Australian Government

Australian
Charities and
Not-for-profits
Commission

2016 Annual Information Statement (AIS) data – explanatory notes

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Background

There are approximately 55,000 charities registered with the ACNC. Each year, registered charities are required to submit an Annual Information Statement (**AIS**) to us.

Generally, charities are required to submit their AIS within six months of the end of their reporting period – for example, by 31 December for a charity with a 30 June financial year end.

This dataset provides a record of the 2016 AISs submitted by charities, that is, the statements submitted for the 2016 reporting period.

For most charities that will be for the financial year 1 July 2015 – 30 June 2016, for others it will be the 2016 calendar year. There are also a small number of charities that have alternative reporting periods.

For the 2016 reporting year, the Commissioner exercised her discretion to extend the due date for the Annual Information Statement to 31 January 2017 (for charities using the 1 July to 30 June reporting period).

Registered charities can apply to the ACNC to have some or all of the information they provide withheld from the ACNC Register (www.acnc.gov.au/findacharity). There are only limited circumstances when the ACNC can agree to withhold information, including because the information:

  o is commercially sensitive and it could cause harm
  o is false, confusing or misleading
  o is offensive
  o could endanger public safety
  o falls within the circumstances allowed by the regulations (such as if the information identifies a private donor in relation to a private ancillary fund).

Some charities have asked for their details to be withheld. If their withholding request is pending or has been approved, the AIS data relating to these charities has been excluded from this dataset.

When charities fill out the AIS, they may rely on guidance published by the ACNC. This guidance is available on the ACNC website.

Note on financial information

Financial information provides a basis for understanding the charity and its activities in greater detail.

However, it is easy to misunderstand a charity's financial position or performance by judging it solely on its financial information.

When comparing charities' financial information, it is important to consider each organisation's unique situation.

This is particularly true for small charities, which are not compelled to provide financial reports – reports that often contain more details about their financial position and activities – as part of their AIS.

For more information and useful links on interpreting financial information, please see the ACNC website.

Group reporting

In some circumstances, multiple related charities are able to report as a group.

In the 2016 reporting year, 1,201 charities reported as part of 232 reporting groups. The data for these charities does not appear in the main 2016 AIS dataset, but is uploaded as a separate file to data.gov.au.

To give a complete picture of the charities sector in 2016, any analysis should include the group reporting charities as well.

The data

Charity details

ABN – question 1

This is a charity's Australian Business Number (ABN). To register with the ACNC, charities must have an ABN. Organisations apply for an ABN through the Australian Business Register, and must meet certain conditions to do so.

Additional information about eligibility to register for an ABN and the registration process itself is available online at: http://abr.gov.au.

Each charity in the AIS data set will have an ABN, and this might be the easiest way to uniquely identify each record. All data in this field is numeric.

Charity name – Question 2

This is a charity's formal name as it appears on legal or official documents. This is a free text response provided by the organisation when answering Question 2 of the AIS. Each charity in the data set has a legal name.

The data in this field is free text, and can contain numbers, letters and punctuation symbols.

Other organisation names – Question 3

In some cases, a charity might have one or more trading names, or other names. These might be similar or completely different to their legal name, and are often the name(s) by which the charity is best known by in the general community.

The data in this field is free text, and can contain numbers, letters and punctuation symbols. If the field is blank, it means that the charity did not provide any information to this question.

Registration status

This column displays current registration status with the ACNC. Some charities that no longer have an active registration might still have needed to lodge for 2016, or may have had their registration revoked in the time between lodging and when the dataset was generated.

- o 'REG' means the charity has an active registration with the ACNC
- o 'REV' means the charity's registration was revoked by the ACNC
- o 'VREV' means that the charity's registration was revoked by the ACNC after receiving a request from the charity (voluntarily revoked).

Charities can be revoked for a variety of reasons. Some choose to voluntarily revoke after winding up. Others are revoked due to non-compliance (which includes failing to submit two Annual Information Statements).

Charity address– Question 5

This is the charity's business address (the street address that they operate from).

The fields relating to this question are:

- Address type
- Address line 1
- Address line 2
- Town/City
- State
- Postcode
- Country

These fields contain the business address details provided by each charity at Question 5. Where a field is blank it means that no information was provided by the charity for that particular field. The 'Address line 2' field is blank for many charities.

Charity Size – Question 6

This question relates to the size of the charity, in terms of their annual turnover. Charities can answer either 'small', 'medium' or 'large', based on an estimate of their revenue for the last financial year.

Guidance on completing this question was included in the 2016 Annual Information Statement, to help charities align themselves with statutory revenue categories:

Size	Revenue estimate for the last financial year
Small	Revenue less than $250,000
Medium	Revenue of $250,000 to $999,999
Large	Revenue of $1 million or more

This field will be populated with one of the responses above – either 'Small' , 'Medium' or 'Large'. This information will not be available for a charity if they have not provided a response to this question on their AIS.

Basic religious charity (BRC) – Question 7

Some charities meet the criteria of 'Basic Religious Charity' in section 205-35 of the Australian Charities and Not-for-Profits Commission (ACNC) Act 2012. This is the case if the charity:

- o has a charitable purpose of 'advancing religion'
- o could not be registered as any other subtype of charity
- o is not a company or incorporated association
- o is not part of a reporting group
- o is not endorsed for deductible gift recipient status
- o did not receive more than $100,000 in government grants in the last financial year, or in either of the past two financial years.

If a charity is a Basic Religious Charity, it does not have to:

- o answer the financial information questions in the AIS regardless of its size
- o submit annual financial reports to the ACNC (even if it is a medium or large charity)
- o comply with ACNC governance standards.

Charities answered six questions designed to test whether they meet the definition of 'basic religious charity'. If the charity met the criteria of a Basic Religious Charity, a 'Y' will be recorded at this field, and 'N' will be recorded if their responses indicated that they do meet the criteria.

Activities

Conducted activities – Question 8

This field records whether or not a charity conducted any activities in the last financial year. If the question is answered 'yes', this field is populated with 'Y". If the question is answered 'no', the field is populated with 'N'.

If a charity answers 'no' to this question, they are not required to provide information about the activities they conducted or the beneficiaries that they helped. However, they are required to provide an explanation as to why they did not conduct activities, which can be found in the field titled 'No conducted activities reason'.

Main Activity – Question 9

As well as nominating all the activities that they conducted in the past year, charities are also asked to nominate a 'main activity'. This field is populated with text matching the descriptors of the charity's nominated main activity. If the field is blank, it means that the charity did not specify a main activity.

General activities – Question 9

In this question charities select each of the activities that they conducted during the 2016 financial year. Each activity is represented by a separate column in the dataset. If a charity indicated that they conducted the activity, 'Y' will be recorded in the column for the relevant activity. If they did not indicate that they conducted the activity, the field will read 'N'. The activities that could be selected are:

- Animal protection
- Aged care activities
- Civic and advocacy activities
- Culture and arts
- Economic, social and community development
- Emergency relief
- Employment and training
- Environmental activities
- Grant-making activities
- Higher education
- Hospital services and rehabilitation activities
- Housing activities
- Income support and maintenance
- International activities
- Law and legal services
- Mental health and crisis intervention
- Primary and secondary education
- Religious activities
- Research
- Social Services
- Sports
- Other education
- Other health service delivery
- Other recreation and social club activity
- Other philanthropic intermediaries and voluntarism promotion
- Other activity

Other Activity Description – Question 9

If a charity has stated that they conducted 'other' activities during the financial year, they are prompted to describe those other activities using free text. If a charity has provided this information in their AIS, it will appear in this field. If a charity did not provide any information at this field, it will be blank.

Grant-making activities – Question 9

Charities that engaged in grant-making activities were asked to provide an estimate of the percentage of grant funding that was:

- o for capacity-building of grant recipients
- o granted through a public or open application process, or similar
- o specifically for recipients in rural and regional Australia
- o as multi-year grants.

The answers did not need to add up to 100%.

International activities – Question 9

Charities that engaged in international activities were asked to provide further details of whether the activities involved:

- o transferring funds or goods overseas
- o operating overseas – including delivering programs
- o other (a narrative needed to be provided at the field 'international: other (description)).

If a charity engaged in one of the activities above, a 'Y' will be recorded in the field. Otherwise, the field will show 'N'.

Operating states/territories – Question 10

Charities were asked to advise the states and territories within Australia where they had operated during the 2016 reporting period. The fields relating to this question are:

- o Operates in ACT
- o Operates in NSW
- o Operates in NT
- o Operates in QLD
- o Operates in SA
- o Operates in TAS
- o Operates in VIC
- o Operates in WA

If a charity indicated that they operated in the state or territory, 'Y' will be recorded in the column for the relevant state or territory. If they did not indicate that they operated in the state or territory, the field will read 'N'.

Overseas operations – Question 10

As well as choosing the locations in Australia that they operated in, charities could advise that they operated overseas in the field 'Operates Overseas'.

If the charity advised that they operated overseas, 'Y' will appear in this field. If the charity did not advise that they operated overseas, 'N' will appear.

The field 'Operating Countries' contains the details of any countries other than Australia in which the charity operates. The information in this field is based on the ISO 3166-1 alpha 3 codes, which can be found at http://www.iso.org/iso/country_codes.htm.

Where a charity operates in more than one overseas location, there will be multiple country codes separated by a comma (e.g. BRA, KHM, TCD stands for Brazil, Cambodia and Chad). If there is no information in this field, it means that the charity did not specify an overseas country.

How purposes were pursued – Question 11

This is a free text response where charities explain how their activities and outcome helped to achieve their purpose. Charities are asked to respond up to a word limit of 3000 characters. If no information was provided for this field, it will be blank.

Change in purposes – Question 12

In this question, charities are asked whether they will change of introduce any activities in the 2017 reporting period.

If a charity answered 'yes' to this question, 'Y' will be recorded in the field. If a charity answered 'no', 'N' will be recorded in the field.

Description of purposes change (if applicable) – Question 12

Charities are prompted to complete this question if they answer 'yes' to the question about whether their charitable purpose was going to change in the next financial year.

This field contains free text and describes in up to 3000 characters how the charity was going to change the way it pursues its charitable purposes in 2017. If no information is provided, this field will be blank.

Beneficiaries – question 13

The people or groups of people that are helped by the activities of charities are referred to as 'beneficiaries'.

On the 2016 AIS, charities were able to select either the 'general community in Australia' or specific groups as beneficiaries.

Where charities selected 'the general community in Australia' as a beneficiary, this is recorded as a 'Y' in the field 'General community Australia'. Where charities selected their beneficiary as the 'general community in Australia' was selected, they were unable to nominate specific groups as beneficiaries.

If a charity indicated that they helped a type of beneficiary, 'Y' will be recorded in the column for the relevant beneficiary. Otherwise, the field will read 'N'.

The beneficiaries that could be selected – in the order they are displayed in the dataset – were:

- General community in Australia
- Females
- Males
- Early childhood – under 6
- Children – 6 to under 15
- Youth – 15 to under 25
- Adults -25 to under 65
- Adults – 65 and over
- Aboriginal and Torres Strait Islander people (ATSI)
- Gay, lesbian, bisexual, transgender or intersex persons (GLBTI)
- Migrants, refugees or asylum seekers
- Other charities
- Other beneficiaries not listed (see below)
- Overseas communities or charities
- People in rural/regional/remote communities
- Families
- Financially disadvantaged people
- People at risk of homelessness/people experiencing homelessness ('People at risk of homelessness')
- People with chronic illness (including terminal) ('People with chronic or terminal illness)
- People with disabilities
- Pre/post release offenders and/or their families ('Pre or Post Release Offenders and Families')
- Unemployed persons
- Veterans and/or their families ('Veterans or their families')
- Victims of crime (including family violence) ('Victims of crime')
- Victims of disasters

- People from a culturally and linguistically diverse background ('Culturally and Linguistically Diverse')

Other beneficiaries not listed – description

Charities can also select 'other beneficiaries not listed' as a beneficiary type. If they do, they are prompted to provide a detailed response at this question. The information in this field (if any) is a description of the beneficiaries of the charity that are not included in the specified beneficiary categories. This field will be in free text. If it is blank, it means that no response was provided to this question.

People with disabilities

Where a charity indicated that they helped people with disabilities, charities provided details of whether the charity:

- provided support and/or services funded by the National Disability Insurance Scheme in the 2016 reporting period
- intended to provide funded support and/or services to participants of the National Disability Insurance Scheme in the next (2017) reporting period.

There were three possible answers recorded in these fields – 'Y', 'N' or 'D' (don't know).

Human Resources

Number of paid staff – Question 14

The fields relating to this question are:

- Staff Full time
- Staff Part time
- Staff Casual

Charities were asked to estimate the number of full-time employees, part-time employees and casual employees who worked for their charity during the last pay period of the 2016 reporting period.

Each of the fields will contain either a number or be blank if the charity didn't answer the question. The number will represent the number of full-time, part-time and/or casual staff reported by the charity.

Number of unpaid staff (volunteers) – Question 14

The field relating to this question is named 'Staff Volunteers'.

Charities were asked to estimate the number of volunteers that they employed during 2016. The field will contain this number.

Financial information

On the 2016 AIS, charities were asked to answer questions about their financial information.

Some charities were not required to answer the financial questions, such as charities that were Basic Religious Charities. Non-government schools were also not required to answer financial questions, with the ACNC obtaining financial information for those schools from the Department of Education and Training.

When comparing financial information to other charities, it is important to consider each charity's unique situation. This is especially the case for small charities that do not provide financial reports which often contain more details about a charity's financial position and activities.

For more information and useful links on interpreting financial information, please see the [ACNC website](#).

The number and nature of financial questions that were asked varied depending on the ACNC size category of the charity, according to the following table:

FINANCIAL QUESTIONS – BY SIZE

Small charities (income of less than $250k)	Medium charities ($50k - $1m)	Large charities ($1m+)
Did your charity use cash or accrual accounting in the 2016 reporting period?	Did your charity prepare special purpose financial statements or general purpose financial statements? Is your charity's financial report consolidated with more than one entity?	Did your charity prepare special purpose financial statements or general purpose financial statements? Is your charity's financial report consolidated with more than one entity?
Income/Receipts	*Gross income*	*Gross income*
(a) Government grants (b) Donations and bequests (c) Other revenue/receipts (d) Total revenue/receipts (a+b+c) (e) Other income (for example, gains) (f) Total income/receipts (d+e)	(a) Government grants (b) Donations and bequests (c) All other revenue (d) Total revenue (a+b+c) (e) Other income (for example, gains) (f) Total gross income (d+e)	(a) Government grants (b) Donations and bequests (c) All other revenue (d) Total revenue (a+b+c) (e) Other income (for example, gains) (f) Total gross income (d+e)
Expenses/Payments	*Expenses*	*Expenses*
(g) Employee expenses/payments (h) Grants and donations for use in Australia (i) Grants and donations for use outside Australia (j) Other expenses/payments (k) Total expenses/payments (g+h+i+j) (j) Net surplus/deficit (f-k)	(g) Employee expenses (h) Grants and donations for use in Australia (i) Grants and donations for use outside Australia (j) All other expenses (k) Total expenses (g+h+i+j) (l) Net surplus/deficit (f-k) (m) Other comprehensive income (if applicable) (n) Total comprehensive income (l+m)	(g) Employee expenses (h) Interest expenses (i) Grants and donations for use in Australia (j) Grants and donations for use outside Australia (k) All other expenses (l) Total expenses (g+h+i+j+k) (m) Net surplus/deficit (f-l) (n) Other comprehensive income (if applicable) (o) Total comprehensive income (m+n)
Assets	*Assets*	*Assets*
(m) Total assets	(o) Total current assets (p) Total non-current assets (q) Total assets (o+p)	(p) Total current assets (q) Non-current loans (r) Other non-current assets (s) Total non-current assets (q+r) (t) Total assets (p+s)

Liabilities	*Liabilities*	*Liabilities*
(n) Total liabilities (o) Net assets/liabilities (m-n)	(r) Total current liabilities (s) Total non-current liabilities (t) Total liabilities (r+s) (u) Net assets/liabilities (q-t)	(u) Total current liabilities (v) Non-current loans (w) Other non-current liabilities (x) Total non-current liabilities (v+w) (y) Total liabilities (u+x) (z) Net assets/liabilities (t-y)

Cash or accrual accounting – Question 15 (small charities only)

Charities with an ACNC size of 'small' were asked whether they used cash or accrual accounting during the 2016 period.

The field 'Accrual accounting' contains this information. If the charity indicated that they used accrual accounting, the field will read 'Accrual'. If they used cash accounting the field will read 'Cash'. Finally, if the charity answered that they did not report, the field will read 'Did not report'

Type of financial statement – Question 15(a) (medium and large charities only)

Charities that had an ACNC size of 'medium' or 'large' were asked whether they prepared either special purpose financial statements or general purpose financial statements.

The type of report that the charity prepared is recorded in the field 'Type of financial statement'. It will read either 'General' or 'Special'.

Consolidated financial report – Question 15(b) (medium and large charities only)

Medium and large charities were asked if the financial report was consolidated with more than one entity. If a charity reported that the financial report was consolidated with more than one entity, 'Y' will be recorded in the field. Otherwise, 'N' will be recorded in the field.

Financial report from and to dates – Question 16

Charities were asked to provide the reporting period that their financial information relates to. If the reporting period was different to 1 July 2015 to 30 June 2016, charities recorded the alternate date (or financial year). There are two fields relating to this question: 'Fin Report From' and 'Fin Report To'. If answered, these fields will have a start and end date corresponding to the first and last date of the period being reported on.

INCOME STATEMENT

Charities were asked to provide details about their income and expenses from their income statement. As described above, the questions they were required to answer varied depending on their size. The fields that relate to these questions are below. Charities were asked to provide all amounts in Australian dollars, and not to enter any symbols, commas or decimal points.

INCOME

The fields that relate to income are:

- o Government grants
- o Donations and bequests
- o All other revenue
- o Total revenue
- o Other income (including gains)
- o Total gross income

Government grants

In guidance to charities completing the AIS, a government grant was described as 'financial assistance provided by the government to the charity for a particular purpose, such as for the charity to provide goods or services to others in accordance with the terms of the grant'.

Government grants do not include payments for goods or services provided to the government or a government agency by the charity, including where the charity is being paid to deliver services on behalf of the government or a government agency.

They also do not include gifts, investments or loans, payments of compensation, benefit or entitlement, tax concessions or offsets, or other payments specified by the government not to be a grant.

If the charity reported government grants, the whole dollar amount will appear in this field.

Donations and bequests

A donation is when a charity receives voluntary support (in cash or gifts in kind) and there is no material benefit to the donor.
For example, it will not be a donation if the person giving money to the charity does so because they want entry to a special event.

The item includes donations from public collections, fundraising, members (but not membership fees), supporters and employees.

It also includes bequests and memorials, as well as tax deductible donations and gifts from the public, tax deductible donations from members, supporters and employees, and non-tax deductible gifts and bequests.

If the charity reported receiving donations and bequests, the whole dollar amount will appear in this field.

All other revenue (including other revenue/receipts for small charities)

This field includes all other revenue that the charity received from carrying out its ordinary activities during the reporting period, and that was not already included in government grants or donations and bequests.

Other income

This field includes all other income not included in 'government grants', 'donations and bequests' or 'all other revenue', such as gains received from the sale of assets as well as any other income earned outside the ordinary activities of the charity.

EXPENSES

The fields that relate to expenses are:

- o Employee expenses
- o Interest expenses
- o Grants and donations made for use in Australia
- o Grants and donations made for use outside Australia
- o All other expenses
- o Total expenses
- o Net surplus/deficit

Employee expenses

Employee expenses represent all salaries and wages paid (and payable if using accrual accounting) to all staff employed by the charity on a permanent or casual basis (including replacement staff).

It includes leave expenses, termination payments, superannuation, fringe benefits tax, workers' compensation and other costs relating to paying salaries and wages. It also includes the tax paid on behalf of employees so that the amounts reported are gross salary amounts, not the net salary amount.

Interest expenses

Interest expenses includes all interest paid or payable relating to money the charity has borrowed.

Grants and donations made for use in Australia

This item includes grants and donations made to other entities for use in Australia (for example, because the charity is a private or a public ancillary fund).

In deciding whether a grant or donation is for use in Australia, charities were instructed to consider what their main intention was in making the grant or donation (for example to provide housing for people experiencing homeless in Tasmania).

Grants and donations made for use outside Australia

This field includes grants and donations made to other entities for use outside Australia (for example, because the charity is a private or a public ancillary fund).

Charities were instructed to use as the most relevant factor what their intention was in making the grant or donation (for example, to provide education to women in Somalia).

All other expenses

This item includes all other expenses or payments that were not included in 'employee expenses', 'interest expenses', 'grants and donations for use in Australia' or 'grants and donations for use outside Australia'.

Net surplus/deficit

Net surplus deficit represents total gross income, minus total expenses.

Other comprehensive income

Other comprehensive income (OCI) may be found in a total comprehensive income statement, and an example included a revaluation of land or buildings owned by the charity (but not sold).

BALANCE SHEET

Charities were asked to provide details about their assets and liabilities from their balance sheet. As described above, the questions they were required to answer varied depending on their size.

The fields that relate to these questions are below. Charities were asked to provide all amounts in Australian dollars, and not to enter any symbols, commas or decimal points.

ASSETS

The fields that relate to assets are:

- o Total current assets
- o Non-current loans
- o Other non-current assets
- o Total non-current assets
- o Total assets

Total current assets

The value in this field is the sum of the charity's current assets. Assets are generally current assets if they can be expected to be realised, sold or consumed within a twelve month period from the end of the financial year.

Non-current loans

Non-current loans includes any loans receivable by the charity from other entities in the period beyond twelve months from the end of the financial year.

Other non-current assets

Other non-current assets relate to fixed assets such as land or buildings but can also include other items expected to be realised, sold or consumed more than twelve months after the end of the financial year. Charities were instructed that if they intended to sell an asset that would normally be considered a non-current asset, then it might be more appropriate to classify it as a current asset.

LIABILITIES

The fields that relate to liabilities are:

- o Total current liabilities
- o Non-current liabilities
- o Other non-current liabilities
- o Total non-current liabilities
- o Total liabilities
- o Net assets/liabilities

Total current liabilities

The value in this field is the sum of the charity's current liabilities. Liabilities are generally current if they are expected to be paid within a twelve month period from the end of the financial year. Charities were instructed that if a loan was due for renewal or another liability that might normally be considered to be non-current may be better identified as current if it could be required to be repaid within the next 12 months.

Non-current liabilities

Non-current loans include loans payable by the charity to other entities in the period beyond 12 months from the end of the financial year.

Other non-current liabilities

Other non-current liabilities relate to balances that are expected to be settled beyond a 12-month period from the end of the financial year. Charities were instructed that a liability that would traditionally be included as non-current should be reported as current due to the likelihood that it would need to be repaid within the next 12 months.

Net assets/liabilities

Net assets/liabilities represents total assets, minus total liabilities.

Financial report - Question 16

Charities were also asked in Question 16 to attach their financial report for the 2016 year. Attaching the financial report was a requirement for charities that were medium and large, and optional for small charities and basic religious charities.

Charities were asked if the attached financial report was submitted to another regulator. The ACNC has transitional reporting arrangements in place for charities that:

- o already submit their financial report to another regulator or
- o where a charity has not had to previously prepare financial statements that comply with accounting standards under Australian law.

Charities could choose one or more state where they had submitted their financial report.

The fields covered by this question are:

- o Reporting Obligations ACT
- o Reporting Obligations NSW
- o Reporting Obligations NT
- o Reporting Obligations QLD
- o Reporting Obligations SA
- o Reporting Obligations TAS
- o Reporting Obligations VIC
- o Reporting Obligations WA

If the charity advised that they submitted their financial report to a regulator in one or more of these states/territories, the field for that state/territory will read 'Y', otherwise it will read 'N'.

Charities were also whether they were either an incorporated association, a co-operative, or a charitable fundraising organisation. The response was recorded in the field 'Incorporation Status'.

- o 'CHARITABLE' means that the charity identified as a charitable fundraising organisation
- o 'INCORPORATED' means that the charity identified as an incorporated association
- o 'COOPERATIVE' means that the charity identified as a co-operative.

AIS submission date and AIS due date

The fields 'AIS Submission Date' and 'AIS Due Date' indicate the date that the charity's 2016 AIS was submitted, and when it was due.

Financial Report Submission Date

The field '*Financial Report Submission Date'* advises that the date that the annual financial report was received.