

1.

Released under the Official Information Act 1982

Registration number: CC31970

03 October 2017

Te Kaha O Te Rangatahi Incorporated

S9(2)(a)

PO Box 6034

Moturoa

New Plymouth 4344

Emailed to: [tekaha216@gmail.com](mailto:tekaha216@gmail.com)

Dear S9(2)(a)

**Formal notice: Please ensure that your charity is up-to-date with filing Annual Returns to avoid being deregistered.**

Our records show that we have not received complete Annual Returns from your charity for the years ending 31 March 2016 and 2017. This is despite the fact that we have sent reminders about the need to file Annual Returns to the contact email address that your charity has provided to us.

We are therefore sending you this formal notice that Charities Services intends to remove Te Kaha O Te Rangatahi Incorporated (your charity) from the Charities Register unless we receive complete Annual Returns for the years ending 31 March 2016 and 2017 by Wednesday, 01 November 2017.

Every charity registered with Charities Services is required to file an Annual Return (including financial statements) within six months of its annual balance date.<sup>1</sup> Annual Returns are important because they enable the public to access relevant information about a charity's activities and use of resources, leading to greater public trust and confidence in the charitable sector.

**Grounds for this notice**

We consider that your charity's failure to file Annual Returns for the years ending 31 March 2016 and 2017 is a persistent breach of your charity's obligations under the Act and grounds for removal from the Charities Register.<sup>2</sup>

This letter is to advise you that, as a result of the failure to file the Annual Returns, we intend to remove Te Kaha O Te Rangatahi Incorporated from the Charities Register on Wednesday 01 November 2017, unless we receive complete Annual Returns for the years ending 31 March 2016 and 2017 before this date.

Removal from the Charities Register will mean that your charity is no longer registered as a charitable entity under the Charities Act 2005. Further it will no longer be eligible for tax exemption on charitable grounds or the other benefits of registration. Further information about the consequences of deregistration is

<sup>1</sup> As required by section 41 of the Charities Act 2005.

<sup>2</sup> Under section 32(1)(b) of the Charities Act 2005.

available on our website: <https://www.charities.govt.nz/im-a-registered-charity/deregistration-and-winding-up/deregistration/>. Information will continue to be displayed on the Charities Register, indicating that your charity has been removed for failing to file its Annual Returns.

### Your options for responding

In providing your response to this letter, you have three options:

1. If you wish for your charity to remain on the Charities Register you need to send us complete Annual Returns (including financial statements) for the years ending 31 March 2016 and 2017 by Wednesday, 01 November 2017.
2. If you no longer wish for your charity to remain on the Charities Register, you can voluntarily deregister by sending us a written request to be deregistered, including the reasons for this request.
3. You also have the right to object to the removal of your charity from the Charities Register<sup>3</sup> on either or both of the following grounds:
  - that the grounds on which it is intended to remove the entity from the Register have not been satisfied: and/or
  - that, for any other reason, it would not be in the public interest to remove the entity from the Register.

We will fully consider any objection before making a final decision.

Please note, removal from the Register will occur if we do not receive one of the following:

- the complete Annual Returns (including financial statements) for the years ending 31 March 2016 and 2017; or
- a voluntary request for deregistration; or
- a written objection to the removal.

Please note that as the Annual Returns are significantly overdue, we are unable to grant any filing extension beyond the deadline of Wednesday, 01 November 2017.

Please email your response to [info@charities.govt.nz](mailto:info@charities.govt.nz), or write to us at:

Charities Services  
Processing Centre  
P O Box 30112  
Lower Hutt 5040

If you wish to discuss this letter, or any other issues relating to your charity, you can contact us on our free information line 0508 242 748.

Yours sincerely

9(2)(g)(ii)

Team Leader Customer Support

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<sup>3</sup> Under Section 34 of the Charities Act 2005.



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**Deregistration Application****TEK24260DR001****General**

<b>Name</b>	TEK24260DR001	<b>Status</b>	Complete
<b>Organisation</b>	 Te Kaha O Te Rangatahi Incorporated	<b>Date application submitted</b>	5/11/2017
<b>Is receipt letter sent</b>	Yes	<b>Paper application submitted</b>	No
<b>Is hard copy letter sent</b>	Yes	<b>Is deregistration letter sent</b>	No
<b>Is IRD Update Sent</b>			
<b>Is For IRD Send (Temp)</b>			

**Charity Information**

Why do you want to deregister?

<b>Is charity closing down</b>	No
<b>Is charity merging to registered charity</b>	No
<b>Is charity merging to non-charity</b>	No
<b>Is charity consolidating</b>	No
<b>Is charity continuing to operate</b>	Yes
<b>Is charity no longer meeting requirements</b>	No

**Other** No

**Merged Organisation**

**Parent Organisation**

**Merged to non-charity**

**Charity continuing to operate, but no longer registered reasons** Too many requirements

**No longer meeting requirements reasons**

**Other deregistration reasons**

**Date of deregistration**

**Effective date of deregistration** 5/11/2017

**Financial Information**

**Value of assets and liabilities**

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**Accumulated assets and income** 2,335,930

**Liabilities** 380

**What has happened or planned to happen to assets and income**

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**Distributed to another charity or charities** No

**Transferred to another non-charity organisation** No

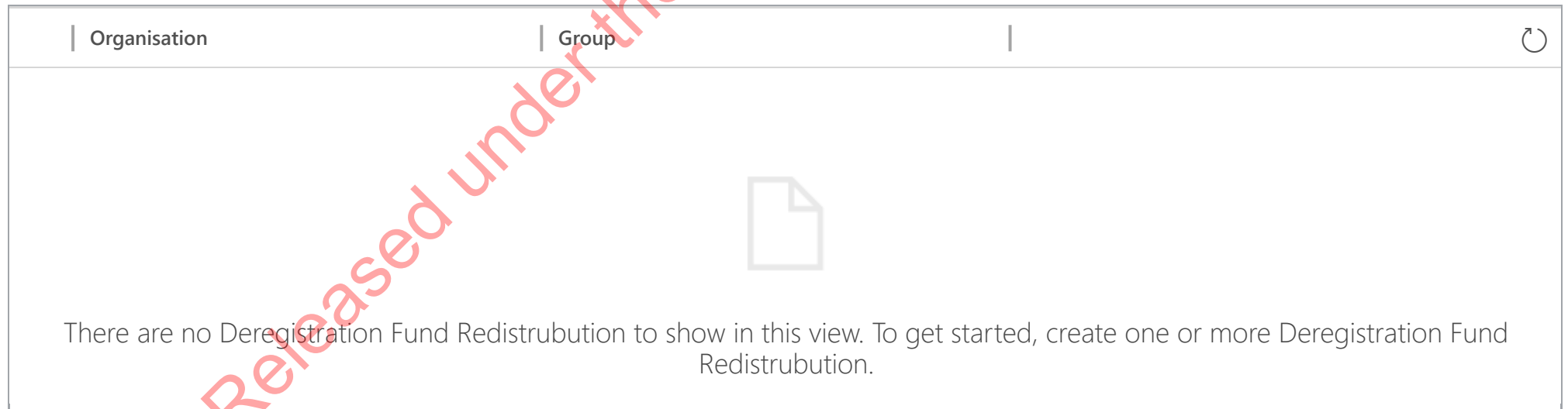
**Distribute them in accordance with charity's rules** No

**Distribute them to undecided charity** No

**Retained as we are continuing to operate** Yes

**Transferred to non registered entity**

**Funds distributed to**

Organisation	Group	
		

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0 - 0 of 0 (0 selected)

**Declaration**

**Is certified to be correct** Yes

**Certifying Name** S9(2)(a)

**Certifying Position** administrator

**Certifying Email** S9(2)(a)

**Certifying Telephone** S9(2)(a)

**Requested to withhold information** No

**Information Restricted**

**Deregistration reasons** No

**Financial information** No

**Documents**

[View Documents](#)

**Notes**

**Title:** Note created on 5/12/2017 1:05 p.m. by 9(2)(g)(ii) "too much bullshit requirements re compliance." This reason was removed from the Public Register and replaced with 'too many requirements' Email sent to 9(2)(g)(ii) /compliance to proceed with deregistration. 9(2)(g)(ii) 5/12/2017 1:09 p.m.

**Title:** Status update  
Entered Pending stage  
CRM Service 5/11/2017 8:13 a.m.

**Administration**

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**Created By**  CRM Service

**Created On** 5/11/2017 7:54 a.m.

**Modified By**  9(2)(g)(ii)

**Modified On** 5/12/2017 2:53 p.m.

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**CRM State** Active

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3.

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5 November 2017

**Te Kaha O Te Rangatahi Incorporated**  
**PO Box 6034**  
**Moturoa**  
**New Plymouth 4344**

DIA - CHARITIES SERVICES  
120 Victoria Street, Wellington 6011  
PO Box 30-112, Lower Hutt 5040  
New Zealand  
Telephone +64 4 495 7200  
Freephone 0508 242 748  
Website [www.dia.govt.nz](http://www.dia.govt.nz); [www.charities.govt.nz](http://www.charities.govt.nz)

Attention: S9(2)(a)

Dear S9(2)(a)

### Request to remove Te Kaha O Te Rangatahi Incorporated from the Charities Register

We have received a request that Te Kaha O Te Rangatahi Incorporated (CC31970) should be removed from the Charities Register. Attached is a summary of the deregistration application.

If you wish us to proceed with removing Te Kaha O Te Rangatahi Incorporated from the Register, you do not need to take any further action. The effective date of deregistration will be 5 November 2017 as requested. I encourage you to read the information below about the consequences for and obligations of Te Kaha O Te Rangatahi Incorporated following deregistration.

If you believe this request has been made in error, please contact Charities Services on our free information line 0508 242 748 before Sunday, 19 November 2017.

Removal from the Charities Register means that Te Kaha O Te Rangatahi Incorporated will no longer be registered as a charitable entity with Charities Services. Further, it will no longer be eligible for charitable tax status or the other benefits of registration. Information will continue to be displayed on the Charities Register, indicating that the charity has been removed from the register voluntarily.

A deregistered charity must no longer call itself (or imply that it is) a "registered charitable entity" and must not display or promote its former charities registration number. If Te Kaha O Te Rangatahi Incorporated is an incorporated society, it must go back to filing returns with the Companies Office.

Registered charities are eligible for charitable tax status. However, when a charity is deregistered it will become liable for income tax. This applies unless the charity qualifies for another tax exemption. For example, if a sports club is deregistered, it might instead qualify for a tax exemption as an amateur sports body.

Recent changes to tax legislation means that a deregistered charity may also need to pay a one-off tax on the accumulated assets that are held as at the date of deregistration. A deregistered charity has 12 months to distribute those assets to another registered charity or give assets to charitable purposes. Assets which have not been distributed within 12 months of deregistration will be taxed.

Alternatively, if the charity re-applies and is again registered as a charity within 12 months of deregistration, it will not be taxed on its accumulated assets.

A deregistered charity may also lose its eligibility to provide receipts for donees to claim tax rebates.

Charities Services advises Inland Revenue and the Companies Office (for incorporated societies, charitable trusts, and companies) when charities are deregistered.

I strongly advise that you contact Inland Revenue to discuss the tax situation if the charity holds assets. Further information is available on Inland Revenue's website at <http://www.ird.govt.nz/charitable-organisations/chart-orgs-deregister/>

If Te Kaha O Te Rangatahi Incorporated is winding up or liquidating as a charity, you should seek independent advice as to the final disposition of its assets. Te Kaha O Te Rangatahi Incorporated should follow its legal rules carefully in how it disposes of any surplus, and this should be to charitable purposes only.

If Te Kaha O Te Rangatahi Incorporated is incorporated as a trust board or society, you should review the information available on the Companies Office's website at:

<http://www.societies.govt.nz/cms/charitable-trusts/ending-a-charitable-trust>  
<http://www.societies.govt.nz/cms/incorporated-societies/ending-an-incorporatedsociety>

If you wish to discuss this letter, or any other issues relating to your charity, you can contact Charities Services on our free information line 0508 242 748.

Yours sincerely

9(2)(g)(ii)

9(2)(g)(ii)

Team Leader, Customer Support  
Charities Services | Nga Ratonga Kaupapa Atawhai  
Department of Internal Affairs | Te Tari Taiwhenua



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## Deregistration Summary

Generated on:  
5 November 2017

Registration Number:	CC31970
Charity Name:	Te Kaha O Te Rangatahi Incorporated
Reference:	DR001

## Deregistration Reasons

The charity is continuing to operate but does not want to be registered any longer.  
too much bullshit requirements re compliance.

Requested date of deregistration 05/11/2017

## Assets and Liabilities

Accumulated Assets and Income	\$2,335,930
Liabilities	\$380

### What has happened to, or what are your plans for, your charity's accumulated assets and income

Retain them as we are continuing to operate Yes

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# Certification

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## Certification

Certified by

S9(2)(a)

Position

administrator

Email

S9(2)(a)

Phone

S9(2)(a)

## Request to restrict information

Restrict information

No

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