Pre-registration

ATO requirements overview

- Webinar covering ATO requirements: Charities, not-for-profits and maintaining income tax exemption | ACNC

Self-assessment tool

- Entities can use the tool to gather information needed for charity registration and assess whether they are eligible for registration: Charity registration self-assessment | ACNC
- Pre-registration checklist: https://www.acnc.gov.au/tools/guides/registration-application-checklist-and-guide

Governing document templates and model rules

- We have an example objects clause relevant to the societies under the subtype 'Purposes beneficial to the general public that may reasonably be regarded as analogous to, or within the spirit of, any of the other charitable purposes' – example clause 3 https://www.acnc.gov.au/tools/templates/charitable-purpose-examples

> ***"The [organisation] is established to be a charity with the purpose of advancing agriculture by holding an annual agricultural show to promote the value of agriculture to the community"***

- We have links to the state and territory model rules for incorporated associations and templates for other legal structures Governing document templates and model rules | ACNC

Post-registration

Reporting obligations:

- Every charity must complete the Annual information Statement (AIS) – regardless of size
- Example of questions asked: https://www.acnc.gov.au/tools/guides/2023-annual-information-statement-guide
- Reporting overview: https://www.acnc.gov.au/for-charities/manage-your-charity/obligations-acnc/reporting-annually-acnc

Charity size for reporting purposes:

- Charities with a revenue of less than $500 000 do not need to provide financial reports or statements in their Annual Information Statement (AIS)
- Charity size breakdown: https://www.acnc.gov.au/tools/topic-guides/charity-size

Ongoing charity obligations:

- Charities have ongoing obligations to the ACNC that they must meet in order to remain registered : https://www.acnc.gov.au/for-charities/manage-your-charity/obligations-acnc

Responsible Persons and Authorised Persons:

- The term 'Responsible Person' refers to a person (or is some limited cases an organisation) responsible for directing a charity, and who is a member of a charity's governing body. The first and last name and position held is shown on the Charity Register
- Authorised Persons is someone who holds a position in a charity that gives them authority to declare and sign documents for the charity. Authorised Persons are not shown on the public Charity Register.
- https://www.acnc.gov.au/for-charities/manage-your-charity/checklist-for-new-responsible-or-authorised-people

Charity Portal Log in details

- Each new Responsible Person or Authorised Person creates their own account to access the ACNC Charity Portal. The Portal is where a charity's Responsible Persons and Authorised Persons can manage aspects of the charity's ACNC registration.
- Accounts for the Charity Portal are for personal use and are locked to the email address they are registered with. Individual accounts are added and removed from charities that the individual is associated with.
- The Charity Portal is at charity.acnc.gov.au. For help signing up to the Portal here: acnc.gov.au/charityportal.

Handover resources for new committees:

- https://www.acnc.gov.au/tools/factsheets/small-charities-library-handovers#:~:text=Handovers%20should%20be%20orderly%20and,to%2Dday%20tasks%20and%20duties

State regulators & ACNC

- Obligations to ACNC and state regulators breakdown by state and territory: https://www.acnc.gov.au/for-charities/manage-your-charity/other-regulators/state-and-territory-regulators

ACNC support

- Our advice phone line 13 22 62 is open from 1pm - 5pm weekdays (AEST), we also have an online enquiry form that can be filled out at any time: https://www.acnc.gov.au/contact-us