



# UNITING CHURCH SA CONGREGATION RESPONSE GUIDE

## HOW TO COMPLETE THE ACNC'S 2018 ANNUAL INFORMATION STATEMENT (AIS)

The due date for many charities to complete their reporting has been extended. Charities with reporting due dates between 31 December 2018 and 28 February 2019 now have until 31 March 2019 to submit their 2018 Annual Information Statement.

The instructions below are provided to assist Congregations when completing the 2018 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 2018 – AIS due 30 June 2019**

For congregations with a **financial year ending 30 June 2018 – AIS due date extended to 31 March 2019.**

All other congregations – **AIS due 6 months after the last day of your 2018 financial year.**

Because the online form is a real-time dynamic form, the exact questions presented to you will depend on your answers to previous questions. For that reason, it has not been possible for the Synod office to prepare a comprehensive guide as we have in previous years.

However, the critical question with the required responses is presented below. **It is very important to get this right, because it has a significant impact on the level of detail that will be required in the questions that follow it. If this is answered incorrectly, you will end up having to do a lot more work than is really necessary.**

Question	Response & Explanation
<p><b>7. Is advancing religion your charity's only charitable purpose?</b></p> <p><b>7(a). Could your charity be registered with any other subtype of charity?</b></p> <p><b>7(b). Is your charity incorporated or registered under certain legislation?</b></p> <p><b>7(c). Has the ACNC allowed your charity to report as part of a group?</b></p> <p><b>7(d). Is your charity, as a whole, endorsed as a deductible gift recipient (DGR) or does it operate DGR fund(s), that had total revenue of \$250,000 or more in the 2018 reporting period?</b></p> <p><b>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?</b></p>	<p>Select <b>YES</b></p> <p><u>Important: Please read Note 1 below, with particular attention to the information printed in <i>italics</i></u></p> <p>Select <b>No</b></p> <p>Select <b>No</b></p> <p>Select <b>No</b></p> <p>Select <b>No</b></p> <p>Select <b>No</b></p> <p>This includes grants from local, state and federal governments. Select <b>Yes or No</b> 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>
<p>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.</p> <p>If you answered 'yes' to question 7 and 'no' to questions 7a through to 7e, your charity is a Basic Religious Charity. This will be the case for most, if not all, congregations. This means you are <b><u>NOT required to complete 'Section D:Finance' in the AIS.</u></b> If you are completing your AIS online, the finance section should not even come up for you. If it does, go back to question 7 and fix your mistake.</p>	

Please follow the instructions contained within the form for all other questions.

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 this does not happen, you have not lodged successfully.

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](mailto: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').