



Australian
Charities and
Not-for-profits
Commission

Australian Charities Involved Overseas

**A study supplementing the
Australian Charities 2013 Report**

**Penny Knight
David Gilchrist**

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Curtin University

Not-for-profit Initiative

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The Curtin Not-for-profit Initiative

Curtin's School of Accounting established the Curtin Not-for-profit Initiative in 2011 following a refocus of research objectives toward industry-ready research outputs that are readily applicable in practice. As such, the aims of the Initiative are to:

- 1) Develop a body of research focused on practical and implementable outcomes that will enhance the resilience, efficiency and the sustainability of the Not-for-profit Sector Australia-wide;
- 2) Build significant and effective industry engagement in order to identify and prioritise the topics of research, and to facilitate dissemination and discussion of the findings to the best effect for the sector; and
- 3) Build a body of up-to-date, Australia specific knowledge that can be used to inform policy and practice within government, the Not-for-profit Sector and the broader community with a view to enhancing policy outcomes to the greater benefit of all communities in Australia.

Professor David Gilchrist
Director
Curtin Not-for-profit Initiative
GPO Box U1987
Perth WA 6845

david.gilchrist@curtin.edu.au
T: 08 9 266 7771

Penny Knight
Senior Research Fellow
Curtin Not-for-profit Initiative
GPO Box U1987
Perth WA 6845

penny.knight@curtin.edu.au
T: 0431 994545

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Executive Summary

This report examines Australian charities that are involved in activities outside Australia and is based on the data provided by 38,341 charities that submitted a 2013 Annual Information Statement (AIS) by 30 June 2014. It supplements and should be read in conjunction with the Curtin Australian Charities Report 2013.¹

Approximately 15% of all Australian charities (5,816 of the 38,341 charities in the dataset) report being involved overseas in some way. This involvement ranges from occasional donations of money or goods (for example, in response to a natural disaster), through to operating extensive and permanent on the ground services.²

Key findings

- The data from the 2013 AIS shows that only 0.6% (218) charities reported that their main activity is 'international activities', although 6% report that they operate overseas and 13% report that their beneficiaries include communities overseas.
- The profile of the charities involved overseas is very similar to that of all charities on most attributes. That is, they do not stand out as being generally larger or smaller than the rest, located in particular states, or showing significant differences in their age. Nearly two thirds (62%) are small, with revenue of less than \$250,000 in 2012-13. Forty five per cent do not employ any full time staff and approximately 40% only employ between one and five full time or part time staff.
- The one key factor differentiating this population is that half report having a religious purpose (compared with 32% for the general population) and that 'the relief of poverty, sickness or the needs of the aged' is a charitable purpose for approximately 40%, compared with 25% of all charities. These purposes are reflected in the main activities nominated by this group.
- The charities operating overseas were involved in more than 200 countries during their previous financial year, with no more than 5% operating in one country. The main countries of operation were India (5%), the Philippines (4%), New Zealand (4%), Papua New Guinea (4%) and Indonesia (4%). The location of operations may reflect particular natural disasters or crises in a country or region.
- Slightly fewer than average of the charities involved overseas report to state or territory governments and the median paid and unpaid staff time required to meet reporting obligations was lower for this group.
- Only 16% of charities involved overseas are endorsed as Deductible Gift Recipients compared with 29% of all charities.³ Three quarters receive a Fringe Benefits Tax (FBT) rebate compared with the average of 63%, but only 10% receive FBT exemption compared to the sector average of 20%.
- There are some discrepancies in charities' reporting of activity overseas. For example, some that nominated 'international activities' as their main activity did not report that they operate or had beneficiaries outside Australia. The 2013 AIS was the first time that charities reported their activities to the ACNC. The quality of the data should improve over time, as the sector becomes more familiar with the AIS and with the additional guidance from the ACNC. The financial data from the 2014 AIS will also provide additional insight into this important group of charities.

¹ Available at acnc.gov.au/curtincharitiesreport2013 or business.curtin.edu.au/courses/accounting/research/not-for-profit/reports.cfm

² There were four ways in which charities identified as having overseas involvement: they could nominate 'communities overseas' as a beneficiary, report that they 'operate overseas', that their main activity is 'international activities', or that international activities is one of their 'other activities'. The figure of 15% excludes those charities whose only indication of overseas involvement was choosing international activities as one of their 'other activities'.

³ This is based on records provided by the ACNC in July 2014. Updated ACNC data as of July 2015 shows that approximately 40% of charities are endorsed as Deductible Gift Recipients.

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1 Introduction

This report summarises the 2013 Annual Information Statements (AIS) data submitted by registered charities by 30 June 2014. It supplements and should be read in conjunction with the full report on this data published in *Australian Charities 2013: The first report on charities registered with the Australian Charities and Not-for-profits Commission*.⁴

1.1 Identification of charities that are involved overseas

There are four questions or fields in the AIS that enable the identification of charities that are active overseas. These are as follows:

1. **Main activity – International activities.** This is the narrowest classification of overseas involvement and includes only those charities that reported international activities as their main activity. There are 218 charities in this category.
2. **Other activity – International activities.** Organisations were able to nominate up to 25 activities other than their main activity type. There were 1,555 charities that marked international activities as one of their 'other activities'. Forty two percent (668) of this group did not also select one of the other fields in their AIS. In other words, despite listing international activities as one of their 'other activities', they showed no other signs of being affiliated internationally, either as operating outside Australia, supporting overseas beneficiaries, or through nominating international activities as their 'main activity'.
3. **Beneficiaries – Communities overseas.** Charities were asked to identify one or more of 21 categories of beneficiaries from their activities. There were 4,964 charities that identified 'communities overseas' as one of their beneficiaries, making this the broadest classification of charities involved overseas.
4. **Place of operation – Overseas / outside of Australia.** This population includes all charities that selected a country outside of Australia as a place where they conducted activities. When asked in which states and territories they were active and whether they were active overseas, 6% (2,402) of all charities indicated that they operate overseas. Many of these charities did not report their main activity or other activities as international activities.

1.2 The need to understand the activity of Australian charities overseas

Australian charities have been active overseas since before federation. Australians have strong connections to international communities: over a quarter (27.7%) of Australians were born overseas and many more have parents, grandparents or extended family living in other countries.⁵ Many Australians also acknowledge our relative prosperity and the hardships faced by those living in significant disadvantage in other countries, and have a strong interest in supporting communities overseas.

This activity ranges from occasional donations of money or goods (for example, as regular donations at Christmas or donations in response to a natural disaster), through to operating extensive and permanent on-the-ground services. The latter include organisations accredited by the Department of Foreign Affairs and Trade that deliver poverty reduction, health and other programs.

⁴ Australian Charities 2013 Report Available from <http://acnc.gov.au/curtincharitiesreport2013>

⁵ Australian Bureau of Statistics, Cat. No. 3412.0 - Migration, Australia, 2011-12 and 2012-13

The majority of charities that operate principally in Australia have little to worry about when sending occasional gifts or providing modest resources overseas, particularly when dealing with reputable organisations in other countries. However, hardship and political instability often go hand in hand and, for charities sending funds to or operating in some of the most deprived or volatile areas of the world, there is risk that these resources could be misdirected or misappropriated. The tax concessions held by charities, the opportunity to make tax deductible donations and their frequent movement of funds overseas can also make the Australian based operations vulnerable to exploitation.

It is important for those responsible for governing charities to be aware of the potential for their charity to inadvertently breach regulations, for fraudulent or even criminal activity to be perpetrated upon them, and to ensure their organisation complies with national and international laws and regulations.

The aim of this report is to summarise the data available from the 2013 AIS and provide policy makers, regulators and the community with information to better understand the group of charities that are active overseas and to inform future research and policy discussion.

A statement from the ACNC about its role in regard to charities operating overseas

The ACNC works to enhance public trust and confidence in the not-for-profit sector by helping to ensure charities meet the public expectations of good governance and transparency. Our regulatory approach reflects that most people involved in charities are acting honestly and trying to do the right thing. However, the ACNC does act swiftly and firmly where vulnerable people or significant charitable assets are at risk, where there is evidence of serious mismanagement or misappropriation, or if there is a serious or deliberate breach of the ACNC Act.

The ACNC recognises the vital importance of the not-for-profit sector in providing charitable services around the world. Our proportionate regulatory approach aims to ensure we will not disrupt or discourage legitimate charitable activities. We coordinate with other agencies, provide ongoing outreach and use risk-based monitoring and intervention where necessary. In our first two years we have issued guidance to overseas aid charities in respect of terrorism financing and published a comprehensive checklist – Protecting your charity against the risk of terrorist financing. Our approach is consistent with the best practice regulation recommended by the Financial Action Task Force (FATF).

For charities operating overseas, our expectation is that they understand the risks they face, including the risks of being misused or allowing funds to be diverted for non-charitable purposes. There is no “one size fits all” approach and it is up to charities to adopt appropriate practices to mitigate their risks. At a minimum we encourage all charities to ensure that they:

- (1) Have strong governance arrangements that comply with the ACNC governance standards
- (2) Carry out proper due diligence on those individuals and organisations they give money to, receive money from or work closely with
- (3) Keep appropriate records and meet their reporting obligations to the ACNC, and
- (4) Have an ongoing practice of reviewing and strengthening their internal controls (for example, policies, procedures, delegations of decision making powers, and financial management systems).

Further information is available from the ACNC’s website www.acnc.gov.au/protect

1.3 Interpretation of this report

Readers should be aware that there is some inconsistency in the reporting of activity overseas. For example, of the 218 charities that listed international activities as their 'main activity', only 178 (82%) reported themselves as operating overseas. In addition, only 29% (692) of charities that operate overseas nominated international activities as their main activity or as one of their 'other activities'. As such, this report provides a good general overview of the charities that provided information in the 2013 AIS, but future AIS data will likely provide greater clarity. As such, this report highlights key findings, but also identifies the need for charities to provide more accurate data to the ACNC.

Readers should also note the interpretation guidance provided in the full report, particularly the following:

- Despite most questions being compulsory, not every question was answered by all charities, and therefore the number of respondents to each question varies. The sample or population sizes are noted in the text.
- The raw data that underpins this report was provided by the ACNC. Curtin University has not verified the data and it is assumed correct as originally submitted. There were a small number of identified outliers or errors in the data and these were removed and noted in the text.
- All data collections have limits and readers should note the advice provided in this section and throughout this report on how to interpret and use the findings.
- In most cases, data is rounded to the nearest whole number. In some cases, totals may not add to 100% due to rounding or multiple-response.

2 How many Australian charities are involved overseas?

Based on responses to the 2013 AIS, between 15% and 17% of Australian charities have some involvement outside of Australia.

Less than 1% of charities report that their main activity is 'international activities'.

Approximately 6% of charities report operating overseas.

Thirteen per cent of charities report serving 'communities overseas'.

As mentioned in Section 1, for the 2013 AIS return there were four ways a charity could identify as having involvement overseas by reporting that: 1) their 'main activity' was 'international activities'; 2) that one of their 'other activities' was 'international activities'; 3) that their beneficiaries included 'communities overseas' or, 4) they 'operate overseas'. Some charities marked all of these 'boxes' whereas others marked only one, two or three. That is, they may have reported that they serve 'communities overseas' as one of their beneficiaries, but not have reported that they operate overseas.⁶

The number of charities that answered positively in at least one of these questions was 6,484 or 17% of the 38,341 reporting charities. However, the data on 'other activities' shows some errors in reporting and, on the basis that charities having more than incidental involvement overseas are likely to have identified in one or more of the other questions, this group has been excluded. This produces a slightly narrower population of 5,816 or 15% of all charities and is a more conservative estimate of the number of Australian charities involved overseas.

Table 1 Australian charities involvement overseas

	Number of charities	Per cent of all charities
Main activity - International activities	218	0.57%
Other activity - International activities	1,555	4.1 ⁷
Beneficiaries - Communities overseas	4,964	13.0% ⁸
Operate overseas	2,402	6.3%
Four category analysis		
Answered one or more of the above	6,484	16.9%
Report no activity overseas (did not answer one or more of the above)	31,857	83.1%
Total	38,341	100%
Involved overseas (i.e. excludes 'other activities')		
Total of main activity - International, beneficiaries - 'communities overseas' or operate overseas.	5,816	15.2%
Reported no activity overseas (did not answer one or more of the above)	32,525	84.8%
Total	38,341	100%

⁶ See Section 1 for further information regarding the definitions and potential reporting errors.

⁷ Total number of respondents to this question was 26,465, calculation based on percentage of 38,341.

⁸ Total number of respondents to this question was 34,556, calculation based on percentage of 38,341.

The data on charity activity overseas was analysed in a number of ways to identify differences between populations that might arise from using a wider or narrower definition of involvement. Most charts in this report show two populations and compare these with the total study of 38,341 charities:

- **Charities involved overseas.** This is the broadest population category and consists of the 5,815 (15.2%) charities that reported their main activity is 'International Activities', that their beneficiaries include 'communities overseas' or that they 'operate overseas'
- **Charities that operate overseas.** This is the smallest population category and includes only the 2,402 (6.3%) charities that reported that they 'operate overseas'. It is a subset of the charities involved overseas.

Some commentary has also been included focusing on the 218 charities that nominated international activities as their main activity.

Analysis of the data shows that there appears to be some discrepancies in respondents' results. Only 83% (181) of charities whose main activity is international activities nominated communities overseas as a beneficiary, yet a brief review of those included in this group suggests many of the remaining 17% also support communities overseas. These charities may have identified the specific beneficiary groups (e.g. women, people with disability) rather than using the combined category. Similarly, only 82% (178) of charities with international activities as their main activity stated that they operate overseas. The ACNC has updated AIS guidance information and definitions to ensure that charities correctly respond to the AIS and these discrepancies should reduce over time as the data requirements become better understood by charity representatives.

3 Profile of Australian charities involved overseas

This section summarises some of the key characteristics of charities involved overseas and the subset of this group that operates overseas and compares them with the wider population of Australian charities.

3.1 Size – Revenue

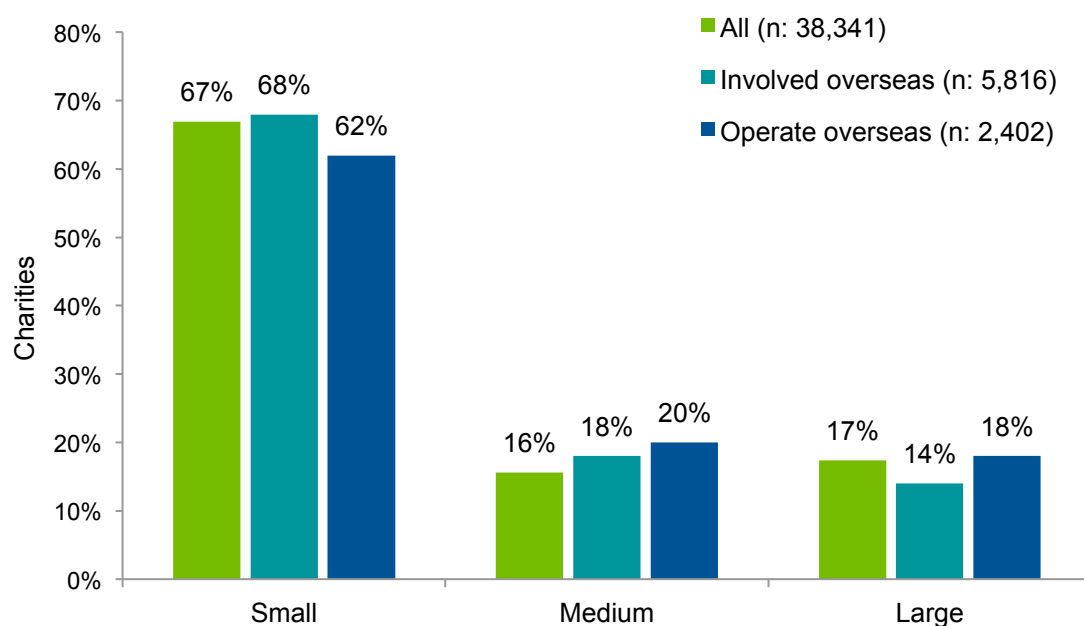
The distribution of Australian charities involved overseas across the size categories reflects that of the whole population of charities. That is, there is very little correlation between charity size category and its involvement overseas.

More than two thirds (68%) of charities involved overseas and 62% of those stating they operate overseas had revenue of less than \$250,000 in 2012-13.

Under the ACNC Act, charities with revenue of less than \$250,000 are classed as small; those between \$250,000 and \$999,999 are medium; and charities with revenue of \$1m and above are large.⁹ In this report the terms small, medium and large refer to these revenue groups.

Of the total population of charities in the 2013 AIS population, 67% are small, 16% medium and 17% large. A slightly larger percentage of charities **involved overseas** and a slightly lower percentage of those that **operate overseas** are small, but the distribution closely reflects that of the whole population of charities. The 2014 AIS will collect actual revenue of each charity (in addition to charity size category) and will allow for more detailed analysis.

Figure 1 Size of charities based on revenue for 2013 financial year - All charities, charities involved overseas and charities operating overseas



⁹ Revenue is defined as income that arises in the ordinary course of activities.

3.2 Size – Employment of full time and part time paid staff

The employment profile of charities involved overseas is also broadly reflective of all charities. These charities employ slightly more full time staff, but fewer part time staff than other charities.

A higher proportion of charities involved overseas employ staff, but the number employed per charity is lower.

All charities were asked to provide information on the number of full time and part time paid employees, and volunteers supporting their organisation in the last pay period of their financial year. However, not all charities provided this information, so this data is based on a sub-set of the 38,341 charities, with higher representation from the large charities.

The total number of full and part time staff employed by all charities registered with the ACNC and that submitted the 2013 AIS was estimated to be more than 919,000, equivalent to approximately 8% of the Australian workforce.¹⁰ Employment is concentrated within a small group of charities, with 10% of charities accounting for 90% of full time jobs and 85% of part time jobs.¹¹

Of the employing charities, the charities **involved overseas** reported employing approximately 84,000 full time staff and 56,000 part time staff. That is, approximately 19% of full time and 11% of part time staff employed by all Australian charities. Given that these charities represent 15% of all charities, they appear to be employing a slightly higher than average number of full time staff and slightly lower than average number of part time staff. However the total number of staff employed by charities **involved overseas** was nearly 140,000, representing 15% of all employment and therefore equivalent to their proportion of the sector. That is, charity involvement overseas does not appear to be correlated with any differences in rates of employment.

Those charities that **operate overseas** which represent only 6% of all charities also appear to account for a slightly larger than expected percentage of full time employees (11% of the total) but fewer part time staff (5%). Overall, they appear to be employing slightly larger numbers of staff, but the difference is not significant.

A small number of charities that operate overseas are very large employers. Sixteen charities that conduct activities outside of Australia recorded employing more than 500 full time staff, and a further 50 had between 100 and 500 staff.

The AIS did not ask charities to identify how many employees were located within or outside Australia and it is possible that this data includes some staff employed outside Australia.

¹⁰ This total is for 28,907 charities that provided data on full time staff and 30,462 charities that provided data on part time staff. Australian Bureau of Statistics 6202.0 Labour Force, Australia, June 2014. Total employed persons 11.5718m.

¹¹ This data represents the output from the questions on the AIS regarding the number of full time and part time paid employees during the last pay period of the charities' last financial year. Although obligated to provide this data, not all charities complied and therefore the results are not completely representative of all charities in the ACNC dataset. The group of charities that provided this data included a slightly higher proportion of medium and large charities. This means that the totals may understate total employment and employment ratios. The AIS online and paper forms have been amended to encourage better compliance for the 2013-14 reporting period.

Table 2 Full and part time employment - All charities, charities involved overseas and charities operating overseas

	All charities	Involved overseas		Operate overseas	
	Employment	Employment	% All Charities	Employment	% All Charities
Full time	428,549	82,616	19%	45,696	11%
Part time	490,814	54,860	11%	24,619	5%
Total employed	919,363	137,467	15%	70,315	8%

Distribution of employment – full time staff

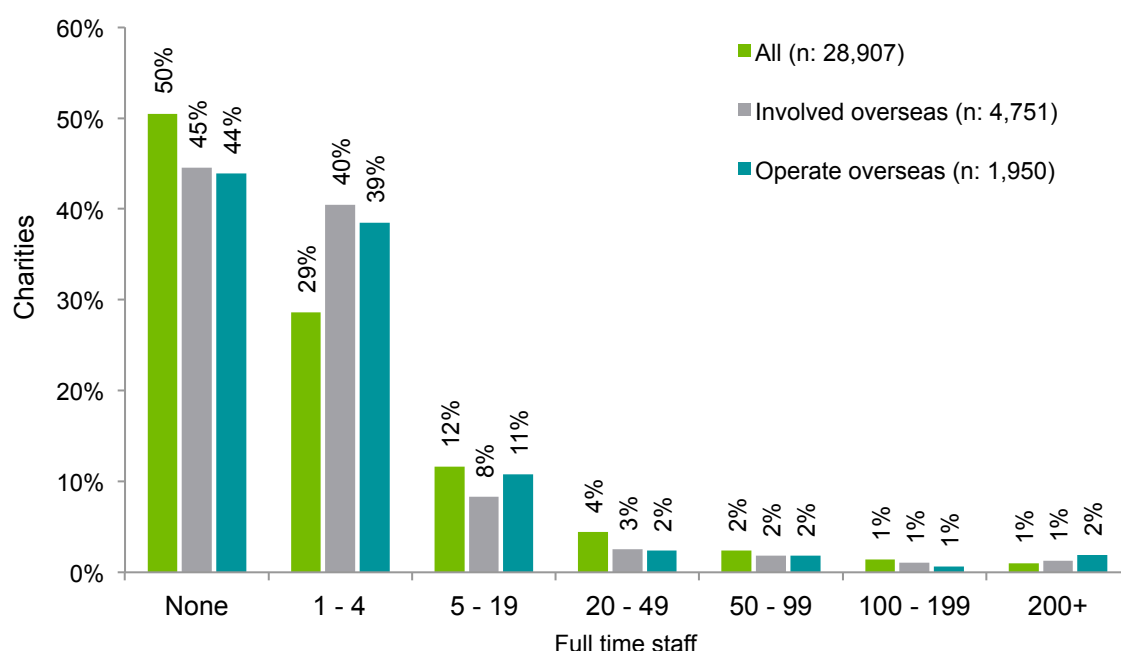
Key findings in detail:

- Of the total of 38,341 charities that submitted an AIS, only 75% provided information on their employment of staff. Of these, only half (49.5%) reported employing any full time staff. When the data on charities involved or operating overseas is extracted, it shows that a higher proportion of these charities employ full time staff.

Specifically, just over half (55%) of the charities **involved overseas** and 56% of those that **operate overseas** employ full time staff.

- However, they are more likely than others to be employing a small number of staff - between one and four staff. Forty per cent of charities **involved overseas** and 39% of charities **operating overseas** employ between 1 and 4 full time staff, compared with 29% for all charities.
- Similarly, only 15% of charities **involved overseas** and 17% of those **operating overseas** employ 5 or more staff, compared with 21% for all charities.
- Analysis of the small group of charities whose **main activity is international** and that provided employment data (180 of the 218 charities) shows that these results are reversed. For this group, two thirds (66%) reported having no full time staff, 17% employ between one and four staff and only 17% have more than five full time staff.
- Of all charities that employ full time staff, the median number is four. Whereas for charities that are **involved overseas** and for those that **operate overseas**, the median is 2 full time staff.

Figure 2 Full time paid employment – All charities, charities involved overseas and charities operating overseas



Distribution of employment - part time staff

Key findings in detail:

- Just over 30,400 charities (79%) provided data on their employment of part time staff and of these, more than half (57%) employed part time staff. Analysis of these charities involved or active overseas shows a similar result.
- Reflecting the employment of full time staff, charities involved or operating overseas are more likely to be employing only one to four part time members of staff (39% or 40%). For both categories, only 18% employ more than five staff compared with 27% for all charities.
- Again, of the 184 charities whose **main activity is international** and that supplied employment data, more than half (57%) have no part time employees.
- Of all charities that employ part time staff, the median number is four staff. Whereas for charities that are **involved overseas** and for those that **operate overseas**, the median is two staff.
- The median number of part time employees for all charities that provided data is four. For charities **involved overseas**, the median is 2 and for those **operating overseas**, the median is 3 part time staff.

Figure 3 Part time paid employment – All charities, charities involved overseas and charities operating overseas

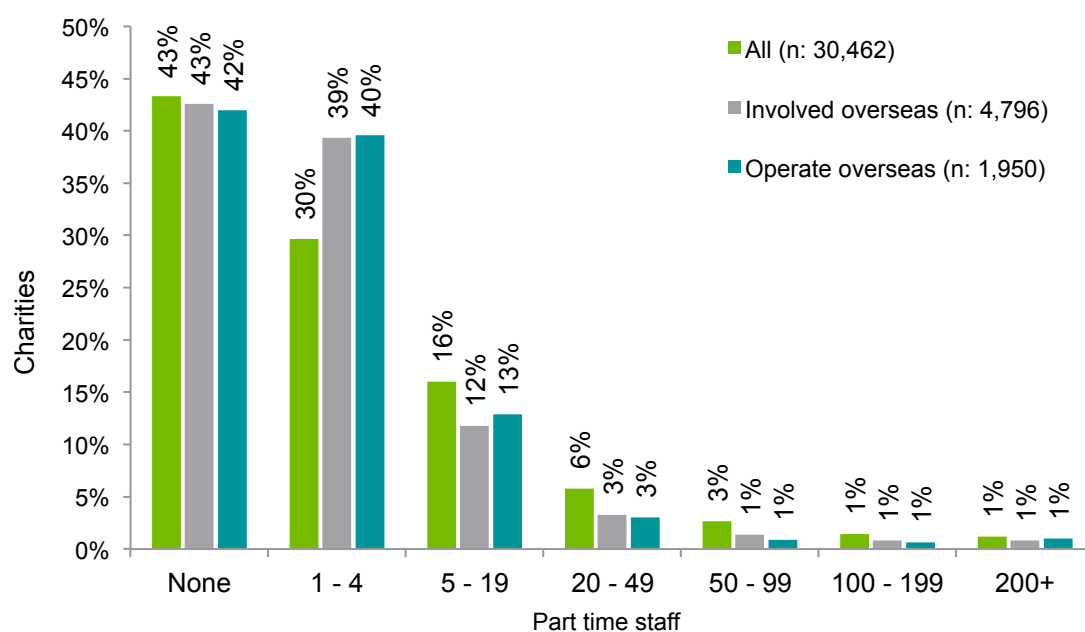


Table 3 Charities that are involved or operate overseas and provided data on full time and part time staff

Number of staff per charity	Involved overseas		Operate overseas	
	Full time paid staff	Part time paid staff	Full time paid staff	Part time paid staff
0	2,117	2,043	856	819
1-4	1,922	1,886	751	772
5-19	395	566	210	251
20-49	121	156	47	59
50-99	87	67	36	17
100-199	50	38	13	13
200+	59	30	37	19
Total charities	4,751	4,796	1,950	1,950

3.3 Volunteers

Charities involved overseas receive more support from volunteers. Over 93% report being supported by volunteers compared with 86% of all charities.

The median number of volunteers per charity involved overseas is 16 compared with 15 for all charities.

The total number of volunteers for the 5,816 charities that are involved overseas and providing data on volunteers was 677,382, which represents more than a third of the estimated two million volunteers for all reporting charities.¹²

As with the employment data, not all charities provided information on the number of volunteers supporting their organisation. For the total population of 38,341 charities, 33,380 or 87% provided information on the number of people who had worked as volunteers for their organisation in the last pay period of their financial year.

The AIS data does not allow for separate reporting of the number of volunteers working in Australia, Australians volunteering overseas or volunteers from other countries working for Australian charities. As such, the data presented here may represent all volunteers or only those residing in Australia.

Key findings:

- Over a third of all charities **involved overseas** report having five to 19 volunteers and approximately one in five report having 20 to 49 volunteers.
- The median number (excluding 0) of volunteers for charities **operating overseas** is 14 compared with 15 for all charities.
- The distribution of volunteers supporting charities active overseas shows a similar pattern to that for all charities in that the peak is at 5 to 19 volunteers per charity.
- There were 604 charities **involved overseas** and 258 charities **operating overseas** that report having more than 100 volunteers. However, given that these charities often provide a range of services within and outside Australia, it is not clear whether these volunteers are working on overseas or domestic activities.

¹² 33,840 charities that provided information on the number of volunteers that worked for their organisation during the last pay period of their financial year.

Figure 4 Volunteers – All charities, charities involved overseas and charities operating overseas

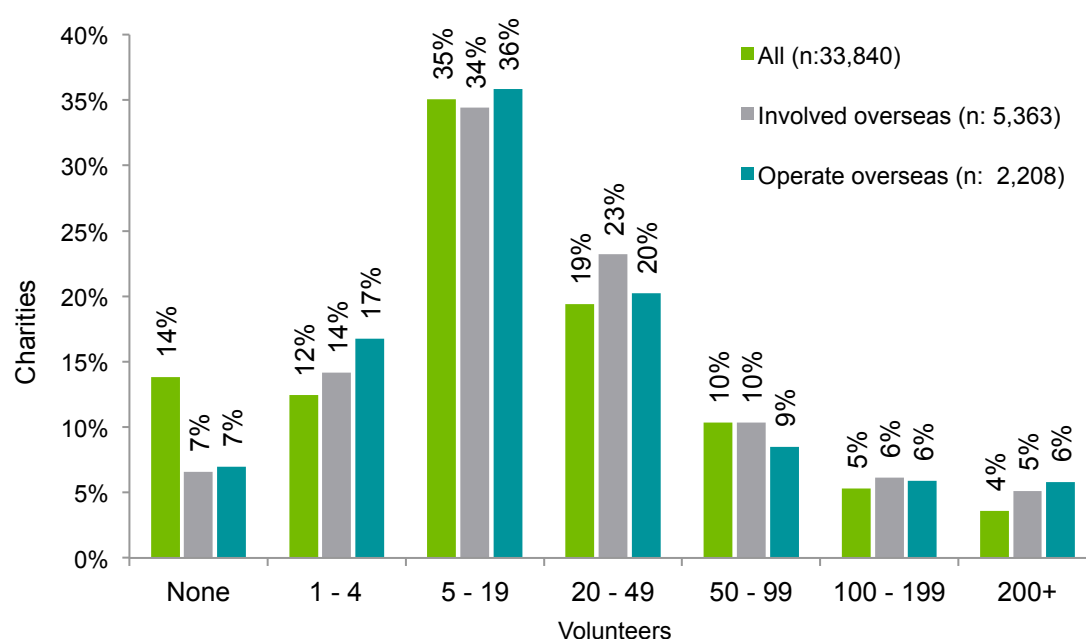


Table 4 Volunteers – All charities, charities involved overseas and charities operating overseas

All charities	Involved overseas		Operate overseas	
Volunteers	Volunteers	% All charities	Volunteers	% All charities
2,000,000 (Estimated)	660,128 ¹³	34%	454,680	23%

¹³ This includes the 166,923 volunteers reported by Surf Life Saving Australia Limited and the 100,000 volunteers reported by Australian Men's Sheds Association.

3.5 Charitable purpose

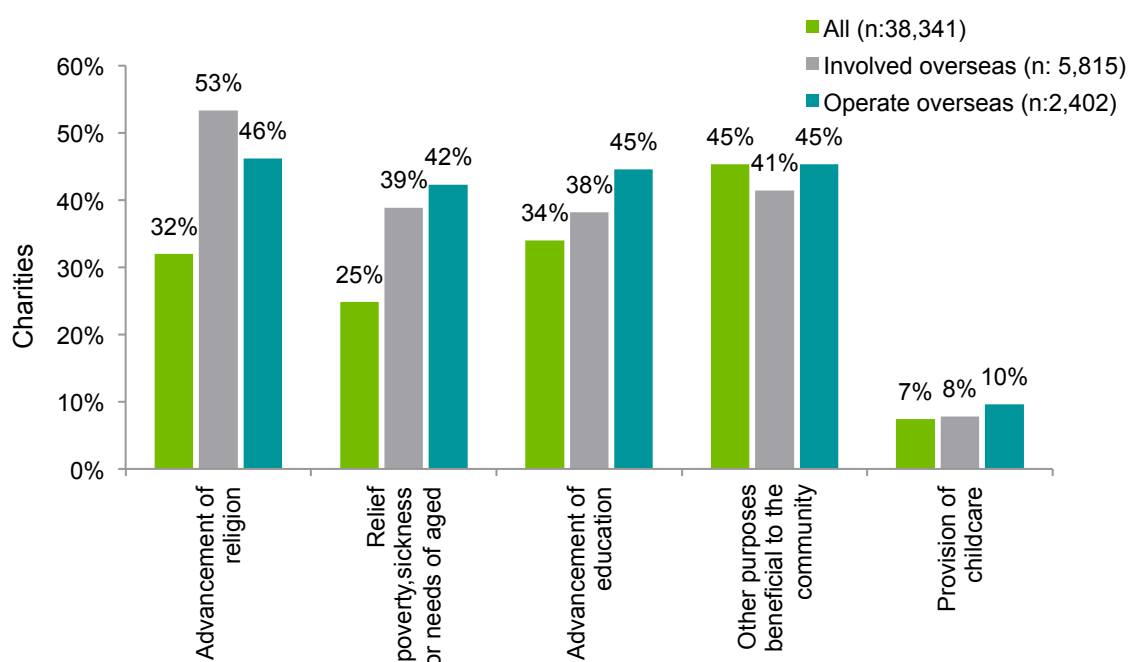
The purposes of charities involved overseas are notably different to the overall population. More than half have a religious purpose, 39% were established to relieve poverty, sickness or the needs of the aged, and 38% to advance education.

For a not-for-profit to be a charity it must be established to pursue one or more charitable purposes. Prior to the introduction of the *Charities Act 2013 (Cth)*, charities were classified under one or more of five categories of purpose. With the introduction of the Act, there are now 12 charitable purposes and two additional sub-types.

Based on the categories currently available, 32% of all charities were established to advance religion, 34% to advance education and a quarter to relieve poverty, sickness or the needs of the aged. However, more than half of the charities **involved overseas** and 46% of those that **operate overseas** are faith-based charities. A previous study found that faith-based purposes are under-reported, so it is likely that the actual number of charities involved overseas and with faith-based purposes could be higher than reported in this data.¹⁴

Charities **involved overseas** are also more likely to nominate relief of poverty, sickness and the needs of the aged as one or more of their purposes. It is clear from this data that the average number of purposes nominated by both charities involved overseas and those active overseas is higher as these two populations are strongly represented in all categories.

Figure 5 Charitable purpose – All charities, charities involved overseas and charities operating overseas



Note 1: The term “Other charitable purposes beneficial to the community” includes activities such as advancing arts and culture, health, animal welfare and the environment, and may include a wide range of other purposes.

Note 2: Totals add to more than 100% due to multiple responses.

¹⁴ Knight P.A. and D.J. Gilchrist (2015) Australia's Faith-based Charities: A summary of data from the Australian Charities 2013 Report. Available at <https://business.curtin.edu.au/courses/accounting/research/not-for-profit/reports.cfm>

3.6 Charities planning to change how they will pursue their purpose

In addition to identifying their current purpose, charities were required to advise whether they intend to change the way they will pursue their charitable purpose in the next financial year. Of the 5,816 charities **involved overseas**, 2.5% (147 charities) reported that they intend to change the way they pursue their purpose, slightly less than the 3% recorded for all charities.

Similar to all charities, just less than half of those intent on changing will close or amalgamate. The other notable changes included seeking new funding sources, increasing funding, reaching new beneficiary groups and collaborating with other charities. As most of the charities included in this group have their main or at least some operations in Australia, most comments related to changes within their Australian based operations. Some examples of the responses relating to changes in overseas operations are listed below.

Is your charity going to change the way it pursues its charitable purpose in the next financial year? If so, please describe.

"In 2012-13, [charity name 1] considered the high costs of compliance for the charity and the lost opportunity to use that money for the good of the Vanuatu people. It was decided to approach [charity name 2] about merging operations as both charities have the same goals... and the duplication of similar programs made it clear there was no need for two charities to continue to do the same work. After discussions with [1], [2] directors recommended to its members that it transfer [2]'s programs to [1] and voluntarily deregister [2]. This was accepted by the members and [2] ceased trading at 30 June 2013."

"...we will rather endeavour to pursue our charitable purpose by assisting refugees and those deprived within stable regions"

"Moving from a welfare-based organisation into a relief-based one and pursuing tax-deductible giving."

"...will not be returning to Palestine in the next financial year."

"Focus on building capacity in the East Timor operations including management."

"We plan to commence similar activities in underprivileged communities within Australia."

"We are exploring opportunities to assist women who are victims of domestic violence in Australia, and we are exploring opportunities to assist in the prevention of human trafficking and helping to protect children in high risk situations."

"The disaster relief activities in Japan have finished. Activities are now focusing on education scholarships for poor and disadvantaged children on Nias Island in Indonesia. The scholarships pay the uniform, books, transport and extra tuition costs for children from poor families. The children stay with their parents or relatives rather than in a children's home, and support given to the parents where possible to improve their ability to sustain the family."

"Our anti-trafficking program in Cebu, the Philippines will begin its implementation."

Source: 2013 Annual Information Statements

3.7 Main and other activity

Religious activity was the main activity for nearly half of these charities involved overseas. This compares with 25% for all charities and reflects the findings above regarding charitable purpose.

The next largest main activity type was economic, social and community development, nominated by 5% of charities with overseas involvement.

Only 218 (0.6% of all charities) reported that international activities are their main activity.

Charities were asked to nominate a single main activity and could indicate one or more 'other activities' from a list of 25 categories based on the International Classification of Non-Profit Organisations. Only 218 (0.6%) charities nominated 'international activities' as their main activity and a further 1,555 (4.1% of all charities) nominated 'international activities' as one or more of their 'other activities'. More than half (56%) of the latter group are also involved in economic, social and community development and just under half (49%) provide emergency relief.

The charities **involved overseas** group includes charities that reported that they have beneficiaries overseas or operated overseas and these subsets were analysed to determine their main activity. Forty seven per cent of charities that support communities overseas reported that their main activity was religious, nearly double the number for the population of all charities. A similarly large proportion of charities **operating overseas** (39%) nominated their main activity as religious.

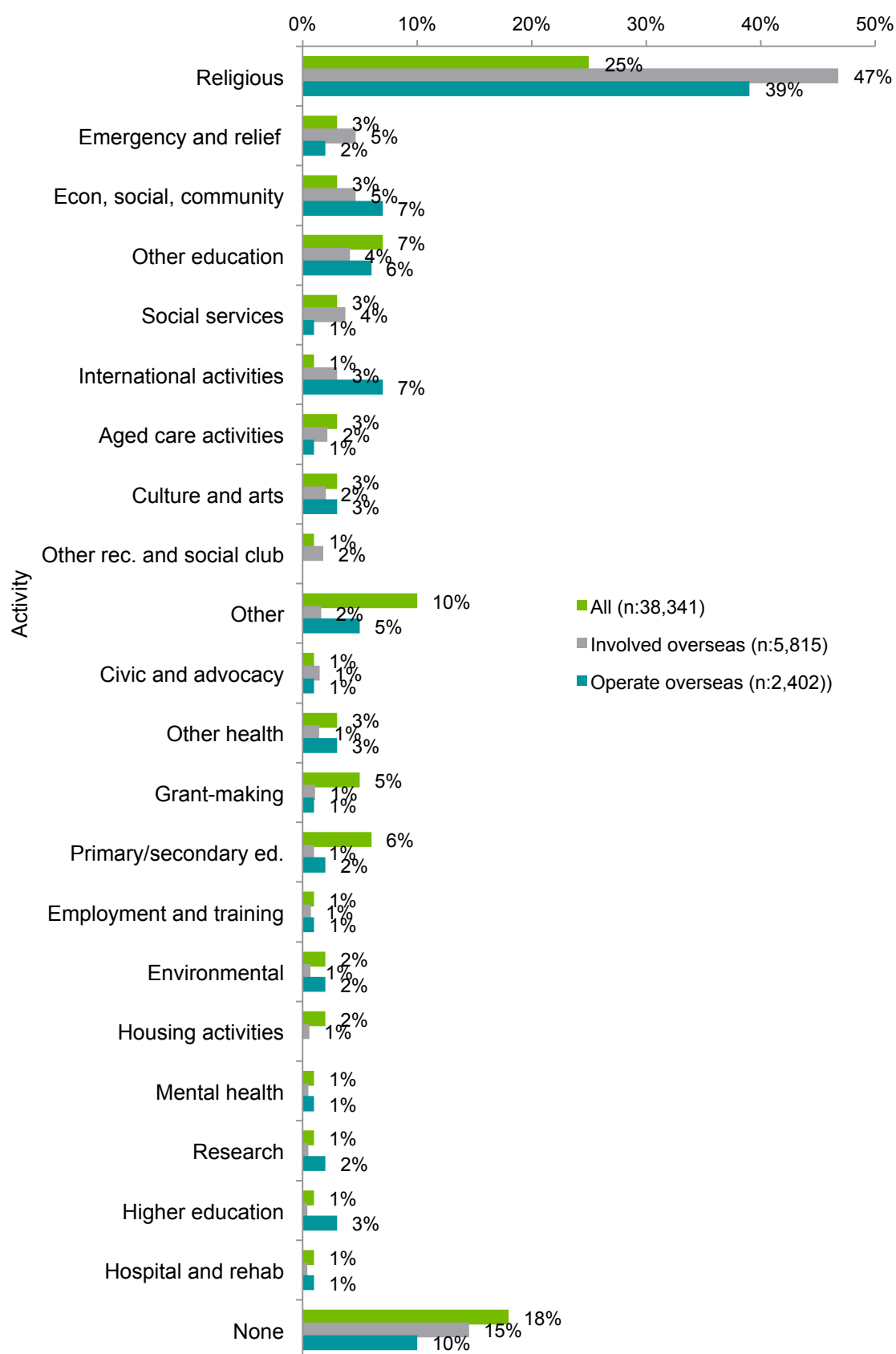
The remaining categories of main activity were mentioned by less than five per cent of all other charities.

Charities reporting 'international activities' as their main activity

The 218 charities that list 'international activities' as their main activity include many well-known large charities, such as:

- The Oaktree Foundation Australia
- Plan International Australia
- The Fred Hollows Foundation
- Oxfam Australia
- Australia For UNHCR
- Australian Committee For UNICEF Limited
- Sunrise Children's Association Incorporated
- CBM Australia
- The Kokoda Track Foundation Limited
- Habitat For Humanity Australia Overseas Aid Fund
- The Trustee For Rotary International District 9450 Youth Exchange Scholarship Trust Fund
- Australian Institute of International Affairs

Figure 7 Main activity of all charities, charities involved overseas and charities operating overseas



Note: The main activity categories 'Income support and maintenance', 'Sports', 'Law and legal services' and 'Animal protection' are not included in the above graph, as they were selected by less than 1% of charities.

3.8 Beneficiaries

Nearly 5,000 charities (13%) nominated 'communities overseas' as one of their beneficiary groups. However, of this group, more than half did not indicate that their activities included 'international activities', or that they operated outside Australia. As such, their involvement overseas may constitute only a small part of their activities.

Charities could nominate one or more of 21 different types of beneficiaries, including 'general community' and 'other charities'. Therefore, the data does not allow for discrete analysis or the ranking of beneficiary groups.

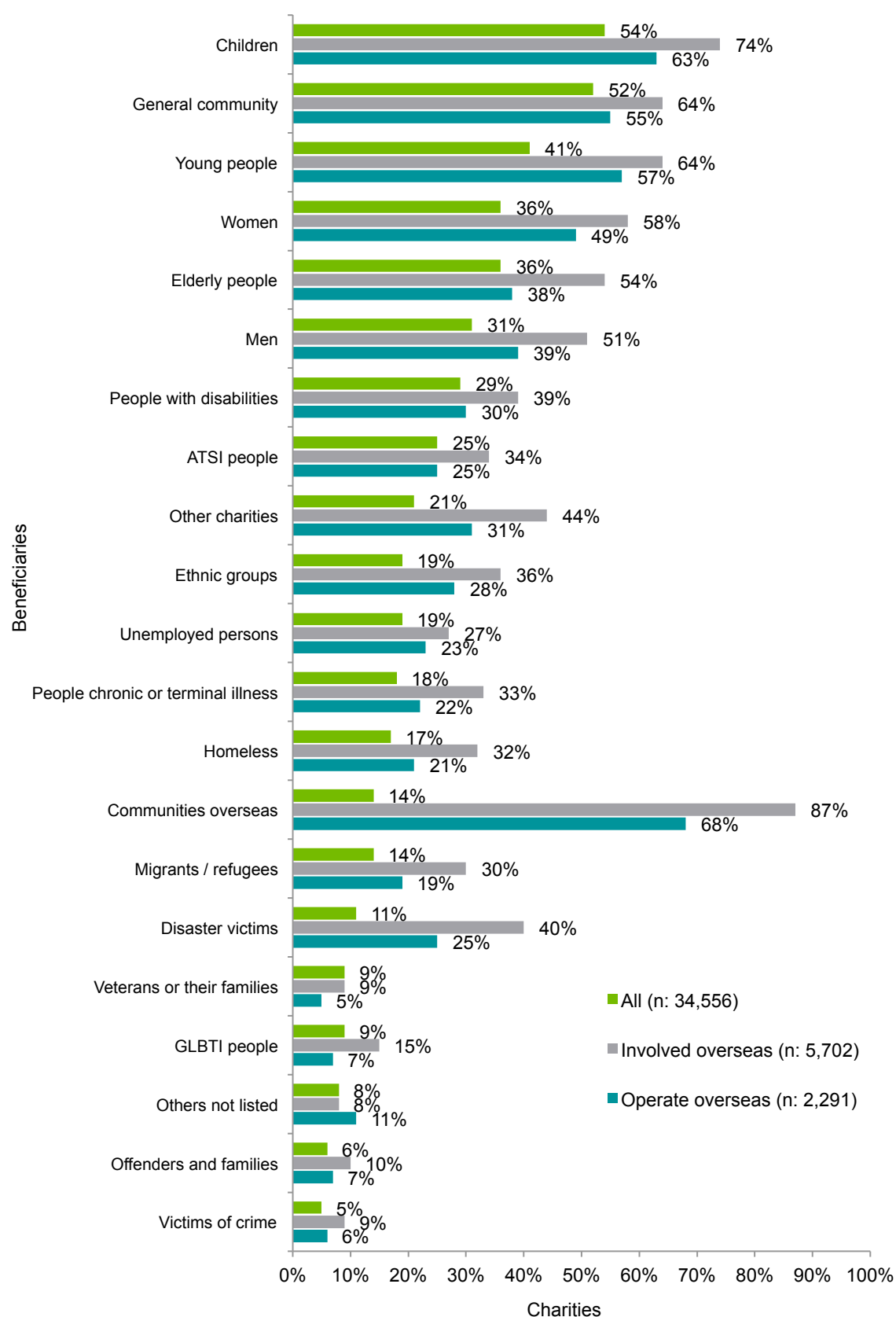
Similar to all charities, (other than communities overseas) those involved or operating overseas mostly serve children, the general community, young people, women, the elderly and men.

Interestingly, on average, charities **involved overseas** nominated more beneficiary groups, selecting an average of six beneficiary groups compared with four for the whole population of charities.

Key findings:

- Only four per cent (181) of the 4,964 charities that help **communities overseas** nominated international activities as their main activity.
- Forty per cent of charities **involved overseas** and 25% of those **operating overseas** assist victims of disaster.
- Seventy four per cent of charities **involved overseas** nominated children as one of the beneficiaries of their services.
- Forty four per cent of charities **involved overseas** and almost a third of charities that **operate overseas** support other charities.

Figure 8 Beneficiaries of charities - All charities, charities involved overseas and charities operating overseas



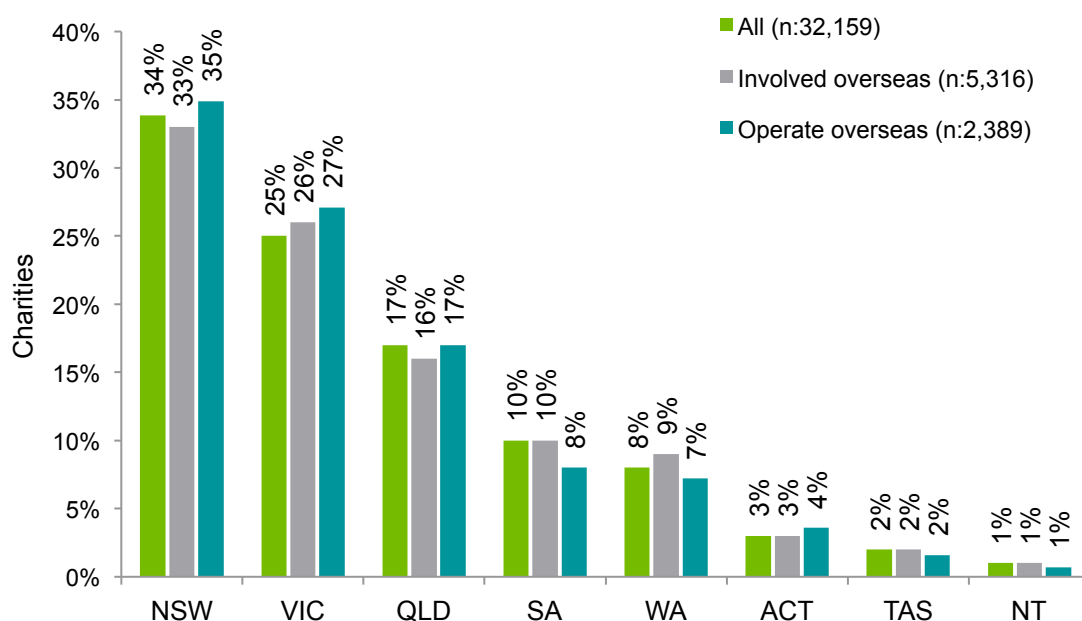
3.9 The location of charities' main business address

The distribution of Australia's charities across the states and territories is correlated with population.

More than half of all reporting charities involved or operating overseas have their main business address in New South Wales or Victoria.

The AIS collected information identifying the location of charities' primary business address and also asked charities to specify the Australian states or territories in which they operate. Among other things, this data provides information on the extent to which charities may be affected by differences in state and territory based legislation.

Figure 9 State or territory of primary business address - All charities, charities involved overseas and charities operating overseas



3.10 Countries of operation

Australian charities reported operating in more than 200 countries, with no more than 5% operating in one country.

The 2,402 charities that responded that they operate outside Australia were asked to nominate the countries in which they operate. They nominated a very wide range of countries - on average 2.8 countries each. The countries in which most charities are active are India, the Philippines, New Zealand, Papua New Guinea and Indonesia.

The inclusion of New Zealand, the USA and Great Britain may reflect disaster relief donations and services, or possibly connections with international organisations.

Table 5 Charities operating overseas (n: 2,402)

Country	No. Charities	Charities (%)
India	346	5%
Philippines	295	4%
New Zealand	258	4%
Papua New Guinea	246	4%
Indonesia	244	4%
Cambodia	231	3%
USA	207	3%
Thailand	186	3%
China	166	2%
Uganda	166	2%
Kenya	162	2%
Great Britain	155	2%
Fiji	143	2%
Nepal	119	2%
All others	3,765	56%
Total	6,689	98%

Note: Adds to 98% due to rounding

3.11 Reporting to the Commonwealth and State and Territory Governments

The percentage of charities active overseas that report to the Commonwealth Government is similar to the proportion for all charities. That is, about 15% of all charities reported to Commonwealth Government agencies in the 2012-13 financial year.

However, slightly fewer charities involved or operating overseas report to state or territory governments.

Reporting to governments is correlated with charity size, the sector of operations and the number of charities operating in each sector, and therefore caution is required when interpreting these results. Further, not all charities responded to these questions.

Fifteen per cent of responding charities that are involved overseas reported to the Department of Education, Employment and Workplace Relations (DEEWR), 40% to the Department of Health and Ageing (DoHA – now the Department of Health) and 40% to the Department of Families, Housing, Community Services and Indigenous Affairs (FaHCSIA – now called the Department of Social Services).

The AIS included three optional questions regarding reporting obligations to the Commonwealth, state or territory governments. The AIS defined reporting obligations as including fundraising or grant acquittals and other reporting activities, but excluded reporting obligations to the ATO and state and territory corporate reporting obligations such as those set by the state or territory regulators of associations.

The charities that answered these questions consist of a higher proportion of the larger charities. Reporting obligations are related to charity size and area of activities, which means these results provide a better indication of the experience of large organisations and cannot be extrapolated to apply to all charities active overseas.

Fifteen per cent (873) of the 5,816 charities **involved overseas** responded that they had reporting obligations to a Commonwealth Government agency in the last financial year and 1,218 stated they had reporting obligations to a state or territory government. A slightly lower proportion of charities **operating overseas** responded that they reported to Commonwealth and state/territory Governments.

Of the 218 charities whose **main activity is international**, less than 10% stated they report to the Commonwealth Government. Reporting rates are higher for state or territory reporting with more than a quarter reporting to at least one state or territory government department or agency.

Table 6 Reporting to Commonwealth and State and Territory Governments - All charities, charities involved overseas and charities operating overseas

	All charities		Involved overseas		Operate overseas	
	Respondents	% of pop.	Respondents	% of pop.	Respondents	% of pop.
Reporting to the Commonwealth	5,821	15%	873	15%	322	13%
Reporting to a State/Territory government	9,841	26%	1,218	21%	450	19%
Total possible population	38,341		5,816		2,402	

Commonwealth agencies to which charities report

Of the 873 charities **involved overseas** and stating they had obligations to report to the Commonwealth, 40% report to the Department of Health and Ageing (now the Department of Health), 40% to FaHCSIA (now the Department of Social Services). However, fewer charities active overseas report to the Department of Employment and Workplace Relations.¹⁵

It is important to note that these results reflect the number of charities that operate in each of the relevant areas and not the amount of reporting burden. For example, there are more than 1,400 charities that provide health or aged care services as one of their other activities, which would account for the large number of charities reporting to the Department of Health and Ageing.

Seven charities stated they reported to the Overseas Aid Gift Deduction Scheme, 46 reported to AusAID or the Department for Foreign Affairs and Trade, and five stated they reported to the Australian Council for International Development (although this is not a Commonwealth Government agency).

Figure 10 Reporting to Commonwealth agencies - All charities, charities involved overseas and charities operating overseas

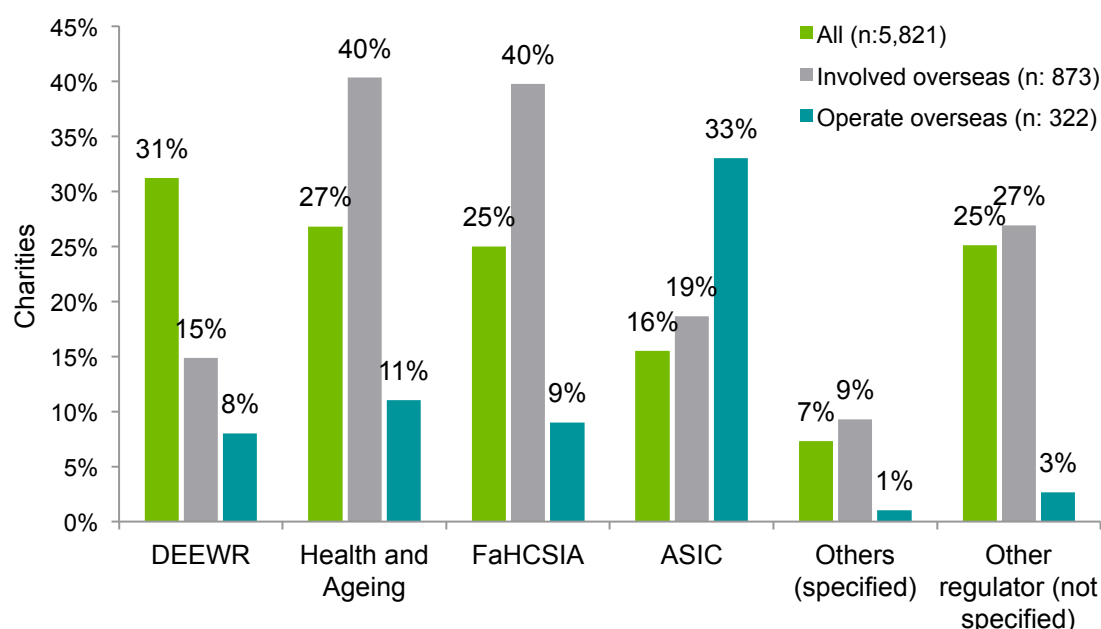


Figure 10 shows the responses to the pre-set options provided on the AIS form. There was a large selection of 'other' for this question (26%). Analysis of the 'other' category shows charities also reported to a wide range of other Commonwealth agencies, including the Australia Council for the Arts, the Australian Attorney-General's Department, the Australian Children's Education and Care Authority, the Department of Immigration and the Department of the Environment.¹⁶

¹⁵ Government agencies can change names or acronyms, merge or restructure from time to time. This occurred most recently in the Commonwealth public sector in the 2013 Machinery-of-Government changes. This may contribute to the relatively large number of 'other' responses to this question. The agency formerly known as FaHCSIA is now named Department of Social Services (DSS). The Department of Health and Ageing has now been renamed the Department of Health. We have retained the department names used in the 2013 AIS.

¹⁶ The agencies included here are those nominated by the charities. A range of abbreviations were used and some of these may no longer exist or may have changed name.

3.12 Time spent meeting Commonwealth and state/territory reporting obligations

Charities involved or operating overseas spend less paid staff time reporting to Commonwealth, and state/territory governments than the average for all charities.

The charities involved overseas (and that answered this question) spent a median of 25 hours of paid staff time and 10 hours of unpaid staff time meeting their reporting obligations. This is significantly less than the median of 40 hours and 12 hours reported by all charities.

Charities operating overseas (and that answered this question) spent a median of 26 hours of paid staff time and 12 hours of unpaid staff time meeting their reporting obligations.

Reporting in this context includes reporting to both the Commonwealth and state/territory governments and includes time spent writing government funding acquittals but excludes reports to the ATO. Charity representatives were asked to estimate the number of hours spent reporting over their last financial year. This is difficult to estimate and to divide into different tasks, such as separating ATO obligations from other types of reporting, so this data should be treated as indicative only.

Importantly, this data estimates all reporting obligations, not 'red tape' which can be defined as "obligations that are excessive, unnecessary or confusing"¹⁷ or administrative practice that delivers greater cost to an organisation, government and/or the community than the benefits that the administrative practice returns in total.¹⁸ Many organisations, whether commercial, NFP or charities must undertake some reporting to government, particularly if they are operating in regulated sectors, such as in human services and education. Organisations undertaking work under grant or contract with governments are also required to provide additional information in order to acquit funding provided.

Finally, not all charities provided data on the number of hours spent reporting and therefore the data cannot be extrapolated to the whole sector or to those charities active overseas.

Table 7 Hours spent reporting to Commonwealth and state/territory governments, paid and unpaid - All charities, charities involved overseas and charities operating overseas

	All charities	Involved overseas	Operate overseas
Total respondents – paid staff	10,404	1,359	669
Total hours – paid staff	1,384,416	146,869	104,895
Median hours – paid staff	40 hrs	25 hrs	26 hrs
Total respondents – unpaid staff	9,537	1,329	659
Total hours – unpaid staff	388,000	See note	See note
Median hours – unpaid staff	12 hrs	10 hrs	12 hrs

Note: There were a number of small charities that recorded over 2,000 hours of reporting by unpaid staff. This data appears erroneous and removal of these entries from the total made a material difference to the total. Therefore, total hours spent reporting by unpaid staff has not been included.

¹⁷ Ernst & Young, Research into Commonwealth Regulatory and Reporting Burdens on the Charity Sector 2014 available at acnc.gov.au/eyredtapereport

¹⁸ See Gilchrist, D. J. (2013), www.acnc.gov.au/ACNC/Pblctns/Rpts/RTRforum/Session1/ACNC/Report/rtrforum1.aspx

Distribution of reporting hours – paid and unpaid staff

Forty four per cent of charities involved or operating overseas and that answered this question reported that they spent no paid staff time on reporting to Commonwealth or state/territory governments. However, these charities were much more likely than others to report that they spent unpaid staff time reporting, with 39% reporting spending between 1 and 19 hours in the last year reporting to governments.

Figure 11 Hours spent reporting by paid staff - All charities, charities involved overseas and charities operating overseas

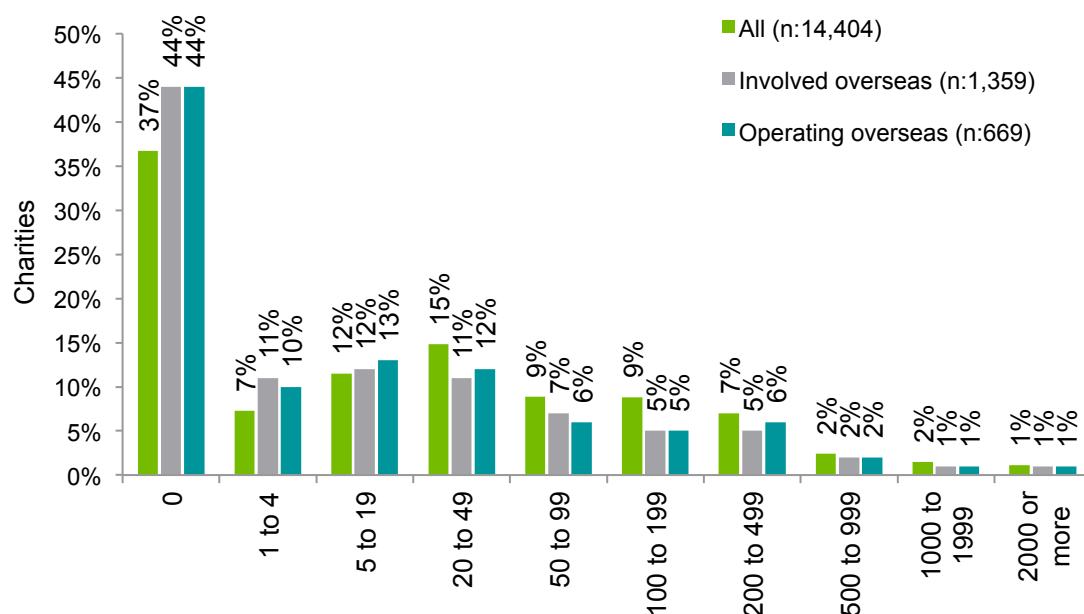
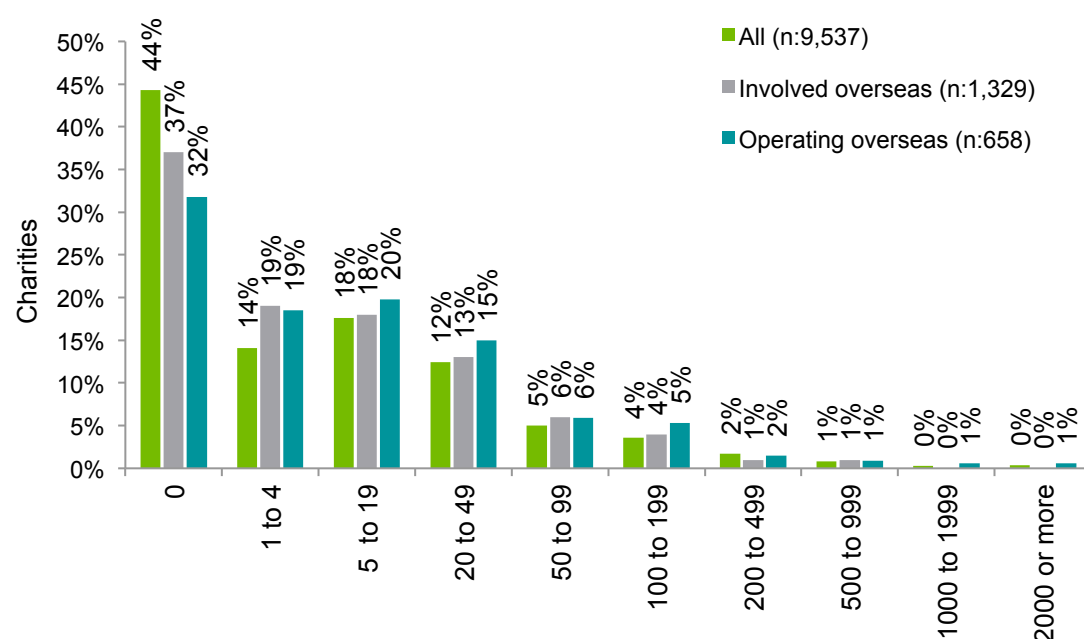


Figure 12 Hours spent reporting time by unpaid staff – All charities, charities involved overseas and charities operating overseas



3.13 Legal structure, tax status and financial reporting year end

Forty per cent of charities involved overseas and 42% of those involved overseas are incorporated entities.

A quarter of charities operating overseas are structured as Australian Public Companies, compared with only 15% of those involved overseas and 12% of all charities.

Legal structure

Along with other data, the Australian Business Register (ABR) provides information on the legal structure, charity sub-type and tax registrations and exemptions applicable to the charities registered with the ACNC. The data in this section was sourced from the ABR and the information provided by charities on their AIS returns.

There are four common legal structures and a few other specialist legal structures that charities can adopt and they may have different names in different databases, so this can be a complex area.¹⁹

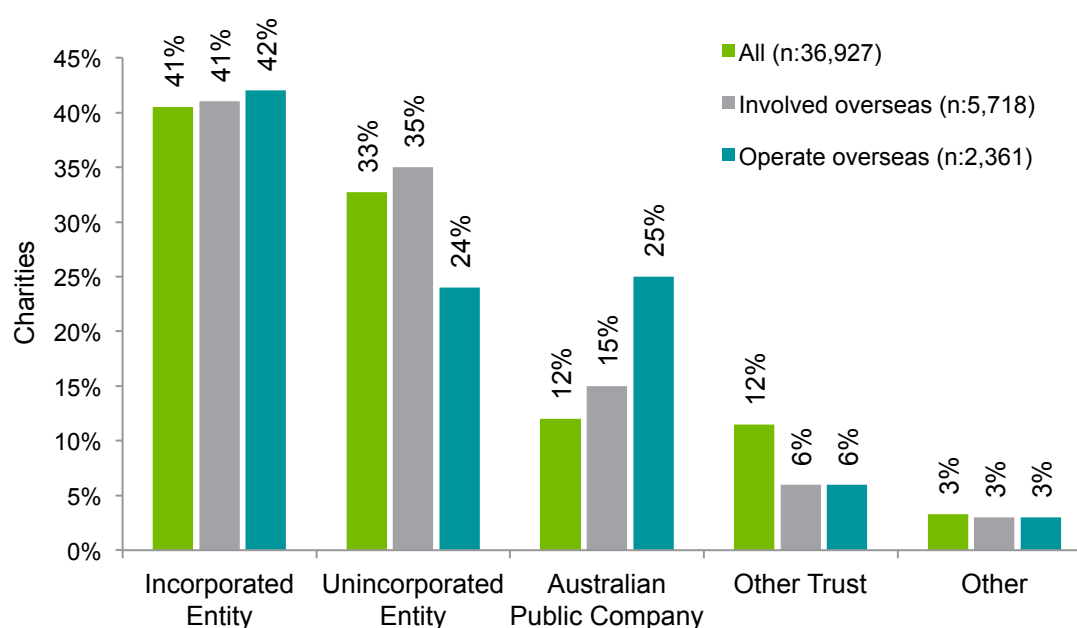
Most charities are structured as either an Association (Unincorporated or Incorporated), a Company Limited by Guarantee or a Charitable Fund:

- An Incorporated Association is a separate legal entity (a corporation) and can continue to operate regardless of changes to membership. The liability of members of an Incorporated Association is generally limited.
- Unincorporated Associations are associations of individuals and are not recognised as separate legal entities to their members. Significant liability can attach to members in these organisations.
- A Company Limited by Guarantee (Corporation - Australian Public Company) is an entity incorporated under Commonwealth legislation (the *Corporations Act 2001*), which is administered by ASIC and, therefore, all of these charities have the same rights and obligations regardless of where they are located.
- A Charitable Fund (Other trust) is a trust established for charitable purposes and has different obligations again.

To operate outside of their state of registration, incorporated and unincorporated associations must take additional legal steps and typically they will register with ASIC as a Registered Australian Body. In a small number of cases, charities are established via an Act of Parliament.

¹⁹ The Productivity Commission recommended simplification of charity legal structures in its report *Contribution of the Not-for-Profit Sector*, Research Report, Canberra, 2010. This report is available at <http://www.pc.gov.au/inquiries/completed/not-for-profit/report>

Figure 13 Charity legal structure – All charities, charities involved overseas and charities operating overseas



Tax status

Over 73% of charities operating overseas and 76% of charities involved overseas are GST registered and a similar proportion is eligible for an FBT rebate.

Only a fifth of charities that conduct overseas activities are registered as Deductible Gift Recipients, possibly reflecting the high proportion of faith-based charities in this population.

Charities involved or operating overseas are less likely to be exempt from FBT.

Registered charities can apply to the ATO to access charity tax concessions available under income tax, Goods and Services Tax (GST) and fringe benefits tax (FBT) laws. These include exemption from income tax, and concessions up to a set value for GST and FBT.

All charities can apply to be registered for GST, which generally enables them to claim a refund for the GST component of the goods and services they buy. However, it is only compulsory for charities to be registered for GST if their turnover for GST purposes exceeds \$150,000 over twelve months.

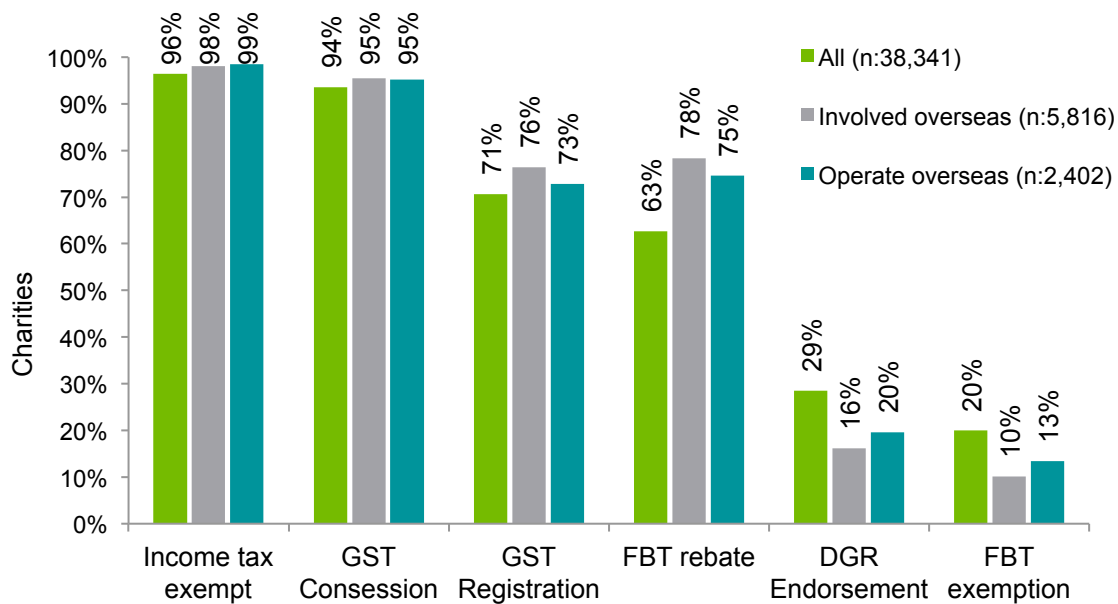
In addition to obtaining tax benefits, certain charities may apply to be registered as a Deductible Gift Recipient (DGR), so that donations are tax deductible for the donor. To be eligible to be endorsed as a DGR charity, the organisation must fall into one of a number of categories, however, organisations that have a purpose that is only religious or for which religion is their main activity do not normally qualify. This is a complex area and readers may wish to visit the Australian Tax Office website for further information or seek professional tax advice.

Key findings:

- It would be expected that almost all entities in the ACNC dataset are eligible for income tax exemption and are registered for GST concessions. The ABR data shows that 96% are recorded as income tax exempt and 94% as GST exempt, indicating that there are some incomplete records.

- Sixteen per cent of charities involved overseas and 20% of those that operate overseas have DGR endorsement - both lower than the average of 29%²⁰ for all charities. This may reflect the high proportion of these charities that are faith-based and that only 5% of faith-based charities have DGR endorsement as charities established to pursue religious activities do not normally qualify for DGR status.
- More than 78% of charities involved overseas and 75% of those active overseas are recorded as being eligible for a FBT rebate compared with only 63% of all charities. However, less than 13% are exempt from FBT, reflecting the lower proportion of these charities that are classified as PBIs.

Figure 14 Tax status – All charities, charities involved overseas and charities operating overseas



²⁰ This is based on records provided by the ACNC in July 2014. Updated ACNC data as of July 2015 shows that approximately 40% of charities are endorsed as Deductible Gift Recipients.

4 Appendix 1 – The 2013 Annual Information Statement

2013 Annual Information Statement



CHARITIES

Important information:

- All registered charities are required to complete this statement.
- This statement must be lodged no later than six months after the end of your financial year.

Instructions for completing this statement

- Please ensure you complete all relevant sections of this statement. Failure to complete all sections might mean the ACNC cannot accept your statement, and you will be required to re-submit it.
- Please complete this statement in conjunction with the associated guidance notes.
- Print clearly, using a pen only.
- Use BLOCK LETTERS.
- Place an (X) in the relevant boxes.
- Do not use whiteout or covering stickers.

1 All of the information you provide on this statement (apart from the details of the ACNC contact person and the details in Section E: Declaration) will be published on the ACNC Register. You can request that information be withheld from the ACNC Register. Before you submit this statement, refer to the guidance on acnc.gov.au for more details on when information may be withheld, and instructions about how to request that information be withheld.

Lodging this statement

Make a copy of your completed statement for your records.

Post to:

Australian Charities and Not-for-profits Commission
GPO Box 5108
MELBOURNE VIC 3001

Email it to:

advice@acnc.gov.au

Fax it to:

1300 232 569

Section A: Charity information

1 What is your organisation's Australian Business Number (ABN)?

--	--	--	--	--	--	--	--

2 What is your charity's legal name?

3 Please provide details of any other names your charity is known by (such as a trading name).

4 What is your charity's address?

1 Please provide your charity's email, postal and business address. Both the email and business address will appear on the ACNC Register. Please provide the details you wish the public to use to contact you.

Email address:

@

Postal address:

Suburb or town

--

State/territory

--

Postcode

--

Country (if not Australia)

--

CHARITIES

Business address:

Suburb or town

State/territory

Postcode

Country (if not Australia)

5 What is your charity's contact and address for service?

i Provide the details of the contact person and the address that you want the ACNC to send all correspondence to, including legal documents. We refer to this as your "address for service". This address can be the same as your postal and/or business address. The address for service will appear on the ACNC Register, but the contact person's details will not.

Title

Given name

Other given names

Family name

Date of birth

 / /

Daytime phone number

Mobile phone number

i If you provide an email address below, the ACNC will treat this as your primary address for service and send all correspondence to this email address. The email and postal "address for service" will be published on the ACNC Register.

Address for service email address:

Address

Suburb or town

State/territory

Postcode

6 Does your charity have a financial year ending 30 June?

Yes ☐

No ☐

On what date does your financial year end?

Day / Month

 /

Refer to the guidance note about what to do if you haven't already applied for a substituted accounting period.

7 Based on your revenue for the last financial year, is your charity:

Small ☐ Medium ☐ Large ☐

Size	Revenue estimate for the last financial year
Small	Revenue less than \$250,000
Medium	Revenue of \$250,000 to \$999,999
Large	Revenue of \$1 million or more

i Detailed guidance on how to calculate revenue can be found on the ACNC's website www.acnc.gov.au

CHARITIES

8 What are the charitable purposes of your charity?

Select all that apply.

- ☐ The relief of poverty, sickness or the needs of the aged
- ☐ The advancement of education
- ☐ The advancement of religion
- ☐ The provision of child care services
- ☐ Other purposes beneficial to the community

If you selected 'Other purposes beneficial to the community', describe your charity's purpose:

9 If your charity's charitable purpose is the advancement of religion, do you meet the criteria of a 'basic religious charity', as set out in the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act)?

[See guidance note 9 for more information.](#)

Yes ☐

No ☐

Not applicable ☐

10 Is your charity part of a reporting group that has been approved by the ACNC?

Yes ☐

No ☐

Section B: Activities

11 Has your charity conducted any activities in the last financial year?

Yes ☐

No ☐ Complete Question 14 and Section E only

12 What were your charity's activities in the last financial year?

Please select one main activity from the list below and enter it into the provided box, then select as many general activities as needed from the checklist.

Main activity

--

- ☐ Animal protection ☐ International activities
- ☐ Aged care activities ☐ Law and legal services

- ☐ Civic and advocacy activities ☐ Mental health and crisis intervention
- ☐ Culture and arts ☐ Political activities
- ☐ Economic, social and community development ☐ Primary and secondary education
- ☐ Emergency and relief ☐ Religious activities
- ☐ Employment and training ☐ Research
- ☐ Environmental activities ☐ Social services
- ☐ Grant-making activities ☐ Sports
- ☐ Higher education ☐ Other education
- ☐ Hospital services and rehabilitation activities ☐ Other health service delivery
- ☐ Housing activities ☐ Other recreation and social club activity
- ☐ Income support and maintenance ☐ Other (please describe in the box below)

--

13 Describe how your charity pursued its charitable purposes in the last financial year:

Please limit your response to 300 words. You can attach your 300 word response if completing a hard copy of this statement.

14 Is your charity going to change the way it pursues its charitable purposes in the next financial year?

Yes ☐ Please describe what changes are planned in the box provided below.

No ☐ Go to Question 15.

Please limit your response to 300 words. You can attach your 300 word response if completing a hard copy of this statement.

CHARITIES

15 Who was helped by your charity's activities in the last financial year?

Select all that apply.

- | | |
|--|---|
| <input type="checkbox"/> Aboriginal & Torres Strait Islander people | <input type="checkbox"/> People at risk of homelessness/the homeless |
| <input type="checkbox"/> Children | <input type="checkbox"/> People with disabilities |
| <input type="checkbox"/> Communities overseas | <input type="checkbox"/> People with chronic or terminal illness |
| <input type="checkbox"/> Disaster victims | <input type="checkbox"/> Pre/post release offenders and their families |
| <input type="checkbox"/> Elderly people | <input type="checkbox"/> Unemployed persons |
| <input type="checkbox"/> Ethnic groups | <input type="checkbox"/> Veterans or their families |
| <input type="checkbox"/> Gay, lesbian, bisexual, transgender, intersex persons | <input type="checkbox"/> Victims of crime |
| <input type="checkbox"/> General community in Australia | <input type="checkbox"/> Women |
| <input type="checkbox"/> Men | <input type="checkbox"/> Young people |
| <input type="checkbox"/> Migrants, refugees or asylum seekers | <input type="checkbox"/> Other charities |
| | <input type="checkbox"/> Others not listed
Please describe in the box provided below |

Section C: Resources and operating locations

16 What is the number of paid employees and unpaid volunteers who worked for your charity during the last financial year?

If exact figures are not available, please provide your best estimate.

- Full time employees
- Part time employees
- Volunteers

17 Please indicate where your charity operated during the last financial year:

Select all that apply.

- | | |
|--|------------------------------|
| <input type="checkbox"/> ACT | <input type="checkbox"/> SA |
| <input type="checkbox"/> NSW | <input type="checkbox"/> TAS |
| <input type="checkbox"/> NT | <input type="checkbox"/> VIC |
| <input type="checkbox"/> QLD | <input type="checkbox"/> WA |
| <input type="checkbox"/> Overseas/outside of Australia
(Please list the relevant countries) | |

Section D: Reporting and regulatory obligations - this section is optional

! Any information you voluntarily provide will be used by the ACNC to identify ways to reduce unnecessary regulatory obligations and cut red tape in the future.

18 Did you have a corporate or financial reporting obligation to a Commonwealth department or agency over the last financial year?

For instance, did you report on funding you received from a Commonwealth agency? Do not include reporting obligations to the ATO.

If you need more space to complete this question, please attach a separate page.

Yes ☐ Please list the Commonwealth department or agency and the relevant program (if applicable) below.

No ☐ Go to Question 19.

19 Apart from any corporate reporting obligation you may have to a state or territory regulator (under associated incorporations or cooperatives legislation), did you report to any state or territory department or agency over the last financial year?

For example, reporting in respect of fundraising or grant acquittals.

Yes ☐ Please indicate which state or territory you had non-corporate reporting obligations to.

No ☐ Go to Question 20.

- | | |
|------------------------------|------------------------------|
| <input type="checkbox"/> ACT | <input type="checkbox"/> SA |
| <input type="checkbox"/> NSW | <input type="checkbox"/> TAS |
| <input type="checkbox"/> NT | <input type="checkbox"/> VIC |
| <input type="checkbox"/> QLD | <input type="checkbox"/> WA |

20 If you had corporate or financial reporting obligations to a Commonwealth, state or territory department or agency in the last financial year, how many hours do you estimate your charity spent completing these reporting obligations over that 12-month period?

Include time spent reporting to Commonwealth, state and territory regulators, as well as time spent writing government grant acquittals, government fundraising reporting, etc. Do not include time taken to meet reporting obligations to the ATO.

Approximate hours spent reporting – by paid staff (a)

Approximate hours spent reporting – by unpaid volunteers (b)

Total hours spent reporting
(add the totals for (a) and (b))

Section E: Declaration

21 Please complete the declaration below

! It is a serious offence to give false or misleading information. Penalties may be imposed.

Please tick the declaration relevant to you.

'Responsible person' has the same meaning as 'responsible entity' which is defined in s.205-30 of the Act.

A responsible person is a person (or in some limited cases an organisation) responsible for directing a charity, and who is a member of the charity's governing body (including directors or committee members) or who is a trustee (including insolvency trustees or administrators).

Authorised person's declaration

We accept that you are authorised to sign on behalf of the charity if you:

- are a responsible person of the charity, or
- hold a position in the charity which gives you authority to do so.

☐ I declare that:

- I am authorised to sign on behalf of the charity whose ABN appears on this form about the contents of this form, and
- the information given on this form and any attached document is true and correct.

OR

Agent's declaration

An agent is a person (or entity) who has been authorised by the charity to complete and submit this form (for example, a professional adviser such as a lawyer or an accountant).

☐ I declare that:

- I have a signed, written authorisation from a responsible person of the charity (whose ABN appears on this form) to complete and submit this document as an agent, and
- this form has been prepared in accordance with information supplied by a responsible person of the charity who has advised me that the information on this form and any attached document is true and correct.

OR

Lodging entity declaration

This form is being provided by a lodging entity as an agent of the charity whose ABN appears above. A lodging entity within the meaning of section 190-40 of the Act is another charity which can amend the governing rules of the charity or charities on whose behalf it is lodging.

☐ I declare that:

- I have authority to sign on behalf of the lodging entity whose name and ABN appear below on this form, and
- the information given on this form and any attached document is true and correct.

Name of lodging entity

ABN of lodging entity

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22 Who is the person signing this declaration?

Title

Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other

Family name

Given name

Other given name(s)

23 Phone number

Business hours phone number (including area code)

Mobile phone number

24 Email address

25 Position held

Please tell us your relationship to the charity and where appropriate include the position you hold in the charity. If you are completing the form as an agent of the charity, please provide details of your relationship to the charity (such as 'legal representative' or 'accountant' and include the name of your firm).

Signature

Date

Day	Month	Year
/	/	

Privacy

The ACNC is required to handle information we collect in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* (the ACNC Act) and the Privacy Act 1988. For more information about our information-handling policies please see acnc.gov.au or contact us.

The ACNC is authorised by the ACNC Act to collect the information requested in this form. We may use information we collect to help us administer the ACNC Act, update our records about your organisation, maintain the ACNC Register or provide information to other government agencies when authorised to do so.

5 Appendix 2 – The International Classification of Non-profit Organisations

The main and additional activity categories used in the AIS are based on the International Classification of Non-profit Organisations (ICNPO). The AIS does not include all ICNPO categories, but the full list is provided here for completeness. This list was sourced from the Australian Bureau of Statistics 2012-13, Australian National Accounts Non-profit Institutions Satellite Account, cat.no. 5256.0 and can be found at www.abs.gov.au

GROUP 1: CULTURE AND RECREATION

1 100 Culture and arts

- Media and communications - Production and dissemination of information and communication; includes radio and TV stations; publishing of books, journals, newspapers and newsletters; film production; and libraries.
- Visual arts, architecture, ceramic art - Production, dissemination and display of visual arts and architecture; includes sculpture, photographic societies, painting, drawing, design centres and architectural associations.
- Performing arts - Performing arts centres, companies and associations; includes theatre, dance, ballet, opera, orchestras, choirs and music ensembles.
- Historical, literary and humanistic societies - Promotion and appreciation of the humanities, preservation of historical and cultural artifacts and commemoration of historical events; includes historical societies, poetry and literary societies, language associations, reading promotion, war memorials and commemorative funds and associations.
- Museums - General and specialised museums covering art, history, sciences, technology and culture.
- Zoos and aquariums.

1 200 Sports

- Provision of amateur sport, training, physical fitness and sport competition services and events; includes fitness and wellness centres.

1 300 Other recreation and social clubs

- Recreation and social clubs - Provision of recreational facilities and services to individuals and communities; includes playground associations, country clubs, men's and women's clubs, touring clubs and leisure clubs.
- Service clubs - Membership organisations providing services to members and local communities, for example, Lions, Rotary Club.

GROUP 2: EDUCATION AND RESEARCH

2 100 Primary and secondary education

- Elementary, primary and secondary education - Education at elementary, primary and secondary levels; includes pre-school organisations other than day care.

2 200 Higher education

- Higher education - Higher learning, providing academic degrees; includes universities, business management schools, law schools and medical schools.

2 300 Other education

- Vocational/technical schools - Technical and vocational training specifically geared towards gaining employment; includes trade schools, paralegal training and secretarial schools.

- Adult/continuing education - Institutions engaged in providing education and training in addition to the formal educational system; includes schools of continuing studies, correspondence schools, night schools and sponsored literacy and reading programs.

2 400 Research

- Medical research - Research in the medical field; includes research on specific diseases, disorders or medical disciplines.
- Science and technology - Research in the physical and life sciences and engineering and technology.
- Social sciences, policy studies - Research and analysis in the social sciences and policy area.

GROUP 3: HEALTH

3 100 Hospitals and rehabilitation

- Hospitals - Primarily inpatient medical care and treatment.
- Rehabilitation - Inpatient health care and rehabilitative therapy to individuals suffering from physical impairments due to injury, genetic defect or disease and requiring extensive physiotherapy or similar forms of care.

3 200 Nursing homes

- Nursing homes - Inpatient convalescent care and residential care, as well as primary health care services; includes homes for the frail elderly and nursing homes for the severely handicapped.

3 300 Mental health and crisis intervention

- Psychiatric hospitals - Inpatient care and treatment for the mentally ill.
- Mental health treatment - Outpatient treatment for mentally ill patients; includes community mental health centres and halfway homes.
- Crisis intervention - Outpatient services and counsel in acute mental health situations; includes suicide prevention and support to victims of assault and abuse.

3 400 Other health services

- Public health and wellness education - Public health promotion and health education; includes sanitation screening for potential health hazards, first aid training and services and family planning services.
- Health treatment, primarily outpatient - Organisations that provide primarily outpatient health services, e.g., health clinics and vaccination centres.
- Rehabilitative medical services - Outpatient therapeutic care; includes nature cure centres, yoga clinics and physical therapy centres.
- Emergency medical services - Services to persons in need of immediate care; includes ambulatory services and paramedical emergency care, shock/trauma programs, lifeline programs and ambulance services.

GROUP 4: SOCIAL SERVICES

4 100 Social services

- Child welfare, child services and day care - Services to children, adoption services, child development centres, foster care; includes infant care centres and nurseries.
- Youth services and youth welfare - Services to youth; includes delinquency prevention services, teen pregnancy prevention, drop-out prevention, youth centres and clubs and job programs for youth; includes YMCA, YWCA, Boy Scouts, Girl Scouts and Big Brothers/Big Sisters.
- Family services - Services to families; includes family life/parent education, single parent agencies and services and family violence shelters and services.
- Services for the handicapped - Services for the handicapped; includes homes, other than nursing homes, transport facilities, recreation and other specialised services.
- Services for the elderly - Organisations providing geriatric care; includes in-home services, homemaker services, transport facilities, recreation, meal programs and other services geared towards senior citizens (does not include residential nursing homes).

- Self-help and other personal social services - Programs and services for self-help and personal development; includes support groups, personal counselling and credit counselling/money management services.

4 200 Emergency and relief

- Disaster/emergency prevention and control - Organisations that work to prevent, predict, control and alleviate the effects of disasters, to educate or otherwise prepare individuals to cope with the effects of disasters, or to provide relief to disaster victims; includes volunteer fire departments, life boat services etc.
- Temporary shelters - Organisations providing temporary shelters to the homeless; includes travellers' aid and temporary housing.
- Refugee assistance - Organisations providing food, clothing, shelter and services to refugees and immigrants.

4 300 Income support and maintenance

- Income support and maintenance - Organisations providing cash assistance and other forms of direct services to persons unable to maintain a livelihood.
- Material assistance - Organisations providing food, clothing, transport and other forms of assistance; includes food banks and clothing distribution centres.

GROUP 5: ENVIRONMENT

5 100 Environment

- Pollution abatement and control - Organisations that promote clean air, clean water, reducing and preventing noise pollution, radiation control, treatment of hazardous wastes and toxic substances, solid waste management and recycling programs.
- Natural resources conservation and protection - Conservation and preservation of natural resources, including land, water, energy and plant resources for the general use and enjoyment of the public.
- Environmental beautification and open spaces - Botanical gardens, arboreta, horticultural programs and landscape services; Organisations promoting anti-litter campaigns; programs to preserve the parks, green spaces and open spaces in urban or rural areas; and city and highway beautification programs.

5 200 Animal protection

- Animal protection and welfare - Animal protection and welfare services; includes animal shelters and humane societies.
- Wildlife preservation and protection - Wildlife preservation and protection; includes sanctuaries and refuges.
- Veterinary services - Animal hospitals and services providing care to farm and household animals and pets.

GROUP 6: DEVELOPMENT AND HOUSING

6 100 Economic, social and community development

- Community and neighbourhood organisations - Organisations working towards improving the quality of life within communities or neighbourhoods, e.g., squatters' associations, local development organisations and poor people's cooperatives.
- Economic development - Programs and services to improve economic infrastructure and capacity; includes building of infrastructure, such as roads, and financial services, such as credit and savings associations, entrepreneurial programs, technical and managerial consulting and rural development assistance.
- Social development - Organisations working towards improving the institutional infrastructure and capacity to alleviate social problems and to improve general public well-being.

6 200 Housing

- Housing associations - Development, construction, management, leasing, financing and rehabilitation of housing.

- Housing assistance - Organisations providing housing search, legal services and related assistance.

6 300 Employment and training

- Job training programs - Organisations providing and supporting apprenticeship programs, internships, on-the-job training and other training programs.
- Vocational counselling and guidance - Vocational training and guidance, career counselling, testing and related services.
- Vocational rehabilitation and sheltered workshops - Organisations that promote self-sufficiency and income generation through job training and employment.

GROUP 7: LAW, ADVOCACY AND POLITICS

7 100 Civic and advocacy organisations

1. Advocacy organisations - Organisations that protect the rights and promote the interests of specific groups of people, e.g., the physically handicapped, the elderly, children and women.
2. Civil rights associations - Organisations that work to protect or preserve individual civil liberties and human rights.
3. Ethnic associations - Organisations that promote the interests of or provide services to members belonging to a specific ethnic heritage.
4. Civic associations - Programs and services to encourage and spread civic mindedness.

7 200 Law and legal services

- Legal services - Legal services, advice and assistance in dispute resolution and court-related matters.
- Crime prevention and public policy - Crime prevention to promote safety and precautionary measures among citizens.
- Rehabilitation of offenders - Programs and services to reintegrate offenders; includes halfway houses, probation and parole programs, prison alternatives.
- Victim support - Services, counsel and advice to victims of crime.
- Consumer protection associations - Protection of consumer rights and the improvement of product control and quality.

7 300 Political organisations

- Political parties and organisations - Activities and services to support the placing of particular candidates into political office; includes dissemination of information, public relations and political fundraising.

GROUP 8: PHILANTHROPIC INTERMEDIARIES AND VOLUNTARISM PROMOTION

8 100 Grant-making foundations

- Grant-making foundations - Private foundations; including corporate foundations, community foundations and independent public law foundations.

8 200 Other philanthropic intermediaries and voluntarism promotion

- Volunteerism promotion and support - Organisations that recruit, train and place volunteers and promote volunteering.
- Fundraising organisations - Federated, collective fundraising organisations; includes lotteries.

GROUP 9: INTERNATIONAL

9 100 International activities

- Exchange/friendship/cultural programs - Programs and services designed to encourage mutual respect and friendship internationally.
- Development assistance associations - Programs and projects that promote social and economic development abroad.
- International disaster and relief organisations - Organisations that collect, channel and provide aid to other countries during times of disaster or emergency.

- International human rights and peace organisations - Organisations which promote and monitor human rights and peace internationally.

GROUP 10: RELIGION

10 100 Religious congregations and associations

- Congregations - Churches, synagogues, temples, mosques, shrines, monasteries, seminaries and similar organisations promoting religious beliefs and administering religious services and rituals.
- Associations of congregations - Associations and auxiliaries of religious congregations and organisations supporting and promoting religious beliefs, services and rituals.

GROUP 11: BUSINESS AND PROFESSIONAL ASSOCIATIONS, UNIONS

11 100 Business associations

- Business associations - Organisations that work to promote, regulate and safeguard the interests of special branches of business, e.g. manufacturers' association, farmers' association and bankers' association.

11 200 Professional associations

- Professional associations - Organisations promoting, regulating and protecting professional interests, e.g., bar associations and medical associations.

11 300 Labour unions

- Labour unions - Organisations that promote, protect and regulate the rights and interests of employees.

GROUP 12: NOT ELSEWHERE CLASSIFIED

12 100 Not elsewhere classified

- All other NPIs.