – This relates to donee organisation status and is intended to support the integrity of the donations tax regime. More information is available on the Inland Revenue website ([www.ird.govt.nz](http://www.ird.govt.nz)).

#### **Audit and Review**

First question – You can check in your charity's rules by searching the Charities Register ([www.charities.govt.nz](http://www.charities.govt.nz)). Rules are listed under the Charity Documents tab on your charity's summary page on the Charities Register.

Second question – Registered charities with total operating expenditure of \$500,000 or more in each of the previous two financial years (not including the one you are reporting on) are required by law to have an audit or review by a qualified auditor. More information is available on our website ([www.charities.govt.nz](http://www.charities.govt.nz)). If you are unsure of your charity's total operating expenditure, check your charity's Performance Report.

The total expenses are listed in the Statement of Financial Performance. If your charity's level of expenditure reaches the \$500,000 threshold mentioned above, you must submit with this Annual Return the audited or reviewed Performance Report. If your audited or reviewed Performance Report will not be available within six months after your financial year end (the time when your Annual Return is due to be submitted to us), you can request an extension to your charity's Annual Return due date. To request an extension, please send us an email at [info@charities.govt.nz](mailto:info@charities.govt.nz) or call 0508 242 748. Please DO NOT submit your draft (unaudited or unreviewed) Performance Report with this Annual Return, as this is an offence under the Charities Act.

An auditor's audit opinion is contained within the audit report, which is usually attached to your charity's Performance Report. A modified audit opinion may also be called a qualified or adverse opinion, or a disclaimer of opinion. A modified audit opinion means that the auditor has concluded that the Performance Report as a whole is not free from material misstatement, or the auditor is unable to obtain sufficient evidence to conclude that the financial information is free from material misstatement. If your charity has received a modified audit opinion only because your charity received cash donations, then select "No". If your charity received a modified audit opinion for any other reason, select "Yes".

#### **Related Party Transactions**

Certain related party transactions must be included in the notes to your charity's Performance Report. A related party transaction is a transfer of money, goods or services between a charity and those who are closely associated and have the ability to influence the charity (and their family members). More information about related party transactions is available on our website ([www.charities.govt.nz](http://www.charities.govt.nz)).

#### **Statement of Financial Performance**

The Statement of Financial Performance can be found in your charity's Performance Report. The Statement of Financial Performance reports all revenue (or income) your charity has received or earned, and all the expenses your charity has paid or incurred, during the financial year. The Tier 3 standard sets out categories that must be used to report revenue and expenses. For more information about these categories, see our website ([www.charities.govt.nz](http://www.charities.govt.nz)). If a category doesn't apply to your charity and there is nothing to record, enter "0" in the relevant box.

#### **Donations, fundraising and other similar revenue**

Include grants and donations/koha received from the public and other organisations, and revenue from fundraising activities. Grants from government or other agencies that are, in substance, a contract for the delivery of goods or services should be included in the "Revenue from providing goods or services" category below. All revenue received from members should be included in the "Fees, subscriptions and other revenue (including donations) from members" category below. The value you should enter for this item can be found in the Statement of Financial Performance, which is contained in your charity's Performance Report.

#### **Fees, subscriptions and other revenue (including donations) from members**

Include any revenue from members, including member donations and fees, fundraising received from members, and revenue from sales of goods or services to members (e.g. club merchandise or bar sales). If your charity does not have any members, enter "0" in this box. If your charity does have members, the value you should enter for this item can be found in the Statement of Financial Performance, which is contained in your charity's Performance Report.

#### **Revenue from providing goods or services**

Include, for example, revenue from sales of goods or services to the public, and rental income. Do not include any revenue received from members of your charity (if your charity has members) – this should be included in the box above. The value you should enter for this item can be found in the Statement of Financial Performance, which is contained in your charity's Performance Report.

#### **Interest, dividends and other investment revenue**

Include interest, dividends and other investment revenue. The value you should enter for this item can be found in the Statement of Financial Performance, which is contained in your charity's Performance Report.

#### **Other revenue**

Include revenue that is not covered in the categories listed above, for example, insurance pay-outs and royalties received. The value you should enter for this item can be found in the Statement of Financial Performance, which is contained in your charity's Performance Report.

#### **Total revenue**

Add up all the values in the revenue fields, and enter the total in this field.

#### **Expenses related to public fundraising**

Include all expenses that relate to public fundraising activities, for example, promotion and marketing costs, venue hire, and any fees or commission paid to third party fundraisers. The value you should enter for this item can be found in the Statement of Financial Performance, which is contained in your charity's Performance Report.

#### **Volunteer and employee related payments**

Include salaries and wages, Kiwisaver contributions, ACC levies, staff training and professional development, and honoraria for board member duties. The value you should enter for this item can be found in the Statement of Financial Performance, which is contained in your charity's Performance Report.

#### **Expenses related to providing goods or services**

Include the cost of any inventory sold, and "overhead" items like rent, rates, power, telephone, computer costs and stationery. The value you should enter for this item can be found in the Statement of Financial Performance, which is contained in your charity's Performance Report.

#### **Grants and donations made**

Include grants or scholarships paid, and any donations made by your charity. The value you should enter for this item can be found in the Statement of Financial Performance, which is contained in your charity's Performance Report.

#### **Other expenses**

Include expenses that are not covered in the categories listed above, for example, interest costs, depreciation and audit fees. The value you should enter for this item can be found in the Statement of Financial Performance, which is contained in your charity's Performance Report.

#### **Total expenses**

Add up all the values in the expense fields, and enter the total in this field.

#### **Surplus/deficit**

Subtract the value in the Total expenses field from the value in the Total revenue field, and enter the total in this field.

#### **Statement of Financial Position**

The Statement of Financial Position provides a snapshot of your charity's assets (what it owns), liabilities (what it owes) and accumulated funds (the difference between assets and liabilities). The Tier 3 standard sets out categories that must be used to report assets, liabilities and accumulated funds. Most of these categories are included below. If a category doesn't apply to your charity and there is nothing to record, enter "0" in the relevant box.

#### **Bank accounts and cash**

Include cheque or current accounts, savings accounts, deposits held on call with banks, petty cash and cash floats. The value you should enter for this item can be found in the Statement of Financial Position, which is contained in your charity's Performance Report.

#### **Debtors and prepayments**

Debtors (sometimes called accounts receivable) are amounts owed to your charity by others. This includes any GST receivable from Inland Revenue. Prepayments are expenses paid in advance (for example, insurance and rent). The value you should enter for this item can be found in the Statement of Financial Position, which is contained in your charity's Performance Report.

#### **Inventory/inventories**

Inventories include materials or supplies that are consumed in the production of goods or services, or goods held by your charity for sale (for example, stock held in charity shops). The value you should enter for this item can be found in the Statement of Financial Position, which is contained in your charity's Performance Report.

#### **Other current assets**

Include other things your charity owns (that are not included in the categories above) that are intended to be converted into cash within 12 months of the balance date (the end of your charity's financial year). For example, short term deposits that have less than 12 months until their maturity date. The value you should enter for this item can be found in the Statement of Financial Position, which is contained in your charity's Performance Report.

**Total current assets**

Add up all the values in the current asset fields, and enter the total in this field.

**Property, plant and equipment**

Include items that are used in the production or supply of goods or services, or for administrative purposes, that are expected to be used during more than one financial year (for example, land, buildings, computers and software, motor vehicles and office equipment). The value you should enter for this item can be found in the Statement of Financial Position, which is contained in your charity's Performance Report.

**Investments**

Include shares, term deposits, bonds, units in unit trusts, and similar instruments held by your charity. The value you should enter for this item can be found in the Statement of Financial Position, which is contained in your charity's Performance Report.

**Other non-current assets**

Non-current assets are all items owned by your charity that are not included in the definition of "current assets" in the reporting standards. Current assets are defined as all assets which are intended to be converted into cash within 12 months of balance date (the end of your charity's financial year). Include all non-current assets that are not included in the categories above. The value you should enter for this item can be found in the Statement of Financial Position, which is contained in your charity's Performance Report.

**Total non-current assets**

Add up all the values in the non-current asset fields, and enter the total in this field.

**Total assets**

Add up the values in the Total current assets field and the Total non-current assets field, and enter the total in this field.

**Total current liabilities**

Include all things your charity owes that are due to be paid within 12 months of balance date (the end of your charity's financial year), for example, bank overdrafts and amounts owed to creditors (sometimes called accounts payable). The value you should enter for this item can be found in the Statement of Financial Position, which is contained in your charity's Performance Report.

**Total non-current liabilities**

Non-current liabilities are amounts owed by your charity that are not included in the definition of "current liabilities". Current liabilities are defined as amounts that are due to be paid within 12 months of balance date (the end of your charity's financial year). The value you should enter for this item can be found in the Statement of Financial Position, which is contained in your charity's Performance Report.

**Total liabilities**

Add up the values in the Total current liabilities field and the Total non-current liabilities field, and enter the total in this field.

**Total assets less total liabilities**

Subtract the value in the Total liabilities field from the value in the Total assets field, and enter the total in this field.

**Capital contributed by owners or members**

Accumulated funds are the owners' or members' financial interest in your charity. Some charities have owners and/or members who contribute capital (often when the charity is set up) – if this applies, include here. The value you should enter for this item can be found in the Statement of Financial Position, which is contained in your charity's Performance Report.

**Accumulated surplus or deficits**

Accumulated surpluses or deficits are the total of all surpluses and deficits from the commencement of your charity, excluding returns of capital to owners/members (if any) and amounts transferred to reserves. The value you should enter for this item can be found in the Statement of Financial Position, which is contained in your charity's Performance Report.

**Reserves**

Reserves are money set aside for particular purposes. The value you should enter for this item can be found in the Statement of Financial Position, which is contained in your charity's Performance Report.

**Total accumulated funds**

Add up all values in the accumulated funds fields and enter the total in this field.