|  |
| --- |
| P:\2085 - Associations Working Documents\2017 - Letter updating for Department renaming\New Logo & Style Guide\GovLogo_DMIRS_Consumer Protection_Hi res_BW.jpg |
|  |
| Annual financial return for WA charitable collections licence |
| *Charitable Collections Act 1946* |
| **Purpose**This form is only to be completed by organisations holding a charitable collections licence in Western Australia that **ARE NOT** registered with the Australian Charities and Not-for-profit Commission (ACNC). This form must be returned to Consumer Protection within six (6) months of the organisation’s financial year ending.**IMPORTANT NOTE: Organisations registered with the ACNC, must instead lodge the ACNC’s Information Statement (AIS) and include its WA charity licence number (CC) as its fundraising licence.**  **Instructions*** Type directly into this form electronically before printing and signing it, or hand print neatly using an ink pen in block letters.
* Tick  where appropriate and attach additional pages if the space in this form is insufficient.
* Sections A, B, C, E and F must be completed in every case.
* Section D is completed as follows:
	+ Charities with less than 500,000 in revenue **only complete section D1**.
	+ Charities with more than $500,000 but less than $3 million **only complete section D2.**
	+ Charities with more than 3 million in revenue **only complete section D3**.

**How to lodge this form**Return this completed form together with any attachments by **email** to **charitiesaudits@dmirs.wa.gov.au**. Please retain a copy of this form for your records.**If you need assistance completing this form, contact the Associations and Charities Branch on (08) 6552 9364.**  |
|  |
| **A. ORGANISATION DETAILS**  |
|  | **The organisation’s legal registered name** |  |
|  |  |  |
|  | **WA licence number** |  | **Australian Business Number (ABN)** |  |
|  | **CC** |  |  |  |  |
|  | **This return is for the financial reporting period ending:** |  |
|  |  | / |  | / |  | **(DD/MM/YY)** |  |
|  | **DAY** |  | **MONTH** |  | **YEAR** |  |  |
|  | **Organisations postal address**  |  |
|  |  |  |
|  |  |  |
|  | **Suburb** |  |
|  |  |  |
|  | **State / Territory**  |  | **Postcode** |  |
|  |  |  |  |  |
|  | **Organisation Telephone number** |  | **Organisation Email** |  |
|  |  |  |  |  |
| **B. PRINCIPAL EXECUTIVE OFFICERS**  |
|  | **Provide details of the organisation’s three (3) current Principal Executive Officers (PEO) in the spaces below:** |  |
|  |  |  |
|  | Full Name of PEO | Role Held |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |
|  | **If there have been changes to the PEO’s, the organisation must lodge a** [**Change of Circumstances form**](https://www.commerce.wa.gov.au/publications/change-circumstances-charitable-collections-licence-holders)**.** |  |
|  |
| **C. ACTIVITIES** |
|  | **Has the organisation received any charitable collections during the reporting period?** |  |
|  | [ ]  | Yes |  |  |
|  | [ ]  | No |  |  |
|  |  |  |  | **If no, provide reasons why the organisation did not have any charitable collections.** |  |
|  |  |
|  |  |  |  |  |
|  |  |  | *You may need to contact Consumer Protection on (08) 6552 9364 to discuss whether a WA licence is still required.* |  |
|  | **How much money was spent on the charitable purpose in this reporting period?** |  |
|  | $ |  |  |  |
|  | Briefly explain how the above charitable monies were spent. (eg. Beneficiaries) |  |
|  |  |  |
|  | **What was the organisations total revenue in the reporting period?** |  |
|  | [ ]  | Annualrevenue less than $500,000 (small) | **Complete D1** |  |
|  | [ ]  | Annual revenue over $500,000 but less than $3,000,000 (medium) | **Complete D2** |  |
|  | [ ]  | Annual revenue of $3,000,000 or more (large) | **Complete D3** |  |
|  |  |
| **D1. FINANCE - SMALL ORGANISATIONS (less than $500,000 revenue)** |
|  | **Which accounting method did the organisation use to prepare its financial statements during the reporting period?**  |  |
|  | [ ]  | Cash (income is recorded when it is received and expenses when they are paid) |  |
|  | [ ]  | Accrual (income is recorded when it is earned and expenses when they are incurred) |  |
|  |  |  |
|  | **Complete the Income and Expenses Statement Summary and the Balance Sheet Summary below.** * Use the amounts shown from financial statements from the reporting period.
* Enter amounts as whole figures (drop off any cents) in Australian Dollars.
* Include Cash in Bank as *Total Assets*
* **You must also attach a Profit & Loss Statement and Balance Sheet**
 |  |
|  | **Income and Expenses Statement Summary** |  |
|  | **Revenue/receipts** | **$AUD***Enter amounts as whole figures (No cents)* |  |
|  | A | Revenue from Government, including grants |  | **.00** |  |
|  | B | Donations and bequests |  | **.00** |  |
|  | C | Fundraising Income |  | **.00** |  |
|  | D | Revenue from providing goods and services |  | **.00** |  |
|  | E | Investment income |  | **.00** |  |
|  | F | Other revenue/receipts |  | **.00** |  |
|  | G | **Total revenue/receipts (A + B + C + D + E + F)** |  | **.00** |  |
|  | H | Other income (for example, gains) |  | **.00** |  |
|  | I | **Total income/receipts (G + H)** |  | **.00** |  |
|  | **Expenses/payments** |  |  |
|  | J | Employee expenses/payments |  | **.00** |  |
|  | K | Fundraising Expense |  | **.00** |  |
|  | L | Grants and donations made for use in Australia |  | **.00** |  |
|  | M | Grants and donations made for use outside Australia |  | **.00** |  |
|  | N | Other expenses/payments  |  | **.00** |  |
|  | O | **Total expenses/payments (J + K + L + M + N)** |  | **.00** |  |
|  |  |  |
|  | P | **Net surplus/deficit (I - O)** |  | **.00** |  |
|  |  |  |
|  | **Balance Sheet Summary** |  |
|  | Q | Total assets |  | **.00** |  |
|  | R | Total liabilities |  | **.00** |  |
|  | S | **Net assets/liabilities (Q - R)** |  | **.00** |  |
|  |  |  |
|  | **Go to Section E. FINANCIAL REPORTS** |  |
| **D2. FINANCE – MEDIUM ORGANISATIONS (revenue $500,000 or over and less than $3 million)** |
|  | **A MEDIUM organisation is required to complete a REVIEW of its financial report**. |  |
|  | **In the report attached to this form, is the reviewer’s opinion or conclusion about the financial statements modified?** |  |
|  | [ ]  | No |  |  |
|  | [ ]  | Yes |  |  |
|  |  |  |  | **If Yes, select the type of modification** |  |
|  |  |
|  |  | [ ]  | Qualified/Qualification |  |  |
|  |  | [ ]  | Adverse |  |  |
|  |  | [ ]  | Disclaimed/disclaimer |  |  |
|  | **Did the organisation have any related party transactions during the reporting period?** |  |
|  | A related party transaction is a transaction (other than reasonable remuneration such as salary, superannuation or director’s fees) between the organisation and any person/entity, including :* the members of the Governing Body of the organisation;
* the organisation’s executives;
* relatives of the members of the Governing Body of the organisation or its executives;
* other entities controlled or significantly influenced by the Governing Body of the organisation or its executives

It is important for any related party transactions a person has or may receive to be disclosed. For example, a Governing Body member receives a payment as a result of the organisation dealing with a business that the member has a financial interest in. |  |
|  | [ ]  | No |  |  |
|  | [ ]  | Yes |  |  |
|  |  |  |  | **If yes, list any related party transactions during the reporting period in the table below** |  |
|  |  |
|  |  | Payment/benefit amount | Name of person receiving the benefit | Purpose |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  | **Does the organisation have a documented policy or process about related party transactions and conflicts of interest?** |  |
|  | [ ]  | Yes |  |  |
|  | [ ]  | No |  |  |
|  |  |  |  | **If no, describe how the organisation manages related party transactions and conflicts of interest.** |  |
|  |  |
|  |  |  |  |  |
|  | **Complete the Income and Expenses Statement Summary and the Balance Sheet Extract below.*** Use the amounts shown from financial statements from the reporting period.
* Enter amounts as whole figures (drop off any cents) in Australian Dollars.
* Include Cash in Bank as *Total current assets*
 |  |
|  | **Income and Expenses Statement Summary** |  |
|  | **Revenue/receipts** | **$AUD***Enter amounts as whole figures (No cents)* |  |
|  | A | Revenue from Government, including grants |  | **.00** |  |
|  | B | Donations and bequests |  | **.00** |  |
|  | C | Fundraising Income |  | **.00** |  |
|  | D | Revenue from providing goods and services |  | **.00** |  |
|  | E | Investment income |  | **.00** |  |
|  | F | Other revenue/receipts |  | **.00** |  |
|  | G | **Total revenue/receipts (A + B + C + D + E + F)** |  | **.00** |  |
|  | H | Other income (for example, gains) |  | **.00** |  |
|  | I | **Total income/receipts (G + H)** |  | **.00** |  |
|  | **Expenses/payments** |  |  |
|  | J | Employee expenses/payments |  | **.00** |  |
|  | K | Fundraising Expense |  | **.00** |  |
|  | L | Grants and donations made for use in Australia |  | **.00** |  |
|  | M | Grants and donations made for use outside Australia |  | **.00** |  |
|  | N | Other expenses/payments  |  | **.00** |  |
|  | O | **Total expenses/payments (J + K + L + M + N)** |  | **.00** |  |
|  |  |  |
|  | P | **Net surplus/deficit (I - O)** |  | **.00** |  |
|  |  |  |
|  | **Balance Sheet Extract** |  |
|  | **Assets** |  |
|  | S | Total current assets |  | **.00** |  |
|  | T | Total non-current assets |  | **.00** |  |
|  | U | **Total assets (S + T)** |  | **.00** |  |
|  | **Liabilities** |  |
|  | V | Total current liabilities |  | **.00** |  |
|  | W | Total non-current liabilities |  | **.00** |  |
|  | X | **Total liabilities (V + W)** |  | **.00** |  |
|  |  |  |
|  | Y | **Net assets/liabilities (U - X)** |  | **.00** |  |
|  | **Go to Section E. FINANCIAL REPORTS** |  |
| **D3. FINANCE – LARGE ORGANISATIONS (revenue of $3 million or more)** |
|  | **A LARGE organisation is required to complete an AUDIT of its financial report**. |  |
|  | **In the report attached to this form, is the auditor’s opinion or conclusion about the financial statements modified?** |  |
|  | [ ]  | No |  |  |
|  | [ ]  | Yes |  |  |
|  |  |  |  | **If Yes, select the type of modification** |  |
|  |  |
|  |  | [ ]  | Qualified/Qualification |  |  |
|  |  | [ ]  | Adverse |  |  |
|  |  | [ ]  | Disclaimed/disclaimer |  |  |
|  | **Did the organisation have any related party transactions during the reporting period?** |  |
|  | A related party transaction is a transaction (other than reasonable remuneration such as salary, superannuation or directors fees) between the organisation and any person/entity including :* the members of the Governing Body of the organisation;
* the organisation’s executives;
* relatives of the members of the Governing Body of the organisation or its executives;
* other entities controlled or significantly influenced by the Governing Body of the organisation or its executives

It is important for any related party transactions a person has or may receive to be disclosed. For example, a Governing Body member receives a payment as a result of the organisation dealing with a business that the member has a financial interest in. |  |
|  | [ ]  | No |  |  |
|  | [ ]  | Yes |  |  |
|  |  |  |  | **If yes, list any related party transactions during the reporting period in the table below** |  |
|  |  |
|  |  | Payment/benefit amount | Name of person receiving the benefit | Purpose |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
|  | **Does the organisation have a documented policy or process about related party transactions and conflicts of interest?** |  |
|  | [ ]  | Yes |  |  |
|  | [ ]  | No |  |  |
|  |  |  |  | **If no, describe how the organisation manages related party transactions and conflicts of interest.** |  |
|  |  |
|  |  |  |  |  |
|  | **Complete the Income and Expenses Statement Summary and the Balance Sheet Extract below.** * Use the amounts shown from financial statements from the reporting period.
* Enter amounts as whole figures (drop off any cents) in Australian Dollars.
* Include Cash in Bank as *Total current assets*
 |  |
|  | **Income and Expenses Statement Summary** |  |
|  | **Revenue/receipts** | **$AUD***Enter amounts as whole figures (No cents)* |  |
|  | A | Revenue from Government, including grants |  | **.00** |  |
|  | B | Donations and bequests |  | **.00** |  |
|  | C | Fundraising Income |  | **.00** |  |
|  | D | Revenue from providing goods and services |  | **.00** |  |
|  | E | Investment income |  | **.00** |  |
|  | F | Other revenue/receipts |  | **.00** |  |
|  | G | **Total revenue/receipts (A + B + C + D + E + F)** |  | **.00** |  |
|  | H | Other income (for example, gains) |  | **.00** |  |
|  | I | **Total income/receipts (G + H)** |  | **.00** |  |
|  | **Expenses/payments** |  |  |
|  | J | Employee expenses/payments |  | **.00** |  |
|  | K | Fundraising Expense |  | **.00** |  |
|  | L | Grants and donations made for use in Australia |  | **.00** |  |
|  | M | Grants and donations made for use outside Australia |  | **.00** |  |
|  | N | Other expenses/payments  |  | **.00** |  |
|  | O | **Total expenses/payments (J + K + L + M + N)** |  | **.00** |  |
|  |  |  |
|  | P | **Net surplus/deficit (I - O)** |  | **.00** |  |
|  |  |  |
|  | **Balance Sheet Extract** |  |
|  | **Assets** |  |
|  | S | Total current assets |  | **.00** |  |
|  | T | Total non-current assets |  | **.00** |  |
|  | U | **Total assets (S + T)** |  | **.00** |  |
|  | **Liabilities** |  |
|  | V | Total current liabilities |  | **.00** |  |
|  | W | Total non-current liabilities |  | **.00** |  |
|  | X | **Total liabilities (V + W)** |  | **.00** |  |
|  |  |  |
|  | Y | **Net assets/liabilities (U - X)** |  | **.00** |  |
|  |  |  |
|  | **Go to Section E. FINANCIAL REPORTS** |  |
| **E. FINANCIAL REPORTS** |
|  | **Different financial reports need to be included with this form, depending on the organisations size.** |  |
|  | **Small Organisations** |  |
|  | [ ]  | I confirm that a statement of profit or loss and Balance Sheet is attached to this form. |  |
|  | **Medium and Large Organisations:** |  |
|  | *The organisation’s financial report must include:** *a statement of profit or loss and other comprehensive income;*
* *statement of financial position;*
* *statement of changes in equity;*
* *statement of cash flows; and*
* *notes to the financial statements.*
* *signed and dated authorised persons’ declaration about the statements and notes; and*
* *a signed and dated auditor or reviewer’s report.*
 |  |
|  | [ ]  | **I** confirm that a signed copy of the financial reports containing the above information and either the reviewer or auditors report is attached to this form. |  |
|  |  |  |
| **F. CONTACT DETAILS AND DECLARATION** |
|  | **Complete the declaration below:** |  |
|  | *This form must be signed by:* * *a member of the Governing Body such as the Chairperson, President or Secretary;*
* *a person who holds a position in the organisation who is authorised by its Governing Body to sign this form (such as a CEO or CFO); or*
* *an agent instructed/authorised by the organisation’s Governing Body to sign this form*
 |  |
|  | **Name of person signing this form** |  |
|  |  |  |
|  | **Contact number** *(Landline or Mobile)* |  | **Email** |  |
|  |  |  |  |  |
|  | **Position held** *(CEO, CFO, Chairperson/President, Secretary, Treasurer)* |  |
|  |  |  |
|  | **I declare that:*** **I am authorised to lodge this information on behalf of the organisation; and**
* **The information contained in this form and any supporting documents provided at the time or subsequent to lodgement are to the best of my knowledge and belief complete, correct and true**
 |  |
|  | **Signature *(Do Not Print)*** |  | **Date** |  |
|  |  |  |  |  |
|  | **Who should be contacted if there is a query about this form?** |  |
|  | [ ]  | The person signing this form |  |
|  | [ ]  | The contact shown below: |  |
|  | **Name of contact** |  |
|  |  |  |
|  | **Contact number** *(Landline or Mobile)* |  | **Email** |  |
|  |  |  |  |  |
|  | **Position held** *(CEO, CFO, Chairperson/President, Secretary, Treasurer)* |  |
|  |  |  |