



Australian Government



Australian
Charities and
Not-for-profits
Commission

Who is the ACNC?

The Australian Charities and Not-for-profits Commission (ACNC) is the independent national regulator of charities. We were set up to maintain, protect and enhance public trust and confidence in the sector through increased accountability and transparency. We are also here to support and sustain a robust, vibrant, independent and innovative not-for-profit sector and to promote the reduction of unnecessary regulatory obligations on the sector.

Why is our school's Parents & Citizens association registered with the ACNC?

Prior to the establishment of the ACNC on the 3rd December 2012, this association was endorsed as a charity by the Australian Taxation Office (ATO). This meant the association was endorsed for charity tax concessions (GST Concession, Income Tax Exemption and FBT Rebate). This information can be viewed on the ABN Lookup [here](#).

When the ACNC came into being, any organisation that was endorsed by the ATO for charitable tax concessions automatically became registered with the ACNC.

How can a school's Parents & Citizens association be considered a charity?

Parents & Citizens (P&C) associations can be considered a charity because they are usually not for profit and have the charitable purpose of advancing education.

What does this mean for our school's Parents & Citizens association (obligations)?

If there are any changes to your office bearers or committee (we call them responsible persons) or constitution/rules (governing documents), you are required to let us know. This can be done quickly through the [Charity Portal](#).

Your username for the Charity Portal is your ABN (no spaces). If you don't have a password you can reset it [here](#).

Your charity must also report to the ACNC once a year, by completing the Annual Information Statement. Most of the information requested is what your organisation did during the year plus some basic financial information.

The only other thing you would need to comply with is our [governance standards](#). These are pretty easy to meet as long as you follow what is set out in your constitution/rules.





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Do we have to be registered with the ACNC?

No, registration with the ACNC is voluntary. However organisations that are registered get tax concessions and are often eligible for more government and charity grants.

If you want to voluntarily revoke your registration as a charity, please contact us on 13 22 62.

What happens if we fail to meet our obligations?

The ACNC does understand that Parents & Citizens associations normally have a change in the executive committee once a year. This can lead to some things not getting passed on to the next person.

Where there has been a genuine effort to comply with your obligations under the ACNC, we tend to take an educative approach rather than automatically applying penalties.

However, if it has been demonstrated that there is repeated, serious or intentional non-compliance with your obligations to the ACNC, then we can apply penalties. The penalties are listed below:

Charity size	Minimum penalty (Less than 28 days overdue)	Maximum penalty (More than 112 days overdue)
Small: Annual revenue is less than \$250 000	\$180	\$900
Medium: Annual revenue is \$250 000 or more, but less than \$1 million	\$360	\$1,800
Large: Annual revenue is \$1 million or more	\$900	\$4,500

In the serious cases, the ACNC can revoke your charity registration. This can lead to a loss of concessions with other government entities.





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Why should we keep our records up to date?

The ACNC Register is a source of information for other government agencies and donors, as well as the public.

If an organisation applies for grants or seeks donors, they may check the charity's record on the ACNC register. Some government grant programs even have a section that states 'if your organisation is registered with the ACNC, do you want us to obtain the information from them?'

Apart from government grants programs, donors do check the ACNC register to see if a potential recipient has kept up to date with their obligations.

