



UNITING CHURCH SA CONGREGATION RESPONSE GUIDE

HOW TO COMPLETE THE ACNC'S 2019 ANNUAL INFORMATION STATEMENT (AIS)

The instructions below are provided to assist Congregations when completing the 2019 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 due date of your AIS depends on the date your financial year ends:

For congregations with a **financial year ending 31 December 2019 – AIS due 31 August 2020**

All other congregations – **AIS due 6 months after the last day of your 2019 financial year.**

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/>

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.

- Once you have logged into the charity portal you will see the following screen. Click on **Manage Reporting** as marked.

Manage reporting
This is where you submit the Annual Information Statement (AIS).

Manage people
This is where you update your charity's Responsible People.

Manage other charity details
This is where you can change your charity's Address For Service, name, governing document and apply for different charity subtypes.

Make an enquiry
This is where you contact us with an enquiry.

- Then click on **Start 2019 AIS** as marked below.

Start 2019 AIS

Resume 2018 AIS

Start 2017 AIS

Upload a copy of your charity's annual report

Annual Information Statement submissions

Type	Year ↑	Report Status	Due Date	Date Received
Annual Information Statement 2013	2013	Submitted	29/06/2014	29/09/2014
Annual Information Statement 2014	2014	Submitted	29/06/2015	28/06/2015

- You will be asked to confirm the details of your organisation. Check that the details shown are correct, and click on **Start**

The screenshot shows a web interface for 'Confirm Details'. At the top is a blue header with the text 'Confirm Details' and a breadcrumb 'My Portal > Confirm Details'. Below the header is a navigation bar with two tabs: 'Confirm Details' (active) and 'Launch Form'. The main content area is titled 'Confirm Details' and contains two form fields. The first field is labeled 'Charity *' and is a multi-select dropdown menu with 'Uniting Church' and 'Congregation' as options. The second field is labeled 'Case Type *' and is a single-select dropdown menu with 'AIS Submission' as the selected option. At the bottom of the form is a blue 'Start' button.

- You will then get the “Before You Start” screen. Read the information and click **Next**

Question	Response & Explanation
<p>About your charity This section will be pre-populated with information from your previous AIS. Please check this information carefully and make changes if necessary.</p>	
<p>Charity's Australian Business Number (ABN)</p>	<p>Pre-populated. You cannot edit this. If your ABN is incorrect, contact the ACNC.</p>
<p>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>1. 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>2. Provide your charity's public contact details</p>	<p>Provide your congregation's email, website and physical address.</p> <p>If your congregation does not have a website, type "nowebsite.com"</p> <p>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>3 Provide your charity's address for service</p> <p>Email address</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>Street Address</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>4. Select your charity's size. What was your charity's annual revenue for the 2019 reporting period?</p> <p>Small 2019 Revenue less than \$250,000 Medium 2019 Revenue \$250,000-\$999,999 Large 2019 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 2019 Annual Information Statement is due.</p>
<p>5. Incorporated Associations</p> <p>Is your charity an Incorporated Association?</p>	<p>Click on NO</p>

<p>6. Fundraising</p> <p>Does your charity intend to fundraise in the next reporting period?</p> <p>Fundraising licence numbers</p>	<p>Click on YES or NO as relevant to your congregation.</p> <p>Not all fundraising activities require a fundraising licence. The types of fundraising entered into by most congregations generally will not. If you have clicked Yes to fundraising, a box will come up asking for a licence number. Leave the licence number box blank.</p>
<p>7. Basic Religious Charity exemption.</p> <p>7(a). Could your charity be registered with 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 DGR funds, authorities or institutions that had total revenue of \$250,000 or more in the reporting period?</p> <p>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>	<p><u>Important: Please read Note 1 below, with particular attention to the information printed in <i>italics</i></u></p> <p>Click on NO</p> <p>Click on NO</p> <p>Click on NO</p> <p>Click on NO</p> <p>This includes grants from local, state and federal governments. Select Yes or No as relevant to your own congregation (usually NO) Note: if the grant originally went to the Property Trust and was then distributed to the congregation, answer 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). If you answered 'no' to questions 7a through to 7e, your congregation is a Basic Religious Charity. This means you are <u>NOT required to complete the 'Finance' section in the AIS.</u> 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>8. Primary contact for your entity</p>	<p>The contact person's details will NOT appear on the charity register. The ACNC will use these details for proof of identity if you call them.</p>
<p>9. Charity Responsible Persons</p>	<p>Please ensure that this list is complete and up to date. It should include all member of your church council. The person's name will appear on the Charity Register, but no other details.</p>
<p>10. Did your charity operate in the 2019 reporting period?</p>	<p>Click on YES</p>
<p>11a. Select the main activities your charity undertook during the 2019 reporting period.</p> <p>11b. If your charity has more than one main activity, select up to three more from the list below.</p>	<p>Select Religious Activities from the dropdown box</p> <p>There are unlikely to be any more MAIN activities, so leave these boxes blank.</p>
<p>12. How did your charity's activities and outcomes help achieve its purpose?</p>	<p>Briefly describe what your congregation did. e.g. Local community met weekly for worship. e.g. collected donations from individuals to support the education of children in Mwandi. e.g. Ran 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>13. Where did your charity operate during the 2019 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, tick that box as well, 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>14. Will your charity change or introduce any activities in the 2020 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 2020 that are different to the 2019 reporting period.</p>
<p>15. Who were your charity's main beneficiaries in the 2019 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: General Community in Australia.</p>

How many unpaid volunteers helped your charity during the 2019 reporting period?	Enter an estimate of the number of volunteers who helped in your congregation for 2019.
Financial Report Details	
Your charity has been classified as a Basic Religious Charity. Do you want to complete the finance section?	Select No and Proceed to the next question.
If your congregation was not classified as a Basic Religious charity	Complete the finance section using your 2019 Annual Financial Statement figures.
Governing document and subtypes	
It is a requirement to keep this information up to date.	<p>* 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</p> <p>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</p> <p>All church council members should be listed as Responsible Persons. Any changes should be notified to the ACNC no later than:</p> <ul style="list-style-type: none"> • 28 days for medium and large charities (per question 6) • 60 days for small charities (per question 6)
Review your AIS – view and check that the details you have entered are accurate	
Declaration - Complete name and other details of responsible person who has completed the report and click submit	

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 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').

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.