



UNITING CHURCH SA CONGREGATION RESPONSE GUIDE

HOW TO COMPLETE THE ACNC'S 2016 ANNUAL INFORMATION STATEMENT (AIS)

The instructions below are provided to assist Congregations when completing the 2016 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 2016 – AIS due 30 June 2017**

For congregations with a **financial year ending 30 June 2016 – AIS due 31 January 2017**

All other congregations – **AIS due 6 months after the last day of your 2016 financial year.**

<p>5. What are your charity's details? Both the email and street address will appear as your charity's contact details on the ACNC Register. (pre-populated information)</p> <p>Email address</p> <p>Business address</p>	<p>Provide your congregation's email and physical address. Both the email and physical address will appear as your congregation's contact details on the ACNC Register. These may be the same or different to your address for service, but should not include personal details of individuals.</p> <p>Make sure you put down the details you want the public to use to contact you.</p> <p>The email address should be your congregation's email address (for example info@yourcharityname.org.au) and not a personal email address.</p> <p>Your congregation's business address is the address where your church is located or receives its physical mail. This may be the same or different to its address for service.</p>
<p>6. What is the size of your charity based on its revenue for the 2016 reporting period?</p> <p>Small 2016 Revenue less than \$250,000 Medium 2016 Revenue \$250,000-\$999,999 Large 2016 Revenue of \$1 million or more</p>	<p>The ACNC has three different charity size categories (small, medium, large) based on annual revenue. Generally 'revenue' is your congregation's gross annual revenue, which is what your congregation receives in a year as the result of carrying out its ordinary activities. e.g. •grants from government, foundations, private or any other sources</p> <ul style="list-style-type: none"> •donations, tithes, bequests or legacies •fees for provision of services •sales of goods •inflows from fundraising activities or sponsorship •interest earned on investments, dividends •royalties and license fees •in-kind donations that you have included in your accounts (this could include volunteer time, travel, or services such as consulting). <p>You need to know what size your charity is as this affects:</p> <ul style="list-style-type: none"> •how quickly you need to notify the ACNC about changes to your charity, and •the amount of any administrative penalties that may apply. <p>Change in your charity size If your congregation's revenue increases for one reporting period only (for example, if someone makes a large one-off donation), your congregation may fit into a larger charity size category and have more reporting requirements. If this happens and you want your congregation to continue to be in its usual size category, you must submit Form 4D: Apply to keep charity size before your 2016 Annual Information Statement is due.</p>
<p>7. Is your charity's only charitable purpose advancing religion?</p>	<p>Select YES</p> <p><u>Important: Please read Note 1 below, with particular attention to the information printed in <i>italics</i></u></p>

7(a). Could your charity be registered as any other subtype of charity?	Select No
7(b). Is your charity incorporated or registered under certain legislation?	Select No
7(c). Has the ACNC allowed your charity to report as part of a group?	Select No
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 2016 reporting period?	Select No
7(e). Has your charity received more than \$100,000 in government grants in the current reporting period, or in the previous two reporting periods?	<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>

Section B – Charity’s Activities

<p>8. Did your charity conduct any activities in the 2016 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. Then go to question 12.</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 revoked (cancelled) this will be noted on the ACNC Register. NOTE: you will also need to cancel your ABN and GST registrations – these are not ACNC matters.</p>
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<p>9. What were your charity's activities in the 2016 reporting period?</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. Where did your charity conduct activities during the 2016 reporting period?</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>11. 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. e.g. Local community meets weekly for worship. e.g. collects donations from individuals to support the education of children in Mwandu. 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>12. Will your charity change or introduce any activities in the 2017 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 2017 that are different to the 2016 reporting period.</p>
<p>13. Who was helped by your charity's activities in the 2016 reporting period?</p>	<p>The focus of this question has changed this year compared to previous years. You should now only select a specific category if your congregation exclusively works with that group. For example, you would not select both Men and Women under the general category. Because you work with both men and women, you would simply leave that blank.</p> <p>It is suggested that you select: Other Charities Overseas Communities or charities Other – General Community in Australia.</p>

Section C — Resources

14. How many paid employees worked for your charity during the last paid period of the 2016 reporting period?

Full Time Employees
Part Time Employees
Casual Employees

How many unpaid volunteers worked for your charity during the 2016 reporting period?

Full-time employees work 35 hours or more per week
Part-time employees work less than 35 hours per week
Casual employees work any number of hours but do not get paid personal or holiday leave
Volunteers work any number of hours but do not get paid

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)

Enter an estimate of the number of volunteers who 'worked' in your congregation for 2016.

Section D — Finance

15. Does your charity want to provide financial information in the Annual Information Statement?

Select No and Proceed to Section E

Section E — Other Obligations

* You have an obligation to notify the ACNC of changes to your details including responsible people and governing documents. Check that the current information on the ACNC Register is correct. If it needs to be updated, you must update the information by logging into the Charity Portal for the relevant charity. Read more about keeping your charity's details up to date at acnc.gov.au/notify

17. Are your governing documents, responsible persons' details and registered subtypes current and accurate on the ACNC register?

It is a requirement to keep this information up to date.
If you select 'no' and you wish to provide a bulk update to the details:
- use 'Form 3A Change Attachment - Change of responsible person - Bulk' to request for a bulk update to responsible persons.
- use 'Form 3B: Change of charity details' to request for bulk update to governing document and send us the copy of the updated governing document
- contact reporting@acnc.gov.au if you wish to bulk update the subtypes

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

All church council members should be listed as Responsible Persons.

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)

Section F — 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 2016 (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').