



Australian Government



Australian  
**Charities** and  
Not-for-profits  
Commission

## Checklist: 2017 Annual Information Statement

The checklist covers everything you will need to consider, do and have ready to complete the 2017 Annual Information Statement.

Visit the [About the Annual Information Statement](#) page for an overview of the AIS process and information on complying with your reporting obligations to the ACNC.

**Released:** July 2017

### Before you start

#### Previous Annual Information Statements

- Before you submit your 2017 Annual Information Statement, please confirm that your past years' reporting is up-to-date. Refer to our [Outstanding AIS](#) section to log into the ACNC Charity Portal and check whether your charity has any outstanding reporting requirements

**Note:** If you have completed your outstanding Annual Information Statement/s in the past few days, our records may not have been updated to reflect this change. If this is the case, feel free to complete your 2017 Annual Information Statement.

#### Information you need to know

- Confirm which period you are reporting on. If your reporting period is not the standard 1 July to 30 June financial year, fill out [Form 4A Request a substituted accounting period](#) to request to use a different reporting period

Read more at [acnc.gov.au/ReportingDueDates](http://acnc.gov.au/ReportingDueDates)



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Confirm your charity's size – small, medium or large

The ACNC has three different charity size categories based on revenue for the reporting period. Your Annual Information Statement questions and other obligations vary depending on your charity's size. Ensure you have the information you need to fill in your Annual Information Statement properly:

- **Small charities:** annual revenue is less than \$250 000
  - the Annual Information Statement includes basic financial questions, and
  - you can choose to submit a financial report, but this is not required.
- **Medium charities:** annual revenue is \$250 000 or more but less than \$1 million
  - the Annual Information Statement includes financial questions, and
  - you must submit a financial report that is either [reviewed or audited](#).
- **Large charities:** annual revenue is \$1 million or more
  - The Annual Information Statement includes financial questions, and
  - you must submit a financial report that is [audited](#).

Read more at [acnc.gov.au/CharitySize](http://acnc.gov.au/CharitySize)

Make sure you are the right person to sign and submit the Annual Information Statement

Read more at [acnc.gov.au/SigningForms](http://acnc.gov.au/SigningForms)

Apply to report as a group, if your charity is part of a group of registered charities and you would like to report together (i.e. prepare consolidated financial statements)

Read more at [acnc.gov.au/GroupReporting](http://acnc.gov.au/GroupReporting)

Report using bulk lodgement if you wish to lodge Annual Information Statements for more than 10 charities on a single form

Read more at [acnc.gov.au/BulkLodgement](http://acnc.gov.au/BulkLodgement)

Ask the ACNC for charity information to be withheld (in limited circumstances)



The information you provide in the 2017 Annual Information Statement – except the contact person’s details in question 4b, information in questions 15c and 15d, and details in Section G: Declaration – will be published on your charity’s listing on the [ACNC Register](#).

However, if you want to withhold information from the ACNC Register, submit a request to do so through the Charity Portal **before** you complete your Annual Information Statement.

You can begin your Annual Information Statement immediately after submitting your request.

Read more at [acnc.gov.au/WithholdInfo](http://acnc.gov.au/WithholdInfo)

## Information to have on hand

Have the following information ready to help you log in and answer the questions.

- Your Charity Portal username and password. If needed, reset your password through the Charity Portal at [charity.acnc.gov.au](http://charity.acnc.gov.au)
- 2017 Annual Information Statement Guide. This will help you answer every question in the Annual Information Statement. Have it ready to refer to, or open in a separate web browser tab or window. You can access the guide at [acnc.gov.au/2017AISGuide](http://acnc.gov.au/2017AISGuide)
- Avoiding mistakes when completing your 2017 Annual Information Statement. This handy list will make filling in the financial sections of your 2017 form easier by helping you avoid common errors charities have made in previous years. Find it here: [Avoiding mistakes when completing your 2017 Annual Information Statement](#)
- Annual reports and project reports. These will help you answer questions about your charity’s activities, beneficiaries, employees and volunteers. The 2017 Annual Information Statement also asks registered charities to upload or link to their most recent annual report (optional) so it can be displayed on the [ACNC Register](#)
- Pay As You Go (PAYG) payment summaries. These will help you when you are answering the question about employees
- Funder/donor/grant acquittal reports. This information will help you answer questions about your charity’s activities and beneficiaries
- Your charity’s Incorporated Association Number, as well as selected information about selected information about your organisation’s annual general meeting,



membership and fundraising. The ACNC is working with a number of states and territories to implement streamlined reporting. To support these efforts, many charities will be asked to submit information about their operations or fundraising so that they won't have to report multiple times to multiple regulators. These questions are contained in Section F of your 2017 AIS. For more information, refer to the [2017 AIS Guide](#)

## Financial documents

- Balance sheet or statement of financial position, and statement of profit or loss and other comprehensive income for the reporting period

Medium and large charities with no transitional reporting arrangements must submit financial statements for the reporting period, including:

- statement of profit or loss and other comprehensive income
- statement of financial position
- statement of changes in equity
- statement of cash flows
- notes to the financial statements
- responsible persons' declaration about the statements and notes (responsible entities' declaration) – signed and dated. Download a responsible persons' declaration template at [acnc.gov.au/templates](http://acnc.gov.au/templates)
- reviewer's report/auditor's report – signed and dated. Download a reviewers' report/auditor's report template at [acnc.gov.au/templates](http://acnc.gov.au/templates)

## Ready to go?

Return to the 2017 AIS Hub, click on the "Submit 2017 AIS" button and Log in to the Charity Portal at [charity.acnc.gov.au](http://charity.acnc.gov.au) and complete your Annual Information Statement.

Once you have filled in your Annual Information Statement, you can view and print a PDF preview of your form prior to submission. Doing so allows you and your charity to double-check the information you have provided before submitting it.

Click on the **Preview** button, located on the bottom of the Declaration page at the end of the online form.



Once you are ready to submit, press the **Submit** button. If you do not press **Submit**, we will not receive the information.

And if you realise after submission that you need to correct an error in either your Annual Information Statement or your financial report, please email us at: [advice@acnc.gov.au](mailto:advice@acnc.gov.au) and let us know that you want to re-submit with corrected information.

For small charities, this statement or report is due within 60 days of you identifying the error. For medium and large charities, the statement or report is due within 28 days of you identifying the error.

