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1 February 2013

# **Circular to Ministers and Wardens**

# ACNC request to Confirm your registered charity details

As foreshadowed in my recent circular memorandum of 21 December 2012, the Australian Charities and Not-for-profits Commission (ACNC) has recently started contacting all registered charities with a request that they confirm their details so that the ACNC Register can be populated with complete information about charities.

As a registered charity, your parish should shortly receive (or may have already received) this request which includes a form *Confirm your registered charity details (Form AB)*.

While your parish has an obligation to notify the ACNC about certain matters as they arise (as outlined in my circular memorandum of 21 December 2012), confirming your details in response to this request from the ACNC is voluntary. Accordingly you may choose to do nothing in response to this request.

However, your parish may choose to provide some of the information requested by the ACNC using the *Confirm your registered charity details (Form AB)*. If so, we ask that you follow the guidance for completing the form set out in the table below.

**Please note** that the guidance provided in the table below applies to the main or only ABN used by your parish and assumes that this ABN represents the "entity" which is your parish. If your parish uses more than one ABN, you will need to consider confirming the details for any additional ABN/entity separately.

### Guidance for confirming your registered charity details (Form AB)

Question	Guidance
1. ABN	Insert the ABN of the main or only ABN used by your parish.
2. Legal name	Insert the name which corresponds to the ABN as listed in the ACNC Register. The ACNC Register is located on the ACNC's website <a href="www.acnc.gov.au">www.acnc.gov.au</a> under the "Find a charity" tab.
3. Small, medium or large?	We suggest you do not respond to this question at this time. If you choose to do so, you need to be aware that the definition of "Revenue" required by the ACNC is not necessarily the same as "Total Operating Receipts" shown in the 2012 Prescribed Financial Statements.

Question	Guidance
4. Advancement of religion?	This should be answered <b>Yes</b> . However, given its importance, we will notify the ACNC of this matter again on behalf of all parishes in due course.
5. Financial year end?	This should be answered <b>No, 31 December</b> . However, given its importance, we will notify the ACNC of this matter again on behalf of all parishes in due course.
6. Required by an Australian law to prepare non-June financials?	This should be answered <i>No</i> .
7. Apply for substituted accounting period?	This should be answered <b>Yes, to align with the accounting period prescribed under the governing rules of the parish.</b> However, given its importance, we will apply to the ACNC for a substituted accounting period ending 31 December on behalf of all parishes in due course.
8 - 16. Responsible persons details	Responsible persons for your parish are the members of your parish council. If you wish to provide details for all your parish council members, we suggest you defer doing this until after your 2013 annual general meeting to avoid duplication of effort. Regardless of whether you provide these details, you still have an obligation to notify the ACNC of any changes to the membership of your parish council, generally within 60 days of the change (or 28 days if your parish revenue exceeds \$1 million) – see comments in the previous circular dated 21 December 2012.
17. Governing documents	The governing document for your parish is the <i>Parish Administration Ordinance 2008</i> . We suggest you do not attach this document to the form and therefore suggest you do not mark an (X) in the "box" under this question. If the ACNC subsequently contacts you and asks why your governing documents have not been attached, you should indicate that your governing document is shared with 270 parishes of the Diocese and, given the size of the governing document, a single copy will be provided by the Synod of the Diocese on behalf of all parishes in due course.
18. Withholding personal details	This will depend on the circumstances applicable to the individual members of your parish council. If no details are provided in response to questions 8-16 then there is no need to complete this question.
19. Withholding charity details	This is unlikely to be applicable to parishes.

Question	Guidance
20 – 23. Declaration	For most parishes, the declaration is best signed by the minister or other member of the parish council as a "responsible person" for the parish. However for some, particularly larger, parishes, it may be convenient for another person to sign the declaration (for example, an Office Administrator or Treasurer). In this case it is necessary for a member of the parish council to formally authorise that person as an agent. The requirements for authorising an agent are referred to at the end of Form AB under "Before you complete this declaration as an agent". The authorisation must be given to the agent, and a copy must be kept by the parish for 7 years and be provided to the ACNC on request.

#### **Further information**

We intend sending a further circular to all parishes in early March about complying with the requirements for a parish to be (and remain) exempt from various obligations under the ACNC Act as a "Basic Religious Charity". Where applicable that circular may also provide some general guidance about when any additional ABN(s) used by a parish may be unnecessary and therefore may be revoked in order to simplify the parish's compliance obligations under the ACNC Act.

## **Finally**

I would like to take this opportunity to introduce Brian Ducker, our newly appointed Charities Compliance Officer. Brian can be contacted on <a href="mailto:bcd@sydney.anglican.asn.au">bcd@sydney.anglican.asn.au</a> or on 9265 1646, Monday – Thursday. It is intended that Brian be the first point of contact for parishes with any questions about their obligations under the ACNC.

ROBERT WICKS

Diocesan Secretary