

Australian Charities and Not-For-Profits Commission

User guide – 2017 Annual Information Statement data



Purpose

This document should be used in conjunction with the 2017 Annual Information Statement dataset available via data.gov.au

This document explains the data collected by the ACNC, and the 'data outputs' that you can expect for each field.

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Section One: Background

The Annual Information Statement

1. There are approximately 57,000 charities registered with the ACNC. Each year, registered charities are required to submit an Annual Information Statement (**AIS**) to us.
2. 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. For most charities that will be for the financial year 1 July 2016 – 30 June 2017, for others it will be the 2017 calendar year. There are also a small number of charities that have alternative reporting periods.
3. This dataset provides a record of the 2017 AISs submitted by charities, that is, the statements submitted for the 2017 reporting period.
4. For the 2017 reporting year, the Commissioner exercised her discretion to extend the due date for the Annual Information Statement to 31 January 2018 (for charities using the 1 July to 30 June reporting period).
5. 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/withhold). If data has been withheld, the AIS data for these charities has been excluded from the dataset.
6. 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

7. Financial information provides a basis for understanding the charity and its activities in greater detail.
8. However, it is easy to misunderstand a charity's financial position or performance by judging it solely on its financial information.
9. When comparing charities' financial information, it is important to consider each organisation's unique situation.
10. 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.
11. For more information and useful links on interpreting financial information, please see the [ACNC website](#).

Group reporting

12. In some circumstances, the ACNC can allow related charities to report as a group by submitting a group AIS.

13. In the 2017 reporting year, approximately 1,200 charities reported as part of an approved group. Group AIS data does not appear in the main 2017 AIS dataset - it is uploaded as a separate file to data.gov.au.
14. Although there are some small differences in the column headings, the columns (themselves) are consistent with the individual charity datasets. The group AIS dataset also includes a separate tab that lists the members of each reporting group.
15. To give a complete picture of the charities sector in 2017, any analysis should include the group reporting charities as well.

Section two: Explaining the ACNC Data

Charity information

ABN (column A)

16. 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 (<http://abr.gov.au>).
17. Each charity in the AIS data set will have an ABN, and this might be the easiest way to uniquely identify each record.
18. All data in this field is numeric.

Charity name (column B)

19. This is a charity's formal name as it appears on legal or official documents. This field is pre-populated based on the legal name the charity provides on registration.
20. Each charity in the data set has a legal name.
21. The data in this field is free text, and can contain numbers, letters and punctuation symbols.

Other organisation names (column C)

22. 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 in the general community.
23. 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 (column D)

24. This column displays the charity's current registration status with the ACNC.
25. Some charities that no longer have an active registration might still have needed to lodge for 2017, or may have had their registration revoked in the time between lodging and when the dataset was generated.
26. 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).
27. Data in this field can include the following:
 - 'REG' - the charity has an active registration with the ACNC

- 'REV' - the charity's registration was revoked by the ACNC
- 'VREV' - the charity's registration was revoked by the ACNC after receiving a request from the charity (voluntarily revoked).

Charity address (columns E-J)

28. This is the charity's business address (the street address that they operate from).
29. The fields relating to this question are:
- Address line 1
 - Address line 2
 - Town/City
 - State
 - Postcode
 - Country
30. These fields contain the business address details provided by each charity. 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 – (column K)

31. 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 their revenue for the last financial year.
32. Guidance on completing this question was included in the 2017 Annual Information Statement in order to help charities align themselves with statutory revenue categories:

Size	Revenue 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

33. This field will be populated with one of the responses above – either 'Small' , 'Medium' or 'Large'.
34. Where a charity's size changes for a single reporting period due an unusual fluctuation in revenue, for example as a result of a large bequest, the charity can apply for ACNC approval to report with a size classification lower than their revenue for that period. If the ACNC approves this request, the charity's total revenue will be different to its reported size.

Basic Religious Charity (BRC) (Column I)

35. Some charities meet the criteria of Basic Religious Charity (BRC) as defined in section 205-35 of the *Australian Charities and Not-for-Profits Commission (ACNC) Act 2012*.

This is the case if the charity:

- has a charitable purpose of 'advancing religion'
- could not be registered as any other subtype of charity
- is not a company or incorporated association
- is not part of a reporting group
- is not endorsed for Deductible Gift Recipient (DGR) status itself (but it can be endorsed to operate DGR funds, institutions or authorities as long as their total revenue is less than \$250,000 for the particular financial year)
- did not receive more than \$100,000 in government grants in the last financial year, or in either of the past two financial years.

36. If a charity is a BRC, it does not have to:

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

37. In the AIS, charities answer specific questions to confirm if they met the definition of BRC. If the charity assesses that they meet the criteria of a BRC, a 'Y' will be recorded at this field. Otherwise, a 'N' will be recorded.

When the AIS or financial report was due and submitted

AIS due date and submission date (Columns M & N)

38. The fields 'AIS Due Date' and 'AIS Submission Date' indicate the date that the charity's 2017 AIS was due and when it was submitted.

Financial Report Submission Date (Column O)

39. The field 'Financial Report Submission Date' shows the date the annual financial report was received.

Activities and beneficiaries

Conducted activities (Column P)

40. This field records whether or not a charity conducted any activities in the reporting period. If the question is answered 'yes', this field is populated with 'Y'. If the question is answered 'no', the field is populated with 'N'.

41. Where a charity answers no, 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 'why charity did not conduct activities' (**column Q**)

Main Activity (Column R)

42. In the AIS, charities report on their 'main activity' for the relevant reporting period. The 'main activity' is based on a pre-defined list of activities.
43. This field is populated with text matching the descriptors of the charity's nominated main activity (a full list of activities can be found below). If the field is blank, it means that the charity did not specify a main activity.

Other activities (Columns S–AX)

44. Apart from their 'main activity' charities could also report on other major activities.
45. In this question charities select each of the activities that they conducted during the 2017 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 were:

- Animal protection
- Aged care
- 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
- Other philanthropic intermediaries and voluntarism promotion
- Other activity

Additional information on international activities

46. Charities that indicated they engaged in international activities ('Y' at **column AS**) were prompted to describe those activities (**column AT**) and asked to indicate further details of whether the activities involved:
- transferring funds or goods overseas (**column AU**)
 - operating overseas – including programs (**column AV**)
 - other international activities (**column AW**) with a free text narrative provided at the field 'other international activities description' (**column AX**).
47. If a charity engaged in any of the activities above, 'Y' will be recorded in the field. Otherwise, the field will show 'N'.
48. If a charity reports that it has conducted 'other' activities during the reporting period, 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 **column AW**, otherwise the column will be blank.

How purposes were pursued (Column AY)

49. 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 (Column AZ)

50. In this question, charities are asked whether they will change or introduce any activities in the 2018 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.
51. Charities are prompted to complete the 'description of purposes change (if applicable)' question (**column BA**) 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 2018. If no information is provided, this field will be blank.

Beneficiaries (columns BB-CE)

52. The people or groups of people that are helped by the activities of charities are referred to as 'beneficiaries'.
53. On the 2017 AIS, charities had to first select their main beneficiaries and then could select additional beneficiaries (recommended up to six). The main beneficiaries chosen appear at **column BB**.
54. If a charity indicated that they helped other beneficiaries, 'Y' will be recorded in the **columns BC to CE** for the relevant beneficiary. Otherwise, the fields will read 'N'.
55. The beneficiaries that could be selected – in the order they are displayed in the dataset – were:
 - Aboriginal or TSI
 - Adults 25 to 65
 - Early childhood – under 6
 - Adults – 65 and over
 - Children 6 to under 15
 - Communities overseas
 - Families
 - Financially disadvantaged people
 - Gay, lesbian, bisexual, transgender or intersex persons
 - General community in Australia
 - Males
 - Migrants, refugees or asylum seekers
 - Pre or post release offenders
 - People with chronic illness
 - People with disabilities
 - People from a culturally and linguistically diverse background (or people from a CALD background)
 - People at risk of homelessness
 - People in rural/regional/remote communities
 - Unemployed persons
 - Veterans or their families
 - Victims of crime
 - Victims of disasters
 - Females
 - Youth 15 to under 25
 - Other charities
 - Other beneficiaries not listed (see below)

Other beneficiaries description (column CE)

56. 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

57. 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 2017 reporting period (**column CB**)
 - intended to provide funded support and/or services to participants of the National Disability Insurance Scheme in the next (2018) reporting period (**column CC**).
58. There were three possible answers recorded in these fields – 'Y', 'N' or 'I don't know'.

Human Resources

Number of paid staff (columns CF-CI)

59. The fields relating to this question are:
- Staff - Full time
 - Staff - Part time
 - Staff - Casual
 - Total full time equivalent staff
60. Charities were asked to estimate the number of full-time employees, part-time employees, casual employees and full-time equivalent staff who worked for their charity during the last pay period of the 2017 reporting period.
61. Each of the fields will contain a number which represents the number of full-time, part-time, casual and full-time equivalent staff reported by the charity.

Number of unpaid staff - volunteers (column CJ)

62. The field relating to this question is named 'Staff -Volunteers'. Charities were asked to estimate the number of volunteers that they employed during 2017. The field will contain this number.

Operating locations (CK-CT)

63. Charities were asked to advise the states and territories within Australia where they had operated during the 2017 reporting period. The fields relating to this question are:
- Operates in ACT
 - Operates in NSW
 - Operates in NT
 - Operates in QLD

- Operates in SA
 - Operates in TAS
 - Operates in VIC
 - Operates in WA
64. 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'.
65. As well as choosing the locations in Australia that they operated in, charities could advise that they operated overseas in the field 'Operates Overseas' (**Column CS**).
66. 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.
67. The field 'Operating Countries' (**column CT**) 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.
68. 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.

Financial information

69. On the 2017 AIS, charities were asked to answer questions about their financial information.
70. 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.
71. 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.
72. For more information and useful links on interpreting financial information, please see the [ACNC website](#).
73. 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	Medium charities	Large charities
Did your charity use cash or accrual accounting in the 2017 reporting period?	Did your charity prepare special purpose financial statements or general purpose financial statements?	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?	Is your charity's financial report consolidated with more than one entity?
	Does the audit/review report, provided with the annual financial statements, include modified opinion / conclusion?	Does the audit/review report, provided with the annual financial statements, include modified opinion / conclusion?
	What is the type of modified opinion/conclusion?	What is the type of modified opinion/conclusion?
	Did your charity have any related party transactions?	Did your charity have any related party transactions?
	Does your charity have documented policies or processes about related party transactions?	Does your charity have documented policies or processes about related party transactions?

Small charities	Medium charities	Large charities
<i>Income/Receipts</i>	<i>Gross income</i>	<i>Gross income</i>
(a) Revenue from government (including grants)	(a) Revenue from government (including grants)	(a) Revenue from government (including grants)
(b) Donations and bequests	(b) Donations and bequests	(b) Donations and bequests
(c) Revenue from providing goods or services (optional)	(c) Revenue from providing goods or services	(c) Revenue from providing goods or services
(d) Revenue from investments (optional)	(d) Revenue from investments	(d) Revenue from investments
(e) Other revenue/receipts	(e) Other revenue	(e) Other revenue
(f) Total revenue/receipts (a+b+c+d+e)	(f) Total revenue (a+b+c+d+e)	(f) Total revenue (a+b+c+d+e)
(g) Other income (for example, gains)	(g) Other income (for example, gains)	(g) Other income (for example, gains)
(h) Total income/receipts (f+g)	(h) Total gross income (f+g)	(h) Total gross income (f+g)
<i>Expenses/Payments</i>	<i>Expenses</i>	<i>Expenses</i>
(i) Employee expenses/payments	(i) Employee expenses	(i) Employee expenses
(k) Grants and donations for use in Australia	(k) Grants and donations for use in Australia	(h) Interest expenses
(l) Grants and donations for use outside Australia	(l) Grants and donations for use outside Australia	(k) Grants and donations for use in Australia
(m) Other expenses/payments	(m) All other expenses	(l) Grants and donations for use outside Australia
(n) Total expenses/payments (i+k+l+m)	(n) Total expenses (i+k+l+m)	(m) All other expenses
(o) Net surplus/deficit (h-n)	(o) Net surplus/deficit (h-n)	(n) Total expenses (i+k+l+m)
	(p) Other comprehensive income (if applicable)	(o) Net surplus/deficit (h-n)
	(q) Total comprehensive income (o+p)	(p) Other comprehensive income (if applicable)
		(q) Total comprehensive income (o+p)

Small charities	Medium charities	Large charities
Assets	Assets	Assets
(v) Total assets	(r) Total current assets	(r) Total current assets
	(u) Total non-current assets	(s) Non-current loans receivable
	(v) Total assets (r+u)	(t) Other non-current assets
		(u) Total non-current assets (s+t)
		(v) Total assets (r+u)
Liabilities	Liabilities	Liabilities
(aa) Total liabilities	(w) Total current liabilities	(w) Total current liabilities
(ab) Net assets/liabilities (v-aa)	(z) Total non-current liabilities	(x) Non-current loans payable
	(aa) Total liabilities (w+z)	(y) Other non-current liabilities
	(ab) Net assets/liabilities (v-aa)	(z) Total non-current liabilities (x+y)
		(aa) Total liabilities (w+z)
		(ab) Net assets/liabilities (v-aa)

Cash or accrual accounting – small charities only (column CU)

74. Charities with an ACNC size of 'small' were asked whether they used cash or accrual accounting during the 2017 period.
75. The field 'Cash or Accrual' 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'. The field will be blank for Medium and Large charities as they must use accrual accounting. The field will also be blank for Basic Religious Charities that chose not to provide financial information.

Type of financial statement – medium and large charities only (column CV)

76. 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.
77. The type of report that the charity prepared is recorded in the field 'Type of financial statement'. It will read either 'General purpose financial statements', 'General purpose financial statements – reduced disclosure regime' or 'Special purpose financial statements'.

Consolidated financial report – medium and large charities only (column CW)

78. Charities that had an ACNC size of 'medium' or 'large' 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.

Modified audit/review report (columns CX and CY)

79. Charities that had an ACNC size of 'medium' or 'large' were asked if the audit/review report provided with the financial statements included a modified opinion/conclusion. If the audit/review report included a modified opinion/conclusion, 'Y' will be recorded in the 'Charity report has a modification' field. Otherwise, 'N' will be recorded in the field.
80. If charities indicated that their audit/review reports were modified, they were asked to select the type of report modification. The three possible options for the 'Type of report modification' field are 'Qualified/qualification', 'Adverse' or 'Disclaimed/disclaimer'.

Related party transactions (columns CZ and DA)

81. Charities that had an ACNC size of 'medium' or 'large' were asked if they had any related party transactions. For charities that did have related party transactions, 'Y' will be recorded in the 'Charity has related party transactions' field. Otherwise, 'N' will be recorded in the field.
82. Charities that had an ACNC size of 'medium' or 'large' were asked if they had documented policies or processes about related party transactions. For charities that did have related party transaction policies or processes, 'Y' will be recorded in the

'Charity has documented policies for related party transactions' field. Otherwise, 'N' will be recorded in the field.

Financial report from and to dates (columns DB and DC)

83. Charities were asked to provide the reporting period that their financial information relates to. By default, the period is 1 July 2016 to 30 June 2017, charities were able enter an alternate financial year if relevant. There are two fields relating to this question: 'Fin Report From' and 'Fin Report To'. These fields have a start and end date corresponding to the first and last date of the period being reported on.

Income Statement

84. 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 and expenses

Income

85. The fields that relate to income are:
- Revenue from government
 - Donations and bequests
 - Revenue from providing goods and services
 - Revenue from investments
 - All other revenue
 - Total revenue
 - Other income (including gains)
 - Total gross income

Revenue from government (column DD)

86. Charities were instructed to include all types of funding and financial assistance provided by Commonwealth, state, territory or local governments in the 2017 reporting period such as:
- general purpose government grants or funding
 - revenue received under a contract with government to provide specified services
 - government procurement
 - government rebates, supplements, subsidies or funded programs.
87. If the charity included revenue at this question, the whole dollar amount will appear in the field.

Donations and bequests (column DE)

88. A donation is when a charity receives voluntary support (in cash or gifts in kind) and there is no material benefit to the donor.
89. 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.
90. The item includes donations from public collections, fundraising, members (but not membership fees), supporters and employees.
91. 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.
92. If the charity reported receiving donations and bequests, the whole dollar amount will appear in this field.

Revenue from providing goods and services (column DF)

93. This field includes revenue from providing goods or services as part of the charity's ordinary activities, except revenue from government, for example:
 - sales of raffle tickets
 - selling goods and services, including donated items
 - sales of chocolates, fundraising gala dinners and charity auctions
 - sales of merchandise like pens or badges
 - commercial activities such as running a café or opportunity shop
 - fees and charges for services provided such as child care services, hospital fees, and licensing fees
 - certain types of grants from non-government bodies like philanthropic trusts and corporations
 - rental income (if earned as part of the charity's ordinary activities)
 - running lotteries and gaming machines
 - receiving royalties
 - membership fees
 - corporate sponsorship revenue
 - subscription fees.

If the charity reported receiving revenue from providing goods and services, the whole dollar amount will appear in this field.

Revenue from investments (column DG)

94. Includes interest, dividends and distributions from investments such as shares and units in managed funds.

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

95. 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.

Total revenue (column DI)

96. Total of revenue from government, donations and bequests, revenue from providing goods and services, revenue from investments and all other revenue

Other income (column DJ)

97. This field includes income from transactions that are not part of the charity's ordinary operations, such as gains received from the sale of assets, forgiveness of a charity liability or gains on foreign currency transactions.

Total gross income (column DK)

98. Total of revenue from government, donations and bequests, revenue from providing goods and services, revenue from investments, all other revenue and other income.

Expenses

99. The fields that relate to expenses are:

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

Employee expenses (column DL)

100. 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).
101. 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 (column DM)

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

Grants and donations made for use in Australia (column DN)

103. 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).

Grants and donations made for use outside Australia (column DO)

104. 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).

105. Does not include grants and donations which are distributions made from equity/fund to beneficiaries. Where the trust distribution was made from equity/reserves of the charity, this is a movement in equity and not be reflected as expenses in the income statement of the AIS.

All other expenses (column DP)

106. 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'.

Total expenses (column DQ)

107. Total of 'employee expenses', 'interest expenses', 'grants and donations for use in Australia', 'grants and donations for use outside Australia' and all other expenses.

Net surplus/deficit (column DR)

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

Other comprehensive income (column DS)

109. 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).

Total comprehensive income (column DT)

110. Total of net surplus/deficit and OCI

Balance sheet information

111. 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.
112. 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

113. The fields that relate to assets are:

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

Total current assets (column DU)

114. 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 12-month period from the end of the financial year.

Non-current loans receivable (column DV)

115. Non-current loans receivable includes any loans receivable by the charity from other entities in the period beyond 12 months from the end of the financial year.

Other non-current assets (column DW)

116. 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 12 months after the end of the financial year.

117. 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.

Total non-current assets (column DX)

118. Total of non-current loans receivable and other non-current assets.

Total assets (column DY)

119. Total of total current assets and total non-current assets.

Liabilities

120. The fields that relate to liabilities are:

- Total current liabilities
- Non-current loans payable
- Other non-current liabilities
- Total non-current liabilities
- Total liabilities
- Net assets/liabilities

Total current liabilities (column DZ)

121. 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 12-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 loans payable (column EA)

122. 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 (column EB)

123. 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.

Total non-current liabilities (column EC)

124. Total of non-current loans payable and other non-current liabilities.

Total liabilities (column ED)

125. Total of total current liabilities and total non-current liabilities.

Net assets/liabilities (column EE)

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

Financial report - Question 16

127. Charities were also asked in Question 16 to attach their financial report for the 2017 year. Attaching the financial report was a requirement for charities that were medium and large, and optional for small charities and basic religious charities.

Financial report submitted to another regulator (columns EF-EN)

128. Charities were asked if the attached financial report was submitted to another regulator. The ACNC has transitional reporting arrangements in place for some charities that already submit their financial report to another regulator.
129. Charities could choose one or more state where they had submitted their financial report.
130. The fields covered by this question are:
- Submitted report - ACT
 - Submitted report - NSW
 - Submitted report - NT
 - Submitted report - QLD
 - Submitted report - SA
 - Submitted report - TAS
 - Submitted report - VIC
 - Submitted report - WA
131. 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'.
132. Charities were also asked why they had to submit the financial report – because they were either an incorporated association, a co-operative, or a charitable fundraising organisation. The response was recorded in the field 'Why did charity have to submit this financial report' (**column EF**). Possible responses were:
- 'My charity is a charitable fundraising organisation'
 - 'My charity is an incorporated association'
 - 'My charity is a cooperative.'

For individual charities only - Streamlined reporting (columns EO-FM)

133. The streamlined reporting questions were designed to help the ACNC work with state and territory regulators to implement streamlined reporting, so that charities will not need to report multiple times to multiple regulators.
134. Charities were asked to whether they were incorporated (**column EO**, answer 'Y' or 'N') and if so to provide their incorporated association number (**columns EP-EW**).
135. Charities were asked the states/territories where they intended to fundraise (the field for that state/territory will read 'Y' or 'N') and, where applicable, their fundraising licence number (**columns EX-FL**).
136. Charities could also indicate an intention to conduct online fundraising (**column FM**), if they intended to fundraise online the field response will read 'Y', otherwise it will read 'N'.