

REPORT 8

30 March  
2010

# Charitable Purposes and Tax Compliance Systems Programme

## Results of Training Package delivery to Maori Charities Report

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Prepared by FOMANA CAPITAL LIMITED for Te Puni Kokiri



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Contents

Section One: Introduction.....	4
1.1 Purpose of Report.....	4
1.2 Format.....	4
1.3 Disclaimer.....	4
1.4 Limitation.....	5
1.5 Context and Previous Reports.....	5
1.6 Definitions.....	6
1.7 Acknowledgements.....	8
Section Two: Results of Training Package delivery to Māori charities in pilot programme.....	9
Section Two: Results of Training Package delivery to Māori charities in pilot programme.....	10
2.1 Section Introduction.....	10
2.2 Methodology for assessing results of Training.....	10
2.3 Purpose of Training assessment.....	12
2.3.1 Was the Training delivered according to the stated Purpose of Training?.....	12
2.3.2 Are any changes recommended to the stated Purpose of Training?.....	13
2.4 Expected Learning Outcomes assessment.....	14
2.4.1 Did participants achieve the stated Training Outcomes?.....	14
2.4.2 How did participants rate the Knowledge and Information received for each of the seven elements of the Compliance Model?.....	16
2.4.3 What changes were made to the training package as a result of the pilot?.....	18
2.5 Participant number and mix assessment.....	19
2.5.1 How did the number and mix of participants affect the training delivery and learning outcomes?.....	19
2.6 Participant issues and questions assessment.....	21
2.6.1 What issues and questions were asked by participants and how were these managed by the Trainers?...	21
2.6.2 Sample of some of the questions asked and how these were managed by the Trainers.....	22
2.7 Compliance by Māori Charities in pilot assessment.....	23
2.7.1 What actions have Māori charities taken to maintain compliance following the training delivery or as a result of the pilot programme?.....	23
2.7.2 What does the online Charities Register show in terms of compliance by Māori charities in the pilot programme?.....	24
2.7.3 Charities Register listing for Ngati Rarua Atiawa Trust at 30 March 2010.....	25
2.7.4 Charities Register listing for Taranaki Iwi Trust as at 30 March 2010.....	26
2.7.5 Charities Register listing for Taranaki PHO Ltd as at 30 March 2010.....	27
2.7.6 Charities Register listing for Te Aroha Medcare Ltd as at 30 March 2010.....	28
2.7.7 Charities Register listing for Te Atiawa Ki Te Upoko O Te Ika A Maui Potiki Trust at 30 March 2010	29
2.7.8 Charities Register listing for Te Kaahui o Rauru as at 30 March 2010.....	30
2.7.9 Charities Register listing for Te Rau Pani Māori Mental Health Trust as at 30 March 2010.....	31
2.7.10 Charities Register listing for Tui Ora Ltd as at 30 March 2010.....	32
2.8 Conclusion on results of training package delivery to Māori charities in pilot programme.....	33
Section Three: Appendices.....	35
3.1 Charities Commission Registration Update.....	36
3.2 Combined Bibliography and Information Sources for Pilot Programme.....	38
3.3 Information Sources for Effective Governance.....	44

REPORT 8

Section One  
Introduction

# Charitable Purposes and Tax Compliance Systems Programme

## Section One: Introduction

Prepared by FOMANA CAPITAL LIMITED for Te Puni Kokiri



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## Section One: Introduction

### 1.1 Purpose of Report

The purpose of this report is to fulfil the requirements of Output 12 of the Investment Agreement (“Agreement”) dated 1 May 2008 between Te Puni Kōkiri and FOMANA Capital Ltd. Schedule C of that Agreement sets out the reporting requirements for this Report:

Short Term Outcome	Output 12	Due Date
Delivery of an effective training package to Māori charitable entities on the policy, processes, requirements and compliance systems of the charities/tax regime.	Results of training package delivery formalised into a final report	30 March 2010

### 1.2 Format

The report is presented in the following format:

<i>Section One: Introduction</i>	Including purpose, format, definitions, acknowledgments
<i>Section Two</i>	Results of Training Package delivery to Māori charities
<i>Section Three:</i>	Charities Commission Update as at 30 March 2010
<i>Appendices &amp; Bibliography</i>	Combined Bibliography and Information Sources for Pilot Programme

### 1.3 Disclaimer

This report presents the results of the training package delivered to Māori charities participating in this pilot programme. It is prepared for Te Puni Kōkiri only. It does not purport to provide specific legal advice for any entity on their legal obligations under or relating to the Charities Act 2005, the Income Tax Act 2007 and or any other relevant legislation and or case law. It should not be relied upon by any entity accordingly.

### 1.4 Limitation

This report is limited to providing Te Puni Kōkiri with a report on the results of the training package delivered to participating pilot Māori charitable entities in the application of the FOMANA Charities Compliance Model.

### 1.5 Context and Previous Reports

This report is the eighth and final in a series of reports for the Charitable Purposes and Tax Compliance Systems Pilot Programme and should be read in the context of the previous reports:

<b>Report 1</b> 31 May 2008	Preliminary research on the legal framework affecting Māori Charitable Entities under the Charities Act 2005 and the Income Tax Acts.
<b>Report 2</b> 30 September 2008	Research Report, Charitable Purposes and Tax Compliance Systems Programme
<b>Report 3</b> 31 March 2009	Risk and Audit Report
<b>Report 4</b> 31 July 2009	Case Studies Report
<b>Report 5</b> 28 August 2009	Training Toolkit for Māori Charities in the application of the FOMANA Charities Compliance Model©
<b>Report 6</b> 15 December 2009	Training Delivery Report
<b>Report 7</b> 26 February 2010	Final Training Package – A Training Toolkit for Māori Charities in the application of the FOMANA Charities Compliance Model© version 2, February 2010

## 1.6 Definitions

The following definitions are used in Report 8:

Term	Definition
Board	Includes boards of directors, trustees, or other governance entity
Charities Act	Charities Act 2005
Commission	Charities Commission
Charitable Purpose	as defined in section 5(1) of the Charities Act 2005 includes: “...every charitable purpose, whether it relates to the relief of poverty, the advancement of education or religion, or any other matter beneficial to the community.”
Constitution	Governing document setting out the organisation’s purpose and objects and the rules for how it will operate, including matters such as the powers and duties of its officers.
Governance	Governance is about the <b>direction</b> and <b>control</b> of an organisation. Governance is about leadership and making decisions in the interests of the shareholders or beneficiaries. Governance requires strategic thinking skills to give shape to the future of the organisation. <sup>1</sup>

Term	Definition
Governors	Includes company directors, trustees, members of the charity's governing body who are referred to as "Officers" on Charities Register. Governors focus on the big picture, not the fine detail or day-to-day matters. They give direction to management.
IRD	Inland Revenue Department
Māori charitable entities	Legal entities that are registered or eligible for registration with the Charities Commission and which are majority owned by Māori or whose members or beneficiaries, the majority of which are of Māori descent.
Policy	A deliberate plan of action to guide decisions and achieve a rational outcome(s).
Procedure	A series of prescribed steps followed in a definite regular order which ensure adherence to the guidelines set forth in the Policy to which the Procedure applies.
Risk	The chance of something occurring that will, should the event occur, have an impact on the achievement of organisational objectives. It is measured in terms of the likelihood of something happening and the consequences if it happens.
Reputation Risk	The risk of damage to the organisation's credibility and reputation.
Compliance Risk	The risk of failing to meet government laws, regulations and standards.
Risk Management	A systematic and logical process of identifying, analysing, evaluating, treating, monitoring and communicating risks associated with any activity, function or process in a way that will enable an organisation to minimise losses and maximise opportunities.
Stakeholders	Those individuals, groups, institutions etc (either internal or external to the organisation) who are or perceive themselves to be affected by a decision or activity.

## 1.7 Acknowledgements

FOMANA wishes to acknowledge Te Puni Kōkiri for investing in this pilot programme over a two year period from 2007 - 2010. In particular, we mention the excellent support and professional service we have received from the Relationships and Information Directorate, specifically Managers, Alison Thom and Jeanette Harris, who recognised early on the significance of the new Charities Act on the Māori charitable sector and who actively promoted the value of the charities compliance and risk management training programme to their Regional Directors. FOMANA sincerely hopes that the Training Toolkit for Māori Charities and accompanying training workshops will be made more widely available through the Te Puni Kokiri Regional offices.

We also give our humble thanks to the eight Māori charities that participated in the pilot programme. We would especially like to acknowledge the support and commitment of our key contacts who gave freely of their time and personal experiences to help build a training programme and body of knowledge that is designed to assist other Māori charities to better understand their Charities Act obligations and to increase compliance and management of risk.

Māori charitable entity	Key contacts
1. Ngati Rarua Atiawa Trust	John Charleton, Selina Tait
2. Taranaki Iwi Trust	Tokatumoana Walden, Kerry Walsh
3. Taranaki PHO Ltd	Pauline Cruickshank, Sharyn Tamarapa
4. Te Aroha Medcare Ltd	Hayden Wano, Sharyn Tamarapa
5. Te Atiawa Ki Te Upoko O Te Ika A Maui Potiki Trust	Morrie Love, Peter Reweti
6. Te Kaahui o Rauru	Darryn Ratana, Pania Winterburn
7. Te Rau Pani Māori Mental Health Trust	Hinemoerangi Ngatai Tangirua, Terry Huntley
8. Tui Ora Ltd	Hayden Wano, Sharyn Tamarapa, Rangi Reddy

Finally, we thank all those who participated in the training workshops. Your *korero* and *whakaaro* added immeasurably to the learning outcomes and your evaluation feedback has helped FOMANA to amend and enhance the content and delivery of the training programme so that other Māori charities can benefit. *No reira, e rau rangatira ma, tena ra koutou katoa.*



Section Two  
Results of  
Training  
Package  
Delivery

# Charitable Purposes and Tax Compliance Systems Programme

## Section Two:

Results of Training Package  
delivery to Māori Charities in  
Pilot Programme



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## **Section Two: Results of Training Package delivery to Māori charities in pilot programme**

### **2.1 Section Introduction**

Section Two of this report will focus on the “results” of the training package delivery from the perspective of the trainers and based on responses on the evaluation forms and feedback from participants. It assumes that readers are familiar with both the content of the training package (Report 5: Training Toolkit for Māori Charities in the application of the FOMANA Charities Compliance Model©, August 2009). It does not provide further detail on the more practical aspects of how, where, and to whom the training workshops were delivered as these have been reported on and documented in Report 6: Training Delivery Report, 15 December 2009.

### **2.2 Methodology for assessing results of Training**

In the absence of any prescribed method for measuring the “results” of the training package delivery, FOMANA has targeted five key areas for assessment and posed a set of questions to review and assess the effectiveness of the training:

#### **Assessment Area 1: Purpose of Training assessment**

1. Was the Training delivered according to the stated Purpose of Training?
2. Are any changes recommended to the stated Purpose of Training?

#### **Assessment Area 2: Expected learning outcomes assessment**

3. Did participants achieve the stated Training Outcomes?
4. How did participants rate the Knowledge and Information received for each of the seven elements of the Compliance Model?
5. What changes were made to the training package as a result of the pilot?

**Assessment Area 3: Participant numbers and mix assessment**

6. How did the number and mix of participants affect the training delivery and learning outcomes?

**Assessment Area 4: Participant issues and questions assessment**

7. What issues and questions were asked by participants and how were these managed by the Trainers?

**Assessment Area 5: Compliance by Māori Charities in pilot assessment**

8. What actions have Māori charities taken to maintain compliance following the training delivery or as a result of the pilot programme?
9. What does the online Charities Register show in terms of compliance by Māori charities in the pilot programme?

The information used to complete the assessment has been drawn from the Trainers' workshop notes, observations, information on the participant evaluation forms, and subsequent feedback from participants following the training workshops. Every effort has been made to give a fair and reasonable assessment of the effectiveness of the training across the above areas accepting that there is a degree of subjectivity based on the writer's involvement as a Trainer and as a developer of the Training programme.

## 2.3 Purpose of Training assessment

### 2.3.1 Was the Training delivered according to the stated Purpose of Training?

#### Purpose of Training

*To provide participants from eight Māori charitable entities with training in the application of the FOMANA Capital Charitable Purpose Compliance Model<sup>2</sup>*

#### Results Assessment 2.3.1

- From the Trainers' perspective, all participants received training in the application of the Model consistent with the stated Purpose of Training.
- All participants received their own Training Toolkit version 1 folder which sets out the seven elements of the Charitable Purpose Compliance Model in sections 3 – 9, the toolkit being the principal training resource although supplementary resources were used at the training workshops including copies of the organisation's own constitution document.
- The Compliance Model is introduced at the beginning of the training workshop programme and trainers explain the teaching and learning approach which comprises three parts:
  - Part One: Knowledge and Information (trainers delivery)
  - Part Two: Workshop Session (checklists, whole group exercises and discussion)
  - Part Three: Action Plan (self-directed action plan using booklet provided)
- One participant wanted *“more korero around the history and context of the implementation or the need for the Charities Register and the impact on Māori”*. FOMANA considers that this information was thoroughly covered in Report 1 and 2, which were included as Reference documents in the Training Toolkit received by all participants.

<sup>2</sup> FOMANA Charities Compliance Model© Training Toolkit for Maori Charities, Section 1.3

## 2.3.2 Are any changes recommended to the stated Purpose of Training?

### Results Assessment 2.3.2

- It may be useful to include in the Purpose statement the words “training in compliance with the Charities Act 2005 and maintenance of income tax exemption” to provide further explanation and clarity as to the detail of the Model and what can be expected in Training.
- It is expected that the Compliance Model itself may need to be amended or extended to include other compliance elements and will require periodic updating to reflect any future changes in the charities/tax regime.
- We note that a revision of the Training Package has already occurred since the delivery of this training and up-to-date information was added to the latest version in February 2010. This is discussed more fully in section
- No changes are recommended to the concept of the Compliance Model & Diagram for training purposes as it was easily understood and accessible to all the participants.

## 2.4 *Expected Learning Outcomes assessment*

### 2.4.1 Did participants achieve the stated Training Outcomes?

#### Training Outcomes<sup>3</sup>

Participants will increase their knowledge and understanding of the seven elements of the Model, in particular:

1. **Constitution and NZ Law:** the core charitable purposes in their own Constitution and their general legal obligations;
2. **Charitable Purposes:** “charitable purposes” and the four heads of charity;
3. **Stakeholders:** their accountability duties to their stakeholders;
4. **Charities Commission Charities Act & Registration:** their legal obligations under Charities Act to maintain registration;
5. **IRD and Tax Exemption:** their taxation obligations to maintain income tax exemption;
6. **Policies-Processes-People:** the policies, procedures and people needed to maintain charitable purposes compliance;
7. **Risks:** the key risks and consequences and risk mitigation strategies.

#### Results Assessment 2.4.1

- A direct question was asked of the participants in the Evaluation Form: *“I have increased my knowledge and understanding of our compliance obligations: Yes? or No?”*.
- All participants responded YES indicating that everyone learnt something about their charities compliance obligations that they didn’t know before the training.

<sup>3</sup> FOMANA Charities Compliance Model© Training Toolkit for Maori Charities, Section 1.3

## Results Assessment 2.4.1 continued

- More difficult to assess is the extent to which participants increased their knowledge as there was no testing before the workshop, and nor do we recommend this approach. The material included in the Training Toolkit is intended to be accessible and stimulating for a wide range of participants, whatever their prior knowledge on charities and tax compliance.
- Clearly, it will be less valuable for those who have an intimate knowledge of risk management or financial management systems and general good governance procedures. None the less, it was made apparent during the pilot programme that there is definitely a need for this type of compliance training and more so where governors are inexperienced or do not have access to skilled or professional managers or advisors.
- In terms of effective learning outcomes for each of the seven elements of the Compliance Model, the results are uneven across the model and are mixed for each pilot entity.
- For example, if tested on their knowledge post-training, it would be expected that most participants would score highly in their understanding of Section 3 Constitution and NZ law and Section 4 Charitable Purposes as all workshops devoted a significant length of training and discussion time to these particular areas of compliance.
- Of significant was the variance among the participants in their existing knowledge of the Rules in their Constitution document. Many of the Governors had never taken the opportunity to fully read or analyse their Constitution document and some did not possess their own copy. This meant that more time was required to be spent on the Constitution and NZ Law section and resulted in less time being available for the other six elements of the Compliance Model.

**Results Assessment 2.4.1 continued**

- On a positive note and conducive to achievement of the learning outcomes was the high level of engagement shown by participants in the Workshop Exercise part of the Training. These included self-directed Checklists, Benchmark Exercises, Risk Assessments and Trainer or Participant initiated questions to stimulate discussion and issues pertinent to their organisation.
- Participants were not so ready to use the Action Plan booklet, preferring (we think) to talk than to write in this type of workshop. However there were exceptions and at least one Governance member made copious actions and notes as a result of the Training. It would seem to be a personal preference as to whether or not participants use the Action Plan. As a result of the pilot training, the Action plan sheets have been incorporated into the body of the Training Toolkit which may make them more readily accessible to participants.

**2.4.2 How did participants rate the Knowledge and Information received for each of the seven elements of the Compliance Model?**

**Results Assessment 2.4.2**

**Training Objectives and Content of Workshop** (See Appendix for complete Evaluation Form)

*Please tick box to indicate rating:*

- 8. Constitution and NZ Law:**  
Knowledge & Information received on this topic:
- 9. Charitable Purposes:**  
Knowledge & Information received on this topic:
- 10. Stakeholders:**  
Knowledge & Information received on this topic:
- 11. Charities Commission and Registration:**  
Knowledge & Information received on this topic:
- 12. IRD and Tax Exemption:**  
Knowledge & Information received on this topic:
- 13. Policies-Processes-People:**  
Knowledge & Information received on this topic:
- 14. Risks:**  
Knowledge & Information received at workshop

Exceeded Expectations	Met most Expectations	Met some Expectations	Did not meet Expectations



Results Assessment 2.4.2 continued

- Ratings on Knowledge and Information received by participants were almost all in the green zone (“Exceeded expectations”) or the Yellow Zone (“Met most expectations”) except for one workshop where Section 6 Charities Commission and Registration and Section 7 IRD and Tax Exemption received a couple of lower ratings in the blue zone (“Met some expectations”). This was due to poor time management on the part of the trainers by allowing too much discussion on other sections and not allowing sufficient time to cover the material in the toolkit.
- Having piloted the programme, it is obvious that the timing of the workshops needs reworking and extending. The pilot workshops were only 4 -5 hours (half day) with 30 minutes allocated to deliver each of the seven sections of the Compliance Model. This has proved to be insufficient time in order to introduced the material, to facilitate the workshop session, and to achieve the expected learning outcomes.

- At least two participants made written comments on the need to extend the workshop time, for example:

*“Perhaps to much material to process in the timeframe but I accept that this may be refined during the pilot project”*

*“longer time to cover all topics”*

- It is suggested that the effectiveness of learning and knowledge transfer could be significantly increased by extending the timeframes for delivery of the workshop to a full day or possibly 1.5 days. Another option is to deliver modular training for each of the sections of the Compliance Model.

### 2.4.3 What changes were made to the training package as a result of the pilot?

Based on feedback from the pilot programme workshop participants, the training package was completely revised, refined and updated in February 2010 as follows:

**Key changes made to the training package are:**

1. Removal of some of the large Reference documents, namely Reports 1, 2, and 3;
2. Removal of superfluous pilot training workshop details in Introductory section;
3. Retention of Case Studies as value added reference documents;
4. Retention of the ten section format for simplicity and accessibility to information by previous and future training participants;
5. Revision and updating of section 1.3 Training Objectives to emphasise necessity toolkit use as an integral part of the training workshop which should be tailor-made for small mixed groups of 10 – 15 persons to maximise the learning and knowledge acquisition;
6. Incorporating the Action plan booklet pages into the body of the training package to reduce printing and production costs and to encourage participants to write actions as they complete the workshop session;
7. Replacement of folder type production to a booklet format for easier portability and reduced production costs;
8. Updating of all Footnotes to take into account recent additions and updates of pertinent information available on the Charities Commission website;
9. Addition of detailed Contents section for easier access to specific parts of package.

## **2.5 Participant number and mix assessment**

### **2.5.1 How did the number and mix of participants affect the training delivery and learning outcomes?**

#### **Results Assessment 2.5.1**

- In terms of total numbers (36 over five workshops) who were able to benefit from the pilot training, the results are disappointing and a lot lower than the 80 plus participants expected. It doesn't reflect the effort made by FOMANA and the key contacts in the pilot Māori charities to advertise the workshops a month in advance and to personally encourage attendance by members of those Māori charities. Overall the resultant effect is that there was less reach into communities and the transfer of compliance and risk management knowledge was under realised.
- Personal contact made a difference for the workshop with the highest attendance (10 participants) and this was close to the ideal numbers of 10-15 for this type of workshop.
- The lowest attendance at a workshop was 4 participants due to an unforeseen clash for Governance and Marae representatives who were obliged to attend another hui. Despite the low number of participants at this workshop it did have the unintended benefit of allowing the individuals a lot of time to raise and discuss compliance matters that they were grappling with at the marae level and to work out potential solutions. This probably wouldn't have occurred had they been part of a much larger group.
- For the training to achieve higher levels of reach into Māori charities and subsequent benefit to Māori communities, a concerted marketing strategy will be required to maximise the number of participants at future training workshops. This is probably best achieved by regional or local people, ideally with those who have completed the training who can work in with the needs of the organisation and to fit busy schedules of Governance and Management members.

**Results Assessment 2.5.1 continued**

- FOMANA recommends that the training is provided first to local administration staff or person in the Māori charity who is responsible for filing the annual return with the Charities Commission.
- One option to increase attendance numbers is to add this charities compliance training package as a mandatory component of a broader Governance and Trustee training programme for charitable organisations and Trusts. Certainly, the pilot programme demonstrated a high need for this level of training at the marae trustee and marae management level where financial systems training needs were seen as a priority.
- Better results were achieved in terms of the expected participant mix. The Training Objectives section of the Toolkit stated:  
To maximise participation, FOMANA anticipates a group of 10 – 12 at each workshop comprising a mix of:
  - at least 3 members of the Governance team;
  - 1 - 3 Managers or staff with charitable purpose compliance responsibilities;
  - at least 3 members of the affiliated Marae (for the iwi organisations);
  - individuals from the organisation's beneficiaries and/or stakeholder group;
  - members of the Māori Entity team (see Training Schedule).
- All the workshops had a mix of Governance, Management and stakeholder/beneficiaries in attendance. This contributed positively to the learning outcomes as it enabled people with different perspectives to share their experiences and offer possible solutions on compliance or operational policy issues, and generally to increase the organisation's level of understanding about how to maintain compliance with its rules and charitable purposes.
- For organisations with a large number of Governors, Managers or Staff, it may be necessary to hold two or more training workshops to accommodate numbers and yet still retain a mixed group in each workshop to ensure cross-fertilisation of ideas and discussions around compliance and risk management.

## 2.6 Participant issues and questions assessment

### 2.6.1 What issues and questions were asked by participants and how were these managed by the Trainers?

#### Results Assessment 2.6.1

- There were two Trainers for each workshop which worked well. It enabled the trainers to share the delivery of different sections and to vary the flavour or delivery and presentation style. It also provided a broader response to some of the questions and issues that were raised, based on the skill base and experience of the trainers. For example, when participants raised specific questions on financial reporting, it was useful to have an experienced Finance Officer / Accountant who could offer practical and operational advice.
- At times there were questions that were beyond the knowledge or experience of the trainer and these were noted for follow up or referral was made to an appropriate agency, For example, several tax technical questions were asked in one workshop and these were promptly referred to IRD.
- At one workshop the marae trustee participants were interested in receiving more information about the registration requirements for marae on reservation land. FOMANA provided a number of fact sheets and relevant Māori Land Court article to the organisation for passing onto its Trustees.
- Another request was for additional legal compliance information arising out of the checklist exercise in Section 1 Constitution and NZ law. Some participants were keen to access further information on their legal obligations and thought it would be relevant to their other "hats" within other charitable organisations.

## Results Assessment 2.6.1 continued

- Some participants were keen to receive specific training on how to manage conflicts of interest. This could be addressed as a workshop exercise in a future edition of the Training toolkit, or simply by providing participants with a sample Register of Interests Policy and Procedures document. Having said that, the hands-on experience is often better received in training than a paper-only approach.

### 2.6.2 Sample of some of the questions asked and how these were managed by the Trainers

1. If deregistered, can taxes and penalties be backdated? – referred to IRD
2. Compliance-wise, is it worth it for small entities (with low incomes) to register with the Charities Commission? – discussed as a group
3. Do you have an example of a case where beneficiaries have sued trustees?
4. Can whanau-based entities be registered as a charity? (how big do they have to be, any clarity on size, characteristics etc) – FOMANA to follow up with Charities Commission
5. If membership to an entity requires a subscription fee can that entity be registered as a charity? - FOMANA to follow up with Charities Commission
6. Does issuing a bonus to staff for performance constitute a "pecuniary gain"? - FOMANA to follow up with Charities Commission and/or IRD
7. What impact (if any) does the upcoming Information legislation have on the data held on iwi registers?
8. Is there any easy to read/use comparison available on what the requirements of the Te Ture Whenua Act & Charities Act is so that Marae trustees can work out what they need to comply with? – FOMANA provided specific information on registration for Marae.
9. GST registration – when is it worth it? – group discussed threshold for GST to be payable
10. Koha and charitable purpose activities – how is this best managed? – FOMANA to follow up with Charities Commission and/or IRD
11. How to draft Marae Charters and Constitutions that will be accepted for registration by the Charities Commission?– FOMANA provided sample documents and links to marae constitutions that are listed on the online Charities Register at [www.charities.govt.nz](http://www.charities.govt.nz)

## 2.7 Compliance by Māori Charities in pilot assessment

### 2.7.1 What actions have Māori charities taken to maintain compliance following the training delivery or as a result of the pilot programme?

#### Results Assessment 2.7.1

- At least one organisation has made progress in the development and drafting of Policies and Operational checklists to strengthen their financial compliance, especially for the management of expenses and reimbursements. This was as a result of the training and direct use was made of the knowledge and information contained in Section 8: Policies – Processes – People to carry out this work. The Manager commented:  
*“the resource was invaluable. The information at the training was pertinent to where we were going”*
- For some of the constituent marae associated with pilot Māori charities, registration with the Charities Commission is still a work in progress, however, they were appreciative of the follow up information provided by FOMANA following the training (refer 2.6 above)
- The Training Toolkit has been made available to Trustees who were unable to attend the training workshop and this has given rise to a demand for more training workshops so that all governors can benefit from the training. FOMANA has also received general enquiries from other organisations that are very interested in receiving the training and the toolkit.
- There have been a number of changes to the constitutions and rules of some of the participating Māori charities which is evidenced by the amended version of Rules on the Charities Register. During the pilot programme, at least two of the pilot Māori charities were required by the Charities Commission to amend their Constitution to meet registration requirements. Another group has amended the number of Trustees. While these changes may have occurred without the training, it is fair to say that the training has made Governance members sit up and take more notice of their Rules and to question their internal systems to see that their policies are up to date and compliant.

## 2.7.2 What does the online Charities Register show in terms of compliance by Māori charities in the pilot programme?

### Results Assessment 2.7.2

- A search of the online Charities Register shows that all eight Māori charities participating in the pilot have maintained their Charities Act annual filing obligations.
- The following pages in this report show the actual webpage listing on the Charities Commission Register for each of the eight Māori charities as at the 30 March 2010:
  - Ngati Rarua Atiawa Trust
  - Taranaki Iwi Trust
  - Taranaki PHO Ltd
  - Te Aroha Medcare Ltd
  - Te Atiawa Ki Te Upoko O Te Ika A Maui Potiki Trust
  - Te Kaahui o Rauru
  - Te Rau Pani Māori Mental Health Trust
  - Tui Ora Ltd
- **Officers Record** – a transparent and accountable method by which stakeholders and general members of the public can identify who is responsible at the governance level of any registered Charity. Note that Officers need to sign that they are eligible under the provisions of the Charities Act to hold office. The record also lists both the present and past Officers (Governors/Trustees) and effective date of their appointment/election.
- **Supporting Documents Record** – another excellent record that provides easy downloading of the charity's Rules/Constitution and especially Financial reports which are required to be submitted as part of the Annual Return. It is important to note that failure to file the Annual return is a breach of the Act and can lead to removal from the Charities Register.



2.7.3 Charities Register listing for Ngati Rarua Atiawa Trust at 30 March 2010



**Charities Register**  
[Search the Register](#)  
[Register Online](#)  
[Officer Certification](#)  
[Login](#)

**Charity Summary**

These are the current details for: **Ngati Rarua Atiawa Iwi Trust Board**

**Charity details**

Legal name of the charity **Ngati Rarua Atiawa Iwi Trust Board**

**Registration details**

Status Registered  
 Date 13/12/2007  
 Registration number CC20248  
 IRD Number Restricted  
 Annual Return Due Date 30/06/2010

**Address for services**

Charity's street address 5 Duncan Street  
 Nelson 7040  
 Charity's postal address P O Box 13  
 Nelson 7040

**Charity's other details**

Phone (day) (03)5480770  
 Fax (03)5390492  
 Email  
 Website <http://www.nrait.co.nz>

**Charitable purpose**

NOTE: Main sectors, activities and beneficiaries are in brackets

**Sectors** (Arts / culture / heritage)  
 Accommodation / housing  
 Education / training / research  
 Environment / conservation  
 Economic development  
**Activities** (Makes grants / loans to individuals)  
 Makes grants to organisations (including schools or other charities)  
 Acts as an umbrella / resource body  
 Provides advice / information / advocacy  
 Provides buildings / facilities / open space  
**Beneficiaries** (Family / whanau)  
 Children / young people  
 General public

**Areas of Operation**

Nelson - Marlborough - Tasman

**Officers**

Officer Name	Effective Date
Paul Morgan	13/12/2007
Russell Thomas	13/12/2007
John Morgan	13/12/2007
Robert Taylor	13/12/2007
Melanie McGregor	13/12/2007
Emma Park	26/04/2008
Rima Piggott	26/04/2008
Warren Kahukura	11/04/2009

**Past Officers**

Officer Name	Past Since
Alan Willison	12/04/2009
Andrew Luke	26/04/2008
John Katene	26/04/2008
Robert Shore	12/04/2009

**Exemptions**

This charity has been granted an exemption from filing an annual return by 30 June 2008 under Section 43 of the Charities Act 2005. The first annual return is due by 30 June 2009.

**Notices of Change**

Date	Reference
29/07/2008	NOC002

**Annual Returns**

Due Date	Received	Link to Return
30/06/2009		
30/06/2009	<input checked="" type="checkbox"/>	ARD02
30/06/2010		


**Supporting Documents**

Date Created	Type	Document
08/05/2009	Supporting	Annual Return.PDF
08/05/2009	Officer	OCF_Warren Kahukura.PDF
08/05/2009	Financial	Financials.PDF
29/07/2008	Officer	OCF - Rima Piggott.PDF
29/07/2008	Officer	OCF - Emma Park.PDF
29/07/2008	Supporting	NOC_20080728.PDF
06/11/2007	Supporting	Application Form - IRD Withheld.pdf
04/11/2007	Officer	OCF - John Murray - Rejected.PDF
04/11/2007	Officer	OCF - Russel James.PDF
04/11/2007	Officer	OCF - Robert Shore.PDF
04/11/2007	Officer	OCF - John Morgan.PDF
04/11/2007	Officer	OCF - Paul Morgan.PDF
04/11/2007	Officer	OCF - Robert Taylor.PDF
04/11/2007	Officer	OCF - Melanie McGregor.PDF
04/11/2007	Officer	OCF - Andrew Luke.PDF
04/11/2007	Officer	OCF - John Katene.PDF
04/11/2007	Officer	OCF - Alan Willison.PDF
04/11/2007	Rules	Charity Rules.PDF

[Back](#)

## 2.7.4 Charities Register listing for Taranaki Iwi Trust as at 30 March 2010





[Home](#)
[About Us](#)
[Guidance for Charities](#)
[Charities Register](#)
[News & Publications](#)
[Contact Us](#)

**Charities Register**

Search the Register

Register Online

Officer Certification

Login

### Charity Summary

These are the current details for: **Taranaki Iwi Trust**

#### Charity details

Legal name of the charity **Taranaki Iwi Trust**

---

#### Registration details

Status	Registered
Date	30/06/2008
Registration number	CC39750
IRD Number	Restricted
Annual Return Due Date	30/09/2010

#### Address for service

Charity's street address 6351 South Road  
R D 35  
Opunake 4685

Charity's postal address P O Box 40  
Pungarehu 4358

---

#### Charity's other details

Phone (day) (06)7638550

Fax

Email [admin@taranakiwi.org.nz](mailto:admin@taranakiwi.org.nz)

Website <http://www.taranakiwi.org.nz>

#### Areas of Operation

Taranaki

---

#### Officers

Officer Name	Effective Date
Tokatomoana Kevin Walden	23/08/2007
John Niwa	23/08/2007
Leanne Horo	23/08/2007
David Tamatea	23/08/2007
Keith Manukonga	23/08/2007
Fay Mulligan	23/08/2007

---

#### Past Officers

Officer Name	Past Since
Peter Moeahu	07/07/2008

---

#### Annual Returns

Due Date	Received	Link to Return
30/09/2009	<input checked="" type="checkbox"/>	<a href="#">AR002</a>
30/09/2010		

#### Charitable purpose

(Note: Main sectors, activities and beneficiaries are in brackets)

**Sectors** (Economic development)  
Education / training / research  
Health  
Environment / conservation  
Marae on reservation land  
Community development  
Arts / culture / heritage  
Sport / recreation

**Activities** (Acts as an umbrella / resource body)  
Makes grants / loans to individuals  
Makes grants to organisations (including schools or other charities)  
Provides advice / information / advocacy  
Provides human resources (e.g. staff / volunteers)

**Beneficiaries** (Hapu Iwi)  
Children / young people  
Older people  
People of a certain ethnic / racial origin  
Family / whanau

#### Supporting Documents

Date Created	Type	Document
13/10/2009	Supporting	<a href="#">2009_Form 4.PDF</a>
13/10/2009	Financial	<a href="#">2009_Financial Statements.PDF</a>
13/10/2009	Record	<a href="#">Application Record IRD removed 13 Oct 2009.pdf</a>
04/11/2007	Supporting	<a href="#">Application Form - IRD Withheld.pdf</a>

[Back](#)

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## 2.7.5 Charities Register listing for Taranaki PHO Ltd as at 30 March 2010




[Home](#)
[About Us](#)
[Guidance for Charities](#)
[Charities Register](#)
[News & Publications](#)
[Contact Us](#)

**Charities Register**

[Search the Register](#)

[Register Online](#)

[Officer Certification](#)

[Login](#)

### Charity Summary

These are the current details for: **Taranaki PHO Limited**

#### Charity details

**Legal name of the charity** Taranaki PHO Limited

---

**Registration details**

Status Registered  
 Date 04/03/2008  
 Registration number CC21526  
 IRD Number Restricted  
 Annual Return Due Date 31/12/2010

**Address for service**

Charity's street address 36 Maratshu Street  
 Westtown  
 New Plymouth 4310  
 Po Box 8196  
 New Plymouth 4342

Charity's postal address

---

**Charity's other details**

Phone (day) (06) 759 4364  
 Fax (06) 759 4341  
 Email [admin@htpho.co.nz](mailto:admin@htpho.co.nz)  
 Website <http://www.htpho.co.nz>

#### Areas of Operation

Taranaki

---

#### Officers

Officer Name	Effective Date
Eleanor Edwards	25/09/2008
Julie Brandt	24/09/2008
Kura Denness	04/03/2008
Diane Jones	04/03/2008
Lindsay MacLeod	04/03/2008
Wayne Mulligan	04/03/2008
Jamie Tuuta	04/03/2008
Marie Dwyer	04/03/2008

---

#### Past Officers

Officer Name	Past Since
William Hurlow	27/06/2008
Patrick Leary	26/09/2008

---

#### Exemptions

This charity has been granted an exemption from filing an annual return by 31 December 2008 under section 43 of the Charities Act 2005. The first annual return is due by 31 December 2009.

---

#### Notices of Change

Date	Reference
01/04/2009	NOC002

---

#### Annual Returns

Due Date	Received	Link to Return
31/12/2008		Exemption
31/12/2009	<input checked="" type="checkbox"/>	AR002

#### Charitable purpose

Note: Main sectors, activities and beneficiaries are in brackets

**Sectors** (Health)  
**Activities** (Acts as an umbrella / resource body)  
 Provides advice / information / advocacy  
**Beneficiaries** (People of a certain ethnic / racial origin)  
 Children / young people  
 Older people  
 People with disabilities  
 Family / whanau

#### Supporting Documents

Date Created	Type	Document
17/11/2009	Financial	Financials.pdf
16/11/2009	Record	Application Record IRD removed 16 Nov 2009.pdf
03/04/2009	Supporting	20090403_NOC.PDF
01/04/2009	Supporting	20090401_NOC.PDF
01/04/2009	Officer	OCF_Eleanor Edwards.PDF
01/04/2009	Officer	OCF_Julie Brandt.PDF
04/11/2007	Rules	Charity Rules.pdf
04/11/2007	Officer	OCF - William Hurlow.pdf
04/11/2007	Officer	OCF - Lindsay McLeod.pdf
04/11/2007	Officer	OCF - Diane Jones.pdf
04/11/2007	Officer	OCF - Kura Denness.pdf
04/11/2007	Officer	OCF - Patrick Leary.pdf
04/11/2007	Officer	OCF - Marie Dwyer.pdf
04/11/2007	Officer	OCF - Wayne Mulligan.pdf
04/11/2007	Officer	OCF - Jamie Tuuta.pdf

[Back](#)

[www.govt.nz](http://www.govt.nz) [Privacy](#) [Legal](#) [Sitemap](#) [Accessibility](#)

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2.7.6 Charities Register listing for Te Aroha Medicare Ltd as at 30 March 2010



Home | About Us | Guidance for Charities | **Charities Register** | News & Publications | Contact Us

---

**Charities Register**

[Search the Register](#)

[Register Online](#)

[Officer Certification](#)

[Login](#)

## Charity Summary

These are the current details for: **Te Aroha Medicare Limited**

### Charity details

Legal name of the charity: **Te Aroha Medicare Limited**

---

**Registration details**

Status: Registered

Date: 30/06/2008

Registration number: CC32243

IRD Number: Restricted

Annual Return Due Date: 31/12/2010

**Address for service**

Charity's street address: 36 Maratahu Street  
New Plymouth 4310

Charity's postal address: P O Box 8119  
New Plymouth 4310

**Charity's other details**

Phone (day): 06 759 4064

Fax: 06 759 1799

Email: [pam.hikuroa@tuiora.co.nz](mailto:pam.hikuroa@tuiora.co.nz)

Website:

### Areas of Operation

Taranaki

---

**Officers**

Officer Name	Effective Date
<a href="#">Kura Denness</a>	20/06/2005
<a href="#">Marie Dwyer</a>	04/09/2007
<a href="#">Diane Jones</a>	26/05/2006
<a href="#">Lindsay Macleod</a>	26/05/2006
<a href="#">Wayne Mulligan</a>	01/03/2007
<a href="#">Jamie Tuuta</a>	24/11/2006
<a href="#">Julie Brandt</a>	24/09/2008
<a href="#">Eleanor Edwards</a>	25/09/2008

---

**Past Officers**

Officer Name	Past Since
<a href="#">William Hurlow</a>	27/06/2008
<a href="#">Patrick Leary</a>	26/09/2008

---

**Exemptions**

This charity has been granted an exemption from filing an annual return by the 31 December 2008 under Section 43 of the Charities Act 2005. The first annual return is due by the 31 December 2009.

---

**Notices of Change**

Date	Reference
13/01/2010	<a href="#">NOC002</a>

---

**Annual Returns**

Due Date	Received	Link to Return
31/12/2009	<input checked="" type="checkbox"/>	<a href="#">AR002</a>

---

**Charitable purpose**

Note: Main sectors, activities and beneficiaries are in brackets

**Sectors:** (Health)

**Activities:** (Provides advice / information / advocacy)

**Beneficiaries:** (General public)  
Children / young people  
Older people  
People with disabilities  
People of a certain ethnic / racial origin  
Family / whanau

---

**Supporting Documents**



Date Created	Type	Document
13/01/2010	Officer	<a href="#">Julie Brandt.pdf</a>
13/01/2010	Officer	<a href="#">Eleanor Edwards.pdf</a>
13/01/2010	Supporting	<a href="#">NoC Form.pdf</a>
13/01/2010	Record	<a href="#">Application Record IRD removed 13 Jan 2010.pdf</a>
23/12/2009	Financial	<a href="#">TAM Final Signed Annual Report 2008-09.pdf</a>
01/10/2008	Rules	<a href="#">Rules.pdf</a>
06/08/2008	Record	<a href="#">Public Application Record.pdf</a>

[Back](#)

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## 2.7.7 Charities Register listing for Te Atiawa Ki Te Upoko O Te Ika A Maui Potiki Trust at 30 March 2010

[Home](#)
[About Us](#)
[Guidance for Charities](#)
[Charities Register](#)
[News & Publications](#)
[Contact Us](#)

**Charities Register**

[Search the Register](#)

[Register Online](#)

[Officer Certification](#)

[Login](#)

### Charity Summary

These are the current details for: **Te Atiawa ki te Upoko o Te Ika a Maui Potiki Trust**

#### Charity details

Legal name of the charity **Te Atiawa ki te Upoko o Te Ika a Maui Potiki Trust**

**Registration details**

Status	Registered
Date	30/06/2008
Registration number	CC38312
IRD Number	Restricted
Annual Return Due Date	31/03/2010

**Address for service**

Charity's street address 15 Belmoral Terrace  
Newtown  
Wellington 6021

Charity's postal address P O Box 16147  
Wellington 6242

**Charity's other details**

Phone (day)	64 4 9709841
Fax	64 4 9709841
Email	<a href="mailto:morrie@raukura.co.nz">morrie@raukura.co.nz</a>
Website	

**Charitable purpose**

Note: Main sectors, activities and beneficiaries are in brackets

<b>Sectors</b>	(Customary Fisheries) Environment / conservation Community development Economic development
<b>Activities</b>	(Makes grants to organisations (including schools or other charities)) Makes grants / loans to individuals Sponsors / undertakes research
<b>Beneficiaries</b>	(Marae) Children / young people People of a certain ethnic / racial origin Family / whanau

#### Areas of Operation

Wellington - Wairarapa

#### Officers

Officer Name	Effective Date
John Warren	22/03/2006
Wayne Mulligan	22/03/2006
Te Rira Puketapu	22/03/2006
Ihala Puketapu	19/11/2006
Peter Reweti	10/11/2007
Morris Love	22/03/2006
Paire Tomoana	15/11/2009

#### Past Officers

Officer Name	Past Since
Anania Randall	15/11/2009
Joanne Korent	15/11/2009

#### Exemptions

This charity has been granted an exemption from filing an annual return by 31 March 2009 under Section 43 of the Charities Act 2005. The first annual return is due by 31 March 2010.

#### Annual Returns

Due Date	Received	Link to Return
31/03/2010		Exemption
31/03/2008	☑	<a href="#">AR003</a>
31/03/2009	☑	<a href="#">AR002</a>
31/03/2010		

#### Supporting Documents

Date Created	Type	Document
10/03/2010	Officer	<a href="#">OCF - Paire Tomoana.pdf</a>
10/03/2010	Record	<a href="#">Application Record IRD removed 10 Mar 2010.pdf</a>
09/03/2010	Financial	<a href="#">2007_Financial statements.pdf</a>
09/03/2010	Financial	<a href="#">2008_Financial statements.pdf</a>
25/02/2008	Rules	<a href="#">Charity Rules.PDF</a>

[Back](#)

[www.govt.nz](#) [Privacy](#) [Legal](#) [Sitemap](#) [Accessibility](#)

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2.7.8 Charities Register listing for Te Kaahui o Rauru as at 30 March 2010

**Charities Commission**

Home About Us Guidance for Charities Charities Register News & Publications Contact Us

Charities Register

Search the Register Register Charities Officer Certifications Login

### Charity Summary

These are the current details for: **Te Kaahui o Rauru**

---

**Charity details**

Legal name of the charity: **Te Kaahui o Rauru**

**Registration details**

Status: Registered  
 Date: 30/06/2008  
 Registration number: CC03902  
 IRD Number: Exempted  
 Annual Return Due Date: 30/09/2010

**Address for service**

Charity's street address: 208 Victoria Avenue  
 Whanganui 5500  
 Charity's postal address: P.O. Box 4322  
 Whanganui 4541

**Charity's other details**

Phone (day): 06 3484894  
 Fax: 06 3484087  
 Email: [panla.winterburn@ngauru.org.nz](mailto:panla.winterburn@ngauru.org.nz)  
 Website: <http://www.ngauru.org.nz>

---

**Areas of Operation**

Manawatu - Wanganui

**Officers**

Officer Name	Effective Date
Te Parunika Davis	29/03/2009
Russell Teke	26/07/2009
Judith Cornallus	26/07/2009
Narlene Isaacs	26/07/2009
Kelvin Luke	09/12/2004
Te Pokiatia Ashford	09/02/2001
William Gawler	09/12/2004
Bob Ngataierua	09/12/2004
Karan McGregor	09/12/2004
Mihipepane Davis	09/12/2004
Ngapanui Nui	09/12/2001
Gloria Ashford	25/06/2005
Te Hui Hamilton	25/07/2006
Carolyn Young	30/07/2006
Jason Hine	30/07/2005
Toko Tutahione	30/07/2005
Desmond Canterbury	24/09/2006
Yvette McGregor	24/09/2006
Shariene Tapa-Mosken	03/02/2007
Te Aroha Waitai	09/02/2004
Ngaira Madams	11/09/2009
Kelly Keelan	26/07/2009

---

**Past Officers**

Officer Name	Past Since
Michael Nehe	20/11/2009
Perry Solomon	26/07/2009
Watene Davis	25/04/2009
Te Ringa Te Awhe	25/04/2009
Darryn Ratana	20/07/2009
Valencia Solomon	26/07/2009
Nan Pirkahu-Smith	20/11/2009
Tame Rangihaeata	03/08/2009
Hayden Potaka	20/07/2009

---

**Notices of Change**

Date	Reference
30/09/2009	NOC002
20/11/2009	NOC003
05/02/2010	NOC004

---

**Annual Returns**

Due Date	Received	Link to Return
30/09/2009	<input checked="" type="checkbox"/>	AR002
30/09/2010	<input type="checkbox"/>	

---

**Supporting Documents**

Date Created	Type	Document
05/02/2010	Officer	20100205102644.pdf
09/10/2009	Supporting	20091005_NOC.PDF
09/10/2009	Rules	Amended rules.PDF
30/09/2009	Financial	Financials.pdf
30/09/2009	Record	Application Record IRD removed 30 Sep 2009.pdf
14/03/2008	Supporting	Application Form - IRD withheld.pdf
06/11/2007	Rules	Charity Rules.PDF
06/11/2007	Officer	OCF - Jason Hine.PDF
06/11/2007	Officer	OCF - Perry Solomon.PDF
06/11/2007	Officer	OCF - Darryn Ratana.PDF
06/11/2007	Officer	OCF - Yvette McGregor.PDF
06/11/2007	Officer	OCF - Watene Davis.PDF
06/11/2007	Officer	OCF - Bob Ngataierua.PDF
06/11/2007	Officer	OCF - Desmond Canterbury.PDF
06/11/2007	Officer	OCF - Tame Rangihaeata.PDF
06/11/2007	Officer	OCF - Toko Tutahione.PDF
06/11/2007	Officer	OCF - Te Aroha Waitai.PDF
06/11/2007	Officer	OCF - Valencia Solomon.PDF
06/11/2007	Officer	OCF - Mihipepane Davis.PDF
06/11/2007	Officer	OCF - Te Pokiatia Ashford.PDF
06/11/2007	Officer	OCF - Te Ringa Te Awhe.PDF
06/11/2007	Officer	OCF - Gloria Ashford.PDF
06/11/2007	Officer	OCF - William Gawler.PDF
06/11/2007	Officer	OCF - Ngapanui Nui.PDF
06/11/2007	Officer	OCF - Nan Pirkahu-Smith.PDF
06/11/2007	Officer	OCF - Karan McGregor.PDF
06/11/2007	Officer	OCF - Carolyn Young.PDF
06/11/2007	Officer	OCF - Shariene Tapa-Mosken.PDF
06/11/2007	Officer	OCF - Hayden Potaka.PDF
06/11/2007	Officer	OCF - Kelvin Luke.PDF
06/11/2007	Officer	OCF - Te Hui Hamilton.PDF

[Back](#)

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## 2.7.9 Charities Register listing for Te Rau Pani Māori Mental Health Trust as at 30 March 2010



**charities  
commission**  
*Whānau Rauāpapa Aotearoa*



---

**Charities Register**

[Search the Register](#)

[Register Online](#)

[Officer Certification](#)

[Login](#)

**Charity Summary**

These are the current details for: **Te Rau Pani Maori Mental Health Trust**

---

**Charity details**

Legal name of the charity **Te Rau Pani Maori Mental Health Trust**

**Registration details**

Status Registered  
 Date 30/07/2007  
 Registration number CC10717  
 IRD Number Restricted  
 Annual Return Due Date 31/12/2010

**Address for service**

Charity's street address 36 Maratahu Street  
Westown  
New Plymouth 4310

Charity's postal address PO Box 5131  
Westown  
New Plymouth 4343

**Charity's other details**

Phone (day)  
 Fax  
 Email [admin@teraupani.co.nz](mailto:admin@teraupani.co.nz)  
 Website

**Areas of Operation**

Taranaki

**Officers**

Officer Name	Effective Date
William Edwards	17/12/2008
Peter Moeshu	17/07/2008
Molra Irving	18/12/2008
Crestine Henare	25/07/2007
Paula Halesley	25/07/2007

**Past Officers**

Officer Name	Past Since
Mihi Kahu	09/08/2008
Warren John Nicholls	18/12/2008
Raukawa Rangihua Mamaeroa Simon	09/08/2008

**Notices of Change**

Date	Reference
12/10/2009	NOC002

**Annual Returns**

Due Date	Received	Link to Return
31/12/2008	<input checked="" type="checkbox"/>	<a href="#">AR002</a>
31/12/2009	<input checked="" type="checkbox"/>	<a href="#">AR003</a>

---

**Charitable purpose**

Note: Main sectors, activities and beneficiaries are in brackets.

**Sectors** (Maori Mental Health)  
Education / training / research  
Health  
Community development  
Social services  
Employment

**Activities** (Provides services (e.g. care / counselling))  
Acts as an umbrella / resource body  
Provides advice / information / advocacy

**Beneficiaries** (Family / whanau)  
Children / young people  
Older people  
People with disabilities  
People of a certain ethnic / racial origin  
General public  
People of Maori origin

---

**Supporting Documents**

Date Created	Type	Document
22/12/2009	Rules	<a href="#">Rules Amendment 2008.pdf</a>
22/12/2009	Financial	<a href="#">2009 Financials.pdf</a>
12/11/2009	Rules	<a href="#">Rules Amendment 2008.pdf</a>
16/10/2009	Supporting	<a href="#">William Edwards.PDF</a>
16/10/2009	Supporting	<a href="#">Molra Irving.PDF</a>
16/10/2009	Supporting	<a href="#">Peter Moeshu.PDF</a>
09/10/2009	Record	<a href="#">Public Application Record.pdf</a>
24/12/2008	Financial	<a href="#">2008_Financial Statements.pdf</a>
03/11/2007	Rules	<a href="#">Charity Rules.PDF</a>

[Back](#)

2.7.10 Charities Register listing for Tui Ora Ltd as at 30 March 2010



- Home
- About Us
- Guidance for Charities
- Charities Register
- News & Publications
- Contact Us

Charities Register

Search the Register

Register Online

Officer Certification

Login

Charity Summary

These are the current details for: **Tui Ora Limited**

Charity details

Legal name of the charity **Tui Ora Limited**

Registration details

Status Registered  
 Date 07/01/2008  
 Registration number CC20369  
 IRD Number Restricted  
 Annual Return Due Date 31/12/2010

Address for service

Charity's street address 36 Maratahu Street  
 Westown  
 New Plymouth 4310  
 Charity's postal address P O Box 8119  
 Westown  
 New Plymouth 4310

Charity's other details

Phone (day) (06)759 4064  
 Fax (06)759 1799  
 Email reception@tuiora.co.nz  
 Website http://www.tuiora.co.nz

Charitable purpose

Notes: Main sectors, activities and beneficiaries are in brackets

**Sectors** (Health)  
 Education / training / research  
 Community development  
 Social services  
 Employment  
**Activities** (Acts as an umbrella / resource body)  
 Provides advice / information / advocacy  
**Beneficiaries** (People of a certain ethnic / racial origin)  
 Children / young people  
 Older people  
 People with disabilities  
 Family / wharau

Supporting Documents

Date Created	Type	Document
23/12/2009	Financial	TOL Final Signed Annual Report 2008-09.pdf
04/11/2007	Officer	OCF - Kura Denness.pdf
04/11/2007	Officer	OCF - Hayden Wano.pdf
04/11/2007	Officer	OCF - Jamie Tuuta.pdf
04/11/2007	Officer	OCF - Lindsay MacLeod.pdf
04/11/2007	Officer	OCF - Wayne Mulligan.pdf
04/11/2007	Rules	Charity Rules.pdf

[Back](#)

Areas of Operation

Taranaki

Officers

Officer Name	Effective Date
Hayden Paul Waretini Wano	07/01/2008
Lindsay Rahiri Waitara MacLeod	07/01/2008
Kura Ann Denness	07/01/2008
Wayne Tamerangi Mulligan	07/01/2008
Jamie Grant Daniel Tuuta	07/01/2008

Exemptions

This charity has been granted an exemption from filing an annual return by 30 December 2008 under Section 43 of the Charities Act 2005. The first annual return is due by 30 December 2009.

Annual Returns

Due Date	Received	Link to Return
31/12/2008		Exemption
31/12/2009	<input checked="" type="checkbox"/>	AR002



## 2.8 Conclusion on results of training package delivery to Māori charities in pilot programme

The assessment across five areas shows that the training package delivery to Māori charities participating in the pilot programme was effective and met or exceeded the expectations of the thirty-six participants who attended the five workshops held in October 2009. All those who completed the evaluation forms have recommended the training to other charities.

### Training Package and Toolkit

The training toolkit and information delivered at the workshops is considered a highly valuable resource by those who received copies and has become a sought after resource by those who did not attend the training.

According to one participant and Marae Trustee representative

*“the training manual is excellent and has been used a lot by us”*

Since the training was conducted, the training toolkit has been completely reviewed, updated and enhanced according to project sponsor, trainer observation and pilot participant feedback. It was provided as Report 7 to Te Puni Kokiri in February 2010.

Section  
Three  
Appendices

# Charitable Purposes and Tax Compliance Systems Programme

## Section Three: Appendices



Released under the Official Information Act 1982

## Section Three: Appendices

- 3.1 Charities Commission Registration Update
- 3.2 Combined Bibliography for Pilot Programme
- 3.3 Information Sources for Effective Governance

### 3.1 Charities Commission Registration Update

<http://www.charities.govt.nz/>

#### Hot Topics

#### Regional Forums

Between April and June this year, the Charities Commission will be hosting 12 regional forums for charities across the country. The first forums will be held in Christchurch on April 26 & 27 for further details visit the [events page](#)

#### 2009 Annual Forum DVD available now

A dvd of the Charities Commission 2009 Annual Forum is now available for purchase. The dvd includes the full presentations from all four forum speakers, accountant Craig Fisher who spoke about the need for charities to be accountable and transparent, and Nathalie Hofsteede (GiveaLittle), Bev Gatenby (Trust Waikato) and Murray Edridge (Barnardos) who contributed to a panel discussion on the topic *An effective charity is clear about its purposes and direction*. [View more](#)

#### Key statistics released



For the first time, the Charities Register has brought together up-to-date information about individual charities, from which we can obtain information about the charitable sector and its work. The numbers may surprise you - [take a look](#).

#### Payroll Giving

Payroll giving is a voluntary scheme that enables people to make donations directly from their pay to a chosen "donee organisation". People who donate through payroll giving receive immediate tax credits relating to the donations they make each payday. [View more](#)

#### The Charities Act, fundraising costs, and charitable purposes

Charities are sometimes asked "how much of the money donated to you is spent on your cause and how much goes to admin and other costs?" Charities balance the need to keep costs low with the need to provide the best possible outcomes for their beneficiaries. There are always costs associated with raising money and providing services and there is no law or rule of thumb about how a charity spends donations that have been given to it for the general purposes of that charity. [Read more](#) information about this topic.

**New Information from Charities Commission as at 30 March 2010**

[New information sheet - Guidance for charities - terrorism and money laundering](#)

[New information sheet - Publication of registration decisions - declines and deregistrations](#)

[New information sheet - The Charities Register - what's in it for funders?](#)

[New information sheet - Help notes for completing the financial information in your Annual Return](#)

[Updated information sheet - Group Registration](#)

[Information sheet for donors, supporters and volunteers](#)

[New information sheet - Deregistration – removing charities from the Charities Register](#)

[New information sheet - Charitable purpose and community and economic development](#)

[New information sheet - Guidance on the 'public benefit' test](#)

[Updated information sheet - Charitable purpose and sport and recreation organisations](#)

**How many charities are currently on the register?**

As at **8 March 2010** there were **25,048** charities on the Charities Register.

As well as providing searchable information about individual charities, the Charities Register can give a "snapshot" of the charitable sector in New Zealand. [Take a look](#), to see where charities are operating, their main activities, who they are helping, and the sectors they are operating in.

**Annual Returns**

Registered charities must file an Annual Return with the Commission, within six months of their balance date.

Annual Return information helps the Commission monitor registered charities to ensure they continue to qualify for registration and provides information to the public about how charities carry out their charitable purpose.

Annual Returns and accompanying financial information are published on the [Charities Register](#). View the [Annual Return info sheet](#) for more information about filing a return.

### 3.2 Combined Bibliography and Information Sources for Pilot Programme

Agency or Author	Title of Publication or Website	Date
Charities Commission	Statement of Intent 2009 – 2012	2009
<a href="http://www.charities.govt.nz">www.charities.govt.nz</a>	Information Finder - Guide to Commission Fact Sheets	January 2009
	<a href="http://www.charities.govt.nz/news/fact_sheets/new%20info%20sheets/Information_Finder_WEB_JAN09.pdf">http://www.charities.govt.nz/news/fact_sheets/new%20info%20sheets/Information_Finder_WEB_JAN09.pdf</a>	
<a href="http://www.charities.govt.nz/news/fact_sheets.htm">http://www.charities.govt.nz/news/fact_sheets.htm</a>	<p><b>Charities Commission Fact Sheets</b></p> <p><b>Background information</b></p> <p><a href="#">Guide to the Act</a></p> <p><a href="#">Our Board</a></p> <p><a href="#">The Charities Register - benefits for charities</a></p> <p><a href="#">The Charities Register - what's in it for the public, funders and other users?</a></p> <p><a href="#">The Charities Register - what's in it for funders?</a></p> <p><a href="#">Key points for media</a></p> <p><a href="#">key Statistics</a></p> <p><b>'How to' guides</b></p> <p><a href="#">Registration checklist</a></p> <p><a href="#">Timing it right</a></p> <p><a href="#">Your rules and the Charities Act</a></p> <p><a href="#">Helpful tips for writing rules</a></p> <p><a href="#">Purposes beneficial to the community - examples of wording for purpose clauses in your rules</a></p> <p><a href="#">The advancement of education - examples of wording for purpose clauses in your rules</a></p> <p><a href="#">The advancement of religion - examples of wording for purpose clauses in your rules</a></p> <p><a href="#">The relief of poverty - examples of wording for purpose clauses in your rules</a></p> <p><a href="#">The name of your organisation</a></p>	

Agency or Author	Title of Publication or Website	Date
<p>Charities Commission</p> <p>Fact Sheets</p> <p><a href="http://www.charities.govt.nz/news/fact_sheets.htm">http://www.charities.govt.nz/news/fact_sheets.htm</a></p>	<p><b>Charitable Purpose</b></p> <p><a href="#">Officer certification</a></p> <p><a href="#">What to do when something about your charity changes</a></p> <p><a href="#">Annual Returns under the Charities Act</a></p> <p><a href="#">Annual Return Checklist</a></p> <p><a href="#">Help notes for completing the financial information in your Annual Return</a></p> <p><a href="#">Group registration - a guide</a></p> <p><a href="#">How the Charities Act affects your tax status</a></p> <p><a href="#">Restricting public access to your information on the Charities Register</a></p> <p><a href="#">Guidelines for promoting your unique registration number</a></p> <p><a href="#">How to make a complaint about a charity</a></p> <p><a href="#">Deregistration – removing charities from the Charities Register</a></p> <p><a href="#">The qualities of an effective charity</a></p> <p><a href="#">Information sheet for donors, supporters and volunteers</a></p> <p><a href="#">Guidance for charities - terrorism and money laundering</a></p> <p><a href="#">International charitable activities and the Charities Act 2005</a></p> <p><a href="#">How the Charities Act affects charitable trusts, incorporated societies and companies</a></p> <p><a href="#">Iwi/Māori organisations and the Charities Act</a></p> <p><a href="#">Political Activities</a></p> <p><a href="#">Charitable purpose and sport and recreation bodies</a></p> <p><a href="#">"Advocacy" and the Charities Act</a></p> <p><a href="#">Charitable purpose</a></p> <p><a href="#">Backdating</a></p> <p><a href="#">Charitable purpose and community and economic development</a></p> <p><a href="#">Guidance on the 'public benefit' test</a></p> <p><a href="#">Publication of decline and deregistration decisions</a></p>	

Agency or Author	Title of Publication or Website	Date
Inland Revenue Department <a href="http://www.ird.govt.nz">www.ird.govt.nz</a> <a href="http://www.ird.govt.nz/charitable-organisations/">http://www.ird.govt.nz/charitable-organisations/</a>	<b>Tax and Charities – A Government Discussion on 2001 Taxation Issues Relating to Charities and Non-Profit bodies.</b> <a href="http://taxpolicy.ird.govt.nz/publications/2001-dd-charities/overview">http://taxpolicy.ird.govt.nz/publications/2001-dd-charities/overview</a>	2001
	<b>Technical tax area: Operational statements</b> OS 06/02 Interaction of tax and charities rules, covering tax exemption and donee status <a href="http://www.ird.govt.nz/technical-tax/op-statements/os-interaction-tax-charities-rules.html">http://www.ird.govt.nz/technical-tax/op-statements/os-interaction-tax-charities-rules.html</a>	Dec 2006
	<b>Tax information for charities registered under the Charities Act 2005 (IR256)</b> <a href="http://www.ird.govt.nz/resources/d/f/dfa758804bbe5bbca08ff0bc87554a30/ir256-apr09.pdf">http://www.ird.govt.nz/resources/d/f/dfa758804bbe5bbca08ff0bc87554a30/ir256-apr09.pdf</a>	April 2009
	<b>Charitable organisations (IR255)</b> <a href="http://www.ird.govt.nz/resources/8/d/8d96e5004bbe59ba8970d9bc87554a30/ir255.pdf">http://www.ird.govt.nz/resources/8/d/8d96e5004bbe59ba8970d9bc87554a30/ir255.pdf</a>	May 2009
	<b>Māori authorities: a guide to the new Māori authority tax rules (IR487)</b> <a href="http://www.ird.govt.nz/resources/b/8/b86871004bbe5b539ba1dbbc87554a30/ir487.pdf">http://www.ird.govt.nz/resources/b/8/b86871004bbe5b539ba1dbbc87554a30/ir487.pdf</a>	July 2009



Agency or Author	Title of Publication or Website	Date
<p>Office for the Community &amp; Voluntary Sector</p> <p><a href="http://www.ocvs.govt.nz">www.ocvs.govt.nz</a></p>	<p>Mahi Aroha : Māori Perspectives on Volunteering and Cultural Obligations</p> <p><a href="http://www.ocvs.govt.nz/documents/work-pragamme/encouraging-participation/volunteering-research/mahi-aroha.pdf">http://www.ocvs.govt.nz/documents/work-pragamme/encouraging-participation/volunteering-research/mahi-aroha.pdf</a></p> <hr/> <p>Office of the Community and Voluntary Sector research report- The New Zealand Non-profit Sector in Comparative Perspective</p> <p><a href="http://www.ocvs.govt.nz/documents/publications/papers-and-reports/the-new-zealand-non-profit-sector-in-comparative-perspective.pdf">http://www.ocvs.govt.nz/documents/publications/papers-and-reports/the-new-zealand-non-profit-sector-in-comparative-perspective.pdf</a></p> <hr/> <p>Office of the Community and Voluntary Sector research report – The history of the Non-Profit Sector in New Zealand</p> <p><a href="http://www.ocvs.govt.nz/documents/publications/papers-and-reports/the-history-of-the-non-profit-sector-in-new-zealand.pdf">http://www.ocvs.govt.nz/documents/publications/papers-and-reports/the-history-of-the-non-profit-sector-in-new-zealand.pdf</a></p>	<p>30 April 2007</p> <hr/> <p>12 Aug 2008</p> <hr/> <p>12 Aug 2008</p>
<p>Charity Commission for England and Wales</p> <p><a href="http://www.charity-commission.gov.uk">www.charity-commission.gov.uk</a></p>	<p>Sound strategy for effective delivery: A Report on the views of key external stakeholders on progress since 2004</p> <p>The Hallmarks of an Effective Charity</p> <p><a href="http://www.charity-commission.gov.uk/Library/guidance/cc10text.pdf">http://www.charity-commission.gov.uk/Library/guidance/cc10text.pdf</a></p>	<p>Dec 2006</p> <hr/> <p>July 2008</p>

Agency or Author	Title of Publication or Website	Date
<p>Canada Revenue Agency <a href="http://www.cra.gc.ca">www.cra.gc.ca</a></p>	<p><b>Charities Good Practice Checklists (Canadian)</b> <a href="http://www.cra-arc.gc.ca/tx/chrts/chcklsts/menu-eng.html">www.cra-arc.gc.ca/tx/chrts/chcklsts/menu-eng.html</a></p> <p><b>Examples of online Checklists</b></p> <ul style="list-style-type: none"> <li>• RC206 Basic Guidelines for Maintaining Charitable Registration</li> <li>• Activities Checklist - Engaging in allowable activities</li> <li>• Keeping adequate books and records Checklist</li> <li>• Maintaining the charity's status as a legal entity Checklist</li> </ul>	
<p>Family and Community Services (A Service of Ministry of Social Development)</p>	<p>Checklist of policies and procedures for not for profit organisations <a href="http://www.familyservices.govt.nz/documents/our-work/strong-families/family-start/setting-up/checklist-policies-procedures.doc">www.familyservices.govt.nz/documents/our-work/strong-families/family-start/setting-up/checklist-policies-procedures.doc</a></p>	<p>Feb 2009</p>
<p>Standards Australia/NZ</p>	<p>Australian/New Zealand Standard (AS/NZS) 4360:2004 Risk management HB 436, Risk Management Guidelines—Companion to AS/NZS 4360:2004 Australian Standard (AS) 3806-2006 Compliance Programs.</p>	<p>Jan 2009</p>
<p>Panel on the Nonprofit Sector Report (US)</p>	<p>Principles for Good Governance and Ethical Practice: A Guide for Charities and Foundations <a href="http://www.nonprofitpanel.org/report/principles/Principles_Guide.pdf">www.nonprofitpanel.org/report/principles/Principles_Guide.pdf</a></p>	<p>October 2007</p>

Agency or Author	Title of Publication or Website	Date
Risk Mitigation Resources	<p><b>Examples of Risks, Impacts and Mitigations for Charities</b>  <a href="http://www.charity-commission.gov.uk/Library/investigations/pdfs/AppendixIII.pdf">http://www.charity-commission.gov.uk/Library/investigations/pdfs/AppendixIII.pdf</a></p> <p><b>Risk Management for Charities</b>  <a href="http://www.voluntaryarts.org/uploaded/map519.pdf">http://www.voluntaryarts.org/uploaded/map519.pdf</a></p> <p><b>Running the Risk</b>  <a href="http://www.voluntaryarts.org/uploaded/map519.pdf">http://www.voluntaryarts.org/uploaded/map519.pdf</a></p>	March 2009
Policy Examples	<p><b>Legal Compliance</b>  <a href="http://www.canterbury.ac.nz/ucpolicy/GetPolicy.aspx?file=legalcompliancepolicy.pdf">http://www.canterbury.ac.nz/ucpolicy/GetPolicy.aspx?file=legalcompliancepolicy.pdf</a></p> <p><b>Risk Management</b>  <a href="http://www.canterbury.ac.nz/ucpolicy/GetPolicy.aspx?file=riskmanagementpolicy.pdf">www.canterbury.ac.nz/ucpolicy/GetPolicy.aspx?file=riskmanagementpolicy.pdf</a></p> <p><b>Governance and Board Remuneration</b>  <a href="http://www.goldminex.com.au/files/corporate_governance/gmx_board_remuneration_and_evaluation_policy_2008_10_17.pdf">http://www.goldminex.com.au/files/corporate_governance/gmx_board_remuneration_and_evaluation_policy_2008_10_17.pdf</a></p> <p><b>Financial Management and Misappropriation of Funds</b>  <a href="http://policy.vuw.ac.nz/Amphora!~policy.vuw.ac.nz~POLICY~000000002134.pdf">http://policy.vuw.ac.nz/Amphora!~policy.vuw.ac.nz~POLICY~000000002134.pdf</a></p> <p><b>Operations and Security &amp; Facilities Mgmt Policy</b>  <a href="http://policy.vuw.ac.nz/Amphora!~policy.vuw.ac.nz~POLICY~000000000725.pdf">http://policy.vuw.ac.nz/Amphora!~policy.vuw.ac.nz~POLICY~000000000725.pdf</a></p> <p><b>Personnel and Equal Employment Opportunity</b>  <a href="http://policy.vuw.ac.nz/Amphora!~policy.vuw.ac.nz~POLICY~000000000043.pdf">http://policy.vuw.ac.nz/Amphora!~policy.vuw.ac.nz~POLICY~000000000043.pdf</a></p>	March 2009

### 3.3 Information Sources for Effective Governance

Resources that offer valuable information on this with a NZ perspective are: provided on the following <http://www.community.net.nz> website as selected publications and resources about best practice in governance and management of not-for-profit organisations.

**Effective governance of Māori organisations** - <http://governance.tpk.govt.nz/>

Te Puni Kōkiri's website for effective governance education, designed to help trustees and directors of Māori organisations with their responsibilities and role as guardians and leaders.

**Indigenous Concepts of Governance** -

<http://www.govis.org.nz/conference2003/presentations/robyn-kamira.pdf>

This paper by Robyn Kamira looks at indigenous models of governance and their relevance in contemporary settings, and in particular in relation to control of information by Māori in the health. Date updated: 30 June 2008

**Nation Building and Māori Development - The Importance of Governance** -

[http://www.devnet.org.nz/conf2002/papers/Dodd\\_Materoa.pdf](http://www.devnet.org.nz/conf2002/papers/Dodd_Materoa.pdf)

In this paper, Materoa Dodd of School of Māori and Pacific Development, University of Waikato, outlines the importance of good governance in developing effective structures for Māori. Date updated: 30 June 2008

**Managing Well resource catalogue** -

<http://www.community.net.nz/communitycentre/managing-well/#index>

The Managing Well resource catalogue (online in the Community Centre section of this web site) includes references or links to manuals, websites, information sheets, books, and other documents.

**Committees, roles and meetings** -

This section of SPARC's Club Kit provides an overview of which organisations will need to form a committee, their roles and how to run successful meetings. Date updated: 9 October 2007

**Six key competencies which lead to board excellence -**

Six page article that identifies competencies which lead to board excellence. Based on a five year study of 20 U.S. nonprofits and schools by Richard Chait, Thomas Holland and Barbara Taylor.

**Simple Policy and Procedures Manual**

Why you need them, with examples of policies and procedures. Updated: 4 December 2006

**Board development workbooks**

Downloadable workbooks on developing job descriptions for board members, developing boards, developing policies and other topics. Date updated: 27 November 2005

**Good Governance Guides**

Chartered Secretaries New Zealand has prepared a series of Good Governance Guides in the area of corporate governance with the intention being to "provide value to individuals as a starting point.

**Nine Steps to Effective Governance**

This practical SPARC governance resource covers a wide range of governance functions: defining the role of the board; induction; board meetings; planning; board and CEO evaluation; and succession.

**Principles for Good Governance and Ethical Practice: A Guide for Charities and Foundations (US)**

The guide outlines 33 practices designed to support board members and staff leaders of charitable organisations to assist improve operations.

**Charities Good Practice Checklist (Canadian)**

Guidelines for maintaining registered status. Easy to follow checklists to help with the responsibilities of operating a registered charity.

# Training Evaluation Form



*Tenei te mihi atu ki a koe. Thank you for participating in this training workshop for Maori charities. Please take the time to complete this form as your feedback will help us to improve future training.*

Name: \_\_\_\_\_ Role in Organisation: \_\_\_\_\_

Governance Manager/Staff Client/Beneficiary Marae Rep Stakeholder Other \_\_\_\_\_

## Organisation and Facilitation of Workshop

Please tick box to indicate rating:

The training material I received at the workshop:

The location and venue chosen for the workshop:

The structure and timing of the workshop:

The trainers' ability to deliver training objectives:

Exceeded Expectations	Met most Expectations	Met some Expectations	Did not meet Expectations

**Comments:** Please indicate where improvements could be made:


## Training Objectives and Content of Workshop

Please tick box to indicate rating:

### 1. Constitution and NZ Law:

Knowledge & Information received on this topic:

### 2. Charitable Purposes:

Knowledge & Information received on this topic:

### 3. Stakeholders:

Knowledge & Information received on this topic:

### 4. Charities Commission and Registration:

Knowledge & Information received on this topic:

### 5. IRD and Tax Exemption:

Knowledge & Information received on this topic:

### 6. Policies-Processes-People:

Knowledge & Information received on this topic:

### 7. Risks:

Knowledge & Information received at workshop

Exceeded Expectations	Met most Expectations	Met some Expectations	Did not meet Expectations

I have increased my knowledge and understanding of our compliance obligations: Yes No

I would recommend this training to other charities? Yes No

If yes, what changes (if any) would you like to see in the programme?




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