



UNITING CHURCH SA CONGREGATION RESPONSE GUIDE

HOW TO COMPLETE THE ACNC'S 2014 ANNUAL INFORMATION STATEMENT (AIS)

The instructions below are provided to assist Congregations when completing the 2014 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/ACNCPortal>

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 2014 – AIS due 30 June 2015**

For congregations with a **financial year ending 30 June 2014 – AIS due 31 January 2015**

All other congregations – **AIS due 6 months after the last day of your 2014 financial year.**

Question	Response & Explanation
<p>Section A – Charity Information The ACNC have advised that this section will be pre-populated with information from your 2013 AIS. Please check this information carefully and make changes if necessary.</p>	
<p>1. What is your charity's Australian Business Number (ABN)?</p>	<p>Enter your ABN in the box – do not include spaces</p>
<p>2. What is your charity's legal name?</p>	<p>Complete the legal name showing for your ABN on http://www.abr.business.gov.au</p>
<p>3. Please provide details of any other names your charity is known by (such as a trading name).</p>	
<p>4. What is your charity's contact and address for service? - Contact Person - Address for service</p>	<p>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.</p>
<p>5. What is your charity's address? - Postal - Business</p>	<p>The business address should be the street, or physical address of your church</p>
<p>6. What is the size of your charity?</p>	<p>Small (less than \$250,000) Medium (\$250,000 - \$999,999) Large (\$1m +)</p>
<p>7. Basic Religious Charity</p> <p>Is your charity registered with a charitable purpose of advancing religion?</p> <p>7(a). Could your charity be registered as any other subtype of charity?</p> <p>7(b). Is your charity incorporated as a company or incorporated association?</p> <p>7(c). Has the ACNC allowed your charity to report as part of a group?</p> <p>7(d). Is your charity endorsed as a deductible gift recipient?</p> <p>7(e). Has your charity received more than \$100,000 in government grants in the 2014 reporting period, or in either of the past two reporting periods?</p>	<p>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'. <u>Important: Please read Note 1 below, with particular attention to the information printed in <i>italics</i></u></p> <p>Select Yes</p> <p>Select No</p> <p>Select No</p> <p>Select No</p> <p>Select No</p> <p>Select Yes or No as relevant to your own congregation (usually NO)</p>

Section B – Charity’s Activities

<p>8. Did your charity conduct any activities in the 2014 reporting period?</p>	<p>If your congregation met during the 2014 year, select Yes</p>
<p>9. What were your charity's activities in the last financial year?</p>	<p>Main Activity: Select Religious Activities from the dropdown box Tick the boxes for any other activities conducted by your congregation.</p>
<p>10. Describe how your charity's activities and outcomes helped achieve your charity's purpose (charitable purpose).</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 Mwandia. 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>You may want to summarise the key points from your annual report here (if your congregation has one). This response is limited to 3000 characters (including spaces). If this is not enough, you can include a link to your annual report at the end of your answer or submit your annual report. However, please be aware that these responses are publicly available and therefore individual's privacy must be considered (i.e. remove congregation members names or other details from reports prior to submission)</p>
<p>11. Will your charity change the way it pursues its charitable purposes in the next reporting period?</p>	<p>Select Yes or No as applicable</p> <p>If yes, complete the box that appears, to explain the types of activities your charity intends to change or introduce during the next reporting period that are different to the 2014 reporting period.</p> <p>Please use 1500 characters or fewer.</p>
<p>12. Who was helped by your charity's activities in the 2014 reporting period?</p>	<p>From the list, place a tick in the box next to each population group that applies.</p>

Section C — Resources

13. What is the number of paid employees who worked for your charity during the last pay period of the 2014 reporting period?

**Full Time Employees
Part Time Employees
Casual Employees**

What is the number of unpaid volunteers who worked for your charity during the last pay period of the 2014 reporting period?

Enter the numbers for each category – if you do not know, make your best estimate.

***EXCLUDE Ministers who are paid through the Synod Payroll Bureau.**

The definition of 'last pay period' is the last month of your financial year, regardless of whether you actually paid anyone.

(If exact figures are not available, please provide your best estimate)

14. Where did your charity operate during the 2014 reporting period?

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.

Section D — Reporting to Other Regulators (Note: Questions 15-17 are optional)

15. Did your charity have to report to a Commonwealth department or agency over the 2014 reporting period, excluding the ATO and ACNC?

For the majority of congregations, the answer to this question will be **NO**

If relevant, and you do wish to answer, tick all that apply.

16. Did your charity have to report to any state or territory department or agency over the 2014 reporting period, excluding a state or territory regulator under associated incorporations or cooperatives laws?

For the majority of congregations, the answer to this question will be **NO**

If relevant, and you do wish to answer, tick all that apply.

17. If your charity had to report to any Commonwealth, state or territory departments or agencies in the 2014 reporting period, how many hours did your charity spend on reporting during this period?
- Approximate hours spent reporting by paid staff
- Approximate hours spent reporting by unpaid volunteers

Leave this question blank

Section E — Financial Information

All of the questions in Section E are optional for Basic Religious Charities. It is suggested you leave these questions blank. Any information provided will appear on the ACNC Register.

Section F — Declaration

Complete name and other details of responsible person who has completed the report.

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').