

APPENDIX 4: OVERSEAS DISCLOSURE FORMS

1. Example of Standard Information Return – United Kingdom
2. Sample Standard Information Return – Canada
3. Sample Charity Annual Return – New Zealand

Box 6.7: Example of a Standard Information Return

Achievement against objectives

What were your objectives for last year and how far did you achieve them?

What are your objectives for the coming year and *how will* you achieve them?

Impact

How do *you* measure your impact? What are your success measures?

Performance Improvement

Do you use any of the following recognised quality tools? (tick boxes)

Social Audit; Excellence Model; PQASSO; Investors in People; *etc.*

Stakeholder Involvement

Whom do you see as your main stakeholders? **How** do you ensure accountability to them? How do you listen to and act *on* their views?

Governance

How are your trustees selected **and** equipped for their role?

Fundraising

What fundraising activities do you undertake and why?

Fundraising ratio for the last year **together** with explanatory text

Fundraising ratio, averaged over last five years together with explanatory text

Campaigning

What **sort** of campaigning work, if any, do you undertake? Are *you a* member of any campaigning alliances (if so which)?

Trading

Do you own any subsidiary trading companies or are you involved in any significant joint ventures with other organisations (**not-for-profit**, public or private)? What were their activities, turnover and profits?

Reserves and Investment

What is your investment strategy, **including** your policy on ethical investment?

What is your reserves policy and *what are* your reserves currently?

Transparency of investment policies

6.13 Currently, pension fund trustees must disclose their ethical investment stance to their members. However, donors to, or funders of, a charity have no rights to know whether that charity chooses to invest its assets ethically or not - despite the fact that these assets can often be very substantial. Ethical investment is a

matter of some public interest: a recent NOP survey⁴⁴ shows that over 40% of the members of the public surveyed would prefer to support charities who invest ethically, while 14% would only support charities which did so. Disclosure about the way in which assets are invested, as well as the size of those assets, should form an important part of the Standard Information Return.

⁴⁴ The Guardian Society (2001) *The goodness business*. 27th June.

C4 Did the charity carry on programs, directly or indirectly, outside Canada? 2100 Yes No
 If yes, were any carried out:
 by employees or volunteers of the charity? 2110 Yes No
 under agency agreement, contract, joint-venture, or similar arrangements? 2120 Yes No
 through gifts to qualified donees? 2130 Yes No
 by other means? 2140 Yes No

C5 For programs the charity managed directly, outside of Canada, list the countries or regions where programs were carried on. Do not include countries or regions where programs were managed by a qualified donee.

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C6 Did the charity issue scholarships, bursaries, awards, prizes, or honoraria to an individual during the fiscal period? 2300 Yes No

C7 A charity may pursue political activities that are non-partisan, related to its charitable purposes, and limited in extent. During the fiscal period, did the charity carry out political activities or provide assistance to another organization to carry out political activities? (See the guide for information on political activities.) 2400 Yes No

C8 If the charity carried on fundraising activities, check all fundraising methods that it used during the fiscal period.

2500 <input type="checkbox"/> Advertisements/posters/flyers/radio or TV commercials	2560 <input type="checkbox"/> Fundraising dinners/galas/concerts	2620 <input checked="" type="radio"/> Telephone solicitations
2510 <input checked="" type="radio"/> Auctions	2570 <input type="checkbox"/> Fundraising sales (e.g., cookies, chocolate)	2630 <input type="checkbox"/> Tournaments/sporting events
2520 <input type="checkbox"/> Bingo/casino nights	2580 Mail campaigns	2640 <input checked="" type="radio"/> Walk-a-thons/bike-a-thons (etc.)
2530 <input type="checkbox"/> Collection plates/boxes	2590 Planned-giving programs	2650 <input type="checkbox"/> Other
2540 Door-to-door solicitation	2600 <input type="checkbox"/> Targeted corporate donations/sponsorships	2660 Specify:
2550 <input checked="" type="radio"/> Draws/lotteries	2610 <input checked="" type="radio"/> Targeted contacts	

C9 Did the charity use incentive-based compensation (e.g., bonuses, commissions, finder's fees, honoraria) for fundraisers? 2700 Yes No
 If yes, were these incentives paid to:
 contracted fundraisers? 2710 Yes No
 staff or volunteers? 2720 Yes No

C10 Did the charity charge fees for, or otherwise receive regular revenue from goods, services, or the use of the charity's assets? ... 2800 Yes No

C11 Did the charity make gifts to qualified donees? 2900 Yes No
 If yes, you must attach a list with the name of each qualified donee and its location, BN/registration number, the total amount of the gift for the fiscal period, the amount, if any, of specified gifts, and whether or not it is an associated charity. List the qualified donees in the order of the total amount of the gifts made, starting with the largest. Use the worksheet included in the guide or a sheet with the same information in the same format and attach it to this return.

C12 If the charity received non-cash gifts (gifts in kind) for which it issued tax receipts, check all the types of gifts that apply.

3000 <input checked="" type="checkbox"/> Artwork/wine/jewellery	3040 <input checked="" type="radio"/> Cultural property	3080 Publicly-traded securities/mutual funds
3010 Building materials	3050 <input checked="" type="checkbox"/> Ecological property	3090 Privately-held securities
3020 <input checked="" type="checkbox"/> Clothing/furniture/food	3060 <input checked="" type="radio"/> Machinery/equipment (including computers/software)	3100 <input type="checkbox"/> Other
3030 <input checked="" type="radio"/> Vehicles	3070 <input checked="" type="radio"/> Hedge funds/life insurance policies	3110 Specify:

Section D - Compensation

Compensation includes all forms of remuneration (e.g., salaries, fees, and honoraria) and benefits (e.g., personal use of a car or office space).

D1 How many permanent, full-time, compensated positions did the charity have in the fiscal period? 3600

D2 How many positions indicate the number of positions in each of the following annual compensation categories. Include only those positions that are permanent, full-time positions.

3700 \$1-\$39,999 3710 \$40,000-\$79,999 3720 \$80,000-\$119,999 3730 \$120,000 and over

D3 On average, how many part-time or part-year employees did the charity employ in the fiscal period? 3800

D4 What was the total expenditure on compensation for part-time or part-year employees in the fiscal period? 3850 \$ 00

D5 Did the charity compensate any of its directors/trustees or like officials, during the fiscal period?..... 3900 Yes No

D6 Except for compensation, did the charity, directly or indirectly, transfer any part of its income or assets to individuals or organizations not at arm's length to the charity? 3950 Yes No

Section E - Financial Information

© Please attach a copy of the charity's financial statements to this return..... 4000 Attached

© May we make the attached financial statements available to the public?..... 4010 Yes No

© Was the financial information reported below prepared on an accrual or cash basis? 4020 Accrual Cash



Assets		Liabilities					
..	and	-	4100	•	e and accrued liabilities	4300	..00
	receivable	length	4110			4310	..00
	receivable	others	4120		payable owing	4320	..00
		length parties	4130			4330	..00
			4140		Total liabilities (add lines	to 4330)....	M 4330 ..00
Inventories			4150				
			4160				
			4170				
	oi		4200				..00

Please show figures to the nearest single dollar. Do not show cents. See the guide for an explanation of the terms.

Revenue		4500	..00
		4510	..00
	4510		..00
Total other gifts		4530	..00
Revenue from federal government	4540		..00
Revenue from provincial/territorial governments	4550		..00
Revenue from municipal/regional governments	4560		..00
Total revenue from government (add lines 4540, 4550, and 4560)		4570	..00
Interest and investment income		4580	..00
Proceeds from disposition of assets	gross	4600	..00
	net	4610	..00
Rental income (land and buildings)		4620	..00
Memberships, dues, and association fees (non tax-receipted)		4630	..00
		4640	..00
		4650	..00
Total revenue (add lines 4500, 4510, 4530, 4570, 4580, and 4600 to 4650)			..00
Expenditures (Enter all expenditures, whether or not on charitable programs)			
Advertising and promotion		4800	..00
Travel and vehicle		4810	..00
Interest and bank charges		4820	..00
Licences, memberships, and dues		4830	..00
Office supplies and expenses		4840	..00
Occupancy costs		4850	..00
Professional and consulting fees		4860	..00
Education and training for staff and volunteers		4870	..00
Salaries, wages, benefits, and honoraria		4880	..00
Donated and purchased supplies and assets expensed for the fiscal period		4890	..00
Amortization of capitalized assets		4900	..00
Research grants and scholarships as part of charitable programs		4910	..00
Other expenditures		4920	..00
Total expenditures before gifts to qualified donees (add lines 4800 to 4920)			..00
Total charitable programs expenditures included in line 4950	5000		..00
Total management and administration expenditures included in line 4950	5010		..00
Total fundraising expenditures included in line 4950	5020		..00
Total political activity expenditures included in line 4950	5030		..00
Total other activity expenditures included in line 4950	5040		..00
Total gifts to qualified donees		5050	
Total expenditures (add lines 4950 and 5050)		5100	..00

We will calculate your disbursement quota based on the information you provide on this return.
If you want to do your own calculation, see the disbursement quota worksheet in the guide.

Additional Information

- F1 What were the total expenditures on programs outside Canada during the fiscal period, excluding gifts to qualified donees? 5400 \$.00
- F2 If the charity retained contracted fundraiser(s), enter:
- a. the gross revenues collected by the fundraiser(s) on behalf of the charity 5450 \$.00
 - b. the amounts paid to and/or retained by the fundraiser(s) 5460 \$.00
 - c. the net fundraising revenue received by the charity (line 5450 minus line 5460) 5470 \$.00
- F3 If the charity has written permission to accumulate property, enter:
- the amount accumulated for the fiscal period, including income earned for the fiscal period on previously accumulated funds. . 5500 \$.00
 - the amount disbursed for the fiscal period for the specified purpose we have granted permission for 5510 \$.00
 - the amount deemed to be a tax-receipted gift for the fiscal period (See the guide) 5520 \$.00
- F4 Of the tax-receipted gifts received by the charity for the fiscal period, enter:
- the total amount of tax-receipted non-cash gifts (gifts in kind) 5600 \$.00
 - the total amount of tax-receipted tuition fees 5610 \$.00
 - the total amount of tax-receipted ten-year gifts 5620 \$.00
 - the total amount of tax-receipted bequests 5630 \$.00
- F5 If the charity received ten-year gifts or bequests in a previous fiscal period and used them to reduce its disbursement quota, enter the amount, if any, spent in the fiscal period. (See the guide.) 5700 \$.00j
- F6 If the charity is taking a special reduction, which we have pre-approved, to its disbursement quota, enter the special reduction amount for the fiscal period. (See the guide.) 5750 \$.00
- F7 Did the charity acquire a non-qualifying security or allow a donor to use any of the charity's property under the circumstances described in the guide during the fiscal period? (See the guide) 5600 Yes No

Section G - For Foundations On

Note: See the guide for an explanation of the terms and requirements of this section.

- G1 In the fiscal period, did the foundation acquire control of a share-capital or for-profit corporation? 6000 Yes No
- G2 Indicate the average value of investment property not used for charitable programs or administration during:
- the 24 months before the beginning of the fiscal period 6050 \$.00
 - the 24 months before the end of the fiscal period 6060 \$.00
- G3 Did the foundation incur debts at any time during the fiscal period other than for current operating expenses, in purchasing or selling investments, or in administering charitable programs? 6100 Yes No
- G4 For private foundations only: At any time during the fiscal period, did the foundation hold any shares, rights to acquire such shares, or debts owing to it that meet the definition of a non-qualified investment? 6150 Yes No

Section H - Certification

H1 To be completed by a director/trustee or like *official* of the charity. It is a serious offence under the Income Tax Act to provide false or deceptive information.
I certify that the information given on this form, the basic information sheet, and any attachments is, to the best of my knowledge, correct, complete, and current.

Name (please print)
Signature

Position in charity
Date signed

Section I - Confidential Data

I1 Physical location (address) of the charity (Do not use rural route or post office box *numbers*.)

Number, street, apt. no., or lot and concession no.
City
Province or territory and postal code

Postal code:

I2 Location of the charity's books and records

Number, street, apt. no., or lot and concession no.
City
Province or territory and postal code

Postal code:

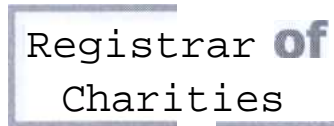
I3 Name and address of the person who completed this return

Name
Firm name (if applicable)
Number, street, apt. no., R.R. no., or P.O. box no.
City
Province or territory and postal code

Postal code:

Phone number ()

Fax number ()



Charity Annual Return

For the year ended 30 June [03] (including balance dates ending in the 03 calendar year).

Information in sections A, B and C has been taken from your registration form or last annual return. Please update any of this information to highlight any change in your organisation or its activities.

This information will be entered onto the computerised Registrar of Charities database. The information that you have supplied will be publicly available at our office and on this website.

A. Contact Details

- 1 Please give the legal name by which the organisation is known.
- 2 Please give any other names by which the organisation is known (including any acronyms).
- 3 Is the organisation a branch, subsidiary section, parish, congregation or other internal division of another registered charity or other organisation?
 Yes No

If Yes, please provide details below:

- 4 Street address:



Mailing address (if different from street address):

Telephone:

- 7 Fax:

- \$ Contact person (name and position e.g. secretary):

- 9 Contact person's email address:
- 10 Please supply a list of the names and addresses of all members of the governing board or governing authority of the organisation (e.g. trustees, parish priest etc). Type each part of the name and address on a new line e.g.:
- John Smith
1/10 Main Street
GORE

B. Charitable Purpose

- 11 Year ~~in which the org~~ organisation first operated or intends to operate:
- 12 Are you registered under any other Act of Parliament, and if so what is your registration number?
- Company number:
- IRD number:
- Charitable Trusts Act number:
- Incorporated Societies Act number:
- Maori Land Court number:
- Other, please specify:
- 13 What are the areas of your main charitable purposes and activities? Select all boxes that apply.
- 14
- | | |
|---|--|
| <input type="checkbox"/> Education | <input type="checkbox"/> Health |
| Religion | Indigenous persons |
| Poverty | <input type="checkbox"/> Employment |
| Disaster relief | Crime prevention |
| <input type="checkbox"/> People with disabilities | <input type="checkbox"/> Science |
| Public work and utilities | <input type="checkbox"/> Research |
| Community development | <input type="checkbox"/> Culture |
| Aged persons | Environment |
| Young persons | <input type="checkbox"/> Animals |
| Family services | <input type="checkbox"/> Other (see 15. below) |
| Housing | |
- 15 If you selected Other at 14. above please describe your main charitable purposes and activities:

C. Activities

Please provide details of the main activities that will be carried out in order to further the objects in the entity's governing document.

16a Object 1:

16b Activities:

17a Object 2:

17b Activities:

18a Object 3:

18b Activities:

19a Object 4:

19b Activities:

20 Add information about any additional objects and activities:

21 Name the charities that will benefit on a winding up of the organisation:

- 22 Does the entity operate outside New Zealand?
 Yes No
- 23 Does the entity fund any activities outside New Zealand?
 Yes No
- 24 Do you intend to raise money from the public?
 Yes No
- 25 Do you intend to provide services under government contract?
 Yes No

D. Balance Date (Being the End of Your Financial Year)

26 Your balance date (dd/mm/yy):
/ /

E. Annual General Meeting

27 Date of last annual general meeting if applicable (dd/mm/yy):
/ /

F. Income

- 28 Income from:
- Investments: New Zealand company dividends
 - All other investments (excluding New Zealand company dividends)
 - Subtotal income from investments
 - Donations from the public
 - Trading activities
 - Grants from other registered charities
 - Government contracts or grants
 - Income from members (including subscriptions)
 - Other
 - Total

G. Outgoings

- 29 Note: Take all figures from your accounts and allocate overheads such as administration and depreciation as appropriate to your organisation.
- Service delivery and activity costs (including overhead and administration costs)
- Total grants made within New Zealand
- Grants made *within* New Zealand to other registered charities
 - Grants made overseas

Fundraising costs	<input type="text"/>
Retained surplus (deficit):	<input type="text"/>
Total	

H. Net Worth

30	Current assets	
	<i>Long term assets</i>	
	Total assets	
	Current liabilities	
	<i>Long term liabilities</i>	
	Total liabilities	<input type="text"/>
	Balancing figure/Equity	<input type="text"/>

I. Benefits

32 Have any of the following benefited in any way, directly or indirectly from the entity?

- Trustees
- Others involved in managing the organisation
- A relative or business associate of a. or b.
- A partner, relative or business associate of a partner

Yes No

If yes, specify amount:

J. Declaration

[If filing online, you will complete this section when the form is returned to you.]

33 I declare that the above information is true and correct and that the charitable objectives outlined above have been actively pursued throughout the relevant year.

Signed:

Date:

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