

FORM 3

ANNUAL RETURN FOR A TIER 3 CHARITABLE ENTITY

Sections 41 and 42 of the Charities Act 2005

Important note:

This form is for early adoption of the new Tier 3 Reporting Standards. The new standards are not mandatory until reporting periods beginning on or after 1 April 2024.

If you do not wish to adopt the new standards early, please use: [Annual-Return-Form-Tier-3-Charity-V2.pdf](#).

- ▶ If you are a Tier 3 Charity and your financial year end (balance date) is on the 15 June 2023 or later, please complete this form in block print with a black or blue pen.
- ▶ **Please refer to the Help Text at the back of the form if you need further information.**
- ▶ 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

Address for Service

Please note: Your "Address for Service" must be within New Zealand.

Charity's Postal Address*

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

Primary Contact Details

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*

All correspondence regarding your charity will be sent to this email address

Phone (including area code)*

Other Phone

Fax

Alternative Contact

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)

Other Phone

Fax

Charity Details

Email:

Phone:

Fax:

Website:

Facebook:

X (Twitter):

Other Social Network:

Areas of Operation

Where does the organisation/charity operate or intend to operate?

Areas of Operation*

New Zealand (*specify regions below if not nationwide*)

Overseas (*specify country or countries below*)

Charity Identity

Do you consider your charity to be a Kaupapa Māori charity?*

Yes No

If **yes**, which of the following factors significantly influence your decision to consider your charity a Māori charity? Select all that apply:

- Marae
- Affiliation with iwi and/or hapū
- Focuses on outcomes for Māori
- Ownership

Do you consider your charity to be a Pasifika charity?*

That is, your charity is established to support Pacific peoples, in New Zealand and/or in the Pacific.

Yes No

Do you consider your charity is established to support ethnic communities in New Zealand and/or overseas?*

Yes No

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) 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 36B of the Charities Act 2005.

To qualify, an officer must not be:

- an individual who is an undischarged bankrupt
- an individual who is under the age of 16 years
- an individual who, or a body corporate that, has been 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
- an individual who is 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
- an individual who is subject to a banning order under subpart 7 of Part 4 of the Incorporated Societies Act 2022
- an individual who is subject to a property order under the Protection of Personal and Property Rights Act 1988, or whose property is 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
- an individual who has been convicted of an offence relating to the financing of terrorism under the Terrorism Suppression Act 2002, whether in New Zealand or elsewhere
- in relation to any particular entity, an individual who, or a body corporate that, does not comply with any qualifications for officers contained in the rules of that entity
- an individual who, or a body corporate that, has been disqualified from being an officer of a charitable entity by the Charities Registration Board under section 36C of the Charities Act 2005

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 on the next page and attach a letter explaining your reasons.

Officer 1

Type of Officer*

Current officer

New officer → Effective date (DD/MM/YY): _____

Full Name*

(For a body corporate, enter its formal name)

Date of Birth*

(Not applicable if a body corporate)

Position Held*

Home Address*

(Not applicable if a body corporate)

Officer 2

Type of Officer*

Current officer

New officer → Effective date (DD/MM/YY): _____

Full Name*

(For a body corporate, enter its formal name)

Date of Birth*

(Not applicable if a body corporate)

Position Held*

Home Address*

(Not applicable if a body corporate)

Officer 3

Type of Officer*

Current officer

New officer → Effective date (DD/MM/YY): _____

Full Name*

(For a body corporate, enter its formal name)

Date of Birth*

(Not applicable if a body corporate)

Position Held*

Home Address*

(Not applicable if a body corporate)

Officer 4

Type of Officer*

Current officer

New officer → Effective date (DD/MM/YY): _____

Full Name*

(For a body corporate, enter its formal name)

Date of Birth*

(Not applicable if a body corporate)

Position Held*

Home Address*

(Not applicable if a body corporate)

Officer 5

Type of Officer*

Current officer

New officer → Effective date (DD/MM/YY): _____

Full Name*

(For a body corporate, enter its formal name)

Date of Birth*

(Not applicable if a body corporate)

Position Held*

Home Address*

(Not applicable if a body corporate)

Officer 6

Type of Officer*

Current officer

New officer → Effective date (DD/MM/YY): _____

Full Name*

(For a body corporate, enter its formal name)

Date of Birth*

(Not applicable if a body corporate)

Position Held*

Home Address*

(Not applicable if a body corporate)

Officer 7

Type of Officer*

Current officer

New officer → Effective date (DD/MM/YY): _____

Full Name*

(For a body corporate, enter its formal name)

Date of Birth*

(Not applicable if a body corporate)

Position Held*

Home Address*

(Not applicable if a body corporate)

Officer 8

Type of Officer*

Current officer

New officer → Effective date (DD/MM/YY): _____

Full Name*

(For a body corporate, enter its formal name)

Date of Birth*

(Not applicable if a body corporate)

Position Held*

Home Address*

(Not applicable if a body corporate)

Officer 9

Type of Officer*

Current officer

New officer → Effective date (DD/MM/YY): _____

Full Name*

(For a body corporate, enter its formal name)

Date of Birth*

(Not applicable if a body corporate)

Position Held*

Home Address*

(Not applicable if a body corporate)

Officer 10

Type of Officer*

Current officer

New officer → Effective date (DD/MM/YY): _____

Full Name*

(For a body corporate, enter its formal name)

Date of Birth*

(Not applicable if a body corporate)

Position Held*

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 5-8, 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)*

Position Held*

Email Address*

Phone*

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
- Undischarged bankrupt
- An individual who is under the age of 16 years
- 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 banning order under subpart 7 of Part 4 of the Incorporated Societies Act 2022
- Subject to a property order under the Protection of Personal and Property Rights Act 1988, or whose property is 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
- An individual who has been convicted of an offence relating to the financing of terrorism under the Terrorism Suppression Act 2002, whether in New Zealand or elsewhere
- An individual who, or a body corporate that, has been disqualified from being an officer of a charitable entity by the Charities Registration Board under section 36C of the Charities Act 2005

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)*

Position Held*

Email Address*

Phone*

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
- Undischarged bankrupt
- An individual who is under the age of 16 years
- 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 banning order under subpart 7 of Part 4 of the Incorporated Societies Act 2022
- Subject to a property order under the Protection of Personal and Property Rights Act 1988, or whose property is 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
- An individual who has been convicted of an offence relating to the financing of terrorism under the Terrorism Suppression Act 2002, whether in New Zealand or elsewhere
- An individual who, or a body corporate that, has been disqualified from being an officer of a charitable entity by the Charities Registration Board under section 36C of the Charities Act 2005

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 9-11, enter their details and attach to this form.

2 PURPOSE & STRUCTURE

Purpose & Structure

Charitable Purpose*

(max. 1,000 characters)

Legal structure*

(Please select one option from the following).

- Incorporated Society
 - Charitable Trusts incorporated under the Charitable Trusts Act
 - Company
 - Unincorporated Trust
 - Unincorporated Organisation
 - Organisation established under other legislation (e.g. under the Community Trusts Act 1999)
 - Marae on Māori reservation land
 - Other (*please state below*)
-

Activity, Sector and Beneficiary

▶ 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 |

- Environment/conservation
- Marae on reservation land
- Community development
- Emergency/disaster relief
- Social services
- Employment
- Other (please state below)
- Care/protection of animals
- International activities
- Economic development
- Fundraising
- People with disabilities
- Promotion of volunteering

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

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

▶ Is generating funds for, or making grants or donations to, other charities or organisations the main way your organisation/charity carries out its charitable purposes?*

- No
- Yes

Charity Rules

▶ Has your charity reviewed its governance procedures within the last 3 years?*

- No (Continue to **rules change question** below)
- Yes (If yes, please provide the date these were reviewed)

Date reviewed:

▶ Have your existing rules changed?*

- No (Continue to **Your People**)
- Yes (If yes, please complete the questions below)

Please select which part/s of your rules have changed*

- Whole new rules
- Purpose
- Other
- Winding up
- Protection against private profit

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 Employees

- ▶ Provide the number of people the charity employs in an average week. *Include permanent employees and contractors/casual workers.*

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

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

- ▶ Provide the number of people that volunteered for your charity over the financial year covered by this annual return.

Total volunteers*

- ▶ Provide the total number of hours volunteers contributed over the financial year covered by this annual return.

Total volunteer
hours*

3 FINANCIAL INFORMATION

Your Organisation

Reporting Tier

Your charity's financial statements must comply with the standards set by the External Reporting Board. For further guidance, see the information on our website (www.charities.govt.nz).

You will need to confirm that your charity meets the requirements to report as a Tier 3 charity.

For financial year ended before 28 March 2024, Tier 3 charities have annual expenses under \$2 million, have no public accountability and use accrual-based accounting (as opposed to cash-based accounting).

For financial year ended on or after 28 March 2024 Tier 3 charities have annual expenses under \$5 million, have no public accountability and use accrual-based accounting (as opposed to cash-based accounting).

I confirm that my charity is a Tier 3 charity

Overseas operations

▶ During the financial year covered by this annual return, did your charity operate (that is, carry out any of its charitable purposes) overseas?* (*This could include, for example, sending money or goods overseas, and funding or delivering programmes overseas.*)

Yes No (*Skip to Donee Status*)

List the overseas countries your charity operated in: _____

Does your charity have financial policies, procedures and/or controls in place to monitor its overseas activities?

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

Donee Status

▶ In the last financial year, did your charity receive donations (from the public, funders or members of your charity)?

Yes No

If yes, in the last financial year, did your charity apply (that is, spend or set aside) a minimum of 75% of its funds to charitable purposes *within* New Zealand?

Yes (*Continue to Control Relationships below*)

No

If no, Over the last three financial years (including this financial year) did your charity apply (that is, spend or set aside):

At least 75% of its total funds over that three-year period to charitable purposes within New Zealand, and at least 50% of its funds in each of those three years to charitable purposes within New Zealand.

Yes No Not applicable (we have not operated for three years)

Control Relationships

► Is your charity providing a consolidated performance report or financial statements? This is required if your charity **has control** of another entity(s) (whether a registered charity or not) for financial reporting purposes*

Consolidated financial statements/performance reports combine financial information about multiple entities. If you are unsure, check the notes and/or entity information in the performance report/financial statements.

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, or Entity Name _____

Audit and Review

► For the previous two financial years (not including the one you are reporting on), what was your charity's total operating expenditure?*

Option A: under \$550,000 in one or both of the two previous financial years. (No statutory review/audit requirement)

If Option A is selected, please continue to **related party transactions**

Option B: over \$550,000 in each of the two previous financial years and between \$550,000 and \$1,100,000 in any one of these two years. (Your performance report/financial statements must be reviewed or audited)

Option C: over \$1,100,000 in each of the two previous financial. (Your performance report/financial statements must be audited)

If **Option B** or **Option C** selected, *please complete the fields below*

Please provide details on the person who conducted the audit*

Organisation*

Full Name*

Occupation*

Did the person who conducted the audit or review of your charity's accounts raise any issues of concern in their report? (If your audit/review report has an **unmodified opinion or conclusion**, select **No**, as this means there were no impactful issues of concern identified)*

No

Yes

If yes, what type of modified opinion or conclusion was received:

A **qualified** opinion/conclusion

Was the only issue of concern identified related to the charity's cash controls/cash donations received?

No

Yes

An **adverse** opinion/conclusion

A **disclaimer** of opinion/conclusion

If you need an extension for audited accounts, please email us at info@charities.govt.nz

Related Party Transactions

▶ 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

Donations, koha, bequests, and other general fundraising activities*	\$	<input type="text"/>	.00
General grants*	\$	<input type="text"/>	.00
Capital grants and donations*	\$	<input type="text"/>	.00
Government service delivery grants/contracts*	\$	<input type="text"/>	.00
Non-Government service delivery grants/contracts*	\$	<input type="text"/>	.00
Membership fees and subscriptions*	\$	<input type="text"/>	.00
Revenue from commercial activities*	\$	<input type="text"/>	.00
Interest, dividends and other investment revenue*	\$	<input type="text"/>	.00
Other revenue*	\$	<input type="text"/>	.00
Total revenue*	\$	<input type="text"/>	.00

Expenses

Expenses related to fundraising*	\$	<input type="text"/>	.00
Employee remuneration and other related expenses*	\$	<input type="text"/>	.00
Volunteer related expenses*	\$	<input type="text"/>	.00
Expenses related to commercial activities*	\$	<input type="text"/>	.00

Other expenses related to service delivery*

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

Grants and donations made*

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

Other expenses*

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

Total expenses*

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

Surplus/Deficit

Surplus/deficit for the year*

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

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

Cash and short-term deposits*	\$	<input type="text"/>	.00
Debtors and prepayments*	\$	<input type="text"/>	.00
Inventory *	\$	<input type="text"/>	.00
Other current assets*	\$	<input type="text"/>	.00
Total current assets*	\$	<input type="text"/>	.00

Non-Current Assets

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

Liabilities

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

Assets less Liabilities

Total assets less total liabilities*

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

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.

► How do you plan to use your charity's accumulated funds in the future?

Things to consider:

- *How accumulating funds will help to achieve your charity's goals of advancing your charitable purpose.*
- *Specific reasons for accumulating funds (i.e., planning for future generations and the sustainability of your charity or upcoming significant projects or planned capital expenditure (e.g., buildings).*

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*
 - 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 internet banking.

Please indicate as appropriate:

- No fee is payable as our total gross income was less than \$10,000
- 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 36B(2) and at least 1 current officer of the entity is 18 years of age or older in terms of section 13(1)(e) of the Charities Act 2005. 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
- Made a payment by internet banking.

**Post your completed form to:
Charities Services
PO Box 12138,
Thorndon 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 2020).

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 2020, 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, or write to us at: Charities Services, PO Box 12138, Thorndon 6144.

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

Tier 3 Annual Return 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 (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 (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

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.

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.

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 (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 (charities.govt.nz).

Charity Details

If your contact details have changed, enter the new details here, or, if you have not given us any optional contact details before, but you would like extra contact details shown on the Charities Register you can enter them here.

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.

Areas of Operation

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

Kaupapa Māori

Your charity may consider itself Kaupapa Māori if its primary purposes are to support Māori communities. A charity would be unlikely to consider itself Kaupapa Māori if its focus was mainly on outcomes for the wider population.

Pasifika

Your charity may consider itself Pasifika if its activities serve Pasifika people.

Ethnic Charities

Was your charity set up with a primary purpose of supporting ethnic communities? The New Zealand Government defines ethnic communities as communities composed of Asian, African, Continental European, Latin American and Middle Eastern cultures.

Current and New Officer Details

Enter the details of your charity's existing and any new officers. You will need to provide dates of birth and home addresses for all your officers. This information will not be made public on the Charities Register (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 (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.

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 (charities.govt.nz). For most charities, this information can also be found in your Performance Report.

Legal Structure

Your organisation can be structured in many ways. If your charity is not a marae, your charity may be a company, society or trust. A society or trust could then be either incorporated (under the Incorporated Societies Act 1908 or 2022, or the Charitable Trusts Act 1957) or unincorporated. For most charities, this information can be found in your rules document, and possibly on your performance report.

Activity, Sector and Beneficiary

Please select the main activity, sector and beneficiary of your charity. This information will be publicly available on the Charities Register (charities.govt.nz) and is used for statistical purposes.

Giving to other charities

Consider the main activities your charity undertakes, and whether they involve raising funds for, or providing funding to, other organisations. An example would be a charity that raises funds nationally and passes this on to local charities providing services in their communities. This would be in contrast to charities whose main purpose is to provide goods/services. An example would be a charity that provides counselling services directly.

Reviewing Governance Procedures

Your governance procedures are the policies and guidelines that enable you to run your charity. This includes your charity's rules document and other policies including ones on financial management, conflicts of interest, staff and volunteers, internal processes and health and safety.

The review process will look different for each charity. It could be as simple as your Chair or another officer leading a discussion on governance at your AGM, with clear minutes showing any decisions and ensuring everyone is on the same page.

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.

Employees

Count anyone who is paid to work for your charity in an average week, including yourself. Full-time employees are those who work for 30 or more hours a week. Part time employees are those who work for less than 30 hours a week.

Employee Hours

For the employees you recorded including yourself, enter the total number of hours they would collectively work in an average week.

Volunteers

We count volunteer numbers over the entire financial year. Do not provide a weekly or monthly average. Volunteers are people who work for your charity without pay. Tell us how many people in total volunteered for your charity in this reporting period. Include yourself if you are not paid for your work.

Volunteer Hours

We count volunteer numbers over the entire financial year. Do not provide a weekly or monthly average. For the volunteers, including yourself, that you recorded in the last section, enter the total number of hours they worked across the reporting period.

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.

Income Spent Overseas

This could include any grants donations, goods, services or programs your charity sent or delivered outside of New Zealand, that go toward fulfilling your charitable purpose. Your charitable purpose can usually be found in your rules document, and on the public register/your dashboard.

Financial Policies, Procedures and Controls

This refers to any rules, guidelines, and practices your charity uses to manage and safeguard its overseas activities and resources effectively.

Business income

Business income is money your charity gains through selling products or services. Activities that were funded by grants, donations, and other general fundraising activity are not considered to have been funded by business income.

Receiving Donations (Donee Status)

This is any donations of money or koha your charity has received this financial year. This does not include grants received for specific purposes.

A minimum 75% within NZ

Compare the total amount your charity spent on charitable purposes overseas (if any) to the amount your charity spent towards charitable purposes within New Zealand.

If No, over the last three financial years...

For the first part of the question (the 75%): compare the total amount spent on charitable purposes overseas (if any) for the past three years to the total amount spent on charitable purposes within New Zealand for the same time.

For the second part (the 50%): compare the amount your charity spent on charitable purposes overseas (if any) for each of the past three years to the amount spent towards charitable purposes within New Zealand in the same year.

Control Relationships

These questions are to identify whether your charity has to submit consolidated financial statements or a performance report. Consolidated accounts are only permitted where there is a control relationship.

Controlling

'Control' for financial reporting purposes is a term that is defined in the reporting standards issued by the External Reporting Board. 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. For further guidance on Control Relationships, visit: <https://bit.ly/3xPFiN1>.

Controlled

Your charity would be considered controlled by another if all three of these are true:

Power over the other organisation - the other charity has existing rights that give them the ability to direct your charity's activities.

Access to benefits - the other charity has access to benefits (such as profits or services) from being involved with your charity.

Link between power and benefits - the other charity can use its power to influence the nature or amount of benefits they receive from your charity.

An example of a control relationship is where a charity establishes an incorporated society to run a second hand shop on their behalf, with profits returning to the charity. For further guidance on Control Relationships, visit: bit.ly/3xPFiN1.

Audit and Review

Registered charities with total operating expenditure of \$550,000 or more in each of the last two financial years are required by law to have an audit or review completed by a qualified auditor.

If your charity had expenditure of over \$550,000 in only one of the last two financial years (before the financial year you are reporting on) but under \$550,000 in the other, select option A.

Your charity's total operating expenditure will be in your charity's performance report or financial statements. Total expenses are listed in the Statement of Financial Performance (for Tier 3) or Statement of Comprehensive Revenue and Expense (for Tier 1 or 2).

Did they raise any issues of concern in their report?

An auditor's audit opinion is contained within the audit report, which is usually attached to your charity's financial statements or performance report. A modified audit opinion may be called a qualified or adverse opinion/conclusion, or a disclaimer of opinion. A modified audit opinion means that the auditor has concluded that the financial statements as a whole are not free from material misstatement, or the auditor is unable to obtain sufficient evidence to conclude that the financial statements are free from material misstatement.

Qualified Opinion

A description of the matter that resulted in the qualified opinion can be found in your audit report under the heading "Basis for Qualified Opinion". If your charity has received a qualified audit opinion only because of cash controls/your charity received cash donations, then select 'yes'. If your charity received a qualified audit opinion for any other reason, select '**No**'.

Related Party Transactions

Certain related party transactions must be included in the notes to your charity's performance report or financial statements. If your charity is reporting under the Tier 3 or 4 reporting standards, 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, visit: bit.ly/4baAXSZ

A slightly different definition of related party transactions applies for charities reporting under the Tier 1 and 2 standards ' see the PBE IPSAS 20 Related Party Disclosures standard, available on the External Reporting Board's website: xrb.govt.nz.

Does charity have any policies in place?

A conflict of interest is any situation where a person's personal interest or loyalties could affect their ability to make a decision in the best interest of the charity. It is important your charity has conflict of interest policies and keeps appropriate records for decision making.

Reporting currency

Most charities will report using New Zealand Dollars (NZD). If you are unsure, the reporting currency can be found in the notes section of your Financial Statements.

Statement of Financial Performance

The Statement of Financial Performance can be found in your charity's performance report. It 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. If a category doesn't apply to your charity or if there is nothing to record, enter '0' in the relevant box.

Donations, koha, bequests

This includes donations, koha, and bequests received from the public or other organisations such as central or local government, charitable trusts, foundations and other philanthropic agencies. It also includes any revenue from fundraising activities.

General Grants

Include any grants received which provide general funding for the entity. Do not include grants that were received for specific services or the purchase of significant assets.

Capital grants and donations

This includes any grants and donations you've received where the funder expects that it will be used to purchase or construct a significant asset such as a building or vehicle.

Government service delivery grants/contracts

This includes grants and contracts received from the government specifically for the delivery of goods and/or services.

Non-Government service delivery grants/contracts

This includes grants and contracts received from non-government sources, specifically for the delivery of goods and/or services, as well as revenue from the sale of goods or services which specifically further your charitable purpose. For example, a charity whose objective is to improve mental health in the community would include here the revenue from providing counselling services.

Membership fees and subscriptions

This includes any revenue received from members in exchange for their membership.

Revenue from commercial activities

This includes revenue received from the ongoing sale of goods or services that do not directly contribute to achieving your charitable purpose. For example, running an op-shop for the purpose of generating surplus funds to pay for your charity's operation. This does not include fundraising activities.

Interest, dividends and other investment revenue

Include revenue received from interest, dividends and other investments. 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 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.

Employee remuneration and other related expenses

Include all remuneration paid to employees and all other costs directly related to their employment. Costs incurred for independent contractors are also included in this category.

Volunteer related expenses

Include any amounts paid to support the volunteers who provide services to your organisation (e.g. paying for petrol and dinners).

Expenses related to commercial activities

“Commercial activities” are activities conducted by the entity with an intention to derive a surplus and which are not, in themselves, part of an entity’s stated charitable purposes. For example, running an op-shop to generate money to fund your charity's operation.

Other expenses related to service delivery

Include all costs related to providing goods and services or carrying out activities in pursuit of your charitable purpose. Do not include expenditure allocated to other categories.

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 expenses 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). If a category doesn't apply to your charity and there is nothing to record, enter '0' in the relevant box.

Cash and short-term deposits

This includes petty cash, cheque and/or savings accounts, and deposits held at call or with a maturity of three months or less from the date of commencement.

Debtors and prepayments

This includes amounts owed to your charity by customers or others, including any GST receivable from Inland Revenue. Prepayments are expenses paid in advance of a good or service being received.

Inventory

Inventories are materials or supplies that are consumed in the delivery of goods or services, are being held for sale or distribution, or are being produced for future sale or distribution. Inventories may include food, clothing or goods held for distribution, stocks held in charity shops, information brochures printed for the entity but not yet distributed, goods purchased for resale, consumable stores, maintenance materials, spare parts for plant and equipment, and work-in-progress, such as educational/training course materials under development.

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.

Total current assets

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

Property, plant and equipment

These are tangible items that are used in the production or supply of goods or services, or for administrative purposes, and are expected to be used during more than one financial year.

Investments

Investments are shares, term deposits (with a maturity of more than three months from the date of commencement), bonds, units in unit trusts, or similar financial instruments held by the entity.

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 your 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 due to be paid within 12 months of your 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.

Accumulated Funds

Things to consider: How accumulating funds will help to achieve your charity's goals of advancing your charitable purpose. Specific reasons for accumulating funds (i.e. planning for future generations and the sustainability of your charity or upcoming significant projects or planned capital expenditure (e.g. buildings).