



UNITING CHURCH SA CONGREGATION RESPONSE GUIDE

HOW TO COMPLETE THE ACNC'S ANNUAL INFORMATION STATEMENT (AIS)

The instructions below are provided to assist Congregations when completing the 2013 Annual Information Statement (AIS) for the ACNC.

This guidance document is issued by the Uniting Church SA and ***cannot be used in place of the official Annual Information Statement.*** The aim of this document is to provide guidance on how to respond to the questions in the AIS, to ensure that responses are consistent between congregations, and also to assist you with the interpretation of certain terms that have a particular meaning in relation to the ACNC and the new charities legislation. You should also refer to the guidance notes in the AIS section of the ACNC website for further information.

The ACNC expect charities to complete the AIS online. You should have already received correspondence from the ACNC giving you details of your username and password to enable you to log in to the Charity Portal <https://charity.acnc.gov.au/2013AIS>

If you did not receive, or have misplaced this correspondence, please contact the ACNC immediately on 13 22 62 to ensure they have your correct address details, and request that they reissue your password.

If you do not have internet access, or your connection is too slow, you may request a paper copy of the form from the ACNC by phoning 13 22 62, or contact the Synod office on the number below.

The due date of your AIS depends on the date your financial year ends:

For congregations with a **financial year ending 31 December 2013 – AIS due 30 June 2014**

For congregations with a **financial year ending between 30 June and 30 September 2013 – AIS due 31 March 2014**

All other congregations – **AIS due 6 months after the last day of your 2013 financial year.**

Question	Response
Section A – Charity Information	
1. What is your charity's Australian Business Number (ABN)?	Enter your ABN in the box – do not include spaces
2. What is your charity's legal name?	Complete the legal name showing for your ABN on http://www.abr.business.gov.au
3. Please provide details of any other names your charity is known by (such as a trading name).	
4. What is your charity's address? - Postal - Business	The business address should be the street, or physical address of your church
5. What is your charity's contact and address for service? - Contact Person - Address for service	The address (but not the person's name) will be published on the ACNC register. It would be advisable to use the church address rather than a personal one.
6. Does your charity have a financial year ending 30 June? - If no, what is your financial year end DD/MM?	If you answered No to this question, ensure that you have applied for a substituted accounting period prior to lodging your AIS. Use form 4A from the ACNC website to do so.
7. Based on your revenue for the last financial year, is your charity:	Small (less than \$250,000) Medium (\$250,000 - \$999,999) Large (\$1m +)
8. What are the charitable purposes of your charity?	Select Yes for ' Advancement of Religion ' This question refers to the reason for the organisation's existence. You may undertake activities that fall under some of the other purposes, but they are unlikely to be your congregation's 'reason for being'. Therefore select No for all other purposes. <u>Important: Please read Note 1 below, with particular attention to the information printed in <i>italics</i></u>
9. If your charity's charitable purpose is the advancement of religion, do you meet the criteria of a 'basic religious charity', as set out in the ACNC Act?	Select Yes
10. Is your charity part of a reporting group that has been approved by the ACNC?	Select No
Section B - Activities	
11. Has your charity conducted any activities in the last financial year?*	If your congregation met during the 2013 year, select Yes
12. What were your charity's activities in the last financial year? Please select one main activity from the list below and enter it into the provided box, then select as many general activities as needed from the checklist.	Main Activity: Select Religious Activities from the dropdown box Tick the boxes for any other activities conducted by your congregation.

<p>13. Describe how your charity pursued its charitable purposes in the last financial year:</p>	<p>Briefly describe what your congregation does. e.g. Local community meets weekly for worship. e.g. collects donations from individuals to support the education of children in Mwandi. e.g. Runs a drama group to involve local children in productions that bring the word of God to the local community through storytelling and performance.</p>
<p>14. Is your charity going to change the way it pursues its charitable purposes in the next financial year?*</p>	<p>Select Yes or No as applicable If yes, complete the box that appears, detailing the planned changes.</p>
<p>15. Who was helped by your charity's activities in the last financial year?</p>	<p>From the list, place a tick in the box next to each population group that applies.</p>
<p>Section C — Resources and Locations</p>	
<p>16. What is the number of paid employees and unpaid volunteers who worked for your charity during the last pay period of your last financial year? - Full time employees - Part time employees - Volunteers</p>	<p>Enter the numbers for each category – if you do not know, make your best estimate. The definition of 'last pay period' is the last month of your financial year, regardless of whether you actually paid anyone. <u>*EXCLUDE Ministers who are paid through the Synod Payroll Bureau.</u></p>
<p>17. Please indicate where your charity operated during the last financial year:</p>	<p>Indicate all the states that apply (including SA) This includes if you have sent donations to organisations in these areas. If you sent money overseas, select Yes, and a list of countries will appear. Hold down the Ctrl key on your keyboard and select all countries that you sent money or volunteers to.</p>
<p>Section D — Reporting (Note: Questions 18-20 are optional)</p>	
<p>18. Did you have a corporate or financial reporting obligation to a Commonwealth department or agency over the last financial year? Enter program names (if applicable) under the relevant regulator - if you have more than one program for a regulator you can separate the entries with a ",". If you are unsure of the program name you can answer "Y" under all that apply.</p>	<p>For the majority of congregations, the answer to this question will be NO</p>
<p>19. Apart from any corporate reporting obligation you may have to a state or territory regulator (under associated incorporations or cooperatives legislation), did you report to any state or territory department or agency over the last financial year? Enter "Y" under all that apply.</p>	<p>For the majority of congregations, the answer to this question will be NO</p>

<p>20. If you had corporate or financial reporting obligations to a Commonwealth, state or territory department or agency in the last financial year, how many hours do you estimate your charity spent completing these reporting obligations over that 12-month period?</p> <ul style="list-style-type: none"> - hours spent by paid staff - hours spent by volunteers 	<p>Leave this question blank</p>
<p>Upload financial report from last financial year</p>	<p>This is not required for 2013. If you do decide to upload a report, it will be publicly available, so please ensure that it does not include information that will personally identify any members or their affairs.</p>
<p>Section E — Declaration</p>	
<p>Complete name and other details of responsible person who has completed the report.</p>	

If you have any queries about the completion of the AIS, please contact

Marie-Ann Ellis, phone 08 8236 4251 or e-mail mellis@sa.uca.org.au

Note 1: Religious charities

What is a basic religious charity?

A basic religious charity is a registered charity that meets all of the following requirements:

- it is registered as a subtype of charity for the advancement of religion
- it **could not** be registered as any other subtype of charity (for example, could not also be registered for the subtype of advancing education)
- it is **not** a body corporate registered under the Corporations Act 2001, an Indigenous corporation (under the Corporations (Aboriginal and Torres Strait Islander) Act 2006), a corporation registered under the Companies Act 1985 of Norfolk Island, or an incorporated association in any state or territory
- it is **not** endorsed as a DGR itself (however it can be endorsed to operate DGR funds, institutions or authorities as long as their total revenue is less than \$250 000 for the particular financial year)
- the ACNC has not allowed it to report as part of a group, and
- it has **not** received more than \$100 000 in government grants in the current financial year or either of the previous two financial years.

The second requirement that the religious charity not be able to be registered as any other subtype refers to its charitable purposes. If it has additional, separate purposes it will not be entitled to be a basic religious charity. However, if a charity's activities are ancillary to (and part of) the purpose of advancing religion, it does not need to register a separate charitable purpose.

For example, religious education as part of the ordinary course of promoting religious principles in a religious community need not be a separate charitable purpose of advancing education. But if a religious charity establishes a day school, this would have a separate charitable purpose.

Also, compassionate activities in the ordinary course of the work of a religious community may not be a separate charitable purpose of relief of poverty or the disadvantaged. However, if a religious charity establishes a welfare agency, this would have a separate charitable purpose.

What obligations are basic religious charities exempt from?

Basic religious charities have to notify the ACNC of certain changes and submit an annual information statement each year, but they are **not** required to:

- answer the financial questions in the 2014 (or any future) Annual Information Statement regardless of size
- submit annual financial reports regardless of size
- comply with any [governance standards](#).

Also, the ACNC does not have the power to suspend or remove a member of a basic religious charity's governing body (a 'responsible person').