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**Sport New Zealand Group**

# **Legislative Compliance Manual**

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For sport and recreation organisations

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## Introduction

Effective governance of sport and recreation organisations requires all individuals in governance positions in those organisations (referred to in the Guide as "governors") to have a good understanding of the legal environment in which the organisation operates and the duties and legal obligations that apply to them.

This Legislative Compliance Guide (Guide) provides an overview of the key legislation that may impact sport and recreation organisations and those who govern them. Its purpose is to provide you, as a governor of such an organisation, with an overview of your key obligations and responsibilities under that legislation.

For each piece of legislation, this Guide sets out:

- a brief summary of relevant parts of the legislation; and
- a description of what the legislation means for you, and, at a high level, what you need to do to comply with it.

This Guide also includes an "Upcoming key issues" section. In the 2026 version of the Guide, this section focuses on environmental and sustainability issues relevant to sport and recreation organisations.

This Guide has been written in plain English to make it easier for you to understand, and comply with, your obligations. It describes your obligations in general terms and is not intended to be legal advice. If you need more information about your obligations, you should refer to the relevant legislation. If you are unsure about any compliance matter, please consult with a legal advisor.

Also, please note that references to "you" are to the governors of each sport and recreation organisation. This Guide is current as at 7 May 2026.

### *This guide covers:*

- Health and Safety at Work Act 2015
- Privacy Act 2020
- Children's Act 2014
- Integrity Sport and Recreation Act 2023 (covered under the heading "Integrity in Sport")
- Crimes Act 1961 (match fixing and corruption) (covered under the heading "Integrity in Sport")
- Human Rights Act 1993
- Employment Relations Act 2000
- Trusts Act 2019
- Incorporated Societies Act 1908/2022
- Companies Act 1993
- Limited Partnerships Act 2008
- Charities Act 2005
- Upcoming key issues – climate change resilience

There are, of course, many other pieces of legislation that could be relevant to your organisation. For example, in the employment space, other important legislation includes the Holidays Act 2003, Minimum Wage Act 1983, and the Protected Disclosures (Protection of Whistleblowers) Act 2022. In addition, not every piece of legislation referred to in this Guide will be applicable to your organisation. For example, the Trusts Act will only be relevant to organisations that either are a trust or have a trust.

Your organisation will also be subject to a range of obligations under the agreements and arrangements it has entered into with Sport NZ (which may include, for example, relationship or investment agreements). This Guide does not describe those obligations.

if your organisation fails to comply with its legal obligations, including those described in this guide, this may have implications for the funding that you receive from Sport NZ and/or could result in the termination of your relationship or investment agreement with Sport NZ (if applicable).

This Guide is intended to be a summary of key legislation only and is not a complete description of all of your legal obligations. Please seek legal advice as needed.

## **Part 1: General legal requirements**

## 1. Health and safety

### Governing statute

#### *Health and Safety at Work Act 2015*

- 1.1 The Health and Safety at Work Act 2015 provides the core legal framework for health and safety of workers and other people at the workplace. It focuses on protecting workers and other people against harm to their health, safety and wellbeing by eliminating or minimising risks at work.
- 1.2 Various regulations sit underneath the Act that deal with specific topics such as asbestos, hazardous substances and adventure activities. The most relevant regulations for you are the Health and Safety at Work (General Risk and Workplace Management) Regulations 2016, and the Health and Safety at Work (Worker Engagement, Participation, and Representation) Regulations 2016. There are also various approved codes of practice and guidance on WorkSafe's website.
- 1.3 The Act sets out the principles, duties and rights in relation to workplace health and safety. The primary duty-holder under the HSWA is a "Person Conducting a Business or Undertaking" (**PCBU**). Most organisations covered by this Guide will generally be PCBUs under the Act, noting that there are some exceptions to this, including for volunteer associations.<sup>1</sup>
- 1.4 The PCBU has the primary duty to ensure, as far as reasonably practicable,
  - (a) the health and safety of its workers while at work, and of workers whose activities in carrying out work are influenced or directed it, while the workers are carrying out that work; and
  - (b) that other people's health and safety is not put at risk from work carried out as part of the conduct of the business or undertaking. This is a very broad obligation, and includes members of the public, for example.
- 1.5 The definition of "workers" includes employees, contractors and subcontractors (and their employees), apprentices, trainees, persons gaining work experience, students, and volunteer workers. Workers also have duties under the Act.
- 1.6 The Act also places a due diligence obligation on officers (such as board members, directors and executives of the PCBU) to ensure that the PCBU complies with its duties and obligations under the Act.
- 1.7 The Act requires PCBUs to actively engage with its workers (except for volunteer workers) by providing them with health and safety information, allowing reasonable opportunity for them to express their views, taking their views into account and involving them in decision making on health and safety matters.
- 1.8 The Act requires PCBUs to notify WorkSafe as soon as possible after becoming aware of a 'notifiable event', which is defined in the Act. The Act requires serious work-related events to be notified including (but not limited to):
  - (a) the death of a person;

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<sup>1</sup> A 'volunteer association' is not a PCBU for the purposes of the Act. A 'volunteer association' means a group of volunteers (whether incorporated or unincorporated) working together for one or more community purposes where none of the volunteers, whether alone or jointly with any other volunteers, employs any person to carry out work for the volunteer association.

- (b) an injury or illness that requires, or would usually require, a person to be admitted to a hospital for immediate treatment; or
- (c) an unplanned incident that exposes a worker to a serious risk to their health and safety arising from an electric shock, fall from height or collapse of a structure).

1.9 Organisations and individuals can be prosecuted if they breach the Act. Substantial fines and imprisonment can be imposed.

1.10 The Act prohibits insurance policies or contracts that seek to indemnify individuals of their liability to pay fines or infringement fees under the Act.

***What does this mean for sport and recreation organisations?***

1.11 You must comply with all the requirements and obligations relating to the Act and any associated regulations, safe work instruments, industry guidelines, codes of practice and standards.

1.12 The Act places duties on your organisation, officers (primarily board members and chief executives), workers, and other people in the workplace to take steps to ensure health and safety.

1.13 As a PCBU, your primary duty is to ensure, as far as reasonably practicable, the health and safety of your workers while at work and other people at the workplace. It is important to remember that this duty extends beyond your own workers to all workers whose activities you influence or direct (including volunteers), and also to all those who could be put at risk by the activities of the organisation, such as athletes, visitors, and the public.

1.14 The primary duty of care is a broad and overarching duty that includes, but is not limited to, having effective practices in place for providing and maintaining a safe work environment, providing adequate facilities for the welfare of workers, providing and maintaining safe systems of work and providing any information, training, instruction or supervision necessary to protect all persons from risks to their health and safety arising out of the organisation's work. This includes having systems, processes, and policies in place to:

- (a) proactively identify, assess and manage any potential hazards or risks in the workplace (including hazards that may cause psychological harm, such as bullying); and
- (b) accurately record, notify and manage accidents that caused harm or that may have caused harm if they meet certain thresholds.

1.15 Sport and recreation organisations should familiarise themselves with any [regulations](#), [safe work instruments](#), [industry guidance](#), [codes of practice and standards](#) that apply to their workplace. WorkSafe also provide helpful guidance, including in relation to [the HSWA](#), [engaging volunteers](#), [risk and workplace management \(part 1\)](#) and [\(part 2\)](#), [worker engagement, participation and representation](#). Further guidance can be found at [Worksafe New Zealand](#).

1.16 Officers of a PCBU must exercise 'due diligence' to ensure their organisation complies with the Act. That is, they must be aware of their duties and the risks associated with the organisation, ensure there are good systems in place to manage those risks, and ensure those systems are monitored and reviewed regularly. While volunteer officers have a duty to exercise due diligence, they cannot be prosecuted under the Act for failing to meet their officer duties.

- 1.17 Where a serious injury, illness, or incident happens, you should consider whether it needs to notify WorkSafe.
- 1.18 The Health and Safety At Work Amendment Bill proposes significant changes to the Act. If those changes become law, this Guide will be updated accordingly.

## 2. Privacy

### Governing statute

#### **Privacy Act 2020**

- 2.1 This Act, and the 13 (soon to be 14 as of 1 May, with the introduction of IPP3A) information privacy principles (**IPPs**) in the Act, are designed to ensure that there are adequate safeguards over the way that sport and recreation organisations, collect, use, store and disclose personal information.
- 2.2 The Act establishes requirements around how you must deal with personal information, and sets out processes for individuals to request their personal information and make complaints about how you have dealt with their personal information. The Act also requires you to notify the Privacy Commissioner and affected individuals if a "notifiable privacy breach" occurs.
- 2.3 The Privacy Act (and the Health Information Privacy Code) apply only to information about identifiable individuals. It does not apply to anonymised or statistical information that individuals cannot be identified from, nor to companies, partnerships or other "non-individuals".

#### **Health Information Privacy Code 2020 and Biometric Processing Privacy Code 2025 (Privacy Codes)**

- 2.4 The Health Information Privacy Code (**HIPC**) applies the IPPs to the health sector, establishing rules that govern the collection, use, storage, and disclosure of health information.
- 2.5 The Biometric Processing Privacy Code 2025 (**Biometric Code**) sets out the privacy rules for organisations that collect and use people's biometric information in biometric processing. Biometric information is information that relates to people's physical or behavioural features – eg, a person's fingerprints. Biometric processing is the use of technologies, eg, facial recognition technology, to collect and process people's biometric information to identify them or learn more about them.

#### **What does this mean for your sport and recreation organisation?**

- 2.6 You will hold personal information about a range of individuals – for example, your employees and members. In some situations, you might also hold health information about individuals.
- 2.7 You have obligations under the Privacy Act (and possibly the HIPC and/or Biometric Code, eg if your organisation holds information about athletes' health or disabilities or is collecting or using biometric information for biometric processing) in respect of that personal/health/biometric information.
- 2.8 In particular, you are responsible for the actions of your staff and volunteers (see section 12 of the Act), and need to train them in their responsibilities under the Privacy Act and the Privacy Codes. If you engage any contractors, you need to ensure that they are aware of their obligations to manage personal/health information in accordance with privacy legislation.
- 2.9 You must ensure that you appoint a privacy officer (see section 201 of the Act), who will (among other things):
  - (a) ensure that the organisation complies with the requirements of the Privacy Act; and
  - (b) deal with any requests made to the organisation under the Privacy Act.

- 2.10 When collecting personal (or health) information about an individual, you must (usually) ensure that the information is collected directly from the individual concerned. If personal or health information is collected from a third party, you need to ensure that the individuals the information is about are made aware of what information is collected and why it has been collected.
- 2.11 You should make sure that individuals are told why the information is being collected – ie, what you will be doing with the information. In order to facilitate this, you should ensure that operational procedures (eg, the design and use of your forms) are appropriate. For example, if you ask individuals to provide personal/health information via a form, you should ensure that the form includes a privacy statement that sets out why you are collecting the information and how it will be used (among other things). The Privacy Commissioner provides a [free privacy statement generator](#) that you can use.
- 2.12 In general, once you have collected personal information, you can:
- (a) only use that information for one of the purposes that you collected it for (which you should have told individuals about when you collected their information); and
  - (b) not disclose that information beyond your organisation.
- 2.13 There are exceptions to the above general statements, which are set out in privacy principles 10 and 11 (and the corresponding Privacy Code rules).
- 2.14 You must take steps to ensure that the personal information that you hold is stored appropriately. This includes ensuring that the information is stored securely and is only accessed by people who need to have access. You should:
- (a) have clear rules about which of your staff/volunteers may access personal/health information, and ensure that those staff/volunteers understand their responsibilities in relation to handling that information;
  - (b) put in place appropriate security measures to protect information held digitally – for example, making sure that software is kept updated, and that staff/volunteers who no longer work with your organisation do not continue to have access to IT systems;
  - (c) ensure that building security prevents unauthorised access to information.
- 2.15 You should also make sure that you carefully consider, on a regular basis, whether you need to continue to hold the personal information that is in your systems. If you do not have a good reason for holding the information (for example, because an individual is no longer a member of the organisation), that information should be deleted.
- 2.16 If you receive requests from individuals for their personal information (or requests for such information to be corrected), you must deal with that request in accordance with the Privacy Act (and, if applicable, the Privacy Codes). In particular, you must:
- (a) check the identity of the requester;
  - (b) respond to the request within 20 working days;

- (c) either provide/correct the information, as requested, or give the individual reasons for refusing the request (importantly, the reasons for which you may refuse a request are limited – these are set out in sections 49 to 53 of the Privacy Act);
- (d) if you believe that the information requested is held by another agency, you must transfer the request to that agency and inform the requester that you have done so;
- (e) if the request is not granted in full, you must inform the requester that they have a right to complain to the Privacy Commissioner about that decision.

2.17 You must not charge any individual for providing access to, or correcting, that individual's personal information.

2.18 If a privacy breach occurs, you will need to carefully consider next steps. Your privacy officer should be involved in these conversations. In particular, if a "notifiable privacy breach" (defined in section 112 of the Privacy Act) occurs, you will be required to notify the Privacy Commissioner and affected individuals.

### 3. Children's act - safety checks

#### Governing statute

##### **Children's Act 2014**

- 3.1 This Act requires "specified organisations" to ensure that safety checks are carried out of people employed or engaged by the organisation who are "children's workers".
- 3.2 Sport and recreation organisations will be specified organisations under the Act if they are funded by Sport New Zealand (or any other State service) to provide "regulated services". "Regulated services" include:
- (a) out-of-school care and recreational services;
  - (b) services provided at a registered school;
  - (c) *"services provided at community facilities, including (but not limited to) sports and recreation centres, libraries, swimming pools, galleries, and community centres"*;
  - (d) *"education services, including (but not limited to) learn-to-swim programmes and digital literacy programmes"*;
  - (e) *"services provided in public environments, including (but not limited to) surf and beach patrols, skate park guardians, and road safety co-ordinators"*.
- 3.3 Under the Act, specified organisations are required to conduct **safety checks** of all people that they employ or engage who are "children's workers" under the Act.
- 3.4 A children's worker is a person who works in, or provides, a regulated service, and:
- (a) their work involves regular or overnight contact with a child or children; and
  - (b) that work takes place without a parent or guardian of the child, or of each child, being present.
- 3.5 Generally speaking, if your organisation is a specified organisation, and someone in your organisation (who is not a volunteer) currently works with, or may in the future work with, children under the age of 18 (without a parent or guardian present), they may need to be safety checked.
- 3.6 Under the Act there are two categories of children's workers: core children's workers and non-core children's workers. Core workers are those whose work requires the person to regularly work alone with, or to have primary responsibility over, children.
- 3.7 The safety checking requirements do not apply to volunteers (unless the volunteering is part of an educational or vocational training course).

#### **What does this mean for your sport and recreation organisation?**

- 3.8 If your organisation is a specified organisation, you must:
- (a) not employ or engage a person as a children's worker without ensuring that a safety check of the person that complies with the Children's Act has been completed;
  - (b) ensure that all of your existing children's workers have passed a worker safety check;

- (c) ensure that each children's worker that you employ or engage is safety checked at least every three years; and
- (d) make sure that you do not employ anyone to be a core children's worker who has been convicted of certain offences specified in Schedule 2 of the Act (for example, indecent assault), or an equivalent offence in an overseas jurisdiction.

3.9 You may conduct your own worker safety checks or engage a third party to provide this service.

3.10 The Act requires each safety check of a person to be carried out in accordance with the requirements of the Children's (Requirements for Safety Checks of Children's Workers) Regulations 2015. At a high level, the checks involve a careful process of information gathering and assessment that includes confirming identity, interviews, checking referees and considering risk (ie, it goes beyond a criminal history check). For further information see Child protection | Sport New Zealand - Ihi Aotearoa ([sportnz.org.nz](http://sportnz.org.nz)) and the Sport Integrity Commission's [Child protection policy template](#) and the Commission's [Safeguarding policy template](#).

## 4. Integrity in sport

### Governing statutes

#### *Integrity Sport and Recreation Act 2023*

- 4.1 The Integrity Sport and Recreation Act 2023 aims to enhance integrity within sport and physical recreation and promote the safety and well-being of participants and the fairness of competition.
- 4.2 Threats to integrity are broadly defined in the Act, and include competition manipulation (including sports betting), corruption and fraud, use of prohibited substances (doping), abuse, bullying, violence, harassment, intimidation, and racism and other forms of discrimination. Acknowledging that integrity issues occur at all levels of sport and physical recreation, the ambit of the Sport and Recreation Integrity Commission includes grassroots and community sport and physical recreation, as well as elite sport.

#### *Sports Tribunal Act 2006*

- 4.3 Many of this Act's functions were consolidated under the Integrity Sport and Recreation Act. The primary function of the amended Sports Tribunal Act is to set out the functions, processes, and powers of the Sports Tribunal.

#### *Sport and Recreation Integrity Commission*

- 4.4 The Integrity Sport and Recreation Act establishes a new independent body – the Integrity Sport and Recreation Commission (the **Commission**). Among other functions, the Commission is New Zealand's national anti-doping organisation and consolidates the integrity functions from the Sports Anti-Doping Act 2006 within it.
- 4.5 A key function of the Commission is to provide education, support and guidance to sport and physical recreation organisations to strengthen and protect the integrity of New Zealand's sport and recreation sector.

#### *Integrity codes*

- 4.6 The Commission issued New Zealand's first Code of Integrity for Sport and Recreation (**Code**) in March 2025. You can read the Code [here](#).
- 4.7 The Code sets minimum standards to help organisations manage integrity issues, prohibit harmful behaviour and make sure participants can raise concerns safely and effectively. Those minimum standards are:
- (a) Prohibit behaviours that are a threat to integrity;
  - (b) Proactively safeguard children, young people and adults at risk;
  - (c) Implement an effective and fair dispute resolution process in relation to integrity threats;
  - (d) Notify the Commission of issues of serious concern;
  - (e) Cooperate with the Commission in relation to dispute resolution, investigations and monitoring activity;

(f) Provide information to your members about the Code.

- 4.8 Sport and physical recreation organisations remain responsible for managing and resolving integrity issues in an appropriate way. Anti-doping issues are covered by the Sports Anti-Doping Rules, described below.
- 4.9 Sport and recreation organisations can choose whether to adopt the Code. However, once adopted, the Code binds the organisation and any athletes, participants and members of the organisation, or other people who agree to the application of the Code (e.g. board members, directors and officers). Once an organisation chooses to adopt the Code, it must comply with minimum standards 5 and 6 (described above) on the date that it formally adopts the Code, and the remaining minimum standards within 12 months of formal adoption.

#### *Anti-Doping rules*

- 4.10 Separate to the matters covered in the Code, the Commission must also make anti-doping rules to implement the World Anti-Doping Code. Adoption of the rules is voluntary, but strongly encouraged. In particular, one of the criteria for an NSO to be granted [Sport NZ recognition status](#) is that the NSO must have adopted the rules.
- 4.11 The Commission can also make any anti-doping rules that are necessary to achieve its functions, rules that set sanctions relating to the anti-doping rules, and rules to compel individuals or organisations to co-operate with an investigation and provide information or documents to the Commission when investigating a breach of anti-doping rules.
- 4.12 The Sports Anti-Doping Rules 2026 (**Anti-Doping Rules**) are the current anti-doping rules made under the Integrity Sport and Recreation Act 2023. There are 11 rule violations under the Anti-Doping Rules. Relevant to NSOs, the Rules cover matters such as:
- (a) **sanctions against NSOs:** where any NSO fails, without reasonable excuse, to comply with any direction or request made by the Commission under the Anti-Doping Rules, the Commission may report such failure to the CE of Sport NZ.
  - (b) **NSO Anti-Doping Tribunal:** Instead of referring matters to the Sports Tribunal, a NSO may establish and nominate a NSO Anti-Doping Tribunal to hear anti-doping rule violations brought by the Commission provided that the NSO Anti-Doping Tribunal complies with all the requirements of the 2026 Rules.
- 4.13 It is intended that NSOs will agree to the Anti-Doping Rules, in order to implement the Code, and so that the rules apply to their athletes, their teams, coaches, athlete support personnel or other persons (including board members, directors and officers) as a condition of participation or involvement in sport.

#### *Powers, investigations, and disciplinary panels*

- 4.14 The Commission is able to conduct investigations into integrity matters (which is widely defined) and may refer breaches of codes and rules to a Disciplinary Panel or the Sports Tribunal to determine if there has been a breach, and any sanctions to be imposed. The Sports Tribunal is an independent body that determines disputes for the sports sector on matters such as anti-doping

violations and appeals against decisions of NSOs (such as decisions to not select an athlete for a New Zealand team).

- 4.15 The Code also prescribes means of holding organisations (or a participant or other person) that adopt the Code accountable for breaches of an integrity code, including by imposing conditions on participating in sport and recreation to which the Code applies, and requiring them to take steps to complete education.

***What does this mean for your sport and recreation organisation?***

- 4.16 You must comply with

- (a) the Sports Tribunal Act and the Integrity Sport and Recreation Act;
- (b) the Anti-Doping Rules if you agree to adopt them; and
- (c) the Code, if you agree to adopt it.

- 4.17 The Commission's website includes a guide on adopting the Code, which describes a number of benefits of adoption. Even if you do not adopt the Code or the Anti-Doping Rules, the Commission may still investigate any threat to integrity, and you must comply with such an investigation by providing documents or information that the Commission may require. "Threat to integrity" is defined in the Act.

**Governing statute**

***Crimes Act 1961***

- 4.18 The Crimes Act 1961 covers bribery and fraud offences (including match-fixing).

- 4.19 **Corruption and bribery of officials:** It is an offence for anyone to corruptly give or offer (or agree to give or offer) any "bribe" to any person with the intention of influencing an "official" in respect of any act or omission by that person in their official capacity.

- (a) "Official" means any person in service of the Crown, including employees of central and local government and members of local authorities or public bodies.
- (b) "Bribe" means any money, valuable consideration, office, employment, or any benefit (whether direct or indirect).

- 4.20 **Trading in influence:** It is also an offence to corruptly accept or obtain (or agree to accept or obtain) a bribe for a person, with the intention of influencing an official in respect of any act or omission by that person in their official capacity.

- 4.21 Both of these offences carry a maximum prison sentence of seven years.

- 4.22 **Fraud and deception:** It is an offence to obtain by deception or cause loss by deception. A person will be guilty of obtaining by deception or causing loss by deception if they, by any deception and without any right:

- (a) directly or indirectly obtain any property, privilege, service, pecuniary advantage, benefit, or valuable consideration or other privilege or pecuniary advantage;

- (b) incur any debt or liability or obtain any credit;
- (c) induce or cause any other person to make, accept, alter, destroy, etc any document or thing capable of being used to derive a pecuniary advantage; or
- (d) cause loss to any other person.

- 4.23 **Match-fixing:** The Act specifically provides that the offence of obtaining by deception (or causing loss by deception) includes any act or omission done to manipulate the overall result of (or any event within) a "sporting activity" with the intent to influence a betting outcome of that activity. "Sporting activity" in this context includes sporting competitions, games, matches, races, and rallies involving human participants.
- 4.24 The punishment for obtaining by deception or causing loss by deception depends on the amount of the value obtained or loss caused, with maximum prison sentences ranging from 3 months to seven years.
- 4.25 **False statements by promoters:** It is an offence to make or publish any false statement in respect of any body (incorporated or incorporated) with the intent of deceiving or causing loss to any person or inducing any person to entrust or advance any property to any other person. This offence has a maximum prison sentence of 10 years.

***What does this mean for your sport and recreation organisation?***

- 4.26 Your organisation must comply with its legal obligations, including those under the Crimes Act. If it does not, penalties may be imposed under the criminal law. Your organisation may also face consequences under other legislation as well as reputational damage if staff, volunteers, or athletes commit such an offence.
- 4.27 If your organisation fails to comply with its legal obligations, including those described in this guide, this may have implications for the funding that you receive from Sport NZ and/or could result in the termination of your relationship or investment agreement with Sport NZ (if applicable).
- 4.28 Sport NZ expects your organisation to have an anti-corruption and match-fixing policy. In addition, the criteria for an NSO to be granted [Sport NZ recognition status](#) require that the NSO has management systems in place for addressing integrity issues, and require the NSO to have various policies relating to this issue. The Sport Integrity Commission has templates of these policies designed to be used by organisations available on their website – see the [Prohibited behaviour policy template](#) on the Sport Integrity Commission's website.
- 4.29 Your organisation is also expected to comply with the New Zealand Policy on Sports Match-Fixing and Related Corruption (**Match-fixing Policy**). Sports that receive investment from Sport NZ or High Performance Sport NZ are required to comply with the Match-fixing Policy. In order to comply with the Match-fixing Policy, sport and recreation organisations will be required to have the match-fixing prevention measures specified in Sections 8 to 12 of the Match-fixing Policy at a level that is appropriate for each code, taking into account the nature of your organisation and its existing constitutional documents. These measures must include match-fixing rules, education, support/protection measures, and strong sports betting agreements (where appropriate).

## 5. Human rights and discrimination

### Governing statute

#### *Human Rights Act 1993*

- 5.1 The Human Rights Act 1993 aims to protect human rights in New Zealand by prohibiting discrimination on the grounds of sex (including pregnancy and childbirth), marital or family status, religious or ethical belief, colour or race, ethnic or national origins, disability (including illness), age, political opinion, employment status, being affected by family violence, and sexual orientation.
- 5.2 The Act expressly applies to discrimination in employment, including job advertisements, application forms, interviews and job offers. It also applies to unpaid workers (i.e. volunteers) and independent contractors. Under the Act, organisations are considered to be the “employer” of the volunteers. It is unlawful under the Act to ask questions of (or about) a job applicant or volunteer that indicate an intention to discriminate on any of the above grounds.
- 5.3 An employer is liable for anything done or omitted by an employee, even if they did not know it was being done. In such cases, the employer will be treated as if the employer and the employee breached the Act. An employer would need to prove that it took such steps as were reasonable and practicable to prevent the employee from doing that act.
- 5.4 Indirect discrimination is also prohibited. This includes behaviour that appears neutral and not discriminatory but has the effect of discriminating in an unlawful way, and a good reason for the behaviour or practice cannot be established.
- 5.5 Racial and sexual harassment are also prohibited under the Act as is conduct which is intended to incite racial disharmony (which includes using words that are threatening, abusive, or likely to create hostility or contempt). An individual may complain of discrimination or sexual or racial harassment under either, but not both of the:
- (a) Human Rights Act 1993, by making a complaint to the Human Rights Commission; or
  - (b) Employment Relations Act 2000, by going to mediation and/or raising a personal grievance under that Act.
- 5.6 No person can be victimised for making a complaint of discrimination or harassment.
- 5.7 There are exceptions in the Act that legally allow employers to treat employees or volunteers differently on a prohibited ground. For example, it can be lawful to discriminate based on disability if an employee or volunteer requires special services or facilities, and it is not reasonable for the organisation or employer to provide them. Similarly, it might be allowable to discriminate based on sex (gender) in competitive sports if the strength, stamina or build of competitors is relevant. However, exceptions to unlawful discrimination will not apply if only some aspects of the duties of the role fall within an exception, and it would not unreasonably disrupt the employer's business for the employer to give those duties to another employee or volunteer.

- 5.8 The government and other public bodies can also discriminate if the particular policy or practice is done in good faith to assist a group that has been disadvantaged by discrimination.

***What does this mean for your sport and recreation organisation?***

- 5.9 You must ensure that the decisions of your organisation and employees/volunteers of your organisation do not unlawfully discriminate in a manner that breaches the Human Rights Act. Given that you and your organisation are liable for actions of your employees, you should have policies and procedures in place that prohibit discrimination in the workplace so that it is evident that you have taken steps to prevent discrimination in the workplace.
- 5.10 You must ensure that your organisation's policies and procedures (whether written/formal or unwritten/informal) do not expressly or indirectly result in unlawful discrimination on any of the above grounds, and that instead they promote compliance with all the laws prohibiting discrimination.
- 5.11 A robust anti-discrimination and anti-harassment policy should:
- (a) state that there is zero tolerance for any form of bullying, harassment and discrimination, and provide relevant examples such as spectators verbally abusing participants from the opposition;
  - (b) clearly specify who the policy applies to (e.g. employees, volunteers, coaches, players, spectators, and umpires and other officials);
  - (c) state the consequence of any breach (e.g. spectators may be asked to leave the sports ground or, if an individual's conduct breaches the Human Rights Act, that they may be referred to the police or relevant authorities); and
  - (d) provide a clear, formal procedure (or a link to a process or procedure) for employees and volunteers to complain (and for your organisation to deal with such complaints) about discrimination and inappropriate conduct. The complaints process should also include avenues for mediation and/or legal redress, if appropriate.
- 5.12 It is recommended that you conduct regular reviews of your policies and procedures to ensure they are not discriminatory. If you believe that you need to employ or recruit someone based on characteristics like age, gender, ethnicity etc, you must ensure that you have legitimate grounds for an exception. You can check this by contacting the Human Rights Commission directly.
- 5.13 You must ensure that you treat job applicants and employees and volunteers equally in relation to all employment and volunteering matters. Specifically, you or someone appearing to act on behalf of your organisation, must not discriminate on any of the prohibited grounds when:
- (a) asking enquiries of job applicants or volunteers;
  - (b) not employing a job applicant or not selecting a volunteer;
  - (c) giving less favourable terms of employment (including transfers, training and promotion) to, or subjecting to a disadvantage, a job applicant, employee or volunteer;
  - (d) terminating employment; or

- (e) dismissing an employee or volunteer or causing an employee or volunteer to retire or resign.
- 5.14 You have an obligation to investigate all complaints of sexual or racial harassment, and you cannot victimise any person for making such a complaint. If you are satisfied that sexual harassment has occurred, you must take any reasonably practicable steps to prevent a recurrence of the behaviour.

## 6. Employment

### Governing statute

#### *Employment Relations Act 2000*

- 6.1 The Employment Relations Act 2000 is the primary legislation that governs the relationship between employers and employees. The Act is not applicable to individuals that are not employees, such as unpaid workers (i.e. volunteers) and independent contractors.
- 6.2 The Act requires parties to an employment relationship (such as employers and employees, employers and unions) to deal with each other "in good faith". The duty of good faith is very wide in scope. It requires parties to be active and constructive in establishing and maintaining a productive employment relationship in which they are, among other things, responsive and communicative. If an employer proposes to make a change or decision that is, or is likely to, have an adverse effect on the continuation of an employee's employment (such as restructuring, disciplinary processes), it must provide the affected employees with:
- (a) information relevant to that decision; and
  - (b) an opportunity to comment on the information before the decision is made.
- 6.3 Failure to comply with the duty of good faith may give rise to a claim resulting in penalties, or a personal grievance claim.
- 6.4 The Act enables employees to raise personal grievances against their current or former employer under specific grounds including unjustified dismissal, unjustified disadvantage, discrimination and sexual harassment.
- 6.5 Personal grievances must be raised with the employer within 90 days of the date that the employer's action occurred or came to the employee's notice, whichever is later. Employees have 12 months (instead of 90 days) to raise a personal grievance for sexual harassment. Personal grievances can be raised outside these timeframes if exceptional circumstances exist.
- 6.6 Unjustified dismissal and unjustified disadvantage are the most common personal grievances. The question of whether a dismissal or an action is justifiable is whether the employer's actions, and how the employer acted, were what a fair and reasonable employer could have done in all the circumstances at the time. This means acting in good faith, having a good reason (substantive justification) and following a fair process (procedural justification).
- 6.7 If an employee has a personal grievance, the employer may be liable for a range of remedies including compensation, lost wages, costs, and reinstatement.
- 6.8 The Act also covers a wide range of employment matters, including:
- (a) **Employment agreements:** Employment agreements must contain the mandatory clauses prescribed by the Act, including work hours, the place of work, a job description, information about wages or salary, an explanation of dispute resolution procedures, and an employee protection provision which sets out the process that is followed when an employee's work is sold, transferred or contracted out.

The Act also sets out specific requirements for certain clauses that are not mandatory but may be included in an employment agreement. This includes clauses relating to fixed term employment, trial and probationary periods, shift cancellation, an employee's availability to accept additional hours of work, and secondary employment.

- (b) **Fixed term employment:** There are special requirements for fixed-term employment. Employers can only offer fixed-term employment if there is a genuine reason to do so based on reasonable grounds (for example, if there is a short-term project such as a one-off sporting event or where the employee is filling in for a permanent employee on leave). The employee must be made aware of this reason. If the reasons and details of the fixed-term employment are not included in the written employment agreement, then the employee may legally be considered a permanent employee.
- (c) **Trial periods:** The Act allows employers to use trial periods. A valid trial period enables employers to dismiss new employees within their first 90 days of employment and prevents the employee from bringing a personal grievance or legal proceedings in respect of the dismissal. For the trial period to be valid, the employment agreement must specify that there is a trial period, that the trial period starts at the beginning of the employee's employment, the length of the trial period (no more than 90 calendar days), the trial period end date, advise that the employee may be dismissed during the trial period, and advise that if the employee is dismissed during the trial period they are not entitled to bring a personal grievance or other legal proceedings in respect of the dismissal. In addition, the employee must not have previously been employed by the employer.
- (d) **Record keeping:** Employers must keep accurate records of wages, time, leave, and other information. Failure to do so can result in penalties and other legal consequences.
- (e) **Procedures and institutions for the resolution of employment issues:** The Act sets out the process for the resolution of employment relationship problems, including personal grievances. Mediation is typically the first step if an employee raises a personal grievance. If the grievance remains unresolved, it may progress to the Employment Relations Authority and then (potentially) the Employment Court.
- (f) **Flexible working arrangements:** Employees are entitled to request changes to their work hours, work days, and place of work. Employees are also entitled to request a short-term flexible working arrangement if they are affected by family violence. Formal requests must be made a certain way, must be responded to within certain timeframes, and can only be refused for certain reasons.
- (g) **Discrimination:** The Act (together with the Human Rights Act 1993) prohibits discrimination against employees on prohibited grounds of discrimination (e.g. sex, ethnic or national origin). The Act specifically prohibits terminating employment, offering less favourable terms of employment (such as working conditions, benefits, promotion opportunities) to an employee, or causing an employee to retire or resign based on a prohibited ground of discrimination, or union membership or activities. There are certain exceptions where an employer may be justified in treating an employee differently on the grounds of discrimination.

- (h) **Racial and sexual harassment:** The Act defines racial and sexual harassment. Employers can be held liable if they or their representative (such as a manager) engage in sexual or racial harassment. An employer may also be liable if they fail to investigate a complaint about a colleague, customer or client engaging in sexual or racial harassment, or if they fail to take reasonably practicable steps to prevent repetition.
- (i) **Industrial relations:** The Act deals with various rights and obligations on employers and unions. These relate to matters such as collective bargaining between unions and employers, union access to the workplace and strikes and lockouts.
- (j) **Various other entitlements:** including rest and meal breaks and breastfeeding facilities and breaks.

***What does this mean for your sport and recreation organisation?***

6.9 You must deal with the employees of your organisation in good faith in all aspects of the employment relationship. Importantly, where a proposed change or decision may affect employees' employment, your organisation must follow a fair and reasonable process that complies with the minimum standards of good faith. Specifically, before a decision is made, the sport and recreation organisation must:

- (a) put the proposed change or concerns to the affected employees;
- (b) give employees a reasonable time to respond, comment, and suggest other options; and
- (c) genuinely consider and take into account the responses before making any final decisions.

6.10 In addition to the overarching duty of good faith, your organisation must meet other employment obligations, for example, it should:

- (a) ensure that employment agreements contain all the mandatory clauses and comply with the Act;
- (b) have a copy of each employee's signed employment agreement (or terms and conditions of employment);
- (c) maintain accurate records and systems to demonstrate compliance with minimum employment obligations for at least six years, including records of employees' hours worked, wages, and leave taken;
- (d) follow a fair and reasonable process for any disciplinary, performance, redundancy or other employment processes, and ensure the outcome is reasonable and proportionate in the circumstances;
- (e) investigate any allegations or complaints against employees, customers or clients regarding sexual or racial harassment, and if satisfied the behaviour took place, take practicable steps to prevent any repetition of the behaviour; and
- (f) ensure that formal requests for flexible working are responded to in accordance with the process set out in the Act.

- 6.11 A sport and recreation organisation should ensure that its managers, people leaders and human resources staff familiarise themselves with the organisation's employment obligations under the Act (and other employment legislation). It is best practice to seek advice from a lawyer or employment relations specialist before making decisions that may negatively affect an employee's ongoing employment, especially dismissal. Sport and recreation organisations may also wish to consider putting in place policies and procedures that address common employment matters to ensure compliance with legislation.
- 6.12 There are potential upcoming changes to the Act. If required, this Guide will be amended at the appropriate time to reflect any changes that become law.

## **Part 2: Corporate form requirements**

*Whether the law described in this Part is applicable to your sport and recreation organisation will depend on the type of organisation that you are. Make sure that you refer only to the legislation that relates to the corporate form of your organisation.*

## 7. Trusts

### ***Governing statute***

#### **Trusts Act 2019**

- 7.1 There are several types of trust, including private trusts and registered charitable trusts. The key feature of any trust is that people appointed to be the legal owners of the trust's property (the trustees) have a special duty to hold and manage that property for the benefit of others (either the people or classes of people named in the trust deed, or the section of the community who will benefit from a specific charitable purpose stated in the trust deed).
- 7.2 A trust is controlled by trustees, who have authority over all matters relating to the trust. The Trusts Act sets out the duties of all trustees. These duties guide what is required of you as a trustee, particularly in making decisions. The Act separates trustee duties into two types:
- (a) "mandatory duties" – these duties can't be changed by the terms of the trust;
  - (b) "default duties" – these duties must be performed by the trustees unless they are expressly changed by the words in your trust deed.
- 7.3 The Act provides that a trustee will be held personally liable for any breach of trust that arises as a result of a trustee's dishonesty, wilful misconduct, or gross negligence. No indemnity for such actions can be included within a trust deed (and if the deed contains any such indemnity, that clause will be deemed invalid).

#### ***What does this mean for your sport and recreation organisation?***

- 7.4 Some sport and recreation organisations have trusts that own assets and capital funds. Others are registered charitable trusts. If you are a trustee of a trust, you will need to comply with the key duties and obligations set out in this Act. In particular, as a trustee, you must:
- (a) Comply with your mandatory duties. This means that you need to:
    - (i) know the terms of the trust – this means what is set out in the trust deed or other trust documents, or matters that are implied in those documents;
    - (ii) act in accordance with the terms of the trust;
    - (iii) act honestly and in good faith;
    - (iv) act for the benefit of beneficiaries, or to further a permitted purpose (such as a charitable purpose if the trust is a charitable trust); and
    - (v) exercise your powers as a trustee for a proper purpose (ie, one of the purposes that the powers were given to you for);
  - (b) comply with the default duties in the Act, unless those duties have been expressly modified or excluded by the trust deed;
  - (c) keep certain records (such as the trust deed, variations to the trust deed, records of trust property, written records of trustee decisions, and accounting records). If you stop being a

trustee, you must pass those documents on to at least one continuing or replacement trustee;  
and

- (d) unless the trust is a charitable trust, notify every beneficiary of certain basic trust information and to provide additional information (if requested by a beneficiary) unless you and the other trustees of the trust reasonably consider that the information should not be disclosed (after taking into account certain factors set out in the Act).

## 8. Incorporated societies

### Governing statute

#### ***Incorporated Societies Act 2022***

- 8.1 The Incorporated Societies Act 2022 governs how incorporated societies operate. It followed a long-awaited update to the previous Act, with some significant changes. Incorporated Societies that were registered under the old Incorporated Societies Act 1908 were required to re-register under the new Act by April 2026.
- 8.2 The Incorporated Societies Act enables the incorporation of groups of people associated for 'non-pecuniary' purposes (societies), and governs their formation, operation and winding up. It includes details on the content of societies' rules, how societies enter into contracts, and their record keeping responsibilities, along with including specific duties for board/committee members, much like those for company directors under the Companies Act.

#### ***What does this mean for your sport and recreation organisations?***

- 8.3 Some sport and recreation organisations are incorporated societies and will need to comply with the requirements of the Act. Note that an organisation may also be called "incorporated" if it is a registered charitable trust board under the Charitable Trust Act 1957. These organisations have different requirements, which are not set out here.
- 8.4 **Constitution:** An incorporated society must have a constitution, the requirements of which are set out below. A society should ensure that it complies with the Act when drafting or reviewing its constitution. A constitution must include:
- (a) background, including your name, why the society exists – what its purpose is;
  - (b) how someone becomes and ceases to be a member, the conditions of membership and details of the society's membership register;
  - (c) the makeup of the society's committee and its roles, functions, powers, and procedures;
  - (d) how the society will hold general meetings, make decisions, manage finances and elect or appoint officers;
  - (e) how to amend the constitution;
  - (f) the procedures for resolving disputes;
  - (g) the arrangements and requirements for general meetings; and
  - (h) what to do if the society is liquidated or closed, including to the society's surplus assets.
- 8.5 More detail on this subject (including [checklists](#) and example [constitutions](#)) is available on the Sport NZ website (Incorporated Societies Act 2022 and Regulations | Sport New Zealand - Ihi Aotearoa ([sportnz.org.nz](http://sportnz.org.nz))).
- 8.6 **Membership:** Sport and recreation organisations that are incorporated societies need to collect and hold membership information via an up-to-date membership register. The Act requires each

incorporated society to have a minimum of 10 members at all times (body corporates are treated as 3 members each). Each new member must consent to being a member.

- 8.7 **Committee obligations:** Each incorporated society is required to have a committee with at least three people, referred to in the Act as "officers". The majority of the committee must be members of the society.
- 8.8 **Officers:** Officers of the society are the people on the committee. The Act also includes as officers people "occupying a position in the society that allows the person to exercise significant influence over the management or administration of the society". Each officer must consent and certify in writing to the society that it is not disqualified and is subject to officer duties, similar to those required of directors under the Companies Act. These include duties to:
- (a) act in good faith;
  - (b) exercise powers for a proper purpose;
  - (c) comply with the Act and constitution;
  - (d) exercise care and diligence; and
  - (e) not create substantial risk of serious loss.
- 8.9 **Contact person:** All incorporated societies are required to have a designated contact person who is at least 18 years of age and ordinarily resident in New Zealand. That person serves as the primary point of contact with the Registrar of Incorporated Societies.
- 8.10 **Record keeping:** The Act requires each incorporated society to keep a copy of the following records at its registered office:
- (a) constitution (and any amendments);
  - (b) register of current and former members (including name, last known contact details, date of joining (or "unknown"), and date of departure (if relevant));
  - (c) interests register (record of all officers' actual, perceived, or potential conflicts of interest);
  - (d) accounting records; and
  - (e) copies of officers' consents.
- 8.11 **Ongoing obligations:** On an ongoing basis each Incorporated Society must:
- (a) hold an annual general meeting no later than 6 months after balance date;
  - (b) file annual returns with the Registrar of Incorporated Societies, along with any required financial statements; and
  - (c) keep the Registrar of Incorporated Societies updated if there are any changes to the society's registered address, officers, officer's addresses, contact person, constitution, name or balance date.
- 8.12 An incorporated society may also have ongoing financial reporting obligations, depending on its size.

- 8.13 **Rights in property:** A key feature of an incorporated society is that it cannot give its members an interest or right in the society's property. Members cannot obtain a pecuniary gain from the society, which includes if the society is wound-up. This general rule does not preclude members from receiving a salary or payment for a service provided (whether that be as an employee or a committee member) on arm's-length terms, subject to the rules and requirements of the society's constitution.
- 8.14 **Dispute Resolution:** An incorporated society is required to have a dispute resolution process in its constitution to handle issues raised by members or officers. An incorporated society can choose to use the default provisions under the Act, or design its own process – provided that it follows the principles of natural justice. Sport NZ has developed some template dispute resolution processes which sport and recreation organisations can use. These can be found on the Sport NZ website ([Incorporated Societies Act 2022 and Regulations | Sport New Zealand - Ihi Aotearoa \(sportnz.org.nz\)](https://www.sportnz.org.nz)).

## 9. Company law

### Governing statute

#### **Companies Act 1993**

- 9.1 The Companies Act governs companies, including their incorporation, constitutions, shares, shareholder rights, record keeping, liquidation and the powers and duties of directors.
- 9.2 A company is a legal person, separate from its shareholders. In most cases a company's shareholders have limited liability; that is, they are not liable for the company's debts. This makes companies useful for carrying out specific undertakings, such as a business venture, or acting as the general partner of a limited partnership.

#### ***What does this mean for your sport and recreation organisation?***

- 9.3 A sport and recreation organisation may be a company, or have one or more subsidiary companies. These companies need to comply with the Act, and the directors of those companies will need to comply with their director duties.
- 9.4 **Constitution:** Companies may, but are not required to, have a constitution. The constitution may modify or disapply certain parts of the Companies Act, or provide for other matters not inconsistent with the Act. If there is no constitution, then the Act applies.
- 9.5 **Director duties:** Company directors have express duties, including duties to act in good faith and in the best interests of the company, to comply with the company's constitution and the Companies Act, to exercise powers for a proper purpose and not to trade recklessly.
- 9.6 If a sport and recreation organisation is the sole shareholder of a company and the constitution allows for it, the directors may in some circumstances act in the best interests of the organisation instead of in the best interests of the company.
- 9.7 **Shareholder rights:** In general terms, shareholders in a company are entitled to appoint the company's directors, approve the adoption / amendment of the constitution, approve any major transactions, and to approve liquidation of the company. Shareholders do not have involvement in day-to-day management of the company.
- 9.8 **Record keeping:** The Act requires each company to keep a copy of the following records at its registered office:
- (a) the company's constitution (if any);
  - (b) minutes of all meetings and resolutions of directors and shareholders for the previous seven years
  - (c) interests register;
  - (d) directors' certificates signed pursuant to the Act during the previous seven years;
  - (e) full names and addresses of current directors;
  - (f) copies of all written communications to shareholders during the previous seven years. This includes annual reports;

- (g) copies of all financial statements and applicable group financial statements for the previous seven completed accounting periods;
- (h) the accounting records required for the current period and the previous seven completed accounting periods of the company; and
- (i) a share register.

9.9 **Ongoing obligations:** On an ongoing basis each company must:

- (a) hold an annual general meeting no later than 6 months after balance date;
- (b) file annual returns with the Companies Office, along with any required financial statements;
- (c) keep the Companies Office updated if there are any changes to the company's registered address, directors, directors' addresses, shares, constitution, name or balance date.

9.10 A company may also have ongoing financial reporting obligations, depending on its size.

## 10. Limited partnerships

### Governing statute

#### ***Limited Partnerships Act 2008***

- 10.1 The Limited Partnerships Act 2008 governs limited partnerships, including their registration, partnership agreements, record keeping, dissolution and the powers and duties of general and limited partners.
- 10.2 Similarly to companies, a limited partnership is a separate legal entity comprised of at least one general partner (who has unlimited liability for the debts of the partnership) and at least one limited partner (whose liability is limited to their capital contribution, provided they do not take part in the management of the partnership).

#### ***What does this mean for your sport and recreation organisation?***

- 10.3 A sport and recreation organisation may use a limited partnership structure, or have an interest in one. It may itself act as the general partner of a limited partnership, or it may have an interest in a company that acts as the general partner of a limited partnership. In each case, these limited partnerships need to comply with the Act, and the general partners will need to comply with their duties under the Act.
- 10.4 **Partnership agreement:** Limited partnerships must have a partnership agreement. The partnership agreement is an agreement to the affairs of the limited partnership and the conduct of its business. The partnership agreement must comply with the Limited Partnership Act and must provide for:
- (a) any restrictions on dealing with a partner's partnership interest or business activities of the limited partnership;
  - (b) the entitlement of partners to distributions;
  - (c) a general partner's non-compete restrictions (if any);
  - (d) meeting procedures;
  - (e) how a partner may leave the partnership, expulsion and admittance of new partners;
  - (f) when and how the limited partnership terminates; and
  - (g) conflict of interest policies.
- 10.5 Partnership agreements may be amended by writing and in accordance with the partnership agreement and are not required to be registered, meaning they can be kept confidential between the partners.
- 10.6 **General partners:** General partners are responsible for the management of the limited partnership business. They are jointly and severally liable with the limited partnership for all liabilities of the limited partnership, to the extent that the limited partnership cannot pay those debts or liabilities. Limited partners generally influence the affairs of the limited partnership by controlling the general partner instead.

- 10.7 **Limited partners:** Limited partners must not take part in the management of the limited partnership. If a limited partner does take part in management, they may lose their limited liability protection and become liable for the debts of the partnership incurred during that period.
- 10.8 **Record keeping:** The Act requires each limited partnership to keep a copy of the following records at its registered office:
- (a) the partnership agreement and all amendments to it;
  - (b) a register of limited partners, including names, addresses and capital contributions;
  - (c) full names and addresses of current general partners;
  - (d) minutes of all meetings and resolutions of partners within the last seven years;
  - (e) accounting records;
  - (f) capital accounts for the previous seven completed accounting periods; and
  - (g) copies of all financial statements for the previous seven completed accounting periods.
- 10.9 **Ongoing obligations:** On an ongoing basis each limited partnership must:
- (a) file annual returns with the Companies Office; and
  - (b) keep the Companies Office updated if there are any changes to the limited partnership's registered address, general partners, general partners' addresses, limited partners, partnership agreement, name or balance date.
- 10.10 A limited partnership may also have ongoing financial reporting obligations, depending on its size.

## 11. Charities

### ***Governing statute***

#### **Charities Act 2005**

- 11.1 The purpose of the Charities Act is to promote public trust and confidence in the charitable sector. In particular, the Act provides for the registration of societies, institutions, and trusts as charitable entities. It also places certain obligations on charitable entities, such as annual reporting to the Charities Services.
- 11.2 Registered entities under the Charities Act 2005 are eligible for exemptions from income tax on all or some of their income, and they may be eligible for donee organisation status (which means that people may claim tax rebates for donations made to the charity).

#### ***What does this mean for your sport and recreation organisation?***

- 11.3 If your organisation is a charitable entity you will need to ensure that your organisation:
- (a) acts in a manner that is consistent with the specified charitable purposes of the entity;
  - (b) complies with your reporting obligations – which includes annual returns that must be filed with Charities Services;
  - (c) notifies Charities Services of certain changes, including changes to trustees, officers, changes to rules, and to the terms of the Trust;
  - (d) provides any information about the trust that is requested by Charities Services;
  - (e) properly identifies all of the 'officers' of the charity, and ensures that they are not disqualified from acting as officers, and are listed on the Charities Register. 'Officers' includes any other person (individual or corporate) who has a position that enables them to exercise significant influence over substantial decisions (such as a CEO or treasurer);
  - (f) reviews its governance procedures (whether set out in your charity's governing document, policies adopted by the charity or elsewhere) at least once every 3 years;
  - (g) maintains protocols around 'interested trustees' to avoid conflicts of interest arising and to manage interests when they do arise;
  - (h) discloses its Charities Act registration number to the public on request when fundraising.
- 11.4 If your organisation is not a charitable entity, you must not use a style or title including the words "registered charitable entity".

### ***Governing statute***

#### **Charitable Trusts Act 1957**

- 11.5 The trustees of a charitable trust can apply to the NZ Companies Office to be incorporated as a board under the Charitable Trusts Act 1957. To do this, a charitable trust must exist principally or exclusively for the following charitable purposes:
- (a) the promotion of education;

- (b) the promotion of religion;
- (c) the relief of poverty;
- (d) other purposes of benefit to the community.

11.6 Once a trust board is incorporated, the charitable trust board becomes a body corporate. This means that the board has a separate legal identity from the individual trustees who make up the board. A board can hold property, sue and be sued, do and suffer all such acts and things as bodies corporate may lawfully do and suffer, and has a common seal that it can attach to important contracts. Despite changes to its membership, an incorporated trust board continues to exist until it is dissolved or liquidated.

***What does this mean for your sport and recreation organisation?***

11.7 If your organisation is an incorporated charitable trust, you will need to:

- (a) ensure you advise the Companies Office if you change your address details, or trust deed, within one month of the change being approved;
- (b) if you wish to change the name of the trust, apply to the NZ Companies Office to have the name updated on the register (the name change will not take legal effect until that has been done);
- (c) ensure that you comply with all applicable laws, such as meeting tax obligations (if applicable); and
- (d) ensure board members understand that they are also required to comply with the duties applying to trustees under the common law and the Trusts Act 2019, as well as with the Charities Act 2005 if your organisation is registered as a charitable trust under that Act.

### **Part 3: Upcoming key issues**

Unlike the other Parts of this Guidance, the core purpose of this Part is not to describe current legal requirements that sport and recreation organisations are required to comply with. Rather, its purpose is to provide information about key issues affecting the sporting sector, and to describe, at a high-level Sport NZ's expectations and guidance on those issues.

## 12. Climate resilience

- 12.1 Climate change is significantly impacting New Zealand. Data shows that New Zealand spent 72 days in 2025 in a state of emergency, compared to an average of 13.4 days per year in the period 2004 to 2014.<sup>2</sup> Climate change is affecting all walks of life, including sports and recreation organisations.
- 12.2 Increased weather extremes will affect where and when a sport can be safely played. A shift in climate will likely affect seasonal sports and potentially their accessibility for consumers, both geographically and economically. With the ability to reach, influence and inform large numbers of people, sports organisations are encouraged to think about the role they can play in addressing climate change and how they can make their own organisations and communities more climate resilient.

### ***Risk Management & Health and Safety***

- 12.3 As more days of the year may be affected by extreme weather events, both participants and hosts of sports and recreations activities should be prepared for when those events arise. Organisations should think about taking steps to ensure that their facilities are resilient to increased weather severity, including preparing for increases in insurance costs, and implementing temperature monitoring, hazard monitoring (including through a hazard identification register) and incident management procedures.
- 12.4 Organisations need to think about how to manage risks from extreme weather and temperatures. Some organisations in Australia have already been doing this - for example, the University of Sydney's [Sports Heat Tool](#). Organisations must also comply with their obligations under the Health and Safety at Work Act 2015 - See section 1 of this guide for more detail on duties under this Act. These include specific duties to ensure (as far as reasonably practicable) that individuals working in extremely hot or cold temperatures are able to do so without risks to health and safety. For more information on these specific duties, see WorkSafe's [guidance](#) for working safely in extreme temperatures.

### ***Governance and climate resilience***

- 12.5 Sport NZ encourages governors of sport and recreation organisations to think about the impacts of climate change when it comes to their organisation's overall goals and culture. This can be done through a range of activities, including creating emissions reductions targets, climate reporting and oversight, and fostering a sustainable culture within your respective organisation.
- 12.6 For more information about steps your organisation could take, refer to Sport NZ's [report](#) on how the sector can mitigate and adapt to climate change.
- 12.7 We are not alone in this mission; globally the sports sector is responding to climate change. In 2018 the United Nations released its Sports for Climate Action Framework ([Sports for Climate Action | UNFCCC](#)) which aims to reduce emissions in line with the Paris climate goals and to leverage athletes' public reach to engage communities and global audience on climate action. Many organisations have become signatories to the framework and have made commitments and taken

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<sup>2</sup> [Declared States of Emergency » National Emergency Management Agency](#)

action to both mitigate their climate impacts and build resilience to the effects of climate change. To support this programme, UN CC:e-Learn developed the Sports for Climate Action Toolkit Course through the One UN Climate Change Learning Partnership. [Course: Sports for Climate Action | One UN Climate Change Learning Partnership](#)