

The ACNC and my P&C Association

A quick guide for Parents & Citizens' Associations

Many Parents and Citizens (P&Cs) are registered as charities with the Australian Charities and Not-for-profits Commission (ACNC). Due to the high volunteer turnover of P&C Associations, many P&Cs do not receive correspondence from the ACNC, including reminders to submit their Annual Information Statement (AIS), as the contact details we hold are often out of date. This can result in P&Cs losing their charity registration with the ACNC. We want to support all registered P&Cs to submit their reports on time and encourage you to contact the ACNC if you need assistance.

What is the ACNC?

ACNC is the independent national regulator of charities that was established on 3 December 2012. Charity registration with the ACNC provides P&Cs with access to tax-exempt status with the Australia Taxation Office (ATO).

What is a charity?

Charities are organisations which:

- ✓ have a charitable purpose such as advancing education, advancing religion, and advancing social and public welfare
- ✓ do not operate for the profit, personal gain or benefit of members
- ✓ and meet other requirements.

Charities register with the ACNC to access charity tax concessions such as income tax exemptions.

There are over 55,000 ACNC registered charities; many of which have traditionally been thought of as charities, such as those that provide support for people who are homeless or living in poverty. There are also organisations that people do not immediately identify as charities. For example, non-government schools, universities, churches, and Parents and Citizens (P&C) or Parents and Friends (P&F) Associations.

Is my P&C a registered charity?

P&Cs often meet the legal meaning of charity; they are not-for-profit as all money raised goes back into supporting the school. They also have a charitable purpose of advancing education.

Some P&Cs are registered with the ACNC, you can check this online on the ACNC register.

My P&C is registered with the ACNC: what does this mean?

Being registered with the ACNC means a number of obligations including notifying the ACNC of any changes to details, complying with the ACNC governance standards, and submitting an Annual Information Statement (AIS).

One of the biggest challenges for P&Cs is keeping their contact details up to date. Committee members (ACNC calls them responsible persons) often change from year to year, and the new members are not always aware of their ACNC obligations.

I'm not sure if my P&C is up to date! What should I do?

Visit your P&C's register page by going to acnc.gov.au/findcharity and:

1. Check that your P&C's registration status is 'Registered'. Some P&Cs have had their registration revoked due to failure to report. If your P&C's registration status says 'Revoked' and you believe it should be registered, please contact the ACNC on 13 22 62.
2. Check that the Charity Address for Service is correct. The ACNC keeps in touch with charities and sends reminders to submit the Annual Information Statement to this address or email. If the address is out of date, you can change it [online](https://acnc.gov.au) (acnc.gov.au).

We generally recommend that charities use a centralised address or email. That way when there is a change of volunteers you will still receive the important information we, and the ACNC, send you. You need to make sure that the incoming committee has access to this email address.

Should I consider de-registering my P&C?

Your organisation does not have to be registered with the ACNC, however registration does provide a number of benefits, including access to charity tax concessions. You can read about the benefits on the ACNC website.

If your P&C is considering de-registering, give the ACNC a call and they can talk to you about the implications of voluntarily revoking your registration.

As there will be tax implications if you revoke the ACNC registration, the ACNC recommends that you also speak with the ATO on 1300 130 248.

To de-register the charity you must complete a form as required by the ACNC to revoke charity registration.

Submitting the Annual Information Statement (AIS)

If you operate on a standard calendar year, the last opportunity to submit your AIS is 30 June of the following year. Last year over 90% of small charities submitted in time to avoid penalties.

If you have already submitted yours, no further action is required.

Submit now

Charities that submit now:

- ✓ have quicker access to the ACNC's Advice Services team for support;
- ✓ will use a faster AIS form not slowed by thousands of users; and
- ✓ demonstrate transparency and accountability by displaying the most up-to-date information on the public Charity Register.

To submit:

1. Go to the Charity Portal at charity.acnc.gov.au
2. Log in with your username (your ABN) and your password. Your password can be reset at the login page.
3. Click on 'submit Annual Information Statement'.

You can view all of your submitted Annual Information Statements on the public Charity Register at acnc.gov.au/CharityRegister

Further information

There is a lot of helpful information on the ACNC website.

- ✓ Information about ongoing obligations of registered charities: acnc.gov.au/managemycharity
- ✓ Information about the Annual Information Statement: acnc.gov.au/AIS
- ✓ You can contact the ACNC on 13 22 62 or by emailing advice@acnc.gov.au