

## Form 4

# ANNUAL RETURN FORM FOR A TIER 4 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.

**This Annual Return paper form is only for Tier 4 charities.** Tier 4 charities have operating payments under \$140,000, have no public accountability, and use cash-based accounting (as opposed to accrual-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 4 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

