

Form 4

ANNUAL RETURN FORM FOR A TIER 4 CHARITABLE ENTITY

Sections 41 and 42 of the Charities Act 2005

Who needs to complete this Annual Return form?

If your financial year end (balance date) is on or after the **31st of March 2016**, you will be required to submit the following:

- ▶ A **Performance Report** that complies with new reporting standards, and that contains financial and non-financial information about your charity
- ▶ An **Annual Return form** that can be completed online or on paper (this form). Your Performance Report will need to be attached to this form.

What do I need to do first?

Before you start, check which **Tier** you will be reporting under. Charities are now divided into four tiers, determined mainly by the annual expenses or operating payments of your charity in each of the last two financial years.

This Annual Return paper form is only for Tier 4 charities. Tier 4 charities have operating payments under \$125,000, have no public accountability, and use cash-based accounting (as opposed to accrual-based accounting). If your charity does not meet these requirements, it will need to report under a different tier. For further guidance, see "New Reporting Standards: What Tier Will I Use?" on our website (www.charities.govt.nz).

Do I need to complete the Annual Return form on paper?

No, in fact we would like to strongly encourage you to complete the form **online** by logging into your charity's account at www.charities.govt.nz. Completing the form online is easier as it is already partly completed with the information we have about your charity. It is also cheaper to complete the whole process online.

If you do not feel confident completing the form online, there are a number of resources and help documents available on our website to support you through the online process.

I have confirmed that I am reporting under Tier 4 and would like to go ahead and complete the Annual Return form on paper. What do I do next?

Before you complete this form, please ensure you **first complete your Performance Report** as there is information from that report that you will need for this form. You can find more information and templates for the Performance Report on our website www.charities.govt.nz.

Please also ensure you have the following information on hand to help you complete the form:

- A printed copy of your Performance Report (you will need to attach this to the form)
- Your charity's rules or governing documents (for your reference)
- Up-to-date charity contact information
- Names, dates of birth and addresses of all officers
- Details on where and how your charity operates

What do I do if I have trouble completing the form?

For help on questions in this form, please refer to the Help Text at the end of this document. You can also visit our website (www.charities.govt.nz) that contains a wealth of information to help you.

If you are still having trouble, please contact us on 0508 242 748, or email us at info@charities.govt.nz

Annual Return Fees

On paper (this form) \$76.67

Online and posting supporting documents \$76.67

Online and uploading supporting documents \$51.11

Fees can be paid by cheque or internet banking.

If your charity's gross annual income is less than \$10,000, you do not have to pay a fee but you will still need to file an Annual Return and accompanying Performance Report.

How will the information be used?

Information you provide is held and used by Internal Affairs and the Charities Registration Board to determine your ongoing eligibility for registration, and to carry out its functions under the Charities Act 2005. Further information is set out in the Privacy Statement at the end of this document.

When do I need to send my Annual Return?

Send your Annual Return no later than **six months** after your financial year end (balance date).

Your Annual Return due date is shown on your charity's summary page on the Charities Register at www.charities.govt.nz.

Who should sign my Annual Return form?

A person authorised by your charity to complete the Annual Return form must sign it to certify that they are authorised, that the information is correct, and that they have given the effective dates of any changes.

What information will the public be able to see?

The information you provide in this form and your Performance Report will be publicly available on the Charities Register. Note however that **dates of birth and addresses of officers will not be displayed.**

The information you provide gives the public a useful summary of your charity.

Can information be restricted from public view?

Yes, section 25 of the Charities Act allows us to restrict information from the public if it is in the public interest to do so. See the form for more information.

For more information

- Refer to the Help Text at the back of this document
- visit our website www.charities.govt.nz
- email us info@charities.govt.nz
- contact us 0508 242 748

Form 4

ANNUAL RETURN FOR A TIER 4 CHARITABLE ENTITY

Sections 41 and 42 of the Charities Act 2005

If you are a Tier 4 Charity and your financial year end (balance date) is on the 31st of March 2016 or later, please complete this form in block print with a black or blue pen.

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

Areas of Operation*

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

Overseas (*specify country or countries below*)

Charity Contact Details

Charity's Postal Address*

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

Phone (including area code)*	<input type="text" value="(0)"/>
Fax	<input type="text" value="(0)"/>
Email*	<input type="text"/>
Website	<input type="text"/>
Facebook	<input type="text"/>
Twitter	<input type="text"/>
Other Social Network	<input type="text"/>

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*	<input type="text"/>
Last Name*	<input type="text"/>
Email*	<input type="text"/>
Phone (including area code)*	<input type="text" value="(0)"/>
Other Phone	<input type="text" value="(0)"/>
Fax	<input type="text" value="(0)"/>

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	<input type="text"/>
Last Name	<input type="text"/>
Email	<input type="text"/>
Phone (including area code)	<input type="text" value="(0)"/>
Other Phone	<input type="text" value="(0)"/>
Fax	<input type="text" value="(0)"/>

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 16 of the Charities Act 2005.

To qualify, an officer **must not** be:

- Disqualified from being an officer under the rules of your charity
- An individual who is under the age of 16 years
- An individual who, or a body corporate that, is disqualified from being an officer of a charitable entity by the Charities Registration Board under section 31(4) of the Charities Act 2005
- Undischarged bankrupt
- 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 property order under the Protection of Personal and Property Rights Act 1988, or have their property 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

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 below 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)

Position Held*

Date of Birth*

(Not applicable if a body corporate)

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)

Position Held*

Date of Birth*

(Not applicable if a body corporate)

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)

Position Held*

Date of Birth*

(Not applicable if a body corporate)

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)

Position Held*

Date of Birth*

(Not applicable if a body corporate)

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)

Position Held*

Date of Birth*

(Not applicable if a body corporate)

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)

Position Held*

Date of Birth*

(Not applicable if a body corporate)

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)

Position Held*

Date of Birth*

(Not applicable if a body corporate)

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)

Position Held*

Date of Birth*

(Not applicable if a body corporate)

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)

Position Held*

Date of Birth*

(Not applicable if a body corporate)

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)

Position Held*

Date of Birth*

(Not applicable if a body corporate)

Home Address*

(Not applicable if a body corporate)

If you have more than nine officers, please provide their details on a separate sheet of paper and attach to this form. Alternatively, please re-print pages 3-6, 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)*	<input type="text"/>
Position Held*	<input type="text"/>
Email Address*	<input type="text"/>
Phone*	<input type="text"/>

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
- An individual who is under the age of 16 years
- An individual who, or a body corporate that, is disqualified from being an officer of a charitable entity by the Charities Registration Board under section 31(4) of the Charities Act 2005
- Undischarged bankrupt
- 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 property order under the Protection of Personal and Property Rights Act 1988, or have their property 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

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)*	<input type="text"/>
Position Held*	<input type="text"/>
Email Address*	<input type="text"/>
Phone*	<input type="text"/>

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
- An individual who is under the age of 16 years
- An individual who, or a body corporate that, is disqualified from being an officer of a charitable entity by the Charities Registration Board under section 31(4) of the Charities Act 2005
- Undischarged bankrupt
- 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 property order under the Protection of Personal and Property Rights Act 1988, or have their property 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

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 6 and 7, enter their details and attach to this form.

2 PURPOSE & STRUCTURE

Purpose & Structure

Charitable Purpose*
(max. 1,000 characters)

Entity Structure*

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 |
| <input type="checkbox"/> Environment/conservation | <input type="checkbox"/> Care/protection of animals |
| <input type="checkbox"/> Marae on reservation land | <input type="checkbox"/> International activities |
| <input type="checkbox"/> Community development | <input type="checkbox"/> Economic development |
| <input type="checkbox"/> Emergency/disaster relief | <input type="checkbox"/> Fundraising |
| <input type="checkbox"/> Social services | <input type="checkbox"/> People with disabilities |
| <input type="checkbox"/> Employment | <input type="checkbox"/> Promotion of volunteering |
| <input type="checkbox"/> Other (<i>please state below</i>) | |
-

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

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

Control Relationship

- ▶ 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 _____

Charity Rules

- ▶ Have your existing rules changed?*
- No (Continue to **Your People** below)
- Yes (If yes, please complete the questions below)

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

- | | |
|--|--|
| <input type="checkbox"/> Whole new rules | <input type="checkbox"/> Winding up |
| <input type="checkbox"/> Purpose | <input type="checkbox"/> Protection against private profit |
| <input type="checkbox"/> Other | |

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 Work

▶ In an average week, how many people does your charity employ?

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.

▶ On average, how many people work as volunteers for your charity?*

In a (please choose) week month year, volunteers work for our charity.

▶ On average, how many volunteer hours are worked in total by all volunteers?*

In a (please choose) week month year, hours are worked in total by our volunteers.

3 FINANCIAL INFORMATION

Your Organisation

Reporting Tier

NEW REPORTING STANDARDS NOW APPLY. YOUR CHARITY'S FINANCIAL STATEMENTS (NOW CALLED A PERFORMANCE REPORT) MUST COMPLY WITH THESE STANDARDS. For further guidance see the information on our website (www.charities.govt.nz) about the standards.

You will need to confirm that your charity meets the requirements to report as a Tier 4 charity. Tier 4 charities have operating payments under \$125,000, have no public accountability, and use cash-based accounting (as opposed to accrual-based accounting).

If your charity does not meet these requirements, it will need to report under a different tier. For further guidance, see "New Reporting Standards: What Tier Will I Use?" on our website (www.charities.govt.nz).

- I confirm that my charity is a Tier 4 charity** (operating payments of under \$125,000, no public accountability, and uses cash-based accounting).

Provision of Financial Services

- ▶ Does your charity, in its ordinary course of business, lend money (to or on behalf of others), or manage money or funds on behalf of others?*

- Yes No

Income Spent on Charitable Purposes Overseas

- ▶ Over the last financial year, did your charity provide any goods or services overseas?*

- 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

- ▶ Over the last financial year, did your charity receive donations and use any of its funds for charitable purposes overseas?*

- Yes No

Audit and Review

- ▶ Is it a requirement in your charity's rules to have your Performance Report reviewed or audited?*

- No

- Yes. If yes, please confirm that your Performance Report has been audited/reviewed.

- Yes. If yes, did your charity receive a modified audit opinion for any reason other than because the charity received cash donations?* No Yes

- No. If no, please provide a reason below why it hasn't been reviewed.

Related Party Transactions

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

- Yes No

Statement of Receipts and Payments

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.

Operating Receipts

Donations, fundraising and other similar receipts*	\$	<input type="text"/>	.00
Fees, subscriptions and other receipts (including donations) from members*	\$	<input type="text"/>	.00
Receipts from providing goods or services*	\$	<input type="text"/>	.00
Interest, dividends and other investment receipts *	\$	<input type="text"/>	.00
Other receipts	\$	<input type="text"/>	.00
Total receipts*	\$	<input type="text"/>	.00

Operating Payments

Payments related to public fundraising*	\$	<input type="text"/>	.00
Volunteer and employee related expenses*	\$	<input type="text"/>	.00
Payments related to providing goods or services*	\$	<input type="text"/>	.00
Grants and donations paid*	\$	<input type="text"/>	.00
Other operating payments	\$	<input type="text"/>	.00
Total operating payments*	\$	<input type="text"/>	.00

Operating Surplus/Deficit

Operating Surplus/deficit*	\$	<input type="text"/>	.00
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Capital Receipts

Receipts from the sale of resources*

\$.00

Receipts from borrowings*

\$.00

Capital Payments

Purchase of resources*

\$.00

Repayment of borrowings*

\$.00

Statement of Resources and Commitments

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.

Resources

Bank accounts and cash*

\$.00

Money held on behalf of others*

\$.00

Money owed to the entity by third parties*

\$.00

Other resources*

\$.00

Commitments

Money payable by the entity*

\$.00

Other commitments*

\$.00

Guarantees*

\$.00

4 REVIEW & CERTIFY

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 and services)*
 - Statement of Service Performance (Outputs. Reporting outcomes is voluntary)*
 - Statement of Receipts and Payments*
 - Statement of Resources and Commitments*
 - 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 cheque or internet banking.

Please indicate as appropriate:

- No fee is payable as our total gross income was less than \$10,000
- A cheque for \$76.67 payable to the Internal Affairs - Charities is enclosed
- 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 16(2) of the Charities Act 2005 (these are listed on page 3). 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
- Attached a cheque or made payment by internet banking.

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

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 1993).

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 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. 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 30112, Lower Hutt 5040

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.

Form 4

TIER 4 ANNUAL RETURN FORM 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 (www.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 (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.

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.

Areas of Operation

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

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.

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.

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 (www.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 (www.charities.govt.nz).

Current and New Officer Details

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

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

Entity Structure

The description of your entity's structure that you enter here will be displayed on your charity's public summary on the Charities Register

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

Activity, Sector and Beneficiary

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

Control Relationship

'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 be controlled by another registered charity, that other entity must have the power to govern the financial and operating policies of your charity so as to benefit from your charity's activities.

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.

Paid Work

If you pay people to work for your charity, enter the approximate number of people you pay to work for you in an average week on a full time basis (30 hours or more/week), and on a part time basis (fewer than 30 hours a week).

Enter the approximate number of hours you pay them in an average week. Count all paid hours, including your own if you are a paid employee.

Volunteers

If people work for your charity as volunteers (without pay), enter the approximate number of people who volunteer for you in an average week, month or year.

If people work for your charity as volunteers (without pay), enter the approximate number of volunteer hours that are worked in an average week, month or year. Count all volunteer hours, including your own if you are a volunteer.

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.

Provision of Financial Services

This question is intended to identify registered charities that may have obligations under the Anti-Money Laundering and Countering Financing of Terrorism Act 2009. Whether an activity is in your charity's 'ordinary course of business' will depend on your particular charity. It is ultimately a question of judgement, which takes into account certain factors (including, for example, whether the activity is regular, frequent, or involves significant amounts of money).

Income Spent on Charitable Purposes Overseas

First question – This could include, for example, any grants or donations your charity paid outside New Zealand.

Second question – This question is intended to identify registered charities that may be liable to pay income tax because they use business income for charitable purposes outside New Zealand. More information is available on the Inland Revenue website (www.ird.govt.nz).

Third question – This relates to donee organisation status and is intended to support the integrity of the donations tax regime. More information is available on the Inland Revenue website (www.ird.govt.nz).

Audit and Review

You can check your charity's rules by searching the Charities Register (www.charities.govt.nz). Rules are listed under the Charity Documents tab on your charity's summary page on the Charities Register.

If your rules require an audit or review, then it is our expectation that the

Performance Report is reviewed or audited before you submit them with your Annual Return. If the Performance Report has not been reviewed or audited in accordance with your charity's rules, please briefly explain why this is the case. For example, you may still be waiting to receive the audited report back from your auditor. If this is the case, you can attach your unaudited Performance Report now, and provide us with the audited report when it is available (either by emailing a copy to info@charities.govt.nz, or sending it to Charities Services, PO Box 30112, Lower Hutt 5040).

If your charity considers that there are other means of obtaining a level of independent assurance over the financial accounts but it is a requirement of your rules to obtain an audit, your charity may want to consider whether it is possible or appropriate to amend your rules. Further information is available from our website (www.charities.govt.nz, search for "audit").

An auditor's audit opinion is contained within the audit report, which is usually attached to your charity's Performance Report. A modified audit opinion may also be called a qualified or adverse opinion, or a disclaimer of opinion. A modified audit opinion means that the auditor has concluded that the Performance Report as a whole is not free from material misstatement, or the auditor is unable to obtain sufficient evidence to conclude that the financial information is free from material misstatement. If your charity has received a modified audit opinion only because your charity received cash donations, then select "No". If your charity received a modified audit opinion for any other reason, select "Yes".

Related Party Transactions

Certain related party transactions must be included in the notes to your charity's Performance Report. 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 (www.charities.govt.nz).

Statement of Receipts and Payments

The Statement of Receipts and Payments reports all cash received by your charity, and all cash paid out by your charity, during the financial year. The Tier 4 standard sets out categories that must be used to report revenue and expenses. For more information about these categories, see our website (www.charities.govt.nz). If a category doesn't apply to your charity and there is nothing to record, enter "0" in the relevant box.

Donations, fundraising and other similar receipts

Include grants and donations/koha received from the public and other organisations, and income from fundraising activities. Grants from government or other agencies that are, in substance, a contract for the delivery of goods or services should be included in the "Receipts from providing goods or services" category below. All income received from members should be included in the "Fees, subscriptions and other receipts (including donations) from members" category below. The value you should enter for this item can be found in the Statement of Receipts and Payments, which is contained in your charity's Performance Report.

Fees, subscriptions and other receipts (including donations) from members

Include any income from members, including member donations, fundraising received from members, and revenue from sales of goods or services to members (e.g. club merchandise or bar sales). If your charity does not have any members, enter 0 in this box. If your charity does have members, the value you should enter for this item can be found in the Statement of Receipts and Payments, which is contained in your charity's Performance Report.

Receipts from providing goods or services

Include, for example, income from the sales of goods or services to the public, and rental income. Do not include any income received from members of your charity (if your charity has members) – this should be included in the category above. The value you should enter for this item can be found in the Statement of Receipts and Payments, which is contained in your charity's Performance Report.

Interest, dividends and other investment receipts

Include interest, dividends and other investment income. The value you should enter for this item can be found in the Statement of Receipts and Payments, which is contained in your charity's Performance Report.

Other receipts

Include income 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 Receipts and Payments, which is contained in your charity's Performance Report.

Total receipts

Add up all the receipt fields and enter the total in this field.

Payments related to public fundraising

Include all payments 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 Receipts and Payments, which is contained in your charity's Performance Report.

Volunteer and employee related expenses

Include salaries and wages, Kiwisaver contributions, ACC levies, staff training and professional development, and honoraria for board member duties. The value you should enter for this item can be found in the Statement of Receipts and Payments, which is contained in your charity's Performance Report.

Payments related to providing goods or services

Include the cost of any inventory sold, and "overhead" items like rent, rates, power, telephone, computer costs and stationery. The value you should enter for this item can be found in the Statement of Receipts and Payments, which is contained in your charity's Performance Report.

Grants and donations paid

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 Receipts and Payments, which is contained in your charity's Performance Report.

Other operating payments

Include payments that are not covered in the categories listed above, for example, interest costs and audit fees. The value you should enter for this item can be found in the Statement of Receipts and Payments, which is contained in your charity's Performance Report.

Total operating payments

Add up all the operating payment fields and enter the total in this field.

Operating Surplus/deficit

Subtract the value in the Total receipts field from the value in the Total operating payments field, and enter the total in this field.

Receipts from the sale of resources

Include the sale of physical assets (for example, motor vehicles or computers) and the sale of any investments such as shares or bonds. Include only the sale of resources with an expected life of greater than twelve months. The value you should enter for this item can be found in the Statement of Receipts and Payments, which is contained in your charity's Performance Report.

Receipts from borrowings

Include, for example, money received because your charity took out a loan. The value you should enter for this item can be found in the Statement of Receipts and Payments, which is contained in your charity's Performance Report.

Purchase of resources

Include the purchase of physical assets (such as computers or motor vehicles) and any investments (such as shares or bonds). Include only the purchase of resources with an expected life of greater than twelve months (other purchases are categorised as operating payments). The value you should enter for this item can be found in the Statement of Receipts and Payments, which is contained in your charity's Performance Report.

Repayment of borrowings

Include any repayment of borrowings, such as payments for long-term loans your charity has taken out and mortgage repayments. The value you should enter for this item can be found in the Statement of Receipts and Payments, which is contained in your charity's Performance Report.

Statement of Resources and Commitments

The Statement of Resources and Commitments provides a snapshot of significant resources (what your charity owns and what is owed to your charity) and significant commitments (what your charity owes to others) at the end of the financial year. The Tier 4 standard sets out categories that must be used to report resources and commitments. Most of these categories are included below. If a category doesn't apply to your charity and there is nothing to record, enter "0" in the relevant box.

Bank accounts and cash

Include the total of the cash and bank account balances your charity has at the end of the financial year. The value you should enter for this item can be found in the Statement of Resources and Commitments, which is contained in your charity's Performance Report.

Money held on behalf of others

Include any money that your charity is holding on behalf of others. The value you should enter for this item can be found in the Statement of Resources and Commitments, which is contained in your charity's Performance Report.

Money owed to the entity by third parties

Include the amount that is owed to your charity by third parties (for example, where your charity has issued invoices which have not yet been paid). The value you should enter for this item can be found in the

Statement of Resources and Commitments, which is contained in your charity's Performance Report.

Other resources

Include all significant non-cash resources (including significant donated items) owned by your charity which are available for use in future.

Examples include land and buildings, motor vehicles, office equipment, investments, and any stock or inventory. Your charity needs to report either the cost or current value of the resource. The value you should enter for this item can be found in the Statement of Resources and Commitments, which is contained in your charity's Performance Report.

Money payable by the entity

Include all money that your charity owes to third parties (for example, unpaid invoices or salaries that are owed to staff). The value you should enter for this item can be found in the Statement of Resources and Commitments, which is contained in your charity's Performance Report.

Other commitments

Include any significant contractual commitments (for example, where your charity has a commitment to purchase property or equipment, or to make payments under a lease or rental agreement). The value you should enter for this item can be found in the Statement of Resources and Commitments, which is contained in your charity's Performance Report.

Guarantees

A guarantee is where your charity agrees to make payments due under a contract entered into by a third party, where that third party fails to make the payments themselves. Include the maximum amount that could be paid under any contractual guarantee(s) made by your charity. The value you should enter for this item can be found in the Statement of Resources and Commitments, which is contained in your charity's Performance Report.