

## AUSTRALIAN CHARITIES AND NOT FOR PROFIT COMMISSION

### ACNC - WHO ARE RESPONSIBLE PEOPLE?

Responsible People are the members of the governing body – those directing or guiding the strategic direction of the charity. These people will be responsible for ensuring that the charity is solvent (ie can pay all its bills) and is well run and delivering the charitable outcomes. So for a congregation of the Uniting Church this is generally the Church Council.

The above is found in the table at this webpage:

<https://www.acnc.gov.au/tools/factsheets/responsible-people-board-or-committee-members>

### ACNC - WHO ARE AUTHORISED PEOPLE?

An Authorised Person is someone who holds a position in a charity that gives them authority to declare and “sign” documents for the charity such as a CEO or CFO or Lawyer or Accountant.

<https://www.acnc.gov.au/tools/topic-guides/authorised-person>

### THE ACNC NEEDS TO BE NOTIFIED OF THE FOLLOWING CHANGES

Charities legal name, service address, **responsible people** and the governing document.

The ACNC needs to be notified **within 60 days** for small charities (ie with an income less than \$500,000)

<https://www.acnc.gov.au/for-charities/manage-your-charity/notifying-acnc>

### BASIC RELIGIOUS CHARITY

<https://www.acnc.gov.au/manage-my-charity-type/basic-religious-charities>

A charity must meet all six of the criteria to be a Basic Religious Charity. The six criteria can be found at the above link. You need to make sure your church has only ONE **sub type** which is “advancing religion”.

Your Annual Information Statement will show the following if you have answered the questions correctly and then you will not need to provide your financial statements regardless of the charities size.

#### **Basic Religious Charity status**

Could your charity be registered as any other subtype of charity? No

Is your charity incorporated or registered under certain legislation? No

Is your charity as a whole endorsed as a DGR, or does it operate DGR funds, authorities or institutions that had total revenue of \$250,000 or more in the reporting period? No

## **AUSTRALIAN TAXATION OFFICE**

**The following sections are taken from this webpage:**

<https://www.ato.gov.au/Non-profit/Your-organisation/Changes-to-your-organisation/>

### Not-for-profit key personnel

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As many not-for-profit (NFP) organisations elect office bearers for an annual term, their authorised contact people often change yearly.

You must notify us about changes to your authorised contacts so they can make enquiries about your organisation's tax affairs. This helps us protect your organisation's privacy and provides them with access to the information they need.

We recommend you notify us of these changes as soon as they happen, to avoid delays.

If your organisation changes its tax administrator, for example a treasurer, office bearer or employee involved in the tax administration of your organisation, we provide a checklist to help you hand over its tax affairs to the new administrator.

### Notifying us of changes

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You must notify us about several changes in circumstances, including changes to structure and activities, key personnel, or if you are ending your organisation.

You should tell us about any changes to your:

- > entity name or registered business name (registered with the Australian Securities and Investments Commission)
- > authorised contact person
- > financial institution account details.

You must tell us in writing if your organisation is no longer entitled to endorsement as a tax concession charity or as a deductible gift recipient. You must do this before, or as soon as possible after, the entitlement ends.

You're required by law to tell the Registrar of the Australian Business Register within 28 days of **any** changes in your registered details, including:

- > postal, email or business address
- > associates
- > main business activity
- > Australian Company Number (ACN) or Australian Registered Body Number (ARBN)
- > public officer
- > name of trustees.

We suggest including an agenda item to update the register in your annual general meeting.

You should also update your details with other agencies or organisations you deal with, including if you end your organisation.

## How to notify us

You can notify us of changes online, by phone or on paper as outlined below.

### **Online**

You can update some details online by the:

- > Australian Business Register at [abr.gov.au](http://abr.gov.au)<sup>2</sup>
- > Online services for business.
- > Online services for agents.

Information you can update includes postal, email, business addresses, contacts and financial institution details. Your registered tax or BAS agent must ensure their registered agent number is recorded against your record before they can update your details.