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Ngā Ratonga Kaupapa Atawhai

# Charities Services Newsletter

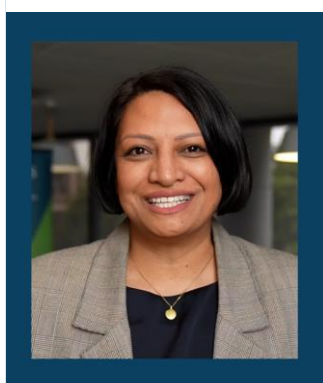
*News of interest to charities in New Zealand*



Internal Affairs  
Te Tari Taiwhenua



## Message from the Director



**Charlotte Stanley**  
Director

Tēnā koutou katoa,

We know that public trust is key to a thriving charitable sector and so ‘Increasing public trust and confidence through effective regulation’ is our strategic aim for 2025 – 2028. We plan to achieve this by being responsive, risk-based regulators and focusing on three target areas of protecting the integrity of the register, increasing compliance and encouraging effective use of resources.

I am thrilled that we are launching the new reporting guides for Tier 3 and Tier 4 charities that are linked in an article below. Education and capability building are the foundation of all effective regulation. We are confident that these clear and easy to read guides will help smaller charities to comply with their reporting obligations. Even if you think you have this covered, please take some time to review the guides – you may be doing more than you need to.

Our registration queues reached record highs recently and we have been working hard to streamline our processes and bring wait times down for applicants. We have updated timeframes on our website to help entities know how long it will be until they can expect to hear from us. There has been an overall increase in the number of applications we receive, and in the level of complexity, which has contributed to the current situation. We aim to be back to our usual timeframes of around eight weeks in a couple of months’ time. Thank you for your patience as we work through this.

Lastly, congratulations to the winners and those highly commended in the New Zealand For Purpose Reporting Awards 2025 – important recognition across the sector. More details can be found here [Chartered Accountants Australia and New Zealand’s website](#).

If you need assistance you can contact us at [info@charities.govt.nz](mailto:info@charities.govt.nz) or call 0508 CHARITIES (0508 242 748).

Nā Charlotte Stanley

Director, Pou Whakahaere  
Charities Services

CHARITIES  
SERVICES  
Ngā Ratonga Kaupapa Atawhai



Internal Affairs  
Te Tari Taiwhenua

## *Charities Services Annual Meeting*

*Join us for discussions, presentations and an opportunity  
to ask questions*

**12 NOVEMBER 2025**

### **Save the date - Annual Meeting**

We've started preparing for our 2025 Annual Meeting and have confirmed it will be held on **Wednesday 12 November**.

While we prepare, we would like to hear what you would like to see in the Annual Meeting.

To have your say, please respond to [our survey](#). We value your feedback and want to ensure the Annual Meeting is accessible and easy to engage with.

An invitation, and information on how to register, will be sent to all registered charities before the meeting.

### **Advocacy: what charities need to know**

With local elections coming up, it's a good time for registered charities to know the rules around advocacy.

Charities in New Zealand are allowed to speak up on issues that matter to their cause. This can include raising awareness, making submissions, or calling for change - so long as it clearly supports their charitable purpose. However, charities must remain politically neutral. They must not support or oppose any political party or candidate.

This means you can't use your charity's name, money, or platforms such as your social media to promote political groups or election campaigns.

To stay within the law:

- Make sure your advocacy is clearly linked to your charity's purpose.
- Avoid anything that could be seen as political campaigning.
- If you're unsure, check your rules document to confirm what your charity was set up to do.

For more information, visit the [advocacy section](#) on our website.

## Annual Reporting

For many charities, 31 March 2025 marked the end of the financial year, which means you will now be preparing to submit your Annual Report before the 30 September 2025 due date.

As a reminder, it is a requirement to complete the following three steps when filing your charity's Annual Report: Submit your annual return, submit your performance report and pay the filing fee (if required). Below we have a few tips and resources to help make reporting easier.



### Quick tip

The quickest, simplest, and cheapest way to complete your Annual Return is to use the [Tier 3](#) or [Tier 4](#) Performance Report templates and upload them online.

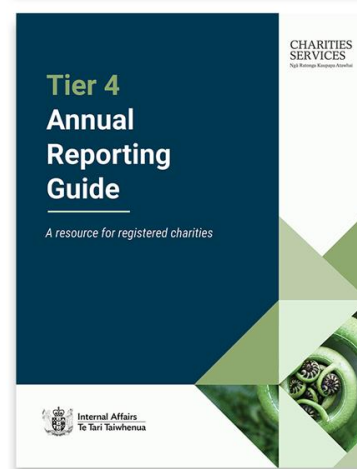
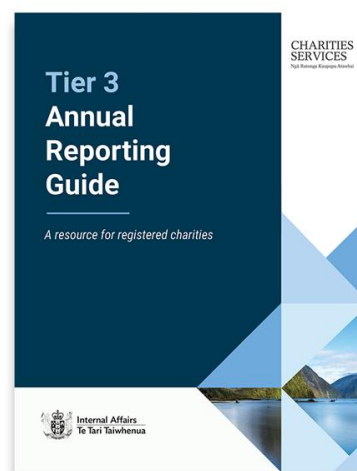
## New reporting guides for Tier 3 and Tier 4 charities New resources

We're pleased to launch updated guides to support Tier 3 and Tier 4 charities with their annual reporting. These resources are designed to help charities meet their obligations under the Charities Act 2005 and comply with the financial reporting standards set by the External Reporting Board (XRB).

Each guide shows how to use the XRB's Performance Report template, complete with examples to make the process easier to follow. Whether your charity is small and volunteer-run or larger with more complex operations, these guides provide practical support to help you complete your annual return.

[Download the Tier 3 guide](#)

[Download the Tier 4 guide](#)



## Updated tool - Automated Cash Book

Financial reporting can be challenging, especially for smaller charities. To help, we've updated the Automated Cash Book - an Excel-based tool available on our website for Tier 4 charities.

The tool helps you manage your charity's finances by automatically sorting transactions into the format required for the Statement of Receipts and Payments in the Tier 4 Performance Report templates. It supports accurate reporting and helps you meet XRB standards.

You can [download the Automated Cash Book and a step-by-step guide from our website](#).

## Updated Tier 4 Combined Annual Return form

The Tier 4 Combined Annual Return form has been updated and will be available for smaller charities to use from mid-August. You will find it as an option when you log in to your [charity's dashboard](#). The updated form aligns with the new mandatory financial

reporting standards effective from April 2025 and reflects our continued focus on regulatory excellence.



## Upcoming Charities Services' events

### Webinars

On Thursday 21 August and Friday 22 August we're holding webinars to help you with completing annual returns online. We will show you how to create, fill in, and submit a tier 3 and tier 4 annual return form, including uploading your completed performance report.

[Find out more and register your attendance here.](#)

### Community Sessions

We are hosting two Community Sessions,

- **Nelson on 28 August 2025.**
- **Lower Hutt on 8 October 2025**

At each session there will be a presentation on annual reporting, key information about governance, the importance of knowing your rules, the roles officers play within your charity, and time for questions and answers. The session is free and can accommodate up to 100 people, so be sure to book early!

To register, visit the [events page on our website](#).

If you have any questions, please email us at [events@charities.govt.nz](mailto:events@charities.govt.nz).

## Lottery Grants Board Statement of Intent and Outcomes Framework

The NZ Lottery Grants Board Te Puna Tahua is the largest funder in New Zealand’s philanthropic sector. In 2021, the [Kia Tipu, He Tipua](#) programme to evolve the lottery grants system began, aiming to make it easier and fairer for communities, hapū, and iwi to access lottery funding.

The Board recently published a [Statement of Intent](#) (SOI), which sets out a strategic direction to guide the lottery grants system during the years 2025-2029.



A new [Lottery Outcomes Framework](#) launched alongside the SOI, to support lottery decision makers implementing the Board’s new strategic direction. The outcomes framework is built on foundational elements including the legislative requirements of the Gambling Act 2003, the Board’s equity principle, and Te Tiriti o Waitangi.

The Board’s new SOI and outcomes framework developed using feedback from communities, hapū, and iwi. who have taken the time to share their feedback.

## External Reporting Board



The External Reporting Board (XRB) have recently issued a consultation paper on reporting and assurance of service performance information for Tier 1 and Tier 2 not-for-profit entities.

Consultation is now open to hear your thoughts. The XRB are holding several [consultation events in August](#), or you can fill in a [feedback form online](#).

[You can find more information on the XRB website.](#)

Submissions close Friday 29 August 2025.

## Certified Community Directors Course

Community Governance Aotearoa is launching a new online course designed to help your board with the tools and knowledge to govern effectively. The new 7- module online course launches on 27 August. You can find more information on the [Community Governance Aotearoa website](#).

### Resources

#### Webinars

[Introduction to using the Tier 4 Not for Profit Standard](#)

[Introduction to using the Tier 3 Not for Profit Standard](#)

[The benefits and obligations of being a registered charity](#)

[Reregistering as an Incorporated Society with New Zealand Companies Office](#)

[Knowing your legal structure](#)

[Upcoming webinars](#)

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