

Charities in New Zealand

Calling an organisation a Registered Charity is a legal privilege in New Zealand. The criteria that needs to be met to register as a Charity has been included in the Charity vs Incorporated Society section of this folder.

Registered charities have a variety of benefits but are also required to meet certain requirements and obligations under The Charities Act 2005. Failing to meet these will give grounds for the Charities Registration Board to deregister your brigade as a charity.

As charities are eligible for charitable tax status, if your brigade is deregistered, you may become liable for income tax.

Obligations of Charities as per Charities Services:

1. Operate in accordance with the Charities Act 2005.
2. Carry out activities to advance exclusively charitable purposes as per the legal definition.
3. Operate in accordance with your organisation's rules.
4. Ensure your organisation provides only public (and not private) benefit.
5. If anyone collects funds for a charity by telephone or the internet, then they must provide the charity's registration number on request.
6. Report annually to Charities Services. This includes completing an Annual Return and providing non-financial and financial information through a performance report/financial statements that comply with reporting standards. A fee may apply for submitting your annual return.
Information on how to submit your annual return can be found in the How to File Annual Returns Section of this folder.
7. Notify Charities Services of any changes to your organisation, such as a change in rules, officers, or address (via 'Update Charity Details').
8. Provide any information about your organisation requested by Charities Services (under Section 51 of the Charities Act 2005).
9. Recognise that your organisation's information will be made publicly available on the Charities Register, unless Charities Services considers it is in the public interest not to include that information or document on the public register.

If your brigade has deregistered as a Charity but you are wanting to re-register, you will need to follow the application process in full.