

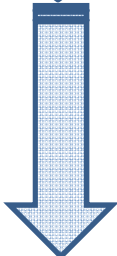
ACNC Obligations Based on Registration type

ACNC Registered Charity

Basic Religious Charity

Child Care Centre Public Benevolent Institution Church operated School

These are compulsory tasks



Notify ACNC Anytime*:
Annually Lodge:

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Annually Lodge:
Comply with:

A Governing body Member resigns or is appointed

Annual Information Statement

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Annual Information Statement

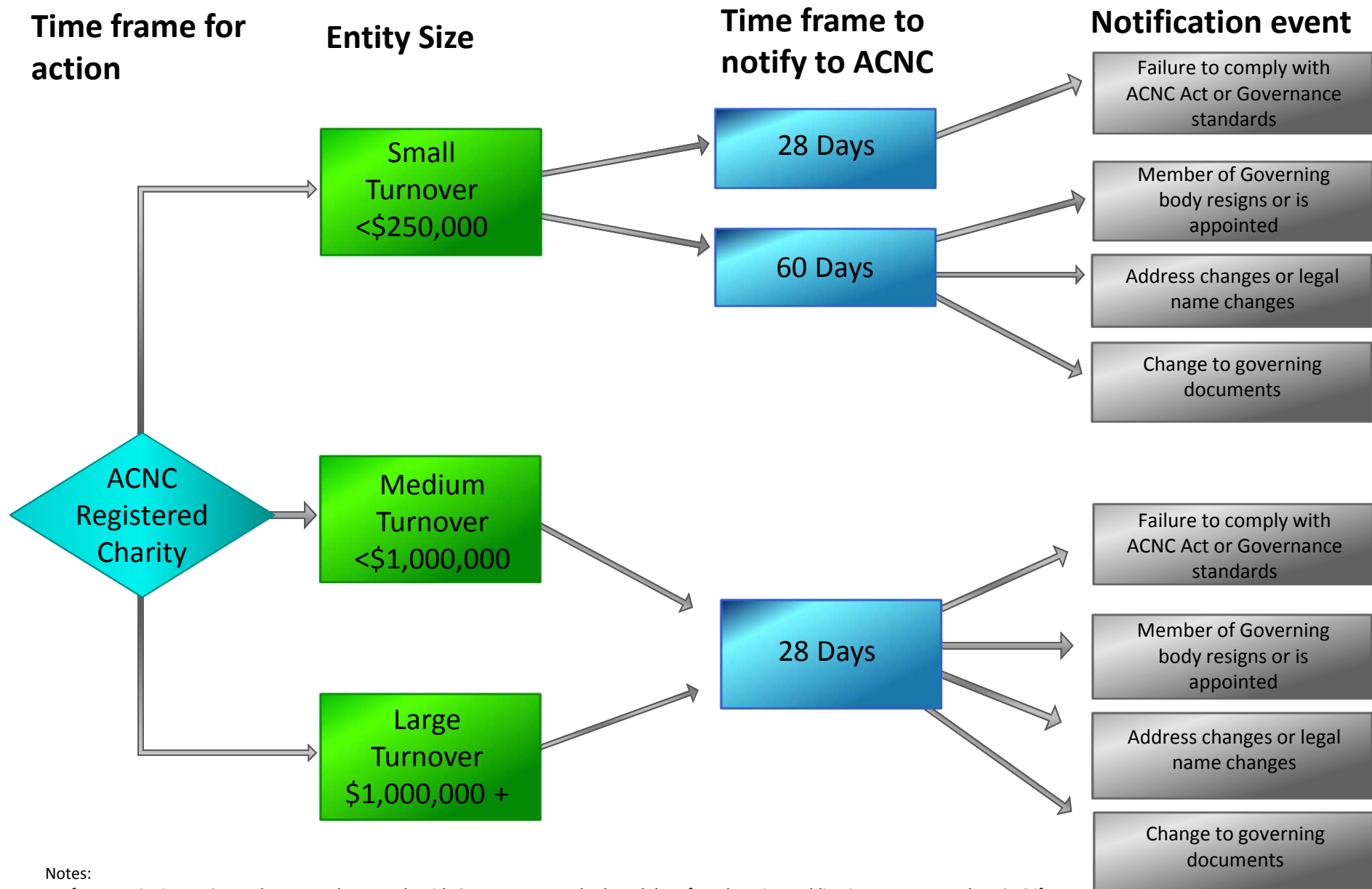
ACNC Governance Standards

- Street or postal address change
- Legal name change
- Change to governing documents

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Annual Financial Statements

* See over page for notification time limits



Notes:

1. If your entity is a BRC, you do not need to comply with Governance standards and therefore there is no obligation to report to the ACNC if you fail to comply with the Governance standards.
2. Governance standards can be found at http://www.acnc.gov.au/ACNC/Manage/Ongoing_Obs/Governance/ACNC/Edu/GovStds_overview.aspx?hkey=71c9d907-f453-4539-bc1d-a1be471049e3
3. All Annual Information Statements and/or Annual Financial Reports (regardless of entity size) are due 6 months after your ACNC approved end of financial year. Normally this will mean they are due by 31 December following a standard 30 June year end.

ACNC Penalties

Penalty for Late Lodgment of Notices to the ACNC			
	Small Entity	Medium Entity	Large Entity
Each 28 day period late (1 penalty unit)	\$170	\$340	\$850
Up to Maximum 5 penalty units	\$850	\$1,700	\$4,250

Penalty for making a false or misleading statement to the ACNC		
Failure to take reasonable care	\$3,400	20 penalty units
Making a reckless statement	\$6,800	40 penalty units
Intention to disregard the ACNC Act	\$10,200	60 penalty units

Penalty for failing to keep financial and other records
Maximum penalty \$3,400 (20 penalty units)

Note: there are a range of additional penalties that can be imposed under the ACNC Act and these relate in part to the ACNC's monitoring and enforcement powers.