

# Explanatory notes – 2023 Annual Information Statement data

These explanatory notes explain the data collected by the Australian Charities and Not-for-profits Commission (**ACNC**) through the 2023 Annual Information Statement, and the ‘data outputs’ that you can expect for each field.

This document was released in June 2025.

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# Background

## The Annual Information Statement

1. Each year, most registered charities are required to submit an [Annual Information Statement \(AIS\)](#).
2. While we are publishing these explanatory notes in 2025, as of the date of publication, the 2023 AIS is in fact the most complete and up-to-date dataset for the charities registered with the ACNC (the 2024 AIS is not yet due for many charities).
3. Registered charities can apply to the ACNC to have some or all of the information they provide [withheld from the ACNC Register](#). If any data has been withheld, the AIS data for these charities has been excluded from the dataset.
4. When charities fill out the AIS, they may rely on guidance published by the ACNC. This guidance is available on the [ACNC website](#).
5. There are two separate datasets that form part of the AIS dataset:
  - a. one which contains details of charity programs, and
  - b. one which contains all other information collected through the AIS.

## Note on financial information

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

## Group reporting

11. In some circumstances, the ACNC can allow related charities to report as a group by submitting a group AIS. These are known as reporting groups.
12. ACNC reporting groups have been included in the two datasets.

## 2023 Annual Information Statement changes

### Reportable related party transactions

- 13.** From the 2023 AIS, all charities are required to report on whether they have reportable related party transactions:
- **Column AB** captures whether a charity has reportable related party transactions
  - **Column AC** captures any relevant related party transactions (from a pre-defined list).
  - **Column AD** captures any information where a charity has selected an ‘other’ type of reportable related party transaction.
  - **Column AE** allows charities to provide additional narrative.

### Co-operatives eligibility for transitional reporting arrangements

- 14.** Charities structured as co-operatives that are required to submit a financial report to their state or territory regulator that answer “Yes” to the question “Are you a co-operative that submitted its financial report to a state or territory regulator?” the ACNC can treat a copy of the financial report submitted to a state or territory regulator as meeting the ACNC reporting requirements under ACNC [transitional reporting arrangements](#).
- 15.** Two questions regarding whether charities submitting financial reports to other regulator were incorporated associations or fundraisers and the states in which they submitted the financial reports were removed in the 2023 AIS. This is because for the 2023 AIS onwards, charities that are incorporated associations or fundraisers are eligible to use [streamlined reporting arrangements](#) in all states and territories. The two columns that recorded the answers to these questions in the 2022 AIS have been removed from the 2023 AIS dataset.

# Charity programs dataset

## Background

16. Charities that are operating can provide a maximum of 10 programs in the AIS.
17. For each program, charities provide the following information:
  - program name
  - program classification
  - beneficiaries
  - operating locations (includes Australian locations, overseas locations and online operations)
  - program weblink (optional).

## Charity information

### ABN (column A)

18. 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 (<https://abr.gov.au>).
19. Each charity in the AIS data set will have an ABN, and this might be the easiest way to uniquely identify each record.
20. Reporting groups do not have an ABN – for the purposes of this dataset, reporting groups will be listed with an ABN of "911111111xx".
21. All data in this field is numeric.

### Charity name (column B)

22. 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.
23. Each charity in the data set has a legal name.
24. Reporting groups will have 'ACNC Group' at the end of their name.
25. The data in this field is free text, and can contain numbers, letters and punctuation symbols.

### Registration status (column C)

26. This column displays the charity's current registration status with the ACNC.
27. Some charities that no longer have an active registration might still have needed to lodge for the reporting period or may have had their registration revoked in the time between lodging and when the dataset was generated.
28. 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).
29. 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’)

**30.** 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.*

## Program information

### Program name (column D)

**31.** All charities are required to provide a name for their program.

**32.** This is a free text field.

### Classification (column E)

**33.** Charities are required to classify their programs using a taxonomy developed by Our Community.

**34.** For the 2023 Annual Information Statement, charities used version 4.2 of the ‘subject classification.’

**35.** The ACNC customised this taxonomy, removing non-charitable program classifications. The following classifications are not available for charities:

- |  |                                 |
|--|---------------------------------|
| • Unions   | • Government regulation         |
| • Credit unions                                    | • Public finance                |
| • Home financing                                   | • Social services               |
| • Insurance  | • Public–private partnerships   |
| • Investment services                              | • Pro-gun                       |
| • Real estate                                      | • Intellectual property         |
| • Tourism  | • Paranormal and mystic studies |
| • Owners corporations                              | • Special interest clubs        |
| • Tenants' associations                            | • Sport                         |
| • Anti-abortion                                    | • American football             |
| • Traditional marriage                             | • Athletics                     |
| • Home repairs                                     | • Australian Rules Football     |
| • Advocacy journalism                              | • Baseball                      |
| • Exchange opportunities                           | • Basketball                    |
| • Political organisations                          | • Car racing                    |
| • Local government activities                      | • Cricket                       |
| • Local government activities - rural/regional     | • Cycling                       |
| • Local government activities - urban/metropolitan | • Equestrian                    |
| • Cyber warfare                                    | • Golf                          |
|  | • Gymnastics                    |
|  | • Hockey                        |

- Lawn bowls
- Martial arts
- Netball
- Olympics
- Outdoor sport
- Fishing, hunting and shooting
- Hiking and walking
- Mountain and rock climbing
- Orienteering
- Rugby League
- Rugby Union
- Skateboarding
- Softball
- Racquet sport
- Badminton
- Squash
- Table tennis
- Tennis
- Roller sports
- Running
- Football (soccer)
- Touch football
- Volleyball
- Water sport
- Boating
- Surfing
- Swimming
- Winter sport
- Ice hockey
- Ice skating
- Skiing and snowboarding
- Sledding

### Beneficiaries (columns F-AH)

- 36.** The people or groups of people that are helped by the programs of charities are referred to as 'beneficiaries'.
- 37.** For each program, charities can select a beneficiary from a list. There is no limit to the number of beneficiaries that can be selected.
- 38.** If a charity indicated that they helped other beneficiaries, 'Y' will be recorded in the **columns F to AG** for the relevant beneficiary. Otherwise, the fields will read 'N'.
- 39.** The beneficiaries that could be selected – in the order they are displayed in the dataset – were:
- Children – aged 6 to under 15
  - Environment
  - Families
  - General community in Australia
  - Migrants, refugees or asylum seekers
  - Overseas communities or charities
  - Aboriginal and Torres Strait Islander people
  - Adults – aged 65 and over
  - Early childhood – aged under 6
  - Females
  - Gay, lesbian, bisexual, transgender or intersex persons
  - Males
  - People at risk of homelessness/people experiencing homelessness
  - People with disabilities
  - Victims of crime (including family violence)
  - Animals
  - Financially disadvantaged people
  - People in rural/regional/remote communities
  - People with chronic illness (including terminal illness)
  - Pre/post release offenders and/or their families
  - Veterans and/or their families
  - Youth - 15 to under 25
  - Adults -aged 25 to under 65

- Other charities
- People from a culturally and linguistically diverse background
- Unemployed persons
- Victims of disaster
- Other beneficiaries not listed (see below)

#### ***Other beneficiaries description (column AH)***

- 40.** Charities can also select *other beneficiaries not listed* as a beneficiary type (**column AH**). 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.

#### **Operating locations (columns AI-BE)**

- 41.** For each program, charities are required to report on at least one of the following:
- whether the program operates online
  - any Australian operating location
  - any overseas operating location.
- 42.** Where a program is operated online, a 'Y' will show at **column AI**. Otherwise, a 'N' will appear.
- 43.** If a charity operates overseas, a 'Y' will show at **column AJ**. The names of countries are shown at **column AK**.
- 44.** Charities can nominate a maximum of 10 Australian operating locations for a program. These locations are determined by the charity and can include a street address, suburb, postcode, LGA, state or landmark.
- 45.** Charities can type in a few keywords that represent the intended location, and the closest results will appear from a dropdown list.
- 46.** For each operating location, the ACNC provides the location as well as the relevant latitude-longitude in the next column.

#### **Program weblink (column BF)**

- 47.** Charities can provide a weblink for each program.
- 48.** The field is a free text field.



# AIS dataset

## Background

49. This dataset includes all other information provided through the Annual Information Statement. It includes HR and financial information.

## Charity information

### ABN (column A)

50. 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 (<https://abr.gov.au>).
51. Each charity in the AIS data set will have an ABN, and this might be the easiest way to uniquely identify each record.
52. Reporting groups do not have an ABN – for the purposes of this dataset, reporting groups will be listed with an ABN of "911111111xx".
53. All data in this field is numeric.

### Charity name (column B)

54. 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.
55. Each charity in the data set has a legal name.
56. Reporting groups will have 'ACNC Group' at the end of their name.
57. The data in this field is free text, and can contain numbers, letters and punctuation symbols.

### Registration status (column C)

58. This column displays the charity's current registration status with the ACNC.
59. Some charities that no longer have an active registration might still have needed to lodge an AIS or may have had their registration revoked in the time between lodging and when the dataset was generated.
60. 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).
61. 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.*

#### Charity website (column D)

- 62.** Charities can choose to provide the ACNC with a website. Where a website has previously been provided, charities can update the website.
- 63.** This is a free text field.

#### Charity Size – (column E)

- 64.** 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 reporting period:

Size	Revenue for the last reporting period
Small	Revenue less than \$500,000
Medium	Revenue of \$500,000 or over but under \$3 million
Large	Revenue of \$3 million

- 65.** This field will be populated with one of the responses above – either 'Small', 'Medium' or 'Large'.
- 66.** Where a charity's size changes for a single reporting period due an unusual fluctuation in revenue, for example because 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 not correspond with its reported size.

#### Basic Religious Charity (BRC) (Column F)

- 67.** 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*.
- 68.** 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.
- 69.** 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 G & H)

- 70.** The fields 'AIS Due Date' and 'AIS Received Date' indicate the date that the charity's AIS was due and when it was submitted.

##### Financial Report Received Date (Column I)

- 71.** The field 'Financial Report Submission Date' shows the date the annual financial report (where provided) was received.

## Whether the charity engaged in activities/further information on international activities

### Conducted activities (Columns J and K)

- 72.** 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'.
- 73.** 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 K**).

### Additional information on international activities (Columns L to P)

- 74.** Any charity that nominated an overseas operating location when providing its programs was required to answer additional questions on its international activities.
- 75.** Charities were prompted to describe those activities (**column L**) and asked to indicate further details of whether the activities involved:
- transferring funds or goods overseas (**column M**)
  - operating overseas – including programs (**column N**)
  - other international activities (**column O**) with a free text narrative provided at the field 'other international activities description' (**column P**).
- 76.** If a charity engaged in any of the activities above (**columns M, N or O**), 'Y' will be recorded in the field. Otherwise, the field will show 'N'.

### How purposes were pursued (Column Q)

- 77.** 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.

## Human Resources

### Number of paid staff (columns R-U)

- 78.** Charities were asked to estimate the number of full-time employees, part-time employees, casual employees and FTE staff who worked for their charity during the last pay period of the reporting period.
- 79.** Full time, part time and casual staff are reported as whole numbers. FTE can include two decimals.

### Number of unpaid staff - volunteers (column V)

- 80.** Charities were asked to estimate the number of volunteers that they employed during the reporting period. The field will contain this number.

## Financial information

- 81.** All charities (with the exception of Basic Religious Charities) are required to provide financial information in the AIS.
- 82.** When comparing financial information to other charities, it is important to consider a charity's unique situation. This is especially the case for small charities that do not provide financial reports (these often contain more details about a charity's financial position and programs).
- 83.** For more information on interpreting financial information, please see the [ACNC website](#).

- 84.** 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 reporting period?	What type of financial report does your charity prepare?	What type of financial report does your charity prepare?
Does your charity have reportable related party transactions?	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? If yes, what is the type of modified opinion/conclusion?	Does the audit/review report, provided with the annual financial statements, include modified opinion / conclusion? If yes, what is the type of modified opinion/conclusion?
	Does your charity have reportable related party transactions?	Does your charity have more than one remunerated key management personnel member? If yes, enter the number of key management personnel members and the total remuneration paid.
		Does your charity have reportable 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
<i>Assets</i>	<i>Assets</i>	<i>Assets</i>
(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)
<i>Liabilities</i>	<i>Liabilities</i>	<i>Liabilities</i>
(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)
<i>Assets and Liabilities description</i>		
Assets and Liabilities description		

### Cash or accrual accounting – small charities only (column W)

85. Charities with an ACNC size of 'small' were asked whether they used cash or accrual accounting.
86. 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'.
87. 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 X)

88. Charities that had an ACNC size of 'medium' or 'large' were asked to select the type of financial report prepared. Options included:
  - Special purpose financial statements
  - General purpose financial statements
  - General purpose financial statements – simplified disclosure.

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

89. 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 – medium and large charities only (columns Z and AA)

90. 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.
91. If charities indicated that their audit/review reports were modified, they were asked to select the type of report modification (**column AA**). The three possible options for the 'Type of report modification' field are 'Qualified/qualification', 'Adverse' or 'Disclaimed/disclaimer'.

### Reportable related party transactions (columns AB to AE)

92. While charities (regardless of size) were asked to report on whether they had any reportable related party transactions (**column AB**), the reporting requirements [differed based on charity size](#).
93. If a charity had reportable related party transactions, they were asked to select one or more transaction types from the list below (**column AC**):
  - fees paid to a related party for providing goods or services to the charity
  - loans from/to a related party
  - salary/wages paid to a related party's relative(s)
  - transfer of charity property or assets to a related party
  - charity goods or services provided at a discount to a related party
  - significant use of charity property by a related party
  - investment in a related party
  - other (if this was selected, the charity was required to describe this transaction at **column AD**).
94. Charities were also able to provide further information on their transactions (**column AE**).



## Financial report from and to dates (columns AF and AG)

- 95.** Charities were asked to provide the reporting period that their financial information relates to. By default, the period is 1 July to 30 June, charities were able to enter an alternate reporting period 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

- 96.** 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*

- 97.** 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 AH)*

- 98.** Charities were instructed to include all types of funding and financial assistance provided by Commonwealth, state, territory or local governments in the 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.
- 99.** If the charity reported revenue at this question, the whole dollar amount will appear.

#### *Donations and bequests (column AI)*

- 100.** A donation is when a charity receives voluntary support (in cash or gifts in kind) and there is no material benefit to the donor.
- 101.** 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.
- 102.** The item includes donations from public collections, fundraising, members (but not membership fees), supporters and employees.

**103.** 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.

**104.** If the charity reported revenue at this question, the whole dollar amount will appear.

*Revenue from providing goods and services (column AJ)*

**105.** 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.

**106.** If the charity reported revenue at this question, the whole dollar amount will appear.

*Revenue from investments (column AK)*

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

**108.** If the charity reported revenue at this question, the whole dollar amount will appear.

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

**109.** 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.

**110.** If the charity reported revenue at this question, the whole dollar amount will appear.

*Total revenue (column AM)*

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

*Other income (column AN)*

**112.** Includes income from transactions that are not part of the charity's ordinary operations (e.g. gains received from the sale of assets/forgiveness of a charity liability/gains on foreign currency transactions).

*Total gross income (column AO)*

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

*Expenses*

**114.** 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 AP)*

**115.** 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).

**116.** 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 AQ)*

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

*Grants and donations made for use in Australia (column AR)*

**118.** 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 AS)*

**119.** 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).

**120.** 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 AT)*

**121.** 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 AU)*

**122.** 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 AV)*

**123.** Net surplus deficit represents total gross income minus total expenses.

*Other comprehensive income (column AW)*

**124.** 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 AX)*

**125.** Total of net surplus/deficit and OCI.

**Balance sheet information**

**126.** 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.

**127.** 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**

**128.** 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 AY)*

**129.** 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 reporting period.

*Non-current loans receivable (column AZ)*

**130.** 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 reporting period.

*Other non-current assets (column BA)*

**131.** 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 reporting period

**132.** 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 BB)*

**133.** Total of non-current loans receivable and other non-current assets.

*Total assets (column BC)*

**134.** Total of total current assets and total non-current assets.

**Liabilities**

**135.** 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 BD)*

**136.** 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 reporting period. 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 BE)*

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

*Other non-current liabilities (column BF)*

**138.** Other non-current liabilities relate to balances that are expected to be settled beyond a 12-month period from the end of the reporting period. 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 BG)*

**139.** Total of non-current loans payable and other non-current liabilities.

*Total liabilities (column BH)*

**140.** Total of total current liabilities and total non-current liabilities.

*Net assets/liabilities (column BI)*

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

**Financial report (column BJ)**

**142.** The ACNC has transitional reporting arrangements in place for co-operatives.

**143.** Charities were asked to identify whether they were a co-operative that submitted their financial report to their state or territory regulator (a 'Y', or 'N' in **column BJ**).

**Incorporated associations and charities that fundraise (columns BK-CI)**

**144.** Charities were asked if they were an incorporated association or and whether they fundraise as part of the ACNC's efforts to reduce red tape.

**145.** Charities were asked if they were incorporated (**column BK**) – if they were an incorporated association, the charity was asked to provide its incorporated association number (**columns BL-BS**).

**146.** Charities were also asked about the states/territories where they intended to fundraise in the next reporting period. We also asked charities to provide any fundraising licence number (**columns BT-CH**).

**147.** Charities could also indicate an intention to conduct online fundraising (**column CI**). If they intended to fundraise online the field response will read 'Y', otherwise it will read 'N'.

### Key management personnel (KMP) remuneration (columns CJ-CL)

**148.** Large charities that are not Basic Religious Charities are required to disclose whether they have more than one remunerated KMP.

**149.** A Yes or No response will be shown at **column CJ**.

**150.** Where a charity answers 'yes' at column CJ, they will then be required to report on:

- a. the number of remunerated KMP (**column CK**)
- b. the total amount of remuneration paid (**column CL**)

### *Asset and Liabilities description (column CM)*

**151.** A description of assets and liabilities can be provided for small charities using cash accounting (refer to column **W**).

**152.** This is a free text field where charities can detail any assets owned, loans outstanding or charity liabilities).

## Version control

Version	Date of effect	Description
1.0	June 2025	Explanatory notes published