



ACNC 2020 Annual Information Statement

Checklist for organisations other than Basic Religious Charities

Title	ACNC 2020 Annual Information Statement Checklist for organisations other than Basic Religious Charities
Creation Date	21 December 2020
Version	1.0
Last Revised	Not Applicable
Approved by	Director Finance, Risk and Systems
Approval Date	21 December 2020

Purpose

The purpose of this Checklist is to provide guidance for your Annual Information Statement (AIS) submission. This guide is prepared for submission of the AIS via the ACNC online portal. This will provide guidance and links to relevant information and guides on the ACNC, ATO and other websites.

1. Basic All Uniting Church Organisations Other Than a Basic Religious Charity (“BRC”) Checklist

This checklist applies only to Congregations, Presbyteries and Synod Boards who are endorsed by the ATO as a Charitable Institutions and are not recognised by the Australian Charities Not-for-profit Commission (ACNC) as a Basic Religious Charity.

This checklist will apply as your organisation in the following instances:

- Has PBI taxation endorsements; or
- have Deductible Gift Recipient (DGR) status or operate funds, authorities or institutions that earn over \$250,000 in revenue; or
- have received government grants in excess of \$100,000 per year; or
- are registered charitable childcare centres; or
- are educational institutions such as primary and secondary schools.

2. How to complete the ACNC 2020 Annual Information Statement

The table below sets out suggested responses to be provided by Uniting Church organisations that meet the definition of a Basic Religious Charity, when completing their 2020 Annual Information Statement.

If you have any suggestions or comments regarding this form, please send these through to fmsg@nswact.uca.org.au.

3. Lodgement of completed forms

If your organisation has a:

- 30 June year end, then the AIS must be lodged with ACNC after 1 July 2019 and before 31 January 2021.
- 31 December year end, then the AIS must be lodged with the ACNC after 1 January 2021 and before 30 June 2021.

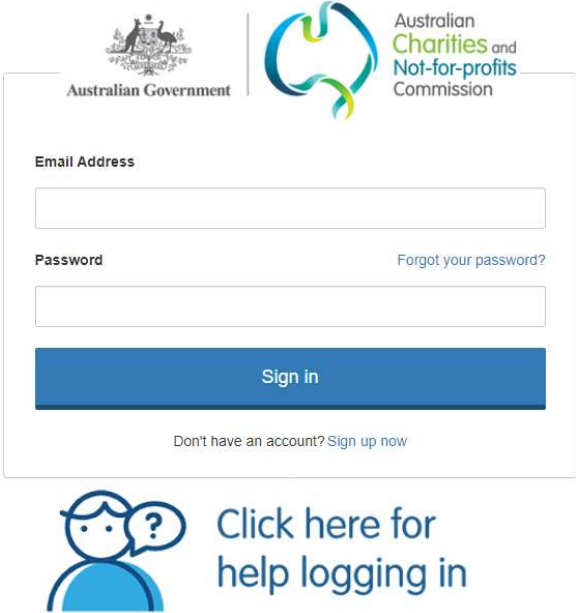
The completed forms can be lodged with the ACNC in one of three ways.

1. By direct e-mail scanned to advice@acnc.gov.au; or
2. By sending a hard copy of the AIS to the ACNC
ACNC
GPO Box 5108
MELBOURNE VIC 3001
3. On-line through the ACNC portal.

Note: That at the time of writing of this guide, the paper version of the AIS had not been released by ACNC. We encourage that you make your submission via the online Portal.

4. Checklist answers

Note that as the paper form is not available, this Checklist has been prepared based on lodgement via the ACNC portal. ACNC has indicated that the paper form will be available in the middle of January 2021. It is suggested that you lodge your organisations AIS via the ACNC portal.

Question	Response										
	<p>Accessing the ACNC portal</p> <p>Before you commence the lodgement of your annual AIS. You will need to have access to the ACNC portal. If you have a login and password and your organisation is displayed in the Portal, you can proceed to the next section, Introduction. You must obtain access if you do not already have it. Access is only granted to Responsible Persons or Authorised Persons.</p> <p>Responsible Persons are usually an organisation board or committee members, or trustees. Refer to the following link for definition of a Responsible Persons. Note that a Responsible Person is required to add an Authorised Persons.</p> <p>Please refer to the ACNC site or call ACNC on 132262 for further information on adding Responsible and Authorised Persons.</p> <p>Note: Some important links are noted below:</p> <ul style="list-style-type: none"> - Signing Up and Getting a New Password for the ACNC Portal - Information to Help You Use the New Charity Portal 										
	<p>Starting the AIS Submission Process</p> <ul style="list-style-type: none"> - Login to the ACNC portal. The Login screen should look like below: <div style="text-align: center;">  </div> <ul style="list-style-type: none"> - Your organisation should be listed at the bottom of the window under <i>My Charities</i>. Click on the organisation that you are submitting the AIS for. <div style="text-align: center;"> <p>My charities Can't see your charity listed? Click here for help</p> <p>Click on a charity's name in the list to view and manage its record</p> </div> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Charity ↑</th> <th style="text-align: left;">ABN</th> <th style="text-align: left;">Primary Contact</th> <th style="text-align: left;">Charity Status</th> <th style="text-align: left;">Reporting</th> </tr> </thead> <tbody> <tr> <td>Uca - Orange Parish</td> <td>37280943458</td> <td>Robert Nash</td> <td>Registered</td> <td>Due Date: 30/01/2021</td> </tr> </tbody> </table>	Charity ↑	ABN	Primary Contact	Charity Status	Reporting	Uca - Orange Parish	37280943458	Robert Nash	Registered	Due Date: 30/01/2021
Charity ↑	ABN	Primary Contact	Charity Status	Reporting							
Uca - Orange Parish	37280943458	Robert Nash	Registered	Due Date: 30/01/2021							

- Click on the Manage Reporting button.





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

- Click on the Start 2020 AIS button.



Start 2020 AIS


- Under the Confirm Details window, confirm the *Charity* and the *Case Type*. These should be prefilled and are not changeable. If these are not correct, click on the Home button  and start again.

- If these details are correct, click the Start Button .

Introduction

Before you start

Read this page and be aware of what the symbols used throughout the online submission mean.

Click  at the bottom of the window.

Information About your Charity

Charity details

Under the Charity details section, enter the following details for your organisation:

- *Charity Australian Business Number (ABN)* – this field should be prefilled for your organisation.
- *Charity name* – this field should be prefilled for your organisation.
- *Enter your charities website address* – enter the website address of your organisation. Note that this is not mandatory.

Note: This can be sourced through the ABR website www.abr.gov.au by keying in your ABN but it should be prefilled in your ACNC Portal login.

Address for Service
1

Under the *Address for Service*, in the *Enter your charity's Address for Service email*, enter the email that you would like to the ACNC to use to communicate

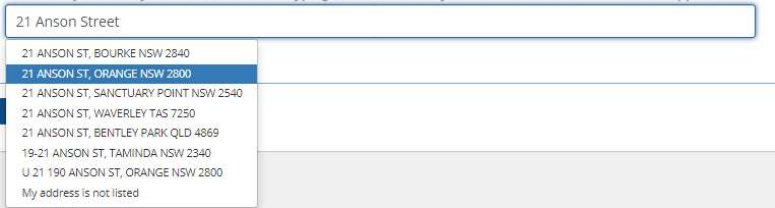
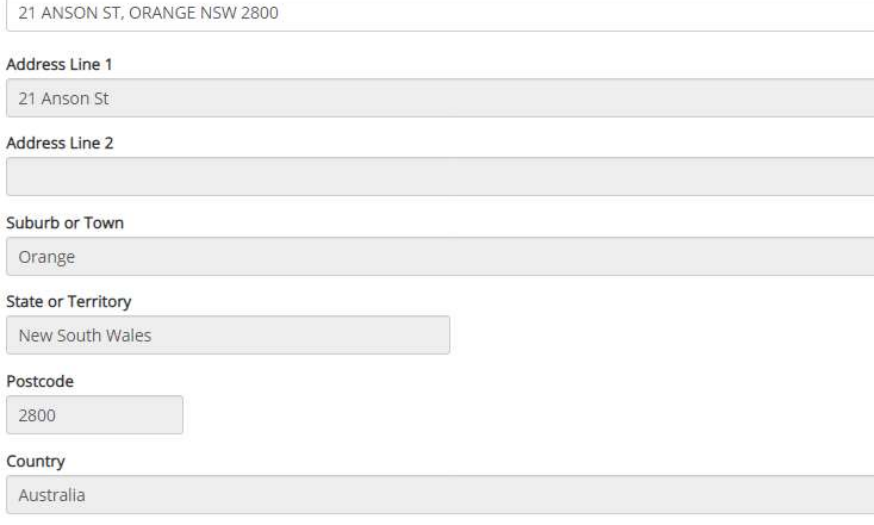


with your charity. Click the  to check the email address. A  should appear once the email is verified.


Note: This will also be displayed on the ACNC register and will be visible to the public.






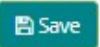




Note: It is recommended that the e-mail address is a generic one specific to the organisation rather than a personal e-mail address.





Enter the email again in the *Re-enter your charity's Address For Service email* field. This should be the same as the one entered above.

Lastly, enter the charity's physical street address in the *Search for your charity's street address* field. When you start typing, the address

	<p>should appear below. Please select the address from the drop list as shown below.</p> <p>Search for your charity's street address. Start typing the address slowly and then select it from the list that appears.</p>  <p>This will populate the Address details which will appear below once the address is selected. See below.</p> <p>Search for your charity's street address. Start typing the address slowly and then select it from the list that appears.</p>  <p>Click  and then click  to move to the next section.</p>
<p>Incorporated Association 2</p>	<p>Under <i>Incorporated Associations</i>, click <input type="button" value="No"/> if your organisation is an Unincorporated Association.</p> <p><i>Note: you can look up if your organisation is an Incorporated Association via the ABN Lookup website.</i></p> <p>Click <input type="button" value="Yes"/> if your organisation is incorporated under the following State Legislation:</p> <ul style="list-style-type: none"> • the <i>Associations Incorporation Act 2009</i> of New South Wales • the <i>Associations Incorporation Act 1991</i> of the Australian Capital Territory <p>If you clicked Yes above, please tick the state and territories that your charity is incorporated under. You will also need to enter the incorporated association number. If you are not sure please contact the state or territory regulator. The relevant state and territory regulators are found here.</p> <p><i>Note: if you are incorporated as a company, you will click <input type="button" value="No"/>.</i></p>
<p>Fundraising 3</p>	<p>For the Does your Charity intend to fundraise in the next reporting period question, select <input type="button" value="Yes"/> or <input type="button" value="No"/>.</p>

	<p>If your Charity selected <input type="button" value="No"/>, proceed to <i>Basic Religious Charity</i> exemption question 4.</p> <p>If your charity selected <input type="button" value="Yes"/>, proceed to Fundraising license numbers question 3a.</p>
<p>Fundraising license numbers 3a</p>	<p>Select and tick <input checked="" type="checkbox"/> New South Wales or Australian Capital Territory. If you have a Fund raising license number, please enter it here. This is not a mandatory question, so you do not need to enter the license number.</p> <p>Note, for organisations in NSW, the Uniting Church in Australian is a recognised denomination, so there is no need to obtain an authority/license to fundraise in NSW. Refer to ACNC Charities that fundraise and the Charitable Funds Raising Guide on the NSW Fair Trading website.</p> <p>Note, for organisations in ACT, there is no need to obtain a license, so you can leave this blank. Refer to the following for ACT organisations for more information:</p> <ul style="list-style-type: none"> - Regulation of charities in the Australian Capital Territory Australian Charities and Not-for-profits Commission (acnc.gov.au) - Charitable collections licensing (act.gov.au)
<p>Basic Religious Charity exemption 4a</p>	<p>Questions 4a through to 4e are for charities with <i>advancing religion</i> as their registered charity sub type. These questions will not appear if this is not your registered subtype. If they do not appear, please proceed to Question 5.</p> <p>Please select <input type="button" value="Yes ✓"/> or <input type="button" value="No ✓"/>. This guide is prepared based on your organisation not qualifying as a BRC.</p> <p>If you select <input type="button" value="Yes ✓"/> please proceed to question 5.</p> <p>If you are not sure if you are a BRC, please refer to the requirements in the Basic Religious Charity link. Please review this if you are unsure.</p> <p><i>Note: If you are a BRC, you must refer to the “Checklist for Basic Religious Charities”.</i></p>
<p>4b</p>	<p>Please select the <input type="button" value="Yes ✓"/> or <input type="button" value="No ✓"/>.</p> <p>To check this, go to the ABN Lookup site, enter your ABN in the Search by  ABN, CAN or name field and click the magnifying glass.</p> <p>Under the <i>ABN details</i> section and you will see that Entity type should be “<i>Other Unincorporated Entity</i>”. If your organisation is listed as an incorporated entity, it is not a BRC and must comply with the ACNC financial reporting regime.</p> <p>If your organisation is an incorporated entity, click <input type="button" value="No ✓"/> and proceed to question 5.</p>
<p>4c</p>	<p>Please select <input type="button" value="Yes ✓"/> or <input type="button" value="No ✓"/> depending on whether your</p>

	<p>organisation reports as a group for ACNC purposes.</p> <p>If you click , your entity is not a BRC. Proceed to question 5.</p> <p>Click on the following link for information on Reporting as a Group.</p> <p><i>Note: If you do report as a group, and have applied and received approval from ACNC, your organisation is not a BRC and must then comply with the ACNC financial reporting regime.</i></p>
4d	<p>Please select the  if your organisation is not registered as a Deductible Gift Recipient (DGR).</p> <p>Please select  if your organisation is endorsed as a DGR or operated DGR funds, authorities or institutions with a total revenue over \$250,000. Your organisation is not a BRC. Please proceed to question 5.</p> <p><i>Refer to the link Deductible Gift Recipients and the ACNC for more information.</i></p>
4e	<p>Please select the  if your organisation has not received more than \$100,000 in government grants in the current, or previous two reporting periods. Government Grants includes all funding from all Local, State and Federal government.</p> <p>If your organisation has received over \$100,000 in government grants, select . You are not considered to be a BRC.</p>
Charity size 5	<p>Select the relevant size of your charity as this is mandatory. This will impact on the reporting requirements of your organisation. You will be either:</p> <ul style="list-style-type: none"> • Small: annual revenue under \$250,000 • Medium: annual revenue of more than \$250,000 but less than \$1 million • Large: annual revenue over \$1 million. <p>The reporting obligations to ACNC are covered in the following link – ACNC Charity Size reporting obligations.</p> <p><i>Note: depending on the size of your organisation, you may not have to complete all questions for 12 through 16. Please refer to the left-hand column where there will be noted Small, Medium or Large Charities for the questions that apply to your organisation based on size.</i></p> <p>Click  and then click  to move to the next section.</p>
Charity Programs	
Operations 6	<p>If your charity undertook any activities or programs during the year, select . If you are unsure, select .</p> <p>If your entity did not undertake any programs or activities or programs, select . If you selected no, please indicate why your charity did not conduct any operations.</p> <p>If your charity will not conduct any activities in the future, consider if you should revoke the registration. Refer to the following link for Voluntary Charity Revocation.</p>

<p>Charitable Purpose 7</p>	<p>If a:</p> <p>PBI, adapt the following: <i>The organisation pursued its benevolent purposes by undertaking the following services:</i></p> <ul style="list-style-type: none"> - <i>List the general types of benevolent services provided</i> <p><i>It pursued these purposes from a biblical basis of the Uniting Church in Australia without discrimination and directed the services to people in need of relief.</i></p> <p>Child Care Centre, include the following: <i>The organisation pursued its charitable purpose by providing high quality Christian community based early childcare services in the local area.</i></p> <p>Educational Institution, include the following: <i>The organisation pursued its charitable purpose by providing high quality Christian community based primary and secondary school educational services in the local area.</i></p>
<p>Programs 8</p>	<p>A program is any activity or service that a charity runs to achieve its charitable purpose for its beneficiaries. All organisations will run a program unless they are not operating. In this case, question 6 would have been answered as</p> <p></p> <p>Any programs that a charity runs must be added here. You must add at least one program. You can add multiple programs if you run them.</p> <p>For Church Congregation programs, please enter as follows:</p> <ol style="list-style-type: none"> 1. Click on  2. Enter the <i>Program Name</i> field, in this case enter Church Congregation. 3. Under <i>Program Classification</i>, click on  4. In the <i>Classification Search</i> field, enter <i>Uniting</i> and click on  5. Click on the drop down for <i>Uniting Church</i>, as shown below:

Classification Search

Uniting



Showing 5 results (of 5) for "Uniting"

Sort by: **Alphabetical A-Z**

Uniting Church

The Uniting Church in Australia was established in 1977 when most congregations of the Methodist Church of Australasia, the Presbyterian Church of Australia and the Congregational Union of Australia came together under the Basis of Union. The Uniting Church is widely considered and often described as a progressive-liberal church, ordaining gay people and women, and supporting progressive causes. The Uniting Church is governed by a number of non-hierarchical inter-related councils which each have responsibility for various functions or roles within the denomination.

Religion -> Christianity -> Protestantism -> Uniting Church

Add

Food festivals




Hip hop

Multilateral cooperation


Interfaith

6. Click on next to this drop down.
7. Under *Beneficiaries*, select those that are the main beneficiaries of this program. Select all that are appropriate. You must select at least one beneficiary.
8. Under Program Locations, click on . Enter the address and select it from the menu as it drops down. This needs to be selected to proceed.
9. Tick *This program is run online* if this applies. Tick this if the program is delivered via a website, zoom, teams or other online medium.
10. Tick *This program is run outside Australia*. If this program is run outside of Australia. For most, this will remain unticked. If this is ticked, select all countries from the drop menu in which this program is run. Also please liaise with the Governance Officer to advise that your organisation has activities overseas.
11. If the program has a webpage, enter it here. This could be the webpage for the Congregation if there is one. Otherwise leave it blank.
12. Click on .
13. If you run more than one program, please proceed to add it. This would be appropriate if you run other activities such as a soup kitchen, assist the homeless or other activities. Follow the above steps but select the most appropriate response based on the activity.

If you run a **Child Care** program, please enter as follows:

1. Click on 
2. Enter the *Program Name* field, in this case enter *Child Care*.
3. Under *Program Classification*, click on 
4. In the *Classification Search* field, enter *Child Care* and click on .
5. Click on the drop down for *Childcare*, as shown below:

Classification Search





Child Care

Showing 10 results (of 163) for "Child Care" Sort by: Alphabetical A-Z


Child care ▲

Non-parental care provided for children during some portion of a day or night. Childcare serv recreational and developmental activities and snacks or meals. Includes childcare centres; chil drop-in childcare; extended day care for children (before and after school, during school holid student-free days); in-home childcare; au pairs; infant care centres; nanny services; and night For before-school and after-school care for youth that emphasises youth development, use th term in Youth development.


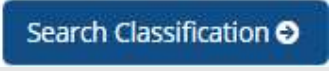

Human services -> Family services -> Child welfare -> Child care

6. Click on  next to this drop down.
7. Under *Beneficiaries*, select those that are the main beneficiaries of this program. Select all that are appropriate. In most cases you will select:
 - Early childhood – aged under 6
 - Children – aged 6 to under 15Add any other beneficiaries as appropriate.
8. Under Program Locations, click on . Enter the address and select it from the menu as it drops down. This needs to be selected to proceed.
9. Tick *This program is run online* if this applies. Tick this if the program is delivered via a website, zoom, teams or other online medium.
10. Tick *This program is run outside Australia*. If this program is run outside of Australia. For most, this will remain unticked. If this is ticked, select all countries from the drop menu in which this program is run. Also please liaise with the Governance Officer to advise that your

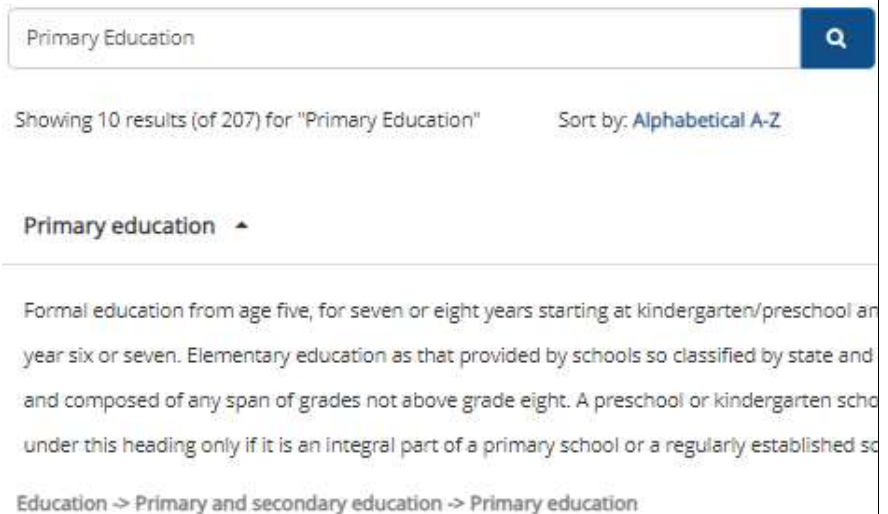
organisation has activities overseas.

11. If the program has a webpage, enter it here. This could be the webpage for the Congregation if there is one. Otherwise leave it blank.
12. Click on .
13. If you run more than one program, please proceed to add it. This would be appropriate if you run other activities such as a soup kitchen, assist the homeless or other activities. Follow the above steps but select the most appropriate response based on the activity.

If you run an **Educational** program, please enter as follows:

1. Click on .
2. Enter the *Program Name* field, in this case enter *Primary Education* (Note: this can be updated to a more appropriate name as required ie. *Secondary Education* or other education institution can be substituted. *Primary Education* will be used for this example).
3. Under *Program Classification*, click on .
4. In the *Classification Search* field, enter *Primary Education* and click on .
5. Click on the drop down for *Primary Education*, as shown below:

Classification Search




Primary Education






Showing 10 results (of 207) for "Primary Education" Sort by: Alphabetical A-Z

Primary education ▲

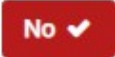

Formal education from age five, for seven or eight years starting at kindergarten/preschool an year six or seven. Elementary education as that provided by schools so classified by state and and composed of any span of grades not above grade eight. A preschool or kindergarten scho under this heading only if it is an integral part of a primary school or a regularly established sc



Education -> Primary and secondary education -> Primary education

6. Click on  next to this drop down.
7. Under *Beneficiaries*, select those that are the main beneficiaries of this program. Select all that are appropriate. In most cases you will select:
 - Early childhood – aged under 6
 - Children – aged 6 to under 15Add any other beneficiaries as appropriate.

	<p style="text-align: right;"></p> <p>8. Under Program Locations, click on . Enter the address and select it from the menu as it drops down. This needs to be selected to proceed.</p> <p>9. Tick <i>This program is run online</i> if this applies. Tick this if the program is delivered via a website, zoom, teams or other online medium.</p> <p>10. Tick <i>This program is run outside Australia</i>. If this program is run outside of Australia. For most, this will remain unticked. If this is ticked, select all countries from the drop menu in which this program is run. Also please liaise with the Governance Officer to advise that your organisation has activities overseas.</p> <p>11. If the program has a webpage, enter it here. This could be the webpage for the Congregation if there is one. Otherwise leave it blank.</p> <p>12. Click on .</p> <p>If you run more than one program, please proceed to add it. This would be appropriate if you run other activities such as a soup kitchen, assist the homeless or other activities. Follow the above steps but select the most appropriate response based on the activity</p> <p>Once you have completed adding your activities, click  and then click  to move to the next section.</p>
--	---



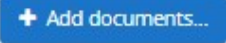
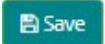
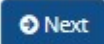
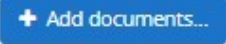
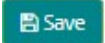

People, Finance and Reporting

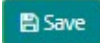

<p>Employees 9</p>	<p>These questions relate to employees that worked for the charity during the last pay period of your 2020 reporting period. Your reporting period will either end on 30 June or 31 December..</p> <p>Enter the following details:</p> <ul style="list-style-type: none"> - <i>Full time employees</i> (those employees that work 35hours or more a week) - <i>Part time employees</i> (those employees working less than 35 hours a week, but does not include casual employees). - <i>Casual employees</i> (employees that work irregular hours and are not entitled to personal leave or holiday leave). <p>Note that these are entered a whole number, not as a Full Time Equivalent (FTE). For example, if you have 1 fulltime employee working 35 hours and 5 part time employee working 14 hours, would mean that you would note '1' under fulltime and '5' under part time. FTE is dealt with at question 10.</p>
<p>Your charity's Full-Time Equivalent (FTE) staff figure 10</p>	<p>This question relates to the number of FTE staff of the charity. This is calculated by combining the hours of all its full-time, part-time and casual employees. Note that this calculation is based on the last pay period of your reporting period.</p> <p>This question is not mandatory, so please click  if you do not wish to answer.</p> <p>Leave the <i>Full-time equivalent staff</i> field blank as it is not mandatory.</p> <p>If you want to answer, click  and this will provide guidance.</p> <p>Sum up all the hours worked by employees in the last pay period in your reporting period. This does not matter if the pay period is a week, fortnight or month. For example, if you had 1x fulltime employee working 35 hours in the</p>




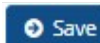



	<p>last pay period and 5x part-time working 15 hours, you would have 135 paid hours in the pay period (ie. $1 \times 35 + 5 \times 20 = 135$). Enter this number in the <i>Total paid hours of all employee in paid period field</i>.</p> <p>If this is based on a fortnightly payroll, this calculation would be based on their hours paid in the fortnight (ie. $1 \times 70 + 5 \times 40 = 270$).</p> <p>The next step is to calculate the <i>Standard/average hours in pay period for full-time employees</i>. Based on the example above, the average hours would be 22.5 (ie. $135 / (1 + 5) = 22.5$). Enter this as '23' as the system does not accept decimals. They will automatically calculate and show the FTE equivalent in the last pay period of your reporting period. See below.</p> <p>▼ Full-time equivalent staff calculation</p> <p>Total paid hours of all employees in paid period</p> <input type="text" value="135"/> <p>Standard/average hours in pay period for full-time employees</p> <input type="text" value="23"/> <p>This is the calculated full-time equivalent (FTE) staff who worked for your charity during the last pay period</p> <input type="text" value="5.87"/> <p>If this was based on a fortnightly payroll, this calculation would be based on their hours paid in the fortnight (ie. $22.5 \times 2 = 45$). This would give similar numbers, with the difference due to the number above being rounded up.</p> <p>▼ Full-time equivalent staff calculation</p> <p>Total paid hours of all employees in paid period</p> <input type="text" value="270"/> <p>Standard/average hours in pay period for full-time employees</p> <input type="text" value="45"/> <p>This is the calculated full-time equivalent (FTE) staff who worked for your charity during the last pay period</p> <input type="text" value="6"/> <p>Note, this related to the last pay period, not the year. If you look at your last payroll reports for employees paid on the last week or fortnight, then you should be able to determine the values above.</p>
<p>Volunteers 11</p>	<p>This question relates to the number of volunteers that worked for the organisation during the 2020 reporting period. The volunteer could have worked for one hour or been a full-time volunteer. This can include unpaid board members, committee members and any person who participated in any activity of your charity in a volunteer capacity.</p> <p><i>Note: This does not have to be exact, so please use your best estimate.</i></p> <p>Click  and then click  to move to the next section.</p>
<p>Financial Report Details Small Charities 12</p>	<p>If you selected Charity Size of <i>Small</i> at question 5, this question would appear. Select whether your organisation used cash or accrual accounting for the 2020 reporting period.</p> <p><i>Note: there may be instances where you are required to use accrual accounting (ie. Under governing documents requirement or under requirements from government department or agencies, or funding body.</i></p> <p>For more information, click this link to cash and accrual accounting.</p> <p><i>Note: Medium and Large charities must use accrual accounting.</i></p>








<p>Financial Report Details</p> <p><i>Medium Charities</i></p> <p><i>Large Charities</i></p> <p>12a</p>	<p>If you selected Charity Size of <i>Medium</i> or <i>Large</i> at question 5, this question would appear. Under <i>What type of financial report does your charity prepare?</i>, select the relevant financial report type.</p> <p>Note, that as revenue is over \$250,000 these accounts should be externally audited for both Medium and Large entities.</p> <p>The type of financial statements required under Australian Accounting Standards must be determined based on whether your organisation is a 'reporting entity'. More information can be found on this link. If you are unsure, please contact your auditor.</p> <p>This link to Charity Size provides a summary of the reporting requirements.</p>
<p>Financial Report Details</p> <p><i>Medium Charities</i></p> <p><i>Large Charities</i></p> <p>12b</p>	<p>If you selected Charity Size of <i>Medium</i> or <i>Large</i> at question 5, this is the question that will appear. Under <i>Have you provided a consolidated financial report for multiple entities (ie. Is this financial report for more than one ABN)?</i>, you should be selecting <input type="radio"/> No ✓. You should be reporting only for your organisation only.</p> <p>If you are uploading a consolidated report (ie. one for multiple ABNs where income, expenses, asserts, liabilities, cash-flows and equity are aggregated and presented as a single economic entity), please click <input type="radio"/> Yes ✓.</p>
<p>Financial Report Details</p> <p><i>Medium Charities</i></p> <p><i>Large Charities</i></p> <p>12c</p>	<p>If you selected Charity Size of <i>Medium</i> or <i>Large</i> at question 5, this question would appear.</p> <p>12c. (i) <i>Does the audit or review report, provided with the annual financial statements include a modified opinion or conclusion?</i> This is generally clearly shown on the audit or review report. If you are not sure please contact your auditor.</p> <p>If you click <input type="radio"/> Yes ✓, proceed to question 12c. (ii)</p> <p>If you click <input type="radio"/> No ✓, proceed to question 12d. (i).</p> <p>12c. (ii) <i>What is the type of modified audit opinion or conclusion?</i> Please select one of the three options from the drop box:</p> <ul style="list-style-type: none"> - Qualified/qualification - Adverse - Disclaimed/disclaimer <p>If you are unsure which one to select, please contact your auditor.</p>
<p>Financial Report Details</p> <p><i>Medium Charities</i></p> <p><i>Large Charities</i></p> <p>12d</p>	<p>If you selected Charity Size of <i>Medium</i> or <i>Large</i> at question 5, this question would appear.</p> <p>12d. (i) <i>Did your charity have related party transactions?</i> A related party is</p> <ul style="list-style-type: none"> • a person that is connected to the charity, such as a Responsible Person or a close member of their family that has control or joint control of the charity • an organisation that is connected to the charity and has control or significant influence over the charity, such as a parent entity of the charity

	<ul style="list-style-type: none"> • an organisation that the charity has control or significant influence over, such as a subsidiary entity • any organisation and the charity that are members of the same group (for example, fellow subsidiaries) • a member, or a close member of their family, of the key management personnel of the charity (the people with authority and responsibility for planning, directing and controlling the activities of the charity directly or indirectly) • an associate (an entity over which the charity has significant influence) or joint venture (a joint arrangement whereby the charity with another entity or other entities have joint control of the arrangements and have rights to the net assets of the arrangement) <p>Click <input type="button" value="Yes ✓"/> or <input type="button" value="No ✓"/> as appropriate. If you are unsure, please contact your auditor.</p> <p>12d. (ii) <i>Does your charity have documented policies or processes about related party transactions?</i> Click <input type="button" value="Yes ✓"/> or <input type="button" value="No ✓"/> as appropriate.</p> <p>Click on this link for more information regarding related parties and why this is important.</p>
<p>Your charity's 2020 reporting period</p> <p><i>Small Charities</i></p> <p><i>Medium Charities</i></p> <p><i>Large Charities</i></p> <p>13</p>	<p>If you selected Charity Size of <i>Small</i>, <i>Medium</i> or <i>Large</i> at question 5, this question would appear.</p> <p>If your charity is reporting for a 12-month period, select <input type="button" value="No ✓"/>. This should be the answer in most cases. Please proceed to question 15.</p> <p>If you are reporting for a period other than 12 months, click <input type="button" value="Yes ✓"/> and enter your organisations reporting period in the <i>From</i> and <i>To</i> field for question 13a. See below:</p> <p>13a. Enter your charity's reporting period below:</p> <p>* From <input type="button" value="?"/> <input type="text" value="1/7/19"/></p> <p>Date format should be 'dd/mm/yyyy'</p> <p>* To <input type="button" value="?"/> <input type="text" value="31/3/2020"/></p> <p>Date format should be 'dd/mm/yyyy'</p> <p>This may occur where a charity is newly registered, or it may have changed to a different reporting period as approved by ACNC during the year.</p> <p>Please proceed to question 15.</p>
<p>Financial Report</p> <p><i>Medium Charities</i></p> <p>14</p>	<p>If you selected Charity Size of <i>Medium</i> or <i>Large</i> at question 5, this question would appear.</p> <p>Note: If you provide the ACNC with a copy of the financial report your charity gave to a state and territory regulator under relevant incorporated associations, cooperatives or charitable fundraising legislation, the Commissioner will treat this financial report as meeting the ACNC's requirements.</p> <p>The financial report must be lodged with your charity's state/territory regulator.</p>

	<p>This must meet their requirements, but will usually include financial statements, notes to financial statements and a Responsible Persons declaration or similar. An audit or review report should be included with the financial report.</p> <p>For this to be exercised, you must select the relevant regulator that you fall under.</p> <p>For question 14, <i>Have you submitted this financial report to a state or territory regulator?</i> Select  if you have done this.</p> <p>At question 14a, <i>Where did you submit your charity's financial report?</i>, select the relevant state of NSW or ACT.</p> <p>Under question 14b <i>Why did you have to submit this financial report?</i>, select the relevant option from the drop-down box. The options are:</p> <ul style="list-style-type: none"> - My charity is an incorporated association - My charity is a cooperative - My charity is a charitable fund-raising organisation <p>Otherwise, select .</p>
<p>Financial Report <i>Small Charities</i> 15</p>	<p>As a small Charity, uploading financial statements here is not mandatory.</p> <p>Note: If you provide the ACNC with a copy of the financial report your charity gave to a state and territory regulator under relevant incorporated associations, cooperatives or charitable fundraising legislation, the Commissioner will treat this financial report as meeting the ACNC's requirements.</p> <p>If you choose to submit your financial statements as a Small Charity, click on , navigate to the file and click the Open button.</p> <p>Click  and then click  to move to the next section.</p>
<p>Financial Report <i>Medium Charities</i> <i>Large Charities</i> 15</p>	<p>As a <i>medium</i> or <i>large</i> Charity, uploading reviewed financial statements here is mandatory.</p> <p>Your charity's financial report must be an audited financial report for the 2020 reporting period. This will usually include:</p> <ul style="list-style-type: none"> • a statement of profit or loss and other comprehensive income • a statement of financial position • a statement of changes in equity • a statement of cash flows • notes to the financial statements • a signed and dated Responsible Persons' declaration about the statements and notes • a signed and dated reviewer's report or auditor's report. <p>Submit your financial statements for your organisation, click on , navigate to the file and click the Open button.</p> <p>Tick the box, <i>I confirm that the uploaded financial report contains all of the information listed above</i> once the file is uploaded.</p> <p>Click  and then click  to move to the next section.</p>
<p>Comprehensive Income Statement Summary</p>	<p>In this section you will need to enter your income items. You can click on More information to provide more detail as to what should be included in each field. These figures can be obtained from your organisation's financial statements. These are:</p>

<p><i>Medium Charities</i> <i>Large Charities</i> 16</p>	<ul style="list-style-type: none"> - 16a. Revenue from government (including grants) - 16b. Donations and bequests - 16c. Revenue from providing goods or services - 16d. Revenue from investments - 16e. Other Revenue - 16f. Total Revenue – this is the sum of (a + b + c + d + e) and will self-calculate. - 16g. Other income (for example, gains) - 16h. Total Gross Income – this is the sum of (f + g) and will self-calculate. - 16i. Employee Expenses - <i>16j. interest expenses (Large Charities only)</i> - 16k. Grants and donations made for use in Australia - 16l. Grants and donations made for use outside if Australia - 16m. All other expenses - 16n. Total expenses – this is the sum of (i + k + l + m) and will self-calculate. - <i>16o. Net surplus/(deficit) – this is the sum of (h – n) and will self-calculate (Large Charities only).</i> - 16p. Other comprehensive income - 16q. Total comprehensive income – this is the sum of (o + p) and will self-calculate. <p><i>Note: if you have no income relevant to a particular field, please enter 0 in each field to proceed from this section.</i></p> <p>Click  and then click  to move to the next section.</p>
<p>Balance Sheet Extract <i>Medium Charities</i> <i>Large Charities</i> 16</p>	<p>In this section you will need to enter your balance sheet items. You can click on More information to provide more detail as to what should be included in each field. These figures can be obtained from your organisation's financial statements. These are:</p> <ul style="list-style-type: none"> - 16r. Total current assets - <i>16s. Non-current loans receivable (Large Charities only)</i> - <i>16t. Other non-current assets (Large Charities only)</i> - 16u. Total non-current assets - 16v. Total Assets - is the sum of (r + u) and will self-calculate. - 16w. Total current liabilities - <i>16x. Non-current loans payable (Large Charities only)</i> - <i>16y. Other non-current liabilities (Large Charities only)</i> - 16z. Total non-current liabilities – is the sum of (x + y) and will self-calculate. - 16aa. Total liabilities – this is the sum of (w + z) and will self-calculate. - 16ab. Net assets/liabilities – this is the sum of (v – aa) and will self-calculate. <p><i>Note: if you have no balance sheet item relevant to a particular field, please enter 0 in each field to proceed from this section.</i></p>

	<p>Click  and then click  to move to the next section.</p>
<p>Responsible People</p>	
<p>Review and edit the current Responsible People 17a</p>	<p>A responsible person is someone that has responsibility for governing your charity. Refer to the Responsible Person Factsheet for more details. This section focuses on updating:</p> <ul style="list-style-type: none"> - The position of the Responsible Person - Remove Responsible Persons <p>In most Congregations, the relevant Authorised Persons are the Chairperson, Secretary, Treasurer and the Committee Members. These will be listed here. Please edit the Responsible people by clicking  next to the relevant Responsible Person. Click the following to update as required:</p> <p>I want to:</p> <p><input type="radio"/> Update this Responsible Person's position</p> <p><input type="radio"/> Remove this Responsible Person</p> <p>If you want to <i>Update the Responsible Person's position</i>, tick this and select the New Position and enter the <i>Start date for the new position</i>.</p> <p>If you want to <i>Remove the Responsible Person</i>, tick this and enter the <i>Responsible Person end date</i>.</p> <p>Click .</p> <p>Repeat for every Responsible Person that needs to be updated.</p>
<p>Add a new Responsible Person 17b</p>	<p>In this section you add any new Responsible Person that do not appear in the list shown at 17a. Click on . Enter the following details:</p> <ul style="list-style-type: none"> - <i>Title</i> - <i>Family Name</i> - <i>Given name</i> - <i>Other Given name</i> - <i>Date of Birth</i> - <i>Gender</i> - If this person is known by any other name, click  and enter the <i>Family name</i> and <i>Given name</i>. Otherwise, click . <p>Select whether the Responsible Person residential address is Australian or International. In most cases this will be Australian. Enter the following:</p> <ul style="list-style-type: none"> - <i>Residential Address</i> (start entering and select from the address that drops down. This is necessary to proceed) - <i>Primary phone number</i> - Leave the <i>Alternative phone number</i> as blank. This is not mandatory. - Leave the <i>Email address</i> as blank. This is not mandatory.

	<p>The Cultural and language diversity items are not mandatory, so please fill these if you would like to.</p> <ul style="list-style-type: none"> - <i>Position in organisation</i> – select from the positions noted in the list. In most cases these are one of the following: Chairperson, Secretary, Treasurer and the Committee Members. - Enter the date that this person became a Responsible person. - In response to the question <i>Have you searched the ASIC Register of Banned or Disqualified Persons for the name of this Responsible Person?</i>, select the appropriate answer. <p>Click  .</p> <p>Tick the box that <i>I confirm that the details for the Responsible People are correct</i> after checking the details listed.</p> <p>Click  and then click  to move to the next section.</p>
Review and Submit	
Review Your AIS	<p>Review your Annual Information Statement submission by clicking on  . This will download a pdf copy. Please review and navigate back through the AIS to update as required.</p>
Declaration	<p>Once you have reviewed your AIS, enter your details in the declaration.</p> <ul style="list-style-type: none"> - <i>Title</i> - <i>Family Name</i> - <i>Given Name</i> - <i>Contact Number</i> (click  to verify the number) - <i>Email Address</i> (click  to verify the email address) - <i>Position Held</i> - Select the declaration relevant to you from the drop-down list. In most cases, this will be someone listed at <i>Q17a</i> or <i>b</i>, and as such will be a Responsible Person. If you are not listed at <i>Q17a</i> or <i>b</i>, please select the most appropriate person based on the definitions provided. - Tick the <i>Responsible persons declaration</i> once you have reviewed and made any necessary adjustments. <p>Responsible Person declaration</p> <p>* <input type="checkbox"/> Responsible Person's declaration</p> <p>I declare that:</p> <ul style="list-style-type: none"> • I am authorised to sign on behalf of the charity whose ABN appears on this form about the contents of this form and any documents filed with this form • The information given on this form, any documents filed with this form and any attached document is true, correct and complete. <p><small>Ensure you have answered all the relevant questions correctly and read the privacy notice before you complete the declaration and submit your charity's</small></p> <ul style="list-style-type: none"> - <i>Date</i> (enter the date of the declaration) <p>Click on  .</p>

Receipt	Note down the receipt number and download a copy of your submitted AIS for your own records.
---------	--

5. Further Information

If you have any queries, please contact the Governance Officer Karyn Warner on 02 8267 4299 or e-mail karynw@nswact.uca.org.au.