Reducing the administrative burden of grant funding and charities registration

A summary of feedback from regional community engagement workshops and recommendations for future actions

December 2017

Te Tari Taiwhenua
Internal Affairs

New Zealand Government

Foreword

The community and voluntary sector is an integral part of New Zealand communities. Every day it makes an important contribution from sports, recreation, arts, culture and heritage to emergency and social services, health, education, conservation, and the environment. Strong and resilient communities contribute to a productive and competitive economy and improved social outcomes for all New Zealanders.

There are an estimated 114,000 community and voluntary sector groups in NZ and 27,833 registered charities. Reducing the administrative burden on these organisations releases time and resources which in return contributes to an improved social return on investment. For the people who contribute to the community and voluntary sector it means they can focus on what they do best to support NZ communities.

I am very pleased to present this report on the feedback from community organisations that were part of community engagement workshops in June and July 2017. I want to acknowledge participants' contribution and thank all the organisations who took time out to contribute. Your input will help shape future priorities for the Government's work to support the Community and Voluntary sector. I also want to acknowledge the previous Minister, Hon Alfred Ngaro for his support for this forum.

This is an important step forward and I fully support the recommendations. I encourage other funders and grant making organisations to consider the areas of action that have been raised and see what they can do to support this kaupapa.

I am committed to engaging further with the sector to shape our priorities.

Ngā mihi nui, na

Hon Peeni Henare
Minister for the Community and Voluntary Sector

Contents

Executive summary

Community and voluntary sector organisations can be in a position where they have to use part of their resources in applying for funding and/or meeting the legal reporting requirements for registered charities. This can decrease the net return on investment to organisations and communities.

Six community workshops were held around the country so that funders including the Department of Internal Affairs (Department) would be better informed about how best to reduce the administrative burden on community organisations. After each meeting all participants were provided with a list of the points raised at the meeting.

By the end of the series of meetings, several themes were identified. Recommended areas for actions to reduce the burden are based on these themes.

Grant funding

Themes

- Change granting processes so that community groups apply once to multiple funders simultaneously
- Re-use information that has already been captured through other processes
- Improve the online request for funding process
- Improve and simplify information and advice to help applicants decide which fund is most appropriate for their needs and the requirements for that fund
- Increase the availability of multi-year funding where possible
- Enable personal contact and relationships with funders
- Make accountability for funding easier
- Reduce timeframes around decisions
- Increased Māori governance and representation in decision-making and access to funding
- Improve the range and nature of grants available.

Recommendations

The Department will consider and implement where possible the recommendations for individual funders above. In addition, the Department will specifically:

a. initiate discussions on a sector-wide approach to considering funding requests, awarding grants and managing related accountability requirements, including the use of shared online systems and accreditation systems

b. continue to enhance community-facing information on grant funding matters, particularly in relation to our website, with a focus on reducing incomplete and ineligible applications received by the Department

c. review the range of funds currently available in terms of scope and consistency of requirements (and, in particular, consider reducing the request and accountability requirements in line with risk and the size of the grant)

d. further reduce the time taken from initial request to payment of a grant

e. further encourage the use of multi-year funding requests and approvals

f. liaise further with customer focus groups to inform changes.

Registered charities

Themes

- improve the uptake and implementation of the new reporting standards
- re-use the information on the charities register
- strengthen the public understanding of Charities Services
- improve the quality and nature of the information about organisations on the charities register
- keep the online process and a range of communication channels
- reduce the cost and level of compliance for small groups
- reduce the time taken to be registered.

The Department has identified a number of areas that will be worked on as a result of that feedback.

Recommendations

That the Department's Charities Services business group will:

a. continue to monitor the uptake of the New Reporting Standards, including providing training and other resources for charities and the accounting profession to improve the quality of the required performance reporting

b. explore ways to strengthen the understanding of the work Charities Services does, and increase knowledge of the information publicly available on the charities register

c. look for opportunities to reduce the duplication for registered charities in terms of their annual reporting requirements.

1. Introduction

The community funding sector is made up of multiple funders across local and central government, gaming trusts and philanthropic and community trusts. Multiple funds exist with different legislated mandates, different trust deeds and different priorities, systems, processes and rules. This can create a burden for community organisations which typically apply to multiple funders, using different request and accountability processes. Many community and voluntary sector organisations also have to maintain their charities registration.

This leads to inefficiencies, in that part of the funding is required to undertake the associated administration. For a number of community organisations it is volunteer time that covers this work. For others, staff are paid to undertake this work. Both lead to decreasing the net return on investment to organisations and communities.

A series of community workshops were held so that funders and the Department would be better informed about how best to reduce the administrative burden of accessing funding and in managing their on-going charities registration. These workshops also enabled organisations to have a voice in determining priorities for action.

Many of the community and voluntary organisations that seek grant funding are also registered charities, so there was a dual opportunity to explore improvements to the way Charities Services, as the regulator of registered charities, engages with the sector.

2. Community engagement workshops

2.1 Background

Community engagement workshops were held in June and July 2017 in Whangarei, Auckland, Waitara, Wellington, Christchurch and Alexandra, ensuring contributions from Maori, ethnically diverse communities, and a mix of urban and rural communities. A list of the organisations that participated in the process is attached in Appendix A.

Invitations were issued to a range of customers who have registered as a charity or accessed grant funding administered by the Department, other Government departments, local government and national and regional philanthropic or community funders. Invitations were also extended to community and local government grant funding providers to co-host and hear feedback directly from applicants. The focus was on reducing the administrative burden associated with grant funding and charities registration rather than the services procured by government departments.

The meetings were run collaboratively by staff from the Department, Philanthropy New Zealand and grant funders, reinforcing the commitment to working together on this matter. Meetings were workshop style, with structured discussion at tables to enable a wide range of attendees to input.

2.2 Structured discussion

Each workshop was asked four questions:

    a. What works well in the process of applying for grants?

    b. What opportunities are there to improve the process of applying for grants?

    c. What works well in your engagement with Charities Services?

    d. What suggestions do you have that could improve Charities Services processes?

Attendees discussed each question in small groups and then reported back in a plenary session on the top areas that were working well and the ideas for improvement. The summaries from each workshop are attached in Appendix B.

2.3   Development of themes from the feedback

Feedback from the workshops was collated by the Department into 17 different themes. The themes are listed in order of frequency of comment at the meetings.

Themes regarding grant funding

- Change granting processes so that community groups apply once to multiple funders simultaneously
- Re-use information that has already been captured through other processes
- Improve the online request process
- Improve and simplify information and advice to help applicants decide which fund is most appropriate for their needs and the requirements for that fund
- Increase the availability of multi-year funding where possible
- Enable personal contact and relationships with funders
- Make accountability for funding easier
- Reduce timeframes around decisions
- Increased Māori governance and representation in decision-making and access to funding
- Improve the range and nature of grants available

Themes regarding registered charities

- Improve the uptake and implementation of the new reporting standards
- Leverage the centralised information on the charities register
- Strengthen the public understanding of Charities Services
- Improve the quality and nature of the information about organisations on the charities register
- Keep the online process and a range of communication channels
- Reduce the cost and level of compliance for small groups
- Reduce the time taken to be registered

Each of these themes is elaborated on in the next section.

3 Reducing the administrative burden for grant funding

The 10 themes identified in the workshops have been grouped into five core areas where there are the potential for major benefits and are ordered by likely level of impact. The sixth area identifies themes that less directly affect the burden or were not consistently raised in the various meetings but are still seen as ways in which the administrative burden could be reduced.

3.1 Centralise granting processes and leveraging information

There was strong feedback from all workshops that funders could centralise and re-use information that existed in other places or already had in their possession. This included ideas such as:

- a common place to apply to multiple funds
- using information that is already available on the charities register
- funders sharing information
- Charities Services as the accrediting agency of organisations to receive grant funding
- standardising grant request and reporting requirements between funders
- funders collaborating on decision making rather than groups pursuing multiple funders
- re-use information that has already been captured through other processes to reduce administration for accountability requirements.

The above approaches would reduce the administration of applying for grants as it reduces a number of repetitive aspects associated with grant funding.

Quotes from workshop attendees:

"Funders working collaboratively and not waiting to see if the other person will pay for something" - Waitara participant

"Leverage off info on Charities so we don't have to provide that info" - Whangarei participant

"Align funders IT systems" – Auckland participant

"Use consistent terminology across the sector – criteria, eligibility, and priority. Keep it the same. Same with closing date or deadlines" – Wellington participant

"Better management and timeframes regarding partial funding – getting a small amount and then having to wait for more to begin is hard" – Alexandra participant

3.2   Improve the online request processes

Not all funders currently use an online request process but all workshops saw online requests as being useful in reducing the administrative burden. Most comments were around the functionality that online systems can provide such as:

- being able to save drafts and come back later

- being able to cut and paste or re-use previous information

- ease of uploading documents

- having multiple people being able to access and edit from any location

- having a profile that stores standard information for re-use

- using the technology to analyse question responses to determine what subsequent questions may be needed.

This reduces the administrative burden by reducing time and costs associated with filling in physical forms. It was also noted by several groups that paper options should be available for those groups or individuals without digital access or literacy issues to ensure ease of access for all organisations.

Quotes from workshop attendees:

"Being able to save a profile so you don't have to upload everything every time. [The Department's online grants system] is good." – Whangarei participant

"Applying online – you can copy and paste, upload documents, save drafts for later." – Christchurch participant

"Use tech – a matrix platform across all funders e.g. if need $1mill these are the 20 criteria, if need 50c these are the 2 criteria" – Auckland participant

3.3   Improve and simplify information and advice

Every workshop gave feedback on improving information and advice to assist applicants with understanding and applying for the right grants. This included ideas such as:

- simpler, clearer wording so applicants find it quicker and easier to understand

- help with writing an effective request to reduce time spent on wording e.g. workshops on writing requests, helpdesk assistance etc.

- feedback on requests and the use of exemplars

- the ability to create personalised funding calendars to make it easier to track dates

- support with understanding the legal and financial roles and responsibilities associated with running a community organisation and obtaining and managing grants.

This was seen as a way to reduce time and effort in applying, especially for people new to funding and small groups that rely on volunteers. It could also reduce unnecessary effort for people who are unlikely to be approved.

Funders may also benefit by reducing the number of ineligible, incomplete or declined requests arising from applicant's inability to adequately respond to the requirements.

Quotes from workshop attendees:

> "Simple language – people are volunteers and don't have the time to read through lots of information" – Waitara participant

> "Email reminders good – constant reminders" – Wellington participant

> "Feedback on applications – was it criteria, was the form filled in well, what could be done better" – Christchurch participant

> "Funding calendars that are personalised. "givUs[1]" has a list but also makes a calendar" – Whangarei participant

3.4 Better access to funding – the availability of multi-year funding and reduced timeframes for decision making

Every workshop stated that multi-year funding worked well and could be extended to other funds. It was seen to provide long term assurance to organisations; supporting planning, staff retention and stabilising delivery.

Some workshops noted that outcomes could not be evidenced in only one year. Multi-year funding would reduce administration by reducing the need to re-apply annually.

Most workshops also raised the need to reduce timeframes in making decisions. This assists in reducing the need to make multiple requests while waiting to hear the results of earlier applications. It will also reduce the period of uncertainty for organisations and enable better planning and management.

Quotes from workshop attendees:

> "More multi-year funding with cost of living increases" – Wellington participant

> "More multi-year funding, which is especially good for staff retention" – Christchurch participant

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[1] givUs is an online search tool of available funds operated by Generosity NZ.

3.5   Make accountability for grants easier

Several workshops raised concerns about accountability requirements. Ideas for improvements included:

- funding for outcomes, not activities or specific costs
- making the requirements relative to the size of the grant
- improving how groups can report when working collectively, rather than each entity reporting separately
- adopting a high trust approach to reporting requirements for smaller or lower risk grants.

This would reduce the level of administration associated with managing and reporting on grants. Funders could also benefit through improved risk management, directing resources to high risk areas, and reduced administration in processing reporting requirements where risk is low.

Quotes from workshop attendees:

"More trust and less data – communities know their work" – Alexandra participant

"Small application, small grant, small reporting. Make the work relate to the size of the grant." – Wellington participant

3.6   Other suggestions for improvements

These ideas were considered to have less direct effect in reducing the administrative burden related to grant funding, were broader sector issues or were raised by a single table in a single workshop.

- Enable relationships with funders – This was a strong theme raised at all workshops. Overall, it was seen that having funder advisory staff that take a relational approach, have local knowledge and are proactive in contacting groups, worked well in supporting the grant funding process as a good source of information and advice.
- Improve the range and nature of grants available – This included comments from several workshops. Examples include ensuring funding is available for local or regional groups within a national organisation as well as for the national organisation so they are not competing for the same funding; enabling a group granted operational costs to also be granted funding for one off costs that may arise during the year; and making grants for large scale capital works easier to obtain at the right time in the project, rather than just annually or six monthly.
- Increased Māori governance and representation in decision-making and access to funding – This was raised at a couple of workshops. This covers a range of ideas including more non-government philanthropic organisations governed solely by Māori, and greater Māori representation in funding advisory and decision making groups. It also included developing funding approaches and policy that enable access to greater funding levels by taking cultural capability into consideration.

- Have a two-step process – enabling a short form or simple expression of interest, followed by an invitation to send more complete information would clarify very early in the process whether or not an applicant was applying to the correct fund or had a reasonable chance of being awarded a grant.

- Make requirements proportionate to the size of the grant – small groups wanting a small grant are often doing similar levels of administration to large groups seeking large grants. Also, some funders require very little administration for a large grant, and other funders require a lot of administration for the same sized or smaller grant.

- Ensure the requested information or documentation is readily accessible or in common use – one example given was a number of funders still requesting deposit slips to confirm bank account details rather than accepting other documents in more common use.

4 Reducing the administrative burden for registered charities

The themes likely to have the most direct effect are elaborated on in points 4.1 to 4.3 below. The themes that less directly affect the burden or were not consistently raised are summarised in point 4.4.

4.1 Improve the uptake and implementation of the new reporting standards

There was a high level of feedback from all workshops about the new reporting standards. The majority of feedback was in support of the standards.

It was consistently raised that the standards were not well known to people responsible for financial reporting, specifically accountants and accounting firms. This included issues such as:

- groups being charged per output audited

- groups being advised not to report on outcomes that an auditor did not know how to audit

- increased time and cost working with less skilled accountants to implement the standards

- groups knowing more about the standards than the accountant

- accounting firms advising groups they are not training staff in those standards and cannot provide the necessary services.

These issues create a burden for organisations in their reporting requirements. Better information and training, especially to accountants, regarding implementing the standards would reduce the work associated with meeting reporting requirements.

Quotes from workshop attendees:

"More education to accountants and to groups – challenge the accountants to learn the reporting standards. It is hard for small groups to apply with the new standards" – Waitara participant

"Improve the uptake by accountants – they don't know the standards" – Alexandra participant

"Accountants don't understand - the C & V sector is only a small portion of their business" – Christchurch participant

"We need more clarity on outcomes and outputs and what that means" – Wellington participant

4.2   Re-use the information on the charities register

All workshops identified the charities register as being a good source of information. This was reported as being used in a variety of ways, such as looking at examples of constitutions and finding similar organisations to network with.

Ideas for improvement included:

- encouraging other organisations (such as funders) who request this same information from groups to use the information available on the charities register in order to reduce the overall administrative burden for groups

- Charities Services proactively approaching funders regarding their use of the register

- Charities Services actively encouraging funders to use the new reporting standards when setting criteria, assessing requests and setting accountability requirements

- making it easier to use the open data on the charities register

- providing meaningful information for communities from the open data.

Encouraging funders to use the information in the register reduces the administrative burden for groups applying for grants. Better use of the information does not directly reduce the administrative burden of maintaining registration for organisations. Charities Services could improve the knowledge and use of the open data and information available on the register.

Quotes from workshop attendees:

"You could reduce the admin for smaller groups by working with funders to use the information" – Christchurch participant

"There is an opportunity around reporting requirements to align with new reporting standards – Charities, funders, constitutions plus assurance requirements" – Alexandra participant

"Lots of gold to access in the information" – Wellington participant

4.3   Strengthen the public understanding of Charities Services

The majority of workshops identified the need for further clarity regarding Charities Services. This included issues such as:

- not understanding what Charities Services does

- the differences between registered charities, charitable trusts and incorporated societies not being widely understood.

Strengthening public understanding of Charities Services and the benefits of charities registration would be beneficial and, coupled with other improvements, would ultimately result in a reduced burden for organisations. This could also reduce the administrative

burden for organisation in terms of time and cost associated with understanding roles and responsibilities related to charities registration.

Quotes from workshop attendees:

> "It needs a different name – it is confusing with the grant funding part of DIA" – Whangarei participant

> "Who are Charities? The public don't understand what it is" – Alexandra participant

> "Clarify the difference between Companies, Societies office, Charities – isn't it duplication, or maybe have better linking" – Christchurch participant

4.4   Broader suggestions for improvement

These themes were considered to have less direct effect in reducing the administrative burden related to maintaining charity registration, were broader sector issues or were comments raised by a single table in a single workshop.

- Improve the quality and nature of the information about organisations on the register – This included ideas such as more rigorous assessment of the organisations for accuracy of the information provided, more proactive re-assessment of organisations regarding their charitable purpose, and providing an indication of the quality of practice of the organisation. This less directly reduces the administrative burden for organisations to maintain their registration.

- Reduce the time taken to be registered – Delays in Charities Services processing a registration request do not directly reduce the administrative burden for organisations but can cause frustration and administrative problems for applicants. Delays can also be caused when the information provided by applicants is unclear and needs to be clarified. This could be addressed through improved information and advice on registration requirements.

- Keep the online process and a range of communication channels – There was a high level of positive feedback regarding the range of ways information and advice is available. This includes website, phone, email, webinars, templates, and Facebook.

- Be proactive in helping groups about the roles and responsibilities of officers when those officers change – This would reduce additional work being done by the organisation associated with their responsibilities as a registered charity.

- Reduce duplication in the form and the performance report – There are some questions in the annual return form which are now covered in the performance report.

5   Funders' feedback

The summary of themes was sent to 17 funders who participated in the workshops to gain insight into their perspectives on the themes. Feedback to date generally supports the themes that were identified.

The Department will engage further with the funding sector to agree and prioritise future work.

Quotes from responders:

"Good feedback and timely as we are re-designing our granting system to reduce burden on community groups"

"Many of the themes will be familiar to more progressive funders e.g. multi-year funding, increasing level of trust in reporting. A common place to apply to multiple funds is something we have talked about… but community organisations will still need to get funders interested… so just maybe a burden of a different sort."

6 General recommendations to decrease grant funding administration

Several strong and consistent themes emerged from the various workshops, identifying generic areas of improvement which all funders should consider as part of their business improvement work. There were two areas where attendees felt that there would be better outcomes overall if funders worked together to create a simpler request and accountability system, and shared information and decision making.

6.1 Sector-wide recommendation

Joined up funding and accountability approach

A key recommendation for the funding sector as a whole relates to a more joined up way of considering requests, awarding grants and then managing the accountability requirements of the funding.

Many attendees identified the cost of having to make a variety of requests to multiple funders in an effort to raise the money needed for them to undertake their work. While there are some common requirements in the requests for funding, minor differences often mean applicants are effectively creating multiple requests for the same end purpose.

Given that most funders award only a portion of the amount requested, the applicants are then often faced with multiple accountability requirements to satisfy the variety of funders that the money has been spent in line with the identified purpose. A combination of slightly different purpose statements at the start and a similar variety of different accountability requirements later means that again applicants are forced to divert resources away from undertaking the organisation's purpose, to meet the multiple funders' requirements.

It was suggested that if the funders could come up with a way in which just one request could be considered by multiple funders so that the organisation received the total value of their request and then had to meet just one set of accountability requirements afterwards, there would be a marked decrease in wasted administrative costs compared to the current situation.

Another stated advantage of this system was that organisations may have a better chance of being awarded the full amount of the grant that was requested and so would be in a better position to meet the intended outcomes. As such, this reflected a marked improvement in the return on investment from both the applicant and funder perspective.

It is noted that some applicants had reservations about this approach as they saw a risk that the multiple request approach did at least allow for their request to be considered by several funders, some of which may allocate some funding. Some applicants identified the risk that a single approach may lead to the organisation receiving no funds at all.

Another sector-wide recommendation relates to the advantages to applicants when all funders jointly present to community groups in meetings such as the current funding fora that are organised in some regions. This provides opportunities for applicants to hear from multiple funders and to clarify any differences in criteria or priorities in their decision making.

6.2   Recommendations for individual funders

The areas recommended for individual funders to consider in decreasing the administrative burden on applicants are:

- the way in which they may be able to work with other regional or national funders to reduce the administrative burden on applicants

- the development and on-going use of an online request process

- the re-use of information that has already been supplied to the funder or is available from other sources such as the Charities Register or Incorporated Societies database rather than asking the applicant to provide this again

- improved clarity of funding criteria and the documents that are required as part of the request process

- support available from advisors, webinars, face to face meetings and other training opportunities to assist new applicants in the funding process

- increased availability of multi-year funding

- reduced timeframes around decisions

- improved access to funds including the frequency of their availability and the range and coverage of the individual funds

- higher trust environment where levels of request requirements and accountability are related to risk and the size of the grant rather than a one size suits all approach

- increased Māori governance and representation in decision-making and access to funding

- possible two-step process where a brief expression of interest may be reviewed by the funder before a detailed submission is made

- consider where the performance report made by registered charities may meet the accountability requirements for some grants without additional documentation.

7   Proposed Department of Internal Affairs actions to decrease grant funding administration

7.1 Positive comments received

Meeting participants made a number of positive comments about helpful, supportive staff, including at the Department. Having regional advisory staff who know local conditions and organisations and are able to provide support to applicants has obviously struck a positive note amongst those seeking grants.

Similarly the online request system used by the Department received many positive comments for its efficiency and effectiveness.

7.2 Future actions

In the wider community funding environment the Department is a major player with over $160 million in combined funds (including Lottery and Crown funds) available in 2017/18 for distribution across a variety of operational and capital grants. In addition, the advisors working in 16 regional offices provide an on-going contact point and source of advice for applicants and other funders. This influence can be used to support wider sector changes to improve the general funding environment.

The Department will consider and implement where possible the recommendations for individual funders above. In addition, the Department will specifically:

a. initiate discussions on a sector-wide approach to considering funding requests, awarding grants and managing related accountability requirements, including the use of shared online systems and accreditation systems

b. continue to enhance community-facing information on grant funding matters, particularly in relation to our website, with a focus on reducing incomplete and ineligible applications received by the Department

c. review the range of funds currently available in terms of scope and consistency of requirements (and, in particular, consider reducing the request and accountability requirements in line with risk and the size of the grant)

d. further reduce the time taken from initial request to payment of a grant

e. further encourage the use of multi-year funding requests and approvals

f. liaise further with customer focus groups to inform changes.

8 Proposed Department of Internal Affairs actions to decrease the administrative burden on registered charities

8.1 Background

The new reporting standards represent the most significant change for registered charities, and the professionals that support those charities, since the introduction of the Charities Act 2005. The standards will improve the quality of information available on the charities register, by ensuring that registered charities are reporting financial and non-financial performance information in a consistent, complete and comparable way.

The Department has developed a range of resources to help charities meet the new reporting requirements, including workbooks, templates and webinars. Charities Services will continue to work with Chartered Accountants Australia and New Zealand, CPA Australia and funders to improve the knowledge of the standards. As indicated in the workshops, there is a need to continue this work for the foreseeable future.

The Department will monitor the success of these initiatives and the uptake of the standards, including surveying charities that appear to be unaware of the new requirements, so that efforts can better target the needs of these charities.

There is a need to strengthen the understanding of Charities Services, the work Charities Services does, and increase knowledge of the information publicly available on the charities register. This year Charities Services launched on Facebook, which is a useful platform to highlight the work that is done, and the resources and information that is available on the Charities Services website and in the charities register. The Department also plans to explore how other regulators, both within and outside of New Zealand, raise awareness of their functions. This will inform further work in this area.

The Department will look at ways of reducing the duplication for registered charities, for example, in terms of the information required to be included in the annual return, which is also required to be reported in financial statements under the new reporting standards. Charities Services currently require that this information be entered through the annual return process so it can be searched across the entire charities register. Information uploaded in financial statements cannot be searched in this way.

In terms of the registration process, Charities Services aims to complete the majority of registration applications within 50 working days. It can sometimes take longer for more complex applications, where the independent Charities Registration Board makes decisions on the registration applications. We plan to make changes to the website to improve the information available on the registration process and requirements.

8.2 Recommendations: Registered charities registration

That the Department of Internal Affairs Charities Services business group will:

a. continue monitor the uptake of the New Reporting Standards, including providing training and to other resources for charities and the accounting profession to improve the quality of the required performance reporting

b. explore ways to strengthen the understanding of the work Charities Services does, and increase knowledge of the information publicly available on the charities register

c. look for opportunities to reduce the duplication for registered charities in terms of their annual reporting requirements.

Appendix A: Participating organisations

Community organisations

60s Up Movement of New Zealand (Inc)
Access Radio Wairarapa Charitable Trust
Adult Conductive Education Trust
Age Concern Counties Manukau Inc
Age Concern Taranaki Inc
Age Concern New Zealand Inc
Alexandra Community Advice Network Inc
Alexandra Community House Trust
Alpine Community Development Trust
Alzheimer's Canterbury Inc
Alzheimers Society Otago Inc
Alzheimers Wellington Inc
Autism Wairarapa Charitable Trust
Barnardos New Zealand Inc
Battered Women's Trust
Beachlands Community Trust
Belfast Community Network Inc
Birthright (Central Otago) Inc
Birthright Canterbury Trust
Birthright Hutt Valley Trust
Bone Marrow Cancer Trust
Bromley Community Association Inc
Canterbury Business Association
Canterbury Men's Centre
Canterbury Youth Workers Collective
Central Otago Budgeting Service Inc
Central Otago REAP
Challenge 2000 Trust
Cholmondeley Children's Centre Inc
Christchurch Community Accounting
Christchurch Community House Te
Whakaruruhau ki Otautahi Trust
Christchurch Early Intervention Trust
Christchurch Methodist Central Mission
Christchurch Youth Council
Community Development Network Trust
Community Energy Action Charitable Trust
Community Law Canterbury / Te Ture Whanui
o Waitaha Inc
Community Networks Wellington Inc
Community Waitakere Charitable Trust
Conductive Education Taranaki Trust
Creative New Zealand
Cromwell Museum Trust
Delfi
Delta Community Trust

Depression Support Network
Disabled Persons Assembly (NZ) Inc
Dress for Success Wellington Inc
Enrich Community Chaplaincy Trust
Family Life Education Pasefika Services Trust
Henley Mens Shed Inc
Hui E! Community Aotearoa
Ignite Sports Trust
Kiwi Harvest Limited
Life Education Trust
Lifewalk Trust
Lincoln Envirotown Trust
Linwood Avenue Community Corner Trust
Manukorihi Pa Reserve
Marsden Day Care Trust
Mercy Missions Trust
MHAPS - Mental Health Advocacy and Peer
Support Trust
Migrant Connections Taranaki Charitable Trust
Miriam Centre Child Abuse Treatment and
Research Trust
Moera Community House (Inc)
Mosooi Charitable Trust
Multiple Sclerosis and Parkinsons Society of
Canterbury Inc
Nga Uri o Te Rangimatotoru
Ngati Rahiri
Ngati Tara
Network Waitangi Otautahi Inc
New Plymouth Positive Ageing Trust
New Zealand Rugby Union Inc
Ngaio Toy Library Inc
North Canterbury Neighbourhood Support Inc
North Haven Hospice Society Inc
Northland Chinese Association Inc
Northland Television Charitable Trust
OKE Charity
Outline New Zealand Inc
PACIFICA Whangarei Branch
Papatoetoe U3A Inc
Parkinsonism Society Otago Inc
Parnell Community Trust
Pasifika Education Centre
Pearl of the Islands Foundation Inc
People First New Zealand Inc
Petersgate Trust

Post & Ante-Natal Distress Support Group (Wellington) Inc
Pregnancy Help Inc
Presbyterian Support Otago Inc
Regent Community Trust
Rewi Alley Education and Cultural Centre
Roskill Together Trust
Rowley Resource Centre Inc
Royal New Zealand Plunket Society Inc
Safer Aotearoa Family Violence Prevention Network Society Inc
Samaritans New Zealand Inc
Shirley Community Trust
Sistema Whangarei-Toi Akorangi Trust
Social Equity and Wellbeing Network
South Auckland Christian Foodbank
South Auckland Philatelic Society
START Trust Board
Taranaki Adult Literacy Services Inc
Taranaki Disabilities Information Centre Trust
Te Hapu o Ngati Wheke
Te Karaka Foundation
Te Kotahitanga o Te Atiawa Trust
Te Reo o Taranaki Charitable Trust
Te Roopu Taurima o Manukau Trust
Te Whangai Trust
Tenants Protection Association
The Asian Network (TANI)
The Little River Wairewa Community Trust
The North Taranaki Neighbourhood Support Trust
The Scout Association of New Zealand
The Wellington Boys' and Girls' Institute Inc
Tourette's Association New Zealand
Tu Tama Wahine o Taranaki Inc
Volunteering Auckland Trust
Volunteering Canterbury
Volunteering Kapiti Inc
Volunteering New Plymouth Trust
Volunteering New Zealand Inc
Volunteering Northland
Waitara Alive Inc
Wellington Multiple Sclerosis Society Inc
Wellington Region ME/CFS Support Inc
Whananaki Community Led Development
Whangarei Anglican Care Trust
Whangarei Museum and Heritage Trust
White Elephant Trust
Women's Centre New Plymouth Inc
Women's International Newcomers Group Social Inc
Woolston Development Project Inc

Young Women's Christian Association Christchurch Inc
Youth Alive Trust
Youth and Cultural Development Society Inc
Youthline Central South Island

Funders and Philanthropy New Zealand

Auckland Council
Central Lakes Trust
Central Otago District Council
Community Trust Otago
Department of Internal Affairs
Foundation North
Hutt City Council
JR McKenzie Trust
Lion Foundation
Nikau Foundation
Philanthropy New Zealand
Porirua City Council
Rata Foundation
Thinktank Charitable Trust
Todd Foundation
Upper Hutt City Council
Wellington City Council
Wellington Community Trust

Appendix B: Workshop summaries

Wellington summary, 1 June 2017

EASE OF APPLYING FOR GRANT FUNDING

Working well

- Email reminders good – constant

- Multi-year funding is really good – cannot achieve an outcome in one year

- Can call for help and DIA staff have the time and patience

- DIA staff good

- Relationship and personal contact good

- Online concept is good

- Outcomes is positive move

- Questions not changing is good, template, cut and paste

- Community meetings on priorities good

- Transparency on money available

- Decisions made by community works well

- Good communication if you wanted to change the use

Improvements

- More multi-year funding

- Clarification over groups working in the same space providing the same service – which one is more effective

- More information sharing between funders – outcomes on Charities website

- Cost of applying v time in actually doing the work

- Generosity NZ search engine too high level

- Include an appeals process especially for public money

- More trust in what people say they do to reduce accountability requirements

- Outputs and outcomes reporting – more clarity needed

- Clarity from funders on reporting on outcomes

- Diversity – Maori and pacific in the funding and decision making space. Non-linear, cultural capital, also building more capability, strengths based and appreciative enquiry

- Understanding organisations working collectively on outcomes and difficulty breaking down reporting on that by entity

- Timing from apply to decide – esp when over financial years makes it difficult for planning

- Not a lot of funding for back office funding and salaries

- When funding changes, not enough process/time around that change

- Give decisions faster and have more funding rounds per year

- Loss of institutional knowledge through staff turnover due to insecure funding

- Groups navigating legal entity, registered charity, IRD, funding

- Limited numbers of people attached to a request in Fluxx – hard for high turnover groups. People not wanting to take/share the 'grant' role.

- Daytime meeting not useful for many people associated with community groups

- RealMe – there is a high turnover in small groups – it is really difficult to manage logging on, clinic was good but tips and hints useful

- Decision notification in a timely manner – the earlier the better

- Website – font size, difficult to read for people with vision issues

- Consistent terminology across the sector eg: criteria, dates and deadlines

- Small request = small grant = small reporting. Make the work relate to the size of the grant

- Funders proactively funding the applicants based on community needs – strengths based and appreciative enquiry

- Greater clarity over decision reason

REGISTERING AND REPORTING AS A CHARITY

Working well

- Registering and reporting two things – straight forward

- It is a privilege - light requirements in terms of expectations

- New reporting standards good – makes it easier, smaller charities less work, bigger charities have the resources to do the extra work

- The fact it exists is good. Internationally

- Lots of gold to access in the information

- All the information in the new reporting standards

- Partnership and not regulator relationship

- Criteria clear

- Lots of information on website

- Online is good

- Good that there is no charge to access the site

Improvements

- Should social enterprise + companies be allowed as charities? Generating profits may be more relevant to investigate than whether advocacy is part of a groups function or not
- Charities advice on registration not consistent with law/legal decisions
- Funders to use that information sector wide
- More training on new reporting standards
- Not duplicate reporting information for charities in the form
- Cash flow statement for Tier 3 is a lot of work – template help

Auckland summary, 9 June 2017

EASE OF APPLYING FOR GRANT FUNDING

Working well

- It is accessible to anyone – online and paper forms
- The request forms are simple to follow
- Caters for a diverse range of groups
- There are advisors to help, face to face and to build relationships with
- Round table feedback with funders reducing reporting requirements
- Quick turnaround time
- Multi-year funding – helps to retain knowledge in house
- Funding workshops and face to face help
- Feedback from the funder on decisions and what to do next time.
- Reducing the processes – leveraging off Charities website
- Retaining the background information of the organisation
- Being outcomes focused in the purpose of the grant
- Real Me – put it in once, recorded. This could go across more funders
- Exemplars of good requests, how much was given and the type of organisation
- Online requests – easier, it retains previous information for re-use
- Simple accountability
- Reminders of dates are vital
- Relationship with staff and decision makers works well
- Funding calendars

Improvements

- Greater connectivity between funders – being on the same page when allocating money and their assessment of organisations – a predetermined approval of governance, financial systems, and talent would speed up funding decisions and reduce admin.
- Standardised reporting requirements across all funders
- A voluntary sector-wide accreditation
- Tech – a matrix platform across all funders e.g. if need $1mill these are the 20 criteria, if need 50c these are the 2 criteria
- Align funders IT systems
- Simplify the language to be easier to understand

- Reduce time to complete a request

- Easier grant tracking for reporting purposes

- A funding calendar that covers all funders

- Continual advice and support – case managers

- Lots of $ but we still have poor social statistics – how can we make real change in communities with that $

- Is the type of documentation required still relevant e.g. Deposit Slips

- RealMe – use it across all funders

- Stop asking for pilots and projects when current and ongoing services are working well

- More multi-year funding with cost of living increases

- Funders to use Charities information more often – you can use IT to 'suck' it into your own software

- Salary funding for the sector – volunteers don't always pick up the slack

- Transparency over priorities for funders – what actually are they going to fund

- Better guidance over how questions are assessed and what funders are looking for

- Applying to one funder or many – does it disadvantage a group or affect decision making, and what is the best way to do that

- Guidance on the website on the 'do's and don'ts of funding'

REGISTERING AND REPORTING AS A CHARITY

Working well

- Online and website are good

- Newsletters

- Webinars

- Phone assistance is great

- Networking and communication – you can find people doing similar things or in your area and connect with them

- Good when applying to some funders

- Flexibility – when you speak to a human you can get some flexibility or exemption around the documentation requirements, and they listen to you

Improvements

- New reporting standards – funders could align to it

- Better alignment of funders with the reporting requirements e.g. audit required for a grant but not by Charities

- Improved personal relationships – this happened initially but dropped away after Charities merged with DIA

- Reduce costs for community groups – the cost of maintaining registration – paying for the privilege

- Website – provide more info on groups more easily

- Workshops on the services Charities provide - educational activities

- Be open 24/7 – weekends and evenings not just during the day to chat

- What is their purpose beyond registration e.g. using that data and providing access to it?

- Advice on setting up is fine but what about sustainability and ongoing development – more information on that would be good

- Why the focus on advocacy - accountability could be improved

- More forums like this and sharing the learning

- More human support

- Links on the website click in a circle

- Timing of returns every year – could align better with other reporting

- Resourcing to clear registration backlog

- Streamlining assessment – you get asked a question, you provide the answer and hear nothing for ages, then someone gets back to you and asks another question but it is a different person and you feel like you have to re-explain stuff and it takes longer

- A specialist organisation to support organisations to set up in a way that would make them more likely to be considered for funding

- Hearing something from them during the year – you apply, get approved and that's it until the end of the year

- Better links between Companies and Charities around legal entity status

- Charities become the accreditor of the organisations for funding

Whangarei summary, 7 July 2017

EASE OF APPLYING FOR GRANT FUNDING

Working well

- Tech savvy, friendly staff

- Having an 0800 number

- Online request system – enable saving part way through e.g. Fluxx is great

- Reminder emails

- Being able to upload supporting documents

- Common place to apply – Fluxx has lots of funds all in one place

- Being able to get money is a good thing

- Simplify especially in terms of the financial information required

- One signatory is good

- Save and edit by different people

- If the is an issue, staff contact you

- Being treated like a person

- Using the information on Charities

- Getting hold of funders via email or phone is easy and good

- Two step processes that save you the effort e.g. light/low effort then invite for a full request

Improvements

- More money in grants

- Being able to save a profile so you don't have to upload everything every time (Fluxx is good)

- More support to the volunteers who are applying and to small organisations

- Funding calendars that are personalised e.g. Giveus has a list but also makes a calendar

- Reduce competition for the same funds

- More multi-year funding

- More insurance/assurance around the long term

- Big organisations – recognising they have different areas and not being boxed in on a purpose e.g. museums may also have education or community and voluntary things happening

- Make it easier to get funding for operational and big capital items e.g. finding 1/3rd can be really hard

- Leverage of info on Charities so we don't have to provide that info
- Ability to put in fancier information into the system e.g. bold, italics, different fonts, pie charts, sound files
- Improve time between applying and decision – not months and months
- Collective decision making for groups that apply e.g. Support for Volunteering Fund as a collaborative process where the volunteer centres decide on the distribution of the money to each centre

REGISTERING AND REPORTING AS A CHARITY

Working well

- Emails – regularly and about webinars coming up
- Workshops and networking
- Webinars are useful
- Help read and guide request
- Online is good
- New Reporting Standards are good
  - made us focus on our vision, outcomes and outputs
  - helped us get ready for funding
  - hard to start but easier in the long term
  - gives more info than just financials
- Plain English information
- Good speakers
- Tier 3 & 4 not having to have an audit is good
- Website is helpful

Improvements

- Reduce 'double dipping' – there are sometimes 2 charities on the website but actually one organisation
- Police checking of officers
- Webinars – make sure the tech is working
- Webinars – could the content add to what is one the website, or perhaps clarify if the webinar is just going to reiterate what is written on the website so we can choose if it would be useful or not
- Social Enterprise – Charities to be proactive on if they should or shouldn't be charities. Currently have to officially complain before it gets looked at
- Treasurers need more training in the standards
- Different name – it is confusing with the grant funding part of DIA

- New Reporting Standards – led to increased costs of annual accounts – look at reducing the duplication in the form

- More local seminars for sharing ideas and info

- Ensuring the formulas work in the excel spreadsheets – there is at least one with an error currently

- Change of people in smaller charities – need help with reporting standards

- Not everyone knows about Charities Services

- Changing officers – need to learn about Charities again – more support with that

- Workshops in the sector – more regional engagement

- New Reporting Standards - Help to know if we have done it correctly and help with presentation. What's important and what's not – can we use graphs not words for outputs etc

- Clarity on outcomes and outputs and what that means

- Better assessment of the information before it goes online e.g. a group says it has lots of staff but the accounts do not show much expenditure at all so what's right?

- Making sharing information easier

- Reduce training costs

- Training for accountants – they don't know the standards

Alexandra summary, 11 July 2017

EASE OF APPLYING FOR GRANT FUNDING

Working well

- Online (except where digital access and digital literacy is an issue)
- Simple forms
- Clear criteria
- Staff with good knowledge
- Fundview/Generosity NZ
- Tonic Magazine
- Meeting local funders and face to face relationships works well
- Organisation details remain and repopulate each time
- Drafts to save and revisit
- Local knowledge
- Open dates and regular meetings
- Closing dates enable planning
- Multi-year funding
- More promotion and media coverage of success and who was funded
- Small grants go a long way e.g. $300
- Uniform information – same questions, same paperwork

Improvements

- Reserves should not be a penalty
- Provide professional development and capability building
- Maintain national funding
- Improving knowing what's out there
- Funders working together
- Better use of data and real time data on what a population is doing
- Collaborating on needs
- Remove restrictions on the costs e.g. salary vs project
- Keep money in the region, done by local for local communities
- Keep funding for smaller groups and support them with things like health and safety and the new reporting standards – need to address volunteer fatigue and older volunteers and have some planning around that
- Clear timelines for request processing

- Multi-year funding and aligning it with other government contracts

- Inform communities of what's being funded

- Better decline reasons

- Expressions of interest with personal contact

- A better understanding of increased costs of running and realistic grant sizes

- Reminder emails to include the criteria / priorities /purposes

- Support to accountants regarding funding and grants and how that works

- Reduce compliance costs

- Paid people to run organisations – we are subject to compliance burdens and need to be professional but there is no money to pay our staff

- Funders need to align with community and not with government

- Government funding is shifting to large/institutions and not to local community groups which is putting a greater expectation on local community group and funders to pick up the tab. Disconnect between reality and policy

- Funders having better recognition of government policy and how that impacts the community

- Funder and groups to understand government contracting better

- Better management and timeframes regarding partial funding – getting a small amount and then having to wait for more to begin is hard

- Raise awareness of Generosity NZ

- Improve access to data from Charities to plan funding

- More trust and less data/reporting – we know our work

- Speed up of approvals and declines

- Reduce uncertainty around income

- Being able to apply for operational (once) and project (open/as required)

- Time lag on capital works is tricky – 90% of the request complete but then have to wait 6 months for next round when might be complete in a month.

- Specify funders and grants in performance reporting rather than as one 'grants' lump in new reporting standards on Charities and then funders can leverage off that for reporting.

REGISTERING AND REPORTING AS A CHARITY

Working well

- Website is good – access to information and advice on how to apply

- Prompts in the system e.g. changing officers

- New Reporting Standards
  - Communication was good

- - o Makes sense to provide non-financial information in reporting
    - o Made discussions in the organisation around 'what are we about'
    - o Good for funders
- Filing is easy – just upload
- Webinars are useful
- Phone calls from the advisors are good
- Timeframes to register are going better
- More flexibility in the requirements, when you talk to the right person
- Factsheets
- Templates

Improvements

- Reduce duplication on the form and what's in the performance report
- Call centre – could we have press 1 to speak to an advisor
- Who are Charities Services – public don't understand what it is
- More communication on Charities strategy and the data available
- Making reports and better use of the data
- Make reporting less onerous for Tier 4
- Policy/Act – it's archaic and out of date. Restrictive, especially if it is a funding requirement e.g. festivals and parades
- Improve uptake by accountants – they don't know the standards
- Have Tier 1 and 2 do a Statement of Service Performance
- Specify the grant for individual funders in the accounts, then funders can use the register info
- Linking registered/deregistered to one entity – currently can't track
- Opportunity around reporting requirements to align with new reporting standards – Charities, Funders, Constitutions plus assurance requirements

Christchurch summary, 12 July 2017

EASE OF APPLYING FOR GRANT FUNDING

Working well

- Engagement – personal, supportive, face to face, real conversations
- Simple forms
- Online – can copy and paste, upload documents, save for later
- Having a lot of funds all in one place – like DIA
- Quick turnaround of decisions
- Filling in the form makes you stop and think of what you do well and celebrate
- Multi-year funding
- Outcomes based funding
- Explicit criteria

Improvements

- Opportunities to add more information
- Same questions across funders
- Paper options
- More multi-year funding, which is especially good for staff retention
- Clarity of organisation information – exemplars
- Feedback on requests – was it criteria, was the form filled in well, what could be done better
- More specific questions e.g. in the last 12 months
- A system that doesn't crash on closing date
- Online free list of the funders
- Opportunities to build capability and expertise in the sector
- Workshops on request writing
- Reduce duplication of accountability requirements – could everyone use end of year accounts rather than a form
- A place for information only once – there is a lot of duplication across funders
- Fluid and more responsive request forms to allow us to write what we want
- Central database of funders with approves and declines and the info on Charities
- Quicker decisions (helps with forecasting)
- Redesign using systems thinking – a centralised system. Templated business plans so you don't have to re-apply to many funders

- Real Me – personal information is linked to work and that is uncomfortable. Also it is hard to get board members to login in just to sign

- Review dates between funders and the overlaps – it makes it tricky to manage income

- Share risk between funders through partnership funding.

REGISTERING AND REPORTING AS A CHARITY

Working well

- Charities Services has good credibility

- It is online and accessible and straight forward

- Easy to update at any time so the information is current e.g. changing officers

- Searchable

- Can look at examples of constitutions and get ideas

- Transparent especially related parties

- Useful as an information gathering tool

- Tiered reporting is good and helps with funding too

- Having six months to file annual returns works well

- Webinars

- Ringing up to talk is good

- Contact is timely

- Reminders are good

- Same process each year

- Givers can have confidence in who they give to

- Different ways to access information – written, webinars, advisors

- Publically accessible

- The Facebook blog is good

Improvements

- New Charities – the legalistic language could be improved

- Training on using the website

- Clear the backlog of processing

- Clarify the difference between Companies, Societies office, Charities Services – isn't it duplication, or maybe have better linking

- Charitable purposes need review – is it relevant still?

- National and regional reporting needs better aligning

- Make regional information more accessible

- New Reporting Standards
  - Accountants don't understand
  - the C & V sector is only a small portion of their business
  - Groups getting charged more – sometimes charged for each outcome/output that is audited
  - Accountants not letting groups include things that accountants can't or don't want to audit
  - There is a lot of time spent in adhering to the standards
  - Difficultly around the qualitative information
- Could do some benchmarking

- Produce some meaningful data for communities from the database

- Increase the 'small groups' threshold to $50k for paying for annual return

- Allow two people to access the information, rather than one

- Improve the functionality of financial reporting

- Accountability is good – Conflicts of Interest, members etc but for small communities they don't have the range of people available with the skills. There is also a cost for smaller tiers so this could be relaxed

- More clarity around social enterprises – when can a social enterprise be a charity

- Put extension reasons in the public domain. Sometimes there is a very good reason why the report is late, and Charities Services have approved that, but it looks like there is no good reason

- Provide central accessible files to funders

- Could reduce the admin for smaller groups by working with funders to use the information

- Conditional grants – this means accounts need notes and adjustments – funders don't understand – could you provide information for funders about how grants might look, or to change their conditions to make it easier to view in the accounts

- Upload more information for donors

- Hard for people to find where to search the register – put this up the front and centre

Waitara summary, 13 July 2017

EASE OF APPLYING FOR GRANT FUNDING

Working well

- Groups that have a clear vision of long term goals and telling that to the funder
- Knowing what funds are available
- Having the personal touch – on the ground, accessible, face to face, advisors with local knowledge
- Priorities and outcomes being broad enough and not rigid
- Multi-year funding
- Having Māori funders and tino rangatiratanga, understanding Treaty share of funding
- No closing dates
- Good information online to know what the funders are looking for
- Online requests – save drafts, remote signing – can be anywhere in the country
- Accountability helps you set goals and reach goals
- Funders having similar formats and online – not having to go to Trustees to influence decisions
- Email reminders for applying and for reporting.

Improvements

- Reduce repetition in applying and reporting
- Simple language – people are volunteers and don't have the time to read through lots of information
- More help information and examples
- Funding calendar – Generosity is not user friendly
- Include timelines for answer back
- Change the system by providing a living wage to social entrepreneurs and other people doing things in the community, rather than funding organisation costs
- Decision makers need to know their own communities, know what's going on and the community needs to know what the government is doing and work together more, not in their own little groups, to make real change for our people
- More multi-year funding
- Social media training
- Social enterprise training
- Community literacy training
- Networking in the community – funders and community together

- Opportunities for feedback on declines, or any improvements
- Autosave function – so you don't have to remember to hit save
- Reduce compatibility and accessibility issues around online systems
- Improve knowledge of what's available and the time frames – like Generosity NZ
- Workshops on how to write an effective request – what is too much, how to write key points for people who are reading lots of info
- Face to face meetings with decision makers – paper cannot capture the whole picture, the people and the community behind it
- Being able to reuse/keep requests for next time
- Funders working collaboratively and not waiting to see if the other person will pay for something
- Open ended contracts with renewal/review, rather than grants
- One form for all funders
- People coming into a community with new projects need to be connected in with what is already happening

REGISTERING AND REPORTING AS A CHARITY

Working well

- Website is easy to use
- Information on other organisations is accessible
- Shows you have respect as an organisation
- Accountability
- Training and Webinars – easy to follow
- Search function
- Good for funders to use
- Roadshows on reporting were good
- 0800 access is good, no need to identify self and can ask questions anonymously without fear of getting it wrong and being deregistered or investigated
- Staff availability – regional engagement is good considering how small the team is

Improvements

- Improve speed of request process and be online
- Tiered reporting framework is onerous to volunteers where expertise is not readily available to the group. Makes registering and maintaining registration prohibitive for small groups
- More information on best structures for social enterprise and tax structures
- Improve guidelines for what qualified you as a charity for new users

- Advocacy and protesting – a better review of that. Have to tell members that if they are protesting something then they can't say they are there as members of that group/hapu
- More education to accountants and to groups – challenge the accountants to learn the reporting standards. It is hard for small groups to apply with the new standards
- Clarity on who Charities Services actually is