

Charitable Fundraising Act 1991

(A report from the Standing Committee)

Introduction

1. The Charitable Fundraising Act 1991 (the "Act") commenced on 1 September 1993. The purpose of this paper is to review the general effect of the Act and its application to "religious bodies".

2. The Act regulates the soliciting of donations for charitable purposes. It does not apply to "fund raising" in the sense contemplated by the Corporations Law, namely, the soliciting of loans or funds for investment purposes.

Objects of the Act

3. The objects of the Act are stated (in section 3) to be as follows -
- (a) to promote proper and efficient management and administration of fundraising appeals for charitable purposes;
 - (b) to ensure proper keeping and auditing of accounts in connection with such appeals; and
 - (c) to prevent deception of members of the public who desire to support worthy causes.

Effect of the Act

4. The Act repealed the Charitable Collections Act 1934 (from which the Anglican Church in NSW was exempt) and provides a new regime for regulating fundraising appeals for charitable purposes. Subject to specified exceptions, the Act prohibits a person or organisation from conducting a fundraising appeal without an authority from the Minister.

5. The term "fundraising appeal" is defined widely in section 5 of the Act. Generally, the soliciting or receiving by any person of any money or property is a fundraising appeal if, before or in the course of such soliciting or receiving, the person represents that the purpose of the appeal is or includes a charitable purpose (section 5(1)). It does not matter that the money or benefit concerned is solicited or received in person or by any other means or as a donation or otherwise (such as sponsorship in connection with a walkathon, telethon or other similar event) (section 5(2)).

6. Section 5(3) contains a number of exceptions to the meaning of the term "fundraising appeal", two of which are relevant -

- an appeal by an organisation to (or the receipt of money or a benefit from) members of the organisation; and
- a request that any property be devised or bequeathed or the giving of any information as to the means by which any property may be devised or bequeathed.

7. In addition, under clauses 4(a) and (b) of the Charitable Fundraising Regulation 1993 (the "Regulation") a request for, or the receipt, of money from a person does not constitute a fundraising

appeal if the money is wholly payable by the person as a genuine fee or charge for the provision of -

- educational facilities or services; or
- child minding services.

8. The definition of the term “fundraising appeal” is so wide as to encompass most appeals conducted by a parochial unit or a diocesan organisation. In particular, the collection of offertories in a church could constitute a “fundraising appeal” since, in the usual case, offertories are received from persons who are not members of the Church.

Exemption for Religious Bodies

9. The Act provides (in section 7) that its provisions (apart from section 48 (as to which see item 14)) will not apply to -

- (a) a religious body or a religious organisation in respect of which a proclamation is in force under section 26 of the Marriage Act 1961 or a religious body, or an organisation or office, within a denomination in respect of which such a proclamation is in force (note, a proclamation in respect of The Anglican Church of Australia is in force under section 26 of the Marriage Act); or
- (b) a religious body or religious organisation prescribed by the Regulation; or
- (c) any body or organisation that is certified in writing by the principal or executive officer of a body or organisation referred to in (a) or (b) to be affiliated with and approved by the body or organisation so referred to; or
- (d) a member or employee of a body or organisation referred to in (a), (b) or (c), or any person, who is acting with its authority.

10. The Diocese of Sydney and each parochial unit is an organisation within the Anglican Church of Australia for the purposes of paragraph (a) of item 9. The Archbishop is an office within the Anglican Church of Australia. Accordingly, the Act does not apply to fund raising activities conducted by the Diocese, a parochial unit or the Archbishop. Further, on one view, each organisation established by ordinance of the Synod or the Standing Committee, is also religious body or organisation within the Anglican Church of Australia for the purposes of paragraph (a) of item 9. On this view, the Act does not apply to the fundraising activities of diocesan organisations.

11. There is another view, namely, that a diocesan organisation is not exempt from the Act unless the principal or executive officer of the Diocese certifies that the parochial unit or organisation is “affiliated with and approved by” the Diocese for the purposes of paragraph (c) in item 9. On this basis the Anglican Home Mission Society applied to the Standing Committee in 1993 to be designated as an affiliated and approved body for the purposes of the Act. This was done and subsequently the Archbishop (designated by the Standing Committee as the “principal or executive officer” of the Diocese for the purposes

of the Act) gave the certification referred to in paragraph (c) of item 9 in respect of the Home Mission Society.

12. To avoid any doubt that each diocesan organisation is exempt from the Act, it is recommended that the Standing Committee resolve that each of the organisations specified in Annexure A are “approved and affiliated” with the Diocese for the purposes of the Act and request that the Archbishop certify to that effect.

13. The Act applies to organisations which are not diocesan organisations, unless a certificate is obtained by the “principal or executive officer” of the Diocese to the effect that those organisations are affiliated with and approved by the Diocese.

14. As is noted in item 9, section 48 of the Act applies to religious bodies and organisations. This section provides that a person is not prohibited from holding office or acting as a member of a governing body of a charitable organisation merely because the person receives any remuneration or benefit from the organisation if -

- (a) the Minister by order declares that the section applies to that office;
- (b) the Minister has given prior approval of a person who receives any such remuneration or benefit holding that office or acting in that capacity; or
- (c) the person concerned holds that office or acts in that capacity by virtue of his or her office as a minister or religion or a member of a religious order.

Religious bodies expected to comply with the spirit of the Act

15. It is evident from the second reading speech (and from correspondence with the Chief Secretary's Department) that the Government agreed to exempt religious bodies and affiliated and approved bodies and organisations from the Act because the major churches agreed to conduct their fund raising schemes in accordance with the “spirit” of the Act.

16. There is a mechanism to bring religious bodies within the Act. Under section 7(2) the Minister may declare that the Act, or part of it, applies to a specific group or organisation within a denomination. By way of example, section 7(3) provides that the Minister may exercise his powers if a person, body or organisation fails to give a satisfactory reply to a request by the Minister for information concerning any fundraising appeal conducted by the person, body or organisation. The powers under section 7(2) could be used if a religious body was not seen to be complying with the “spirit” of the Act.

Guidelines for Fundraising by Religious Bodies

17. The Government has not issued any guidelines as to what is required of a religious body if it is to comply with the “spirit” of the Act and it is unlikely that it will do so. However, it is submitted that if this

Diocese is to be seen to be taking steps to comply with the “spirit” of the Act the Standing Committee should ensure that the fundraising appeals of each parochial unit and diocesan organisation are conducted in a manner which accords with the objects of the Act (see item 3).

18. It is suggested that the Standing Committee should establish a set of guidelines for fund raising to be issued to each parochial unit and diocesan organisation. It is not intended that such guidelines will have legislative force. They will be indicative of what the Standing Committee regards as sound practice for fund raising appeals and will indicate to Government that the Standing Committee has taken steps to ensure that fund raising appeals conducted by parochial units and diocesan organisations are conducted in accordance with the spirit of the Act.

19. Attached as Annexure B is a summary of the main regulatory provisions of the Act and Regulation. Attached as Annexure C is a list of general guidelines which arise from those regulatory provisions and which is suggested should be adopted by the Standing Committee as principles to govern fundraising appeals conducted by parochial units or diocesan organisation.

20. The guidelines set out in Annexure C are not intended to apply to the collection of offertories in a church or to appeals to persons who are members of the church. The view is taken that, offertory collections are generally to be regarded as the receipt of money from members of the Church. The policy of the Act is that appeals to members of an organisation are not regulated (see item 6).

21. Where appeals are conducted by a parochial unit among persons who are not members of the Church, the appeal should be conducted in accordance with the general guidelines set out in Annexure C. The more likely it is that non-church members will contribute to the appeal, the greater the need to ensure that the appeal is conducted in a manner which is consistent with the objects of the Act. Similar comments apply in relation to appeals conducted by diocesan organisations.

Amendment of Certain Ordinances

22. Certain ordinances should be amended to take account of other matters raised in the Act. Those ordinances, together with suggested amendments, are specified in Annexure D.

23. Two of the suggested amendments will, if adopted, have the effect of requiring churchwardens' accounts and the accounts of diocesan organisations to be audited by a registered company auditor. This proposal has been mooted, and rejected, in the past as imposing unnecessary expense, particularly on parochial units. It is true that if a parochial unit does not conduct a fund raising appeal other than the collection of offertories, the requirement for a registered company auditor to audit churchwardens' accounts cannot be justified by recourse to any obligation to comply with the spirit of the Act.

24. If the Standing Committee thinks it inappropriate to recommend to Synod that the ordinances referred to in Annexure D be amended in the manner specified in that Annexure, the matters raised in Annexure D should be included as part of the General Guidelines referred to in Annexure C.

Recommendations

25. That this report be received.

26. That the Standing Committee resolve that each of the organisations specified in Annexure A are affiliated with and approved by the Diocese for the purposes of the Act.

27. That the Standing Committee adopt the General Guidelines for the Conduct of Fund Raising Appeals by Parochial Units and Diocesan Organisations specified in Annexure C.

28. That the Standing Committee agree to promote to Synod legislation to amend the ordinances identified in Annexure D in the manner specified in that Annexure.

For and on behalf of the Committee

MARK PAYNE
Legal Officer

11 July 1994

Annexure A: List of Affiliated & Approved Diocesan Organisations

Church Government

Parramatta Anglican Regional Council (Bishop-in-Council in Parramatta)
Wollongong Anglican Regional Council (Bishop-in-Council in Wollongong)
Inner City Committee
Marrickville Area Deanery Committee

Financial, Property and Investment Services

Anglican Church Property Trust Diocese of Sydney
Crawford Village, Parramatta
Endowment of the See Committee
Glebe Administration Board
St Andrew's House Corporation
Sydney Anglican Car Finance and Insurance Fund
Sydney Anglican Church Investment Trust
Sydney Anglican Pre-School Council
Sydney Church of England Finance and Loans Board
Sydney Diocesan Secretariat
Sydney Diocesan Superannuation Fund Board

Mission and Ministry

Anglican Counselling Centre Council
 Anglican Media Council
 Anglican Retirement Villages: Diocese of Sydney, Board of the
 Anglican Youth Department: Diocese of Sydney, Council of the
 Anglican Education Commission Diocese of Sydney
 CENEf University Hall Council
 Continuing Education for Ministers, Council of the
 Department of Evangelism, Council of the
 Gilbulla Board
 Moore Theological College Council
 St Andrew's Cathedral Chapter
 St John's Provisional Cathedral Chapter, Parramatta
 St Michael's Provisional Cathedral Chapter, Wollongong
 Sydney Diocesan Educational and Book Committee

Schools

Abbotsleigh, The Council of
 Arden Anglican School Council
 Barker College Council
 Campbelltown Anglican Schools Council
 Sydney Anglican Schools Corporation
 Illawarra Grammar School, The Council of
 Kings School, The Council of the
 Macarthur Region Anglican Church School, Council of The
 St Andrew's Cathedral School Council
 St Catherine's School, Waverley, Council
 Sydney Church of England Grammar School, Council
 Tara Anglican School for Girls, Council of the
 Trinity Grammar School Council
 William Branwhite Clarke College

Annexure B: What does Complying with the “Spirit” of the Charitable Fundraising Act 1991 require?

Introduction

1. In determining the scope of the obligation to comply with the “spirit of the Act” those provisions of the Charitable Fundraising Act 1991 (the “Act”) dealing with the following matters have been considered -

- Who may carry out an appeal
- Fundraiser obtaining a benefit
- False statements etc
- Money to be applied for appeal purposes
- Payments of moneys into Account
- Investment of money not immediately applied
- Maintenance of financial records
- Audit of financial records
- Provision of information

- Other matters

Who may carry out an appeal

2. Under section 9 of the Act a person cannot conduct a fundraising appeal unless that person holds an authority from the Minister responsible for administering the Act or the person is otherwise authorised by that section to conduct the appeal.

3. It is submitted that compliance with the spirit of the Act does not require a parochial unit or diocesan organisation to obtain an authority from the Minister. However, fund raising appeals by a parochial unit or diocesan organisation should be authorised by a responsible body.

4. There is no provision in any ordinance which expressly provides that fundraising appeals conducted for or on behalf of a parochial unit or a diocesan organisation be authorised by the parish council or governing body of that organisation. To ensure accountability, any such fundraising appeal should be properly authorised. A suggested guideline is set out in item 1 of Annexure C.

Fundraiser obtaining a benefit

5. So far as is relevant, section 11 of the Act prohibits a person from conducting a fundraising appeal in which that person may obtain a benefit unless the appeal is conducted in accordance with the requirements set out in the section. In particular, any advertisement, notice or information relating to the appeal must give details of the intended distribution of funds raised in the appeal or of any guaranteed minimum payment, or proportion of profits to be paid to any person or organisation as a result of the appeal.

6. A parochial unit or diocesan organisation may conduct an appeal for a purpose other than for the religious purposes of the parochial unit or organisation (for example, an appeal for bush fire victims). A parochial unit or diocesan organisation could retain a portion of the proceeds. There is no requirement in any ordinance for a parochial unit or diocesan organisation to disclose that it has an interest in such an appeal. There should be a guideline to this effect. A suggested guideline is set out in item 2 of Annexure C.

False Statements etc

7. Under section 13(1) of the Act a person who, in any record or document relating to a fundraising appeal, makes any statement that the person knows, or could reasonably be expected to know, is false or misleading in a material particular, is guilty of an offence.

8. There is no provision in any ordinance which regulates statements which can be made in relation to a fundraising appeal. While it goes without saying that statements should not be false or misleading, an express guideline to this effect will make it clear that statements made in relation to a fund raising appeal must be accurate. A suggested guideline is set out in item 3 of Annexure C.

Moneys to be applied for appeal purposes

9. Section 20(1) of the Act provides that any money or benefit received in the course of a fundraising appeal must be applied according to the objects or purposes presented by or on behalf of the persons conducting the appeal as the objects or purposes of the appeal.

10. The section does not prevent the deduction of lawful and expenses. Lawful and proper expenses are those which comply with clause 6 of the Regulation. Specifically, subclause 6(5) provides that an expense is not a lawful and proper expense -

- (a) if it is prohibited under any law;
- (b) if it is not supported by documentary evidence or is not otherwise verifiable as being property incurred; or
- (c) in the case of an expense paid or incurred by an organisation that is the holder of an authority, if it was not properly authorised by or on behalf of the organisation.

11. It goes without saying that funds raised for a specific purpose must be applied for that purpose. If funds are not properly applied, there may be a breach of trust. In any event, an express guideline governing the application of appeal money should be made. A suggested guideline is set out in item 4 of Annexure C.

Payment of Moneys into a Bank or Building Society

12. Under section 20(6) of the Act, any money received in the course of a fundraising appeal is to be paid, without deduction, immediately into an account at a bank or building society. The account is to consist only of money raised in the fundraising appeal concerned or in other such appeals conducted by the same persons.

13. There is no requirement in the Church Administration Ordinance 1990 that amounts received by a parochial unit be paid, without deduction, into a bank account held by the parochial unit. In the usual case, the ordinances which govern diocesan organisations do not require payment of funds without deduction into a bank account. It is suggested that a guideline be adopted to apply in these situations. A suitable guideline is set out in item 5 of Annexure C.

Investment of money not immediately applied

14. Under section 21, money received in the course of a fundraising appeal which is not immediately required to be applied to the purpose or objects of the appeal may only be invested in a manner for the time being authorised by the law for the investment of trust funds or any Act which confers special powers of investment on the organisation concerned.

15. Under the Investment of Church Trust Property Ordinance 1990 a person, organisation or corporation which holds church trust property may only invest the same in the investments authorised by that ordinance. A parish or diocesan organisation may conduct an appeal

where the proceeds do not become church trust property. Hence a guideline for the investment of these funds is desirable. A suitable guideline is set out in item 6 of Annexure C.

Maintenance of financial records

16. Under section 22(1) of the Act a person or organisation that conducts or has conducted a fundraising appeal must keep records of income and expenditure in relation to each such appeal. The records must -

- (a) be kept in writing in the English language (section 22(2)(a));
- (b) include any particulars required by the Regulation (see item 17) (section 22(2)(b));
- (c) be kept at all times at the registered office of the person conducting the appeal (section 22(2)(c)); and
- (d) be kept for at least 7 years after the receipt of the income or the incurring of the expenditure to which the records relate (section 22(2)(d)).

17. Under clause 8 of the Regulation the following particulars are to be included in the records kept under section 22 in relation to each fundraising appeal -

- (a) particulars of all items of gross income received or receivable; and
- (b) particulars of all items of expenditure incurred, including particulars of the application or disposition of any proceeds obtained from the appeal.

18. Under the Church Administration Ordinance 1990, the churchwardens must prepare a statement of all money received and expended by them and a statement of the assets and liabilities of the church at the end of each financial year. While the ordinance does not expressly require adequate accounts to be maintained, it is to be implied in the requirement to prepare accounts. There is no requirement that the financial records be maintained for a specific period of time. For this reason a guideline is appropriate. A suitable guideline is set out in item 7 of Annexure C.

19. Under the Accounts Ordinance 1975, each diocesan organisation must keep such accounting records as correctly record and explain transactions and the financial position of the organisation. However, such records need only be kept for 6 years and not 7 years as is contemplated by the Act. Therefore it is recommended that clause 5 of the Accounts Ordinance 1975 be amended in the manner specified in item 1 of Annexure D.

Audit of financial records

20. Under section 24(1) the accounts of any person or organisation that for the time being holds an authority to conduct a fundraising appeal must be audited annually by a person qualified to audit

accounts for the purposes of the Corporations Law or having other qualifications or experience approved by the Minister.

21. A person is qualified to audit accounts for the purposes of the Corporations Law if that person is a registered company auditor (section 324 Corporations Law). Briefly a person will only be registered as a registered company auditor by the Australian Securities Commission if -

- (a) the applicant is a member of the Institute of Chartered Accountants in Australia, the Australian Society of Certified Practising Accountants or other prescribed body; or
- (b) the applicant holds a degree from a prescribed institution (generally a university) and has passed examinations in studies of accountancy of not less than 3 years duration and commercial law of not less than 2 years duration; and
- (c) in each case, the ASC is satisfied that the applicant is capable of performing the duties as auditor and has the practical experience set out in regulation 9.2.04 of the Corporations Regulations.

22. Under section 24(2) of the Act the auditor must report on -

- (a) whether the accounts show a true and fair view of the financial result of the fundraising appeals for the year to which the accounts relate;
- (b) whether the accounts and associated records have been properly kept during that year in accordance with the Act and the regulations;
- (c) whether money received as a result of fundraising appeals conducted during the year has been properly accounted for and applied in accordance with the Act and the regulations; and
- (d) the solvency of the person or organisation.

23. Under the Church Administration Ordinance 1990, the auditor of churchwardens' accounts needs only to be a person over the age of 21 years. Under the Accounts Ordinance 1975 a person is qualified to be an auditor if that person is a registered company auditor or if the person is a member of the Australian Society of Certified Practising Accountants or the Institute of Chartered Accountants in Australia.

24. It is recommended that the Church Administration Ordinance 1990 be amended so as to require churchwardens' accounts to be audited by a person who is a registered company auditor. A form of amendment is set out in item 2 of Annexure D.

25. It is recommended that the Accounts Ordinance 1975 be amended so as to require accounts of diocesan organisations to be audited by a person who is a registered company auditor. A form of amendment is set out in item 3 of Annexure D.

Provision of Information

26. Under section 47 of the Act a person or organisation that is (or, within the previous 12 months, was) the holder of an authority must,

within 30 days after being requested to do so by any person, furnish the person making the request with -

- (a) any audited financial statements requested by the person concerning fundraising appeals conducted by the person or organisation concerned during its last financial years and, to the extent that the Regulation so requires, during any previous financial years; and
- (b) in the case of an organisation - such information as the Regulation may prescribe concerning the objects and constitution (including the names and addresses of members of the governing body of the organisation) of the organisation.

27. Under clause 11(1) of the Regulation a holder of an authority is required to furnish, on request, copies of the annual audited statements prepared in relation to fundraising appeals conducted during the 7 years prior to request. Under clause 11(2) a copy or extract of the constitution of the organisation and the names and addresses of the members of the governing body of the organisation must also be provided on request.

28. It is acknowledged by the Chief Secretary's Department that there is a reluctance on the part of church bodies to provide financial information to members of the public at large.

29. Under the Church Administration Ordinance 1990, accounts are required to be laid before the Annual Vestry Meeting. There is no express right for any member of the church to have access to the accounts at any other time. It is recommended that where a fund raising appeal is conducted among persons who are not members of the church, parochial units should be willing to disclose information relating to that appeal. A specific guideline is set out in item 9 of Annexure C.

30. Under the Accounts Ordinance 1975, accounts of diocesan organisation must be made out and laid before each ordinary session of the Synod. The guideline in item 8 of Annexure C is intended to apply also to specific appeals undertaken by a diocesan organisation.

Other Matters

31. Where an authority is given to a person or body the Regulation provides for the authority to be issued subject to conditions -

- (a) specifying the terms upon which children may be used as collectors, including the degree of supervision required, the conditions of employment and other obligations to protect their welfare;
- (b) requiring an organisation to supply a collector with an appropriate form of identification, the basic particulars of which may be prescribed and for the collector to display that identification;
- (c) requiring all persons who are paid to solicit or collect funds to disclose that interest to the public;

- (d) prohibiting the use of a name title or designation substantially similar to that of an existing organisation raising funds for charitable purposes or which is calculated to mislead the public;
- (e) specifying the information to be disclosed in any statement concerning a collection for articles for a charitable purpose; and
- (f) governing the construction, issue and use of collection containers.

32. There is no ordinance which governs any of the matters set out in item 31. Suggested guidelines are specified in items 9, 10 and 11 of Annexure D. These guidelines relate to what seem to be the most important of the matters specified in paragraphs (a) to (f) of item 31.

Annexure C: General Guidelines for the Conduct of Fundraising Appeals by Parochial Units and Diocesan Organisations

In these General Guidelines, the term "fundraising appeal" means any appeal for a charitable purpose. However it does not extend to appeals to members of the church (such as the collection of offertories in a church).

These guidelines supplement the requirements of all Acts of Parliament, regulations and applicable ordinances of the Diocese. They cannot and do not supersede any such requirements.

Property Authority

1. A fundraising appeal must not be conducted for or on behalf of a parochial unit without the approval of the parish council of that parochial unit. A fundraising appeal must not be conducted for or on behalf of a diocesan organisation without the approval of the governing body of that organisation.

Obtaining a benefit

2. If -

- (a) a parochial unit or diocesan organisation conducts a fundraising appeal for a purpose other than for the benefit of the parochial unit or diocesan organisation; and
- (b) the parochial unit or organisation is to share in the distribution of funds raised in the appeal,

the interest of the parochial unit or the diocesan organisation must be disclosed in any advertisement, notice or information relating to the appeal.

No False or Misleading Statements

3. No statement, which is false or misleading in material particular, must be made by or on behalf of a parochial unit or diocesan organisation in relation to any fundraising appeal conducted by that parochial unit or diocesan organisation.

Funds to be Applied for Appeal Purposes

4. Funds raised in course of a fundraising appeal must only be applied for the purpose of the appeal. Expenses may be deducted from those funds only if -

- (a) they are not prohibited under any law; and
- (b) in the case of an appeal conducted for or on behalf of a parochial unit they were authorised by the parish council; and
- (c) in the case of an appeal conducted for or on behalf of a diocesan organisation, they were authorised by the governing body of the organisation; and
- (d) they are supported by documentary evidence or are otherwise verifiable.

Payment of Moneys into a Bank or Building Society Account

5. All proceeds of a fundraising appeal must be deposited, without deduction, into an account with a bank or building society referred to in clause 5 of the Investment of Church Trust Property Ordinance 1990 maintained for the sole purpose of that appeal or for the purposes other appeals conducted by the parochial unit or diocesan organisation.

Investment of Money not Immediately Applied

6. The proceeds from any appeal which are not immediately applied must only be invested in a manner authorised by the Investment of Church Trust Property Ordinance 1990.

Maintenance of Financial Records

7. A parochial unit that conducts a fundraising appeal must keep records of income and expenditure in relation to each appeal, such records -

- (a) to contain particulars of all items of gross income received or receivable;
- (b) to contain particulars of all items of expenditure incurred, including particulars of the application of any proceeds obtained from the appeal; and
- (c) to be kept for at least 7 years after the receipt of the income or the incurring of the expenditure to which they relate.

Provision of Information

8. Where a fundraising appeal is conducted for a specific purpose, information (including accounts) in respect of that appeal should be made available, upon request, to contributors to that appeal.

Children

9. Children under the age of 13 years must not be used to solicit funds for the purposes of any fundraising appeal conducted on behalf of a parochial unit or diocesan organisation unless the parish council or the governing body of the organisation concerned is satisfied that

satisfactory arrangements have been made for the welfare of the children.

Identification of Collectors

10. In a face-to-face appeal conducted outside a church, the parochial unit or diocesan organisation must give any collector appropriate identification and must ensure that that identification is displayed by that person.

No Payment of Collectors

11. A parochial unit or diocesan organisation must not pay any person (other than an employee of that parish or organisation) to solicit funds.

Annexure D: Suggested Amendments of Ordinances

1. Paragraph (d) of clause 5 of the Accounts Ordinance 1975 be amended by deleting the number "6" and inserting the number "7" instead.
2. Clause 11(1)(j) and 12(1)(j) of the Church Administration Ordinance 1990 are deleted and are replaced by the following -
"to appoint a person who is a registered company auditor or persons are a registered company auditors to audit the statements and accounts of the churchwardens;"
3. Clause 6(1)(a) of the Accounts Ordinance 1975 is amended by deleting all the words after the words "Commonwealth of Australia".