**Department of Commerce**

 **Making The Change**

 **Associations Incorporations Act 2015**

Good morning everybody and thank you for coming to this presentation on the new associations law. My name is Libby and I am from the association branch and I will be your presenter this morning. So today what we will be going to talk about is the effect of the new association law on existing incorporated associations. We are going to go through an overview of the changes. Changes to the existing requirements when the new laws commence.

I am going to explain the prescribed model rules and how associations can use them when updating the rules. And we are also going to talk about some of the transitional changes that will be coming within the new law.

Starting with the new law, from the 1st of July 2016, the new Associations Incorporations Act 2015 will be commencing. It is going to replace the existing 1987 legislation which applies to more than 18000 not for profit associations and clubs across Western Australia.

So the new laws are going to have a far reaching impact on our community which us why we are running these information sessions. So starting with the changes and how they are going to affect existing associations, firstly there is no requirement for an association which is already incorporated to go through any re-enrolment or re-incorporation process. Anyone who was incorporated on the 30th of June 2016 will still be incorporated on the first of July. The associations name will be the same. Their registration number is the same. And their date of incorporation is exactly the same as well. So if you are dealing with any funding bodies or anything like that, and they are asking for something to prove you are incorporated to the new law, you can provide your certificate of operation because that is just as valid prior to the commencement of the new law.

For committee members, anyone that was the committee under the existing 1987 law will be the committee when the law commences. So there is no requirement to re-elect or re-enrol your committee or appoint anybody. Obviously, when people step down or you go through an election process that will change but the switch over between the two laws will be the same. And the same with membership, anybody who was member of the association under the 1987 Act is a member under the 2015. There is no requirement to go through any re-enrolment process with your members either.

With respects to application for incorporation or any change of rules or wind up applications that may be on-going, if the process has started prior to the new law commencing, that can continue. So if an association makes changes to its rules in June, they can still be lodged with the Department of Commerce and we will be able to accept them.

So now we are going to go through the changes to the existing requirements that are going to be introduced with the new law. All incorporated associations are required to have a set of rules that will include information about the day to day running of their associations. They will also provide information about who the members are, who the committees are, how to call meetings and how to maintain financial records. Incorporated associations will continue to have a set of rules but what will be changing will be the content of the rules. Under the current legislation we have what’s called the Schedule 1 items. That is 14 matters that each association must include in the rules of the association.

And they are straight forward things that I have mentioned; process for calling meetings, inspection of records, general governance requirements etc. What is changing is the Schedule 1 items are increasing from 14 to 19. And we are introducing new requirements like all incorporations will need to include a dispute resolution process in their rules. They have to define their financial year in the rules. A lot of associations do that now but it is going to be compulsory for all, going forward. There will also be a requirement in the rules to disclose the distribution of surplus property in the event the association winds up.

And surplus property can be distributed to a number of non for profit organisations or to any organisation that has a current charitable collections licence. That will be the distribution criteria under the new law. You don’t need to specify that in your rules but you will need to include what is going to happen to the surplus property.

To incorporated associations understand the Schedule 1 items, we have a rules checklist which is available on our website. And basically it gives you some general information about some of the other requirements you might want to think about, reviewing in your rules. And It also has a list of schedule 1 items. And any new schedule 1 item is defined in bold.

Next, the annual general meeting. All incorporated associations are required to hold an annual general meeting once every calendar year. It’s the time that all the members can get together and provide information about how the association has been running over the last year. A lot of associations use it as the opportunity to elect the committee, present reports and it’s also the time that members receive the financial accounts.

So the AGM is still considered the most important meeting of a association but they will now have 6 months from the end of financial year to hold their AGM. That is an extension form the current 4 month requirement. So if your association’s financial year ends on the 30th of June, you now have until the 31st of December to hold your AGM. If for whatever reason, you are unable to hold the meeting within that time frame, you still need to apply to the department of commerce to get an extension. We are hoping that the additional time will take the pressure off the association, particularly when it comes to preparing their accounts.

Record keeping. There has been some changes to the record keeping requirements. Associations are still required to maintain a up to date registrar of members, record of office holders and the rules of the association. What is changing is when a person becomes a member of an association, the latter is obliged to give a copy of the rules. That can be a hard copy handed to the member. It could be a electronic copy emailed to them. It is also acceptable to email a link to of the rules in a website to the member. It won’t be acceptable to say the rules are on the website, go and find them yourself. You will need to give the person a direct link to the information. Existing members are not obliged to receive a copy of the rules. However, if a member requires to have a look at the rules, they should be made available to them anytime.

With respect to the registrar of members, we have been responsive to the concerns about privacy over the years. So what it’s happened in the register of members is that the association would be able to include the email address in place of residential or postal address for members on the register. So that means, when the member joins the association, they will be able to nominate and include the residential address, postal address or an email address on the register and in the event if member in which to expect the record. That information that would be made available. And we are hoping that inclusion of an email address on the register I will address some of the concerns that has been raised with us.

What’s also changing is they are bringing in some penalties for misuse of the information obtained from the register of members. So the purpose of the register really to ensure the committee members can get in contact with members about association business, send notices obviously if there something happening with the new association that they want to right the members about, making some informed things that are happening. That is what the committee uses it for. From the members perspectives, it is about getting in contact whit the members for association activities. So it might be the member is setting up a new initiative and he is looking for other interested members to help for with the activities, maybe they are looking for people help them with their fund raising. The idea is that member can access to the member register, get the contact details for the other members and write what kind of supports they need in association activities. So with this is mind it is actually an offence under the new law to misuse that information. And here, we are talking about receiving information from the member’s register and using it for a purpose not relating to the other purpose activities to the association. And a prime example is distributing advertising materials made be they charitable, religious, political or commercial. That would actually be an offence under the new law, so you need to make sure that if you are accessing to the member’s register, it is for association’s purposes.

Financial changes, this one caused a lot of stir in Parliament, there are a lot of concerns with us, during the lead up to the introduction of the new law about the financial issues. How is the financial recording going affect the associations. So starting off with what is staying the same. All incorporated associations are required to maintain true and correct financial records. That record and explains all the financial transactions. So you should be able look at the accounts at any time and the be able to see money coming in, coming out and what was the purpose of the transaction.

They are staying the same. The other thing would be the same, is each annual general meeting, all incorporated associations are obliged to present annual accounts to their members. What is changing, is what would be in the annual account itself. What we are doing introducing a tiered financial reporting system. And it is going to depend on the association annual revenue has to which the association falls into. So basically, we are looking for any association in the zero to 250 000 dollars mark, tier one association and broadly their obligations in terms of the reporting would be the same as they are now. There is also no requirement for a tier one association to be audited. What I will say is, if the rules of the association required audit, if the members requested an audit, if it is an requirement for an affiliation or recording to a parent body, or it is required for any funding or license purposes even if an association is in tier one, they should to be getting their accounts audited. While it is not required under our legislation if it is required for any other purpose, you will still be required to have your account audited.

Two associations are only one between 250 000 and millions dollars and now would be obliged to have their account reviewed each year. It is also a requirement that accounts prepared for tier two or tier three are prepared in accordance Australian accounting standards.

I would expect to that these figures would probably be prepared this way anyway. In terms of who can review the accounts, first it needs to be someone independent of the association and it can be anyone who is registered with the organization such as the Australian Institute of Public Accounts, CPI Australia etc.

Anyone in the tier three category, so that’s over million dollars you are required to have your account or audited each year and they need to be audited by someone with current public practice certificate issued by CPA or the institute of public accountancy. I am not going to go through the differences between what’s included or the report for each year because it is going to be very specific to which association and they must to need to do. So, that information we have in transition pack. They actually go through the requirement for each year and explains what is required for each group. So, if you interested in finding what your specific reporting requirement would be, have look in the transition pack.

Just to be clear, when these reporting requirements will actually commence. So, these requirements will apply to the first financial year of an association commences on or after the first of July, 2016. So, if your association’s financial year ends on 30 June, on the first of July, 2016, you need to start preparing your accounts. So that at the end of 2017 financial year, so 30 June, 2017, you will be able to report in accordance with these tier one reporting requirements. If your association is running on January to December financial year, then you won’t need to start preparing on its basis until the first of January, 2017. Disclosure of interests. Under the current legislation all committee members, incorporated associations are obliged to disclose any financial interest pecuniary interest they having a contact been considered by the committee. This is been an expanded into a new law to include material personal interests. So it is not just going to apply financial interests. Some examples would be, the associations are talking about employing and particular business or a particular type of business and a committee member is employed in a particular field. That is the direct conflict of interest or direct material person interests because obviously if associations employs the committee members company show his. The non-committee member is going to receive the direct benefit. Another example would be employing a family member of someone who is on the committee. That committee member has interests in that decision make in process but it is not necessary direct financial interests. That is why the shift away from financial interests only. Another example would be practically in certain association field we find we have one or two committee members, that might be involved in more than one association operating in the same sort of industry. No situation, maybe more the one association is applying for a contract or some kind of funding.

That committee member is knows those of association to be apply for the same funding. The have interests to disclose in that situation as well. Because obviously, they could guess process so one of they need, their association receive the contract over the other. That is better to remove of this all process together. The requirements would be the committee member is obliged to disclose the material personal interests. That disclosure must be minuteted and that committee member is obliged to leave the room while the discussion takes place.

That is a change as well. Prior to the new law it is always been a recommendation and the good government recommendation, that the committee member leave the room is now actually an legal requirement. That they move themselves completely from meeting, while the decision process is gone through.

The last point is, at the next general meeting of the association that committee member is again obliged to disclose the interests to the members of the association. That is even if the committee has gone through the process and they weren’t a successful applicant. They are still obliged to disclose their interest in the decision making process. And really it is just about open the transparency, decision making process of the association. Obviously clear to the committee level, then it is also made clear to the members that the committee was aware that there were interests, in a particular matter being considered and that it was managed appropriately.

It shows that the decision making process was above board effectively. About half way through now, I am going to move onto some of new introductions with the association’s law. Upon until now, I have been talking about the changes to the existing requirements, we’re actually moving and talking about some of new editions starting with committee and officers duties.

Up front these requirements apply to the committee or the board members of the association and any officers that are directly involved in the management of the association. These officers don’t necessary need to be a member of the association, or member’s committee for their requirement to apply. So here we might to talking about a manager or the association or a CEO, those sorts of individuals as well, these requirements will apply to them. Basically, what is happening is we are codifying the existing common law duties on committee members and officers and putting into the legislation and the idea is to make it clear to the officers what their obligations are under the legislation. The committee members and officers must exercise their duty with care and diligence in good faith and for a proper purpose. They must not misuse their position or any information they may obtain as a result of their position. And they must not allow the association to trade while insolvent. To give you an idea, particular around care and diligence which is a usual term actually means for committee members. Basically we are looking things being prepared for the meeting of your association. And that might mean reading the papers and making sure you’re familiar with the agenda of the meeting before you actually attend. Making sure you’re aware of the financial position of association revealing any financial statement you receive. Having a broad understanding of the association’s financial position. If you have any questions, making sure you ask and understand what’s going with your association. That is really important, particularly in situations where you are thinking about entering some kind of loan agreement or you applying for grants for funding. How could you be expect to make decision like without understanding how it is going to effective association for a financial perspective. Really making sure, you are aware and understand the association s financials. Keep yourself informed about the associations operations and activities. Particularly, if the associations is starting some news activities. As the committee, you are responsible for ensuring that association has any public liability insurance or fund raising permits. Maybe you need a occasional liquor license.

It is your job to understand what your association needs in order to see these activities through. It is very important that you are actually aware of what’s going on within your association. You need to take steps, to make sure your association complies with the others legal applications. So here we are talking about things like if you are employing staff understanding your obligations as an employer, you need to provide a safe work environment. You need to make sure that your association is properly registered from a taxation perspective. You need to be aware that you are paying your members’ superannuation entitlements for example. If you involved in particular activity, you need to make sure you have the appropriate insurances. These are all the sorts of things committee members need to be aware of, when making decisions. These are the sort of duties we are talking about in terms of care and diligence. Our good governance guide for incorporated associations is available on our website includes a lot of information about these things. If you are looking for a starting point on what you taxation obligations might be, go on and have a look at taxation chapter. It will give you some basics information and tell you when you can go find the relevant organization that you need to speak with. The other point I will make with duties is that there’re defenses under the new law. So, basically, if a committee member has made a reasonable decision, based on the information available to them at the time and for whatever reason the outcome is not favorable. They decided they are going to run this event and they go through, they organize everything and unfortunately, that event still runs at lost, that does not mean committee member has breached the duty. It simply means that it did not pan out that time. Just be aware of that. As long as person has acted I guess in good faith and appropriate advice and information we would not be of the view that they breached their duty. If everyone has said that no, this is not an appropriate thing to do. Accounting lawyer and the rest of the committee say no, but the committee members pursues it anyway, then there maybe a case that they are breaching their duties.

Dispute Resolution. As mentioned before, the schedule 1 items are being increased, to include the requirements that all association have a dispute resolution process in their rules. That is the first step in resolving any dispute you have between your members or any dispute within your association. Follow the dispute resolutions process that is put that in your rules. And I would be encouraging groups if you find you don’t have any dispute resolution process you get your rules at today quickly as possible. And the sorts of things we are looking for in a dispute resolution process is really the principles of natural justice where a concern is raised about a member, they are made aware of the issues that are raised against them.

They are made aware of the issues that have been rise again them. They are given an opportunity to respond to those issues or those concerned and any events the decision is made against them they are given some opportunities to appeal that decision. That’s really what we are looking for in a dispute resolution process. If however, the members go through that process in the rules and are still unable to reach a satisfactory outcome, under the new law there will be the option to refer the matter to SAT. So that is a state administrative tribunal. You will now be able to refer the dispute to mediation or give orders directing at the rules being followed. Or enforcing the rights of a particular member. Rules include all documents sent secure are opened, to inspect. That’s why the rules required and the association is refusing to make that, documents available maybe... the SAT will be able to give an order that particular document is made available for inspection in accordance. That’s really the sort of situation where the SAT may come involved. But I would say the first step is to go through the dispute resolution process in your rules. If you have any peak bodies or parent organization that you can seek assistance from if they have a good hierarchy that they can go through then make sure you utilize the channels available to you. So hopefully you don’t get to the stage where you have to go to the SAT.

Some of the other new provisions – The power of the commissioner for consumer protection, who is responsible for the administration of the associations incorporations, have been increased some what, but I will say is that the powers that being introduced would be options of last resort. So we’re not expecting to going to need to utilize the powers often. One of these powers would be that the commissioner will be able to direct the association to hold a general meeting. The thought behind this is that the dispute occurring in the association has got two such a stage that is effecting the way the association is operating. Then, calling a general meeting to discuss the matter may be a way to work on the issue. The commissioner will have the power to direct the meeting that is called so that the particular issue can be discussed. To be clear, the commissioner does not get a vote in the decision they have made about the association and the department is not involved in a meeting where they will they just say, you need to call a meeting. And then the members will deal with the dispute themselves. That’s one of the new powers.

The other one is the commissioner would be able to apply to the state administrative tribunal for the appointment, of a statutory manager.

A statutory manager will basically step in and take on the rules and responsibilities of the committee either for a specific period of time, or until the satisfied that the issue within new association has been resolved. And a that time, the running of the association would be returned to the committee. Now, it is a big decision to say we are going to move the committee from their position within the association. Obviously, you expect the committee knows the purposes of the associations knows its membership far better than an outsider would.

It would be an absolute option of last resort. Hopefully, it is not a power that we need to use often. There is this one, you need to be included at the new law.

Amalgamations. Under the current legislation, there is no a formal process for amalgamating more than one associations which can make things little bit difficult. Particularly, we see a lot in sporting clubs where there might be a junior and a senior club incorporated separately and decided to merge their affairs, activities of the association. There is no easy process at the moment to allow these two groups to merge. So we have introduced a amalgamation process. Basically, we require each association who is going to be party to the amalgamation to pass a special resolution, confirming that they want to amalgamate and accepting the rules and the name of the new merged association. So each association that is party to this merger goes through the process and submit all the relevant documents to the department.

And we will be able to go through and dissolve the existing associations set up a new one. An all the association’s properties would be able be rolled into that new association. We are hoping that will that will streamline things for associations looking to amalgamate with others groups.

The other new provision that would be commencing is the notification requirements for associations. At the moment, there is no requirement for associations to notify the department if they change their address. We have 18,000 associations and if we are lucky, we feel we may have about 12 000 addresses that are current. As he can see, put us in a little bit disadvantage, when it comes to getting information about a new law about 2 of ours associations. In the new world, where an associations changes its rules, it would be obliged to lodge notification of the change of address with the department within 28 days. And you will be able to do that online, using our associations on line system. That is one change that is coming. When you elect a new secretary each year, the address that is recorded with us if they have personal address, make sure they are updating that information with us. If an association has a PO Box or a registered address, an office that they use, pretty much of the time, it is probably not going to be such an issue. They would need to update that information with us once and going forward that won’t need to be done too often.

The other change is that we will be introducing some annual information statements. To be clear, they will not be on our requirements for incorporated associations. We would not be requiring copies of minutes. We would not be requiring any reports. And we won’t require any financials to be lodged with us either.

What we will be doing is setting up online information statement form and will be asking for information like: Does your association still have six members? When were your last AGM held? What is your current address? If you have haven’t lodged it with us, you have an opportunity to do it then. And confirming that your association is meeting it’s financial obligations. You might be obliged to tick which your association is and confirm that yes you are presenting, with the requirement. That is really what we are looking for and turns any information statement.

Just to be clear. What I have given you is examples until the regulation have been confirmed, we won’t be able to tell exactly what is going to be in the information statement. But I guess it was what they are proposing to include. But it still subject to final approval. And we are not anticipating that the annual information statement will start on the first of July. We will probably be delaying that, potentially to the end of the transition period. Please keep an eye on our newsletters, our social media and our website for information about when the annual information will be commencing because at the moment, we can’t tell you for sure.

So moving onto the prescribed model rules. At the moment, the department has a set of model rules available to assist associations when they are becoming incorporated or going through the process of updating the rules. Basically, it is a formal constitution where you just fill the blanks and you can adopt those as your rules of your association.

Under the new law, the prescribed model, rules are going to put into the regulations. So at the moment, it’s just a good governence document recommended by the department. This one is going to be a new law.

Associations would have the choice either adopting the model rules in their entirety in which case they provide four pieces in the information; the name of the association, the object of the association, the calling for general meeting and they confirming their financial year. That is all the information that associations would need to provide to the department if they choose to adopt the model rules. That is one option available to. Everything else is provided for, in the model rules document.

To be clear, if you change anything in the prescribed model rules, the items that I have just mentioned, you won’t be considered to have adopted the model rules anymore. It is still open to associations to have their own rules that are completely different to the prescribed model rules, there is no issue with that. So if you have you association set up in a particular way and you are very happy with the structure of your rules, there will no problem with you continuing to use your documents going forward. You may want to refer to your model rules for information about the considering, the dispute resolution process is in the prescribed model rules. You can always look at that aside of what you are going to adopt in your existing documents.

If you do use the model rules, you won’t be able to change anything within the document. It would be accepted as it is. The model rules are available from the department’s website. They will be including the regulations that are approved probably around July this year when the new law commences. Just be aware; though we are not proposing to make any exchanges to this document, it is still considered as can be a draft for the time until it is approved as part of by the regulation process.

Once of the new law commences on the first of July. There are some things that incorporated association would be required to do in order to transition over to the new law. The first is provide us with a current address for service. So within 3 months of the new law commencing, all incorporated associations would be obliged to notify us of the current address. So at the moment, we have got 18 000 with 12 000 addresses. Hopefully, during the three months, we will have 18 000 addresses. We can be very hopeful.

If your association is currently involved with our associations on line system, and you are confident that you will be address you have registered with us, if it is correct and current address of the associations, we are writing into our regulation that we would be able to accept that is the address, for the purposes of the transitional requirement. If you are already involved in an association on line and your address is correct, there would be no requirement to notify us of your address details.

All incorporated associations would need to go through to the process of reviewing their rules and updating them to ensure, they comply with the requirements of the new law. Here as well, we are talking about if you are missing some of the schedule one items, that would be required by new law., you need update your rules to include those matters. Maybe you need to add in a dispute resolution process or maybe you are not defining the financial year at the moment. That may be, the only update that is required.

To make it easier for your association, we are providing a three year transition period in which these changes to the rules will be done. So do not panic and think, first of July, we need to update the rules lodged with us. You have three years to be plenty of time, to go through the process of revealing your rules. Making sure you there are still relevant to the need for your association and then taking the necessary steps to see they comply with the requirements of the new law. I guess the other point that you make here is during the three year transition process to ease the burden on associations. Committee members would be able to pass the changes required update the rules and lodge them with the department without going through the process of calling a general meeting of the members and passing the special resolutions.

 To be clear, that is one time only offer. Once the committee has passed changes required to get the rules and line with the new law. They judge your requirement of making change with the membership involved who kick back in. And also, to be clear, you can only change the rules to make the requirement of the new law. You won’t be able change the name or the objects without going through special resolution process with your members. Just be very clear on. All you need to do is your dispute resolution could be or your financial year. The committee will be able to do that on the half association.

Alternatively the members, the committee can still decide, should be making any changes and call a general meeting and go through that usual process if that’s you would prefer to do. Look at your options. You can choose to adopt the model rules or you can look to update and rewrite the requirement in your existing association rules. It is completely up to each group which option is good for them.

The changes to the rules will still need to be lodged with consumer protection in order for them to take effect. You have 28 days from the committee passes the change to lodge them with the department. And would be able to do that on line, using association on line. Once the document have been accepted by the department, you need to know to notify your members that the changes has been passed. This applies in the situation with the committee has made a change on behalf of the association. At the next annual general meeting, with the notice that you send out of the members, you need to include a notifications that the rule change has been completed. Once you have done that, you’ve made the transition to the new law and you would be able to get on with the activities of the associations as per normal.

Where do you find information about the new association’s law, the transition processes involved in association online etc. The department has a range of resources available for associations. We will be continuing to add to this collection and update the information. Everything we do is available on line. If you go to the department’s website, you will be able to download copies of things like transition packs. You can get a copy of our checklist. You will be able to access to inc guide. Everything is available on line.

Transition pack is one tool we have available to help association navigate the changes to the new law. Transition pack one is released in February and provides an overview of the changes, goes through the financial reporting requirement each year. Also provide committee mission basically the day the new law commences. What would they need to do first and that’s really the things I have been talking about here in terms of updating, the address details with the department, looking to review your rules. Maybe, making members aware that the changes has happened, and the new law has commenced and probably, assuring them that is not going to effect the status of members of the association.

We would be releasing more transition pack along the way and please, sign up to our newsletter. Keep an eye on our Facebook and Twitter accounts. Have a look on our website because when you release the information that is how we will be making associations aware of it.

We also run information sessions generally on occasion generally around the Perth metropolitan area. That’s why we have a copy of the presentation, the slides on our website, if you want have a look for more details, that is available, as well.

The new law references, if you are looking for a copy of a new law, that is available for a statement publishes website. You can download for free. If you want have a hard copy, I believe you do actually to have a p from outside. I would definitely be encouraging people to look at online free version. The model rules are available from our website as I said at the moment, they are still technically a draft, but we are not expecting that would be any changes to the document. Please, look at them and start thinking about, whether your association would prefer to adopt the model rules. Or whether you prefer to rewrite your existing rules.

Last document relevant to the new law, is the regulation. That is not currently available and there is not likely the regulation would be available to the public prior to the commencement of the new law. But for the most part, the regulation including information about what would be required with lodging form with the department. Information about the fees and notices and that sorts of things. So I guess the document we have available now, the model rules, the act, the transition pack should be more than enough to help get your association through that transition process.

**Q & A**

I suppose until the new law was proclaimed, all we can say, that it is expected to start on the first of July. It hasn’t been officially approved to start on that day. Everyone is working for first of July. We expect, we would be 99% sure that 1st of July would be commencing.

We are considering options to either reduce the fee or waive for the purpose of the transition period. Any other time, if an association is updating rules, is looking for 24 dollars.

Any association adopt the model rules. Only need to give us four pieces of information. Any future change to the model rules if we decide update anything or any points would automatically be updated for those associations. If an association has not adopted the model rules wants to make changes does still need go to the process themselves as opposed to it being done automatically.

While we do have finance provisions in the act, we are aware that we are dealing with volunteers and also the nature of committees means that a lot of knowledge goes through the associations where people leave. I guess the first point we will looking at is providing education advice to the association and helping and get back on track, and making sure they are also making requirement in the future.

The changes to this law aren’t going to have an impact on that system. The law is changing in that association would be able to trade under the new law provided that any income that they generate be put back into the activities of the associations. They have some restrictions on trading that are being lifted, but I can’t comment whether it will change your situation.

I think where possible we are lining ourselves with the ACNC which is the Australian not for profit charities commission. We review to make it easier for the other association. Our tiers are matched up with the ACNC. Our reviewers are matched up with the ACNS. And where possible we’ll be looking at making the information statement see more as well.

As I said, I am from the Department of Commerce. If you are looking for more information about the new laws, I would say, go to our website first. As second point we do, have a dedicated associations general enquiry team who you can call on our 1300 number. I would be able to provide answers to a question you may have about wall of the association on line. And they will be able to provide any answers to any questions you may have about how to enroll to associations online, what changes are required on the new law. They will be able to help you. We also have an association’s email address and we would be able to take requires there as well.

Thank you very much for your attendance this morning. If you have anything else in please come and have a chat me. Other than that, thank you very much for your attendance.