



# Annual financial return for WA charitable collections licence

*Charitable Collections Act 1946*

## Purpose

This form is only to be completed by organisations who hold a charitable collections licence in Western Australia and are **NOT** registered with the Australian Charities and Not-for-profit Commission (ACNC).

All Western Australian charity licence holders who are not registered with the ACNC must submit a completed Annual Financial Return (this form) to the Commissioner for Consumer Protection (Commissioner) within six (6) months of the end of their financial year.

### IMPORTANT NOTE:

If the organisation is registered with the ACNC, it must lodge an Annual Information Statement (AIS) with the ACNC who will then advise Consumer Protection of receipt of that lodgement. **Please ensure your WA charity licence number (CC) is entered on the AIS.**

## 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 space in this form is insufficient.
- ▶ Complete all the questions. Failure to complete all relevant sections might mean that the return cannot be accepted and you will need to resubmit it.

## How to lodge this return

Please **email** the completed return and attachments to **charitiesaudits@dmirs.wa.gov.au**.

If you need any assistance please contact the Associations and Charities Branch on (08) 6552 9364.

## A. ORGANISATION DETAILS

1. What is the organisation's legal registered name?

2. What is the organisation's licence number?  
 Issued under the *Charitable Collections Act 1946 (WA)*

CC

3. This return is for the financial year ending:

Day	Month	Year

4. Is the organisation registered with the Australian Charities and Not-for-profit Commission (ACNC)?  
*If yes, you do not need to complete this form but are required to lodge an Annual Information Statement (AIS) online with the ACNC.*

Yes       No

5. Does the organisation have an Australian Business Number?

Yes       No

If yes, enter ABN here:

6. What is the organisation's contact address:

Postal Address:

Suburb:

State:

Postcode:

Telephone:

Email:

## B. ACTIVITIES

7. Did the organisation receive any charitable collections during the reporting period?  Yes  No

If no, why were there no collections?

*You may need to contact Consumer Protection on (08) 6552 9364 to discuss whether a licence is still required in WA.*

8. How much money was spent on the charitable purpose in this reporting period?

\$

9. Provide details of who you assisted with the funds raised during this reporting period.

## C. PRINCIPAL EXECUTIVE OFFICERS

10. Any changes to the nominated Principal Executive Officers (PEO's) of the organisation that you have registered with this office (e.g. Trustees, Directors, CEO, Chair/President, Secretary, Treasurer) must be reported within one (1) month of the appointment of the replacement officer.

Please confirm the organisation's current three PEOs:

1. Name:	<input type="text"/>	Role:	<input type="text"/>
2. Name:	<input type="text"/>	Role:	<input type="text"/>
3. Name:	<input type="text"/>	Role:	<input type="text"/>

If there have been changes to the organisation's principal executive officers, please complete and attach a Change of circumstances form available to download from our website.

## D. FINANCE

- ▶ Complete the relevant financial information section based on the organisation's size as identified in **question 11**.
- ▶ You must answer all the questions in this section applicable to your organisation's size.
- ▶ All questions relate to the relevant reporting period.

11. What is the size of the organisation based on its total annual revenue for the reporting period?

- |                          |   |  |
|--------------------------|---|--|
| <input type="checkbox"/> | <b>Small</b> – Annual revenue less than \$250,000                       | <b>Please complete questions 12 - 13</b> |
| <input type="checkbox"/> | <b>Medium</b> – Annual revenue over \$250,000 but less than \$1,000,000 | <b>Please complete questions 14 - 18</b> |
| <input type="checkbox"/> | <b>Large</b> - Annual revenue over \$1,000,000                          | <b>Please complete questions 19 - 23</b> |

## SMALL ORGANISATIONS

12. Did the organisation use cash or accrual accounting 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)

13. Financial report summary

- ▶ Please complete the Income and Expenses Statement Summary and the Balance Sheet Summary set out below. Check that you are using financial statements from the reporting period.
- ▶ Amounts should be entered as whole figures (drop off any cents) in Australian Dollars.

### Income and Expenses Statement Summary

Revenue/receipts		\$
A	Revenue from Government including grants	
B	Donations and bequests	
C	Fundraising Income	
D	Revenue from providing goods and services	
E	Investment income	
F	Other revenue/receipts	
G	<b>Total revenue/receipts (A + B + C + D + E + F)</b>	
H	Other income	
I	<b>Total income/receipts (G + H)</b>	
Expenses/payments		\$
J	Employee expenses/payments	
K	Fundraising Expense	
L	Grants and donations made for use in Australia	
M	Grants and donations made for use outside Australia	
N	Other expenses/payments	
O	<b>Total expenses/payments (J + K + L + M + N)</b>	
P	<b>Net surplus/deficit (I - O)</b>	

### Balance Sheet Summary

Q	Total assets	
R	Total liabilities	
S	<b>Net assets/liabilities (Q - R)</b>	

When completed please go to **Section E. CONTACT DETAILS AND DECLARATION**

## MEDIUM ORGANISATIONS

14. A medium organisation is required to complete a review or audit of its financial report. In the audit/review report attached to the financial statements is the opinion/conclusion modified?  Yes  No

If yes, what is the type of modification?

Qualified/Qualification  Going concern  Disclaimed/disclaimer

15. Provide details of 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.

Payment/benefit amount	Who received it?	Purpose

It is important to disclose any related party payments or benefits that a person such as a member of the Governing Body of the organisation or an executive has or may receive. For example, a payment that a member of the Governing Body of the organisation receives as a result of the organisation dealing with a business that the member of the Governing Body has a pecuniary interest in.

16. Does the organisation have a documented policy or process about related party transactions and conflicts of interest?  Yes  No

17. Financial report extract

- ▶ Please complete the Comprehensive Income and Expenses Statement Summary and Balance Sheet Summary set out below. Check that you are using financial statements from the reporting period.
- ▶ Amounts should be entered as whole figures (drop off any cents) in Australian Dollars.

### Comprehensive Income and Expenses Statement Summary

Gross Income		\$
A	Revenue from Government including grants	
B	Donations and bequests	
C	Fundraising Income	
D	Revenue from providing goods and services	
E	Investment income	
F	Other revenue/receipts	
G	<b>Total revenue/receipts (A + B + C + D + E + F)</b>	
H	Other income	
I	<b>Total income/receipts (G + H)</b>	

Expenses/payments		\$
J	Employee expenses/payments	
K	Fundraising Expenses	
L	Grants and donations made for use in Australia	
M	Grants and donations made for use outside Australia	
N	Other expenses/payments	
O	<b>Total expenses/payments (J + K + L + M + N)</b>	
P	<b>Net surplus/deficit (I - O)</b>	
Q	Other comprehensive income (if applicable)	
R	<b>Total comprehensive income (P + Q)</b>	

### Balance Sheet Summary

Assets		
S	Total current assets	
T	Total non-current assets	
U	<b>Total assets (S + T)</b>	
Liabilities		
V	Total current liabilities	
W	Total non-current liabilities	
X	<b>Total liabilities (V + W)</b>	
Y	<b>Net assets/liabilities (U - X)</b>	

18. Please **attach a copy** of the signed financial report and the relevant signed audit/review report for the reporting period. Medium charities **must** submit:

- a financial report for the reporting period, including –
  - 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's report.

When completed please go to **Section E. CONTACT DETAILS AND DECLARATION**

## LARGE ORGANISATIONS

19. A large organisation is required to complete an audit of its financial report. In the audit report attached to the financial statements is the opinion/conclusion modified?  Yes  No

If yes, what is the type of modification?

Qualified/Qualification  Going concern  Disclaimed/disclaimer

20. Provide details of 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.

Payment/benefit amount	Who received it?	Purpose

It is important to disclose any related party payments or benefits that a person such as a member of the Governing Body of the organisation or an executive has or may receive. For example, a payment that a member of the Governing Body of the organisation receives as a result of the organisation dealing with a business that the member of the Governing Body has a pecuniary interest in.

21. Does the organisation have a documented policy or process about related party transactions and conflicts of interest?  Yes  No

22. Financial report summary

- ▶ Please complete the Comprehensive Income and Expenses Statement Summary and Balance Sheet Summary as set out below. Check that you are using financial statement from the reporting period.
- ▶ Amounts should be entered as whole figures (drop off any cents) in Australian Dollars.

### Comprehensive Income and Expenses Statement Summary

Gross Income		\$
A	Revenue from Government including grants	
B	Donations and bequests	
C	Fundraising Income	
D	Revenue from providing goods and services	
E	Investment income	
F	Other revenue/receipts	
G	<b>Total revenue/receipts (A + B + C + D + E + F)</b>	
H	Other income	
I	<b>Total income/receipts (G + H)</b>	

<b>Expenses/payments</b>		<b>\$</b>
J	Employee expenses/payments	
K	Fundraising Expenses	
L	Grants and donations made for use in Australia	
M	Grants and donations made for use outside Australia	
N	Other expenses/payments	
O	<b>Total expenses/payments (J + K + L + M + N)</b>	
P	<b>Net surplus/deficit (I - O)</b>	
Q	Other comprehensive income (if applicable)	
R	<b>Total comprehensive income (P + Q)</b>	

### Balance Sheet Summary

<b>Assets</b>		
S	Total current assets	
T	Total non-current assets	
U	<b>Total assets (S + T)</b>	
<b>Liabilities</b>		
V	Total current liabilities	
W	Total non-current liabilities	
X	<b>Total liabilities (V + W)</b>	
Y	<b>Net assets/liabilities (U - X)</b>	

23. Please **attach a copy** of the signed financial report and the relevant signed audit report for the reporting period. Large charities **must** submit:

- a financial report for the reporting period, including –
  - 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's report.

## E. CONTACT DETAILS AND DECLARATION

24. Who is the primary contact person for the organisation?

Title:  Mr  Mrs  Ms  Miss  Other ▶ \_\_\_\_\_

Name:  Surname:

Position held:   
*e.g. CEO, CFO, Chairperson/President, Secretary, Treasurer*

Telephone number:  (landline or mobile) Email:

### SIGNATORY AND DECLARANT

This form must be signed and declared by:

- a member of the Governing Body such as the Chairperson, President or Secretary;
- a person who holds a position in the charitable organisation who has been authorised by the Governing Body to sign this form (such as a CEO or CFO); or
- an agent instructed/authorised by the Governing Body of the charitable organisation to sign this form (such as a lawyer or an accountant).

If the signatory is different to the contact person, please complete the section below:

Name of person signing this form:

Position held:   
*e.g. trustee, director, chairperson/president, CEO*

Telephone number:  (landline or mobile) Email:

### Authorisation and Declaration:

- ▶ I am authorised to lodge this information on behalf of the organisation.
- ▶ 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:  Date:

## LODGING THIS FORM

By email: **charitiesaudits@dmirs.wa.gov.au**

If you need any assistance please contact the Associations and Charities Branch on **(08) 6552 9364**.

**Please retain a copy of this form for your records.**