

Aotearoa New Zealand Online Giving Foundation Information Package

Congratulations on enabling Aotearoa New Zealand Online Giving Foundation (ANZOGF) for your company’s giving or grantmaking program! This information package provides the Accounts Payable team of your company with all the relevant details required to set up Aotearoa New Zealand Online Giving Foundation in your AP systems. In this package, you will find organizational and banking information for Aotearoa New Zealand Online Giving Foundation, a sample Donation Report, as well as answers to frequently asked questions.

Important Note for Accounts Payable:

Your company is requested to set up Aotearoa New Zealand Online Giving Foundation as a payee to enable payment of donations committed through your employee giving and/or corporate grantmaking programs. Please note that Benevity will typically send Donation Reports monthly on behalf of the Foundation, and payment must be received by the Foundation by the 15th of each month. The Donation Reports will look like invoices to enable ease of payment; however, they are not traditional vendor invoices for goods or services. Donation Reports summarize the giving activity in your company’s CSR program during the preceding month, and expedient payment is required to fund the donations and enable disbursement to your company’s chosen nonprofits in a timely manner. Late payments will delay nonprofit disbursements and can impact the engagement and success of your company’s program.

Most clients will have a different process for handling charitable donations versus for-profit vendor payments and you may need to create a process to ensure your donations can be disbursed effectively. If you have any questions, please contact help@benevity.com.

Table Of Contents

Page 2	About Aotearoa New Zealand Online Giving Foundation
Page 2	Payee Setup Information
Page 4	Bank Certificate
Page 5	W-8BEN-E Form
Page 13	Certificate of Incorporation
Page 14	Deed of Trust
Page 30	Sample Donation Report
Page 32	Frequently Asked Questions

About Aotearoa New Zealand Online Giving Foundation

Aotearoa New Zealand Online Giving Foundation (ANZOGF) is a charitable trust, registered under the Charities Act 2005 and dedicated to improving the connection between donors and charitable organizations in Aotearoa New Zealand. It is incorporated under the Charitable Trusts Act 1957. Together with their service provider Benevity, Inc., they are working to advance the charitable landscape by reducing the costs and overhead of donation processing through aggregation, automation and outsourcing.

Website

www.anzogf.org.nz

Payee Setup Information

Benevity partners with registered charitable organizations to consolidate and disburse funds to nonprofits based on donor advice provided. All donation requests made by Benevity are on behalf of their Foundation partners and therefore are to be paid to and will be receipted from Aotearoa New Zealand Online Giving Foundation, among others.

Payment Terms

Within Benevity's disbursement model, donations made during one month are disbursed by the end of the following month. To ensure donations can be delivered to your company's chosen nonprofits within that timeframe, the Foundation requires funding by the 15th of each month. Please note, this means the funds must be received by the Foundation by the 15th; as such, we recommend setting your payment terms to Net 0 or making sure the funds are transferred several days prior to the 15th in order for them to be received by the Foundation by the 15th of the month in time for that month's disbursement cycle. Payments received after the 15th will be delayed being sent to chosen nonprofits (they will not be sent until the next monthly disbursement cycle). Please account for the impact of any internal approval processes when determining your Payee setup.

It is paramount that the invoice number (as it appears on your Donation Report) or payroll period name be included in the bank memo/reference field (if your bank provides this option) and when sending remittance notifications to remittance@benevity.com. Any payment we receive that we cannot associate directly to a Donation Report can result in disbursements being delayed for that month.

Charitable Organization Information

Legal Name:	Aotearoa New Zealand Online Giving Foundation
Payable To:	Aotearoa New Zealand Online Giving Foundation
Address:	Level 4, 287/293 Durham Street North
City:	Central City Christchurch
Province:	Canterbury
Country:	Aotearoa New Zealand

Postal Code:	8013
Registered Charity #:	CC60896
Contact Name:	Jared Soares
Title:	Foundation Administrator
Email:	info@anzogf.org.nz
Remittance Email:	remittance@benevity.com (no reply email)
Invoice Inquiries:	help@benevity.com

Banking Information

Accepted Methods:	Electronic Funds Transfer and Wire
Required Currency:	NZD
Bank Account #:	0044689
Bank Number:	31
Branch Number:	2840
SWIFT/BIC:	CITINZ2X
Bank Name:	Citibank, N.A. New Zealand
Branch Code:	202A
Bank Code (BSB):	312840
Bank Address:	23 Customs Street East
City:	Auckland
Postal Code:	1040
Country:	New Zealand

Bank Certificate



Citibank N.A. New Zealand
23 Customs Street East, Level 11
Auckland 1010 New Zealand
DATE: 04-May-2023

Account Confirmation Certificate

To whom It May Concern,

We certify that AOTEAROA NEW ZEALAND ONLINE GIVING FOUNDATION, holds the below list of account(s) with Citibank N.A. New Zealand

Name of Company AOTEAROA NEW ZEALAND ONLINE GIVING FOUNDATION

Company Operational Address LEVEL 4 287/293 DURHAM STREET NORTH
CHRISTCHURCH, AUCKLAND NZ 8013

Citibank Branch CITIBANK N.A. New Zealand

Branch Address 23 Customs Street East, Level 11

Auckland 1140 New Zealand

Phone: (+649) 307 1900

Swift Code CITINZ2X

Tax ID 137-949-202

Account Name

AOTEAROA NEW ZEALAND ONLINE GIVING

NZ CLEARING ACCOUNT NUMBER**

31-2840- 0044689 -00

Breakdown of Account Number Format

Bank Number 31 - *Branch Number* 2840

Account Number 0044689 - *Suffix* 00

Bank Clearing Code (BSB)

312840

Account Date Opened

May 4th 2023

Currency Status

NZD - Open

We thank you for banking with us. If you require additional support please contact a Citi Representative by email at newzealand.citIService@citi.com

Curtis Munn, CTP

Senior Vice President, Commercial Bank



W-8BEN-E Form

DocuSign Envelope ID: 3B98870A-9063-45C6-8256-908036D665080

Form W-8BEN-E (Rev. October 2021) Department of the Treasury Internal Revenue Service	Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities) <small>► For use by entities. Individuals must use Form W-9. ► Section references are to the Internal Revenue Code. ► Go to www.irs.gov/FormW8BEN-E for instructions and the latest information. ► Give this form to the withholding agent or payer. Do not send to the IRS.</small>	OVR No. 1545-1521
Do NOT use this form for: <ul style="list-style-type: none"> • U.S. entity or U.S. citizen or resident W-9 • A foreign individual W-8BEN (Individual) or Form 8233 • A foreign individual or entity claiming that income is effectively connected with the conduct of trade or business within the United States, unless claiming treaty benefits. W-8ECI • A foreign partnership, a foreign simple trust, or a foreign grantor trust (unless claiming treaty benefits) (see Instructions for exceptions) . . . W-8IMY • A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession claiming that income is effectively connected U.S. income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (unless claiming treaty benefits) (see Instructions for other exceptions) W-8ECI or W-8EXP • Any person acting as an intermediary (including a qualified intermediary acting as a qualified derivatives dealer) W-8IMY 		
Part I Identification of Beneficial Owner		
1 Name of organization that is the beneficial owner AOTEAROA NEW ZEALAND ONLINE GIVING FOUNDATION		2 Country of incorporation or organization NEW ZEALAND
3 Name of disregarded entity receiving the payment (if applicable, see instructions)		
4 Chapter 3 Status (entity type) (Must check one box only):		
<input type="checkbox"/> Simple trust <input checked="" type="checkbox"/> Tax-exempt organization <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Central Bank of Issue <input type="checkbox"/> Private foundation <input type="checkbox"/> Complex trust <input type="checkbox"/> Foreign Government - Controlled Entity <input type="checkbox"/> Grantor trust <input type="checkbox"/> Disregarded entity <input type="checkbox"/> Estate <input type="checkbox"/> Foreign Government - Integral Part <input type="checkbox"/> International organization		
If you checked disregarded entity, partnership, simple trust, or grantor trust above, is the entity a hybrid-financing entity? If "Yes," complete Part III. <input type="checkbox"/> Yes <input type="checkbox"/> No		
5 Chapter 4 Status (FATCA status) (See instructions for details and complete the certification below for the entity's applicable status.)		
<input type="checkbox"/> Nonparticipating FFI (including an FFI related to a Reporting IGA FFI other than a deemed-compliant FFI, participating FFI, or exempt beneficial owner). <input type="checkbox"/> Participating FFI. <input type="checkbox"/> Reporting Model 1 FFI. <input type="checkbox"/> Reporting Model 2 FFI. <input type="checkbox"/> Registered deemed-compliant FFI (other than a reporting Model 1 FFI, sponsored FFI, or nonreporting IGA FFI covered in Part XII). See instructions. <input type="checkbox"/> Sponsored FFI. Complete Part IV. <input type="checkbox"/> Certified deemed-compliant nonreporting local bank. Complete Part V. <input type="checkbox"/> Certified deemed-compliant FFI with only low-value accounts. Complete Part VI. <input type="checkbox"/> Certified deemed-compliant sponsored, closely held investment vehicle. Complete Part VII. <input type="checkbox"/> Certified deemed-compliant limited life debt investment entity. Complete Part VIII. <input type="checkbox"/> Certain investment entities that do not maintain financial accounts. Complete Part IX. <input type="checkbox"/> Owner-documented FFI. Complete Part X. <input type="checkbox"/> Restricted distributor. Complete Part XI.		
<input type="checkbox"/> Nonreporting IGA FFI. Complete Part XII. <input type="checkbox"/> Foreign government, government of a U.S. possession, or foreign central bank of issue. Complete Part XIII. <input type="checkbox"/> International organization. Complete Part XIV. <input type="checkbox"/> Exempt retirement plans. Complete Part XV. <input type="checkbox"/> Entity wholly owned by exempt beneficial owners. Complete Part XVI. <input type="checkbox"/> Territory financial institution. Complete Part XVII. <input type="checkbox"/> Excepted nonfinancial group entity. Complete Part XVIII. <input type="checkbox"/> Excepted nonfinancial start-up company. Complete Part XIX. <input type="checkbox"/> Excepted nonfinancial entity in liquidation or bankruptcy. Complete Part XX. <input type="checkbox"/> 501(c) organization. Complete Part XXI. <input checked="" type="checkbox"/> Nonprofit organization. Complete Part XXII. <input type="checkbox"/> Publicly traded NFFE or NFFE affiliate of a publicly traded corporation. Complete Part XXIII. <input type="checkbox"/> Excepted territory NFFE. Complete Part XXIV. <input type="checkbox"/> Active NFFE. Complete Part XXV. <input type="checkbox"/> Passive NFFE. Complete Part XXVI. <input type="checkbox"/> Excepted inter-affiliate FFI. Complete Part XXVII. <input type="checkbox"/> Direct reporting NFFFI. <input type="checkbox"/> Sponsored direct reporting NFFE. Complete Part XXVIII. <input type="checkbox"/> Account that is not a financial account.		
6 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address (other than a registered address). 4th FLOOR, AWLY BUILDING, 287-293 DURHAM STREET		
City or town, state or province. Include postal code where appropriate. CHRISTCHURCH 8013, CANTERBURY		Country NEW ZEALAND
7 Mailing address (if different from above)		
City or town, state or province. Include postal code where appropriate.		Country
For Paperwork Reduction Act Notice, see separate instructions. Cal. No. 59680N Form W-8BEN-E (Rev. 10-2021)		

DocuSign Envelope ID: 3B98870A-9083-45C6-8256-908036D65080

Form W-8BEN-E (Rev. 10-2021)

Page 2

Part I Identification of Beneficial Owner (continued)

8 U.S. taxpayer identification number (TIN), if required

9a GIIN	b Foreign TIN 137-949-202	c Check if TIN not legally required <input type="checkbox"/>
---------	------------------------------	--

10 Reference number(s) (see instructions)

Note: Please complete remainder of the form including signing the form in Part XXX.

Part II Disregarded Entity or Branch Receiving Payment. (Complete only if a disregarded entity with a GIIN or a branch of an FFI in a country other than the FFI's country of residence. See instructions.)

11 Chapter / Status (FATCA status) of disregarded entity or branch receiving payment
 Branch treated as nonparticipating FFI. Reporting Model 1 FFI. U.S. Branch.
 Participating FFI. Reporting Model 2 FFI.

12 Address of disregarded entity or branch (street, apt. or suite no., or rural route). **Do not use a P.O. box or in-care-of address** (other than a registered address).

City or town, state or province. Include postal code where appropriate.

Country

13 GIIN (if any)

Part III Claim of Tax Treaty Benefits (if applicable). (For chapter 3 purposes only.)

14 I certify that (check all that apply):

a The beneficial owner is a resident of _____ within the meaning of the income tax treaty between the United States and that country.

b The beneficial owner derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits. The following are types of limitation on benefits provisions that may be included in an applicable tax treaty (check only one; see instructions):

<input type="checkbox"/> Government	<input type="checkbox"/> Company that meets the ownership and base erosion test
<input type="checkbox"/> Tax exempt pension trust or pension fund	<input type="checkbox"/> Company that meets the derivative benefits test
<input type="checkbox"/> Other tax-exempt organization	<input type="checkbox"/> Company with an item of income that meets active trade or business test
<input type="checkbox"/> Publicly traded corporation	<input type="checkbox"/> Favorable discretionary determination by the U.S. competent authority received
<input type="checkbox"/> Subsidiary of a publicly traded corporation	<input type="checkbox"/> No LOB article in treaty
	<input type="checkbox"/> Other (specify Article and paragraph): _____

c The beneficial owner is claiming treaty benefits for U.S. source dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation and meets qualified resident status (see instructions).

15 **Special rates and conditions** (if applicable—see instructions):
 The beneficial owner is claiming the provisions of Article and paragraph _____ of the treaty identified on line 14a above to claim a _____ % rate of withholding on (specify type of income): _____
 Explain the additional conditions in the Article the beneficial owner meets to be eligible for the rate of withholding: _____

Part IV Sponsored FFI

16 Name of sponsoring entity: _____

17 **Check whichever box applies.**

I certify that the entity identified in Part I:

- Is an investment entity;
- Is not a QI, WP (except to the extent permitted in the withholding foreign partnership agreement), or WT; and
- Has agreed with the entity identified above (that is not a nonparticipating FFI) to act as the sponsoring entity for this entity.

I certify that the entity identified in Part I:

- Is a controlled foreign corporation as defined in section 957(a);
- Is not a QI, WP, or WT;
- Is wholly owned, directly or indirectly, by the U.S. financial institution identified above that agrees to act as the sponsoring entity for this entity; and
- Shares a common electronic account system with the sponsoring entity (identified above) that enables the sponsoring entity to identify all account holders and payees of the entity and to access all account and customer information maintained by the entity including, but not limited to, customer identification information, customer documentation, account balance, and all payments made to account holders or payees.

Form W-8BEN-E (Rev. 10-2021)

Part V Certified Deemed-Compliant Nonregistering Local Bank

- 18 I certify that the FFI identified in Part I:
- Operates and is licensed solely as a bank or credit union (or similar cooperative credit organization operated without profit) in its country of incorporation or organization;
 - Engages primarily in the business of receiving deposits from and making loans to, with respect to a bank, retail customers unrelated to such bank and, with respect to a credit union or similar cooperative credit organization, members, provided that no member has a greater than 5% interest in such credit union or cooperative credit organization;
 - Does not solicit account holders outside its country of organization;
 - Has no fixed place of business outside such country (for this purpose, a fixed place of business does not include a location that is not advertised to the public and from which the FFI performs solely administrative support functions);
 - Has no more than \$175 million in assets on its balance sheet and, if it is a member of an expanded affiliated group, the group has no more than \$500 million in total assets on its consolidated or combined balance sheets; **and**
 - Does not have any member of its expanded affiliated group that is a foreign financial institution, other than a foreign financial institution that is incorporated or organized in the same country as the FFI identified in Part I and that meets the requirements set forth in this part.

Part VI Certified Deemed-Compliant FFI with Only Low-Value Accounts

- 19 I certify that the FFI identified in Part I:
- Is not engaged primarily in the business of investing, re-investing, or trading in securities, partnership interests, commodities, national principal contracts, insurance or annuity contracts, or any interest (including a futures or forward contract or option) in such security, partnership interest, commodity, national principal contract, insurance contract or annuity contract;
 - No financial account maintained by the FFI or any member of its expanded affiliated group, if any, has a balance or value in excess of \$50,000 (as determined after applying applicable account aggregation rules); **and**
 - Neither the FFI nor the entire expanded affiliated group, if any, of the FFI, have more than \$50 million in assets on its consolidated or combined balance sheet as of the end of its most recent accounting year.

Part VII Certified Deemed-Compliant Sponsored, Closely Held Investment Vehicle

- 20 Name of sponsoring entity: _____
- 21 I certify that the entity identified in Part I:
- Is an FFI solely because it is an investment entity described in Regulations section 1.1471-5(a)(4);
 - Is not a QI, WP, or WT;
 - Will have all of its due diligence, withholding, and reporting responsibilities (determined as if the FFI were a participating FFI) fulfilled by the sponsoring entity identified on line 20; **and**
 - 20 or fewer individuals own all of the debt and equity interests in the entity (disregarding debt interests owned by U.S. financial institutions, participating FFIs, registered deemed-compliant FFIs, and certified deemed-compliant FFIs and equity interests owned by an entity if that entity owns 100% of the equity interests in the FFI and is itself a sponsored FFI).

Part VIII Certified Deemed-Compliant Limited Life Debt Investment Entity

- 22 I certify that the entity identified in Part I:
- Was in existence as of January 17, 2013;
 - Issued all classes of its debt or equity interests to investors on or before January 17, 2013, pursuant to a trust indenture or similar agreement; **and**
 - Is certified deemed-compliant because it satisfies the requirements to be treated as a limited life debt investment entity (such as the restrictions with respect to its assets and other requirements under Regulations section 1.1471-5(f)(2)(iv)).

Part IX Certain Investment Entities that Do Not Maintain Financial Accounts

- 23 I certify that the entity identified in Part I:
- Is a financial institution solely because it is an investment entity described in Regulations section 1.1471-5(e)(4)(i)(A), **and**
 - Does not maintain financial accounts.

Part X Owner-Documented FFI

Note: This status only applies if the U.S. financial institution, participating FFI, or reporting Model 1 FFI to which this form is given has agreed that it will treat the FFI as an owner-documented FFI (see instructions for eligibility requirements). In addition, the FFI must make the certifications below.

- 24a (All owner-documented FFIs check here) I certify that the FFI identified in Part I:
- Does not act as an intermediary;
 - Does not accept deposits in the ordinary course of a banking or similar business;
 - Does not hold, as a substantial portion of its business, financial assets for the account of others;
 - Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account;
 - Is not owned by or in an expanded affiliated group with an entity that accepts deposits in the ordinary course of a banking or similar business, holds, as a substantial portion of its business, financial assets for the account of others, or is an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account;
 - Does not maintain a financial account for any nonparticipating FFI; **and**
 - Does not have any specified U.S. persons that own an equity interest or debt interest (other than a debt interest that is not a financial account or that has a balance or value not exceeding \$50,000) in the FFI other than those identified on the FFI owner reporting statement.

Part X Owner-Documented FFI (continued)

Check box 24b or 24c, whichever applies.

- b I certify that the FFI identified in Part I:
- Has provided, or will provide, an FFI owner reporting statement that contains:
 - (i) The name, address, TIN (if any), chapter 4 status, and type of documentation provided (if required) of every individual and specified U.S. person that owns a direct or indirect equity interest in the owner-documented FFI (looking through all entities other than specified U.S. persons);
 - (ii) The name, address, TIN (if any), and chapter 4 status of every individual and specified U.S. person that owns a debt interest in the owner-documented FFI (including any indirect debt interest, which includes debt interests in any entity that directly or indirectly owns the payee or any direct or indirect equity interest in a debt holder of the payee) that constitutes a financial account in excess of \$50,000 (disregarding all such debt interests owned by participating FFIs, registered deemed-compliant FFIs, certified deemed-compliant FFIs, excepted NFFEs, exempt beneficial owners, or U.S. persons other than specified U.S. persons); **and**
 - (iii) Any additional information the withholding agent requests in order to fulfill its obligations with respect to the entity.
 - Has provided, or will provide, valid documentation meeting the requirements of Regulations section 1.1471-3(d)(6)(iii) for each person identified in the FFI owner reporting statement.
- c I certify that the FFI identified in Part I has provided, or will provide, an auditor's letter, signed within 4 years of the date of payment, from an independent accounting firm or legal representative with a location in the United States stating that the firm or representative has reviewed the FFI's documentation with respect to all of its owners and debt holders identified in Regulations section 1.1471-3(d)(6)(iv)(A)(2), and that the FFI meets all the requirements to be an owner-documented FFI. The FFI identified in Part I has also provided, or will provide, an FFI owner reporting statement of its owners that are specified U.S. persons and Form(s) W-9, with applicable waivers.

Check box 24d if applicable (optional, see instructions).

- d I certify that the entity identified on line 1 is a trust that does not have any contingent beneficiaries or designated classes with unidentified beneficiaries.

Part XI Restricted Distributor

- 25a** (All restricted distributors check here) I certify that the entity identified in Part I:
- Operates as a distributor with respect to debt or equity interests of the restricted fund with respect to which this form is furnished;
 - Provides investment services to at least 30 customers unrelated to each other and less than half of its customers are related to each other;
 - Is required to perform AML due diligence procedures under the anti-money laundering laws of its country of organization (which is an FATF-compliant jurisdiction);
 - Operates solely in its country of incorporation or organization, has no fixed place of business outside of that country, and has the same country of incorporation or organization as all members of its affiliated group, if any;
 - Does not solicit customers outside its country of incorporation or organization;
 - Has no more than \$175 million in total assets under management and no more than \$7 million in gross revenue on its income statement for the most recent accounting year;
 - Is not a member of an expanded affiliated group that has more than \$500 million in total assets under management or more than \$20 million in gross revenue for its most recent accounting year on a combined or consolidated income statement; **and**
 - Does not distribute any debt or securities of the restricted fund to specified U.S. persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs.

Check box 25b or 25c, whichever applies.

I further certify that with respect to all sales of debt or equity interests in the restricted fund with respect to which this form is furnished that are made after December 31, 2011, the entity identified in Part I:

- b Has been bound by a distribution agreement that contained a general prohibition on the sale of debt or securities to U.S. entities and U.S. resident individuals and is currently bound by a distribution agreement that contains a prohibition of the sale of debt or securities to any specified U.S. person, passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI.
- c Is currently bound by a distribution agreement that contains a prohibition on the sale of debt or securities to any specified U.S. person, passive NFFE with one or more substantial U.S. owners, or nonparticipating FFI and, for all sales made prior to the time that such a restriction was included in its distribution agreement, has reviewed all accounts related to such sales in accordance with the procedures identified in Regulations section 1.1471-4(c) applicable to preexisting accounts and has redeemed or retired any, or caused the restricted fund to transfer the securities to a distributor that is a participating FFI or reporting Model 1 FFI securities which were sold to specified U.S. persons, passive NFFEs with one or more substantial U.S. owners, or nonparticipating FFIs.

Part XII Nonreporting IGA FFI

- 28 I certify that the entity identified in Part I:
- Meets the requirements to be considered a nonreporting financial institution pursuant to an applicable IGA between the United States and _____ . The applicable IGA is a Model 1 IGA or a Model 2 IGA; and is treated as a _____ under the provisions of the applicable IGA or Treasury regulations (if applicable, see instructions);
 - If you are a trustee, documented trust, or a sponsored entity, provide the name of the trustee or sponsor _____ . The trustee is: U.S. Foreign

Part XIII Foreign Government, Government of a U.S. Possession, or Foreign Central Bank of Issue

- 27 I certify that the entity identified in Part I is the beneficial owner of the payment, and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in Regulations section 1.1471-6(h)(2)).

Part XIV International Organization

Check box 28a or 28b, whichever applies.

- 28a I certify that the entity identified in Part I is an international organization described in section 7701(a)(18).
- b I certify that the entity identified in Part I:
- Is comprised primarily of foreign governments;
 - Is recognized as an intergovernmental or supranational organization under a foreign law similar to the International Organizations Immunities Act or that has in effect a headquarters agreement with a foreign government;
 - The benefit of the entity's income does not inure to any private person; **and**
 - Is the beneficial owner of the payment and is not engaged in commercial financial activities of a type engaged in by an insurance company, custodial institution, or depository institution with respect to the payments, accounts, or obligations for which this form is submitted (except as permitted in Regulations section 1.1471-6(j)(2)).

Part XV Exempt Retirement Plans

Check box 29a, b, c, d, e, or f, whichever applies.

- 29a I certify that the entity identified in Part I:
- Is established in a country with which the United States has an income tax treaty in force (see Part III if claiming treaty benefits);
 - Is operated principally to administer or provide pension or retirement benefits; **and**
 - Is entitled to treaty benefits on income that the fund derives from U.S. sources (or would be entitled to benefits if it derived any such income) as a resident of the other country which satisfies any applicable limitation on benefits requirement.
- b I certify that the entity identified in Part I:
- Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered;
 - No single beneficiary has a right to more than 5% of the FFI's assets;
 - Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operated; **and**
 - (i) Is generally exempt from tax on investment income under the laws of the country in which it is established or operates due to its status as a retirement or pension plan;
 - (ii) Receives at least 50% of its total contributions from sponsoring employers (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, other retirement funds described in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A));
 - (iii) Either does not permit or penalizes distributions or withdrawals made before the occurrence of specified events related to retirement, disability, or death (except rollover distributions to accounts described in Regulations section 1.1471-5(b)(2)(i)(A) (referring to retirement and pension accounts), to retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or to other retirement funds described in this part or in an applicable Model 1 or Model 2 IGA); or
 - (iv) Limits contributions by employees to the fund by reference to earned income of the employee or may not exceed \$50,000 annually.
- c I certify that the entity identified in Part I:
- Is organized for the provision of retirement, disability, or death benefits (or any combination thereof) to beneficiaries that are former employees of one or more employers in consideration for services rendered;
 - Has fewer than 50 participants;
 - Is sponsored by one or more employers each of which is not an investment entity or passive NFFE;
 - Employee and employer contributions to the fund (disregarding transfers of assets from other plans described in this part, retirement and pension accounts described in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(i)(A)) are limited by reference to earned income and compensation of the employee, respectively;
 - Participants that are not residents of the country in which the fund is established or operated are not entitled to more than 20% of the fund's assets; **and**
 - Is subject to government regulation and provides annual information reporting about its beneficiaries to the relevant tax authorities in the country in which the fund is established or operates.

Part XV Exempt Retirement Plans (continued)

- d I certify that the entity identified in Part I is formed pursuant to a pension plan that would meet the requirements of section 401(a), other than the requirement that the plan be funded by a trust created or organized in the United States.
- e I certify that the entity identified in Part I is established exclusively to earn income for the benefit of one or more retirement funds described in this part or in an applicable Model 1 or Model 2 IGA, or accounts described in Regulations section 1.1471-5(b)(2)(ii)(A) (referring to retirement and pension accounts), or retirement and pension accounts described in an applicable Model 1 or Model 2 IGA.
- f I certify that the entity identified in Part I:
- Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in Regulations section 1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are current or former employees of the sponsor (or persons designated by such employees); or
 - Is established and sponsored by a foreign government, international organization, central bank of issue, or government of a U.S. possession (each as defined in Regulations section 1.1471-6) or an exempt beneficial owner described in an applicable Model 1 or Model 2 IGA to provide retirement, disability, or death benefits to beneficiaries or participants that are not current or former employees of such sponsor, but are in consideration of personal services performed for the sponsor.

Part XVI Entity Wholly Owned by Exempt Beneficial Owners

- 30 I certify that the entity identified in Part I:
- Is an EEF solely because it is an investment entity;
 - Each direct holder of an equity interest in the investment entity is an exempt beneficial owner described in Regulations section 1.1471-6 or in an applicable Model 1 or Model 2 IGA;
 - Each direct holder of a debt interest in the investment entity is either a depository institution (with respect to a loan made to such entity) or an exempt beneficial owner described in Regulations section 1.1471-6 or an applicable Model 1 or Model 2 IGA;
 - Has provided an owner reporting statement that contains the name, address, TIN (if any), chapter 4 status, and a description of the type of documentation provided to the withholding agent for every person that owns a debt interest constituting a financial account or direct equity interest in the entity; and
 - Has provided documentation establishing that every owner of the entity is an entity described in Regulations section 1.1471-6(b), (c), (d), (e), (f) and/or (g) without regard to whether such owners are beneficial owners.

Part XVII Territory Financial Institution

- 31 I certify that the entity identified in Part I is a financial institution (other than an investment entity) that is incorporated or organized under the laws of a possession of the United States.

Part XVIII Excepted Nonfinancial Group Entity

- 32 I certify that the entity identified in Part I:
- Is a holding company, treasury center, or captive finance company and substantially all of the entity's activities are functions described in Regulations section 1.1471-5(a)(5)(i)(C) through (E);
 - Is a member of a nonfinancial group described in Regulations section 1.1471-5(e)(5)(B);
 - Is not a depository or custodial institution (other than for members of the entity's expanded affiliated group); and
 - Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.

Part XIX Excepted Nonfinancial Start-Up Company

- 33 I certify that the entity identified in Part I:
- Was formed on (or, in the case of a new line of business, the date of board resolution approving the new line of business) _____ (date must be less than 24 months prior to date of payment);
 - Is not yet operating a business and has no prior operating history or is investing capital in assets with the intent to operate a new line of business other than that of a financial institution or passive NFFE;
 - Is investing capital in assets with the intent to operate a business other than that of a financial institution; and
 - Does not function (or hold itself out) as an investment fund, such as a private equity fund, venture capital fund, leveraged buyout fund, or any investment vehicle whose purpose is to acquire or fund companies and then hold interests in those companies as capital assets for investment purposes.

Part XX Excepted Nonfinancial Entity in Liquidation or Bankruptcy

- 34 I certify that the entity identified in Part I:
- Filed a plan of liquidation, filed a plan of reorganization, or filed for bankruptcy on _____;
 - During the past 5 years has not been engaged in business as a financial institution or acted as a passive NFFE;
 - Is either liquidating or emerging from a reorganization or bankruptcy with the intent to continue or recommence operations as a nonfinancial entity; and
 - Has, or will provide, documentary evidence such as a bankruptcy filing or other public documentation that supports its claim if it remains in bankruptcy or liquidation for more than 3 years.

Part XXI 501(c) Organization

- 35** I certify that the entity identified in Part I is a 501(c) organization that:
- Has been issued a determination letter from the IRS that is currently in effect concluding that the payee is a section 501(c) organization that is dated _____; **or**
 - Has provided a copy of an opinion from U.S. counsel certifying that the payee is a section 501(c) organization (without regard to whether the payee is a foreign private foundation).

Part XXII Nonprofit Organization

- 36** I certify that the entity identified in Part I is a nonprofit organization that meets the following requirements:
- The entity is established and maintained in its country of residence exclusively for religious, charitable, scientific, artistic, cultural or educational purposes;
 - The entity is exempt from income tax in its country of residence;
 - The entity has no shareholders or members who have a proprietary or beneficial interest in its income or assets;
 - Neither the applicable laws of the entity's country of residence nor the entity's formation documents permit any income or assets of the entity to be distributed to, or applied for the benefit of, a private person or noncharitable entity other than pursuant to the conduct of the entity's charitable activities or as payment of reasonable compensation for services rendered or payment representing the fair market value of property which the entity has purchased; **and**
 - The applicable laws of the entity's country of residence or the entity's formation documents require that, upon the entity's liquidation or dissolution, all of its assets be distributed to an entity that is a foreign government, an integral part of a foreign government, a controlled entity of a foreign government, or another organization that is described in this part or escheats to the government of the entity's country of residence or any political subdivision thereof.

Part XXIII Publicly Traded NFFE or NFFE Affiliate of a Publicly Traded Corporation

Check box 37a or 37b, whichever applies.

- 37a** I certify that:
- The entity identified in Part I is a foreign corporation that is not a financial institution; **and**
 - The stock of such corporation is regularly traded on one or more established securities markets, including _____ (name one securities exchange upon which the stock is regularly traded).
- b** I certify that:
- The entity identified in Part I is a foreign corporation that is not a financial institution;
 - The entity identified in Part I is a member of the same expanded affiliated group as an entity the stock of which is regularly traded on an established securities market;
 - The name of the entity, the stock of which is regularly traded on an established securities market, is _____; **and**
 - The name of the securities market on which the stock is regularly traded is _____.

Part XXIV Excepted Territory NFFE

- 38** I certify that:
- The entity identified in Part I is an entity that is organized in a possession of the United States;
 - The entity identified in Part I:
 - (i) Does not accept deposits in the ordinary course of a banking or similar business;
 - (ii) Does not hold, as a substantial portion of its business, financial assets for the account of others; **or**
 - (iii) Is not an insurance company (or the holding company of an insurance company) that issues or is obligated to make payments with respect to a financial account; **and**
 - All of the owners of the entity identified in Part I are bona fide residents of the possession in which the NFFE is organized or incorporated.

Part XXV Active NFFE

- 39** I certify that:
- The entity identified in Part I is a foreign entity that is not a financial institution;
 - Less than 50% of such entity's gross income for the preceding calendar year is passive income; **and**
 - Less than 50% of the assets held by such entity are assets that produce or are held for the production of passive income (calculated as a weighted average of the percentage of passive assets measured quarterly) (see instructions for the definition of passive income).

Part XXVI Passive NFFE

- 40a** I certify that the entity identified in Part I is a foreign entity that is not a financial institution (other than an investment entity organized in a possession of the United States) and is not certifying its status as a publicly traded NFFE (or affiliate), excepted territory NFFE, active NFFE, direct reporting NFFE, or sponsored direct reporting NFFE.

Check box 40b or 40c, whichever applies.

- b** I further certify that the entity identified in Part I has no substantial U.S. owners (or, if applicable, no controlling U.S. persons); **or**
- c** I further certify that the entity identified in Part I has provided the name, address, and TIN of each substantial U.S. owner (or, if applicable, controlling U.S. person) of the NFFE in Part XXIX.

Certificate of Incorporation



Certificate of Incorporation

AOTEAROA NEW ZEALAND ONLINE GIVING FOUNDATION

50126252

NZBN: 9429050882632

This is to certify that AOTEAROA NEW ZEALAND ONLINE GIVING FOUNDATION was incorporated under the Charitable Trusts Act 1957 on the 5th day of October 2022.



Registrar of Incorporated Societies
5th day of October 2022



To check the validity of this certificate visit
<https://app.businessregisters.govt.nz/sber-businesses/verify/9429050882632/CharitableTrust-81533714.html>

Certificate generated on 05 October 2022 02:20 PM NZDT

Deed of Trust

ParryField 
Lawyers

MARK LONGBOTTOM

HUGH MURPHY

REBECCA PLATTS

Donors

MARK LONGBOTTOM

HUGH MURPHY

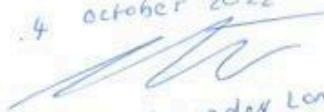
REBECCA PLATTS

Trustees

DEED OF TRUST ESTABLISHING
AOTEAROA NEW ZEALAND ONLINE GIVING FOUNDATION

*I hereby certify that this is a correct
copy of the trust deed or rules of the
Aotearoa New Zealand Online Giving Foundation
as per section 10(2)(a) of the Charitable Trusts Act 1957*

4 October 2022


Mark Alexander Longbottom

1 Rimu Street, Riccarton, Christchurch 8041
PO Box 8820, Riccarton, Christchurch 8440
New Zealand

T: +64 3 348 8480
F: +64 3 348 6305
W: parryfield.com

SHW-438528-2-22-1

CONTENTS

1.	DEFINITIONS & INTERPRETATION	1
2.	CHARITABLE PURPOSES	2
3.	CHARITABLE PURPOSES PARAMOUNT	3
4.	EMPLOYMENT, REIMBURSEMENT AND REMUNERATION OF TRUSTEES AND OTHER PERSONS	3
5.	TRUSTEES POWERS	4
6.	RULES	5
7.	POWER TO AMEND	5
8.	NAME	5
9.	NUMBER OF TRUSTEES	5
10.	APPOINTMENT OF TRUSTEES	5
11.	REMOVAL OF TRUSTEES	6
12.	TRUSTEE LIABILITY	6
13.	COMMON SEAL	7
14.	TRUST CONTRACTS	7
15.	COUNTERPARTS	7
16.	DISSOLUTION OR WIND UP OF TRUST	7
	FIRST SCHEDULE: TRUST RULES	10
	SECOND SCHEDULE: DUTIES OF TRUSTEES	12

DEED dated 4 October 2022

2022

PARTIES

1. MARK LONGBOTTOM, HUGH MURPHY and REBECCA PLATTS (the "Donors")
2. MARK LONGBOTTOM, HUGH MURPHY and REBECCA PLATTS (hereinafter together with such further trustee or trustees as are hereafter appointed in terms of this Deed referred to as the "Trustees")

INTRODUCTION

- A. The Donors wish to create a Charitable Trust in New Zealand as set out in this Deed and to give effect to such desire are at the same time giving to the Trustees the sum of TEN DOLLARS (\$10.00 NZD).
- B. The Trustees acknowledge receipt of the sum of TEN DOLLARS (\$10.00 NZD) and have consented to become and act as Trustees of this Trust which is to be known as **AOTEAROA NEW ZEALAND ONLINE GIVING FOUNDATION**.
- C. The Trustees further acknowledge that Aotearoa New Zealand Online Giving Foundation is one of a number of online giving foundations that have been or will be established in various jurisdictions globally (the "Online Giving Foundations"), such entities having similar objectives of facilitating volunteering, acts of goodness, donations and grants for charitable purposes made possible through the services of Benevity, Inc. and Benevity, Inc.'s associated or affiliated entities or assignees (the "Benevity Group"). The Online Giving Foundations may utilize a global online giving foundation for management services to coordinate and ensure continued alignment of the Online Giving Foundations in pursuit of their respective charitable purposes (the "Global Online Giving Foundation").

OPERATIVE PROVISIONS

1. **DEFINITIONS & INTERPRETATION**
 - 1.1 Unless the context otherwise requires the following expressions shall have the meaning ascribed to them:
 1. "Trust Fund" shall mean the ten dollars referred to in clause A above and all other property which the Donors or any other person shall at any time or from time to time later transfer or give to the Trustees to be held upon the trusts set out in this Deed. The Trust Fund also includes the sale proceeds or conversion of any asset in the Trust Fund and the annual net income from the same.
 2. The "Charitable Purposes" shall mean the charitable purposes set out in clauses 2.1 and 2.2 of this Deed.
 3. "Eligible Entities" means entities which are registered with Charities Services in New Zealand as charities which advance charitable purposes within New Zealand and entities which advance charitable purposes whether they are or are not registered as charities.

4. The "Trustees" or the "Board" shall mean those Trustees described above together with others appointed in terms of this Deed and except where the context otherwise requires "Trustees" shall, after incorporation under the Charitable Trusts Act 1957, mean the incorporated Trust Board.
 5. The "Trust" is the trust created by this Deed.
- 1.2 Unless the context otherwise requires:
1. Clause headings in this Deed appear as a matter of convenience only and shall not affect the construction or interpretation of this Deed.
 2. A reference to this Deed includes any variation of it;
 3. The singular includes the plural and vice versa;
 4. A reference to a person includes a natural person, corporate or unincorporated body (whether or not having separate legal personality);
 5. Where an expression is defined, another part of speech or grammatical form of that expression has a corresponding meaning;
 6. A reference to a statute or statutory provision is a reference to it as amended, extended or re-enacted from time to time;
 7. A reference to a statute or statutory provision shall include all subordinate legislation made from time to time under that statute or statutory provision;
 8. A reference to writing or written includes faxes and emails; and
 9. The words including and include mean including, but not limited to.

2. CHARITABLE PURPOSES

- 2.1 The purposes and aims of the Trust are to devote or apply both capital and income of the Trust Fund to or for any charitable purposes which are from time to time selected by the Trustees and are valid charitable purposes.
- 2.2 Subject to clause 2.1 and without in any way derogating from it, the Trustees may also devote or apply both capital and income of the Trust to further charitable purposes, in particular to benefit the community by:
 1. using the Trust Funds for the purpose of supporting Eligible Entities through providing them with donations and grants; and
 2. working with other charitable organisations and other agencies involved in advancing similar charitable purposes as the Trust,

PROVIDED HOWEVER the Trustees shall be vested with an absolute discretion as to the apportionment from time to time of the Trust Fund amongst or for the benefit of the Charitable Purposes referred to above and may from time to time set apart the whole or any part for the benefit of any specified Charitable Purpose or Charitable Purposes to the exclusion of the other or others if the Trustees so desire.

- 2.3 In carrying out the Charitable Purposes the Trustees will be guided by the following principles (Mātāpono):

1. respecting the dual heritage of the partners of Te Tiriti o Waitangi (the Treaty of Waitangi);
 2. respecting the cultural diversity of people and communities and encouraging people from all nationalities and backgrounds;
 3. maintaining high standards of professionalism, integrity and ethical conduct; and
 4. enabling positive social change.
3. **CHARITABLE PURPOSES PARAMOUNT**
- 3.1 Notwithstanding anything contained or implied in this Deed:
1. The Charitable Purposes are paramount. Nothing in this Deed authorises the Trustees to do anything that does not accord with the Charitable Purposes. All capital and income of the Trust and any other benefit or advantage belonging to the Trust Fund shall be applied to the Charitable Purposes except that, for the avoidance of doubt, the Trust may pay any costs or expenses incurred to fulfil the advancement of the Charitable Purposes, including all administration fees, service fees, professional fees, software licensing and any other fees as well as those further outlined in clause 4 in order to give effect to the Charitable Purposes.
 2. The Trustees must not pay, provide or allow to be derived any benefit or advantage of any kind referred to in sections CW42(1)(c) and CW42(3)-(8) of the Income Tax Act 2007 to or by any person or entity who has some control over any business carried on by, for, or for the benefit of the Trust (as defined in section CW42 of the Income Tax Act 2007) in circumstances which would disqualify the Trust or any company owned by or business carried on by the Trust from the benefit of exempt status under section CW 42 of the Income Tax Act 2007 (or any statutory replacement or equivalent).
4. **EMPLOYMENT, REIMBURSEMENT AND REMUNERATION OF TRUSTEES AND OTHER PERSONS**
- 4.1 No private pecuniary profit shall be made by any person from the Trust Fund, except that, subject to clauses 2 and 3:
1. The Trustees may in good faith pay reasonable remuneration to any person or entity that is not a Trustee for services, including professional services, rendered to the Trust in the course of and as part of carrying on as a business provided such remuneration:
 - (i) is for services rendered directly or indirectly for the benefit of the Trust; and
 - (ii) is reasonable, relative to the services supplied.
 2. Any Trustee may receive a nominal honorarium for acting as Trustee of the Trust and full reimbursement for all reasonable expenses properly incurred by that Trustee in connection with the affairs of the Trust, provided that such expense has been approved by a majority of the Trustees.

5. TRUSTEES POWERS

- 5.1 In carrying out the Charitable Purposes, and subject to clause 3, the Board shall have, in addition to all other powers conferred by law (including, without limitation, in the Trusts Act 2019), all the same powers as a natural person acting as beneficial owner of the Trust Fund.
- 5.2 In addition to the powers set out in clause 5.1 and those implied by the general law in New Zealand or contained in section 56 of the Trusts Act 2019, the Board shall have the following powers:
1. To incorporate the Trustees as a Board pursuant to the Charitable Trusts Act 1957, and register on the Charities Register pursuant to the Charities Act 2005;
 2. To use the Trust Fund in accordance with the Charitable Purposes in payment of the costs and expenses of the Trust, including payment for any third party service provider and the employment of professional advisers, agents, officers and staff;
 3. To open any and all bank accounts or enter into contracts with payment service providers in order to allow the Trust to receive and pay monies in accordance with its Charitable Purposes;
 4. To receive and retain advanced payments in anticipation of donor advice and hold said payments until such donor advice is received and then disburse to Eligible Entities in accordance with such advice or, in the event that following the donor advice is not possible for whatever reason, to disburse to Eligible Entities that are reasonably similar to those recommended by the donor;
 5. To enter into agreements and contracts on behalf of the Trust in order to operate the Trust and in furtherance of the Charitable Purposes;
 6. To lease office space and purchase office equipment if the Board determines it is necessary or expedient to attain the objects of the Trust;
 7. To obtain insurance on behalf of the Trust and Trustees, including directors and officers liability insurance, property insurance and any other insurance reasonably deemed necessary for the effective operation of the Trust;
 8. To accept money, investments, securities or other instruments and property as a gift, legacy or loan on any terms acceptable to the Trustees;
 9. To enter into any arrangement that facilitates the objects of the Trust such as an arrangement with the Benevity Group, Global Online Giving Foundation or other Online Giving Foundations;
 10. In compliance with clause 2.2, to make payment or contribute to any Eligible Entity which has purposes similar to the Trust, or which provides re-granting to any other Eligible Entity which has purposes similar to the Trust;
 11. To amalgamate or merge the Trust with any other exclusively charitable trust or organisation that aligns with the objectives of the Online Giving Foundations and to transfer all or part of the Trust Fund to such amalgamated or merged trust or organisation; and
 12. To do all things which are incidental to or conducive to or desirable to enable the Trustees to give effect to and to attain the Charitable Purposes of the Trust.

- 5.3 The Trustees do not have the power to and must not make any purchases using the assets of the Trust as security except as noted in clause 5.2(f), pledge the assets of the Trust or otherwise encumber the Trust or Trust Funds;
- 5.4 Given that this Trust is being established to carry out the Charitable Purposes in alignment with the Online Giving Foundations and services provided by the Benevity Group, the Trustees must provide prior written notice to Benevity, Inc. and the Global Online Giving Foundation or, in its absence, the Online Giving Foundations if they anticipate entering into any agreement on behalf of the Trust that would uncouple the Trust from the Online Giving Foundation ecosystem.
- 5.5 In performing their roles the Trustees will comply with the duties of Trustees set out in the Second Schedule, which modify certain default duties of Trustees in the Trusts Act 2019.
6. **RULES**
- 6.1 The Trustees shall comply with the rules as to conducting the affairs of the Trust set out in the First Schedule ("the Trust Rules"). The Trust Rules may be amended or added to from time to time by written resolution of not less than sixty-six percent of the Trustees of the Trust provided that any amendment to the Trust Rules does not breach the Charitable Purposes.
7. **POWER TO AMEND**
- 7.1 The Trustees may amend the terms of this Deed as they see fit by written unanimous resolution and prior written notice to Benevity, Inc. and the Global Online Giving Foundation or, in its absence, the Online Giving Foundations PROVIDED THAT the Trustees must not amend this Deed in any manner which would:
1. result in the Trust losing its status as a charitable trust under the Charities Act 2005 or any amendment or statutory provision in substitution thereof (the "Charities Act"); or
 2. alter, negate, impeach, limit or set aside the Charitable Purposes set out in this Deed unless and only to the extent that failing to amend would result in the Trust losing its status as a charitable trust under the Charities Act (in such event the Trustees must explain in their prior written notice to Benevity, Inc. and the Global Online Giving Foundation or Online Giving Foundations, as applicable, the reason the amendment is required to maintain charitable trust status).
8. **NAME**
- 8.1 The Trust hereby created shall be called and known as **AOTEAROA NEW ZEALAND ONLINE GIVING FOUNDATION**.
9. **NUMBER OF TRUSTEES**
- 9.1 The number of Trustees shall be a minimum of three (3) and a maximum of five (5).
10. **APPOINTMENT OF TRUSTEES**
- 10.1 Subject to clause 9.1 above, the power to appoint new, additional or replacement Trustees of the Trust is by way of written resolution of not less than sixty-six percent of the Trustees of the Trust (or the survivor or survivors of them or in the executor or administrator of the last survivor or survivors of them) with prior written notice of the

appointment(s) provided to Benevity, Inc. and the Global Online Giving Foundation or, in its absence, the Online Giving Foundations.

- 10.2 Trustees will be appointed for terms of one year which will be automatically renewed each year unless a Trustee has been or is being removed in accordance with clause 11.

11. REMOVAL OF TRUSTEES

11.1 If any Trustee shall:

1. In the opinion of a majority of all other Trustees, become physically or mentally incapable of acting as a Trustee;
2. Engage in behaviour that would bring reputational harm to the Trust, Global Online Giving Foundation, Online Giving Foundations or Benevity Group;
3. declare or file for bankruptcy or experience any other insolvency event;
4. Die;
5. Be accused of or convicted of a criminal offence which in the opinion of a majority of the other Trustees makes his or her position as Trustee undesirable;
6. Tender a written resignation; or
7. Be requested to resign by notice in writing signed by a majority of all other Trustees;

then the said Trustee shall by written resolution of a majority of the other Trustees forthwith be removed from office as a Trustee and cease to be a Trustee of the Trust immediately.

12. TRUSTEE LIABILITY

12.1 It is declared that:

1. Each Trustee shall be answerable and responsible respectively only for their own acts, receipts, omissions, neglects and defaults and not for those of each other, or of any banker, broker, or other person with whom, or into whose hands, any trust money or security is properly deposited or has come;
2. No Trustee shall be liable personally for the maintenance, repair, or insurance of any property owned or leased by the Trust or for the payment of any charges on such property;
3. No Trustee shall be liable for any liability or expense arising from any cause whatsoever when acting with the authority of the Board and shall be entitled to make a claim against any insurance policy procured specifically for Trustee liability UNLESS such liability or expense arose from the Trustee's or the Board's dishonesty, wilful misconduct or gross negligence; and
4. Subject to clause 12.1(c) above, a Trustee (including a retired Trustee for a period which mirrors any directors and officers liability insurance obtained by the Trust, including any tail coverage) shall be indemnified by the Trust and entitled to reimbursement from the Trust Fund for any loss or liability that the Trustee incurred while acting (or failing to so act) as a Trustee on behalf of the Trust,

except where such loss or liability was incurred through the Trustee's dishonesty, wilful misconduct or gross negligence.

13. COMMON SEAL

- 13.1 The Board shall have a common seal ("the Common Seal") which shall be kept in the custody of the secretary (or such other officer as shall be appointed by the Board) and which shall be used only by authority of the Trustees previously given at a meeting of the Board to any document requiring execution by the Trustees. Each such use of the Common Seal must be performed in the presence of and accompanied by the signatures of at least two Trustees and shall be sufficient evidence of the authority to use such seal. No person dealing with the Trustees shall be bound or concerned to see or enquire as to the authority under which any document is sealed and in whose presence it was sealed

14. TRUST CONTRACTS

- 14.1 Contracts on behalf of the Trust that do not require the Common Seal must be in writing and signed by at least two Trustees PROVIDED HOWEVER no such contract shall be entered into by any person on behalf of the Trust except with the authority of a resolution passed by the Board at a properly constituted meeting or via resolution in the absence of a meeting in accordance with the Trust Rules set out in the First Schedule.

15. COUNTERPARTS

- 15.1 This Deed may be executed in any number of counterparts (including email and facsimile copies), all of which, when taken together, will constitute one and the same instrument. A party may enter into this Deed by executing any counterpart.

16. DISSOLUTION OR WIND UP OF TRUST

- 16.1 The Trust may be wound up at any time on the passing of a written unanimous resolution of the Trustees to wind up at a meeting called for such purpose and with prior written notice provided to Benevity, Inc. and the Global Online Giving Foundation or, in its absence, the Online Giving Foundations.
- 16.2 If at any time the Charitable Purposes of the Trust shall fail or if for any other reason the Charitable Purposes shall become wholly frustrated and incapable of being carried out or if the Trust Fund shall no longer be used or required for the Charitable Purposes then the Trustees shall proceed to wind up the Trust in accordance with clause 16.1 above.
- 16.3 Upon a winding up of the Trust for any reason, any remaining portion of the Trust Fund, or the net proceeds arising from the sale of the assets of the Trust shall be applied, after payment of all liabilities, towards such Charitable Purposes in New Zealand as may be determined by the Board or, in default of its determination, as may be decided on application to a judge of the High Court of New Zealand.

SIGNED AS A DEED

SIGNED by the said
MARK LONGBOTTOM
as Donor and Trustee
in the presence of:

)
)
)
)



MARK LONGBOTTOM

L. Schrey
Signature

Linda Schrey, JP
#15213
AUCKLAND
Justice of the Peace for New Zealand

LINDA SCHREY
Print Name

JUSTICE OF THE PEACE
Occupation

AUCKLAND
Town/City of Residence

SIGNED by the said
HUGH MURPHY
as Donor and Trustee
in the presence of:

)
)
)
)

HUGH MURPHY

Signature

Print Name

Occupation

Town/City of Residence

SIGNED by the said
MARK LONGBOTTOM
as Donor and Trustee
in the presence of:

)
)
)
)

MARK LONGBOTTOM

Signature

Print Name

Occupation

Town/City of Residence

SIGNED by the said
HUGH MURPHY
as Donor and Trustee
in the presence of:

)
)
)
)



HUGH MURPHY



Signature

BRIAN HAYES

Print Name

CHARLAW

Occupation

SYDNEY AUSTRALIA

Town/City of Residence

SIGNED by the said
REBECCA PLATTS
as Donor and Trustee
in the presence of:

)
)
)
)


REBECCA PLATTS

Signature F Barber

Print Name Fiona Barber

Occupation Agile Coach

Town/City of Residence Wellington

FIRST SCHEDULE: TRUST RULES

In accordance with clause 6.1 and subject to the terms of the Deed, the Trustees shall conduct the Trust in accordance with the following Trust Rules:

1. The Trustees shall hold meetings no less than twice annually, at such times as they shall determine, PROVIDED HOWEVER that any Trustee may request a meeting of the Board (a "Special Meeting") by notice in writing directed to the secretary. Upon receiving any such notice the secretary, or a party contracted by the Board to provide services of organising meetings, shall arrange such Special Meeting of the Board and shall give to the Trustees fourteen (14) days' notice in writing of such Special Meeting.
2. No meeting of Trustees shall transact any business unless a quorum of Trustees is present. A quorum shall be such number of Trustees as shall be at least fifty percent of the number of Trustees, provided that the quorum for a Special Meeting shall be not less than seventy-five percent of the number of Trustees.
3. Upon any matter to be decided or business to be transacted at a meeting of the Trustees each Trustee personally present shall have one vote. Except where the Deed states the number or percentage of Trustees required to make a decision under a specific clause, the number of votes required to reach any decision shall be:
 - (i) For a general meeting, not less than sixty-six per cent of the number of Trustees present at such meeting;
 - (ii) For a Special Meeting, not less than one hundred per cent of the number of Trustees present at such meeting.
4. Except where the Deed states the number or percentage of Trustees required to make a resolution under a specific clause, a resolution in writing (including by way of email) signed or assented to by not less than sixty-six percent of the number of Trustees shall be as valid and effectual as if it had been passed at a general meeting of the full Board, and a resolution in writing signed by all Trustees shall be as valid and effectual as if it had been passed at a Special Meeting of the full Board. Any written resolution may consist of several documents (including email messages assenting to the resolution, scanned copies of signed resolutions and other similar means of communication) each signed or assented to by one or more Trustees.
5. Meetings may be conducted in person or by telephone conference, video conference or any similar means of electronic, audio or audio-visual communication, provided that the Trustees can hear each other well enough to follow the discussion throughout the meeting. For the purposes of establishing a quorum and voting on any matter to be decided or business to be transacted as a meeting of Trustees, a Trustee attending in accordance with the provisions of this clause (e) shall be deemed to be present at the meeting.
6. Where any procedural requirement set forth in these Trust Rules shall be found not to have been complied with, any subsequent meeting of the Trustees may ratify and confirm any earlier action or decision purported to have been taken or done by or on behalf of the Trust so long as the subsequent meeting complies with the requirements of these Trust Rules with respect to quorum and number of assenting Trustees for said action or decision.
7. The Trustees shall ensure that there are appropriate and up to date financial and accounting policies in place so as to safeguard the Trust from financial risks including conflict of interest, fraud, embezzlement, money laundering and any other form of financial theft or loss.

8. The Trustees shall ensure that annual financial statements are prepared for the Trust in accordance with the financial and accounting policies in place for the Trust and may elect to have them reviewed or audited annually by a suitably qualified arm's length person in accordance with the Charities Act 2005.

SECOND SCHEDULE: DUTIES OF TRUSTEES

In accordance with clause 5.5 and subject to the terms of the Deed, this Schedule sets out the duties of Trustees.

1. **Mandatory duties**

1.1 The Trustees acknowledge the mandatory duties that apply to them which are set out in sections 22 to 27 of the Trusts Act 2019, which are to:

1. know the terms of the trust;
2. act in accordance with the terms of the trust;
3. act honestly and in good faith;
4. hold or deal with the assets of the trust to further the purpose of the trust; and
5. exercise their powers for a proper purpose.

2. **Modification of default duties**

2.1 The clauses which follow modify the default duties under the Trusts Act 2019, including the following sections:

1. Section 29 General duty of care;
2. Section 31 Duty not to exercise power for own benefit;
3. Section 32 Duty to consider exercise of power;
4. Section 33 Duty of trustees not to bind or commit trustees to future exercise of discretion;
5. Section 34 Duty to avoid conflict of interest;
6. Section 35 Duty of impartiality;
7. Section 36 Duty not to profit; and
8. Section 37 Duty to act for no reward.

2.2 All of the duties listed in the previous sub-paragraph are modified to the extent necessary to give full effect to the following clauses in this Schedule.

2.3 In addition to this, the duty to invest prudently (section 30 of the Trusts Act 2019) is excluded and replaced by the provisions of this Schedule.

3. **Exercise of discretion**

3.1 No Trustee will be liable for the exercise of any discretion in accordance with the Deed except for any loss which arises from the Trustee's dishonesty, wilful misconduct or gross negligence.

3.2 The Trustees may by deed give up any of their powers (under the Deed as amended by subsequent deed or under any Act), or any part of any of them. Such deed may also bind future Trustees if the deed says this.

4. Delegation

4.1 The Trustees may appoint agents and attorneys to the extent permitted by law.

4.2 The Trustees may vest any trust asset in any person as nominee, may authorise the use of sub-nominees, and may place any trust assets in the possession or control of any person or persons so long as sufficient controls have been negotiated around the security of the assets of the Trust.

4.3 No Trustee will be liable for any loss arising from lawful appointment of an agent, attorney or nominee unless the loss arises from the Trustee's dishonesty, wilful misconduct or gross negligence.

Sample Donation Report

AOTEAROA NEW ZEALAND ONLINE GIVING FOUNDATION

Aotearoa New Zealand Online Giving Foundation
 Level 4, Awly Building
 287-293 Durham Street North
 Christchurch 8013
 New Zealand
 Local Tax ID: 137-949-202

Donation Report (DR)

Report Period: March 01, 2023 to March 31, 2023

Bill to: Sample Co Address Street City ST ZIPCO	Invoice #: 1A2B3C4D5E Invoice Date: April 01, 2023 Currency: NZD Purchase Order #: Terms: Net 0 Due Date: April 15, 2023
--	---

Employee Payroll Deductions	
Period: 2023-03-NZ-1	\$10.00
Period: 2023-03-NZ-2	\$10.00
Subtotal	\$20.00
Corporate Transactions	
Grants	\$10,000.00
Company Direct Donations	\$5,000.00
Redeemed Employee Seeding & Volunteering Rewards	\$1,000.00
Other - Refund	(\$1,000.00)
Subtotal	\$15,000.00
Paypal Transactions	
Paypal Donation Purchases	\$987.00
Funding Received from PayPal	(\$987.00)
Subtotal	\$0.00
Credit Card Transactions	
Credit Card Donation Purchases	\$550.99
Funding Received From Processor	(\$550.99)
Subtotal	\$0.00
Matching Transactions	
PayPal	\$100.00
Credit Card	\$250.99

SAMPLE



For the Aotearoa New Zealand Online Giving Foundation

AOTEAROA NEW ZEALAND ONLINE GIVING FOUNDATION

Aotearoa New Zealand Online Giving Foundation
Level 4, Awly Building
287-293 Durham Street North
Christchurch 8013
New Zealand
Local Tax ID: 137-949-202

Matching Transactions	
External	\$2,000.00
Giving Account	\$767.00
External - Refund	(\$20.00)
Subtotal	\$3,097.99

Donation Subtotal **\$18,117.99**

Total Balance Due **\$18,117.99**

Payable to:
Aotearoa New Zealand Online Giving Foundation

Currency: NZD

By Wire/EFT (Direct Credit):
Bank: Citibank N.A. New Zealand
Routing Number: Bank Code: 312840 Branch Code: 202A
Account: 004468900 Swift Code: CITINZ2X
Branch Address: 23 Customs Street East, Auckland New Zealand

In accordance with your agreement with Benevity, Inc., you will pay to the Foundation the Donation Funding Amount covered in the Report Period by April 15, 2023.

If you have any questions about the fees, please refer to your agreement or contact your program administrator or Client Success Manager.

Frequently Asked Questions

Question	Answer
Who should I talk to about questions regarding the Foundation’s payee setup, the information package, etc.?	Please reach out to help@benevity.com .
I would like the contact information for the Foundation so I can ask questions about how payment works, etc. Who should I talk to?	Benevity is a service provider to the Foundation and handles all questions related to how payment works. Please reach out to help@benevity.com .
I would like a contact at the Foundation so we can proceed with our due diligence to check that the information provided in the information package is correct. Who should I talk to?	<p>Questions related to data processing, holding and storage should be directed to risk@benevity.com.</p> <p>Questions related to the Board of Directors and the governance of the Foundation (registration, bylaws, policies) AND questions around banking information provided by Benevity should be directed to info@anzogf.org.nz.</p>
My company would like to request a security review of the Foundation. How do we do that?	<p>First, a quick refresher on Benevity’s model. We leverage relationships with registered charities in various jurisdictions who each operate on a donor-advised fund model to democratize giving and use the power of automation and aggregation to serve and support over 2 million causes around the world. What that means practically is that our clients and their participant communities (i.e., employees, customers and other stakeholders) make donations directly to registered charities, who are each Benevity’s Foundation partners. These Foundation partners are not service providers to clients (or the donors) under this model. As is typical for charities operating on a DAF model, they support donors by issuing tax receipts (where appropriate) and giving advisory privileges to donors over the donation funds received (but legal discretion and control resides with the Foundation as is required). The operations of these Foundation partners as it relates to Benevity’s clients is managed by Benevity directly as their service provider, which includes managing risks and requirements relating to security and privacy. A copy of Benevity’s security package includes comprehensive details of this security program that is applicable and relevant to client programs utilizing our Foundation partners is available on request. Please reach out to your Client Success Manager to request a copy of this security package.</p>
What employee information is shared with the Foundation?	Benevity and the Foundation are parties to an agreement that governs the roles and responsibilities of each party. As a part of this relationship, Benevity handles the majority of requests that involve employee information on behalf of the Foundation; however, employee information may be shared with the Foundation in order to fulfill its regulatory, compliance and/or reporting requirements.
Does the Foundation have an Equivalency Determination?	Yes, the Foundation has a valid Equivalency Determination on file with NGOsource. As Equivalency Determinations must not be shared between funders. clients can request a copy of the Equivalency Determination for the Foundation directly from NGOsource.
What is Benevity’s relationship to the Foundation?	Benevity is a services provider to the Foundation and works with the Foundation to facilitate charitable donations and grants.

<p>Is the Foundation PCI compliant?</p>	<p>Yes, Benevity processes the data. All Foundation partners are PCI SAQ A compliant. They do not collect, transmit or store restricted credit/debit card details.</p>
<p>What KYC protocols are undertaken to vet charities prior to disbursement?</p>	<p>There is a Benevity Vetting Overview document that contains this information and it is available via the B-Hive.</p>
<p>What fraud checks are undertaken in association with funds disbursement to nonprofits?</p>	<p>Benevity generally provides services to well-established enterprise and mid-market clients with a larger employee base, rather than individuals. Benevity is not regulated as a financial institution or money services business; however, Benevity has created a fraud management program based on well-established national and international guidelines that financial institutions employ to combat financial crime, money laundering and terrorist financing. The intent of the Benevity Anti-Fraud Program is to mitigate the financial and reputational risk to Benevity, our clients and our Foundation partners.</p> <p>In addition to our controls related to onboarding and vetting charities (referred to as "causes"), Benevity performs regular transaction monitoring to detect transactions and behavior matching known patterns of fraud. Our fraud processes are continuously updated to keep up with changes in the charitable landscape as well as newly identified indicators of fraud. Fraud awareness training is provided to Benevity employees annually to support the identification and reporting of unusual activity. If an employee or client reports fraud, non-compliance and/or other potential improper use of matching gifts programs, our Risk & Compliance team is notified and a fraud investigation process is initiated. While an investigation is underway, Benevity's process includes the preservation and safeguarding of pending donor donations and pending client matching funds. At the conclusion of the investigation, impacted clients are provided with reports outlining the facts, circumstances, evidence and conclusions, and a number of potential remedies may be employed depending on the outcome, which can include donation reversals and/or removing a cause from the Benevity Causes Portal.</p>
<p>How do I onboard the Foundation in my company's internal system?</p>	<p>Please note that the Foundation is not a vendor but is a charitable Foundation partner of Benevity. This information package will give you all the information you need regarding the Foundation (bank account, etc.). If you need any additional documents regarding the foundations, please reach out to help@benevity.com.</p>
<p>Why is a fee required for a portal registration?</p>	<p>The Foundation is an independent charitable organization and registering for vendor portals often result in challenges and extra administrative burden to the non-profit. We recommend discussing with your Client Success Manager regarding the other non-fee options that are available without the foundation managing the payment information through a registration portal.</p>
<p>Will the Foundation abide by our supplier code of conduct?</p>	<p>Benevity is your supplier and the Foundation is the payee. Benevity, as the entity your company has contracted with, as well as the entity responsible for delivering the associated services, will sign off on your supplier code of conduct.</p>