



Australian Government



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

## Parents & Friends Associations and the ACNC

### What is the ACNC?

The Australian Charities and Not-for-profits Commission (ACNC) is the independent national regulator of charities.

### Why is our school's Parents & Friends Association (P&F) registered with the ACNC?

When the ACNC was established on 3 December 2012, any organisation that was endorsed by the Australian Taxation Office (ATO) for charity tax concessions automatically became registered as a charity with the ACNC.

### How can a P&F be considered a charity?

Although they may not seem like charities in the regular sense, most P&Fs meet the legal definition of charity. P&Fs are registered as charities because they are not-for-profit and have a charitable purpose (advancing education) which is for the public benefit.

### What does this mean for our school's P&F?

This means that you have to report a few things to the ACNC.

First, you need to notify the ACNC when there are changes to:

- your P&F's Address For Service (the address to which you want the ACNC to send notifications). This is usually an email address. We recommend having a generic P&F email address which is handed over to the incoming committee.
- your P&F's office bearers or committee (responsible persons); and
- your P&F's constitution or rules (governing document).

Use the [Charity Portal](https://charity.acnc.gov.au) at [charity.acnc.gov.au](https://charity.acnc.gov.au) to notify the ACNC of these changes.

Your P&F must also report to the ACNC once a year by completing the Annual Information Statement (AIS). This is an online form that asks some questions about your P&F's activities during the year as well as some basic financial information.

Another ongoing obligation for your P&F is to comply with the ACNC's [Governance Standards](#). This sounds more difficult than it really is – these Standards are a set of minimum standards that are easy to meet, as long as you follow what is set out in your governing document.

For a full list of the obligations your P&F has to the ACNC as a registered charity, visit [acnc.gov.au/ongoingobligations](https://acnc.gov.au/ongoingobligations).





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### **Our P&F's financial year is not 1 July to 30 June – how do I notify the ACNC?**

Many charities don't use the standard financial year reporting period of **1 July to 30 June**. This is often the case for P&Fs as they report on a school year (1 January to 31 December).

If your P&F's financial reporting year is incorrect on the Charity Register, you should request to have this changed in the Charity Portal.

It is important to notify the ACNC of the correct reporting period for your P&F because it will affect the due date for your AIS, and charities that fail to submit the AIS on time are at risk of incurring penalties.

### **Do we have to be registered with the ACNC?**

No. Registration with the ACNC is voluntary. However, charity tax concessions are tied to registration with the ACNC as a charity. In addition to this, organisations that are registered with the ACNC as charities may be eligible for certain government and charity grants.

You can ask the ACNC to revoke your P&F's registration as a charity, but this will affect its charity tax concessions. If you want to voluntarily revoke your P&F's registration as a charity, please contact us on 13 22 62.

If you want to find out how losing charity registration will affect your P&F's tax situation, you can contact the ATO's Not-for-profit section on 1300 130 248.

### **What happens if we fail to meet our obligations?**

The ACNC understands that P&Fs normally have a change in the committee once a year. This can lead to some important information not getting passed on to the next committee members.

First, we urge you to have a clear document that explains your P&F's obligations to the ACNC and set up a hand-over process with the new committee. This can help ensure your P&F stays on top of its obligations as a registered charity.

Sometimes things aren't handed over in an orderly way and obligations to the ACNC aren't met. Where there has been a genuine effort to comply with your obligations to the ACNC, we tend to take an educative approach and work with P&Fs to help them get back on track rather than immediately applying penalties.

However, if it has been demonstrated that there is repeated, serious or intentional non-compliance with your P&F's obligations to the ACNC, then we may apply penalties. In serious cases, the ACNC can revoke a P&F's charity registration. This will lead to a loss of charity tax concessions from the ATO.



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