

# 2014 Annual Information Statement (AIS) data – explanatory notes

Updated June 2020

## Background

There are approximately 54,000 charities registered with the ACNC. Each year, registered charities are required to submit an Annual Information Statement (**AIS**) with the ACNC.

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 [2014 AISs](#) submitted by charities, that is, the statements submitted for the 2014 reporting period. For most charities that will be for the financial year 1 July 2013 – 30 June 2014, for others it will be the 2014 calendar year. There are also a small number of charities that will have other alternative reporting periods.

For the 2014 financial year the Commissioner exercised her discretion to extend the due date for the Annual Information Statement to 31 January 2015 (for charities using the 1 July to 30 June reporting period). As at December 2015, approximately 42,000 registered charities have filed their 2014 AIS with the ACNC.

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](http://www.acnc.gov.au/findacharity)). There are only limited circumstances when the ACNC can agree to withhold information, including because the information:

- is commercially sensitive and it could cause harm
- is false, confusing or misleading
- is offensive
- could endanger public safety
- 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

The 2014 AIS asked information about charity finances for the first time. 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 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](#).

### **Group reporting**

Under the ACNC Act, in some circumstances multiple related charities are able to report as a group. In the 2014 year, 495 charities chose to report in 42 reporting groups. The data for these charities does not appear in the main 2014 AIS dataset, but will be uploaded as a separate file to data.gov.au. To give a complete picture of the charities sector in 2014, 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.

#### *Status*

This column displays the charities current registration status with the ACNC. Some charities that no longer have an active registration might still have needed to lodge for 2014, or may have revoked in the time between lodging and when the dataset was generated.

Charities can be revoked for a variety of reasons, however at this time the vast majority of charities were revoked for the reason that the ACNC was not able to contact them after multiple efforts, and believe that they are no longer operating. Charities that subsequently contact the ACNC are able to apply to have their registration reinstated.

Data in this field can include the following:

- 'Registered' - the charity's registration is active
- 'Revoked Compliance' - the charity's registration was revoked due to compliance action taken by the ACNC
- 'Revoked Double Defaulter' – the charity's registration was revoked due to failure to submit any 2 Annual Information Statements
- 'Revoked Registration' – the charity's registration was revoked as it is no longer entitled to registration as a charity
- 'Revoked RTS' - the charity has been revoked as we have been unable to contact the charity (ACNC correspondence has been 'returned to sender')

Charities can also apply to have their registration revoked by the ACNC. There are four types of voluntary revocation:

- 'Voluntarily Revoked But No Longer Wants To Be A Charity'
- 'Voluntarily Revoked Merged'
- 'Voluntarily Revoked No Longer Operating'
- 'Voluntarily Revoked Not Entitled To Be A Charity'.

#### *Due date and date received*

The fields 'AIS due date' and 'AIS received date' indicate the date that the charity's 2014 AIS was due, and when it was received.

### *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 at 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.

### *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.

For registered charities, the ACNC will provide the business address (where provided by the charity). For revoked charities, the ACNC will only provide the postcode and country. The other fields (Address line 1, Address line 2, Town/City and State) will be blank.

### *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 2014 Annual Information Statement, to help charities match with the 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:

- 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 status
- 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:

- answer the financial information questions in the 2014 (or any future) 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.

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.

### *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 2014 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 and 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
- Political activities
- Primary and secondary education
- Religious activities
- Research
- Social Services
- Sports

- Other education
- Other health service delivery
- Other philanthropic intermediaries and voluntarism promotion
- Other recreation and social club activity
- Other activity

#### *Other Activity Description*

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.

#### *How purposes were pursued – Question 10*

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.

#### *Will purposes change in the next financial year – Question 11*

In this question, charities are asked whether they will change the way that they pursue their charitable purposes in the next reporting period.

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

#### *Description of purposes change (if applicable) – Question 11*

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

This field contains free text and describes in up to 1500 characters how the charity is going to change the way it pursues its charitable purposes. If no information is provided, this field will be blank.

## **Beneficiaries – question 12**

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

On the 2014 AIS, charities were able to select from 23 answers to this question. Charities can nominate as many or as few beneficiary types as apply.

If a charity indicated that they helped a type of beneficiary, ‘Y’ will be recorded in the column for the relevant beneficiary. If they did not indicate that they helped this type of beneficiary, the field will read ‘N’. The beneficiaries that could be selected are:

- Aboriginal or Torres Strait Islanders
- Adults aged 25 to under 60
- Elderly – 60 and over
- All ages
- Children – under 13
- Communities overseas
- People from an ethnic background
- Gay, lesbian, bisexual, transgender or intersex persons
- General community in Australia
- Men
- Migrants, refugees or asylum seekers
- Pre or post release offenders
- People with chronic or terminal illness
- People with disabilities
- People at risk of homelessness.
- Unemployed persons
- Veterans or their families
- Victims of crime
- Victims of disasters
- Women
- Youth
- Other charities
- Other beneficiaries not listed

### *Others 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.



## Resources

### *Number of paid staff – Question 13*

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 2014 reporting period.

Each of the fields will contain either a number, or will be blank if no information was provided for the relevant field. 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 13*

The field relating to this question is named 'Staff – volunteers'.

Charities were asked to estimate the number of volunteers that they. Volunteers were defined as someone who willingly gives unpaid help to the charity, including their time, service or skills. The categories that could be chosen were: 0, 1–10, 11-50, 51-100, 101-500, 501-1000, and over 1000.

In the initial implementation of the 2014 AIS, there was a single category of '0-50' volunteers. This category was subsequently removed in favour of the more refined categories. Approximately 2,580 charities submitted their AIS and answered '0-50' before the form was modified.

This field will contain one of the following values:

- NONE
- 0TO50
- 1TO10
- 11TO50
- 51TO100
- 101TO500
- 501TO1000
- OVER 1000

A small number of the fields also contain whole number responses.

## **Operating locations**

### *Operating states/territories – Question 14*

Charities were asked to advise the states and territories within Australia where they had operated during the 2014 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

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 14*

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](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 that they operated in.

## **Reporting and regulatory obligations**

The fields in this section are optional, and not all charities chose to complete these questions in their 2014 AIS.

### *Other Commonwealth agency reporting obligation – Question 15*

This question asks charities to nominate any Commonwealth department or agencies that they had a corporate or financial reporting obligation to over the previous financial year,

other than the ACNC. Charities were asked specifically not to include the Australian Taxation Office.

This column contains the abbreviations of the Commonwealth regulators nominated by each charity for this question. On the online version of the form, charities were given a list of Commonwealth Departments to select from. If a field contains 'N' it means either that the charity indicated that they did not have a reporting obligation to that entity, or that they did not provide a response. If a field contains 'Y' it means that the charity indicated they had a reporting obligation to that Commonwealth department or agency.

The fields covered by this question are:

- ABS (Australian Bureau of Statistics)
- ACCC (Australian Competition and Consumer Commission)
- AGD (Attorney-General's Department)
- APRA (Australian Prudential Regulation Authority)
- ASIC (Australian Securities and Investments Commission)
- ASQA (Australian Skills Quality Authority)
- DoEdu (Department of Education)
- DoEnv (Department of Environment)
- DoEmp (Department of Employment)
- DOFAT (Department of Foreign Affairs and Trade)
- DOH (Department of Health)
- DSS (Department of Social Services)
- FWC (Fair Work Commission)
- ORIC (Office of the Registrar of Indigenous Corporations)
- TEQSA (Tertiary Education Quality and Standards Agency)

Charities could also nominate an 'other regulator', and specify its name. If they nominated an 'other regulator', the name of that regulator will appear in the 'other regulator' field as free text.

#### *Regulated by the states? – Question 16*

These fields relate to Question 16 in the AIS – which asked charities to answer:

“Did your charity have to report to any state or territory department or agency over the 2014 reporting period, excluding a state or territory regulator under incorporated associations or cooperatives laws?”

If a charity indicated that they had reporting obligations to a state or territory department or agency in the financial year, 'Y' will be recorded in the column for the relevant state or territory. If they did not indicate that they reported to a department or agency in this state, 'N' will be recorded in the column.

- Reporting obligations ACT
- Reporting obligations NSW
- Reporting obligations NT

- Reporting obligations QLD
- Reporting obligations SA
- Reporting obligations TAS
- Reporting obligations VIC
- Reporting obligations WA

*Hours spent reporting to Commonwealth, state and territory departments and agencies –  
Question 17*

The fields relating to this question are:

- Reporting hours paid
- Reporting hours unpaid
- Reporting hours total

This question relates to the corporate or financial reporting obligations that charities have to Commonwealth, state or territory departments or agencies. Depending on where they operate and the nature of their activities, the amount of time that charities spend on meeting these obligations can vary widely.

For the purposes of the 2014 AIS, charities were asked to advise the number of hours spent on this reporting during the 2014 year by each paid and unpaid staff. They have also been asked to provide on the total number of hours spent reporting by both types of staff.

The scope of the question excludes the hours taken up by reporting obligations to the Australian Taxation Office (ATO). The number appearing in each of these fields will be the number of hours spent by each type of staff member on reporting during the year.

### **Financial information**

On the 2014 AIS, charities were asked to answer questions about their financial information for the first time. 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. The charities that this applies to are flagged with a 'Y' in the field 'non-government schools'.

The records from the Department of Education and Training will be incorporated onto the ACNC website and the dataset as soon as available. In the meantime, the financial data for these charities may appear with '0' for all fields.

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 2014 reporting period?	Did your charity prepare general purpose financial statements, special purpose financial statements or financial statements under the transitional reporting arrangements?	Did your charity prepare general purpose financial statements, special purpose financial statements or financial statements under the transitional reporting arrangements?
<i>Income/Receipts</i>	<i>Gross income</i>	
(a) Government grants (b) Donations and bequests (c) Other income/receipts (d) Total income/receipts (a+b+c)	(a) Government grants (b) Donations and bequests (c) All other revenue (d) Total revenue (a+b+c) (e) Other income (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 (f) Total gross income (d+e)
<i>Expenses/Payments</i>	<i>Expenses</i>	<i>Expenses</i>
(e) Employee expenses/payments (f) Grants and donations made by the registered entity for use in Australia (g) Grants and donations made by the registered entity for use outside Australia (h) Other expenses/payments (i) Total expenses/payments (e+f+g+h) (j) Net surplus/deficit (d-i)	(g) Employee expenses (h) Grants and donations made by the registered entity for use in Australia (i) Grants and donations made by the registered entity for use outside Australia (j) All other expenses (k) Total expenses (g+h+i+j) (l) Net surplus/deficit (f-k)	(g) Employee expenses (h) Interest (i) Grants and donations made by the registered entity for use in Australia (j) Grants and donations made by the registered entity for use outside Australia (k) All other expenses (l) Total expenses (g+h+i+j+k) (m) Net surplus/deficit (f-l)
<i>Assets</i>	<i>Assets</i>	
(k) Total assets	(m) Total current assets (n) Total non-current assets (o) Total assets (m+n)	(n) Total current assets (o) Non-current loans (p) Other non-current assets (q) Total non-current assets (o+p) (r) Total assets (n+q)
<i>Liabilities</i>	<i>Liabilities</i>	<i>Liabilities</i>
(l) Total liabilities (m) net assets/liabilities (k-l)	(p) Total current liabilities (q) Total non-current liabilities (r) Total liabilities (p+q) (s) Net assets/liabilities (o-r)	(s) Total current liabilities (t) Non-current loans (u) Other non-current liabilities (v) Total non-current liabilities (t+u) (w) Total liabilities (s+v) (x) Net assets/liabilities (r-w)

### *Cash or accrual accounting – Question 18 (small charities only)*

Charities with an ACNC size of 'small' were asked whether they used cash or accrual accounting during the 2014 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 18 (medium and large charities only)*

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

The ACNC has transitional reporting arrangements in place to support charities to develop the systems they need to have in place and comply with their reporting obligations. These arrangements apply where a charity has not had to previously prepare financial statements that comply with accounting standards under Australian law. They also apply where a charity has provided a report to a state or territory regulator.

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

### *Financial report from and to dates – Question 18*

Charities were asked to advise the period of time that their answers to financial questions related to. If the time period was different to 1 July 2013 to 30 June 2014, 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:

- Government grants

- Donations and bequests
- All other revenue
- Total revenue
- Other income
- 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*

This field includes all other revenue that the charity received from carrying out its ordinary activities during the reporting period 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:

- 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*

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.

**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:

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

- Total current liabilities
- Non-current liabilities
- Other non-current liabilities
- Total non-current liabilities
- Total liabilities
- 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 twelve months.

### *Non-current liabilities*

Non-current loans include loans payable by the charity to other entities in the period beyond twelve 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 twelve 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 twelve months.

### *Net assets/liabilities*

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

## FINANCIAL STATEMENTS

### *Question 19 – 2014 Financial report submitted to another regulator?*

Charities were asked in Question 19 to attach their financial report for the 2014 year. Attaching the financial report was a requirement for charities that were medium and large, and optional for small charities and basic religious charities.

As well as asking charities to attach their financial report, the AIS asked charities in which state was the regulator where they submitted their report.

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

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

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'.

## Version control

Version	Date	
1.0	November 2015	Initial version published.
1.1	June 2020	Document updated to reflect that revoked charities will not have their business address published. Registration status fields updated.