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Closing balance of bank account(s)\*

\$		.00
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Balance invested in term deposit` (s)\*

\$		.00
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Cash on hand\*

\$		.00
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**Total cash balances held\***

\$		.00
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## Accounting Policies

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*The entity is permitted by law to apply the Tier 4 (NFP) Standard issued by the External Reporting Board (XRB) and the Board has elected to apply the reduced Tier 4 reporting requirements available for small Tier 4 NFP entities. All transactions included in the Statement of Cash Received and Cash Paid and related notes to the Performance Report have been reported on a cash basis.*

Is the entity registered for Goods and Services Tax (GST)?\*

Yes (All amounts recorded in the Annual Return are exclusive of GST)

No (All amounts recorded in the Annual Return are inclusive of GST)

## Significant assets and liabilities

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▶ Does your charity have any significant assets or liabilities\*

*An item is significant if disclosure of the particular item, whether financial or non-financial, could influence a reader's understanding of the entity's overall performance.*

Yes       No

If **yes**, complete the below information about your charity's assets and liabilities

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.

### Assets

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Land and buildings\*

\$		.00
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Vehicles\*

\$		.00
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Investments (shares bonds, units in managed funds) \*

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

Amounts loaned to other organisations or persons\*

\$		.00
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### Liabilities

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Loans and other borrowings\*

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

Amounts borrowed from other organisations or persons\*

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

Money held on behalf of others\*

\$		.00
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## Transactions with close relationships

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

Yes       No

If yes, please list the related party transactions below:

Description of close relationship*	Description of transaction*	Cash received/(paid) during the current year*	Amount owing from/(to) close relationship*

## Correction of errors

▶ Has your charity had any financial errors relating to previous years that have been corrected in this financial year? \*

Yes       No

If yes, please describe the **nature of the error** and **how the error has been corrected in the current financial year**:

## 4 REVIEW & CERTIFY

### 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 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](mailto: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](http://www.charities.govt.nz)) to view the officer details for your charity.

# Combined Performance Report and Annual Return for a Tier 4 Help Text

## 1 GENERAL INFORMATION

### Legal Name

If the legal name of your charity has changed, enter its new name here.

### Other Name

If you have more than one 'other' name, separate them with commas.

### IRD Number

If you have an IRD number you should find it on any communication you have received from Inland Revenue. Your IRD number will have either eight or nine numbers. If it has only eight numbers please enter '0' at the beginning like this: 012-345-678

If you get an IRD number in future, please inform us using the "Update Details" function on the Dashboard.

### 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).

### Street Address

If your street address is not the same as your postal address, you may provide that too. Providing your street address is optional.

### Area of Operation

If your charity operates in all regions of New Zealand, tick Nationwide. If it does not operate in all regions in New Zealand, tick the regions it does operate in. If your charity operates overseas, please specify the country from the list available.

### 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.

### 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.

### Facebook

If you would like to add your Facebook address, please copy and paste your link in here.

### **Twitter**

If you would like to add your Twitter address, please copy and paste your link in here

### **Primary Contact**

Who can Charities Services contact if we have any questions about your entity.

### **Alternative Contact**

You can also give us the name and contact details of another person if the primary contact is not available.

### **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](http://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 6-9, 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](http://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 10-12, 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. For most charities, this information can also be found in your financial statements or 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](http://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**

Your rules will be the documents that set out your purposes, what you do and how you operate. We need the most up-to-date version, which means we need the version that contains the amendments.

If you have made changes to your rules, please upload an electronic copy of the amended version. If you do not have an electronic version, you may send these to us. Please ensure the version you submit is a good quality easily readable copy, and not the original.

## **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 financial statements 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**

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 see Financial reporting and control relationships.

### **Statement of Service Performance**

Describe the main activities your charity has undertaken during the last year that delivered on the organisation's objectives. Where possible, quantify these activities. For example, a church may hold religious services, and provide the number of services held.

### **Statement of Cash Received and Cash Paid**

This section is a summary of all cash received and all cash paid by your charity during the financial year. This section includes all transactions through your charity's bank account(s) and/or any physical cash transactions in the financial year.

### **Opening Balance**

This is the balance held in your bank accounts (cheque or savings accounts), any term deposits, and any undeposited cash held by your organisation at the start of the financial year you are reporting on.

### **Donations, Koha, bequests and other fundraising**

This includes any cash received from fundraising activities, donations from individuals or organisations, and bequests left in wills.

### **General Grants received**

This includes any cash received from grants that are not linked to providing specific goods or services.

**Service delivery grants/contracts**

This includes cash received from grants or contracts that are linked to providing specific goods or services.

**Membership fees and subscriptions**

This includes cash received from members of the organisation in the form of fees or subscriptions.

**Sale of goods and services (commercial activities)**

This includes cash received from the sale of goods or services as part of a commercial or business activity.

**Interest or dividends received**

This includes cash received in the form of interest or dividends from investments.

**Other Cash received**

This includes any other cash received that does not fit into the above categories.

**Total cash received from operating activities**

Add up all the values in the “Cash received from operating activities” fields, and enter the total in this field.

**Fundraising costs**

This includes any costs directly associated with fundraising activities.

**Employee remuneration and other employee related costs**

This includes any costs related to training and paying employees.

**Volunteer related costs**

This includes any costs associated with volunteers.

**Costs related to the sale of goods or services**

This includes any cash paid in relation to selling goods or services on commercial terms (e.g. buying inventory to sell).

**Other costs related to delivery of entity objectives**

This includes all costs not counted in previous sections that relate to the organisation's charitable activities. Examples of this could be general costs for running the charity such as rent, utilities, office supplies etc.

**Grants or donations paid**

This includes any amounts of cash paid to other not-for-profit organisations or directly to individuals in the form of a grant or donation.

**Other cash paid**

This includes any other cash paid that does not fit into the above categories.

**Total cash paid for operating activities**

Add up all the values in the “Cash paid for operating activities” fields, and enter the total in this field.

**Cash surplus or (deficit) from operating activities**

Subtract the value in the “Total cash paid for operating activities” field from the “Total cash received from operating activities” field, and enter the total in this field.

**Sale of investments**

Any cash received from the sale of investments held by the charity. For example sale of shares.

**Sale of other assets**

Any cash received from the sale of any other assets held by the charity. For example sale of office equipment or a vehicle.

**Cash received from loans and borrowings**

Any cash received from a bank loan or any other form of borrowings.

**Total cash received from other activities**

Add up all the values in the “Cash received from other activities” fields, and enter the total in this field.

**Purchase of investments**

Any cash paid to purchase investments.

**Purchase of other assets**

Any cash paid to purchase other assets.

**Repayment of loans and borrowings**

Any cash paid to repay a bank loan or any other borrowings.

**Total cash paid for other activities**

Add up “Purchase of investments”, “Purchase of other assets” and “Repayment of loans and borrowings”, and enter the total in this field.

**Cash surplus or (deficit) from other activities**

Subtract the value in the “Total cash paid for other activities” field from “Total cash received from other activities”, and enter the value in this field.

**Income tax paid or refunded**

Any amounts of income tax paid to Inland Revenue (or refunded). This is usually non-applicable, in which case 0 can be entered.

**Increase or (decrease) in cash for the year**

Add up the values for “Cash surplus or (deficit) from other activities” and “Total cash paid for operating activities”, and enter the value in this field.

**Closing balance in bank accounts and any cash on hand**

Add up the values for “Opening balance in bank account(s) and cash on hand” and “Increase or (decrease) in cash for the year”, and enter the total in this field.

**Closing balance of bank accounts**

The total amount held in all of your charity's accounts at the end of your financial year.

**Balance invested in term deposits**

The total amount held in any term deposits at the end of your financial year.

**Cash on hand**

Total undeposited cash your charity has on hand at the end of your financial year.

**Total cash balances held**

Add up all the values in the “Represented by” fields and enter the total in this field. This figure should be the exact same as the value for “Close balance in bank account(s) and any cash on hand”.

**Significant assets and liabilities**

An item is significant if recording and/or disclosure of the particular item, whether financial or non-financial, could influence the reader's understanding of your charity's overall performance.

What is "significant" will be different for each charity. For example, something that is significant for a small charity may not be significant for a large charity (e.g. computers or furniture).

**Land and buildings**

Any land and/or buildings owned by your charity. These may have been purchased or donated. You need to include the amount your charity paid to purchase the land/buildings, or an estimate of their value.

**Vehicles**

Any vehicles owned by your charity. These may have been purchased or donated. You need to include the amount your charity paid to purchase the vehicles, or an estimate of their value.

**Investments**

Any other financial assets held by the entity in addition to money held in bank accounts or term deposits. This would include financial assets such as fixed interest bonds or shares.

**Amounts loaned to other organisations**

Any money your charity has loaned to other organisations or people.

**Loans and other borrowings**

Amounts your charity owes to external parties which must be repaid in accordance with terms and conditions agreed to by both parties (such as a loan from a bank or finance company).

**Amounts borrowed**

Any amounts your charity has borrowed from other organisations or people. For example, money lent to your charity from another charity or an individual.

**Money held on behalf of others**

Amounts your charity may be holding for another organisation at the end of the financial year.

**Related party transactions**

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.

**Correction of errors**

If you have identified and corrected any significant errors from a previous Performance Report, you'll need to describe the error and how it was corrected. An example would be if you had provided the wrong closing balance in the previous year, but then corrected it.