



Community Governance

Supporting community governance in Aotearoa

Types of Organisational Structures for Not-for-Profits in New Zealand

Company

A legal entity registered with the Companies Office. It can be for-profit or not-for-profit and is governed by directors. Not-for-profit companies reinvest profits into their purpose.

Māori owned entity

An organisation owned and operated by Māori, often structured as a trust, incorporation, or company. These entities may manage whenua (land), assets, or deliver services to iwi, hapū, or whānau.

Crown entity

A public organisation that is part of the state sector but operates at arm's length from Ministers. Examples include schools, DHBs, and regulatory bodies.

Publicly Listed entity

A company listed on the stock exchange (e.g., NZX). These are typically for-profit and not common in the not-for-profit sector.

School board of trustees

A governance body elected by the school community to oversee the management of a state school. They are responsible for strategic direction, finances, and student achievement.

Charity

An organisation registered with Charities Services that operates for charitable purposes such as education, relief of poverty, or community benefit. Must meet legal requirements under the Charities Act.

Incorporated Society

A group of people with a common purpose who register under the Incorporated Societies Act. Common for clubs, community groups, and associations. Members have voting rights.

Trust

A legal structure where trustees manage assets or deliver services for the benefit of others. Common in Māori, philanthropic, and community settings. Governed by a trust deed.

Incorporation

Often refers to Māori incorporations under the Te Ture Whenua Māori Act. These manage Māori land and assets on behalf of owners.



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Co-operative

An organisation owned and operated by its members for mutual benefit. Members may be consumers, workers, or producers. Profits are shared among members.