



INTERNAL AFFAIRS



Te Tari Taiwhenua

# Charities Services

Not-for-Profit Seminar Series

Victoria University

27 August 2014

# New Reporting Standards work streams

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CHARITIES SERVICES

Ngā Rātonga Kaupapa Atawhai

- Operational policy
- Assurance and compliance
- Capability and engagement
- Technology
- Communications



# Operational policy

## *Review of annual return*

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- Determining the appropriate format of the annual return for each tier
- Ensuring that new reporting and assurance requirements are accommodated
- Understanding the impact on registered charities - effort and potential recalculation
- Clarifying potential changes to reporting requirements for charities with a 'control' relationship

# Operational policy

## *Single entity groups and reporting*



- Currently there are 110 single entity groups
- The terms and conditions set under the Charities Act govern how those groups report
- Determining how single entity terms and conditions interact with financial reporting requirements
- Outside of single entities, there are over 4000 charities that act as umbrella groups and provide resources

# Current work

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- Single entities report in three different ways
- We are determining:
  - what information Charities Services will require from the annual return for single entities, and
  - which entities will be responsible for providing that
- We are having discussions with single entities about how they will respond



# Standards are a driver of change

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- We expect that some charities will review their need to be registered because of the New Reporting Standards
- We support that review
- Any such review needs to remember that registered charities need to tell their whole story in their reporting
- There also needs to be awareness of the tax issues around deregistration

# Assurance and compliance

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- There are two new offence provisions
- Cabinet has agreed in principle to the Department monitoring registered charities compliance with the New Reporting Standards
- Report back to Cabinet early next year on options around the monitoring framework



# Capability and engagement

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- Our focus is to build an infrastructure of support to assist charities to adopt and comply with the New Reporting Standards
- A primary focus is to support Tier 3 and Tier 4 charities, this is structured around building regional support networks
- Charities Services is working:
  - across government agencies
  - across professional disciplines
  - across financial tiers
  - outside of silos
  - with registered charities and their umbrella organisations
  - with a learning ear



Department of Internal Affairs



# Questions? Feedback?

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