



Completing the 2018 ACNC Annual Information Statement including changes to ‘responsible persons’

ATTENTION

Wardens and Rectors

DATE

4 March 2019

1. Parishes must submit a 2018 Annual Information Statement (AIS) providing basic information about the parish, its activities and people to the Australian Charities and Not-for-profits Commission (ACNC) by 30 June 2019. Detailed guidance is provided in the Attachment to this circular to aid in the completion of the AIS for your parish to ensure as far as possible that information is accurate and consistent.
2. Parishes also have an ongoing obligation to notify the ACNC within 28 days (60 days if your annual revenue is less than \$250,000) whenever there is a change in their ‘responsible persons’. These are all the members of your parish council, including the rector and wardens.
3. Changes to your parish’s ‘responsible persons’ as a result of elections and appointments made at your AGM can now be notified as part of completing the relevant section of the AIS. This section also requires the person completing the AIS to confirm that the details for all ‘responsible persons’ are correct.
4. The guidance in the Attachment 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 as to how and when an AIS should be completed for each entity.
5. This guidance in the Attachment also assumes that your parish was a Basic Religious Charity (“BRC”) during 2018. Those few parishes which did not meet the definition of a BRC during 2018 will be required to provide financial information in their 2018 AIS. This circular does not provide guidance in relation to those financial requirements. If you are aware that your parish was not a BRC during 2018, or are unsure, please contact us for further guidance.
6. 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

Completing the 2018 AIS

Attachment

<p>Parishes should complete their 2018 AIS, and notify any changes to the parish's 'responsible persons', via the ACNC Charity Portal, accessible at www.acnc.gov.au.</p> <p>The way charities access the ACNC Charity Portal has changed and the old way of logging-in (using your charity ABN and password) no longer works. Access to the ACNC Charity Portal is now via the charity's nominated email address, and will require the charity to establish a new password. If you are unable to complete the AIS via the portal you will need to contact the ACNC on 13 22 62.</p>							
<p>The format and look of the 2018 AIS on the ACNC Charity Portal is different to prior years and the questions have been re-grouped. At various points the online form responds to the answers provided to ensure the next question is relevant to your particular charity.</p>							
<p>About Your Charity</p>							
ABN	(Pre-populated information that cannot be edited) If the ABN is incorrect, contact the ACNC.						
Name	(Pre-populated information) This is the formal legal name of your charity as shown in the 2017 AIS.						
Question 1 Other names	<p>(Pre-populated information) If the legal name is not the official Diocesan name, you should include that name here in the following form – “Anglican Parish of</p> <p><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></p> <p>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.</p>						
Question 2 Public contact details	Insert the email and postal addresses that your parish wants members of the public to use to contact the parish, preferably a generic email address rather than a personal address.						
Question 3 Address for service	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 4 Size	<p>The size of your charity is based on annual gross revenue.</p> <table style="margin-left: 40px;"> <tr> <td>Small:</td> <td>Revenue less than \$250,000</td> </tr> <tr> <td>Medium:</td> <td>Revenue of \$250,000 to \$999,999</td> </tr> <tr> <td>Large:</td> <td>Revenue of \$1 million or more.</td> </tr> </table> <p>Your annual gross revenue should be the Total Revenue shown at the bottom of page 1 of your audited 2018 Prescribed Financial Statements.</p>	Small:	Revenue less than \$250,000	Medium:	Revenue of \$250,000 to \$999,999	Large:	Revenue of \$1 million or more.
Small:	Revenue less than \$250,000						
Medium:	Revenue of \$250,000 to \$999,999						
Large:	Revenue of \$1 million or more.						
Question 5 Incorporated association	<p>Answer “No” as parishes are not incorporated.</p> <p>(Parishes are in fact unincorporated entities governed by the Synod of the Diocese).</p>						
Question 6 Fundraising	<p>Answer “No” as parishes do not conduct 'fundraising appeals'.</p> <p>(The receipt of offertory, donations and bequests, etc does not constitute a 'fundraising appeal' as defined in section 5 of the Charitable Fundraising Act 1991 NSW. Parishes are not required to report to the NSW Government in relation to fundraising.)</p>						
BRC Questions	Questions 7(a)-(e) are for charities whose only registered subtype is 'advancing religion'. A “no” answer to each of these questions will mean the charity is a Basic Religious Charity (BRC).						
Question 7(a) Other subtype	Answer “No” as parishes should not be registered with any subtype other than “advancing religion”.						

Question 7(b) Incorporated	Answer “No” as parishes are not incorporated.
Question 7(c) Part of a group	Answer “No” as parishes are not part of a reporting group.
Question 7(d) Deductible gift recipient (DGR)	<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 2018.</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 2018, then the answer to this question will have to be “yes”. This will mean that your parish is not a BRC for 2018.</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 2018, 2017 or 2016.</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), you are a BRC and you are not required to complete the Finance section of the 2018 AIS or submit a financial report.)</p>
Question 8 Primary contact	Provide the full name, position (eg. committee member), date of birth and contact details of the person who will be the primary contact with the ACNC.
Question 9 Responsible Persons	<p>Review and update the names of all your parish’s ‘responsible persons’, ie all the members of your parish council, including your rector and the wardens of the principal church plus the nominated warden of each other church.</p> <p>When notifying that a person is no longer a ‘responsible person’ you will need to provide a date – we suggest you provide the date on which the rector’s license to the parish ended, or the date the person’s replacement was elected or appointed to the parish council, for example the date of the AGM.</p> <p>When entering the details for a new person you will need to provide –</p> <ul style="list-style-type: none"> • date of birth • residential address • position the person holds – we suggest you select “committee member” or “other” from the drop down menu • date the person became a Responsible Person – we suggest you 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 • whether you have searched the ASIC Register of Banned or Disqualified Persons for the name (and any known former name) of this ‘responsible person’ – we suggest you select “No” as this obligation does not apply to BRCs.
Activities and beneficiaries	
Question 10 Operate in 2018	Answer this question “Yes”.
Question 11(a) Main activity	Select “Religious Activities”.
Question 11(b) Other main activities	Most parishes do not undertake any of the other activities listed as a primary part of the parish’s work. However, you should select the relevant other activity if your parish has undertaken that during 2018 on a stand-alone basis. Do not select activities that are incidental or ancillary to your religious activities.

<p>Question 12 How did activities and outcomes achieve purpose</p>	<p>A standard form answer to this question for parishes is as follows –</p> <p>“We achieved our charitable purpose of advancing religion 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 11 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.
<p>Question 13 Where did you operate</p>	<p>Select “New South Wales” from the list.</p> <p>Also select any other State or Territory and any Overseas country (from the drop down list) to which a grant or donation from parish funds was made during 2018 or to which parishioners were sent to help in 2018.</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, a donation to CMS NSW to support a missionary working overseas), is treated as an activity of your parish in NSW.</i></p>
<p>Question 14 Change of activities in 2019</p>	<p>This will usually be answered “No”.</p>
<p>Question 15 Main beneficiaries</p>	<p>Select “General community in Australia”.</p> <p>Do not select any of the other main groups of beneficiaries listed in question 15(b).</p>
<p>Question 16 Annual report</p>	<p>We recommend that you select “No annual report available”.</p> <p>There is no requirement for parishes to provide an annual report as part of the information on the ACNC Charity Register.</p>
<p>People and Finance</p>	
<p>Question 17(a) Number of paid employees</p>	<p>Please note that the numbers in this question relate to the last pay period for 2018.</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>Question 17(b) Number of FTE staff</p>	<p>This is the number (including fractions) of full time employees (excluding clergy licensed to your parish and unpaid volunteers), derived from combining the hours worked by the full time, part time and casual employees.</p> <p>Add the hours worked per week in the last pay period of 2018 by all the full time, part time and casual staff detailed in 17(a) and divide the total by 35.</p>

<p>Question 18 Unpaid volunteers</p>	<p>Please note that the numbers in this question relate to the number of <u>individuals</u> who volunteered their time, services or skills in some role during the whole of 2018. 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.
<p>Financial report Do you want to complete the Finance Section</p>	<p>Parishes that are classified as BRCs are not required to complete the Finance Section or provide financial information. We recommend that you answer "No". If you did not qualify as a BRC in 2018, please contact us for further assistance.</p>
<p><i>Other Reporting Obligations</i></p>	
<p>Governing documents and Subtypes</p>	<p>Generally there would be no need to amend the governing documents held or charity subtype recorded by the ACNC. You should ensure that the current charity subtype is "Advancing religion".</p>
<p><i>Review and Submit</i></p>	
<p>Declaration</p>	<p>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.</p>