

ACNC Requirements for Basic Religious Charities (BRCs)

This checklist contains ACNC requirements applicable to **Basic Religious Charities (BRCs) that do not operate outside of Australia**. This checklist excludes ACNC requirements applicable to indigenous corporations, incorporated associations, charities registered with ASIC, Deductible Gift Recipients (DGRs), Public Benevolent Institutions (PBIs) and non-reporting entities. This workbook contains information recorded on the ACNC website as at 1 July 2021. Please check the website for the latest information by clicking on the links provided.

Section	Tick	Requirement	Link to Resource
1. Keep Charity Status		A charity must make sure it continues to be entitled to registration under the ACNC Act. This includes meeting all of the criteria for initial and ongoing registration.	ACNC Keep Charity Status
		To be registered with the ACNC, a charity must:	ACNC Keep Charity Status
		Be not for profit.	ACNC Not for Profit
		Have a charitable purpose that is of public benefit.	ACNC Charitable Purpose
		Not have any disqualifying purposes (which are engaging in, or promoting activities that are unlawful, or promoting or opposing a political party).	Charities Act 2013 (Cth)
		Not be an individual, political party or government entity.	Charities Act 2013 (Cth)
		Beyond these requirements, a charity must:	
		Have an active Australian Business Number (ABN).	Australian Business Register ABN Lookup
		Provide its governing document (i.e., its constitution or rules).	ACNC Governing Document
		Provide an Address (and notify the ACNC when it changes).	ACNC Address For Service
		Provide the details of its Responsible Persons ie Church Council (and notify the ACNC of any changes).	ACNC Responsible Persons
		Report annually to the ACNC by submitting the Annual Information Statement (and Financial Report, depending on its size).	ACNC Annual Information Statement
		Not be involved in terrorist or other criminal activity.	ACNC Keep Charity Status
	2. Notify the ACNC of Changes		Charities have a duty to notify the ACNC of changes to their details, including Responsible People and governing documents.
		Charities are required to notify the ACNC of changes as soon as reasonably possible or no later than 28 days (for medium and large charities) and 60 days (for small charities). Required notifications include:	ACNC Update Charity Details
		Change to charity details A charity must tell the ACNC if any of the following details change: - Its legal name (the formal name as it appears on legal or other official documents) - Its Address (where legal documents can be sent).	ACNC Update Charity Details
		Change to governing document A charity must tell the ACNC if it has changed its governing document (for example, its constitution). A charity must give the ACNC a copy of the new governing document.	ACNC Update Charity Details
		Change to Responsible Persons A charity must tell the ACNC each time a Responsible Person (a council member) takes on or finishes a role they have as a Responsible Person. This includes any change in their role (for example, if the Treasurer has been elected as the new Council Chair).	ACNC Update Charity Details
		Change to reporting period The standard ACNC reporting period is the financial year, 1 July to 30 June. Charities that want to use a different accounting period, known as a 'substituted accounting period,' must make a request to do so.	ACNC Update Charity Details
		Change to charity subtype When a charity is registered with the ACNC, it is registered with at least one 'subtype' - a category that reflects a charity's purposes. Charities can have more than one subtype. If you check the charity's record on the Charity Register, you will be able to see its subtype under the 'history' tab. Sometimes a charity may develop and change its focus and purposes. If it does, it may need to change the subtypes with which it is registered.	ACNC Update Charity Details

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2. Notify the ACNC of Changes (continued)		<p>Closing of charity A charity should request that the ACNC revoke its charity registration before closing. A charity must explain to the ACNC why they want the registration revoked, and this must be approved.</p>	ACNC Update Charity Details
		<p>Notify of breach of Act or Governance Standards A charity must tell the ACNC if it thinks it has breached the ACNC Act and as a result, is no longer entitled to be registered. An example of this is if a charity changes its purpose and is no longer working towards its charitable purpose. A charity must notify the ACNC as soon as it reasonably can, but no later than 28 days after becoming aware of its failure to comply. Form 3C is used to notify the ACNC.</p>	ACNC Update Charity Details
3. Keep Records		Charities have different obligations for record-keeping. The record-keeping obligations depend on your charity's size, complexity, activities, how it spends or receives money, and whether it has extra obligations from state regulators.	ACNC Keep Charity Records
		In regard to record keeping, a charity:	ACNC Keep Charity Records
		Must keep certain written financial and operational records.	ACNC Keep Charity Records
		Can keep the records in any format, as long as they are: - in writing; - readily accessible (easy to find); and - in English or in a form that can be easily translated to English.	ACNC Keep Charity Records
		Must keep the records for seven years.	ACNC Keep Charity Records
4. Report Information Annually		All charities - except for Aboriginal and Torres Strait Islander Corporations registered with the Office of the Registrar of Indigenous Corporations (ORIC) - must submit an Annual Information Statement (AIS).	ACNC Annual Reporting
		ACNC requires charities to meet the following annual reporting requirements:	ACNC Annual Reporting
		<p>Annual Information Statement (AIS) Basic Religious Charities must submit an AIS every reporting period (unless they have an exception). The AIS is due within six months of the end of a charity's reporting period and is submitted online in the ACNC Charity Portal.</p> <p>Basic Religious Charities do not need to: - answer the financial information questions, or - submit an annual financial report as part of the AIS.</p>	ACNC Annual Information Statement