



Australian Charities and Not-for-profits Commission: Completing your 2017 Annual Information Statement & Advising changes to your 'responsible persons'

ATTENTION

Rectors and Wardens

DATE

22 February 2018

KEY POINTS AND ACTION ITEMS

- Parishes must submit their 2017 Annual Information Statement to the Australian Charities and Not-for-profits Commission by 30 June 2018. Guidance is provided in the Attachment to aid in the completion of the AIS for the main entity/ABN used by your parish to ensure as far as possible that information is accurate and consistent.
- Parishes also have an ongoing obligation to notify the ACNC within 28 days (60 days if your annual revenue is less than \$250,000) of any change in their 'responsible persons'. These are all the members of your parish council, including the rector and wardens.

DETAIL

Annual Information Statement

1. Parishes have an ongoing obligation to comply with the Australian Charities and Not-for-profits Commission Act. This includes a requirement to complete and submit to the Australian Charities and Not-for-profits Commission ("ACNC") by 30 June 2018 an Annual Information Statements ("AIS") for the period 1 January 2017 – 31 December 2017. This information will be made publicly available on the ACNC's website at www.acnc.gov.au
2. Parishes should complete the 2017 AIS via the ACNC Charity Portal, accessible at www.acnc.gov.au. The user name is your parish's Australian Business Number ("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 you will need to contact the ACNC on 13 22 62 to discuss alternative methods of submission.
3. 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.
4. This circular assumes that your parish was a Basic Religious Charity ("BRC") during 2017 under the ACNC Act. Those parishes which did not meet the definition of a BRC during 2017 will be required to provide financial information in the 2017 AIS. This circular does not provide guidance in relation to those financial requirements. If you are aware that you were not a BRC during 2017, or are unsure, please contact us for further guidance.
5. The ACNC now also provides a convenient opportunity to review and update the list of 'responsible persons' when completing the AIS. In most cases you can remove the name of persons who are no longer members of parish council, and add the names of any new members of parish council elected and appointed at the AGM, as part of completing Section G of the AIS. This section also requires the person completing the AIS to confirm that the details for all responsible persons are correct.

Guidance for completing the AIS

6. Further and more specific guidance for parishes to complete their 2017 AIS is set out in the Attachment. The main reason for providing this further guidance is to ensure that, as far as possible, information included in the 2017 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.
7. Some information in the 2017 AIS will be pre-populated if you completed the 2016 AIS via the online portal. The questions where this is the case are marked in the Attachment. Most of this information can be edited if it is incorrect.

Responsible persons

8. Your parish is required to notify the ACNC of a change in the membership of the 'responsible persons' for your parish. These are all the members of your parish council, including your rector and, for parishes with one church, the wardens. For parishes with more than one church the membership of the parish council includes your rector and the wardens of the principal church plus one of the wardens of each other church appointed from time to time by the wardens of that church.
9. Any change of rector or acting rector will trigger the need to notify the ACNC. Similarly, you will need to notify the ACNC if there is a change to the lay membership of your parish council, such as typically happens at an AGM. (No change occurs if a person who has been a member prior to the AGM is simply re-elected as a member at the AGM or re-appointed by the rector.)
10. You have 28 days to notify a change, unless the annual revenue of your parish is less than \$250,000, in which case you have 60 days.
11. To notify a change in the membership of your parish council go to the ACNC website www.acnc.gov.au select the *Charities Portal* tab and log in and then select *Change to responsible person*. This will take you to a screen where you can view those responsible persons currently listed on the Register for your parish and where you can add and remove responsible persons.
12. When adding a new responsible person you are only required to enter information to the mandatory fields, marked with an asterisk.

Guidance for notifying changes of 'responsible persons'

13. In answering the following particular questions, we suggest you provide answers as follows –
 - (a) *What position does the person hold?*
Select "Other" from the drop down menu and then enter either "Rector", "Warden" or "Parish Councillor" as appropriate.
 - (b) *On what date did this person become a Responsible Person?*
Provide the date on which the rector was licensed to the parish, or the date the person was elected or appointed to the parish council, for example the date of the AGM.
 - (c) *Have you searched the ASIC Register of Banned or Disqualified Persons for the name (and any known former name) of this Responsible Person?*
Select "No". This obligation does not apply to BRCs.

Further information

14. If you wish to discuss any of 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

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 official Diocesan name, you should include that name here in the following form – “Anglican Parish of” <i>(Note: If you are a provisional parish there is no need to include a reference to ‘provisional’ in your name. If you are not sure of your parish’s official Diocesan name you should check with Registry.)</i> If neither your legal name nor the official Diocesan name 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 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 Details (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. Small: Revenue less than \$250,000 Medium: Revenue of \$250,000 to \$999,999 Large: Revenue of \$1 million or more. Your annual gross revenue should be the Total Revenue shown at the bottom of page 1 of your audited 2016 Prescribed Financial Statements.
BRC Questions	Questions 7(a)-(e) are only for charities whose only registered subtype is ‘advancing religion’, and are to determine if the charity is a ‘Basic Religious Charity’ (“BRC”).
Question 7(a) Other charitable subtype	Answer “No” as parishes should not be registered with any subtype other than “advancing religion”.
Question 7(b) Incorporation	Answer “No” as parishes are not incorporated.
Question 7(c) Group reporting	Answer “No” as parishes are not part of a reporting group.

Question	Guidance
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 (State or Commonwealth, not local councils) 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: Finance’ or submit a financial report.)</p>
Section B Activities	
Question 8 Operating in 2017	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 2017 on a stand-alone basis distinct from your religious activities.</p>
Question 10 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 2017 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, • 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 11 Main beneficiaries	Select “General community in Australia”.

Question	Guidance
Section F: Reporting to State or Territory Regulators	
(Questions 18-19) Are you incorporated? Do you intend to fundraise in 2018?	We recommend that you leave this section blank. Parishes are not incorporated associations and are not required to report to the NSW Government in relation to fundraising.
Section G: Other obligations	
Notifying changes to responsible people, governing documents and entity subtype	It is particularly important that you check and update the list of 'responsible persons' following your AGM and then confirm all that information is correct. For most parishes the governing documents and entity subtype ("advancing religion") will not have changed during 2017.
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.