Reporting to the ACNC for the first time

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acnc.gov.au/webinars

The ACNC acknowledges the Traditional Custodians of country throughout Australia and their connections to land, sea and community.
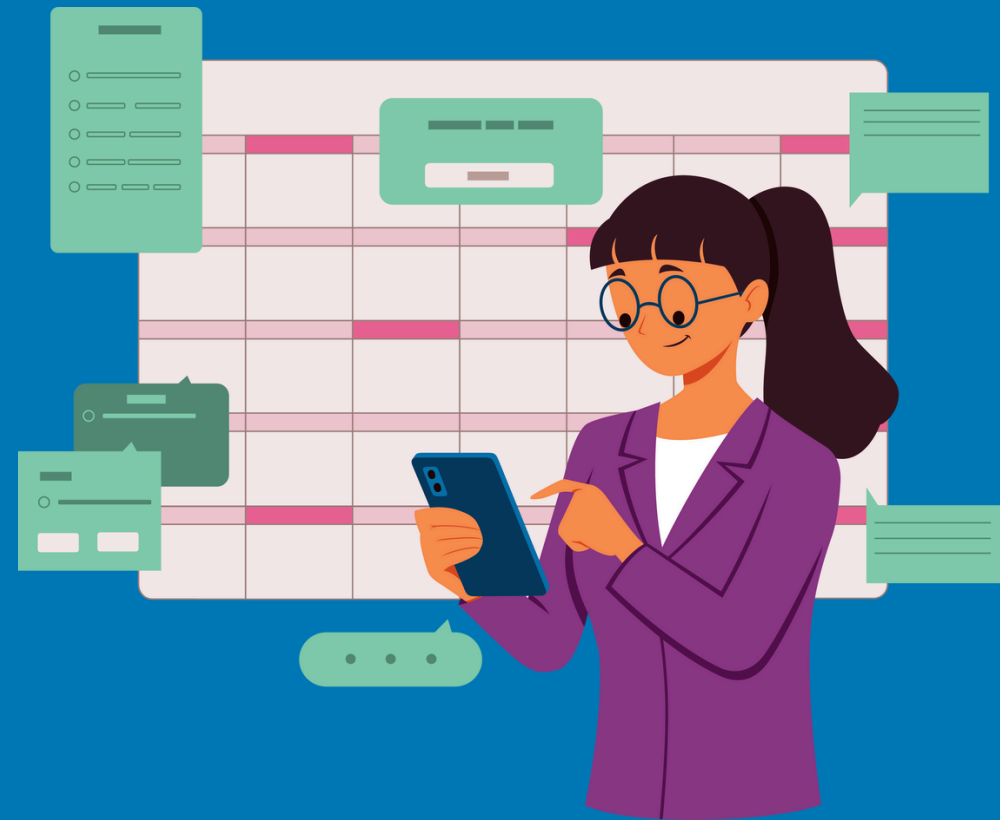
We pay our respects to them and their cultures and elders, past and present.

Agenda

- ACNC reporting obligations
- Reporting periods
- Using the ACNC Charity Portal
- Submitting the Annual Information Statement
- Questions

Reporting obligations to the ACNC

Reporting obligations

- Charities are required to report annually to the ACNC by submitting an Annual Information Statement (AIS)

- Medium and large sized charities are also required to submit an annual financial report

- Basic Religious Charities need to submit an AIS, but the financial questions are not mandatory
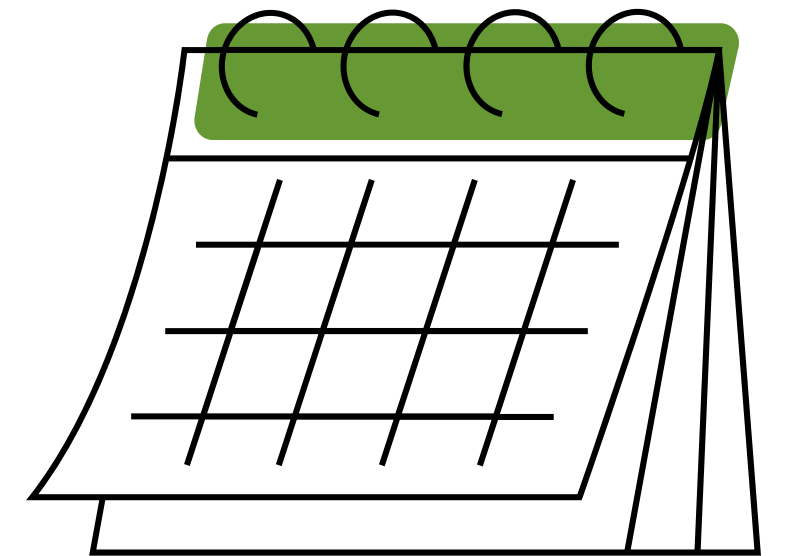
The Annual Information Statement

- Includes operational and financial information

- Easy to submit online in the ACNC Charity Portal:
  charity.acnc.gov.au

- No cost to submit

acnc.gov.au/AIS

Reporting periods

- Charities report for a 12-month period

- Standard financial year: **1 July - 30 June**

- Can request to report for a different period

acnc.gov.au/reportingduedates

Check your reporting period

SEARCH FOR A CHARITY

SEARCH BY CHARITY   SEARCH BY CHARITY PROGRAM

CHARITY NAME OR ABN
[Search charity name or ABN]

CHARITY LOCATION
[Search suburb or postcode]   Search

acnc.gov.au/charity

Charity details

Also known as:

ABN:

Address:

Email:

Address For Service email:

Phone:

Charity Size:

Who the charity helps:

This is when your next Annual Information Statement is due →

Date established:

Next report due:

This is when your reporting period ends →

Financial year end:

Check your reporting period

acnc.gov.au/charity

Charity details

Also known as:

ABN:

Address:

Email:

Address For Service email:

Phone:
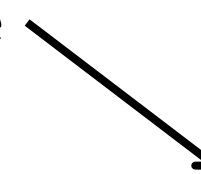
Charity Size:

Who the charity helps:

Date established:

Next report due:

Financial year end:

Group and bulk reporting

Group reporting is when a group of registered charities submit one Annual information Statement and financial report on behalf of the whole group.

Bulk reporting is when multiple registered charities submit more than one Annual Information Statement on a single form.

acnc.gov.au/groupandbulk

Streamlined reporting

We work with other regulators to reduce red tape

Charities that also are registered as a:

- company with ASIC
- ancillary fund
- incorporated association in any state or territory

only need to report once to the ACNC.

acnc.gov.au/redtapereduction

ACNC Charity Portal

ACNC Charity Portal

Submit your Annual Information Statement and update your charity information in the ACNC Charity Portal

charity.acnc.gov.au

For help: **acnc.gov.au/portalhelp**

My Portal

Example Charity

My charities

Can't see your charity listed? Click here for help

Click on a charity's name in the list to view and manage its record

<table>
<tr><td colspan="5">Search 🔍</td></tr>
<tr><th>Charity ↑</th><th>ABN</th><th>Charity Status</th><th>Reporting</th></tr>
<tr><td>Example Charity</td><td>42429242429</td><td>Registered</td><td>Due date</td></tr>
</table>

Apply to register a new charity

Make an enquiry

Resume registration application

My Portal

Example Charity

| Example Charity | Reporting | People | Charity Details |

Your role

Treasurer

Manage reporting
This is where you submit the Annual Information Statement (AIS).

Manage people
This is where you update your charity's Responsible and Authorised Persons.

Manage other charity details
This is where you can change your charity's Address For Service, name, governing document and apply for different charity subtypes.

Make an enquiry
This is where you contact us with an enquiry.

Submitting the Annual Information Statement

Australian Government

Australian **Charities** and Not-for-profits Commission

My Portal > Example Charity

Manage reporting

Example Charity	**Reporting**	People	Charity Details

Start 2024 AIS

Amend 2023 AIS

Resume 2022 AIS

My Portal

Confirm Details

| Confirm Details | Launch Form |

Confirm Details

Charity *

Example Charity

Case Type *

AIS Submission

Start

Confirm Details

Confirm Details ✔ | **Launch Form**

The form will automatically load shortly . . . .

Case Number

CAS-1474979-J3H0Z5

Click here if you were not redirected to the form within 10 seconds
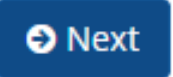
Previous

Introduction

Introduction

Before you start

Read the 2024 Annual Information Statement Guide if you want an overview of the questions and further guidance on how to answer them.
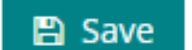
Navigating the 2024 Annual Information Statement
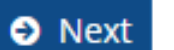
Some important things to keep in mind when going through the form:

- A red asterisk ***** indicates that it is mandatory to provide a response to the question.

- A blue search icon [🔍] means the answer needs to be verified. Click the blue search icon to do this.

- Hovering over a question mark [❓] will display help text.

- Clicking on either the 'Save' or 'Next' buttons [💾 Save] [➔ Next] at the bottom of each page will save your progress.

- Some responses in your charity's Annual Information Statement may be pre-filled based on information you have provided us with in previous years. Please review any pre-filled information to ensure its accuracy.

- You can download a PDF copy of your Annual Information Statement before and after submitting it in the 'Review and Submit' section.

Having information withheld from the Charity Register

Information you provide in the Annual Information Statement will be published on the Charity Register (unless otherwise stated or previously approved by the ACNC to be withheld from the Charity Register).

[💾 Save] [➔ Next]
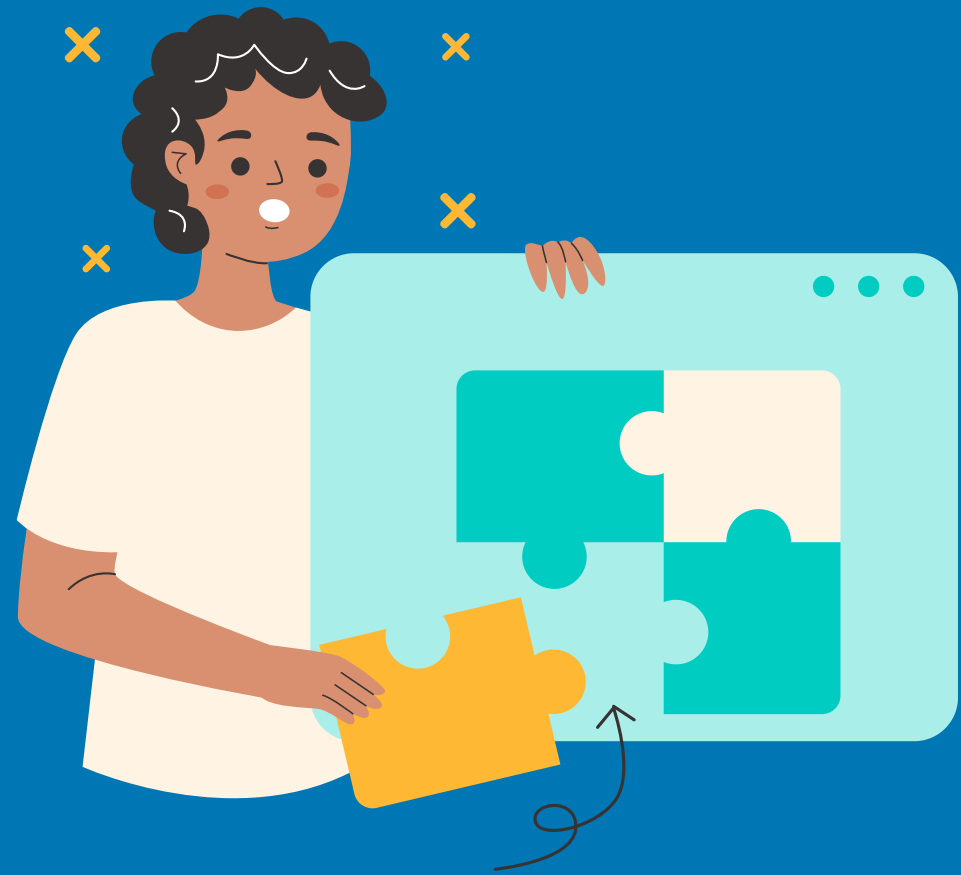
Charity details

Information about your charity

▾ Charity details

This section of the Annual Information Statement asks for basic information about your charity.

Charity's Australian Business Number (ABN) ❓

42429242429

Charity's name ❓

Example Charity

Enter your charity's website address

http://www.example.com

Use lower case letters only. If your charity does not have a website, leave this field blank or provide a web address for your charity's main social media page.

▾ Address For Service

1. Provide your charity's Address For Service details (we use this address to contact your charity).

Your charity's Address For Service will appear on the Charity Register and can be an email, postal or physical address.

* Enter your charity's Address For Service email. Click the blue search icon to validate the address.

eg: email@example.com

🔍

* Re-enter your charity's Address For Service email.

eg: email@example.com

Search for your charity's physical address. Start typing the address slowly and then select it from the list that appears.

eg: 123 Smith Street

◀ Back

💾 Save   ➡ Next

Reporting details

Information about your charity

▼ Reporting details

Responding to the questions on incorporated associations and fundraising will help the ACNC improve the way charities report to government agencies.

If you do not provide these details, your charity may not be able to take advantage of improved reporting arrangements in its state or territory. For more information, see our guidance on reducing red tape.

▼ Incorporated associations

2. Is your charity an incorporated association?

Yes	No

You should answer 'Yes' to this question if your charity is incorporated or registered under any of the following:

- the *Associations Incorporation Act 2009* of New South Wales
- the *Associations Incorporation Reform Act 2012* of Victoria
- the *Associations Incorporation Act 1981* of Queensland
- the *Associations Incorporation Act 2015* of Western Australia
- the *Associations Incorporation Act 1985* of South Australia
- the *Associations Incorporation Act 1964* of Tasmania
- the *Associations Incorporation Act 1991* of the Australian Capital Territory
- the *Associations Act 2003* of the Northern Territory

If your charity is not registered under one of the above Acts, answer 'No'.

▾ Fundraising

3. Does your charity intend to fundraise in the next reporting period?

| Yes | No |

▾ Charity size

* 5. Select your charity's annual revenue for the 2024 reporting period

○ Annual revenue less than $500,000 (small charity)

○ Annual revenue between $500,000 and $2,999,999 (medium charity)

○ Annual revenue of $3 million or more (large charity)

Responding to this question correctly ensures your charity does not over-report or under-report. For more information, see our guidance on charity size.

| ⬅ Back | 💾 Save | ➡ Next |

Charity
programs and
activities

Charity programs and activities

▾ Operations

A charity is considered to be operating if it undertakes any activities or programs. These activities can be financial (for example, spending money on projects or overseeing programs) or non-financial or strategic (for example, planning, employing staff, completing administrative work).

6. Did your charity operate in the 2024 reporting period?

If you answer 'No', any previous charity programs listed for your charity will be removed from the Charity Register. When your charity starts operating again, you will need to re-enter the charity program information. If you are unsure whether your charity operated in the 2024 reporting period, select 'Yes'.

* [Yes] [No]

[◀ Back] [🖫 Save] [➔ Next]

▾ Charitable purpose

In two or three sentences, provide a short summary to briefly describe how your charity's work helped achieve its overall mission and main aims.

This summary will be displayed on the Charity Register. Please avoid using dot points, numbered lists or other special formatting, as it may not appear correctly on the Register.

Example responses:

- *We provided counselling, support and other services to teenagers who, due to financial or family-related pressures, may be at risk of dropping out of secondary school. More: www.charityname.org.au/aboutus.*
- *We operated an animal shelter and vet clinic in the Dandenongs, east of Melbourne. There we tended to injured or lost animals and wildlife, rehabilitating them before releasing them back into the wild.*

* 7. Describe how your charity's work helped achieve its overall mission and main aims.

▼ Programs

A program is an activity or service that a charity runs (whether it be ongoing or temporary, small or large) to pursue its charitable purposes for its beneficiaries.

8. Add your charity's programs in the table.

* You must add at least one program. You can add a maximum of 10 programs.

We have used information you provided previously to pre-fill this section. Check your charity's programs and make any changes to ensure it is accurate for the 2024 Annual Information Statement.

To add a new program: Click on the 'Add a Program' button and provide details about the program.
To update details of an existing program: Click on the relevant program in the table below and it will open up so you can make changes.
To remove details of programs your charity no longer runs: Click 'Delete' next to the program information you wish to remove.

Charity programs			
Program name	**Program classification**	**Beneficiaries**	**Locations**

⊕ Add a Program

◐ Back **💾 Save** **➲ Next**

Charity programs

* Program name

* Program classification

Click on the 'Search classification' button below to open a list of classifications for you to choose from.

Search classification ➤

Charity programs

* Program name

* Program classification

Click on the 'Search classification' button below to open a list of classifi

Search classification ➲

Program classification

This classification list has been developed for the broader not-for-profit sector and the current descriptions are reflective of this. The descriptions are a guide only to select the appropriate classification.

Either use the keyword search or browse the categories on the right to find a classification that best suits the program.

Click on a category to open it. A category may contain more subcategories. When you have decided on the best classification for the program, click the blue 'Add' button.

You can only choose one classification for the program.

Classification search

Search using keywords... 🔍

Browse categories

▸ Agriculture, fisheries and forestry

▸ Animal welfare

▸ Arts and culture

▸ Community development

▸ Economic development

▸ Education

▸ Environment

▸ Health

▸ Human rights

▸ Human services

▸ Information and communications

▸ International activities

▸ Public affairs

▸ Public safety

▸ Religion and faith-based spirituality

▸ Science

▸ Social sciences

▸ Sport and recreation

▸ Unknown or not classified

* Beneficiaries

From the list below, select the main beneficiaries of this program. Be as specific as you can.

- [ ] Early childhood – aged under 6
- [ ] Children – aged 6 to under 15
- [ ] Youth – aged 15 to under 25
- [ ] Adults – aged 25 to under 65
- [ ] Adults – aged 65 and over
- [ ] Families

- [ ] Aboriginal and Torres Strait Islander people
- [ ] LGBTIQA+
- [ ] Migrants, refugees or asylum seekers
- [ ] People from a culturally and linguistically diverse background
- [ ] People in rural/regional/remote communities

- [ ] Financially disadvantaged people
- [ ] People at risk of homelessness/ people experiencing homelessness
- [ ] People with chronic illness (including terminal illness)
- [ ] People with disabilities
- [ ] Pre/post release offenders and/or their families

* Program locations

Enter the location or locations for this program.

The location or locations you list will be important information on the public ACNC Charity Register. The more specific you are, the more likely people are to find your charity's work.

Enter the specific areas in which this program operates and helps or benefits its beneficiaries. It may be many locations or a single location.

If this program helps or benefits beneficiaries in multiple areas, either enter all the locations or provide the relevant suburbs and towns.

You can provide a maximum of 10 locations per program. If the program operates in more than 10 locations, you can provide locations based on region or state/territory.

Ensure you only enter Australian locations in the area below. For overseas locations, select the box 'This program is run outside Australia'.

NOTE: If your program's exact location is sensitive and should not be displayed on the Charity Register, you can enter a broader location such as the state or major city in which it operates. The locations entered for this program will appear on a map of programs on the Charity Register.

Operating location

⊕ **Add location**

☐ This program is run outside Australia

☐ This program is run online

Program weblink

http://www.example.com

▼ Programs

A program is an activity or service that a charity runs (whether it be ongoing or temporary, small or large) to pursue its charitable purposes for its beneficiaries.

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To remove details of programs your charity no longer runs: Click 'Delete' next to the program information you wish to remove.

Charity programs				
	Program name	Program classification	Beneficiaries	Locations	
Edit ✎	Example program	Primary education	'Children - aged 6 to under 15';	NSW, Australia;	Delete 🗑

⊕ Add a Program

▾ International operations

* **8a. Select the type of international work your charity undertakes. Select all that apply.** ❓

☐ Transferring funds or goods overseas

☐ Operating overseas including delivering programs

☐ Other

Provide more details about your charity's international activities.

```
Limit your response to 1,000 characters
```

Note: Your charity must comply with the External Conduct Standards. For more information, read our guidance on the External Conduct Standards.

Back   Save   Next
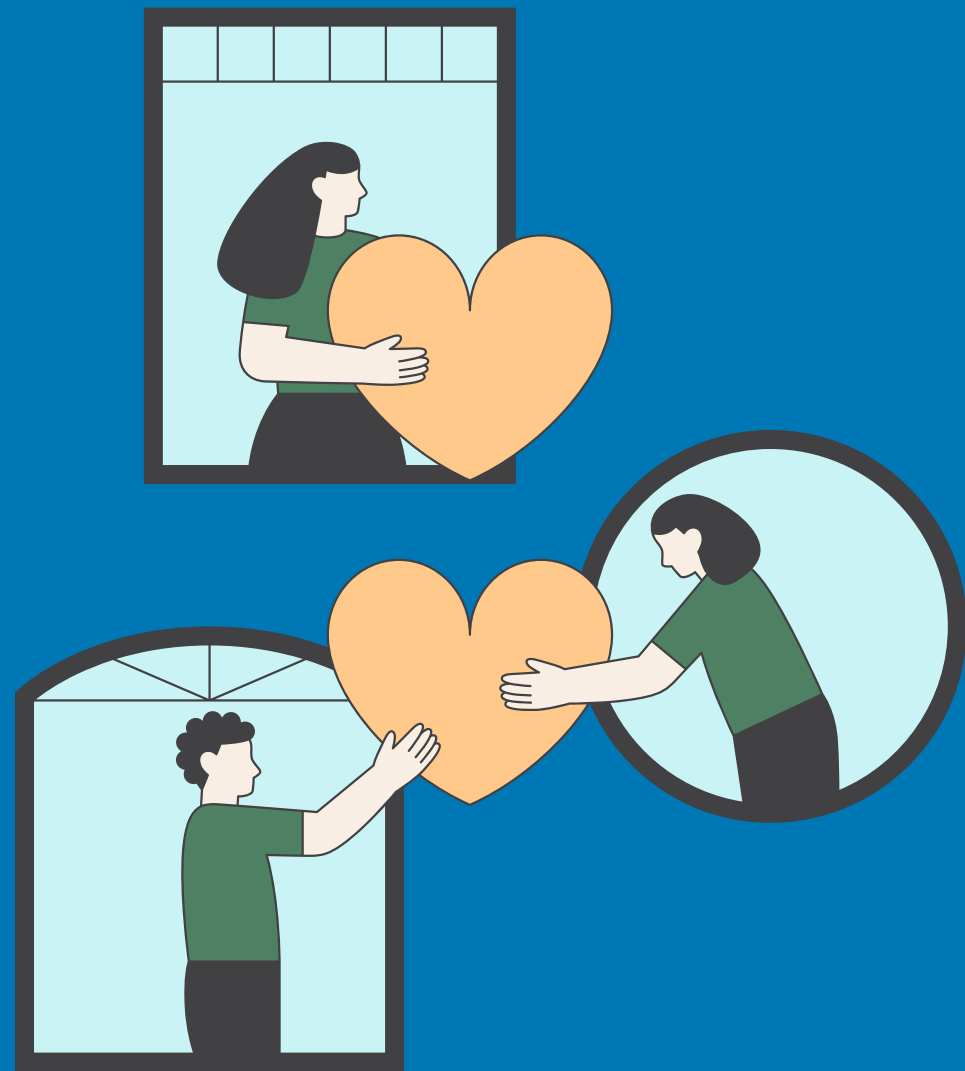
Human resources

▾ Employees

9. How many paid employees worked for your charity during the last pay period of the 2024 reporting period?

You might find this information in your charity's annual report, organisational chart or PAYG forms.

Note: Do not include paid contractors in this figure because contractors are not considered employees for the purposes of this question.

* Full-time employees (excluding casuals) ❓

[ ]

* Part-time employees (excluding casuals) ❓

[ ]

* Casual employees ❓

[ ]

▾ Volunteers

* 11. How many unpaid volunteers helped your charity during the 2024 reporting period? ❓

[ ]

If you are unsure of the exact number of volunteers who helped your charity during the 2024 reporting period, use your best estimate.

Financial report details

People, finance and reporting

▼ Financial report details

This section asks questions about your charity's finances.

Providing financial information here will promote transparency and build public trust and confidence in the charity sector.

▼ Small charities

* 12. Did your charity use cash or accrual accounting in the 2024 reporting period?

[▼]

Small charities – those with annual revenue below $500,000 – may use cash accounting when preparing financial reports if they are not required to use accrual accounting under their governing document or by any other government department or agency, or funding body. For more information, read our guidance on cash and accrual accounting.

* 12(a) Did your charity have any reportable related party transactions in the 2024 reporting period?

Yes ✔	No

Refer to the ACNC website for more information on conflicts of interest and related party transactions.

* 12(b) Select the relevant transactions from the list below:

☐ Fees paid to a related party for providing goods or services to the charity

☐ Loans from/to a related party

☐ Salary/wages paid to a related party's relative(s)

☐ Transfer of charity property or assets to a related party

☐ Charity goods or services provided at a discount to a related party

☐ Significant use of charity property by a related party

☐ Investment in a related party

☐ Other

12(c) Include any other relevant details.

For example, provide more information on your charity's transactions. If you have provided a financial report, list the page number containing the related party transaction disclosure.

▾ Your charity's 2024 reporting period

According to our records, your charity's financial reporting period ended on 30/06/2023.

If your charity is not reporting for a full 12-month period in this Annual Information Statement, provide the date range that it is reporting for.

* **13. Is your charity reporting for a 12-month period?**

Yes		No

Most registered charities report on a 12-month period – for example, a calendar year or a financial year.

▾ Financial report

15. Upload a copy of your charity's financial report for the 2024 reporting period.

+ Add document...

Maximum file size allowed is 9.0 MB.

Allowed file types: .DOC, .DOCX, .XLS, .XLSX, .PPT, .PPTX, .PDF, .CSV, .TXT, .RTF, .BMP, .GIF, .JPG, .JPEG, .PNG, .TIF, .TIFF

If your charity's financial report is in multiple documents, merge them into a single document and upload it here.

The file name of your charity's financial report must be 180 characters or less.

Income and expenses

People, finance and reporting

▾ Income and expenses

Complete the income statement summary and balance sheet extract.
- Check you are using financial statements from the **2024 reporting period**.
- Make sure you provide amounts for all of the items that make up the total.
- Enter amounts in full Australian dollars (no cents).
- Do not enter any dollar signs, commas, or decimal places.
- Do not leave mandatory fields blank. Enter a zero ('0') if there is no dollar figure for that field.

For help with questions in this section, click on 'More information' under each one. This will open up some help text and examples to help you answer the question. Click on 'More information' again to close the help for that question.

The National Standard Chart of Accounts (NSCOA) is a free tool and data dictionary for charities and not-for-profits which can also help guide your charity through this section of the Annual Information Statement. For more information, see our guidance on NSCOA.

▾ Income statement summary

16. Total income/receipts

Gross income

a. Revenue from government (including grants)

* [   ]

More information ▸

b. Donations and bequests

*

More information ▸

c. Revenue from providing goods or services

More information ▸

d. Revenue from investments

More information ▸

e. Other revenue/receipts

*

More information ▸

f. Total revenue/receipts (a+b+c+d+e)

$0.00

More information ▸

g. Other income (for example, gains)

* [   ]

More information ▸

h. Total income/receipts (f+g)

[$0.00]

More information ▸

Expenses/payments

i. Employee expenses/payments

* [   ]

More information ▸

k. Grants and donations made for use in Australia

* [   ]

More information ▸

l. Grants and donations made for use outside Australia

*

More information ▸

m. Other expenses/payments

*

More information ▸

n. Total expenses/payments (i+k+l+m)

$0.00

More information ▸

o. Net surplus/(deficit) (h-n)

$0.00

More information ▸

Back
Save
Next

Balance sheet

People, finance and reporting

▼ Balance sheet

Assets

Assets are any resources controlled by your charity at the end of the reporting period.

v. Total assets

* [   ]

More information ▶

Liabilities

Liabilities are generally what a charity owes and represent a commitment to transfer your charity's economic resources.

They include anything of identifiable value that is owed by your charity at the end of the financial year.

aa. Total liabilities

* [   ]

More information ▶

ab. Net assets/liabilities (v-aa)

$0.00

More information ▶

Provide a short written description of your assets and liabilities.

This description can be as brief or as detailed as your charity wishes to provide. Example: "Our charity currently has a savings account containing $2000, and owns a block of land. Our charity also has a bank loan for $8000."

◀ Back   ⊙ Next   💾 Save   ⊙ Next

State and territory reporting

▾ Associations

NSW1. What is the name of the current public officer?

[   ]

NSW2. What is the official address of the public officer as required by the *Associations Incorporation Act 2009*?

Email address

[eg: email@example.com   ] [🔍]

Please enter your address

[eg: 123 Smith Street   ]

NSW3. What was the date of the annual general meeting (AGM)? ❓

[📅] [dd/mm/yyyy   ]

NSW4. Does your association have five (or more) members?

[Yes] [No]

NSW5. Does your association have three (or more) committee members?

[Yes] [No]

Responsible People

Responsible People

▾ Responsible People

A Responsible Person is someone with responsibility for governing your charity (for example, a board member, committee member or trustee). For more information, see our guidance on Responsible People.

Note: Only the name of each Responsible Person and the position that person holds in the charity will appear on the Charity Register. If you want to have a Responsible Person's name and position withheld from the Charity Register, apply to do so before you submit your charity's Annual Information Statement. For more information, see our guidance on withholding details from the Charity Register.

17a. Review and edit your charity's current Responsible People and their positions

In the table below, check the list of your charity's current Responsible People.

- **To change the position of a Responsible Person:** click 'Edit' in the table then change the position and provide the start date for the new position.
- **To remove the position of a Responsible Person:** click 'Edit' and then simply add an 'end date' to the record.
- **To remove a Responsible Person:** Click 'Edit' to **all positions associated with the Responsible Person** and then provide the date they stopped being a Responsible Person.

Ensure this table only lists your charity's Responsible People at the time you complete the 2024 Annual Information Statement.

Note: The changes you make will be saved but they won't be displayed until after you submit your charity's Annual Information Statement.

Review Responsible People and their position		
Family name	**Given name**	**Current position**

17b. Add a new Responsible Person

In the table below, add any Responsible People for your charity who are not included in the table above, even if they started after the end of this reporting period. If a Responsible Person has another position that is not listed above, you can add it in the table below.

Click on 'Add Responsible Person', then enter their details, and click 'Update' to add them to the table.

Note: The changes you make will be saved but they won't be displayed until after you submit your charity's Annual Information Statement.

Add Responsible People	
Family name	**Given name**

⊕ Add Responsible Person

Before completing this section, tick the box below to confirm the details for your charity's Responsible People are correct.

* ☐ I confirm that the details for all Responsible People are correct.

◄ Back   💾 Save   ➤ Next

Add Responsible People

Add a Responsible Person for your charity by completing the details below.

Note: Only the name of each Responsible Person and the position the person holds in your charity will appear on the ACNC Charity Register.

We request a date of birth and some other forms of contact to identify a Responsible Person if they want to discuss the charity with us. We use the additional information to verify the identity of a Responsible Person for the purposes of administering the *Australian Charities and Not-for-profits Commission Act 2012* (Cth), and to continually improve our services.

Title

[⌄]

* Family name

[   ]

* Given name

[   ]

Other given name

[   ]

* Date of birth

[📅] [dd/mm/yyyy]

Is this person known by any other names?

Yes   No

Residential address

* Is the residential address:

Australian ✔   International

* Search for the address. Start typing the address slowly and then select it from the list that appears to verify it.

eg: 123 Smith Street

* Primary phone number

Alternative phone number

* Email address

eg: email@example.com   🔍

▼ Cultural and language diversity

The information provided in this section will not appear on the Charity Register. While you do not have to answer these questions, doing so will help us improve our services.

Is this person of Aboriginal origin? ❓

Yes	No

Is this person of Torres Strait Islander origin? ❓

Yes	No

What language does the person mainly speak at home?

[⌄]

Positions

* Position in organisation	* Start date

⊕ Add more

* Have you searched the ASIC Register of Banned or Disqualified Persons for the name (and any known former names) of this Responsible Person?

Yes	No

Review and submit

Receipt

Thank you for submitting your charity's 2024 Annual Information Statement.

Your submission number is: **CAS-1478208-P1W3L6**.

You will shortly receive a confirmation email.

If you realise after submission that you need to correct an error in either your charity's Annual Information Statement or its financial report, you can do so from within the Charity Portal.

For small charities, this corrected statement or report is due within 60 days of identifying the error. For medium and large charities, the corrected statement or report is due within 28 days of identifying the error.

Information on the Charity Register

Unless the ACNC has approved an application to withhold information, the information provided in your charity's Annual Information Statement will be published on the Charity Register.

If you would like to review and print your completed AIS, click the link below.

⊙ Download your submitted AIS

We are always keen to hear your feedback, and have compiled a short survey about the Annual Information Statement and guidance. We would appreciate you taking the time to share your thoughts – it only takes a few minutes to complete.

Other obligations

If you would like to update your charity's governing document, annual report or primary contact details, you can do this in the Charity Portal.
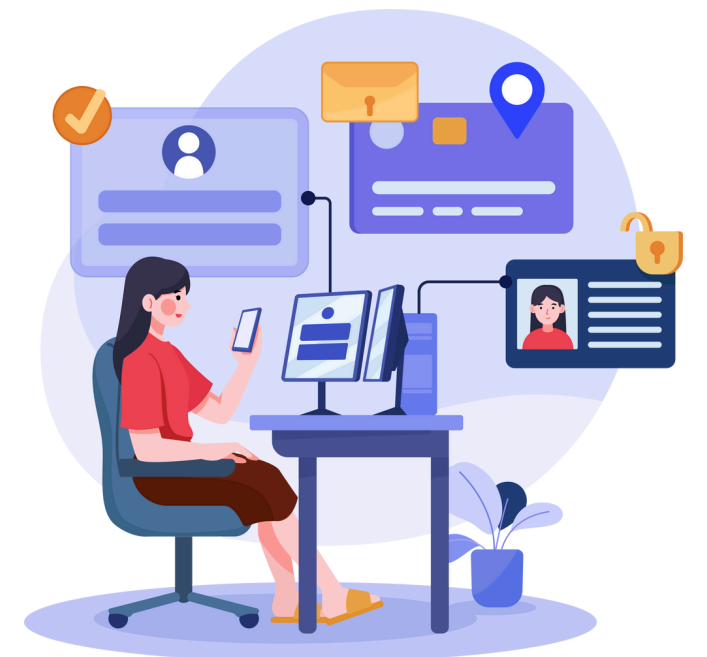
⌂ Return to ACNC Charity Portal.

Resources

Resources

2024 Annual Information Statement guide:
acnc.gov.au/2024AISguide

Reporting obligations: **acnc.gov.au/report**

Submit in the ACNC Charity Portal:
charity.acnc.gov.au

Questions

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