**Table A1.** Regulatory Measures of Charity Deregistration

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| Country | Deregistration Type | Description |
| Canada | Annulled | Regulator ends a charity’s registration without revoking it i.e. as if it was never a charity to begin with. It is applied exclusively to charities whose registration was granted in error, and to charities that no longer qualify for registration because of a change in the law. |
| Revoked – Audited | Revoked by regulator for failure to comply with charity law/regulation:  - not devoting your resources to your charitable purposes and activities.  - not keeping adequate books and records.  - not having direction and control over your resources. |
| Revoked – Failure To File | If you do not file a complete return within six months of the end of your fiscal period, we will start the revocation process. |
| Revoked – Other | A variety of other reasons, one example of which is if you have lost your corporate status, your registration may be revoked. |
| Revoked – Voluntary | Can measure:  - you ended your operations because you merged or consolidated with another organization.  - you achieved your goal (for example, you were established to build a playground and you did).  - you no longer have the required financial or physical resources to run your charity. |
| New Zealand | Failed To File | Charities Services removed the charity because they did not file their annual returns despite follow up by Charities Services. [Section 42] |
| Non-compliance | Charities Services has the authority to deregister a charity that:  - no longer meets the requirements for registration;  - has acted in a way that is considered to be "serious wrongdoing";  - has "significantly and persistently" failed to comply with the Act. |
| Request | A charity may also request to be deregistered for the following reason: when Charities Services began compliance action the charity asked to be removed rather than make a submission. [Section 31] |
| Voluntary | A charity may ask to be deregistered at any time and for any reason. For example, a charity may request deregistration if it is winding-up and will cease to exist. [Section 32 (1)(f)] |
| England & Wales | Other | 17 other categories of ‘removed reason’ in the data: amalgamated, merged, excepted, funds transferred, funds spent etc. |
| Failure To File | Not a distinct reason in the data. We may be able to make the assumption that charities with missing data for ‘latest\_income’ were removed for failure to file. |
| Voluntary – Dissolution | Two reasons, and differences between incorporated and unincorporated:  - Incorporated: ‘Ceased to exist’ means it has dissolved (i.e. struck off Companies House Register), and ‘Does not operate’ means it has not dissolved but is effectively defunct because it has no assets.  - Unincorporated: An unincorporated charity will ‘cease to exist’ once it has no assets whether or not it has actually been legally dissolved. |
| Voluntary – Other | One category in the data, capturing voluntary removal from the Register other than dissolution, merger etc:  - an exempt charity (which we will remove once identified, without the need for a removal request from the trustees);  - a charity which is for the time being permanently or temporarily excepted by order or regulation of the Commission or the Secretary of State; and complies with any conditions of the exception, and whose gross income does not exceed £100,000;  - a charity whose income does not exceed £5,000 and wishes to revoke its registration with CCEW (**looks to be the main reason**). |