



MY CHARITY AND THE ACNC

Guide to your charity's
responsibilities to the ACNC



Australian Government



Australian
Charities and
Not-for-profits
Commission

About the ACNC

The Australian Charities and Not-for-profits Commission (ACNC) is the independent national regulator of charities. This guide explains who we register and what registration means for your charity.

What is a charity?

Under the law, a charity is a type of not-for-profit with a charitable purpose for the public benefit, such as advancing education, or health. Not-for-profits that do not fit this meaning cannot be registered as a charity with the ACNC.

Your not-for-profit may be registered, even if you don't think of it as a 'charity'. If it received charity tax concessions before 3 December 2012 it may have been endorsed as a charity by the Australian Taxation Office (ATO) and automatically registered with us.

Your charity needs to remain registered to be eligible for Commonwealth charity tax concessions and some other benefits.

What does the ACNC do?

The ACNC:

- registers charities
- regulates charities, helping them to understand and meet their obligations by providing information, guidance, advice and other support, while also looking into complaints about charities
- maintains a **free searchable online Register** of all registered charities in Australia
- publishes research about charities from the information it collects, to support the not-for-profit sector
- is developing a 'report-once, use-often' reporting framework for use by multiple agencies, as part of working with Commonwealth, state and territory governments and agencies to reduce red tape for charities.

What doesn't the ACNC do?

The ACNC does not:

- regulate not-for-profits that are not charities
- look into complaints about charities outside of our responsibilities. For example, we generally don't investigate internal disputes in a charity except in the most serious cases where this may threaten public trust and confidence
- make decisions about which Commonwealth tax concessions a charity can receive – the ATO does this. The ACNC only decides whether a charity can be registered, and what charitable subtype or subtypes it can be registered as (such as advancing religion or education). The ATO uses the decision of the ACNC to help decide which particular tax concessions the charity is eligible for.



See our checklist: [What ACNC-registered charities need to do, at the end of this guide.](#)

Steps charities must take

Step 1: Check if your charity is registered with the ACNC

➤ Search the ACNC Register for your charity (by ABN or name) at [acnc.gov.au/findacharity](https://www.acnc.gov.au/findacharity). If your charity appears, it is a 'registered charity' under our Act.

The ACNC Register is a publicly searchable database of all charities registered with the ACNC.

Your charity's ABN listing on the ACNC Register will link to its entry page on 'ABN Lookup', on the Australian Business Register. You can follow this link to find out its charity tax status.

Step 2: Understand information on the ACNC Register

The ACNC Register contains information charities have put in their Annual Information Statements and other documents like annual reports and governing documents. For automatically registered charities, some information was transferred from the ATO.

The Register allows potential donors to find accurate and helpful information about your charity, such as what its purpose is, where it operates, what it does and the names and roles of its responsible persons (such as board or committee members, or trustees).

Your charity's information will appear on the Register, but **not personal information** about its responsible people. Information about your charity can be withheld if the ACNC approves, for example, if this is to protect public safety.

➤ Find out more about **information on the ACNC Register** on the ACNC website, under 'Find a charity'.

Step 3: Check and update your charity's details

Check contact and other details

Check that the ACNC has your registered charity's correct details. You can do this at any time by using our Charity Portal or, after your reporting period ends, by submitting your Annual Information Statement when it is due (see 'Reporting to the ACNC', below). Check we have your charity's 'address for service' (which can be email), so you don't miss out on important information – we use this address for contacting you and sending formal documents.

Check charity size

Work out your charity's size – this affects your obligations such as reporting and the time for notifying of key changes. A 'small' charity has annual revenue less than \$250 000, a 'medium' charity has annual revenue of \$250 000 or more, but less than \$1 million, and a 'large' charity has annual revenue of \$1 million or more.

Check reporting period

You should also check your charity's reporting period, as this will affect when it needs to report. The standard ACNC reporting period is 1 July to 30 June, but you can apply to use a different reporting period (see Step 4).

➤ You can update your charity's details online, by logging in to the ACNC Charity Portal at charity.acnc.gov.au. Forms are also available on the ACNC website.

Step 4: Understand your charity's obligations to the ACNC

If your not-for-profit is a registered charity, it has ongoing obligations to the ACNC and must:

- A. keep records
- B. report by submitting Annual Information Statements and other information if needed
- C. notify the ACNC of changes to its key details
- D. remain eligible to be registered, by meeting minimum governance standards and other requirements.

Your charity's obligations depend on its size, based on its annual revenue:

- small – less than \$250 000
- medium – \$250 000 or more, but less than \$1 million
- large charity – \$1 million or more.

A. Keep charity records

Your charity needs to keep financial and operational records. Records must be easy to access and given to the ACNC if we ask for them.

Financial records are documents that allow you to:

- explain your charity's financial transactions and position
- get your charity's financial statements prepared (and audited, if needed).

Operational records are any other documents about your charity's operations, such as meeting minutes, reports and written details of your charity's activities, programs or services. You need to keep records that allow the ACNC to assess whether your organisation:

- continues to be a charity (for example, the documents should show that your activities further your charitable purpose), and
- is complying with its obligations under the ACNC Act and the tax law.

B. Report charity information

Your charity must submit its Annual Information Statement once a year, within six months of the end of its reporting period.

You can do this online with your charity's login, which we provide. There is **no fee** to submit the statement or any financial reports.

To save you time, we will use information you have previously provided us with to pre-populate the statement.

If there is sensitive information in your statement that you wish to have withheld from the ACNC Register, you need to request this.

Check your reporting period

The standard ACNC reporting period is from 1 July to 30 June. If you want to report on a different reporting period (for example, a calendar year) you must apply to do this by using **Form 4A: Request a substituted accounting period** at acnc.gov.au. You need to provide a brief reason (for example, 'we have used a calendar year since we started'). This helps us know when your annual reporting is due so we can send you reminders at the right time. We encourage you to apply as soon as possible.

Reporting for 2013 period

All charities must submit the 2013 Annual Information Statement. It has 20 questions (including three optional ones) about what your charity did in the previous year and how its work helped the community.

Reporting from 2014 onwards

Charities need to provide some financial information from the 2014 reporting period and for future years.

Small charities (and 'basic religious charities', a specific type of charity) do not need to provide as much information as medium or large charities.

Small charities and basic religious charities: the Annual Information Statement includes basic financial questions. You can choose to submit an annual financial report, but this is optional.

Medium charities: you must submit an Annual Information Statement and an annual financial report that you can choose to have reviewed or audited.

Large charities: you must submit an Annual Information Statement and an audited annual financial report.

➤ Find out more about reporting to the ACNC, including financial requirements, on the ACNC website under 'Manage my charity'.

C. Notify the ACNC of key changes to your charity

Your charity must tell the ACNC if there is a change to its:

- legal name
- address for service
- 'responsible persons' (such as board or committee members, or trustees)
- governing documents (such as a constitution, rules or trust deed) – also give us a copy of the changed documents.

Updating your governing documents as needed is an important part of good governance. It can be a simple task, but even small changes (for example, to your purposes) may affect other obligations your charity has, or even its status with the ACNC or the ATO. Consider getting professional advice before making changes.

Also make sure you follow the right legal steps to change your governing documents, including getting any approval you need from members and complying with any requirements of other regulators, before you tell us about the change.

When to notify us

Small charities must notify the ACNC as soon as they reasonably can, but no later than 60 days after being aware of the change. Medium and large charities have to notify as soon as they reasonably can, but no later than 28 days after being aware of the change.

Notifying us of failing to meet obligations

All charities must tell us within 28 days if they become aware that they may not be complying with their obligations to the ACNC in a significant way. An example would be discovering that your charity is not operating for its charitable purpose, as described below.

➤ Find out more about notifying the ACNC of changes on the ACNC website under 'Manage my charity'.

If you don't notify us, there may be penalties. However we are more focused on providing guidance and education to support you and your charity, so you understand what you need to do.

➤ Find out more about the **ACNC's regulatory approach**, under 'About ACNC' > 'Regulatory approach'.

D. Stay eligible for registration

At all times, you need to make sure your charity continues to be entitled to registration with the ACNC by:

- continuing to:
 - be **not-for-profit**
 - have a **charitable purpose**, and
 - be for the **public benefit**
- complying with the **governance standards**
- not being involved in terrorist or other criminal activity.

Meet governance standards

Your charity must meet the five minimum governance standards that apply to all registered charities except '**basic religious charities**' (a specific type of charity). These standards aim to maintain public confidence in registered charities by ensuring they manage their affairs openly, use their resources efficiently, manage risks and pursue their charitable purposes.

The standards cover:

- a charity's purposes and not-for-profit nature
- accountability to members
- compliance with Australian laws
- the suitability of 'responsible persons' (such as board or committee members, or trustees), and
- the duties of 'responsible persons' – the charity must take reasonable steps to make sure those governing it understand their duties and follow them.

Other regulators and more information

Obligations to other regulators

Generally, unless you are told otherwise, you must continue to comply with requirements your charity has under other laws or to other regulators, as well as those for the ACNC.

For example, if your charity is an incorporated association you will generally still need to meet obligations to your state or territory incorporated associations' regulator.

If your charity is a company, then most of your reporting will now be to the ACNC instead of the Australian Securities and Investments Commission (ASIC).

In some cases if your charity has existing obligations (such as to notify and report) to certain government agencies this may satisfy its obligations to the ACNC.

The ACNC is working to streamline reporting and reduce red tape – for example, by accepting some reports submitted to other agencies.

> Find out more about our work to reduce regulatory burden at 'Red tape reduction' in 'About ACNC' on the ACNC website.

More information about charity obligations

Visit the ACNC website to find out more about your charity's obligations, including how it can meet the governance standards. We have detailed information and education videos that help explain what your charity needs to do.

> Go to 'Manage my charity' on the ACNC website.

Not registered?

Decide if you want to apply for your charity to be registered with the ACNC

Registration is voluntary, but if your not-for-profit wants to apply for Commonwealth **charity tax concessions or other benefits**, it must register with the ACNC.

> Before you apply to register, find out 'Who can register' on the ACNC website, under 'Register my charity'.

If your organisation is considering registering as a charity, reading our guidance can help you work out whether your organisation is eligible to register and what you will need before you start (such as an ABN).

You can apply to register it as a charity and for charity tax concessions using the same online form.

> Find out more about the **benefits of registration** on the ACNC website.

Where can I find information about managing a charity?

The ACNC produces a range of guidance materials, including guides and quick tips, to assist people managing charities, such as the *Governance for good* and the *Protect your charity from fraud* guides. We also provide links to information from other government agencies and the not-for-profit sector.

> Find out more on the ACNC website under 'Manage my charity'.

More information and help

Contact us:

There are a number of ways you can find out more about the ACNC and how we can work with your charity:

- visit the ACNC website at acnc.gov.au
- phone **13 ACNC (13 22 62)**
- email advice@acnc.gov.au
- write to Advice Services, ACNC, GPO Box 5108, Melbourne VIC 3001, or
- fax us on 1300 232 569.

Sign up for email updates through our website, or follow us on Facebook or Twitter.

Social media:



Twitter
[acnc_gov_au](https://twitter.com/acnc_gov_au)



YouTube
[acncvideos](https://www.youtube.com/acncvideos)



Facebook
[acnc.gov.au](https://www.facebook.com/acnc.gov.au)

Translating and Interpreting Service / National Relay Service:

- Translating and Interpreting Service – call **13 14 50**
- National Relay Service
TTY/voice calls **133 677**
- Speak & Listen **1300 555 727**
- SMS relay **0423 677 767**



Checklist: What ACNC-registered charities need to do

Trouble with the forms, or logging in?

If you have trouble with completing a form, or can't access the Charity Portal please call us on 13 22 62 or email advice@acnc.gov.au

What	Where/How	When
<p>01 Step 1. Check your charity is registered</p> <ul style="list-style-type: none"> Search the ACNC Register using your ABN or charity name Check your charity details Note your charity 'subtype' under its registration details. You may be asked to confirm this. 	<ul style="list-style-type: none"> acnc.gov.au/findacharity 	<ul style="list-style-type: none"> Now
<p>02 Step 2. Update your charity's details</p> <ul style="list-style-type: none"> Update any of your charity's details that need updating Below are some of the main details you need to keep up-to-date <p>Notify us of how we should contact your charity – your address for service</p> <ul style="list-style-type: none"> Unless you've told us already, tell us who the contact person for your charity is, their name and your charity's address for service Your charity's email address will be the main contact for us, so use a general one rather than one belonging to an individual 	<ul style="list-style-type: none"> Use the ACNC Charity Portal at charity.acnc.gov.au 	<ul style="list-style-type: none"> Now

What	Where/How	When
<p>Notify us of who governs your charity – responsible persons</p> <ul style="list-style-type: none"> ■ Decide who your responsible persons are ■ Make sure they know that they will only have their name and role listed on the public ACNC Register 	<ul style="list-style-type: none"> ■ Read our Responsible person factsheet at acnc.gov.au ■ Use the ACNC Charity Portal at charity.acnc.gov.au. 	<ul style="list-style-type: none"> ■ Now and when responsible persons start, finish or change their name or role
<ul style="list-style-type: none"> ■ Ask responsible persons to confirm that they understand their duties under governance standard 5 and agree to continue/accept their roles ■ Consider whether your charity needs a conflicts of interest register, and any other processes to help you meet governance standards 4 and 5 	<ul style="list-style-type: none"> ■ Ask responsible persons to read our information on the governance standards (particularly 4–5) at acnc.gov.au ■ Ask all existing and future responsible persons to sign a declaration that they are not disqualified at acnc.gov.au ■ Search for existing and potential future responsible persons on: <ul style="list-style-type: none"> ■ the ASIC Disqualified Persons Register at asic.gov.au, and ■ the ACNC Register of Disqualified Persons at acnc.gov.au 	<ul style="list-style-type: none"> ■ Now and each time new responsible persons are appointed
<p>Notify us of your governing documents</p>	<ul style="list-style-type: none"> ■ Review your governing documents (such as constitution, rules or trust deeds) to make sure these reflect your charity's purpose and activities ■ Provide a copy of the governing document, and tell us if there are any changes 	<ul style="list-style-type: none"> ■ Now and in future if your governing document changes
<p>Decide if you want to request us to withhold your charity's details</p>	<ul style="list-style-type: none"> ■ Consider whether there are any details you would like withhold from the Register (this is only possible in limited circumstances) 	<ul style="list-style-type: none"> ■ Now (if relevant), or before reporting or changing details

What

Where/How

When

03

Step 3. Understand your obligations

Record-keeping

- Make sure your record-keeping is up-to-date, as your charity needs to report each year to the ACNC, through the Annual Information Statement
 - Read more about record-keeping and the ACNC at acnc.gov.au
 - Ongoing

Reporting information to the ACNC

- Find out when your charity's reporting period (financial year) ends. This will help you work out when your Annual Information Statement is due
 - 30 June? 31 December? Another date?
 - Now
 - This date may be in your governing documents
- If the reporting period is not 1 July to 30 June apply for a 'substituted accounting period'
 - Use Form 4A: Request a substituted accounting period at acnc.gov.au
 - Now, or at least before the start of the reporting period you need to report on
- Prepare and submit an Annual Information Statement (and, for medium and large charities, a financial report) every year
 - Read the 2014 Guide at acnc.gov.au
 - Submit within six months of the end of your reporting period
 - Report by using the ACNC Charity Portal at charity.acnc.gov.au
- Make sure that whoever is submitting reports, forms or other documents to the ACNC has the authority to do this (for example, they are a responsible person or an authorised agent)
 - To find out who can sign, and access the forms, visit 'Publications' and 'Forms' at page at acnc.gov.au
 - Before submitting a form

What	Where/How	When
<ul style="list-style-type: none"> Work out if there are any changes to your charity's reporting obligations to other government agencies <p>For example, companies that are registered charities generally report to the ACNC instead of ASIC</p>	<ul style="list-style-type: none"> This information may be in your governing or other documents (such as grants or funding documents) Read more about reporting and obligations to other regulators under 'Manage my charity' at acnc.gov.au 	<ul style="list-style-type: none"> Before the end of the relevant reporting period
<p>Notify us of any changes to your charity's details</p>		
<ul style="list-style-type: none"> If your charity's details change (legal name, address for service, responsible persons, or governing documents), notify the ACNC 	<ul style="list-style-type: none"> Use the ACNC Charity Portal at charity.acnc.gov.au 	<ul style="list-style-type: none"> When details change, or when requested
<p>Keeping your charity status</p>		
<ul style="list-style-type: none"> To remain eligible to be registered, your charity must remain not-for-profit, continue to pursue its charitable purpose and otherwise meet its obligations to the ACNC If you find out your charity has not done these things you may have a duty to tell the ACNC 	<ul style="list-style-type: none"> Find out more about maintaining charity status under 'Manage my charity' at acnc.gov.au Talk to us if you have any questions about what this could mean for your charity by phoning 13 22 62 or emailing advice@acnc.gov.au 	<ul style="list-style-type: none"> Ongoing

