

Charities Services Regulatory System 2023/2024

OUR VISION

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

OUR PEOPLE

36 Charities Services staff across four teams support over 29,000 registered charities.

OUR LEGISLATION

The Charities Act 2005 - promoting public trust and confidence in the charities sector, and encouraging the effective use of charitable resources.

CHARITIES REGISTER

Charities Services looks after the database for all registered charities. This register is accessible to the public. Information includes:

- Financial information
- Officer details
- Details about charities

TE RĀTĀ ATAWHAI The Charities Registration Board

Charities Services provides secretariat functions and provides recommendations to the Board on complex or novel cases.

The Board makes decisions around the registration and deregistration of charities. The Board delegates straightforward registration decisions to Charities Services.

BEFORE REGISTERING

Charities Services provides information to groups wishing to register as charities. This advice includes whether registration is the best option for their organisation, and providing information on the benefits and obligations of registration.

REGISTERING A CHARITY

The Charities Services website provides all the required information to ensure organisations are ready to register. This includes templates for rules documents and registration checklists.

Charities Services assesses applications to ensure they meet registration requirements, and can advance the group's charitable purposes.

Where a charity disagrees with our decision or it is a complex decision, Charities Services will refer this to the Charities Registration Board.

1155	Applications approved
209	Applications withdrawn
0	Applications declined

AFTER REGISTERING

Charities must operate transparently and for a public charitable benefit. These obligations include filing annual returns that meet reporting standards and updating their key details on the Charities Register. If charities fail to comply with their obligations, they may be removed from the Charities Register.

On deregistration, we provide information to Inland Revenue (there are deregistration tax consequences) and the Companies Office (to ensure consistency between registers).

306	Charities deregistered for failure to file two or more annual returns
627	Charities voluntarily deregistered
1	Deregistered by the Board

EDUCATION AND CAPABILITY BUILDING

Charities Services aims to build sector wide capability. We develop resources, deliver engagement events, and communicate regularly to ensure charities understand their obligations.

798,428	Website views
45,978	Blog views
3,429	Social media followers
7,853	Webinar views

PROTECTING THE SECTOR

Charities Services investigates:

- breaches of the Charities Act
- serious wrongdoing connected with charities
- charities no longer qualified for registration

We focus on the most severe risks to public trust and confidence in the charitable sector. In serious cases, we can recommend to Te Rātā Atawhai that a charity be deregistered.

We work closely with other regulators when they are better placed to address the issues raised (i.e. the Serious Fraud Office or WorkSafe).

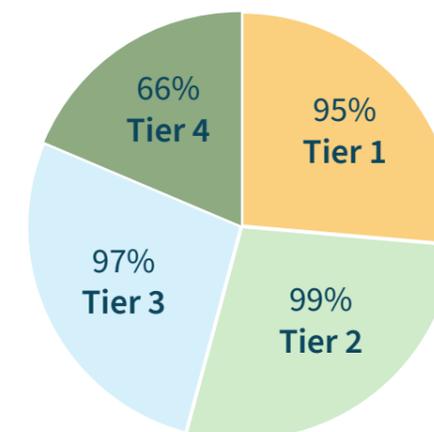
13	Closed investigations/ case inquiries resulting in a range of actions that include: <ul style="list-style-type: none"> → Warning notices → Education → No further action
5	Referrals were made to other agencies

COMPLIANCE LEVELS

Charities Services conduct compliance checks of charities' performance reports/financial statements to ensure they adhere with the reporting standards.

We remove charities who persistently fail to file annual returns, and check key changes to their rules to make sure charities continue to qualify for registration.

PERCENTAGES OF CHARITIES APPLYING THE STANDARDS



SECTOR'S FINANCIAL SNAPSHOT FOR 2023/2024

Total assets \$86.98 billion

Tier 1	Tier 2	Tier 3	Tier 4
37.23 b	28.87b	18.04b	2.84b

Total expenditure \$25.28 billion

Tier 1	Tier 2	Tier 3	Tier 4
13.64 b	7.84 b	3.4 b	400 m

Total income \$24.86 billion

Tier 1	Tier 2	Tier 3	Tier 4
14.14 b	8.44 b	4.17 b	500 m

CHARITIES SERVICES

Ngā Ratonga Kaupapa Atawhai