Completing your annual return (Tier 3 and Tier 4 charities)

CHARITIES SERVICES
Ngā Ratonga Kaupapa Atawhai

Registered charities report to Charities Services every year by completing an annual return form and attaching a signed performance report. Your reports must be completed using the reporting standards and you have up to 6 months from the end of your financial year to complete them.

This guide breaks your annual reporting into 8 simple steps and provides links to useful information to help you report.

Steps to completing your annual return

1. **Work out** your charity's tier.

2. **Download the annual reporting guide book to help you:** Tier 3 guide book or Tier 4 guide book.

3. **Look at the resources available for your tier.**
These resources include templates, tutorials, example performance reports, and our guide on how to complete your performance report and your annual return. See Tier 3 resources or Tier 4 resources.

4. **Download a performance report template to get started.**
Tier 3 templates or Tier 4 templates. You don't have to use our templates, but it makes it easier if you do. If you need help with using the Excel templates, watch our tutorials: Tier 3 tutorial or Tier 4 tutorial.

5. **Complete your performance report with both financial and non-financial information.**
Note: every box on the template that has a red asterisk * must be completed. Remember to get the officers of your charity to sign and date the completed performance report.

6. **Do you need an audit or a review?**
You will need an audit or a review if your rules (constitution or trust deed) say so OR depending on your operating expenditure for each of the previous two years:

Over $550,000 - you will need either an audit or a review by a qualified auditor
Over $1,100,000 - you will need an audit by a qualified auditor

If you are unsure of your requirement, check your rules document on the Charities Register or log into your charity's online account.

4. Log into your charity's online account and file your annual return.
This involves answering questions in the annual return form and uploading your performance report. For help, watch our Online Annual Return Walk-through video.

Pay the annual return fee (if your charity is $10,000 or more).
Follow these steps to pay your annual return via online banking.

Quick links to useful resources

- Overview of annual reporting webinar
- How to complete your performance report and your annual return booklet
- Reporting timeline
- Annual return checklist for small charities
- Automated cash book guide for Tier 4 charities
- Volunteer information

Still need help?

Book a one-on-one clinic and you can talk to us by phone or video chat (Zoom).

Contact us

Phone: 0508 CHARITIES (0508242 748)
Email: info@charities.govt.nz

Published April 2022

Te Kāwanatanga o Aotearoa
New Zealand Government