



Australian Government



Australian  
**Charities** and  
Not-for-profits  
Commission

# 2014 Annual Information Statement guide

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# 2014 Annual Information Statement guide

## Related resources

[About the Annual Information Statement](#)

[2014 Annual Information Statement checklist](#)

[Video: Record-keeping and reporting](#)

## Who this guide is for

This guide will help people completing the 2014 Annual Information Statement for their charity. It explains each question in the Annual Information Statement.

## Annual Information Statement exceptions

### Aboriginal and Torres Strait Islander corporations

Charities regulated by the Office of the Registrar of Indigenous Corporations (ORIC) do not need to submit an Annual Information Statement and financial report.

[Read more about Aboriginal and Torres Strait Islander corporations](#)

### Basic religious charities

Basic religious charities (all sizes) do not need to:

- answer the financial information questions in the 2014 (or any future) Annual Information Statement
- submit annual financial reports to us (even if it is a medium or large charity).
- 

[Read about basic religious charities](#)

## Pre-population of information

If you have not already, you need to complete your 2013 Annual Information Statement first. The 2014 Annual Information Statement will pre-populate some information from the 2013 Annual Information Statement and it will be less work for you to complete. If you need to, you will be able to edit some of the pre-populated information. If this information is still correct, you can move to the next question.

### [!]Withhold information

The information you submit in the 2014 Annual Information Statement will automatically appear on the public ACNC Register within 24 hours, unless you [apply to withhold information from the Register through the Charity Portal](#) and the ACNC approves the application.

Not all information can be withheld. You must supply a full copy of the information you wish to have withheld (for example, donor information or financial information (such as completed financial reports)) and be prepared to provide detailed reasons and any relevant supporting documents, or we will be unable to consider your request.

## **Responsible persons' details and governing documents needed to submit Annual Information Statement**

You must provide all of the details of your charity's responsible persons and a copy of its governing documents before you can submit your charity's 2014 Annual Information Statement.

You will be asked this as part of the Annual Information Statement (but you can only include one responsible person in that form). To save time, we recommend you update your details in the Charity Portal before you submit.

[Log in to the Charity Portal](#) to:

- **Update/add all responsible persons**

For each responsible persons you will be asked: their title, given name, other given names family name\*, date of birth, any other names known by, residential address\*, contact phone numbers, email address, position held\*, date they became a responsible person\*, if you have searched the ASIC Register of Banned or Disqualified Persons for this responsible person\*, questions about cultural and language diversity (\* indicates a mandatory field). Contact us if you need our responsible person bulk lodgement form

- **Update charity details** (such as change of name, address for service or governing documents).

### **[!]Be prepared and follow the 2014 Annual Information Statement checklist**

We have developed a checklist of things to do and consider before you log in to complete your Annual Information Statement.

## 2014 Annual Information Statement questions

### Section A: Charity information

1. Charity's Australian Business number (ABN)
2. Charity's name
3. Are there any other names your charity is known by (such as a trading name)?
4. What is your charity's address for service, including contact person?
5. What is your charity's address?
6. What is the size of your charity?
7. Is your charity registered with a charitable purpose of advancing religion?
  - 7(a) Could your charity be registered as any other subtype of charity?
  - 7(b) Is your charity incorporated as a company or incorporated association?
  - 7(c) Has the ACNC allowed your charity to report as part of a group?
  - 7(d) Is your charity endorsed as a deductible gift recipient?
  - 7(e) Has your charity received more than \$100 000 in government grants in the 2014 reporting period, or in either of the past two reporting periods?

### Section B: Activities

8. Did your charity conduct any activities in the 2014 reporting period?
9. What were your charity's activities in the 2014 reporting period?
10. Describe how your charity's activities and outcomes helped achieve your charity's purpose (charitable purpose).
11. Will your charity change the way it pursues its charitable purposes in the next reporting period?
12. Who was helped by your charity's activities in the 2014 reporting period?

### Section C: Resources

13. What is the number of paid employees who worked for your charity during the last pay period of the 2014 reporting period?  
What is the estimated number of unpaid volunteers who worked for your charity during the 2014 reporting period?
14. Where did your charity operate during the 2014 reporting period?

### Section D: Reporting to other agencies – this section is optional

15. Did your charity have to report to a Commonwealth department or agency over the 2014 reporting period, excluding the ATO and ACNC?

16. Did your charity have to report to any state or territory department or agency over the last reporting period, excluding a state or territory regulator under associated incorporations or cooperatives laws?

17. If your charity had to report to any Commonwealth, state or territory departments or agencies in the 2014 reporting period, how many hours did your charity spend on reporting during this period?

#### Section E: Financial information

##### Financial information: Small charities

18. Did your charity use cash or accrual accounting in the 2014 reporting period?

19. Upload your financial report for the 2014 reporting period.

##### Financial information: medium charities

18. Did your charity prepare general purpose financial statements, special purpose financial statements or financial statements approved under the transitional reporting arrangements?

19. Upload your financial report for the 2014 reporting period.

##### Financial information: Large charities

18. Did your charity prepare general purpose financial statements, special purpose financial statements or financial statements approved under the transitional reporting arrangements?

19. Upload your financial report for the 2014 reporting period.

#### Section F: Other obligation

#### Section G: Declaration

## Section A: Charity information

### 1. Charity's Australian Business number (ABN)

Pre-populated information.

We use your charity's ABN as a unique reference number for your charity. The ABN will be included on your activity statement (if your charity submits one to the Australian Taxation Office (ATO)). You can also look up your ABN on the ABN Lookup website at [ABR Business](#).

**IMPORTANT!** You cannot edit your ABN in the Annual Information Statement. If your ABN is incorrect, please [contact us](#).

### 2. Charity's name

Pre-populated

This is the formal legal name of your charity that appears on its legal or other official documents. It is not a trading name or an abbreviation. Your governing documents (such as your charity's rules, constitution, trust deed, or Act of Parliament) or your certificate of incorporation are likely to include your charity's name.

**IMPORTANT!** If your charity's name is incorrect or has changed since you last contacted us you cannot edit this in the Annual Information Statement, [log into the Charity Portal](#), select 'Change charity details' and change this information.

### 3. Are there any other names your charity is known by (such as a trading name)?

Pre-populated

Tell us any other names that your charity is publicly known by, apart from its legal (or formal) name. For example, your charity may have incorporated as 'Charity name Inc.' but it is known in the community and provides services as 'Careful Care'.

### 4. What is your charity's address for service, including contact person?

Pre-populated information

It is mandatory to provide details for all address for service fields (contact person, email address and address).

#### Contact person

The ACNC will use the contact person as the primary contact for your charity. The contact person's details (name, date of birth, daytime phone number and mobile number) will not appear on the ACNC

Register. We will use the contact person's details to prove their identity if they call to discuss charity information over the phone. If we cannot prove identity, we cannot discuss charity information.

#### **Email address**

Provide the email address you want the ACNC to send all correspondence to (including legal documents). This may be the same or different to your charity's email address in question 5 that the public use to contact your charity.

This will appear as your charity'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 charity's contact person changes, your charity will still be able to receive correspondence from the ACNC as it will go to a dedicated organisational email address.

#### **Address**

Your address may be the same as your business address provided in question 5. 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.

### **5. What is your charity's address?**

Pre-populated information

Provide your charity's email and business address. Both the email and business address will appear as your charity's contact details on the ACNC Register. These may be the same or different to your address for service. Make sure you put down the details you want the public to use to contact you.

#### **Email address**

The email address should be your charity's email address (for example info@yourcharityname.org.au) and not a personal email address.

#### **Business address**

Your charity's business address is the street address where your charity operates from. This may be the same or different to its address for service address. If your charity is registered with ASIC, it must have a physical address as its address for service.

### **6. What is the size of your charity?**

Pre-populated

#### **Related resources**

- [Charity size and revenue](#)
- [Form 4D: Apply to keep charity size](#)

The ACNC has three different charity size categories (small, medium, large) based on annual revenue.

| Size   | Revenue for the 2014 reporting period |
|--------|---------------------------------------|
| Small  | Revenue less than \$250 000           |
| Medium | Revenue of \$250 000 to \$999 999     |
| Large  | Revenue of \$1 million or more        |

You need to know what size your charity is as this affects:

- which financial information questions you answer in the 2014 and future Annual Information Statements
- whether you need to provide financial reports for the 2014 and future reporting periods
- whether the financial reports need to be reviewed or audited
- how quickly you need to notify the ACNC about changes to your charity
- the amount of any administrative penalties that may apply

Generally 'revenue' is your charity's gross annual revenue, which is what your charity earns in a year as the result of carrying out its ordinary activities.

### Change in your charity size

If your charity's revenue increases for one reporting period only (for example, if someone makes a large one-off donation), your charity may fit into a larger charity size category and have more reporting requirements.

If this happens and you want your charity to continue to be in its usual size category, you must submit [Form 4D: Apply to keep charity size](#) before your 2014 Annual Information Statement is due.

## 7. *Is your charity registered with a charitable purpose of advancing religion?*

### Related resources

[Religious charities](#)

[Basic religious charities](#)

[Charitable purpose and charity subtypes](#)

A religion is defined as a belief in a supernatural being, thing or principle and acceptance of canons of conduct which give effect to that belief. Advancing religion involves promotion of those beliefs, principles, observances and standards of conduct.

Religious charities have a charitable purpose of advancing religion. When religious charities register with the ACNC we register them as having the subtype of advancing religion.

Examples of charities with a charitable purpose of advancing religion, include

- Religious congregations

- Religious education bodies
- Funds for establishing and maintaining religious buildings.

### **Basic religious charities**

Some religious charities can be eligible to be a ‘basic religious charity’. A basic religious charity is a religious charity that meets certain ACNC requirements. If your charity is a basic religious charity, it does not have to:

- answer financial questions in its Annual Information Statement
- submit annual financial reports to us (regardless of its size), or
- comply with any governance standards.

Basic religious charities **still** need to meet other ongoing obligations such as submitting an Annual Information Statement and notifying us of any changes to their details.

If you answer ‘yes’ to question 7 you will be given more questions to answer. These are questions 7a to 7e and they will help you work out if your charity is a basic religious charity. They appear one at a time, but if you answer yes to any of them your charity cannot be a basic religious charity and you will be directed to question 8.

#### **7(a) *Could your charity be registered as any other subtype of charity?***

If your charity is registered, or could be registered, with a charitable subtype other than ‘advancing religion’, it is not a basic religious charity.

The ACNC Act sets out 14 categories or 'subtypes' of charity that the ACNC can register. These are based on its charitable purpose. Your charitable purpose is the reason your charity was set up, or what your activities work towards achieving.

Charity subtypes include:

- advancing religion
- advancing education
- advancing social and public welfare.

A religious charity’s activities may seem to fit another charitable purpose. However, if those activities are only done to further the purpose of advancing religion, the charity may still be eligible to be a basic religious charity. For example, religious education as part of promoting religious principles in a religious community is not likely to be a separate charitable purpose (advancing education), compared with setting up a separate school, which is likely to be a separate charitable purpose.

#### **7(b) *Is your charity incorporated under certain legislation?***

|                                 |
|---------------------------------|
| <p><b>Related resources</b></p> |
|---------------------------------|

|  |
|--|
| <p>Legal structure in <a href="#">starting a charity</a></p> |
|--|

This question is about your charity’s legal structure.

Your charity is not a basic religious charity if it is registered under any of the following laws:

- the *Corporations Act 2001* (such as a company limited by guarantee)
- state and territory law (as an incorporated association)
- the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* (as an Indigenous corporation)
- the *Companies Act 1985* of Norfolk Island.

Your charity is also not a basic religious charity if it is incorporated under any of the following laws:

- the *Associations Incorporation Act 2009* of New South Wales
- the *Associations Incorporation Act 1981* of Victoria
- the *Associations Incorporation Act 1981* of Queensland
- the *Associations Incorporation Act 1987* of Western Australia
- the *Associations Incorporation Act 1985* of South Australia
- the *Associations Incorporation Act 1964* of Tasmania
- the *Associations Incorporation Act 1991* of the Australian Capital Territory
- the *Associations Act 2010* of the Northern Territory
- the *Associations Incorporation Act 2005* of Norfolk Island.

However, if your charity is a charitable trust and has an incorporated trustee, it may still be a basic religious charity if the charitable trust itself is not incorporated.

**7(c)**      *Has the ACNC allowed your charity to report as part of a group?*

**Related resources**

[Group reporting and bulk lodgement](#)

If your charity has received approval from the ACNC to report as a group, it is **not** a basic religious charity.

Charities must apply to the ACNC before they can report as a group. The ACNC may allow two or more registered charities to report as a group in two ways:

- Joint reporting – when your charity as part of a group of registered charities submits one Annual Information Statement (and one financial report if the group is medium or large)
- Collective reporting – when your charity as part of a group of registered charities submits one or more Annual Information Statements (and one or more financial reports if the group is medium or large) or on another basis (for example, according to types of activities).

**7(d)**      *Is your charity endorsed as a deductible gift recipient?*

**Related resources**

[Factsheet: DGRs and the ACNC](#)

**External resources**

[ABN Lookup](#)

The [ATO's GiftPack](#) for more information on DGRs

Charities that can receive income tax deductible gifts, such as financial donations, have 'deductible gift recipient' status. They are also called 'deductible gift recipients' (DGRs). People donating to DGRs can get a tax deduction for their donation. Not all charities are DGRs. You can check if your charity is a DGR by [visiting ABN Lookup](#) and entering your charity's Australian Business Number (ABN) in the search box.

If your charity is endorsed as a DGR itself, it is not a basic religious charity. However, if your charity is not itself a DGR, it may be endorsed to operate DGR funds, institutions or authorities. If so, your charity can still be a basic religious charity as long as the total revenue of all DGR funds, institutions and authorities it operates is less than \$250 000 for the particular financial year.

***7(e) Has your charity received more than \$100 000 in government grants in the 2014 reporting period, or in either of the past two reporting periods?***

Under the ACNC Act, if a charity receives more than \$100,000 in government grants in a financial year, or in the past two reporting periods, it is not a basic religious charity.

**IMPORTANT!** When working out how much your charity received in government grants, include all Commonwealth, state, territory and local government grants.

If you answer 'no' to every one of the questions 7(a) to 7(e), your charity is a basic religious charity.

## Section B: Activities

### 8. *Did your charity conduct any activities in the 2014 reporting period?*

#### Related resources

- [Form 5A: Application to deregister charity](#)
- [Commissioner's Policy Statement: Choosing to deregister](#)

The purpose of this question is to identify inactive charities, including new charities that have not started operating yet. Activities include both financial activities and non-financial activities.

If you are unsure whether your charity conducted any activities, select the 'Yes' box.

If your charity did not conduct any activities in the last reporting period, select the 'No' box. Only some of the questions in the Annual Information Statement will apply to you.

If your charity did not conduct activities and will not conduct any future activities, you may wish to request that your charity's registration with the ACNC be revoked (cancelled). This is a voluntary process, but if you choose to request revocation of your charity's registration, your charity will no longer receive Commonwealth charity tax concessions or other benefits as a registered charity. If its registration is revoked (cancelled) this will be noted on the ACNC Register.

### 9. *What were your charity's activities in the 2014 reporting period?*

#### Pre-populated information

You need to select one main activity and any other activities that your charity conducts. If any activities that your charity conducted are not listed, select the 'other' box and briefly describe them (using one word or phrase).

You may wish to look at your annual report or governing documents to make sure you select all of your charity's activities.

**IMPORTANT!** If your charity's activities included activities overseas, select all of the countries where the activities happened when you complete question 14.

Activities listed, include:

**Culture and recreation**

- Culture and art
- Sports
- Other recreation and social club activity

**Education and research**

- Primary and secondary education
- Higher education
- Other education
- Research

**Health**

- Hospital services and rehabilitation activities
- Aged care activities
- Mental health and crisis intervention
- Other health service delivery

**Social services**

- Social services
- Emergency and relief
- Income support and maintenance

**Environment**

- Environmental activities
- Animal protection

**Development and housing**

- Economic, social and community development
- Housing activities
- Employment and training

**Law, Advocacy and Politics**

- Civic and advocacy activities
- Law and legal services
- Political activities

**Philanthropic, intermediaries and Voluntarism promotion**

- Grant-making activities
- Other philanthropic intermediaries and voluntarism promotion

**International**

- International activities

**Religion**

- Religious activities

**Other**

- Other (free text to describe)

**IMPORTANT!** The activities listed on the form are based on the [International Classification of Non-profit-organisations](#), the recommended classification in the United Nations Handbook on Non-Profit Institutions in the Systems of National Accounts.

**10. Describe how your charity's activities and outcomes helped achieve your charity's purpose (charitable purpose).**

Explain how your charity's activities helped to achieve its purpose. You may tell your story about how your charity achieved its mission. This can be accessed through the public ACNC Register, if people view your charity's Annual Information Statement.

**Tips to answer the question**

- include information that will help people such as your donors, volunteers and the people your charity helps to understand how your charity used its resources
- you may want to summarise the key points from your charity's annual report
- you may want to include a link to your annual report.

**11. Will your charity change the way it pursues its charitable purposes in the next reporting period?**

If you are expecting your charity to pursue (work towards) its charitable purposes in the same way as in this reporting period, select the 'No' box and proceed to the next question.

If your charity plans to change the way it pursues its purposes, explain the types of activities your charity will change or introduce during the next reporting period that are different to the 2014 reporting period.

**Tips to answer the question**

- Include information that will help people such as your donors, volunteers and the people your charity helps to understand how you plan to use resources in future.
- If you expect to wind-up or to stop conducting any activities in the next reporting period, explain your future plans and the reasons for the expected change.

**12. Who was helped by your charity's activities in the 2014 reporting period?**

**Pre-populated information**

Select all groups of people who your charity helped (your beneficiaries) during the 2014 reporting period. You may want to look at your annual report and governing documents to make sure you include all of your charity's beneficiaries. If there are any other groups of beneficiaries who are not listed, describe them in the 'Other' text box (using one word or phrase).

Your charity's beneficiaries will be published on the public ACNC Register.

### Examples of beneficiaries

- A charity that helps people with cancer could say its beneficiaries are 'people with chronic or terminal illness'.
- A charity that provides accommodation for people experiencing homelessness could say its beneficiaries are 'people at risk of homelessness' or 'the homeless'.

**IMPORTANT!** If your charity helped groups of people overseas, select all of the countries where the groups of people live when you complete question 14.

Beneficiaries listed, include:

- General community in Australia
- Communities overseas
- Women
- Men
- Children – under 13
- Youth – 13 to under 25
- Adults – 25 to under 60
- Elderly – 60 and over
- All ages
- People with disabilities
- People with chronic or terminal illness
- Veterans and/or their families
- Migrants, refugees or asylum seekers
- People at risk of homelessness/the homeless
- Victims of disaster
- Victims of crime
- Pre/post release offenders and/or their families
- People from an ethnic background
- Aboriginal and Torres Strait Islander people
- Gay, lesbian, bisexual, transgender or intersex persons
- Unemployed persons
- Other charities
- Others not listed (free text to describe)

## Section C: Resources

### *13. What was the number of paid employees who worked for your charity during the last pay period of the 2014 reporting period?*

Provide the number of full-time employees, part-time employees and casual employees who worked for your charity during the last pay period of the 2014 reporting period. You will also need to estimate the number of volunteers who worked for your charity during the 2014 reporting period.

#### **Tips to answer the question**

- The answer to the number of volunteers does not have to be exact – use your best estimate.
- You might find some of the information you need in:
  - your annual report
  - your organisational chart
  - Pay As You Go (PAYG) payment summaries.

#### **Employees**

Types of employees are:

- **full-time employees**, who work 35 or more hours per week.
- **part-time employees**, who work 1 to 34 hours per week
- **casual employees**, who work any number of hours but do not get paid personal leave or holiday leave.

Refer to [ABS definition](#) for further details.

Employees do not include:

- self-employed people such as consultants and contractors
- employees working outside Australia for more than 12 months.

#### **Volunteers**

A volunteer is someone who willingly gives unpaid help, including their time, service or skills, to your charity.

Examples of volunteers:

- people receiving honoraria or reimbursement for out-of-pocket expenses
- people who sit on boards of management
- members of fundraising committees
- foster parents.

#### **Religious leaders**

If your charity is a religious charity, you will need to decide whether your religious leaders (such as priests, ministers, rabbis, imams or monks) are employees or volunteers.

**14. Where did your charity operate during the 2014 reporting period?**

Pre-populated information

Select all of the Australian states and territories that your charity conducted charitable activities in during the last financial year.

If your charity conducted charitable activities in external territories, select the state or territory most closely associated. For example, if your charity operated in the Indian Ocean Territories, select Western Australia.

If your charity operated overseas (for example, conducted international activities or helped communities overseas), list each of the countries. This includes countries where you have made grants or donations, or sent people to help overseas communities or other beneficiaries.

If you indicated that your charity had 'international activities' in question 9 or that it helped communities overseas in question 12, or if you helped any other overseas beneficiaries, then you must list the countries here.

If you believe that disclosing a country where you are undertaking charitable activities could endanger public safety, you can apply to have this information withheld.

## Section D: Reporting to other agencies – this section is optional

**IMPORTANT!** Although this section is optional, we encourage you to answer the questions. We will use this information to identify ways to reduce duplicative and unnecessary regulatory obligations on the charity sector in the future.

### Related resources

- [Charity Passport](#)
- [Red tape reduction](#)
- [Transitional reporting arrangements](#)
- [Companies limited by guarantee and the ACNC](#)
- [ASIC and other regulators](#)
- [List of regulators that may affect your charity](#)

The ACNC will use information in this section:

- to find ways to reduce unnecessary and duplicative reporting obligations for the charity sector in the future
- be able to share your details with authorised government agencies so that you do not need to report same information to different government agencies – this is part of the [Charity Passport](#) the ACNC has developed.

### **15.** *Did your charity have to report to a Commonwealth department or agency over the 2014 reporting period, excluding the ATO and ACNC?*

This is an optional question about other reporting requirements your charity has to Commonwealth departments or agencies.

#### Tips to answer the question

- Only tick the box if answering 'yes'.
- Select the Commonwealth department or agency you reported to.
- Include any one-off or regular grants you received and had to report on during this reporting period.
- You do not need to include any requirements to report to the Australian Taxation Office (ATO) or the ACNC.
- If the department or agency is not listed, use the 'other agency details' free text box to list the name/s.

#### **IMPORTANT! Transitional reporting arrangements**

If you report to another government agency, read more about the [transitional reporting arrangements](#) because we may be able to treat this reporting as meeting our reporting requirements, if you provide those documents or reports to us.

**16.** *Did your charity have to report to any state or territory department or agency over the last reporting period, excluding a state or territory regulator under associated incorporations or cooperatives laws?*

This is an optional question about reporting requirements your charity has to state or territory departments or agencies.

**Tips to answer the question**

- Only tick the box if answering 'yes'.
- Do not include any requirements you have to report to your incorporating state or territory regulator. These reporting requirements usually include reports that your charity must submit to be able to conduct fundraising or gaming activities, or to receive government grants
- Include any one-off or recurring grants you received from a state or territory government and had to report on during this reporting period.

**17.** *If your charity had to report to any Commonwealth, state or territory departments or agencies in the 2014 reporting period, how many hours did your charity spend on reporting during this period?*

This is an optional question about the time your charity spent reporting to all government regulators, departments and agencies.

**Tips to answer the question**

- Provide your best estimate.
- Include the time you spent reporting to your Commonwealth, state and territory regulators, as well as any other time spent reporting to government (such as writing government grant acquittals).
- Do not include time taken to meet reporting obligations to the ACNC or the Australian Taxation Office (ATO).

## Section E: Financial information

### Related resources

- [Form 4D: Apply to keep charity size \[PDF 231KB\] National Standard Chart of Accounts](#)
- [Transitional reporting arrangements](#)
- [Cash and accrual accounting](#)
- [Financial statements: General and special purpose](#)
- [Review and audit of financial reports](#)
- [Charity size and revenue](#)

### External resources

- [Australian Accounting Standards](#)

## Why we ask for financial information

We use the information you submit (including financial information) in different ways, including to undertake 'recognised assessment activities' as set out in the [Commissioner's Policy Statement: Annual Information Statements](#), and also in ways that reduce regulatory burden (by sharing it with other agencies).

Once we receive your charity's information in the Annual Information Statement we:

- publish the information (except some personal information) on the ACNC Register (unless you apply to withhold that information and that application is successful)
- use the information for the purpose of administering the ACNC Act (including assessing your entitlement to registration, and compliance with the ACNC Act – 'recognised assessment activities')
- may share that information to other authorised Australian government agencies, removing the need for those agencies to ask you for the same information (the [Charity Passport](#))
- share it with researchers through data.gov.au, contributing to transparency in the charity sector
- analyse it so we can provide simple financial and other information to the charity sector, donors, volunteers and the public, to build greater understanding
- compare information over the reporting periods and monitor trends, to help guide our work with the charity sector.

### Why your charity's size is important

Charity size affects reporting obligations, including the financial information we ask for in the Annual Information Statement and the financial report requirements.

Select your charity size below to see the financial information you will be asked for in the 2014 Annual Information Statement.

**IMPORTANT!** Basic religious charities do not need to complete financial information.

### [National Standard Chart of Accounts](#)

The National Standard Chart of Accounts (NSCOA) is a data entry tool and data dictionary for not-for-profits, including charities. The financial information section in the 2014 Annual Information Statement maps to NSCOA for each charity size.

### [Transitional reporting arrangements](#)

The ACNC has transitional reporting arrangements in place to support charities to develop the systems they need to have in place and comply with their reporting obligations.

#### **IMPORTANT! Transitional reporting arrangements**

If your charity currently submits state or territory regulator financial reports because it is:

- an incorporated association
- a cooperative, or
- a charitable fundraising organisation

it can submit the same financial report to the ACNC. We will accept this financial report as meeting our requirements for the 2014 reporting period for medium and large charities. Read more information in the [transitional reporting arrangements](#).

### [Charities that are also companies](#)

Charities that are also companies must submit financial reports to the ACNC from the 2014 reporting period onwards. These must meet all of the requirements under the ACNC Act and the ACNC Regulations. These requirements are largely consistent with what those charities previously would have lodged with the Australian Securities and Investment Commission (ASIC).

- [Financial information: Small charities](#) (annual revenue is less than \$250 000)
- [Financial information: Medium charities](#) (annual revenue is \$250 000 or more, but less than \$1 million)
- [Financial information: Large charities](#) (annual revenue is \$1 million or more)

#### **IMPORTANT! Record information**

If you keep records of income and expenses and comply with your record-keeping obligations to the ACNC, this section should not take long to complete. [Read more about how to record information \(financial and operational\)](#).

# Financial information: Small charities

(annual revenue is less than \$250 000)

## ***18. Did your charity use cash or accrual accounting in the 2014 reporting period?***

There are different ways of accounting when preparing financial reports, such as cash or accrual. Read our guidance to help determine if you use [cash or accrual accounting](#). Small charities can use either ways of accounting. Depending on which method of accounting your charity uses, you may record line items differently in the income statement and balance sheet. Read the detailed explanation of the line items below to help you complete this section.

### **Summary income statement and balance sheet extract**

You will be asked to complete a summary income and balance sheet extract.

Tips to complete:

- the online form has totalling for the financial information – check that any totals agree with your charity's financial statements
- check you are using financial statements from the 2014 reporting period
- round up or down to the nearest Australian dollar
- do not enter dollar signs, commas or decimal points
- include zeros to show thousands, and if the value is zero then enter 0

Example: insert 400056, do not insert \$400, 056.00

## Income Statement

### Income/Receipts

|    |                              |     |     |
|----|------------------------------|-----|-----|
| 1. | Government grants            | \$X |     |
| 2. | Donations and bequests       | \$X |     |
| 3. | Other Income/Receipts        | \$X |     |
|    | <i>Total Income/Receipts</i> |     | \$X |

### Expenses/Payments

|    |   |     |     |
|----|---|-----|-----|
| 4. | Employee expenses/payments  | \$X |     |
| 5. | Grants and donations made by your charity for use in Australia      | \$X |     |
| 6. | Grants and donations made by your charity for use outside Australia | \$X |     |
| 7. | Other expenses/payments   | \$X |     |
|    | <i>Total expenses/payments</i>                                      |     | \$X |
|    | <b>Net surplus/deficit</b>  |     | \$X |

## Balance Sheet Extract

### Assets

|    |                     |     |
|----|---------------------|-----|
| 8. | <i>Total assets</i> | \$X |
|----|---------------------|-----|

### Liabilities

|    |                          |     |
|----|--------------------------|-----|
| 9. | <i>Total liabilities</i> | \$X |
|----|--------------------------|-----|

|  |                               |     |
|--|-------------------------------|-----|
|  | <b>Net Assets/Liabilities</b> | \$X |
|--|-------------------------------|-----|

## Income Statement

### Income/receipts

- **Item 1: Government grants**

A government grant is financial assistance provided by the government to the charity for a particular purpose, such as for the charity to provide goods or services to others in accordance with the terms of the grant.

Government grants **do not include** the following:

- payment for goods or services provided to the government, or a government agency, by the charity. This includes where the charity is being paid to deliver services on behalf of the government or a government agency
- a gift, investment or loan
- payment of compensation, benefit or entitlement (under legislation or a government program)
- a tax concession or offset, or
- other payments specified not to be a grant (for example, payments made under legislation that specifies it is not a grant).

Include all grants your charity receives (and are receivable if you are using accrual accounting) from the Commonwealth, state or territory, or a local government body in the 2014 reporting period. This includes general purpose grants as well as grants received under a contract with government to provide specified services.

Charities reporting under cash accounting should record the entire cash amount of the grant received regardless of any conditions and any amounts unspent.

Where you receive a one-off large grant from government (for instance, a grant provided to buy a building or a bus) and the inclusion of that grant will place your charity temporarily into a higher size than it would usually be in, you can submit [Form 4D: Apply to keep charity size \[PDF 231KB\]](#).

- **Item 2: Donations and bequests**

A donation is when a charity receives voluntary support (in cash or gifts in kind) and there is no a material benefit to the donor. For example, it will not be a donation if the person giving money to the charity does so because they want entry to a special event. Include donations from public collections,

fundraising, members (but not membership fees), supporters and employees. Also include any bequests and memorials. This includes tax deductible donations and gifts from the public, tax deductible donations from members, supporters and employees, and non-tax deductible gifts and bequests.

For charities reporting under cash accounting, you should only record actual cash receipts in relation to donations and bequests. If you are reporting under accrual accounting arrangements, in-kind support will be valued at the same value that you would use in your accounts.

If receiving a large one-off donation or bequest places your charity temporarily into a larger charity size category, you can submit Form 4D: Apply to keep charity size.

- **Item 3: Other income/receipts**

Include any other income/receipts not included in items 1 or 2 above. For example, this may include the sale of goods, fees and charges.

#### **Expenses/payments**

- **Item 4: Employee expense/payments**

This represents all salaries and wages paid (and payable if using accrual accounting) to all staff employed by your charity on a permanent or casual basis (including replacement staff). It includes leave expenses, termination payments, superannuation, fringe benefits tax, workers' compensation and other costs relating to paying salaries and wages. It also includes the tax paid on behalf of employees so that the amount included should be the gross salary amount not the net salary amount.

Charities reporting under cash accounting should only include the amounts your charity actually paid during the financial year.

- **Item 5: Grants and donations made by your charity for use in Australia**

If your charity makes grants to other entities (for example, because your charity is a public or private ancillary fund), include all grants and donations made for use in Australia. The most relevant factor in deciding whether a grant or donation is for use in Australia is your charity's main intention behind the grant or donation (for example, to provide housing for people experiencing homelessness in Tasmania).

- **Item 6: Grants and donations made by your charity for use outside Australia**

If your charity makes grants to other entities (for example, because your charity is a public or private ancillary fund), include all grants and donations made by your charity for use outside Australia. The most relevant factor in deciding whether a grant or donation is for use outside Australia is your charity's main intention behind the grant or donation (for example, to provide education to women in Somalia).

- **Item 7: Other expenses/payments**

Include any other expenses/payments not included in items 4 to 6 above.

## Balance Sheet Extract

### Assets

- **Item 8: Total assets**

Assets provide future benefits to a charity and include anything of identifiable value that is controlled by your charity at the end of the financial year<sup>1</sup>. The following examples may assist those charities that use cash accounting:

It includes anything of commercial value that is owned by your charity at the end of the financial year, including, for example:

- cash held in your charity's bank accounts or on hand at the end of the financial year.
- investments such as shares valued at their purchase price or market value.
- inventory that your charity has on hand – this is usually valued at the cost price you paid and may include food or clothing held for distribution or stock held in your charity
- land and buildings owned by your charity – you may use the cost you paid for the land and/or building, the rateable value from the council or the value provided by your insurance provider.
- equipment, machinery, furniture at either the purchase price you paid or the value provided by your insurance provider.

Some larger organisations may need to refer to the accounting standards in order to arrive at an appropriate value of assets held. Assets should be recorded net of depreciation (if your charity recognises depreciation).

### Liabilities

- **Item 9: Total liabilities**

Liabilities are the future sacrifices of economic benefits to the charity. It includes anything of identifiable value that is owed by your charity at the end of the financial year<sup>2</sup>.

It includes funds to support your charity's operations, for example:

- loans like bank loans or mortgages
- overdrafts like a bank overdraft

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<sup>1</sup> AASB 101 Presentation of Financial Statements paragraph 112. This standard is available on the [AASB website](#).

<sup>2</sup> Refer to AASB 101 Presentation of Financial Statements paragraphs 60-68 for extra guidance on how assets are classified. This standard is available on the [AASB website](#).

- other credit used to fund the activities of your charity including the purchase of capital assets, inventory and the payment of general organisational expenses.

Liabilities can also include:

- employee entitlements
- GST owed
- credit card balances.

If your charity reports under cash accounting it may exclude some items that would be included in accrual accounting such as changes in value of assets, accounts receivable or payable. However, if you report under cash accounting, you should still provide details of any assets and liabilities that you have recorded for your charity. Even if you use cash accounting, it is good practice to maintain records of your charity's assets and liabilities.

Where valuations were used to determine the value of assets and liabilities, you should make sure they are relevant and reliable with adequate records to show how you have determined those amounts.

### ***19. Upload your financial report for the 2014 reporting period.***

Small charities:

- can submit a financial report, but it is **optional**
- can choose whether to use cash or accrual accounting, and
- do not need to have their [financial reports reviewed or audited](#) for ACNC purposes.

The financial report will appear on your charity's entry page on the ACNC Register.

#### **What is included in a financial report**

If you choose to submit a financial report, it will generally include:

- financial statements for the reporting period
- notes to the financial statements, and
- a charity's declaration about the statements and notes.

If your charity already prepares a financial report (for example, to acquit grants you have received), we encourage you to upload the report as a way of increasing transparency on the ACNC Register. We understand that charities can report on costs in different ways and we have started to educate the public on how to interpret this information. Read the ACNC and Queensland University of Technology joint factsheet: [Charities and administration costs](#).

If you were required to have your charity's accounts audited or reviewed (other than by the ACNC), we encourage you to upload the audit or review report as well.

If you choose to upload your charity's financial report and it is not for 1 July 2013 to 30 June 2014, please provide the date range that your financial report covers.

# Financial information: medium charities

(annual revenue is \$250 000 or more, but less than \$1 million)

## ***18. Did your charity prepare general purpose financial statements, special purpose financial statements or financial statements approved under the transitional reporting arrangements?***

Financial reports can include general purpose financial statements or special purpose financial statements. The ACNC will accept either type, as long as your charity has met the requirements of the ACNC Regulations.

Read our guidance to decide [which type of financial statement your charity needs to prepare](#) – general or special purpose.

### **Transitional reporting arrangements**

The ACNC has transitional reporting arrangements in place to support charities to develop the systems they need to have in place and comply with their reporting obligations.

These arrangements may apply to your charity. These arrangements apply where a charity has not had to previously prepare financial statements that comply with accounting standards under Australian law. They also apply where a charity has provided a report to a state or territory regulator.

### **Summary income statement and balance sheet extract**

You will be asked to complete a summary income statement and balance sheet extract. Read the detailed explanation of the line items below to help you complete this section.

Tips to complete:

- the online form has totalling for the financial information – check that any totals agree with your charity's financial statements
- check you are using financial statements from the 2014 reporting period
- round up or down to the nearest Australian dollar
- do not enter dollar signs, commas or decimal points
- include zeros to show thousands, and if the value is zero then enter 0

Example: insert 400056, do not insert \$400, 056.00

## Income Statement

### Gross Income

|    |                           |     |     |
|----|---------------------------|-----|-----|
| 1. | Government Grants         | \$X |     |
| 2. | Donations and bequests    | \$X |     |
| 3. | All other revenue         | \$X |     |
|    | <i>Total revenue</i>      |     | \$X |
| 4. | Other income              | \$X |     |
|    | <i>Total Gross Income</i> |     | \$X |

### Expenses

|    |   |     |     |
|----|---|-----|-----|
| 5. | Employee expenses   | \$X |     |
| 5. | Grants and donations made by your charity for use in Australia      | \$X |     |
| 6. | Grants and donations made by your charity for use outside Australia | \$X |     |
| 8. | All other expenses  | \$X |     |
|    | <i>Total expenses</i>   |     | \$X |

### Net surplus/deficit

## Balance Sheet Extract

### Assets

|     |                          |     |     |
|-----|--------------------------|-----|-----|
| 9.  | Total current assets     | \$X |     |
| 10. | Total non-current assets | \$X |     |
|     | <i>Total assets</i>      |     | \$X |

### Liabilities

|     |                               |     |
|-----|-------------------------------|-----|
| 11. | Total current liabilities     | \$X |
| 12. | Total non-current liabilities | \$X |
|     | <i>Total liabilities</i>      | \$X |
|     | <b>Net Assets/Liabilities</b> | \$X |

## Income Statement

### Income/receipts

- **Item 1: Government grants**

A government grant is financial assistance provided by the government to the charity for a particular purpose, such as for the charity to provide goods or services to others in accordance with the terms of the grant.

Government grants **do not include** the following:

- payment for goods or services provided to the government, or a government agency, by the charity. This includes where the charity is being paid to deliver services on behalf of the government or a government agency
- a gift, investment or loan
- payment of compensation, benefit or entitlement (under legislation or a government program)
- a tax concession or offset, or
- other payments specified not to be a grant (for example, payments made under legislation that specifies it is not a grant).

Include all grants your charity receives (and are receivable if you are using accrual accounting) from the Commonwealth, state or territory, or a local government body in the 2014 reporting period. This includes general purpose grants as well as grants received under a contract with government to provide specified services.

Where you receive a one-off large grant from government (for instance, a grant provided to buy a building or a bus) and the inclusion of that grant will place your charity temporarily into a higher size than it would usually be in, you can submit [Form 4D: Apply to keep charity size \[PDF 231KB\]](#).

## **Item 2: Donations and bequests**

A donation is when a charity receives voluntary support (in cash or gifts in kind) and there is no a material benefit to the donor. For example, it will not be a donation if the person giving money to the charity does so because they want entry to a special event. Include donations from public collections, fundraising, members (but not membership fees), supporters and employees. Also include any bequests and memorials. This includes tax deductible donations and gifts from the public, tax deductible donations from members, supporters and employees, and non-tax deductible gifts and bequests.

When reporting under accrual accounting arrangements, in-kind support will be valued at the same value that you would use in your accounts.

If receiving a large one-off donation or bequest places your charity temporarily into a larger charity size category, you can submit Form 4D: Apply to keep charity size.

- **Item 3: All other revenue**

Include all other revenue your charity received from carrying out your ordinary activities during the last financial year, not already included in items 1 and 2 above.

- **Item 4: Other income**

Include all other income (not included in items 1 to 3 above) such as gains received from the sale of assets as well as any other income earned outside of the ordinary activities of your charity. [Read more about what revenue and income means.](#)

## **Expenses**

- **Item 5: Employee expenses**

This represents all salaries and wages paid (and payable if using accrual accounting) to all staff employed by your charity on a permanent or casual basis (including replacement staff). It includes leave expenses, termination payments, superannuation, fringe benefits tax, workers' compensation and other costs relating to paying salaries and wages. It also includes the tax paid on behalf of employees so that the amount included should be the gross salary amount not the net salary amount.

Charities reporting under cash accounting should only include the amounts your charity actually paid during the financial year.

- **Item 6: Grants and donations made by your charity for use in Australia**

If your charity makes grants to other entities (for example, because your charity is a public or private ancillary fund), include all grants and donations made for use in Australia. The most relevant factor in deciding whether a grant or donation is for use in Australia is your charity's main intention behind the grant or donation (for example, to provide housing for people experiencing homelessness in Tasmania).

- **Item 7: Grants and donations made by your charity for use outside Australia**

If your charity makes grants to other entities (for example, because your charity is a public or private ancillary fund), include all grants and donations made by your charity for use outside Australia. The most relevant factor in deciding whether a grant or donation is for use outside Australia is your charity's main intention behind the grant or donation (for example, to provide education to women in Somalia).

- **Item 8: All other expenses**

Include any other expenses/payments not included in items 5 to 7 above.

## **Balance Sheet Extract**

### **Assets**

Assets provide future benefits to the charity and include anything of identifiable value that is owned by your charity at the end of the financial year.

- **Item 9: Total current assets**

Assets are generally current assets if they are expected to be realised, sold or consumed within a twelve month period from the end of the financial year.

- **Item 10: Total non-current assets**

Total non-current assets mainly relates to fixed assets such as land and buildings but can also include other items expected to be realised, sold or consumed more than twelve months after the end of financial year.

Remember, if your charity intends to sell an asset that would normally be considered a non-current asset, then it may be more appropriate to classify it as a current asset.

## Liabilities

Liabilities are the future sacrifices of economic benefits to the charity – generally, what it owes. It includes anything of identifiable value that is owed by your charity at the end of the financial year.

- **Item 11: Total current liabilities**

Liabilities are generally current if they are expected to be paid within a twelve month period from the end of the financial year. Be aware that a loan due for renewal or another liability that might normally be considered to be non-current may be better identified as current if it could be required to be repaid within the next twelve months.

- **Item 12: Total non-current liabilities**

Total non-current liabilities, relate to balances that are expected to be settled beyond a twelve month period from the end of the financial year.

As with item 11 above, it might be that a liability that would traditionally be included as non-current should be reported as current due to the likelihood that it will need to be repaid within the next twelve months.

### *19. Upload your financial report for the 2014 reporting period.*

From the 2014 and future reporting periods, medium charities:

- need to submit a [financial report that is either reviewed or audited](#), and
- may use [transitional reporting arrangements](#).

#### **What is included in a financial report**

All financial reports need to include:

- financial statements for the reporting period
- notes to the financial statements, and
- a charity's declaration about the statements and notes.

#### **Reporting to other regulators**

If you reported to a state/territory regulator because it is an incorporated association, a cooperative or a charitable fundraising organisation, we have transitional arrangements in place to accept those financial reports. Please upload those financial (not fundraising) reports and indicate what type of organisation your charity is.

### **Non-standard reporting periods**

If you are uploading your charity's financial report and it is not for 1 July 2013 to 30 June 2014, please provide the date range that your financial report covers.

### **Information on the Register and how it is used**

The information on the ACNC Register is accessible to the public, who can search it and find out about your charity. We understand that charities can report on costs in different ways and we have started to educate the public on how to interpret this information. Read the ACNC and Queensland University of Technology joint factsheet: [Charities and administration costs](#).

### **Asking for information to be withheld from the ACNC Register**

If you believe there are valid reasons for us to not publish some of your charity's Annual Information Statement information you can apply to withhold information from the Register. You must provide us with all of your charity's information (for example, the Annual Information Statement and the financial report) and then tell us which part you wish withheld, and provide reasons why.

Not all information can be withheld, only information that fits within certain criteria (such as information that the information is commercially sensitive and there is a risk that publishing it will cause harm). The ACNC may still publish if there is a public interest in doing so that is greater than the risk.

You can apply to withhold information in the [Charity Portal](#). Find out more about [how we decide what information to withhold](#).

# Financial information: Large charities

(annual revenue is \$1 million or more)

## ***18. Did your charity prepare general purpose financial statements, special purpose financial statements or financial statements approved under the transitional reporting arrangements?***

Financial reports can include general purpose financial statements or special purpose financial statements. The ACNC will accept either type, as long as your charity has met the requirements of the ACNC Regulations.

Read our guidance to decide [which type of financial statement your charity needs to prepare](#) – general or special purpose.

### **Transitional reporting arrangements**

The ACNC has transitional reporting arrangements in place to support charities to develop the systems they need to have in place and comply with their reporting obligations. These arrangements may apply to your charity.

### **Summary income statement and balance sheet extract**

You will be asked to complete a summary income and balance sheet extract. Read the detailed explanation of the line items below to help you complete this section.

Tips to complete:

- the online form has totalling for the financial information – check that any totals agree with your charity's financial statements
- check you are using financial statements from the 2014 reporting period
- round up or down to the nearest Australian dollar
- do not enter dollar signs, commas or decimal points
- include zeros to show thousands, and if the value is zero then enter 0

Example: insert 400056, do not insert \$400, 056.00

## Income statement

### Gross Income

|    |                           |     |     |
|----|---------------------------|-----|-----|
| 1. | Government grants         | \$X |     |
| 2. | Donations and bequests    | \$X |     |
| 3. | All other revenue         | \$X |     |
|    | <i>Total revenue</i>      |     | \$X |
| 4. | Other Income              | \$X |     |
|    | <i>Total Gross Income</i> |     | \$X |

### Expenses

|    |   |     |     |
|----|---|-----|-----|
| 5. | Employee expenses   | \$X |     |
| 6. | Interest  | \$X |     |
| 7. | Grants and donations made by your charity for use in Australia      | \$X |     |
| 8. | Grants and donations made by your charity for use outside Australia | \$X |     |
| 9. | All other expenses  | \$X |     |
|    | <i>Total expenses</i>   |     | \$X |
|    | <b>Net surplus/deficit</b>  |     | \$X |

## Balance Sheet Extract

### Assets

|     |                      |     |
|-----|----------------------|-----|
| 10. | Total current assets | \$X |
| 11. | Non-current loans    | \$X |

|                    |                               |     |
|--------------------|-------------------------------|-----|
| 12.                | Other non-current assets      | \$X |
|                    | Total non-current assets      | \$X |
|                    | <i>Total assets</i>           | \$X |
| <b>Liabilities</b> |                               |     |
| 13.                | Total current liabilities     | \$X |
| 14.                | Non-current loans             | \$X |
| 15.                | Other non-current liabilities | \$X |
|                    | Total non-current liabilities | \$X |
|                    | <i>Total liabilities</i>      | \$X |
|                    | <b>Net Assets/Liabilities</b> | \$X |

## Income Statement

### Income/receipts

- **Item 1: Government grants**

A government grant is financial assistance provided by the government to the charity for a particular purpose, such as for the charity to provide goods or services to others in accordance with the terms of the grant.

Government grants **do not include** the following:

- payment for goods or services provided to the government, or a government agency, by the charity. This includes where the charity is being paid to deliver services on behalf of the government or a government agency
- a gift, investment or loan
- payment of compensation, benefit or entitlement (under legislation or a government program)
- a tax concession or offset, or
- other payments specified not to be a grant (for example, payments made under legislation that specifies it is not a grant).

Include all grants your charity receives (and are receivable if you are using accrual accounting) from the Commonwealth, state or territory, or a local government body in the 2014 reporting period. This

includes general purpose grants as well as grants received under a contract with government to provide specified services.

Where you receive a one-off large grant from government (for instance, a grant provided to buy a building or a bus) and the inclusion of that grant will place your charity temporarily into a higher size than it would usually be in, you can submit [Form 4D: Apply to keep charity size \[PDF 231KB\]](#).

- **Item 2: Donations and bequests**

A donation is when a charity receives voluntary support (in cash or gifts in kind) and there is no a material benefit to the donor. For example, it will not be a donation if the person giving money to the charity does so because they want entry to a special event. Include donations from public collections, fundraising, members (but not membership fees), supporters and employees. Also include any bequests and memorials. This includes tax deductible donations and gifts from the public, tax deductible donations from members, supporters and employees, and non-tax deductible gifts and bequests.

If receiving a large one-off donation or bequest places your charity temporarily into a larger charity size category, you can submit Form 4D: Apply to keep charity size.

- **Item 3: All other revenue**

Include all other revenue your charity received from carrying out your ordinary activities during the last financial year, not already included in items 1 and 2 above.

- **Item 4: Other income**

Include all other income (not included in items 1 to 3 above) such as gains received from the sale of assets as well as any other income earned outside of the ordinary activities of your charity. [Read more about what revenue and income means.](#)

## Expenses

- **Item 5: Employee expenses**

This represents all salaries and wages paid (and payable if using accrual accounting) to all staff employed by your charity on a permanent or casual basis (including replacement staff). It includes leave expenses, termination payments, superannuation, fringe benefits tax, workers' compensation and other costs relating to paying salaries and wages. It also includes the tax paid on behalf of employees so that the amount included should be the gross salary amount not the net salary amount.

- **Item 6: Interest**

Include interest paid or payable relating to money your charity has borrowed.

- **Item 7: Grants and donations made by your charity for use in Australia**

If your charity makes grants to other entities (for example, because your charity is a public or private ancillary fund), include all grants and donations made for use in Australia. The most relevant factor in deciding whether a grant or donation is for use in Australia is your charity's main intention behind the grant or donation (for example, to provide housing for people experiencing homelessness in Tasmania).

- **Item 8: Grants and donations made by your charity for use outside Australia**

If your charity makes grants to other entities (for example, because your charity is a public or private ancillary fund), include all grants and donations made by your charity for use outside Australia. The most relevant factor in deciding whether a grant or donation is for use outside Australia is your charity's main intention behind the grant or donation (for example, to provide education to women in Somalia).

- **Item 9: All other expenses**

Include any other expenses/payments not included in items 5 to 8 above.

## **Balance Sheet Extract**

### **Assets**

Assets provide future benefits to the charity and include anything of identifiable value that is owned by your charity at the end of the financial year.

- **Item 10: Total current assets**

Assets are generally current assets if they are expected to be realised, sold or consumed within a twelve month period from the end of the financial year.

- **Item 11: Non-current loans (included in non-current assets)**

Non-current loans include any loans receivable by the charity in the period beyond twelve months from end of the financial year from other entities.

- **Item 12: Other non-current assets**

Other non-current assets usually relate to fixed assets such as land and buildings but can also include other items expected to be realised, sold or consumed more than twelve months after the end of financial year.

Remember, if your charity intends to sell an asset that would normally be considered a non-current asset, then it may be more appropriate to classify it as a current asset.

### **Liabilities**

Liabilities are the future sacrifices of economic benefits to the charity – generally, what it owes. It includes anything of identifiable value that is owed by your charity at the end of the financial year.

- **Item 13: Total current liabilities**

Liabilities are generally current if they are expected to be paid within a twelve month period from the end of the financial year. Be aware that a loan due for renewal or another liability that might normally be considered to be non-current may be better identified as current if it could be required to be repaid within the next twelve months.

### **Non-current liabilities**

- **Item 14: Non-current loans (included in non-current liabilities)**

Non-current loans should include loans payable by the charity in the period beyond twelve months from end of the financial year to other entities.

- **Item 15: Other non-current liabilities**

Other non-current liabilities relate to balances that are expected to be settled beyond a twelve month period from the end of the financial year. As with the guidance for item 13 above, it might be that a liability that would traditionally be included as non-current should be reported as current due to the likelihood that it will need to be repaid within the next twelve months.

## ***19. Upload your financial report for the 2014 reporting period.***

From the 2014 and future reporting periods, large charities:

- need to submit an [audited financial report](#), and

- may use [transitional reporting arrangements](#).

### **What is included in a financial report**

All financial reports need to include:

- financial statements for the reporting period
- notes to the financial statements, and
- a charity's declaration about the statements and notes.

### **Reporting to other regulators**

If you reported to a state/territory regulator because it is an incorporated association, a cooperative or a charitable fundraising organisation, we have transitional arrangements in place to accept those financial reports. Please upload those financial (not fundraising) reports and indicate what type of organisation your charity is.

### **Non-standard reporting periods**

If you are uploading your charity's financial report and it is not for 1 July 2013 to 30 June 2014, please provide the date range that your financial report covers.

### **Information on the Register and how it is used**

The information on the ACNC Register is accessible to the public, who can search it and find out about your charity. We understand that charities can report on costs in different ways and we have started to educate the public on how to interpret this information. Read the ACNC and Queensland University of Technology joint factsheet: [Charities and administration costs](#).

### **Asking for information to be withheld from the ACNC Register**

If you believe there are valid reasons for us to not publish some of your charity's Annual Information Statement information you can apply to withhold information from the Register. You must submit all of your charity's information (for example, the Annual Information Statement and the financial report) and then tell us which part you wish withheld, and provide reasons why.

Not all information can be withheld, only information that fits within certain criteria (such as information that the information is commercially sensitive and there is a risk that publishing it will cause harm). The ACNC may still publish if there is a public interest in doing so that is greater than the risk.

You can apply to withhold information in the [Charity Portal](#). Find out more about [how we decide what information to withhold](#).

## Section F: Other charity obligations

### Related resources

- [What are governing documents](#)
- [What is a responsible person](#)

If you have not provided your charity's governing document or all of your charity's responsible persons' details to the ACNC, you will be asked to provide these as part of your 2014 Annual Information Statement.

We suggest you log in to the Charity Portal before you start and upload your governing documents and update the details of each of your charity's responsible persons. This will help you avoid delays while completing your Annual Information Statement.

If you have already submitted the statement, log into the Charity Portal and enter the details of the remaining responsible persons in the Charity Portal now and any time these change.

[Log in to the Charity Portal](#) to:

- **Update/add all responsible persons**

For each responsible persons you will be asked: their title, given name, other given names family name\*, date of birth, any other names known by, residential address\*, contact phone numbers, email address, position held\*, date they became a responsible person\*, if you have searched the ASIC Register of Banned or Disqualified Persons for this responsible person\*, questions about cultural and language diversity (\* indicates a mandatory field). [Contact us](#) if you need our responsible person bulk lodgement form

- **Update charity details** (such as change of name, address for service or governing documents).

## Section G: Declaration

Before you sign the Annual Information Statement, check that you have completed all of the mandatory questions or we will not be able to accept your form.

When you sign the Annual Information Statement, you declare that the information provided, including any documents submitted with the Annual Information Statement, is true and correct. Before you complete the declaration, make sure you have answered all questions correctly and read the privacy statement below.

### Who can sign the Annual Information Statement

The Annual Information Statement can be signed on behalf of your charity by:

- an **authorised person** who holds a position in the charity which gives them authority to sign (such as a chief executive officer, chief financial officer or senior manager), or
- an **agent** authorised by the charity to sign this form (such as a lawyer or an accountant). The ACNC Act requires an agent to have written authorisation from your charity. See the [ACNC's suggested agent authorisation](#), or
- **another registered charity** ('lodging entity' under the ACNC Act) that can legally change the governing rules of the charity in relation to the topic covered by the form (for example, for religious charities, the denomination administration office may be able to change the charity's rules under canon law).

To submit the 2014 Annual Information Statement you must select which of these categories apply.

### Privacy

The information collected in this form is collected for the purpose of administering the *Australian Charities and Not-for-Profits Commission Act 2012* (Cth) (the ACNC Act). We will use this information collected at Section G: Declaration to process your Annual Information Statement (AIS). If you do not provide us with this information, we cannot process this form. This information will be kept confidential and will not be published on the ACNC Register.

All of the other sections of the AIS (unless withheld) will be published on the ACNC Register as required by section 40-5 of the ACNC Act.

We will use the information collected in the AIS to help us administer the ACNC Act, update our records about your charity and maintain the ACNC Register. Where authorised to do so, we may give this information to other government agencies (for example, through the use of the Charity Passport).

The ACNC's privacy policy is available on our website ([www.acnc.gov.au](http://www.acnc.gov.au)). The policy contains important information about how you can access and request correction of information we hold about you, how you may complain about a breach of the Australian Privacy Principles and how the ACNC will deal with any privacy complaint.

If you have any questions, contact us by email at [advice@acnc.gov.au](mailto:advice@acnc.gov.au), by phone on 13 22 62 or by post to GPO Box 5108 Melbourne Victoria 3001.

**After you 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 link to your completed Annual Information Statement for your charity's records.

For more information, read our guidance [about the Annual Information Statement](#).