



UNITING CHURCH SA CONGREGATION RESPONSE GUIDE

HOW TO COMPLETE THE ACNC'S 2015 ANNUAL INFORMATION STATEMENT (AIS)

The instructions below are provided to assist Congregations when completing the 2015 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 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 2015 – AIS due 30 June 2016**

For congregations with a **financial year ending 30 June 2015 – AIS due 31 January 2016**

All other congregations – **AIS due 6 months after the last day of your 2015 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 2014 AIS. Please check this information carefully and make changes if necessary.</p>	
<p>1. Charity's Australian Business Number (ABN)</p>	<p>Pre-populated. You cannot edit this. If your ABN is incorrect, contact the ACNC.</p>
<p>2. Charity's name</p>	<p>This is the congregation's legal name as showing for your ABN on http://www.abr.business.gov.au If this is incorrect, or has changed, Select 'Change Charity Details' in the Charity Portal and update the information prior to completing the AIS.</p>
<p>3. Are there any other names your charity is known by (such as a trading name).</p>	
<p>4. Who do you want the ACNC to use as a primary contact in your charity (contact person)?</p> <p>What address do you want the ACNC to send correspondence to (your address for service)? (pre-populated information)</p> <p>Email address</p> <p>Address</p>	<p>It is optional to provide the details of a contact person but if you do, it will make it easier when you contact the ACNC. They will use the contact person as the primary contact for the congregation. The contact person's details (name, date of birth, daytime phone number and mobile number) will not appear on the ACNC Register. They will use the contact person's details to prove their identity if they call to discuss charity information over the phone. If they cannot prove identity, they cannot discuss charity information.</p> <p>It is mandatory to provide an address for service. You are encouraged to provide an email as your congregation's address for service. If you do so, the ACNC will send correspondence to that email address. All of the address details will appear on the ACNC Register.</p> <p>Provide the email address you want the ACNC to send correspondence to. This may be the same or different to your congregation's email address in question 5 that the public use to contact you.</p> <p>This will appear as your congregation's 'address for service' on the ACNC Register, so use a generic email address (for example, info@yourcharityname.org.au) rather than a personal email address. If you do this, even if your congregation's contact person changes, your congregation will still be able to receive correspondence from the ACNC as it will go to a dedicated organisational email address.</p> <p>Your address may be the same as your business address provided in question 5. It may be a physical street address or a PO Box. This will appear on the ACNC Register. If there are any issues with your email address, the ACNC will use this address to contact you.</p>

<p>7(a). Could your charity be registered as any other subtype of charity?</p> <p>7(b). Is your charity incorporated or registered under certain legislation?</p> <p>7(c). Has the ACNC allowed your charity to report as part of a group?</p> <p>7(d). Is your charity as a whole endorsed as a deductible gift recipient (DGR) or does it operate a DGR fund(s) that had total revenue of \$250,000 or more in the 2015 reporting period?</p> <p>7(e). Has your charity received more than \$100,000 in government grants in the 2015 reporting period, or in the previous reporting period?</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> <p>Your congregation is a basic religious charity only if you can answer 'no' to every one of the questions 7(a) to 7(e).</p>
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Section B – Charity’s Activities

<p>8. Did your charity conduct any activities in the 2015 reporting period?</p>	<p>The purpose of this question is to identify inactive charities, including new charities that have not started operating yet. Activities include both financial activities and non-financial activities. Activities could include any of the following:</p> <ul style="list-style-type: none"> •Investment activities (for example, holding assets that generate an income) •Strategic planning •Business planning •Recruitment for the board or operations •Fundraising •Marketing •Research <p>If you are unsure, select 'Yes', and then record the activities you think you conducted.</p> <p>No activities If your congregation did not conduct any activities in the last reporting period, select 'No', and then explain why. Only some of the questions in the Annual Information Statement will apply to you.</p> <p>Request to revoke your charity’s registration If your congregation did not conduct activities and will not conduct any future activities, you may wish to request to revoke (cancel) your congregation’s registration with the ACNC. This is a voluntary process, but if the ACNC agrees to revoke your congregation’s registration, your congregation will no longer receive Commonwealth charity tax concessions or other benefits as a registered charity. If its registration is</p>
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	<p>revoked (cancelled) this will be noted on the ACNC Register.</p> <p>NOTE: you will also need to cancel your ABN and GST registrations – these are not ACNC matters.</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</p> <p>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 (pre-poulated information).</p>	<p>Briefly describe what your congregation does.</p> <p>e.g. Local community meets weekly for worship.</p> <p>e.g. collects donations from individuals to support the education of children in Mwandu.</p> <p>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).</p>
<p>11. Will your charity change or introduce any activities in the 2016 reporting period?</p>	<p>Select Yes or No as applicable</p> <p>If yes, explain the types of activities your congregation intends to change or introduce during 2016 that are different to the 2015 reporting period.</p>
<p>12. Who was helped by your charity's activities in the 2015 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 2015 reporting period?

Full Time Employees
Part Time Employees
Casual Employees

What is the number of unpaid volunteers who worked for your charity during the 2015 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 conduct activities during the 2015 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 agency over the 2015 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 2015 reporting period, excluding a state or territory regulator under incorporated associations 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 2015 reporting period (as per Questions 15 and 16), how many hours did your charity spend on reporting during this period?

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, and any anomalies are likely to be questioned

Section F — Other Obligations

20a Is your governing document on the ACNC register current and accurate? (if you have a governing document)

Select **Yes** or **No** as applicable

All congregations' entries on the ACNC register should contain a link to the Uniting Church in Australia Regulations. If your entry does not contain such a link, you should provide http://assembly.uca.org.au/images/AmendedRegulations_-_Nov_2014.pdf

20b Are your charity's responsible persons' details on the ACNC register complete, current and accurate?

Select **Yes** or **No** as applicable

All church council members should be listed. Any changes should be notified to the ACNC no later than:

- 28 days for medium and large charities (per question 6)
- 60 days for small charities (per question 6)

20c Are your charity's registered subtypes current and accurate? (if required)

Select **Yes**

Section G — Declaration

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

After you submit your Annual Information Statement, a confirmation screen will appear and you will receive an email to confirm your successful lodgement. The email will contain a PDF copy of your AIS. File this in a safe place.

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 2015 (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').