

## Completing the 2023 ACNC Annual Information Statement

**DATE:** 23 April 2024

**ATTENTION:** Rectors, Wardens and Treasurers

**CONTACT:** Michael Blaxland, Diocesan Finance Officer  
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### Key Points

1. Parishes have until 30 June 2024 to submit their 2023 Annual Information Statement (AIS) to the Australian Charities and Not-for-profits Commission (ACNC).
2. The Attachment to this circular provides detailed guidance to help parishes complete their AIS accurately.
3. Parishes also have an ongoing obligation to notify the ACNC of any change in their 'responsible persons'.

### Details

4. Parishes must submit an Annual Information Statement (AIS) providing basic information about the parish, its activities and people to the Australian Charities and Not-for-profits Commission ("ACNC"). The AIS for the year ending 31 December 2023 is due by 30 June 2024.
5. Detailed guidance is provided in the Attachment to this circular to assist parishes complete their AIS with information that is both accurate and consistent.
6. Charity size thresholds which determine some reporting requirements are –

	Annual Revenue
Small	< \$500,000
Medium	\$500,000 - \$2,999,999
Large	> \$3,000,000

7. Parishes also have an ongoing obligation to notify the ACNC within 28 days (60 days for 'small' charities) whenever there is a change in their 'responsible persons'. The 'responsible persons' are all the members of your parish council, including the rector and wardens.

8. Changes to your parish's 'responsible persons' as a result of elections and appointments made at your AGM can be notified as part of completing the relevant section of the AIS (question 17), although the AIS does not replace the requirement to notify the change within 28/60 days. This section of the AIS also requires confirmation that the details for all 'responsible persons' are correct at the time the AIS is submitted.
9. 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 operates 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 to determine the requirements for an AIS for any entities other than the main parish entity.
10. The guidance in the Attachment also assumes that your parish was a Basic Religious Charity ("BRC") during 2023. Those few parishes which did not meet the definition of a BRC during 2023 will be required to provide financial information in their 2023 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 2023, or are unsure, please contact us for further guidance.

**MICHAEL BLAXLAND**  
Diocesan Finance Officer

23 April 2024

## Completing the 2023 AIS

## Attachment

<p>Parishes should complete their 2023 AIS, and notify any changes to the parish's 'responsible persons', via the ACNC Charity Portal, accessible at <a href="http://www.acnc.gov.au">www.acnc.gov.au</a>.</p> <p>Access to the ACNC Charity Portal requires the charity's nominated email address and 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 2023 AIS on the ACNC Charity Portal is very similar to last year's AIS. At various points the online form responds to the answers provided to ensure the next question is relevant to your charity. If you do not see the expected next question you may need to save your answers and check that you have completed the questions correctly to that point.</p>	
<p><b>Information about your charity</b></p>	
ABN	(Pre-populated 11 digit number 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 last AIS.
Website address	(Pre-populated information)
<b>1</b> Address for service	The address for service is the email address you want the ACNC to send all correspondence to and should be the address that your parish wants members of the public to use to contact the parish, preferably a generic email address rather than a personal address. Once you have entered the email address, click on the blue search button to validate your response. Type the street address slowly and select it from the list that appears.
<b>2</b> Incorporated association	Answer "No" as parishes are not incorporated. (Parishes are in fact unincorporated entities governed by the Synod of the Diocese).
<b>3</b> Fundraising	Answer "No" as parishes do not conduct 'fundraising appeals'. (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.)
<b>4</b> Basic Religious Charities (BRC)	Questions 4(a)-(d) are for charities whose only registered subtype is 'advancing religion'. A "No" answer to each of these questions will mean the charity is a BRC.
Question 4(a) Other subtype	Answer "No" as parishes should not be registered with any subtype other than "advancing religion".
Question 4(b) Incorporated	Answer "No" as parishes are not incorporated.

<p>Question 4(c) Deductible gift recipient (DGR)</p>	<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 2023.</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 2023, then the answer to this question will be “Yes”. This will mean that your parish is not a BRC for 2023.</p>						
<p>Question 4(d) Government grants</p>	<p>Answer “No” unless your parish received grants direct from Australian Commonwealth or State government agencies (not local councils) which in total exceed \$100,000 pa in either 2023, 2022 or 2021.</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 affect this calculation because they are not received directly by the parish.</i></p> <p>(If you have answered ‘No’ to each of the Questions 4(a)-(d), your parish is a BRC and you are not required to complete the financial questions in the People, Finance &amp; Reporting section of the AIS, or submit a financial report.)</p>						
<p><b>5</b> Charity Size</p>	<p>The size of your charity is based on annual gross revenue.</p> <table data-bbox="531 1167 1137 1294"> <tr> <td>Small:</td> <td>Revenue less than \$500,000</td> </tr> <tr> <td>Medium:</td> <td>Revenue of \$500,000 to \$2,999,999</td> </tr> <tr> <td>Large:</td> <td>Revenue of \$3 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 2023 Prescribed Financial Statements.</p>	Small:	Revenue less than \$500,000	Medium:	Revenue of \$500,000 to \$2,999,999	Large:	Revenue of \$3 million or more.
Small:	Revenue less than \$500,000						
Medium:	Revenue of \$500,000 to \$2,999,999						
Large:	Revenue of \$3 million or more.						
<p><b>Charity programs</b></p>							
<p><b>6</b> Operate in 2023</p>	<p>Answer this question “Yes”.</p>						
<p><b>7</b> Charitable purpose– Describe how charity’s work helped achieve its overall mission and aims</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><i>More: [insert your church’s website address/about].”</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 circumstances. For example, if your parish runs ESL classes or has an outreach to a particular community group,</p>						

	<p>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"> <li>• any additional information included in your answer is consistent with the purpose of ‘advancing religion’ referred to in Question 4(a) above,</li> <li>• the description of your activities is reasonably general, and</li> <li>• 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.</li> </ul>
<b>8</b> Programs	
Program table	<p>Confirm or edit the pre-populated information in the table to show –</p> <p>Program name: Parish church</p> <p>Program classification: Anglicanism</p> <p>Beneficiaries: General community in Australia</p> <p>Locations: NSW (plus any other Australian states or overseas Countries to which your parish made a grant or donation from parish funds during 2023).</p>
Question 8(a) International operations	<p>If your parish made a grant or donation outside Australia from parish funds, or sent parishioners to help in another country, you will need to identify whether the nature of that activity was ‘transferring funds’ or ‘operating overseas’. You may choose to provide a brief description of the nature of the parish’s international activities, but this is not mandatory. We recommend you don’t provide more information than is required.</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><i>If your parish sends money or operates overseas (including by sending people) it will need to comply with the ACNC’s External Conduct Standards. SDS has produced training videos for Parishes on the External Conduct Standards, available <a href="#">here</a> on the Parish Portal.</i></p>

<b>People, finance and reporting</b>	
<b>Human resources</b>	
<p><b>9</b> Paid employee numbers</p>	<p>Please note that the numbers in this question relate to the last pay period for 2023.</p> <p>In answering this question, ensure that you do <b>not</b> treat your rector and other clergy licensed to your parish as employees. 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><b>10</b> Full Time Equivalent (FTE) staff figure</p>	<p>FTE 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>You can either –</p> <ul style="list-style-type: none"> <li>➤ Select “No” (to the question ‘Do you need help calculating FTE?’) and then add the hours worked per week in the last pay period of 2023 by all the full time, part time and casual staff detailed in question 9 and divide the total by 35, and then enter the result in question 10, or</li> <li>➤ Select “Yes” (to the question ‘Do you need help calculating FTE?’) and then enter the total hours worked by all paid employees in the pay period in question 10(a) and “35” in question 10(b).</li> </ul>
<p><b>11</b> Unpaid volunteers</p>	<p>Please note that the numbers in this question relate to your best estimate of the number of <u>individuals</u> who volunteered their time, services or skills in some role during the whole of 2023.</p> <p>Volunteers include –</p> <ol style="list-style-type: none"> <li>(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.</li> <li>(2) all persons appointed by or on behalf of the rector as the leaders of 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).</li> <li>(3) all persons who provided unpaid help such as sides persons, ushers, serving meals and refreshments, doing small maintenance jobs, gardening, etc.</li> </ol>

<b>Financial report</b>	
Details	<p>Parishes that are classified as BRCs are not required to complete the Financial Report details section or provide any financial information.</p> <p>We recommend that you answer “No” to the question ‘Do you want to complete the Finance Section?’.</p> <p>If you did not qualify as a BRC in 2023, please contact us for further assistance.</p>
<b>Charity Responsible People</b>	
Responsible Persons	<p>Review and update the names of all your parish’s ‘responsible persons’, i.e., 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"> <li>• date of birth</li> <li>• residential address</li> <li>• position the person holds – we suggest you select “committee member” or “other” from the drop down menu</li> <li>• 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</li> <li>• 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.</li> </ul>
<b>Review and Submit</b>	
Declaration	<p>The AIS must be completed by either a ‘Responsible Person’ or an “Authorised Person”. In the context of a parish, Responsible Persons are any member of the parish council, including the rector and an Authorised person is someone who holds a position which authorises them to sign documents on behalf of the parish.</p>