

# FORM 4B

## ANNUAL RETURN FOR A TIER 4 CHARITABLE ENTITY

Sections 41 and 42 of the Charities Act 2005

### Important note:

This form is for early adoption of the new Tier 4 Reporting Standards. The new standards are not mandatory until reporting periods beginning on or after 1 April 2024.

If you are not adopting the new standards early, please use this form: [Annual-Return-Form-Tier-4-Charity-v2.pdf \(charities.govt.nz\)](#)

If you wish to adopt the new standards early AND submit a combined Performance Report and Annual Return form, please use this combined form: [Tier-4-Combined-Annual-Return-Form 2024.pdf \(charities.govt.nz\)](#)

- ▶ If you are a Tier 4 Charity and your financial year end (balance date) is on the 15 of 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

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**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

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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\*

*This email address is where all correspondence regarding your charity will be sent*

Phone (including area code)\*

Other Phone

Fax

## Alternative Contact

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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)

(0 )

Other Phone

(0 )

Fax

(0 )

## Charity Details

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Email:

Phone:

Fax:

Website:

Facebook:

Twitter:

Other Social Network:

## Areas of Operation

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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*)

## Charity Identity

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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:

- |   |  |
|---|--|
| <input type="checkbox"/> Marae                            | <input type="checkbox"/> Focuses on outcomes for Māori |
| <input type="checkbox"/> Affiliation with iwi and/or hapū | <input type="checkbox"/> Ownership                     |

Do you consider your organisation/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](http://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 10 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 on the next page (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

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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

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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

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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

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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

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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

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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

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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

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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

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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

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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 6-9, 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
- 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 10-12, 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           |
| <input type="checkbox"/> Environment/conservation    | <input type="checkbox"/> Care/protection of animals |

- Marae on reservation land
- Community development
- Emergency/disaster relief
- Social services
- Employment
- Other (please state below)
- 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** below)
- 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

### Employees

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- ▶ 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

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*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

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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](http://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 \$140,000, have no public accountability, and use cash-based accounting (as opposed to accrual-based accounting).

If your charity does not meet these requirements, it will need to report under a different tier. For further guidance, see "Which tier will I use?" on our website ([charities.govt.nz](http://charities.govt.nz)).

I confirm that my charity is a Tier 4 charity (operating payments of under \$140,000, no public accountability, and uses cash-based accounting).

#### Overseas operations

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▶ 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** question*)

List the overseas countries your charity operated in:

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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



► 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 Relationship question 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 Relationship

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► Is your charity controlled by another registered charity for financial reporting purposes?\*

No (*Continue to next question below*)

Yes (*If yes, please list the charity below*)

Charity and CC  
Number

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# Statement of Cash Received and Cash Paid

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.

## Cash received from operating activities

Donations, koha, bequests, and other fundraising*	\$	<input type="text"/>	.00
General grants received*	\$	<input type="text"/>	.00
Service delivery grants/contracts*	\$	<input type="text"/>	.00
Membership fees and subscriptions*	\$	<input type="text"/>	.00
Sale of goods and services (commercial activities)*	\$	<input type="text"/>	.00
Interest or dividends received*	\$	<input type="text"/>	.00
Other cash received*	\$	<input type="text"/>	.00
<b>Total cash received from operating activities*</b>	<b>\$</b>	<input type="text"/>	<b>.00</b>

## Cash paid for Operating Activities

Fundraising costs*	\$	<input type="text"/>	.00
Employee remuneration and other employee related costs*	\$	<input type="text"/>	.00
Volunteer related costs*	\$	<input type="text"/>	.00
Costs related to the sale of goods or services (commercial activities)*	\$	<input type="text"/>	.00
Other costs related to delivery of entity objectives*	\$	<input type="text"/>	.00
Grants and donations paid*	\$	<input type="text"/>	.00

Other cash paid\*

\$  .00

**Total cash paid for operating activities\***

\$  .00

Total GST paid or refunded in the financial year\*

\$  .00

### **Operating Surplus/Deficit**

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Cash surplus (or deficit) from operating activities\*

\$  .00

### **Cash received from other activities**

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Sale of investments\*

\$  .00

Sale of other assets\*

\$  .00

Cash received from loans and borrowings\*

\$  .00

**Total cash received from Other Activities\***

\$  .00

### **Cash paid for other activities**

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Purchase of investments\*

\$  .00

Purchase of other assets\*

\$  .00

Repayment of loans and borrowings\*

\$  .00

Total cash paid for other activities\*

\$  .00

Cash surplus or (deficit) from other activities\*

\$  .00

Income tax paid or refunded (if applicable)\*

\$  .00

**Increase or decrease in cash for the year\***

\$  .00

## 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. 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*	\$	<input type="text"/>	.00
Vehicles*	\$	<input type="text"/>	.00
Investments (shares bonds, units in managed funds) *	\$	<input type="text"/>	.00
Amounts loaned to other organisations or persons*	\$	<input type="text"/>	.00

### Liabilities

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Loans and other borrowings*	\$	<input type="text"/>	.00
Amounts borrowed from other organisations or persons*	\$	<input type="text"/>	.00
Money held on behalf of others*	\$	<input type="text"/>	.00

## 4 REVIEW & CERTIFY

### Performance Report and Checklist

Providing a Performance Report is mandatory for your charity's Annual Return to be completed.

Please confirm you have attached a copy of your charity's Performance Report that contains the following information:

- Entity Information\*
- Statement of Service Performance\*
- Statement of Cash Paid and Cash Received\*
- 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 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.

# Tier 4 Annual Return Form 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](https://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 ([www.charities.govt.nz](http://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 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 ([www.charities.govt.nz](http://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 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**

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 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.

### **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.

### **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.

**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.