



UNITING CHURCH SA CONGREGATION RESPONSE GUIDE

HOW TO COMPLETE THE ACNC'S 2017 ANNUAL INFORMATION STATEMENT (AIS)

The instructions below are provided to assist Congregations when completing the 2017 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.

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

For congregations with a **financial year ending 31 December 2017 – AIS due 30 June 2018**

For congregations with a **financial year ending 30 June 2017 – AIS due 31 January 2018**

All other congregations – **AIS due 6 months after the last day of your 2017 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>For example, your congregation's trading name, business name or any other name the public knows your congregation by.</p>
<p>4 a) 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>b) Who do you want the ACNC to use as a primary contact in your charity (contact person)?</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>The ACNC 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>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 2017 reporting period?</p> <p>Small 2017 Revenue less than \$250,000 Medium 2017 Revenue \$250,000-\$999,999 Large 2017 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 2017 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 with a subtype other than 'advancing religion'?	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 DGR fund(s), authority(ies) or institution(s) that had total revenue of \$250,000 or more in the 2017 reporting period?	Select No
7(e). Has your charity received more than \$100,000 in government grants in the current reporting period, or in either of the previous two reporting periods?	<p>This includes grants from local, state and federal governments. 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>

If you answered 'yes' to question 7 and 'no' to questions 7a through to 7e, your charity is a Basic Religious Charity. This means you are **NOT required to complete 'Section D: Finance' in the AIS.**

If you answered 'yes' to any of the questions between 7a and 7e, your charity is NOT a Basic Religious Charity, and you are required to complete ALL sections of the AIS.

Section B – Charity's Activities

<p>8. Was your charity operating in the 2017 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</p>
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	<p>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.</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 2017 reporting period?</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</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>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. Who were your charity's main beneficiaries in the 2017 reporting period?</p>	<p>You should 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> <p>Questions for charities whose main beneficiaries include people with a disability</p> <p>In the 2017 reporting period, did your charity provide support and/or services funded by the National Disability Insurance Scheme? Select 'yes', 'no' or 'I don't know'. The National Disability Insurance Scheme (NDIS) is an Australian government healthcare program for Australians with a disability. You can find out more about the NDIS, including the requirements for participants, from www.ndis.gov.au.</p> <p>In the next reporting period, does your charity intend to provide funded support and/or services to participants of the National Disability Insurance Scheme? Select 'yes', 'no' or 'I don't know'.</p>

<p>12. Where did your charity conduct activities during the 2017 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>13. Will your charity change or introduce any activities in the 2018 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 2018 that are different to the 2017 reporting period.</p>
<p>Section C — Human Resources</p>	
<p>14. How many paid employees worked for your charity during the last paid period of the 2017 reporting period?</p> <p>Full Time Employees Part Time Employees Casual Employees</p> <p>How many unpaid volunteers worked for your charity during the 2017 reporting period?</p> <p>How many full-time equivalent staff (FTE) worked for your charity during the last pay period of the 2017 reporting period?</p>	<p>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</p> <p>Enter the numbers for each category – if you do not know, make your best estimate. <u>*EXCLUDE Ministers who are paid through the Synod Payroll Bureau.</u></p> <p>The definition of 'last pay period' is the last month of your financial year, regardless of whether you actually paid anyone.</p> <p>(If exact figures are not available, please provide your best estimate)</p> <p>Enter an estimate of the number of volunteers who 'worked' in your congregation for 2017.</p> <p>Full-time Equivalent (FTE) staff refers to the number of full-time employees that your charity would have if it combined the hours of full-time, part-time and casual employees. You can get this figure from your payroll system or by using our online calculator. Again, the ACNC classifies a full-time employee as a person working 35 hours or more in a week. Other bodies use a different estimate for full-time work – for example, the Fair Work Ombudsman's website suggests a full-time employee works 38 hours. When calculating how many FTE your charity employs, use the number of hours which is accurate for your charity. If you wish to manually work out how many FTE your charity employs, add up the total of all employee paid hours (including paid leave) for the relevant period and divide this figure by the number of hours normally worked by a full-time employee.</p>

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 — Annual Report

17.

An annual report is a publication which can detail a range of important information about a charity and its work in the reporting period. It may include:

- Its mission and vision
- Overviews of its activities and achievements over the past 12 months, as well as future activities it has planned
- Reports from key staff and board members, and information about the charity's finances and governance

If your congregation has an annual report, you can include a web link to it, or upload it so it can be easily accessed from your congregation's listing on the ACNC Register. Do not provide your financial report here.

Note: Your congregation's most recent annual report will be displayed on the ACNC Register.

Section F — Reporting to state or territory regulators

You do not need to answer the questions in this section

Section G – Other Obligations

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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.

* You have an obligation to notify the ACNC of changes to your details including responsible people, governing documents and charity sub type. 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

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 H — 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 2017 (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').