

Form 5

CHARITY DEREGISTRATION FORM

Section 31 of the Charities Act 2005

If you would like to deregister a charity and you are the charity's officer or authorised person, please complete this form in CAPITAL LETTERS with a black or blue pen.

You should be aware that there are tax consequences if your charity is deregistered. Please refer to further information on our website (www.charities.govt.nz). We strongly advise that you contact Inland Revenue to discuss your tax situation if your charity holds assets and is considering deregistration.

If you are winding up your charity or merging with another organisation, you must follow your governing documents (such as your constitution, rules or trust deed). Registered charities' governing documents will have a winding up clause that says what must happen to any assets (for example, that they are given to another registered charity with similar purposes). The governing documents may set out a procedure for distributing the assets (for example, a procedure for choosing the charity that will receive any assets).

The information you provide on this form will be publicly available on the Charities Register (except the email and phone number of the person who completes this form, but the person's name and position will be publicly available).

All fields marked with an asterisk (*) are mandatory. If a mandatory field doesn't apply to your charity, write "N/A" (not applicable). Please refer to the Help Text at the back of the form if you need further information.

1 CHARITY INFORMATION

Charity Name*

Charity Registration (CC) Number*

Charity's IRD Number* (If your charity has an IRD number you **must** provide it here)

2 REASON FOR DEREGISTRATION

► Please tick below the most relevant reason for deregistration and follow on to the indicated section.*

- | | | |
|--|---|-----------------------------|
| <input type="checkbox"/> The charity is closing down permanently or has closed down (winding up) | ➡ | Go to section 3 on page 3 |
| <input type="checkbox"/> The charity is merging or has merged with another registered charity | ➡ | Go to section [A] on page 2 |
| <input type="checkbox"/> The charity is merging or has merged with another organisation that is not a registered charity | ➡ | Go to section [B] on page 2 |
| <input type="checkbox"/> The charity is continuing to operate but does not want to be registered any longer | ➡ | Go to section [C] on page 2 |
| <input type="checkbox"/> The charity no longer meets the requirements for registration (for example, the charity now has non-charitable purposes, or has converted to a for-profit structure since it was originally registered) | ➡ | Go to section [D] on page 2 |
| <input type="checkbox"/> The charity is consolidating and deregistering the local branches or similar entities. The national or parent body will continue to be a registered charity | ➡ | Go to section [E] on page 3 |
| <input type="checkbox"/> Other reason | ➡ | Go to section [F] on page 3 |

[A] Charity merging/merged with another registered charity

- ▶ If your charity is merging or has merged with another charity, please enter the charity name and Registration (CC) Number of the registered charity you have merged with or intend to merge with.

Charity CC Registration Number*

Charity Name*

Continue to Section 3 on page 3.

[B] Charity merging/merged with another organisation that is not a registered charity

- ▶ If your charity is merging or has merged with another organisation/s that is **not** a registered charity, please enter the name of that organisation.

Organisation Name/s*

Continue to Section 3 on page 3.

[C] Charity continuing to operate but does not want to be registered any longer

- ▶ If your charity is continuing to operate but does not want to be registered any longer, please explain the reasons below (max. 1,000 characters):*

Continue to Section 3 on page 3.

[D] Charity no longer meets the requirements for registration

- ▶ If your charity no longer meets the requirements to continue being a registered charity (e.g. the charity now has non-charitable purposes or has converted to a for-profit structure since it was originally registered), please explain below why you no longer meet the requirements (max. 1,000 characters):*

Continue to Section 3 on page 3.

[E] Charity consolidating and deregistering the local branches or similar entities, and the national or parent body will continue to be a registered charity

- ▶ If your charity is consolidating and deregistering the local branches or similar entities, and the national or parent body will continue to be a registered charity, please enter the charity name and Registration (CC) Number of the registered charity that is the national or parent body.

Charity CC Registration Number *

Charity Name *

Continue to Section 3 further below.

[F] Other reason

- ▶ If your charity is deregistering for any other reason than those mentioned on page 1, please explain the reason below (max. 1,000 characters):*

Continue to Section 3 below.

3 CHARITY DEREGISTRATION DATE

- ▶ Please indicate in the box below the date you want your charity to be deregistered. We will confirm the date your organisation was removed from the Charities Register once we've processed your request.

Date Requested (DD/MM/YYYY)*

4 FINANCIAL INFORMATION

- On the date requested for deregistration, what will be the value of the charity's total assets and liabilities? Your best estimate of the value of your charity's assets and liabilities is sufficient. You do not need to get certified valuations.

Accumulated Assets and Income*

| | | |
|----|--|-----|
| \$ | | .00 |
|----|--|-----|

Liabilities*

| | | |
|----|--|-----|
| \$ | | .00 |
|----|--|-----|

- Please tell us what has happened to, or what your plans are for your charity's accumulated assets and income. If you have not yet disposed of your charity's assets and you have not made a final decision about what you will do with them, please tick the option that best describes your current intentions. You do not have to tell us if you change your mind later on but you may need to tell Inland Revenue what finally happened to the assets. Please select ONE option.*

- Distributed (or intend to distribute) them to another **registered** charity or charities. Please enter the charity name and Registration (CC) Number of the charity which your funds are being distributed to.

Charity CC Registration Number/s*

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Charity Name/s*

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- Distributed (or intend to distribute) them to another organisation/s that is **not** a registered charity but that has charitable purposes. Please enter the name of the organisation/s.

Organisation Name/s*

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|--|

- Intend to distribute them to another registered charity or organisation, but have not yet decided which registered charity/organisation.
- Distributed (or intend to distribute) them in accordance with our charity's rules that are contained on the Charities Register.
- Retain them as we are continuing to operate

5 REVIEW & CERTIFY

Supporting Documents

If you would like to provide any supporting documents, please attach them to this application form.

Declaration and Authorisation

The form must be signed by any of the following:

- A current officer who is qualified to be an officer of a registered charity, and is listed on the Charities Register.
- A lawyer or accountant who has been authorised to act as an agent for the charity.
- The primary contact of the charity

I am authorised by [enter charity name here] _____ to request the voluntary deregistration of this charity as a charitable entity. The information contained in this application is true and correct.

Full Name*

Position*

Email*

Phone*

Signature*

Date*

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 (www.charities.govt.nz) 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 request for deregistration from the public view. I have attached a letter with the above information

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
- Attached any supporting documents

**Post your completed form to:
Internal Affairs – Charities,
PO Box 30112,
Lower Hutt 5040**

What happens once you submit your request for deregistration

- ▶ A letter will be sent to the postal address that we have for your charity, advising that we have received the request and that it will be actioned after 14 days unless the request is withdrawn.
- ▶ If, after 14 days, we have not heard from your charity asking that the request is withdrawn or otherwise modified, we will action your request.
- ▶ The Charities Register will be updated with the details of the deregistration.

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 deregistration process and what we do with it.

Collection, Storage and Use of Personal Information

We require you to provide some personal information when you complete the request for deregistration as a charitable entity. We require personal information about the person who makes the request which includes a contact name, position, email and phone number.

This information is used to help us carry out functions under the Charities Act 2005.

If you choose not to provide this information as part of this form, we will not be able to progress your request.

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. The name and position details of the person who completes the deregistration request will be available on the Charities Register. The Charities Act 2005 also authorises the supply of information or documents 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.

Records and retention of personal information

We will retain personal information indefinitely, as it supports our 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, or write to us at: Charities Services, PO Box 30112, Lower Hutt 5040

CHARITY DEREGISTRATION FORM – HELP TEXT

1 CHARITY INFORMATION

Charity 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)

Charity Registration (CC) Number

You can find this on your charity's summary page on the Charities Register (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.

2 REASON FOR DEREGISTRATION

There may be more than one reason why your charity wants to deregister, but please select just one option from this list. You will then be able to expand on the reasons for deregistration.

3 CHARITY DEREGISTRATION DATE

If your charity is closing down or merging with another charity or organisation, this will usually be the date your charity is to be wound up or merged. You can include a date in the future if your charity has decided to deregister on that date (for example, to allow time for assets to be transferred to another organisation). If your charity no longer meets the requirements for registration, it should be the earliest date the organisation was not entitled to registration.

4 FINANCIAL INFORMATION

We are collecting information on the value of your charity's assets and liabilities as deregistered charities may need to pay a one-off tax on accumulated assets that are held at the date of deregistration. Further information is available on the Inland Revenue Department's website (www.ird.govt.nz).

Please include the estimated value of all assets (the things that your organisation owes) and income of your charity at the date requested for deregistration. Assets may include cash, bank accounts, property, investments, equipment, furnishings, etc.

Please provide the estimated value of your charity's liabilities (what your charity owes) at the date requested for deregistration. Liabilities may include outstanding wages, loans, overdrafts, redundancy payments, bills, invoices, rent, etc.

5 REVIEW AND CERTIFY

Please check that all the questions have been answered correctly before signing this form. You also need to read the Privacy Statement, which appears at the end of the form (before this Help Text).

Supporting Documents

You may want to upload documents that support the decision to deregister your charity and the reason for that decision, for example, meeting minutes. You can also attach evidence relating to the distribution of assets (if, for example, your charity has transferred them to another organisation).