

**ATTENTION**

Rectors and Wardens

SUBJECT**Australian Charities and Not-for-profits Commission:
Completing your 2016 Annual Information Statement****DATE**

7 March 2017

SDS CONTACTMartin Thearle
Manager, Diocesan Finance

mrt@sydney.anglican.asn.au

☎ 9265 1682

KEY POINTS AND ACTION ITEMS

- Parishes must submit their 2016 Annual Information Statement (“AIS”) to the Australian Charities and Not-for-profits Commission (“ACNC”) by 30 June 2017.
- The guidance in this circular only applies to the completion of the AIS for the main entity/ABN used by your parish. If your parish has more than one registered entity to manage its affairs, an AIS will most likely need to be completed for each entity. In this case you should refer to the general guidance on the ACNC’s website on how and by when an AIS should be completed for each entity.
- This circular assumes that your parish was a Basic Religious Charity (“BRC”) during 2016 under the ACNC Act. Those parishes which did not meet the definition of a BRC during 2016 will be required to provide financial information in the 2016 AIS. This circular does not provide guidance in relation to those financial requirements. If you are aware that you were not a BRC during 2016, or are unsure, please contact us for further guidance.

DETAIL**Purpose**

1. The purpose of this circular is to assist parishes complete their 2016 AIS in a consistent and accurate way.

Background

2. Parishes have an ongoing obligation to comply with the ACNC Act. This includes a requirement to complete and submit to the ACNC by 30 June 2017 an Annual Information Statement (“AIS”) for the period 1 January 2016 – 31 December 2016. This information will be made publicly available on the ACNC’s website at www.acnc.gov.au.
3. You should complete the 2016 AIS via the ACNC Charity Portal, accessible at www.acnc.gov.au. Your user name is your ABN and a password would have been sent to you by the ACNC in early 2014. If you are unable to complete the AIS via the portal, perhaps because your parish has misplaced its password and/or contact details, or doesn’t have an email address, you will need to contact the ACNC on 13 22 62 to discuss alternative methods of submission. If you end up submitting your 2016 AIS by some method other than through the ACNC Charity Portal, you should make sure you keep a paper copy of the information submitted.
4. The ACNC has prepared a 2016 Annual Information Statement guide that explains each question in the AIS. It also includes a worksheet for you to preview the actual AIS and draft answers (but this worksheet cannot be submitted). The worksheet can be found on its website www.acnc.gov.au by selecting the ‘Manage my charity’ tab, then clicking on ‘Report annually’, then ‘2016 reporting’ from the menu on the left side of the page and then ‘Download worksheet’.

Guidance for completing the AIS

5. Further and more specific guidance for parishes to complete the 2016 AIS is set out in the following table. The main reason for providing this further guidance is to ensure that, as far as possible, information included in the 2016 AIS completed by parishes across the Diocese is accurate and consistent. However, even with this more specific guidance, care needs to be taken to ensure your responses are appropriately adapted to reflect the particular circumstances of your parish.
6. Some information in the 2016 AIS will be pre-populated if you completed the 2015 AIS via the online portal. The questions where this is the case are marked below. Most of this information can be edited if it is incorrect.

Question	Guidance
Section A Charity Information	
Question 1 ABN	(Pre-populated information that cannot be edited) If the ABN is incorrect, contact the ACNC.
Question 2 Name	(Pre-populated information) This is the formal legal name of your charity as shown in the 2015 AIS.
Question 3 Other names	(Pre-populated information) If the legal name in Question 2 is not the name listed in the Diocesan Year Book, you should include that name here in the following form – <p style="text-align: center;"><i>“Anglican Parish of [insert name listed in Year Book].”</i></p> <p><i>(Note: If you are a provisional parish there is no need to include a reference to ‘provisional’ in your name)</i></p> If neither your legal name nor the name assigned to your parish in the Year Book is the name by which your parish is currently known in the community, then you should also insert the name by which you are currently known.
Question 4 Address & Primary contact	(Pre-populated information) The address for service is the address you want the ACNC to send all correspondence to. Email is preferred, otherwise the address will most likely be the postal address listed in the Diocesan Year Book for your parish. Your primary contact can be anyone you nominate who is capable of dealing with communications from the ACNC in a timely and consistent manner. A parish administrator, a long-standing warden or the rector might be an appropriate person.
Question 5 Address (for public)	(Pre-populated information) Insert the email and postal addresses that your parish wants members of the public to use to contact the parish. In most cases, the contact address will be the same as the address for service referred to in Question 4 above.
Question 6 Size	(Pre-populated information) The size of your charity is based on annual gross revenue. <p style="text-align: center;">Small: Revenue less than \$250,000 Medium: Revenue of \$250,000 to \$999,999 Large: Revenue of \$1 million or more.</p> Your annual gross revenue should be the Total Revenue shown at the bottom of page 1 of your audited 2016 Prescribed Financial Statements.
Question 7 Charitable Purpose	Answer “Yes” to your charity’s only charitable purpose being advancing religion, and go to Question 7(a).
Question 7(a) Other charitable subtype	Answer “No” as parishes should not be registered as any other subtype of charity.
Question 7(b) Incorporation	Answer “No” as parishes are not incorporated.

Question	Guidance
Question 7(c) Group reporting	Answer “No”. Basic Religious Charities cannot be part of a reporting group.
Question 7(d) Deductible gift recipient	<p>Generally, the answer to this question will be “No” as parishes cannot be endorsed as deductible gift recipients as a whole and, if they are endorsed to operate DGR fund(s), those funds would generally not have total revenue of \$250,000 or more in 2016.</p> <p>However, if your parish has been endorsed to operate one or more DGR funds, and those funds did have total revenue of \$250,000 or more in 2016, then the answer to this question will be “yes”. This also means that your parish is not a Basic Religious Charity for 2016.</p>
Question 7(e) Government grants	<p>Answer “No” unless your parish received grants direct from Australian government agencies (Commonwealth, State or Local government) which in total exceed \$100,000 in 2016, 2015 or 2014.</p> <p><i>Note: NSW Community Building Partnership Grants are received by the Anglican Church Diocese of Sydney Property Trust, and although the amount is then applied for works to parish properties these grants do not effect this calculation because they are not received directly by the parish.</i></p> <p>(If you have answered ‘No’ to each of the Questions 7 (a) – (e), the 2016 AIS will treat you as a Basic Religious Charity (“BRC”) and you are not required to complete Section D or submit a financial report.)</p>
Section B Activities	
Question 8 Conduct of activities	Answer this question “Yes”.
Question 9 Main activities	<p>Select “Religious Activities”.</p> <p>While most parishes do not undertake any of the other activities referred to in the checklist, you should select the relevant other activities if your parish has undertaken them during 2016 on a stand-alone basis distinct from your religious activities.</p>
Question 10 Location of activities	<p>(Pre-populated information based on 2015 AIS) If it is not already ticked, select “NSW” from the list.</p> <p>Also review the lists of other States or Territories and overseas countries ticked and amend as required to ensure the list corresponds to those States or countries to which a grant or donation from parish funds was made during 2016 or to which parishioners were sent to help in 2016.</p> <p><i>Note: A grant or donation made by the parish to a body in NSW for the purposes of that body undertaking activities outside NSW (for example, CMS), is treated as an activity of your parish in NSW.</i></p>
Question 11 How activities achieve purpose	<p>A standard form answer to this question for parishes is as follows –</p> <p>“We achieved our charitable purpose of advancing religion in 2016 through conducting Anglican services of worship, supporting Christian mission, conducting small group, youth and children’s ministries, providing pastoral support to members of the parish and the broader community, and engaging with the broader community through ... <i>[insert relevant examples of community engagement]</i>.”</p> <p>While this answer (or something similar) is likely to be suitable for many parishes, you should modify your answer to reflect your particular circumstances. For example, if your parish runs ESL classes or has an outreach to a particular community group, you may wish to include this as part of your answer on engaging the broader community.</p> <p>If you want to modify the standard form answer, please ensure that –</p> <ul style="list-style-type: none"> • any additional information included in your answer is consistent with the answer given to Question 9 above,

Question	Guidance
	<ul style="list-style-type: none"> • the description of your activities is reasonably general, and • care is taken not to attribute activities to the parish which are in fact activities conducted by another registered charity, as this may lead to your disqualification as a BRC. For example, if your parish is associated with a preschool, the running of the preschool is an activity of the preschool itself and not the parish.
Question 12 Change of activities in 2017	This will usually be answered “No”.
Question 13 Who was helped most in 2016	Select “General”.
Section C Human Resources	
<p>Question 14 (a) Number of paid employees</p> <p>Question 14 (b) Number of unpaid volunteers</p>	<p>Please note that the numbers in this question relate to the last pay period for 2016.</p> <p>In answering this question, ensure that you do not treat as employees your rector and other clergy licensed to your parish. Clergy are office holders, not employees. Maintaining this distinction is important.</p> <p>Full time employees are (lay) staff members who are paid to work in the parish for more than 35 hours per week. Employees paid to work between 1 and 34 hours in the parish are part time employees. Casual employees usually work an irregular pattern of hours and do not get paid personal leave or holiday pay.</p> <p>Please note that the numbers in this question relate to the number of individuals who volunteered their time, services or skills in some role during the whole of 2016.</p> <p>Volunteers include –</p> <ol style="list-style-type: none"> (1) all persons (lay or clergy) who hold a distinct unpaid office or position in the parish. This includes parish councillors, wardens, treasurers, Synod representatives, nominators and safe ministry representatives. (2) all persons appointed by or on behalf of the rector as the leaders of particular ministries in the parish including Bible study groups (or similar), children’s and youth ministries, men’s and women’s groups, pastoral care teams and during services (eg, prayer leaders, Bible readers, welcomers, etc). (3) all persons who provided unpaid help serving meals and refreshments, doing small maintenance jobs, gardening, etc.
Section D Finance	
Questions 15-16 Do you want to provide financial information?	<p>Parishes which were a Basic Religious Charity in 2016 are not required to provide financial information. We recommend that you answer “No”.</p> <p>If you did not qualify as a Basic Religious Charity in 2016, please contact us for further assistance.</p>
Section E Other obligations	
Question 17 Are the details on the ACNC Register current and accurate?	For most parishes the governing document and entity sub-type (advancing religion) should not have changed during 2016, but it is particularly important that you check and update the list of responsible persons following your AGM (refer separate Circular “Notifying changes to the membership of your parish council”).
Section G	
Declaration	The AIS must be signed by an authorised person. In the context of a parish, an authorised person will be any member of the parish council, including the rector.

Further information

7. If you wish to discuss the matters raised in this circular please contact Martin Thearle by email at mrt@sydney.anglican.asn.au or phone on 9265 1682.

MARTIN THEARLE
Manager, Diocesan Finance