

THE PURPOSE OF THIS BROCHURE

This brochure helps you identify the legal form of your organisation, understand the differences between each type, and understand how to meet the administrative and other requirements the law imposes for each type.

The brochure and its accompanying fact sheets explain, for example, the consequences for an informal, unincorporated group of becoming an incorporated society, and the administrative requirements that apply to charitable trust boards.

Depending on the legal form of your organisation, there will be different legal rules for issues such as:

- functions
- purpose or objects
- governance and management
- registration
- changes to rules
- financial reports
- contracts
- creditors
- powers of the applicable Registrar
- liquidation (winding up)

The brochure provides checklists dealing with issues such as these for each type of organisation, and also for national, regional and local structures.

Ignorance of the law is no defence to failing to comply with it. It's therefore important to identify the laws and regulations that apply to your organisation. You should also regularly review all your policies and procedures to make sure they take into account both changes to laws and regulations and changes in your organisation itself.

BROCHURE 1

This kit – What it's for and how to use it

This brochure introduces the purpose and structure of *Keeping It Legal E Ai Ki Te Ture* and explains how to use the kit. It includes an introductory checklist of questions that helps you review how well you know your organisation. The checklist then points you to the brochure that deals with each set of issues.

BROCHURE 2

The legal form of your organisation

This brochure helps you to identify the legal form of your organisation and to understand the legal differences between each type. The brochure refers you to the fact sheets that explain how to set up each particular type of organisation (with branches or secondary structures as needed) and the administrative requirements the law imposes for each type.

BROCHURE 3

Laws you need to know about – People, activities, premises and environment

This brochure helps you identify the key laws and regulations that affect your organisation and its activities, and how to comply with those laws. Many of these legal responsibilities also apply to volunteers working outside an organisational structure.

BROCHURE 4

Keeping on track – Compliance and insurance

This brochure provides guidelines for developing a compliance programme to meet your legal responsibilities. It also has information about using insurance appropriately to manage risks.

THE LEGAL FORM OF YOUR ORGANISATION

- | | | |
|------------------------------|---------------------------|--------------------------|
| - INCORPORATED SOCIETIES ACT | - TE TURE WHENUA ACT | - TAX ADMINISTRATION ACT |
| - CHARITABLE TRUSTS ACT | - FINANCIAL REPORTING ACT | - GST ACT |
| - TRUSTEE ACT | - CHARITIES ACT | - MINORS' CONTRACTS ACT |
| - COMPANIES ACT | - INCOME TAX ACT | |

UNINCORPORATED GROUPS

For detailed information, see:

- Fact sheet 1: Getting started
- Fact sheet 2: Unincorporated groups
- Brochure 2: “Characteristics of different legal forms” on p14

An unincorporated group is a voluntary organisation, with or without rules. Where there are rules, they can range from the most basic (for example, an informal group with some form of rules) to highly detailed (for example, a group that has all the structures and rules necessary for it to be incorporated).

All members of an unincorporated group should be aware that, although there are fewer rules and reporting requirements, committee members and possibly all members will be personally liable for the organisation’s debts and other obligations.

In New Zealand, most organisations established for sport, recreational, cultural or other non-commercial purposes tend to favour establishing themselves as an incorporated society (except where they’ve been established by the government). Charitable organisations are divided between incorporated societies and charitable trust boards.

Answer the following questions about the relevant features of your group for deciding on an appropriate legal form and about good practice for operating successfully. If you answer any of them with “No” or “Unsure”, make it a priority to find out the relevant information as soon as possible.

		YES	NO/UNSURE	FACT SHEET
>	Is your group clear about its purpose, kaupapa, aims and objects?	<input type="radio"/>	<input type="radio"/>	1
>	Are there other groups working in your field of interest in the community with which you might combine?	<input type="radio"/>	<input type="radio"/>	1
>	If your group is just starting out, has it considered:			1
	– membership size?	<input type="radio"/>	<input type="radio"/>	
	– to whom it will be accountable?	<input type="radio"/>	<input type="radio"/>	
	– who will make decisions?	<input type="radio"/>	<input type="radio"/>	
	– how your activities will be funded?	<input type="radio"/>	<input type="radio"/>	
	– whether your group will make a profit?	<input type="radio"/>	<input type="radio"/>	
	– whether Māori-owned land is involved?	<input type="radio"/>	<input type="radio"/>	
>	Does your group have:			2
	– recorded rules?	<input type="radio"/>	<input type="radio"/>	
	– processes for managing finances?	<input type="radio"/>	<input type="radio"/>	
	– processes for decision-making?	<input type="radio"/>	<input type="radio"/>	
>	Is your group aware of the limitations that unincorporated status imposes in the following areas?			2
	– membership and membership rights	<input type="radio"/>	<input type="radio"/>	
	– owning property and borrowing money	<input type="radio"/>	<input type="radio"/>	
	– personal liability for debts arising from the group’s actions	<input type="radio"/>	<input type="radio"/>	
>	Do your members understand the benefits of incorporating?	<input type="radio"/>	<input type="radio"/>	2
>	Has your group considered going under the umbrella of another organisation?	<input type="radio"/>	<input type="radio"/>	2
>	Do you understand that unincorporated groups cannot enter into contracts in their own name?	<input type="radio"/>	<input type="radio"/>	18
>	Is your group considering registering with the Charities Commission?	<input type="radio"/>	<input type="radio"/>	7, 8
>	DATE COMPLETED / / BY WHOM _____			

UNINCORPORATED GROUPS: WHAT DO YOU NEED TO WORK ON?

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INCORPORATED SOCIETIES

For detailed information, see:

- Fact sheet 3: Incorporated societies
- Brochure 2: "Characteristics of different legal forms" on p14.

Key features and requirements of incorporated societies

The main Act that governs incorporated societies is the Incorporated Societies Act 1908. A society with charitable purposes can also incorporate under the Charitable Trusts Act 1957 to become a charitable trust board.

Answer the following questions to check whether you know about the key features and requirements of incorporated societies. If you answer any of the questions with "No" or "Unsure", make it a priority to find out the relevant information as soon as possible.

	YES	NO/UNSURE	FACT SHEET
> Does your organisation have limited liability?	<input type="radio"/>	<input type="radio"/>	3
> Does your organisation have rules (a constitution)?	<input type="radio"/>	<input type="radio"/>	3
> Does your organisation associate for a lawful purpose?	<input type="radio"/>	<input type="radio"/>	3
> Are all profits returned to the society and used for the society's purposes?	<input type="radio"/>	<input type="radio"/>	3
> Is your organisation registered with the Registrar of Incorporated Societies?	<input type="radio"/>	<input type="radio"/>	3
> Does your organisation have at least 15 members?	<input type="radio"/>	<input type="radio"/>	3
> Are the activities your society undertakes consistent with the society's objects?	<input type="radio"/>	<input type="radio"/>	3
> Do you know who in your organisation has authority to enter into contracts?	<input type="radio"/>	<input type="radio"/>	18
> Has your organisation registered with the Charities Commission?	<input type="radio"/>	<input type="radio"/>	7, 8
> Is your organisation meeting its tax-related obligations?	<input type="radio"/>	<input type="radio"/>	8
> DATE COMPLETED ____ / ____ / ____ BY WHOM _____			

Rules and processes for governance of incorporated societies

As a member of an incorporated society, it's important that you are aware of the rules and processes for governance in your organisation. The constitution should be available for members to inspect at all reasonable times, and it will be assumed that all members are familiar with the constitution.

Answer the following questions to check how much you know about your society's rules and processes. If you answer any of the questions with "No" or "Unsure", make it a priority to find out the relevant information as soon as possible.

		YES	NO/UNSURE	FACT SHEET
>	Are you aware of the rules and processes governing:			3
	– how people become members and cease being members?	<input type="radio"/>	<input type="radio"/>	
	– election of the committee?	<input type="radio"/>	<input type="radio"/>	
	– holding of meetings?	<input type="radio"/>	<input type="radio"/>	
	– decision-making?	<input type="radio"/>	<input type="radio"/>	
	– borrowing or investing money?	<input type="radio"/>	<input type="radio"/>	
	– control of finances and financial accounts?	<input type="radio"/>	<input type="radio"/>	
	– how profits are distributed or applied?	<input type="radio"/>	<input type="radio"/>	
	– changing the rules?	<input type="radio"/>	<input type="radio"/>	
>	Are you aware of the rules and processes for winding up (liquidation)?	<input type="radio"/>	<input type="radio"/>	3
>	DATE COMPLETED / / BY WHOM _____			

Roles and responsibilities of members and officers of incorporated societies

Understanding the roles and responsibilities of members and of the committee and other officers is important to the smooth operation of the society.

Answer the following questions to check whether you know about members' and officers' roles and responsibilities. If you answer any of the questions with "No" or "Unsure", make it a priority to find out the relevant information as soon as possible.

		YES	NO/UNSURE	FACT SHEET
>	Are you aware of the functions and powers of:			3
	– ordinary members?	<input type="radio"/>	<input type="radio"/>	
	– different classes of members?	<input type="radio"/>	<input type="radio"/>	
	– the committee that usually makes day-to-day decisions?	<input type="radio"/>	<input type="radio"/>	
>	Do you understand the duties and liabilities of officers?	<input type="radio"/>	<input type="radio"/>	3
>	Do you understand the rules governing payments to members and officers for their services?	<input type="radio"/>	<input type="radio"/>	3
>	DATE COMPLETED / / BY WHOM _____			

TRUSTS AND CHARITABLE TRUST BOARDS

For detailed information, see:

- Fact sheet 4: Trusts and charitable trust boards
- Brochure 2: “Characteristics of different legal forms” on p14.

Requirements for trusts and charitable trust boards

A charitable organisation may operate as a trust under a trust deed, in which case it is governed by the Trustee Act 1956 and the common law. A charitable trust may also become a charitable trust board by incorporating under the Charitable Trusts Act 1957, in which case it is governed both by that Act and the laws that apply to trusts generally. A charitable society with members may also become a charitable trust board by incorporating under the Charitable Trusts Act.

Answer the following questions to find out if your organisation meets or could meet the requirements for a trust or charitable trust board. If you answer any of the questions with “No” or “Unsure”, make it a priority to find out the relevant information as soon as possible.

		YES	NO/UNSURE	FACT SHEET
>	If your organisation is a trust, does the trust deed have: <ul style="list-style-type: none"> – certainty of intention? – certainty of subject matter? – certainty of object? – clearly identified property held on trust? 	<input type="radio"/>	<input type="radio"/>	4
>	Was the trust deed executed in proper form?	<input type="radio"/>	<input type="radio"/>	4
>	If your organisation is a charitable trust board does it: <ul style="list-style-type: none"> – have a purpose that is charitable? – act exclusively or mainly for charitable purposes? 	<input type="radio"/>	<input type="radio"/>	4
>	Has your charitable trust board registered under the Charitable Trusts Act?	<input type="radio"/>	<input type="radio"/>	4
>	Does your charitable trust board have at least: <ul style="list-style-type: none"> – two trustees, if a trust? – five members, if a society? 	<input type="radio"/>	<input type="radio"/>	4
>	Do you know who in your organisation has authority to enter into contracts?	<input type="radio"/>	<input type="radio"/>	18
>	Has your organisation registered with the Charities Commission?	<input type="radio"/>	<input type="radio"/>	4, 7
>	Is your organisation meeting its tax-related obligations?	<input type="radio"/>	<input type="radio"/>	4, 8
>	DATE COMPLETED _____ / _____ / _____ BY WHOM _____			

Duties and powers of trustees of charitable trusts, and trustees or officers of charitable trust boards

It's vital that that all trustees of charitable trusts and all trustees or officers of charitable trust boards understand their duties and responsibilities.

Answer the following questions. If you answer any of the questions with "No" or "Unsure", make it a priority to find out the relevant information as soon as possible.

		YES	NO/UNSURE	FACT SHEET
>	As a trustee of a charitable trust, are you familiar with:			4
	– the management of the trust?	<input type="radio"/>	<input type="radio"/>	
	– the duties of trustees?	<input type="radio"/>	<input type="radio"/>	
	– the powers of trustees?	<input type="radio"/>	<input type="radio"/>	
	– the potential consequences of breaching the trust deed?	<input type="radio"/>	<input type="radio"/>	
	– the rules around paying trustees for their services?	<input type="radio"/>	<input type="radio"/>	
>	As a trustee or officer of a charitable trust board, are you familiar with:			4
	– the management of the board?	<input type="radio"/>	<input type="radio"/>	
	– the powers of the trustees or officers?	<input type="radio"/>	<input type="radio"/>	
	– the duties of the trustees or officers?	<input type="radio"/>	<input type="radio"/>	
	– the limitations on boards?	<input type="radio"/>	<input type="radio"/>	
	– the rules for payment of trustees or officers for their services?	<input type="radio"/>	<input type="radio"/>	
>	DATE COMPLETED / / BY WHOM _____			

Liability of trustees of charitable trusts, and trustees or officers of charitable trust boards

Being a trustee, or a trustee or officer of a charitable trust board, is an important responsibility. Trustees and officers can be liable if they breach the terms of the trust deed or constitution.

Answer the following questions. If you answer any of the questions with "No" or "Unsure", make it a priority to find out the relevant information as soon as possible.

		YES	NO/UNSURE	FACT SHEET
>	As a trustee of a trust, are you aware of:			4
	– when you could be held personally and strictly liable for mismanagement of your trust?	<input type="radio"/>	<input type="radio"/>	
	– how to minimise your potential personal liability?	<input type="radio"/>	<input type="radio"/>	
	– the potential consequences of breaching the trust deed?	<input type="radio"/>	<input type="radio"/>	
>	As a trustee or officer of a charitable trust board, are you aware of:			4
	– your liability as a trustee or officer?	<input type="radio"/>	<input type="radio"/>	
	– how trustees or officers can be indemnified by the board?	<input type="radio"/>	<input type="radio"/>	
>	Do you understand how a charitable trust board can be put into liquidation:			4
	– voluntarily?	<input type="radio"/>	<input type="radio"/>	
	– by the High Court?	<input type="radio"/>	<input type="radio"/>	
>	Do you understand the liability of trustees or officers when a charitable trust board is wound up (liquidated)?	<input type="radio"/>	<input type="radio"/>	4
>	DATE COMPLETED / / BY WHOM _____			

COMPANIES

For detailed information, see:

- Fact sheet 6: Companies and other legal forms
- Brochure 2: “Characteristics of different legal forms” on p14.

Requirements for companies

The main Act governing companies is the Companies Act 1993. This Act places restrictions on the company’s activities and on the rules the company can adopt for itself.

Answer the following questions. If you answer any of them with “No” or “Unsure”, make it a priority to find out the relevant information as soon as possible.

	YES	NO/UNSURE	FACT SHEET
> Does your company have a name, shareholder and directors?	<input type="radio"/>	<input type="radio"/>	6
> Does your company have a constitution?	<input type="radio"/>	<input type="radio"/>	6
> Do you know who in your organisation has authority to enter into contracts?	<input type="radio"/>	<input type="radio"/>	18
> Has your company registered with the Charities Commission?	<input type="radio"/>	<input type="radio"/>	6, 7, 8
> Is your company meeting its tax-related obligations?	<input type="radio"/>	<input type="radio"/>	8
> DATE COMPLETED _____ / _____ / _____ BY WHOM _____			

Responsibilities of company directors and managers

If your organisation is a company, it’s important to understand the responsibilities of its directors and managers.

Answer the following questions. If you answer any of the questions with “No” or “Unsure”, make it a priority to find out the relevant information as soon as possible.

	YES	NO/UNSURE	FACT SHEET
> Do you understand the duties of directors:			
– to exercise their powers reasonable care, diligence and skill?	<input type="radio"/>	<input type="radio"/>	6
– to act in the company’s best interests?	<input type="radio"/>	<input type="radio"/>	
– to exercise their power for a proper purpose?	<input type="radio"/>	<input type="radio"/>	
– not to use or disclose confidential information?	<input type="radio"/>	<input type="radio"/>	
– not to trade recklessly or incur obligations the company cannot meet?	<input type="radio"/>	<input type="radio"/>	
> Do you understand the rules about:			
– annual meetings and special meetings?	<input type="radio"/>	<input type="radio"/>	6
– delegation of directors’ duties?	<input type="radio"/>	<input type="radio"/>	
– interests and disclosure requirements?	<input type="radio"/>	<input type="radio"/>	
– reckless trading?	<input type="radio"/>	<input type="radio"/>	
– certificates?	<input type="radio"/>	<input type="radio"/>	
– remuneration, indemnity and insurance?	<input type="radio"/>	<input type="radio"/>	

OTHER LEGAL FORMS

For detailed information, see:

- Fact Sheet 6: Companies and other legal forms
- Brochure 2: "Characteristics of different legal forms" on p14.

There are a number of other, less commonly known types of organisations established by empowering Acts – including industrial and provident societies, Māori land trusts, friendly societies, credit unions, and agricultural and pastoral societies.

There are also many religious and other organisations that are regulated or recognised by their own empowering Acts – for example the Anglican Church Trusts Act 1981 and the Roman Catholic Bishops Empowering Act 1997. There are also numerous bodies with a public purpose established by their own empowering legislation. All of these public purpose bodies fall within the definition of non-profit organisations.

Industrial and provident societies and Māori land trusts

Answer the following questions if you want to find out more about these types of organisations. If you answer any with "No" or "Unsure", refer to the relevant fact sheet.

	YES	NO/UNSURE	FACT SHEET
> Are you familiar with the key characteristics of industrial and provident societies?	<input type="radio"/>	<input type="radio"/>	6
> Are you familiar with the key characteristics of Māori land trusts?	<input type="radio"/>	<input type="radio"/>	6
> Do you know there are five different Māori land trusts, each with a different purpose and rules?	<input type="radio"/>	<input type="radio"/>	6
> Is your organisation meeting its tax-related obligations?	<input type="radio"/>	<input type="radio"/>	8
> DATE COMPLETED / / BY WHOM _____			

OTHER LEGAL FORMS:

WHAT DO YOU NEED TO WORK ON?

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NATIONAL, BRANCH AND LOCAL OFFICES

For detailed information, see:

- Fact sheet 5: Relationships between national, branch and local offices.

In all voluntary organisations that involve a national or parent body, it’s necessary to understand the relationships between the national, branch and local offices. The rules can be different for each organisation. It’s vital that you know what decisions must be made by the national or parent body, and what decisions can be made locally or regionally.

It’s also important to understand the terms on which property is held at national, branch or committee level.

Decision-making in your organisation

Answer the following questions to see if you understand the rules that may apply to your organisation. If you answer any of the questions with “No” or “Unsure”, make it a priority to find out the relevant information as soon as possible.

	YES	NO/UNSURE	FACT SHEET
> Do you understand the type of structure your organisation operates under?	<input type="radio"/>	<input type="radio"/>	5
> Are you aware of the rules or constitution of your organisation and of other organisations within the same structure?	<input type="radio"/>	<input type="radio"/>	5
> Do you know what control the parent body in your structure can exercise over branches or local committees?	<input type="radio"/>	<input type="radio"/>	5
> Do you know what control the branches or local committees in your structure can exercise over the parent body?	<input type="radio"/>	<input type="radio"/>	5
> Do you know if any other organisations within the same structure are able to enter into contracts on behalf of your organisation?	<input type="radio"/>	<input type="radio"/>	5
> Do you know if your organisation can enter into contracts on behalf of other organisations within the same structure?	<input type="radio"/>	<input type="radio"/>	5
> Do you understand the terms on which property is held within your structure at national, branch or local level?	<input type="radio"/>	<input type="radio"/>	5
> DATE COMPLETED / / BY WHOM	_____		

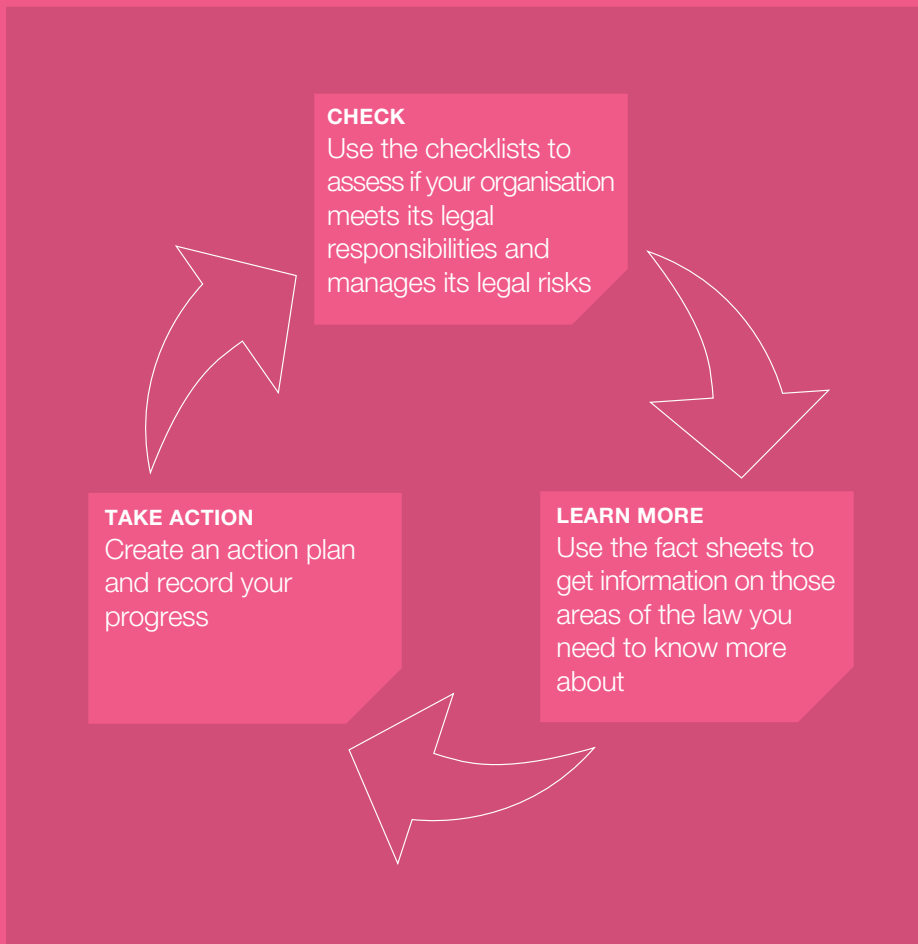
**NATIONAL, BRANCH AND LOCAL OFFICES:
WHAT DO YOU NEED TO WORK ON?**

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CHARACTERISTICS OF DIFFERENT LEGAL FORMS

	UNINCORPORATED GROUP	INCORPORATED SOCIETY	CHARITABLE TRUST BOARD (TRUST-BASED)
Relevant legislation		Incorporated Societies Act 1908	Charitable Trusts Act 1957
Operates for benefit of	Members and/or community issue	Members and/or community	Education, religion, poverty relief or other community benefit
Minimum number of people required	2 individuals	15 individual members or 5 corporate bodies at all times	2 trustees
Tax status	Income not taxable if approved as charitable by Charities Commission Can also operate under a range of exemptions from Inland Revenue	Income taxable unless Charities Commission tax exemption applies Can also operate under a range of exemptions from Inland Revenue	Income not taxable if approved as charitable by Charities Commission Can also operate under a range of exemptions from Inland Revenue
Decision-making	By members at general meetings and by committee	By members at general meetings and/or by committee (one member – one vote)	By trustees
Members	Made up of members with oral or written agreement between members	Membership rules around joining or leaving organisation	May have members of trusts with some power such as election of trustees Ultimately power is in hands of trustees
Liability of committee/trustees	Personal individual and joint liability for debts, torts, and statutory obligations and offences	Limited liability provided decision-makers act prudently, within objects, legally and not for personal gain	Likely to be limited liability provided decision-makers act prudently, within objects, legally and not for personal gain
Reporting requirements	None except that required by Charities Commission if applicable	Annual financial statement, register of members, change of rules and office to Registrar of Incorporated Societies or Charities Commission (if applicable)	Changes of rules, name and office, trustees (where trust owns land) to Registrar of Incorporated Societies. Same and annual return to Charities Commission (if applicable)
Assets on liquidation	Surplus assets can be distributed among members unless charitable status applies	Surplus assets can be distributed among members unless charitable status applies	Surplus assets must be passed to other charitable organisations
Best suited for	One-off situations	Not-for-profit groups who do not want more out of business than wages	Member-based not-for-profit bodies operating for benefit of education, religion, poverty relief or other community benefit

CHARITABLE TRUST BOARD (SOCIETY-BASED)	COMPANY	INDUSTRIAL AND PROVIDENT SOCIETIES	MĀORI LAND TRUSTS
Charitable Trusts Act 1957	Companies Act 1993	Industrial and Provident Societies Act 1908	Te Ture Whenua Act 1993
Education, religion, poverty relief or other community benefit	Shareholders	Members and/or community	Landowners and descendants
5 individual members	1 or more shareholders/directors	7 individual members	Trustees
Income not taxable if approved as charitable by Charities Commission Can also operate under a range of exemptions from Inland Revenue	Charitable status possible	Tax paid on profits over wages and expenses	Charitable status possible
By members at general meetings and/or by committee	By directors generally Shareholders at AGM in proportion to shares held	By members at general meetings and by committee (one member – one vote)	Trustees
Members' role can be defined by constitution	No members, just shareholders	Membership rules around joining and leaving organisation	One trustee-one vote Shareholders in some circumstances
Likely to be limited liability provided decision-makers act prudently, within objects, legally and not for personal gain	Limited liability provided directors act prudently, within objects, legally and not for personal gain – specific legislative provisions for company directors	Limited liability provided decision-makers act prudently, within objects, legally and not for personal gain.	Limited liability provided directors act prudently, within objects and the law, and not for personal gain – specific legislative provisions for trustees
Changes of rules, name and office, trustees (if trust owns land) to Registrar of Incorporated Societies. Same and annual return to Charities Commission (if applicable)	Annual accounts, change of rules, name and office, list of directors to Companies Office and Charities Commission (if applicable)	Annual financial return to Registrar of Industrial and Provident Societies	Annual financial statement to Registrar of Maori Land Court
Surplus assets must be passed to other charitable organisations	Surplus assets distributed among shareholders unless charitable status applies	Surplus assets distributed among members unless charitable status applies	As the Court directs or to beneficial owners or successors
Member-based not-for-profit bodies operating for benefit of education, religion, poverty relief or other community benefit	Keeping control in a few hands but enjoying limited liability and ease of transferring all or part of ownership	Non-profit organisation for the purpose of industry, business or trade.	Only for Māori land owners or shareholders of corporations



HANDING OVER
The key administrators and organisers in community and voluntary organisations often change and share roles. It is essential that records and procedures are available to others who may need to know them.

- SOME USEFUL TIPS**
- Date all checklists.
 - Date all documentation.
 - Have good filing systems.

As laws and regulations change, your organisation may also need to change. It is your responsibility to keep up-to-date. The information in this resource will help with your regular reviews. Remember, these brochures and fact sheets are not a substitute for getting additional information and

HANDS UP

The raised hand on the cover of Keeping It Legal E Ai Ki Te Ture symbolises the spirit of volunteers and the act of volunteering in New Zealand.

There is no such thing as a typical volunteer – volunteering is not limited by gender, ethnicity, age or interest. Instead, the single action that unifies volunteers is that they have put their hands up to offer their services, their time and themselves in a wide range of community settings. In doing so, they are extending a helping hand to meet a community need that may otherwise go unsupported.

At the same time, the raised hand symbolises that volunteers are also, perhaps unwittingly, accepting some accountability for their actions and for the organisation that they serve.



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New Zealand Federation of Voluntary Welfare Organisations



Office for the Community & Voluntary Sector

Tari mō te Rāngai ā-Hapori, ā-Tūao
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To order a copy of *Keeping It Legal E Ai Ki Te Ture* email ocvs@msd.govt.nz, phone 04 918 9555, or fax 04 913 3080.

NOTE: Laws and regulations can change.

The most up-to-date version of this information is on www.keepingitlegal.net.nz.