

Fundraising laws – State and Territory requirements¹ (up to date as at 6 April 2020)

State / Territory ²	Regulator and source of requirements	General requirements	Exemptions	Relevant form and application requirements	Ongoing compliance requirements ³	Requirements in respect to the giving of an authority to fundraise	Permissible expenses
NSW	<p>Regulator: NSW Fair Trading</p> <p>The Act: Charitable Fundraising Act 1991 (NSW)</p> <p>The Regulations: Charitable Fundraising Regulation 2015 (NSW)</p> <p>The Standard Conditions: Standard Authority Conditions</p> <p>Other guidance: Charitable Fundraising Guidelines</p> <p>Register of fundraisers: See here.</p>	<p>A person who conducts a fundraising appeal is guilty of an offence unless the person:</p> <ul style="list-style-type: none"> holds an authority to conduct the appeal; is a member of an organisation, or an employee or agent of a person or organisation that holds an authority to conduct the appeal; or is authorised to conduct the appeal without an authority (i.e., those who are exempt).⁴ <p>A “fundraising appeal” is defined as ‘the soliciting or receiving by any person of any money, property or other benefit’ if before or in the course of soliciting the person represents that the purpose of soliciting money is or includes a charitable purpose.⁵ “Charitable purpose” is defined under common law, with the addition of any benevolent, philanthropic or patriotic purpose.</p> <p>Licence period Licenses can be for an</p>	<p>The following may conduct a fundraising appeal without being the holder of an authority:⁸</p> <ul style="list-style-type: none"> an organisation or person, or one of a class of organisations or persons, authorised by the regulations (including councils⁹ and Universities);¹⁰ an organisation established by an Act and subject to the control and direction of a Minister (for example parents and citizens associations and NSW state emergency services); a member, employee or agent of any organisation or other person referred to in the above dot points who is authorised by the organisation or other person to conduct the appeal; a person who, in accordance with section 11 of the Act (i.e., “traders”),¹¹ conducts the appeal in conjunction with the holder of an authority. <p>Small fundraisers:</p>	<p>General process</p> <p>To apply for an authority to fundraise, you must download and complete the Charitable fundraising application and lodge to charity.inquiries@customerservice.nsw.gov.au.</p> <p>As part of the application, you will need to include:</p> <ul style="list-style-type: none"> information about the proposed beneficiary (who is to be the holder of the authority) including structure of organisation; details of the appointed contact person; auditor details; and whether a trader will be used, <p>and attach:</p> <ul style="list-style-type: none"> a statement of objects; a copy of the constitution or trust deed and/or certificate of registration or corporation; details of the auditor’s qualifications (if they are not a registered company auditor); and a copy of the latest audited financial statements (for renewals only). <p>Requirement to list a NSW</p>	<p>Banking requirements</p> <p>Money received in the course of fundraising must be banked immediately, before deduction of expenses, into an account with a bank, building society or credit union.¹⁶ The account must be maintained in accordance with section 5 of the Standard Authority Conditions.</p> <p>Maintenance of proper books of account and records</p> <p>Authorised fundraisers must maintain such books of account and records as are necessary to correctly record and explain its transactions, financial position and financial performance.¹⁷ This includes keeping, where relevant, the following:¹⁸</p> <ul style="list-style-type: none"> cash book; register of assets; register of receipt books; register of tickets; petty cash book; minute book; register of participants; record of identification badges; register of collection devices; register of financial interests. <p>These requirements apply in addition to the ACNC record keeping requirements.</p> <p>Receipting</p>	<p>When an organisation or individual seeks to fundraise on behalf of your charity, you need to authorise them in writing to collect any donations.²⁵</p> <p>Collections that are not face-to-face</p> <p>Any authorisation given by an authorised fundraiser to a member, employee or agent who participates in a fundraising appeal <u>otherwise</u> than as a face-to-face collector must be <u>in writing</u> and must meet the requirements in condition 10(1) of the Standard Authority Conditions.</p> <p>Face-to-face collections</p> <p>Any authorisations to a member, employee or agent who conducts or participates in a fundraising appeal as a face-to-face collector must be in the <u>form of an identification card or badge</u> and must meet the requirements in condition 10(2) of the Standard Authority Conditions.</p> <p>Traders</p> <p>A “trader” is defined in the Act as an organisation or individual fundraising on the charity’s behalf that is receiving a financial or</p>	<p>Where an appeal involves donations only (i.e. no supply of goods or services)</p> <p>All reasonable steps must be taken to ensure the appeal expenses do not exceed 50% of the gross income obtained.³⁴</p> <p>Where an appeal involves supply of goods or services</p> <p>All reasonable steps must be taken to ensure that the expenses payable in respect of the appeal do not exceed a fair and reasonable proportion of the gross income obtained.³⁵</p> <p>Lawful and proper expenses</p> <p>The Minister can determine what constitutes a lawful and proper expense in connection with a fundraising appeal, fundraising appeals of that class or description or fundraising appeals generally.³⁶ In deciding what is considered a “lawful and proper expense”, the Minister will look at the ratio of expenses to gross income of the fundraising appeal and will determine if they consider this to be reasonable in the circumstances.³⁷</p> <p>The following expenses are not lawful and proper:³⁸</p> <ul style="list-style-type: none"> expenses prohibited under any law;

¹ There are other laws relating to lotteries or gaming in each State/Territory which have not been included here. We have also not included any additional requirements that may be in place for local governments, for example, obtaining permission for door-knocking appeals, street collections and large outdoor events. This fact sheet also does not include provisions in the Australian Consumer Law that are relevant to fundraising activities (for example, provisions around misleading and deceptive conduct and unconscionable conduct).

² This table does not include Northern Territory as it does not have legislation that governs fundraising. However, the Department of Attorney-General and Justice is responsible for regulating any raffles or gaming activities in the Northern Territory.

³ Fundraisers will need to comply with the relevant Act and Regulations in each state and territory as well as any conditions imposed on them by the regulator. The requirements are lengthy so we have selected those that we consider to be most relevant.

⁴ Section 9(1) of the *Charitable Fundraising Act 1991* (NSW).

⁵ Section 5(1) of the *Charitable Fundraising Act 1991* (NSW).

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		unlimited period of time but are usually granted for a period of five years. ⁶ The Licence allows an organisation to fundraise for its charitable purposes <u>from NSW public only.</u> ⁷	<p>The Regulations have prescribed that small fundraisers are exempt from the obligation to hold authority to conduct fundraising appeals. Small fundraisers are any organisation or person that:¹²</p> <ul style="list-style-type: none"> • does not receive more than \$15,000 gross in any financial year from any fundraising appeals it conducts in that financial year; • does not receive any remuneration for conducting fundraising appeals, other than payment of lawful and proper expenses determined in accordance with the Regulations; • only engages persons on a voluntary basis to participate in its 	<p>address for notices</p> <p>The application requires an address in NSW to which any notices or other documents can be forwarded for the purposes of the Act.¹⁴ If the authority is to authorise the conducting of one or more fundraising appeals by branches of an organisation, the form of application must require an address in New South Wales to be stated for each such branch.¹⁵</p> <p>Fees</p> <p>No fee to apply.</p>	<p>Receipts are to be written or issued immediately <u>for all money received</u>, even when not requested by the donor, except where money is received through:</p> <ul style="list-style-type: none"> • a collection box or similar device; • the supply of goods or services; or • a payroll deduction scheme, or the money is deposited directly into an account dedicated to the fundraising appeal or authority holder.¹⁹ <p>Effective controls must be exercised over the custody and accountability of receipts, including the following controls:²⁰</p> <ul style="list-style-type: none"> • each receipt must be consecutively numbered as part of an ongoing series; and • each receipt (not being a ticket) must have the name of the authorised fundraiser printed on it. <p>Deductible gift recipients should also be aware of the information required</p>	<p>other benefit and/or is conducting the appeal in connection with the supply of goods and services in the course of any business or trade.²⁶ Where a fundraising appeal is conducted jointly with a trader, the return to the authorised fundraiser must be governed by <u>a written agreement between the authorised fundraiser and the trader.</u>²⁷ The agreement must include the particulars outlined in condition 17(2) of the Standard Authority Conditions.</p> <p><i>Other requirements regarding traders</i></p> <p>Traders must comply with a number of other requirements under the Act, Regulations and Standard Authority Conditions, including but not limited to:</p> <ul style="list-style-type: none"> • conducting the appeal jointly with the person or 	<ul style="list-style-type: none"> • expenses not supported by documentary evidence, or not verifiable as being properly incurred; and • in the case of an expense paid or incurred by an organisation that is an authorised fundraiser, if it was not properly authorised by or on behalf of the organisation. <p>Commissions and conducting appeals with traders³⁹</p> <ul style="list-style-type: none"> • If commissions are paid to any person or organisation as a part of the fundraising appeal, this payment must not exceed one third of the gross income obtained from the appeal. • For fundraising appeals conducted with a trader, the trader must be paid only the amount specified in the fundraising agreement.

⁸ Section 9(3) of the *Charitable Fundraising Act 1991* (NSW).

⁹ Regulation 7 of the *Charitable Fundraising Regulation 2015* (NSW).

¹⁰ Regulation 8 of the *Charitable Fundraising Regulation 2015* (NSW).

¹¹ Section 11 of the *Charitable Fundraising Act 1991* (NSW) refers to appeals conducted by persons engaged in business or otherwise deriving benefit (referred to as "traders").

¹⁶ Section 20(6) of the *Charitable Fundraising Act 1991* (NSW).

¹⁷ Condition 3 of the NSW Fair Trading Standard Authority Conditions and section 22 of the *Charitable Fundraising Act 1991* (NSW).

¹⁸ Condition 3 of the NSW Fair Trading Standard Authority Conditions.

²⁵ Condition 10(1) of the NSW Fair Trading Standard Authority Conditions.

³⁴ Condition 7(1) of the NSW Fair Trading Standard Authority Conditions.

³⁵ Condition 7(2) of the NSW Fair Trading Standard Authority Conditions.

³⁶ Regulation 10(1)(a) of the *Charitable Fundraising Regulation 2015* (NSW).

³⁷ Regulation 10(3) of the *Charitable Fundraising Regulation 2015* (NSW).

³⁸ Regulation 10(5) of the *Charitable Fundraising Regulation 2015* (NSW).

⁶ See Service NSW website, [here](#).

⁷ NSW Fair Trading Charitable fundraising application, see [here](#).

¹² Regulation 9 of the *Charitable Fundraising Regulation 2015* (NSW).

¹⁴ Section 15(2) of the *Charitable Fundraising Act 1991* (NSW).

¹⁵ Section 15(3) of the *Charitable Fundraising Act 1991* (NSW).

¹⁹ Condition 8 of the NSW Fair Trading Standard Authority Conditions.

²⁰ Condition 8(3) of the NSW Fair Trading Standard Authority Conditions.

²⁶ Section 11(1) of the *Charitable Fundraising Act 1991* (NSW).

²⁷ Condition 17(1) of the NSW Fair Trading Standard Authority Conditions.

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			<p>fundraising appeals;</p> <ul style="list-style-type: none"> conducts its fundraising appeals in accordance with any guidelines published in the Gazette by the Minister; and is not declared by the Minister to be ineligible to conduct a fundraising appeal without an authority. <p>Religious organisations:</p> <p>Religious organisations are also specifically exempt from all parts of the Act except section 48 (relating to remuneration for directors).¹³ This includes:</p> <ul style="list-style-type: none"> religious organisations in respect of which a proclamation is in force under section 26 of the <i>Marriage Act 1972</i> of the Commonwealth or a religious body, or an organisation or office, within a denomination in respect of which such a proclamation is in force; or religious bodies or organisations prescribed by the regulations; or 		<p>where receipts are issued pursuant to subdivision 30-CA section 30-228 of the <i>Income Tax Assessment Act 1997</i> (Cth).</p> <p>Reporting requirements</p> <p>Only natural persons (individuals) and unincorporated organisations are required to submit financial reports directly to NSW Fair Trading.²¹ The report must meet the requirements of section 23 of the Act and section 4 of the Standard Authority Conditions.</p> <p>Requirements for annual financial reports</p> <p>Financial reports of an authorised fundraiser must meet the requirements in section 6 of the Standard Authority Conditions. The report must be audited annually by a person qualified to audit accounts for the purposes of the <i>Corporations Act 2001</i> (Cth)²² (note: persons or organisations are exempt from the requirement to have its financial reports audited if they do not receive more than \$250,000 in any financial year from fundraising appeals).²³</p> <p>Notifying the regulator</p> <p>An authorised fundraiser must notify the Minister, in writing, within 28 days, if certain circumstances change (including changes to charitable objects, non-profit nature, disposition of funds in the event of a winding-up, and modifications to the particulars of an existing trader).²⁴</p>	<p>organisation that holds an authority;²⁸</p> <ul style="list-style-type: none"> ensuring compliance with the requirements for advertisements under the Standard Authority Conditions;²⁹ if the trader maintains an account for the appeal, the account must comply with section 20(6) of the Act and the account is to consist only of money raised in the fundraising appeal conducted on behalf of that fundraiser;³⁰ receipts used by the trader must only be those authorised and issued to the trader by the authorised fundraiser, details of which must be recorded in registers maintained by the trader and the authorised fundraiser;³¹ where an appeal is run online on a trader's website, the authorised fundraiser must ensure that the trader issues receipts in accordance with their agreement with the trader;³² 	

³⁹ Regulation 10(6)-(7) of the *Charitable Fundraising Regulation 2015* (NSW).

¹³ Section 7 of the *Charitable Fundraising Act 1991* (NSW).

²¹ Section 23 of the *Charitable Fundraising Act 1991* (NSW).

²² Section 24 of the *Charitable Fundraising Act 1991* (NSW).

²³ Regulation 12 of the *Charitable Fundraising Regulation 2015* (NSW).

²⁴ Regulation 16 of the *Charitable Fundraising Regulation 2015* (NSW).

²⁸ Section 11(2)(a) of the *Charitable Fundraising Act 1991* (NSW).

²⁹ Section 11(2)(b)-(c) of the *Charitable Fundraising Act 1991* (NSW).

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			<ul style="list-style-type: none"> any body or organisation that is certified in writing by the principal or executive officer of a body or organisation referred to in the above dot points to be affiliated with and approved by the organisation or body so referred; or a member or employee of a body or organisation referred to in the above dot points, or any person who is acting with its authority. 			<ul style="list-style-type: none"> ensuring compliance with the requirements for appeals involving the collection of donated goods under the Standard Authority Conditions.³³ 	
VIC	<p>Regulator: Consumer Affairs Victoria (CAV)</p> <p>The Act: Fundraising Act 1998 (VIC)</p> <p>The Regulations: Fundraising Regulations 2009 (VIC)</p> <p>Exemption Orders:⁴⁰ <i>Fundraising Exemption Order 2002 No. 1 (VIC).</i> <i>Fundraising Exemption Order 2010 No. 2 (VIC).</i></p>	<p>Any person or organisation that intends to conduct a “fundraising appeal” must register as a fundraiser unless they are exempt from registration.⁴¹</p> <p>What is a fundraising appeal?</p> <p>A fundraising appeal occurs if a person <u>solicits</u> or <u>receives</u> money or a benefit on the basis of a representation that the soliciting or receiving is not solely for the profit or commercial benefit of the person or any other person, cause or thing on whose behalf the person is soliciting or</p>	<p>Those exempt from the requirement to register as a fundraiser include:</p> <ul style="list-style-type: none"> schools, tertiary education institutions and some kindergartens;⁴⁵ health organisations funded by the government;⁴⁶ religious organisations with the authority to marry people;⁴⁷ registered political parties;⁴⁸ registered trade unions;⁴⁹ registered associations of employers, 	<p>General process</p> <p>You should apply to register as a fundraiser at least 28 days before you intend to start fundraising⁶² (although, a shorter application time is permitted in special circumstances).⁶³</p> <p>Applications are made online via myCAV. You must attach a completed criminal record and personal insolvency declaration (available here).</p> <p>For organisations that are incorporated outside of VIC, a Responsible Person form is also required.⁶⁴</p> <p>The application asks for information regarding the specific beneficiaries, the class of beneficiaries or the cause</p>	<p>Banking requirements</p> <p>Subject to any contrary obligations imposed by the Director of Consumer Affairs Victoria,⁶⁹ appeal money must either be:</p> <ul style="list-style-type: none"> deposited into an account held in the name of the sole intended beneficiary of the appeal;⁷⁰ or deposited into an account that is used <u>exclusively</u> for money received in the course of fundraising appeals and meets the requirements of section 27(2) of the Act.⁷¹ <p>If the money is deposited into an account that is not used exclusively for money received in the course of the fundraising appeal, records must be kept to enable the money from the appeal to be readily identified.⁷²</p>	<p>Companies or incorporated associations fundraising on behalf of a charity need a fundraising licence. To complete the fundraising application form, a letter of consent from the charitable organisation that receives the funds from the fundraising company/body corporate must also be attached to the fundraising application form.⁸³</p> <p>Commercial fundraisers</p> <p>Where a commercial fundraiser or promoter is engaged to undertake the fundraising activities, the Regulator may seek a copy of the relevant contract or written agreement.⁸⁴</p> <p>Note: The application form</p>	<p>A fundraiser can be deregistered if it is not in the ‘public interest’.⁸⁵ Under the Act a fundraising appeal is considered to be ‘not in the public interest’ if, in the opinion of the Court or the Director of Consumer Affairs Victoria, the appeal expenses exceed a reasonable proportion of the total raised in that appeal.⁸⁶</p> <p>The Director of Consumer Affairs Victoria may also impose a condition requiring the registered fundraiser to ensure that in any specified period over the course of the appeal, a specified percentage of the proceeds must be distributed to the beneficiaries of the appeal.⁸⁷</p>

³⁰ Condition 5(2) of the NSW Fair Trading Standard Authority Conditions.

³¹ Condition 8(2) of the NSW Fair Trading Standard Authority Conditions.

³² Condition 8(7) of the NSW Fair Trading Standard Authority Conditions.

³³ Condition 15 of the NSW Fair Trading Standard Authority Conditions.

⁴⁰ See links under “Fundraising Act 1998”, [here](#).

⁴¹ Section 17A of the *Fundraising Act 1998* (VIC).

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	<p><i>Fundraising Exemption Order 2019</i> (VIC).</p> <p>Fundraising Guidelines:</p> <p>Fundraising Registration Guidelines</p> <p>Register of fundraisers:</p> <p>See here.</p>	<p>receiving the money or benefit.⁴²</p> <p>When does someone “conduct” a fundraising appeal?</p> <p>A person conducts an appeal (and therefore requires registration) if he or she:⁴³</p> <ul style="list-style-type: none"> organises the appeal in a capacity other than that of an employee or agent; is the sole participant in the appeal; or is one of a number of participants in the appeal but is not participating in the appeal as an employee or agent. <p>As such, employees or agents of a fundraiser do not require to be registered.</p> <p>Registration period</p> <p>Registration is for three years.⁴⁴</p>	<p>employees (unions), or enterprise associations;⁵⁰</p> <ul style="list-style-type: none"> licensed children’s services;⁵¹ Anti-Cancer Council;⁵² patriotic funds; and organisations/individuals which receive less than \$20,000 before tax in a financial year from fundraising, are not paid for conducting the fundraising, <u>and</u> use only unpaid volunteers to conduct the fundraising activities.⁵³ <p>Activities for which fundraising licences are not needed</p> <ul style="list-style-type: none"> raffles, lotteries and other gaming activities which are regulated under the <i>Gambling Regulation Act 2003</i>;⁵⁴ soliciting or receiving money or benefit for a 	<p>for which the appeal is conducted (as applicable).⁶⁵ The written consent of intended beneficiaries is also required, or if this is not reasonably practicable, an explanation as to why it is not reasonably practicable to provide consent.⁶⁶</p> <p>Requirement for local presence in Victoria</p> <p>The application form asks for a principle place of business. The Act requires the fundraiser’s principle place of business to be located in Victoria.⁶⁷ It can be the address of a solicitor or accountant; however, PO boxes are not accepted.</p> <p>Fees</p> <p>There is no fee to register as a fundraiser.⁶⁸</p>	<p>Maintenance of proper books of account and records</p> <p>Within 3 months of the appeal end date (for appeals that run for less than 12 months) or each anniversary of the start date of the appeal,⁷³ a person conducting a fundraising appeal must keep records sufficient to enable a true and fair view of the income and expenditure relating to the appeal to be ascertained at any given time.⁷⁴ These records must be kept in a way that enables them to be audited properly.⁷⁵</p> <p>If the appeal is part of a national appeal, it is not necessary for the records to be kept in a way that enables the information that only relates to Victoria to be identified.⁷⁶</p> <p>These requirements apply in addition to the ACNC record keeping requirements.</p> <p>Receipting</p> <p>No specific receipting requirements under the Act or Regulations. Deductible gift recipients should be aware of the information required where receipts are issued pursuant</p>	<p>asks for a principle place of business. The principle place of business of companies or incorporated associations fundraising on behalf of a charity, must be located in Victoria. It can be the address of a solicitor or accountant; however, PO boxes are not accepted.</p>	

⁴⁵ See section 16(a)-(ba) of the *Fundraising Act 1998* (VIC).

⁴⁶ Section 16(c) of the *Fundraising Act 1998* (VIC).

⁴⁷ Sections 3 and 16(d) of the *Fundraising Act 1998* (VIC).

⁴⁸ Section 16(e) of the *Fundraising Act 1998* (VIC).

⁴⁹ Section 16(f) of the *Fundraising Act 1998* (VIC).

⁶² Section 18(1) of the *Fundraising Act 1998* (VIC).

⁶³ Section 18B of the *Fundraising Act 1998* (VIC).

⁶⁴ Section 18(2)(k) of the *Fundraising Act 1998* (VIC).

⁶⁹ Section 27(4) of the *Fundraising Act 1998* (VIC).

⁷⁰ Section 27(1) of the *Fundraising Act 1998* (VIC).

⁷¹ Section 27(2) of the *Fundraising Act 1998* (VIC).

⁷² Section 27(3) of the *Fundraising Act 1998* (VIC).

⁸³ Section 18A of the *Fundraising Act 1998* (VIC).

⁸⁴ See paragraph 3.4 of the [Fundraising Registration Guidelines](#).

⁸⁵ Section 33A(e) of the *Fundraising Act 1998* (VIC).

⁸⁶ Section 6B of the *Fundraising Act 1998* (VIC).

⁸⁷ Section 23A of the *Fundraising Act 1998* (VIC).

⁴² Section 5(1) of the *Fundraising Act 1998* (VIC).

⁴³ Section 6(1) of the *Fundraising Act 1998* (VIC).

⁴⁴ Section 20(1)(a) of the *Fundraising Act 1998* (VIC).

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			<p>patriotic fund;⁵⁵</p> <ul style="list-style-type: none"> • soliciting membership fees;⁵⁶ • fundraising that takes place within an organisation and targets past and present members and their relatives;⁵⁷ • fundraising in the workplace for the benefit of an employee or his/her close family;⁵⁸ • soliciting or receiving sponsorships from:⁵⁹ <ul style="list-style-type: none"> – local, State or Commonwealth government authority; or – commercial organisations (such as corporations, partnerships or trusts) which are permitted to donate to charities in their constituent documents; or 		<p>to subdivision 30-CA section 30-228 of the Income Tax Assessment Act 1997 (Cth).</p> <p>Reporting requirements</p> <p>No reporting requirements under the Act or Regulations, however CAV requires an annual statement to be lodged every 12 months (CAV send this out).⁷⁷</p> <p>Note – if it is estimated that less than 50% of funds raised go to the beneficiaries, CAV will impose the additional condition on registration of public disclosure. If it is estimated that less than 35% of funds raised will go to the beneficiaries, then CAV will ask the organisation to ‘show cause’ as to why it should be registered.⁷⁸</p> <p>The Director can direct a person who is conducting or has conducted a fundraising appeal to submit an auditor’s report on the accounts and records kept in relation to an appeal.⁷⁹</p> <p>Notifying the regulator</p> <p>A registered fundraiser must notify the Director if:⁸⁰</p> <ul style="list-style-type: none"> • an appeal manager is changed; • a fundraiser or appeal manager is found guilty of a disqualifying 		

⁵⁰ Section 16(g) of the *Fundraising Act 1998* (VIC).

⁵¹ *Fundraising Exemption Order 2002 No. 1* (VIC).

⁵² *Fundraising Exemption Order 2002 No. 1* (VIC).

⁵³ *Fundraising Exemption Order 2019* (VIC).

⁵⁴ Section 5 (3)(a)(ii) of the *Fundraising Act 1998* (VIC).

⁵⁵ Section 18(2)(g) of the *Fundraising Act 1998* (VIC).

⁵⁶ Section 18A of the *Fundraising Act 1998* (VIC).

⁵⁷ Section 18(2)(b)-(d) of the *Fundraising Act 1998* (VIC).

⁵⁸ See CAV website, [here](#).

⁵⁹ Section 27(4) of the *Fundraising Act 1998* (VIC).

⁶⁰ Section 29(1) of the *Fundraising Act 1998* (VIC).

⁷³ Section 27(2) of the *Fundraising Act 1998* (VIC).

⁷⁴ Section 27(2) of the *Fundraising Act 1998* (VIC).

⁷⁵ Section 5(3)(a)(i) of the *Fundraising Act 1998* (VIC).

⁷⁶ Section 5(3)(b) of the *Fundraising Act 1998* (VIC).

⁷⁷ Section 5(3)(c) of the *Fundraising Act 1998* (VIC).

⁷⁸ Section 5(3)(e) of the *Fundraising Act 1998* (VIC).

⁷⁹ Section 5(3)(f) of the *Fundraising Act 1998* (VIC).

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			<ul style="list-style-type: none"> • memorial gifts.⁶⁰ <p>Although these activities do not require fundraising licences, the relevant fundraising conduct must still be followed.⁶¹</p>		<p>offence, becomes insolvent or becomes a represented person under the <i>Guardianship and Administration Act 1986</i>;</p> <ul style="list-style-type: none"> • a new beneficiary is added; • a commercial fundraiser is obtained; • a contact person is changed; and • a responsible person is changed (for associations incorporated outside Victoria).⁸¹ <p>Renewal of registration</p> <p>Registration must be renewed at least 28 days before it is due to expire.⁸²</p> <p>Appeal collections</p> <p>As a registered fundraiser, the individual or organisation must also follow the appeal collection method set out in Part 2 of the Act.</p>		
QLD	<p>Regulator: Office of Fair Trading QLD</p> <p>The Act: Collections Act 1966 (QLD)</p> <p>The Regulations: Collection Regulation 2008 (QLD)</p> <p>Register of fundraisers:</p>	<p>Generally, in order to fundraise in QLD, an entity must either be registered as a charity in QLD (this is different to ACNC registration) or receive a sanction from the Regulator to raise funds for a specific appeal or, more generally, “for a community purpose.”⁸⁸</p> <p>More specifically, it is an offence to make, or cause to be made, or</p>	<p>The Act does not apply to:</p> <ul style="list-style-type: none"> • any appeals for support solely for the advancement of religion by or on behalf of any religious denomination in respect of which a proclamation is in force under section 26 of the <i>Marriage Act 1972</i> of the Commonwealth;⁹² or 	<p>Registering as a charity in QLD</p> <p>To register a charity in QLD, you must:</p> <ul style="list-style-type: none"> • have a constitution that sets out your charitable objectives and operating rules; • be an association of 3 or more people; • have a governing body that has control of the management of the 	<p>Banking requirements</p> <p>The charity or association must ensure all funds collected must be paid, as soon as practicable, into a separate bank account in the name of the registered charity or sanctioned association.¹⁰⁴</p> <p>Record keeping</p> <p>A charity or association whose objects are a community purpose, or a promoter of an appeal for support must keep the following records:</p> <ul style="list-style-type: none"> • a cash book or statement of 	<p>Obligations of the organisation/individual fundraising on behalf of the charity</p> <p>Written authorisation from the governing body of the charity is needed for an organisation or individual to conduct fundraising on behalf of a charity. It must:</p> <ul style="list-style-type: none"> • contain the name of the person making the appeal; 	<p>If an organisation/individual makes an appeal for support for a charity on the understanding that they are not entitled to commission or reward, the charity or association may only pay the organisation/individual for expenses actually incurred in making the appeal.¹²⁴</p> <p>There is no specific provision in respect of ratio of receipts over proceeds. However, accurate records must show full details of all income and</p>

⁷⁷ See CAV website, [here](#).

⁷⁸ See CAV website, [here](#).

⁷⁹ Section 35 of the *Fundraising Act 1998* (VIC).

⁸⁰ Section 24-24D of the *Fundraising Act 1998* (VIC).

⁸¹ Regulation 6 of the *Fundraising Regulations 2019* (VIC).

⁸² See CAV website, [here](#).

⁸³ Section 64B of the *Fundraising Act 1998* (VIC).

⁸⁴ Section 22 of the *Fundraising Act 1998* (VIC).

⁸⁵ Section 10 of the *Collections Act 1966* (QLD).

⁹² Section 5 and 6(2) of the *Collections Act 1966* (QLD).

State / Territory ²	Regulator and source of requirements	General requirements	Exemptions	Relevant form and application requirements	Ongoing compliance requirements ³	Requirements in respect to the giving of an authority to fundraise	Permissible expenses
	See here .	<p>assist in making any appeal for support for any:</p> <ul style="list-style-type: none"> charity; charitable purpose other than a charity; community purpose; commercial undertaking joined with any other purpose listed above; fund, established for purposes of any of the purposes listed above; or an appeal combining any of the above, <u>unless</u>:⁸⁹ <ul style="list-style-type: none"> where the appeal for support is made for the purpose of a charity only – that charity is then registered under the Collections Act; or where the appeal is for any of the other purposes listed above, that purpose is sanctioned under the Act. <p>An “appeal for support” is defined to mean any</p>	<ul style="list-style-type: none"> any appeal for support in general made by or on behalf of any religious denomination in respect of which a proclamation is in force under section 26 of the <i>Marriage Act 1972</i> of the Commonwealth; parents and citizens associations;⁹³ and hospital foundations.⁹⁴ <p>Note that the exemption for religious denominations does not apply where that organisation is fundraising for a charitable or community purpose using door to door or street collections.⁹⁵</p> <p>Under section 12 of the Act, the Minister may from time to time sanction <u>any</u> purpose as a purpose for which any appeal or appeals may be made and may subject every sanction to such conditions as the Minister thinks fit.⁹⁶</p>	<p>association; and</p> <ul style="list-style-type: none"> have a clause in your constitution that states you are not-for-profit.⁹⁷ <p>Applications are made by completing <i>Form 1 - Application for registration of a charity</i> and lodging with the Regulator by mail or in person.</p> <p>This form must be accompanied by:</p> <ul style="list-style-type: none"> a copy of the association's constitution, certified by 2 members of the association's governing body; a copy of the resolution or minutes from the meeting where the governing body approved to decision to register as a charity, certified by 2 members of the association's governing body; if appropriate, a copy of the last balance sheet or statement of the association's financial affairs; and if made by a branch or section of an association, the written consent of the central body of the association approving the application.⁹⁸ <p>Note: organisations who apply</p>	<p>amounts received and paid; and</p> <ul style="list-style-type: none"> a petty cash book.¹⁰⁵ <p>Additionally, if the chief executive considers it appropriate because of the nature or size of the appeal, the following records can be required to be kept:</p> <ul style="list-style-type: none"> a ledger; a receipt book of receipt forms; if tickets are sold, a register of bulk tickets; if collecting boxes are used, a register of collecting boxes; if devices are sold, a record of devices; a register of assets.¹⁰⁶ <p>These requirements apply in addition to the ACNC record keeping requirements.</p> <p>Receipting</p> <p>No specific receipting requirements under the Act or Regulations.</p> <p>Deductible gift recipients should be aware of the information required where receipts are issued pursuant to subdivision 30-CA section 30-228 of the Income Tax Assessment Act 1997 (Cth).</p> <p>Accounting requirements</p> <p>Amounts received must as soon as practicable be:</p> <ul style="list-style-type: none"> deposited into the charity's or 	<ul style="list-style-type: none"> detail any conditions on the authority; be approved by the Qld Office of Fair Trading.¹¹⁵ <p>Any condition set by the charity in the aforementioned agreement must be followed.¹¹⁶</p> <p>When conducting the appeal, the name of the charity and the fact that it is registered must always be stated.¹¹⁷</p> <p>The organisation/individual fundraising on behalf of the charity should follow the collection obligations set out in the Regulations. A summary can be found here.¹¹⁸</p> <p>The organisation/individual fundraising on behalf of the charity must:</p> <ul style="list-style-type: none"> keep receipt books, receipts, cancelled cheques and correspondence about accounts for 6 years; and correspondence other than about accounts for 1 year.¹¹⁹ <p>These records should</p>	<p>expenditure associated with appeals which may be examined by an appointed inspector.¹²⁵ For this reason it is prudent to ensure remuneration and administrative spending is not excessive in proportion to appeal income.</p>

¹⁰⁴ Section 34(1)(a) of the *Collection Regulation 2008* (QLD)

¹²⁴ Section 36(2) of the *Collection Regulation 2008* (QLD).

⁹³ Section 13A of the *Collections Act 1966* (QLD); see also Office of Fair Trading QLD website, [here](#)

⁹⁴ Section 25(1) of the *Hospital Foundations Act 2018* (QLD); see also Office of Fair Trading QLD website, [here](#)

⁹⁵ section 14AA of the *Collections Act 1966* (QLD).

⁹⁶ Section 12(1) of the *Collections Act 1966* (QLD).

⁹⁷ See Office of Fair Trading QLD website, [here](#).

⁹⁸ Section 4(2) of the *Collection Regulation 2008* (QLD)

¹⁰⁵ Section 30(1) of the *Collection Regulation 2008* (QLD)

¹⁰⁶ Section 30(2) of the *Collection Regulation 2008* (QLD)

State / Territory ²	Regulator and source of requirements	General requirements	Exemptions	Relevant form and application requirements	Ongoing compliance requirements ³	Requirements in respect to the giving of an authority to fundraise	Permissible expenses
		<p>invitation (expressed or implied, and whether made verbally, or by writing or conduct, or by any advertisement), to the public, which is designed to obtain money or articles for that purpose.⁹⁰</p> <p>A community purpose is one which promotes or assists in promoting the general welfare of the public.⁹¹</p>		<p>to register a charity in Queensland no longer need to advertise for objections in newspapers. The Regulator will do this for you online for free in their current application notices register. Each application notice will be published for 1 month.⁹⁹</p> <p>Application for sanction</p> <p>Those who are ineligible to register as a charity in QLD may be able to apply for a sanction instead. To apply for a sanction to fundraise for a community purpose or for a one-off appeal, <i>Form 5 - Application for a sanction</i> is to be completed and submitted to the Regulator.</p> <p>This application must be made by the governing body of the association or a person authorised by the association to make the application. It must be accompanied by:</p> <ul style="list-style-type: none"> a copy of the association's constitution, certified by 2 members of the association's governing body; a copy of the resolution or minutes where the governing body approved the making of the 	<p>association's account with a financial institution; and</p> <ul style="list-style-type: none"> entered into the charity's or association's cash book.¹⁰⁷ <p>The cash book must be balanced and a reconciliation (shown in the cash book) made between the cash book and account balances regularly.¹⁰⁸</p> <p>The accounts of a continuing charity, association or promoter must be audited at least once a year.¹⁰⁹</p> <p>Reporting requirements</p> <p>Charities and holders of community purpose sanctions must report to the Regulator annually.¹¹⁰</p> <p>The annual return is lodged online and with it must be attached a:</p> <ul style="list-style-type: none"> statement of income and expenditure; balance sheet; and auditor's report. <p>This must be submitted within seven months of the end of the organisation's financial year. There are no fees for lodgement.¹¹¹</p> <p>One-off appeal sanction</p> <p>If the charity only has a sanction for a one-off appeal, they must send the Regulator within 1 month of the appeal ending:</p>	<p>include:</p> <ul style="list-style-type: none"> the purpose of the appeal; the fundraisers' full name and address; the fundraisers' authority to act as promoter; accurate records/statement of income and expenditure; and how all money was dispersed.¹²⁰ <p>Obligations of the charity</p> <ul style="list-style-type: none"> be responsible for all fundraising activities; distribute the proceeds from the fundraising; and include the income and expenditure as part of their financial accounts.¹²¹ <p>Organisations/individuals not authorised by the charity need to either:</p> <ul style="list-style-type: none"> register as a charity; be sanctioned as a community purpose under section 9 of the 	

¹¹⁵ Section 11(1)(a) of the *Collections Act 1966* (QLD).

¹¹⁶ Section 11(1)(b)(i) of the *Collections Act 1966* (QLD).

¹¹⁷ Section 11(1)(a)(iv) of the *Collections Act 1966* (QLD).

¹¹⁸ See Office of Fair Trading website, [here](#)

¹¹⁹ Section 29 of the *Collection Regulation 2008* (QLD)

¹²⁵ Section 26(1) of the *Collections Act 1966* (QLD).

⁹⁰ Section 5 of the *Collections Act 1966* (QLD).

⁹¹ Section 5(1) of the *Collections for Charitable Purposes Act 1939* (SA)

⁹⁹ See Office of Fair Trading QLD website, [here](#).

¹⁰⁷ Schedule 2, section 6 of the *Collection Regulation 2008* (QLD)

¹⁰⁸ Schedule 2, section 7 of the *Collection Regulation 2008* (QLD)

¹⁰⁹ Schedule 2, section 12 of the *Collection Regulation 2008* (QLD)

¹¹⁰ See Office of Fair Trading website, [here](#)

¹¹¹ Schedule 2, section 11 of the *Collection Regulation 2008* (QLD)

State / Territory ²	Regulator and source of requirements	General requirements	Exemptions	Relevant form and application requirements	Ongoing compliance requirements ³	Requirements in respect to the giving of an authority to fundraise	Permissible expenses
				<p>application, certified by 2 members of the association's governing body;</p> <ul style="list-style-type: none"> if appropriate, a copy of the last balance sheet or statement of the association's financial affairs; and if made by a branch or section of an association whose objects are a community purpose, the written consent of the central body of the association to the making of the application.¹⁰⁰ <p>Collecting donations</p> <p><i>Form 7 – Authority to collect for an association</i> (authorises door-to-door and street collectors to accept donations on behalf of a charity or sanctioned association).</p> <p>The governing body or a person authorised by the governing body must issue each collector a distinctive armband or badge, and an authority in the approved form (i.e. Form 7).¹⁰¹</p> <p>The Regulator allocates days on which associations may conduct door-to-door appeals and street collections.¹⁰² To apply, <i>Form 8 – Application to have a day assigned for a door-to-door appeal or street</i></p>	<ul style="list-style-type: none"> an audited statement of receipts and payments; and written confirmation from the beneficiary that they have received the donation.¹¹² <p>Financial statements must be audited by a:</p> <ul style="list-style-type: none"> person registered as an auditor under the <i>Corporations Act</i>; or member of CPA Australia; or member of The Institute of Chartered Accountants in Australia; or member of the Institute of Public Accountants; or person who the chief executive considers has appropriate qualifications.¹¹³ <p>Other</p> <p>The Minister, chief executive and any inspector have broad powers of inspection and investigation regarding all records related to the fundraising appeal. They may at any time require any records/accounts of a fundraising appeal to be produced or require a charity to lodge a return.¹¹⁴</p> <p>All licensees must follow fundraising collection obligations set out in the Regulations.</p>	<p>Act;¹²² or</p> <ul style="list-style-type: none"> get a sanction for a one-off appeal by completing Form 5 - Application for a sanction <p>Organisation/individuals seeking reward (i.e. paid fundraisers)</p> <p>A charity must not allow an individual/organisation to make or assist in making an appeal for support for the charity, for commission, or in expectation of reward, unless:</p> <ul style="list-style-type: none"> the charity enters into a written agreement with the individual/organisation to do so; and the agreement is <u>approved by the Minister</u>.¹²³ 	

¹²⁰ Section 30(1) of the *Collections Act 1966* (QLD)

¹²¹ Section 47(3)(o),(s) and (f) of the *Collections Act 1966* (QLD)

¹⁰⁰ Section 12(1) of the *Collection Regulation 2008* (QLD)

¹⁰¹ Section 18(1) of the *Collection Regulation 2008* (QLD)

¹⁰² Regulation 19 of the *Collection Regulation 2008* (QLD).

¹¹² See Office of Fair Trading website, [here](#)

¹¹³ Section 31(1)(f) of the *Collections Act 1966* (QLD)

¹¹⁴ Section 25(2) of the *Collections Act 1966* (QLD)

¹²² Section 10(1) of the *Collections Act 1966* (QLD)

¹²³ Regulation 33 of the *Collection Regulation 2008* (QLD)

State / Territory ²	Regulator and source of requirements	General requirements	Exemptions	Relevant form and application requirements	Ongoing compliance requirements ³	Requirements in respect to the giving of an authority to fundraise	Permissible expenses
				<p>collection must be lodged with the Regulator by mail or in person.</p> <p>The application must be made:</p> <ul style="list-style-type: none"> for a street collection, at least 14 days before the collection day; or for a door-to-door appeal, within 1 year before the appeal day.¹⁰³ 			
SA	<p>Regulator:</p> <p>Consumer and Business Services SA</p> <p>The Act:</p> <p>Collections for Charitable Purposes Act 1939 (SA)</p> <p>The Code of Practice:</p> <p>Collections for Charitable Purposes Act 1939 – Code of Practice (SA)</p> <p>Register of fundraisers:</p> <p>See here.</p>	<p>Organisations that intend to collect wholly or partly for a charitable purpose as defined by the Act, must hold a Collections for Charitable Purposes Licence.¹²⁶</p> <p>Charities that are registered with the ACNC and have notified CBS are automatically licensed to collect for charitable purposes.¹²⁷</p> <p>Charitable purpose is defined as:</p> <ul style="list-style-type: none"> the provision, assistance or support to health services or research in the field of health or such health services; the affording of relief, assistance or support to diseased, disabled, sick, infirm, 	<p>Charitable organisations that are not fundraising for a charitable purpose as defined in the column to the left will not require a licence.</p> <p>A licence is not required where the person:¹³¹</p> <ul style="list-style-type: none"> only collects or attempts to collect money or property from persons known to the person or with whom the person regularly associates; and provides all of the money or property so collected to the holder of a licence; and is not a paid collector; or, <p>the person:</p> <ul style="list-style-type: none"> only collects or attempts to collect 	<p>Registering as a charity with the ACNC</p> <p>When applying for charity registration with the ACNC, the ACNC gives you the option to notify CBS that you would like to be licensed as a charity in SA.¹³⁴</p> <p>Charities that are registered with the ACNC but have not notified CBS</p> <p>Organisations registered with the ACNC but not licensed as a charity in SA can't fundraise until they notify CBS by using the online notification form.¹³⁵ CBS will then let them know when they can collect in SA.¹³⁶</p> <p>Organisations that are not registered with the ACNC</p> <p>Organisations that are not</p>	<p>Charities registered with the ACNC only need to report to the ACNC and comply with the ACNC's regulatory requirements.</p> <p>Organisations that are not registered with the ACNC will need to comply with the following:</p> <p>Banking requirements</p> <p>There are no specific banking requirements in the Act or Code of Practice.</p> <p>Record keeping</p> <p>The holder of a licence who collects or receives money for a charitable purpose must keep proper accounts relating to the money and after the end of the statement period, have the accounts audited.¹³⁸</p> <p>Receipting</p> <p>If requested by the donor, the charity must ensure that collectors issue a receipt for any monetary donation of \$2 or greater. The receipt must contain the following details:</p> <ul style="list-style-type: none"> the date the receipt was issued; 	<p>Those who fundraise on behalf of a licence holder do not require a licence to fundraise themselves, although they will require authorisation from a licence holder.¹⁴² There are no requirements in the Act or Code of Conduct with respect to the form of the authority (i.e. whether it is to be in writing). We note that the application for a licence does not require the applicant to include information about collection agents.¹⁴³</p> <p>Failure of a collector to obtain authority to fundraise from a licence holder will result in a penalty of up to \$8,000.¹⁴⁴</p> <p>Those who collect on behalf of a licence holder must follow the collection obligations set out in the Act and Code of Practice.¹⁴⁵</p>	<p>The Minister can impose a condition on licences and deemed licences, limiting the proportion of proceeds that may be applied as commission or other remuneration to persons acting as collectors (or to other persons concerned in the collections) under the licence.¹⁴⁶</p> <p>If commission or remuneration is considered excessive, or if the proportion of the proceeds applied towards the charitable purpose is inadequate, the licence may be suspended or revoked by the Minister.¹⁴⁷</p>

¹⁰³ Section 19(2) of the *Collection Regulation 2008* (QLD)

¹²⁶ Section 6 of the *Collections for Charitable Purposes Act 1939* (SA)

¹²⁷ See CBS website [here](#)

¹³¹ Section 6(2) of the *Collections for Charitable Purposes Act 1939* (SA).

¹³⁴ See ACNC application process via the ACNC charity portal, [here](#).

¹³⁵ See section 6(3) of the *Collections for Charitable Purposes Act 1939* (SA).

¹³⁶ See CBS website [here](#)

¹³⁸ Section 15(1)(a) and (b) of the *Collections for Charitable Purposes Act 1939* (SA).

State / Territory ²	Regulator and source of requirements	General requirements	Exemptions	Relevant form and application requirements	Ongoing compliance requirements ³	Requirements in respect to the giving of an authority to fundraise	Permissible expenses
		<p>incurable, poor, destitute, helpless, or unemployed persons, or to the dependents of any such persons;</p> <ul style="list-style-type: none"> the relief of distress occasioned by war, whether occasioned in South Australia or elsewhere; the affording of relief, assistance, or support to persons who are or have been members of the armed forces of Australia or to the dependents of any such persons; the provision of welfare services for animals.¹²⁸ <p>Note: the ACNC and CBS have different definitions for “charitable purpose”.¹²⁹</p> <p>Licences are granted for a period of one year (renewable 6 months after the financial year date ends).¹³⁰ Licences</p>	<p>property for the purpose of affording relief to a particular person or to the dependants of a particular person; and</p> <ul style="list-style-type: none"> provides all of the property so collected to that person or to those dependants; and is not a paid collector. <p>The Minister may, on application by a person, society, body or association exempt the person, society, body or association from compliance with specified provisions of the Act (including the requirement to hold a licence).¹³² The Minister, at his or her discretion, may implement conditions and vary or revoke an exemption.¹³³</p>	<p>registered with the ACNC can apply for a licence via the online application form and select the “application for a new licence (not registered with ACNC)” option. They will need to include with the application:</p> <ul style="list-style-type: none"> a copy of the certificate of incorporation or current ASIC extract; a current copy of the constitution or trust deed; and a copy of the business plan (if available).¹³⁷ 	<ul style="list-style-type: none"> a unique receipt number; the amount of the donation received; and the charity’s name.¹³⁹ <p>Financial reporting</p> <p>The holder of a licence at the time or times fixed in the licence, must provide to the Minister:</p> <ul style="list-style-type: none"> a copy of the audited accounts for the last ending statement period; and a statement setting out: <ul style="list-style-type: none"> the amount of money collected or received by the licensee during the last ending statement period; the costs associated with collection or receipt of the money; and the manner in which the money has been dealt with.¹⁴⁰ <p>Licence renewal</p> <p>Organisations that are registered with CBS but <u>not</u> the ACNC will be contacted each year when their licence is due for renewal.¹⁴¹</p> <p>Other</p> <p>SA organisations registered as charities with the ACNC must still</p>		

¹⁴² Section 6 of the *Collections for Charitable Purposes Act 1939 (SA)*; not that previously those who fundraise on behalf of a licence holder were defined as “collection agents” under section 6A of the Act and were previously required to hold their own licence. This section has been repealed.

¹⁴³ See CBS “Collections for charitable purposes application/notification form”, [here](#).

¹⁴⁴ Section 6(1) of the *Collections for Charitable Purposes Act 1939 (SA)*

¹⁴⁵ Section 6(5)(a) of the *Collections for Charitable Purposes Act 1939 (SA)*

¹⁴⁶ Section 12(2) of the *Collections for Charitable Purposes Act 1939 (SA)*

¹⁴⁷ Section 12(4) of the *Collections for Charitable Purposes Act 1939 (SA)*

¹²⁸ Section 4 of the *Collections for Charitable Purposes Act 1939 (SA)*

¹²⁹ See ACNC website, [here](#)

¹³⁰ See ACNC website, [here](#)

¹³² Section 18(2) of the *Charitable Purposes Act 1939 (SA)*.

¹³³ Section 18(3) of the *Collections for Charitable Purposes Act 1939 (SA)*

¹³⁷ See CBS “Collections for charitable purposes application/notification form”, [here](#).

¹³⁹ Section 10 of the *Collections for Charitable Purposes Act 1939 – Code of Practice (SA)*.

¹⁴⁰ Section 15(2) of the *Collections for Charitable Purposes Act 1939 (SA)*

¹⁴¹ See CBS website, [here](#).

State / Territory ²	Regulator and source of requirements	General requirements	Exemptions	Relevant form and application requirements	Ongoing compliance requirements ³	Requirements in respect to the giving of an authority to fundraise	Permissible expenses
		will need to be renewed online.			comply with other obligations including the Code of Practice (SA) when fundraising.		
WA	<p>Regulator: WA Department of Commerce, Associations & Charities Branch</p> <p>The Charitable Collections Act: Charitable Collections Act 1946 (WA)</p> <p>The Charitable Collections Regulations: Charitable Collections Regulations 1947 (WA)</p> <p>The Street Collections Act: Street Collections (Regulation) Act 1940 (WA)</p> <p>The Street Collections Regulations: Street Collections Regulations 1999 (WA)</p> <p>Voluntary code of practice: Voluntary Code of Practice for public fundraising – note</p>	<p>A charitable collections licence is required where a person (or organisation):¹⁴⁸</p> <ul style="list-style-type: none"> collects or attempts to collect any money or goods for any charitable purpose; or obtains or attempts to obtain money by the sale of any disc, badge, token, flower or other device for any charitable purpose; conducts any entertainment or function to which any charge for admission is made, or sells or attempts to sell any ticket for admission to any entertainment or function in any case where it is held out that any part of the proceeds for the entertainment or function are to be devoted (either wholly or partly) for any charitable purpose; or advertises, whether by way of poster, 	<p>As only organisations collecting for a charitable purpose are required to hold a licence, it follows that organisations that collect and receive money from the public for non-charitable purposes do not need to be licensed. The Regulator has noted that this includes sporting or social clubs, schools or kindergartens.¹⁵⁵</p> <p>There are no exemptions specified in the Charitable Collections Act or Charitable Collections Regulations, although, under section 6(5) of the Charitable Collections Act the Governor may, by proclamation, exempt collections in aid of any charitable purpose specified therein from the requirement to hold a licence. Proclamations are published in Western Australian Government Gazette, which can be accessed here. There are no such proclamations available at the date of this fundraising table.</p>	<p>Organisations that wish to raise funds in WA are to apply by completing the Charitable Collections Licence Application Form and lodging this with the Charitable Collections Advisory Committee (by email, post or in person per the instructions in the application form).</p> <p>Applications must be accompanied by:¹⁵⁶</p> <ul style="list-style-type: none"> a covering letter explaining what the organisation does, who the beneficiaries will be and why a licence is required in Western Australia; a Principal Executive Officer Declaration form for each of the officers named of the organisation; a National Police Certificate (no older than six months) for each Principal Executive Officer; a copy of the Constitution/Rules and/or Trust Deed of the organisation, unless the applicant is incorporated under the Associations Incorporation Act 2015 in Western Australia; a copy of the Certificate of Incorporation or 	<p>Banking requirements</p> <p>An executive officer of any charitable organisation who collects or receives moneys for any charitable purpose shall, within 7 days of the receipt thereof, pay the same to the credit of a bank account, to be opened for this purpose.¹⁵⁹</p> <p>Every person, other than an executive officer, who collects or receives any money on behalf of, or belonging to, a charitable organisation, shall within 14 days of the receipt thereof pay the same to the controlling body of the charitable organisation.¹⁶⁰</p> <p>The dedicated bank account is to be operated by authority signed by 2 officers of the organisation that are appointed in writing by the governing body of the organisation.¹⁶¹</p> <p>Record keeping</p> <p>A person, society, body, or association that collects or receives money or goods for a charitable purpose (a 'collector')¹⁶², must keep collection records and retain them for 7 years after the end of the financial year to which they relate.¹⁶³</p> <p>These requirements apply in addition to the ACNC record keeping requirements. Annual financial statements</p> <p>All charitable organisations licensed under the Charitable Collections Act</p>	<p>Sections 6 and 8 of the Charitable Collections Act provide that the holder of a charitable collections licence may give authority to another person or organisation to conduct collections under this licence. This approval can be revoked by the Commissioner,¹⁷⁸ or by the licence holder.¹⁷⁹</p> <p>There is no prescribed format for giving an authority to fundraise under the <i>Charitable Collections Act 1946</i> however it is advisable to prepare a written agreement to be signed by both parties. To assist charitable collectors, the Regulator has developed a guidance pack intended to make organising appeals quick and easy for both licence holders and fundraisers. The pack includes:</p> <ul style="list-style-type: none"> an application for authority form: intended to be used by the person or organisation wishing to collect under the authority of the licence holder; an acknowledgment 	<p>There are no set permissible expenses in the Act or Regulations, however, as noted in the "ongoing compliance requirements" column, the Advisory Committee may, if requested to do so by the Minister, recommend that a collections licence be revoked if it is of the opinion that:¹⁸⁰</p> <ul style="list-style-type: none"> the amount of money or goods received and applied towards charitable purposes is inadequate in proportion to the total amount received; or remuneration is excessive compared to the goods or money received in the appeal.

¹⁴⁸ Section 6 of the *Charitable Collections Act 1946* (WA).

¹⁵⁵ See WA Department of Commerce, Associations & Charities Branch website under the heading 'who needs to be licenced', [here](#).

¹⁵⁶ See Charitable Collections Licence Application Form and regulation 3(2) of the *Charitable Collections Regulations 1947* (WA).

¹⁵⁹ Regulation 11(1) of the *Charitable Collections Regulations 1947* (WA).

¹⁶⁰ Regulation 11(2) of the *Charitable Collections Regulations 1947* (WA).

¹⁶¹ Regulation 11(4) of the *Charitable Collections Regulations 1947* (WA).

¹⁶² Section 15(1) of the *Charitable Collections Act 1946* (WA).

¹⁶³ Section 15(2) of the *Charitable Collections Act 1946* (WA).

State / Territory ²	Regulator and source of requirements	General requirements	Exemptions	Relevant form and application requirements	Ongoing compliance requirements ³	Requirements in respect to the giving of an authority to fundraise	Permissible expenses
	<p>this is a <u>voluntary</u> set of guidelines that charities may implement at their discretion.</p> <p>Register of fundraisers:</p> <p>See here.</p>	<p>streamer, handbill, notice in any newspaper or any other means or holds out or represents in any manner that the whole or any part of the proceeds of any sport, races, fete, bazaar or other function will be paid into or applied for any charitable purpose.</p> <p>The person or organisation conducting the activities above can be a member of the committee or other governing body of a society, body, or association which is the holder of the licence (so long as they are appropriately authorised),¹⁴⁹ or an external person or organisation that is authorised by the license holder.¹⁵⁰</p> <p>Please note: the definition of charitable purpose applied by the Department of Commerce may differ from the legal definition of charity applied by the ACNC to register organisations as charities at the federal level. A charitable purpose for the purposes of the</p>		<p>Registration of the organisation, unless the applicant is incorporated under the Associations Incorporation Act 2015 in Western Australia; and</p> <ul style="list-style-type: none"> a copy of the latest Financial Statements of the organisation (if applicable). <p>The Charitable Collections Advisory Committee is required under Section 11 of the Charitable Collections Act to consider whether the charitable purposes of the applicant would be more effectively or economically carried out by an existing licence holder. As such, the covering letter should also address whether there are any other existing licence holders operating for the same charitable purpose and any contact the organisation has made with them in that regard.</p> <p>Whilst the Charitable Collections Act allows for the granting of a licence to a person or unincorporated body, licences are generally only granted to incorporated bodies.¹⁵⁷ These types of legal entities are recognised to provide appropriate governance and accountability structures and a capacity for succession within the organisation which enhances both the transparency in their operations as well as building community confidence in a licence holder who is collecting</p>	<p>are required to submit audited accounts to the Charitable Collections Advisory Committee each year.¹⁶⁴ An audit of the charity accounts are mandatory regardless of the financial tier that the organisation operates under.¹⁶⁵ Per the Regulator's website,¹⁶⁶ this is to be done by way of lodging the Charitable Collections Licence – Annual Statement within six months of the end of the relevant financial year applicable to your organisation.¹⁶⁷</p> <p>Audit of accounts</p> <p>The Commissioner may require that a collector have the collection records audited by an auditor approved by the Commissioner within a specified time.¹⁶⁸ Failure to comply will result in every member of the committee, governing body or association of the organisation being severally liable.¹⁶⁹</p> <p>Licence Conditions</p> <p>A licence may be issued subject to any condition imposed by the Commissioner.¹⁷⁰ It is important that fundraisers comply with these conditions.</p> <p>Receipting</p> <p>No specific receipting requirements under the Act or Regulations.</p> <p>Deductible gift recipients should be aware of the information required where receipts are issued pursuant to subdivision 30-CA section 30-228 of the Income Tax Assessment Act 1997 (Cth).</p> <p>Revocation of licences</p>	<p>letter: confirms the licence holder has given authority for the applicant to collect under the licence and outlines the conditions of that authority; and</p> <ul style="list-style-type: none"> a financial reporting statement: to be returned at the conclusion of the fundraising activity so the licence holder may accurately record all income and expenditure in their financial accounts. <p>If the template forms are not used, the following issues should be covered in the agreement:</p> <ul style="list-style-type: none"> the period of time the authority will last; the types of collection activities; ensuring all monies collected are paid to the licence holder within 14 days; how collection and financial returns will be reported back to the licence holder; the conditions under which the licence is given; and the circumstances under 	

¹⁷⁸ Section 8 of the *Charitable Collections Act 1946 (WA)*.

¹⁷⁹ Section 9 of the *Charitable Collections Act 1946 (WA)*.

¹⁸⁰ Section 13(2) of the *Charitable Collections Act 1946 (WA)*.

¹⁴⁹ Section 6(1)(f) of the *Charitable Collections Act 1946 (WA)*.

¹⁵⁰ Section 6(1)(g) of the *Charitable Collections Act 1946 (WA)*.

State / Territory ²	Regulator and source of requirements	General requirements	Exemptions	Relevant form and application requirements	Ongoing compliance requirements ³	Requirements in respect to the giving of an authority to fundraise	Permissible expenses
		<p>Charitable Collections Act means:¹⁵¹</p> <ul style="list-style-type: none"> the affording of relief to diseased, sick, infirm, incurable, poor, destitute, helpless or unemployed persons, or to the dependants of any such persons; the relief of distress occasioned by war, whether occasioned in Western Australia or elsewhere; the supply of equipment to any of His Majesty's naval, military, or air forces, including the supply of ambulances, hospitals and hospital ships; the supply of comforts or conveniences to members of the said forces; the affording of relief, assistance or support to persons who are or have been members of 		<p>and using public monies for charitable purposes.</p> <p>Street Collections</p> <p>As mentioned under general requirements, if a charitable collection is to be conducted in any <u>public street within the metropolitan region</u>, a separate street collection permit is required. To apply, collectors will need to lodge Application Form: Street Appeal within Perth Metropolitan Area to the Regulator.</p> <p>The Regulator requires at least two weeks' notice before it can provide approval for a street collection.¹⁵⁸</p>	<p>The licence may be revoked for reasons such as:¹⁷¹</p> <ul style="list-style-type: none"> mismangement of funds; excessive remuneration; the amount of money directed to the charity being inadequate considering the amount received; or the charitable purpose has ceased. <p>Street Collections</p> <p>There are several requirements for street collections, including that:</p> <ul style="list-style-type: none"> collectors must wear an identification badge at all times;¹⁷² no person under the age of 16 is to participate in the street collection unless authorised by the Minister;¹⁷³ permit holders must provide one or more collection boxes to each collector and comply with the requirements under the Regulations for collection boxes;¹⁷⁴ within 30 days after the date of a collection a permit holder must give the Minister a written and signed statement setting out the amount collected, expenses incurred, and money that has 	<p>which the agreement may be terminated.</p> <p>The licence holders and the organisations/individuals they authorise to collect should follow the collection obligations set out in the Act and Regulations</p>	

¹⁵⁷ See Charitable Collections Licence Application form.

¹⁶⁴ See the WA Department of Commerce, Associations & Charities Branch website, [here](#).

¹⁶⁵ Ibid.

¹⁶⁶ Ibid.

¹⁶⁷ Note: this time period is referred to on the WA Department of Commerce, Associations & Charities Branch website (see [here](#)) and refers to section 15(1) of the *Charitable Collections Act 1946* (WA) which appears to be the incorrect reference. We assume this will be a condition of the licence pursuant to section 12 of the *Charitable Collections Act 1946* (WA).

¹⁶⁸ Section 15(3) of the *Charitable Collections Act 1946* (WA).

¹⁶⁹ Section 15(4) of the *Charitable Collections Act 1946* (WA).

¹⁷⁰ Section 12(2) of the *Charitable Collections Act 1946* (WA).

¹⁵¹ Section 5 of the *Charitable Collections Act 1946* (WA).

¹⁵⁸ See WA Department of Commerce, Associations & Charities Branch website, [here](#)

¹⁷¹ Section 13(2) of the *Charitable Collections Act 1946* (WA).

¹⁷² Regulation 5 of the *Street Collections Regulations 1999* (WA).

¹⁷³ Regulation 6 of the *Street Collections Regulations 1999* (WA).

¹⁷⁴ Regulation 7 of the *Street Collections Regulations 1999* (WA).

State / Territory ²	Regulator and source of requirements	General requirements	Exemptions	Relevant form and application requirements	Ongoing compliance requirements ³	Requirements in respect to the giving of an authority to fundraise	Permissible expenses
		<p>the said forces or to the dependants of any such persons;</p> <ul style="list-style-type: none"> the support of hospitals, infant health centres, kindergartens and other activities of a social welfare or public character; or any other benevolent, philanthropic or patriotic purpose. <p>Licence period</p> <p>The Act allows a licence to apply for a period as the Commissioner thinks fit.¹⁵² Generally, licences are issued for a period of three years and can be renewed after that time by the Minister for Commerce and Industrial Relations for another period of three years.¹⁵³</p> <p>Street Collections</p> <p>If a charitable collection is to be conducted in any <u>public street within the metropolitan region</u>, a separate street collection permit is required.¹⁵⁴</p> <p>'Metropolitan region' has the meaning given by the Planning and Development Act 2005 (WA) section 4(1).</p>			<p>been distributed to each person for whom the collection was made (by lodgement of Street Collections Statement);¹⁷⁵ and</p> <ul style="list-style-type: none"> collectors and promoters are not to be paid unless the permit authorises that payment.¹⁷⁶ <p>Presently, the Regulator stipulates that street collections can only take place on Fridays, and only three organisations can participate at any given time.¹⁷⁷</p>		

¹⁵² Section 12 of the *Charitable Collections Act 1946* (WA).

¹⁵³ See WA Department of Commerce, Associations & Charities Branch website, [here](#).

¹⁵⁴ Section 3 of the *Street Collections (Regulation) Act 1940* (WA).

¹⁷⁵ Regulation 10 of the *Street Collections Regulations 1999* (WA).

¹⁷⁶ Regulation 11 of the *Street Collections Regulations 1999* (WA).

¹⁷⁷ See the [Application Form: Street Appeal within Perth Metropolitan Area](#).

State / Territory ²	Regulator and source of requirements	General requirements	Exemptions	Relevant form and application requirements	Ongoing compliance requirements ³	Requirements in respect to the giving of an authority to fundraise	Permissible expenses
TAS	<p>Regulator: Consumer Affairs and Fair Trading Tasmania</p> <p>The Act: Collections for Charities Act 2001 (TAS)</p> <p>The Regulations: Collections for Charities Regulations 2011 (TAS)</p> <p>Register of fundraisers: See here.</p>	<p>A person must not solicit for a <u>charitable purpose</u> unless:¹⁸¹</p> <ul style="list-style-type: none"> that soliciting is on behalf of an organisation that is not required to hold an authority to fundraise, or an organisation that holds an authority in writing granted by the Commissioner for a specified period; or that soliciting is by a person by virtue of an authority in writing granted by the Commissioner for a specified period. <p>An organisation must not solicit for a <u>charitable purpose</u> unless it is:</p> <ul style="list-style-type: none"> an incorporated association or corporation under an approved statute in the State or Territory in which the principal office of that organisation is located; an organisation that is approved by the Governor by an order-in-Council for 	<p>As mentioned in the previous column, incorporated associations that are incorporated in Tasmania and companies whose principal office is located in a state or territory other than Tasmania do not need approval from the Commissioner in order to solicit for a charitable purpose.¹⁸⁴</p> <p>The Act does not apply to:¹⁸⁵</p> <ul style="list-style-type: none"> a request for the renewal of membership; an appeal by an organisation to its members; an appeal within premises that are used by a club; an appeal to a Commonwealth, State or local authority; the sale of goods or services; raffles; or soliciting for an activity to which the <i>Gaming Control Act 1993</i> (TAS) applies. <p>The Act also does not apply to an appeal within premises that are used by a religious organisation,¹⁸⁶ or per</p>	<p>There are three application forms available on the Regulator's website. The process for each is as follows:</p> <p>Organisation or corporation based outside Tasmania</p> <p>Complete an Application to collect charitable donations - organisations or corporations outside Tasmania (Form 1)</p> <p>If the Public Officer or Contact Officer has been convicted of a criminal offence in the past 5 years, a National Police Check (dated within the previous 3 months) will also need to be submitted as part of the application.</p> <p>The details of any marketing organisations used to conduct the appeal/s are also to be provided.</p> <p>If the applicant is licenced in other states or territories in Australia, a copy of the relevant licence or approval is to be provided.</p> <p>Non-incorporated group or association in Tasmania</p> <p>Complete an Application to collect charitable donations - Non-incorporated association or community group in Tasmania (Form 2)</p> <p>If the Public Officer or Contact Officer has been convicted of a criminal offence in the past 5 years, a National Police Check (dated within the previous 3 months) will also need to be</p>	<p>There are no clear ongoing compliance requirements apart from those relating to the conduct of appeals. Unlike most other jurisdictions, there does not appear to be any financial reporting obligations or auditing obligations. However, the Regulator may compel an organisation to report in certain circumstances and attach reporting conditions to an approval of a fundraiser.¹⁸⁷</p> <p>The Act includes penalties and offences in relation to the misappropriation of donations.¹⁸⁸ For this reason, it would be prudent for individuals and organisations engaging in fundraising activities to keep accurate financial records of any funds raised and dispersed.</p>	<p>Neither the Act or Regulations specify how a third party is to be authorised to raise funds on behalf of an organisation, however it is clear that the legislation contemplates authorising individuals and organisations to raise funds on behalf of a charitable organisation.¹⁸⁹</p> <p>We recommend that where an organisation or individual is fundraising on behalf of a charitable organisation, this is authorised in writing outlining any conditions on the authority, including that the collector is to comply with the relevant laws.</p>	<p>A fundraising organisation must not permit an agent, contractor, officer or employee of that organisation to receive any benefit which is manifestly excessive if that benefit in whole or in part is derived from funds obtained by donation.¹⁹⁰ An organisation can be fined if they do so.</p> <p>In determining whether a benefit is manifestly excessive, a court will have regard to:¹⁹¹</p> <ul style="list-style-type: none"> the purpose of the organisation; the income of the organisation; the roles of the agents, officers or employees of the organisation compared with the purpose, income, roles and expenses of comparable organisations. <p>Donated funds given for a charitable purpose can only be used for their intended charitable purpose or to pay reasonable administration expenses and reasonable remuneration.¹⁹²</p> <p>Under the Act, the Governor has authority to make Regulations which prohibit the payment of a commission to any person where the commission exceeds a specified percentage of any donation.¹⁹³</p>

¹⁸¹ Section 5(1) of the *Collections for Charities Act 2001* (TAS).

¹⁸⁴ Section 6(1) of the *Collections for Charities Act 2001* (TAS).

¹⁸⁵ Section 4 of the *Collections for Charities Act 2001* (TAS).

¹⁸⁶ Section 4(d) of the *Collections for Charities Act 2001* (TAS).

¹⁸⁷ Section 6(2)(a) of the *Collections for Charities Act 2001* (TAS).

¹⁸⁸ Section 14 of the *Collections for Charities Act 2001* (TAS).

State / Territory ²	Regulator and source of requirements	General requirements	Exemptions	Relevant form and application requirements	Ongoing compliance requirements ³	Requirements in respect to the giving of an authority to fundraise	Permissible expenses
		<p>the purposes of the Act or a member of a class of organisation that is so approved; or</p> <ul style="list-style-type: none"> an organisation that is approved by the Commissioner in writing for a specified period. <p>Note: Approval to fundraise in Tasmania is required where an organisation is an incorporated association in a State or Territory <u>other than</u> Tasmania or is a corporation whose principal office is located in a State or Territory other than Tasmania.¹⁸²</p> <p>The law is unclear on whether unincorporated groups located outside Tasmania can fundraise. They could possibly apply for approval as individuals. Cooperatives and private ancillary funds are also not contemplated in the legislation.</p> <p>Street collections</p> <p>Street collections require additional approval from the Tasmanian Police.¹⁸³</p>	<p>section 4(j) of the Act, for soliciting of a type authorised by the regulations.</p> <p>Regulation 4 of the Regulation states that for the purposes of section 4(j) of the Act, soliciting by a religious organisation, by way of an appeal to its adherents or any other person who has attended a religious service held by that organisation, is authorised. Religious organisation is not defined in the Act or Regulations.</p>	<p>submitted as part of the application.</p> <p>Individual collecting for themselves (not on behalf of a charity)</p> <p>Complete an Application to collect charitable donations - Individual applicant (Form 3).</p> <p>A National Police Check (dated within the previous 3 months) is required for this application regardless of whether an offence has been committed by the applicant.</p>			

¹⁸⁹ See in particular section 5(1) of the *Collections for Charities Act 2001* (TAS).

¹⁹⁰ Section 13(1) of the *Collections for Charities Act 2001* (TAS).

¹⁹¹ Section 13(2) of the *Collections for Charities Act 2001* (TAS).

¹⁹² Section 14 of the *Collections for Charities Act 2001* (TAS).

¹⁹³ Section 18(2) of the *Collections for Charities Act 2001* (TAS).

¹⁸² Section 6(1) of the *Collections for Charities Act 2001* (TAS).

¹⁸³ See Consumer Affairs and Fair Trading Tasmania website, [here](#).

State / Territory ²	Regulator and source of requirements	General requirements	Exemptions	Relevant form and application requirements	Ongoing compliance requirements ³	Requirements in respect to the giving of an authority to fundraise	Permissible expenses
ACT	<p>Regulators:</p> <p>ACNC (for registered charities)</p> <p>Access Canberra (individuals and organisations)</p> <p>The Act:</p> <p>Charitable Collections Act 2003 (ACT)</p> <p>The Regulations:</p> <p>Charitable Collections Regulation 2003 (ACT)</p> <p>Guide to Charitable Collections:</p> <p>A Guide to Charitable Collections in the ACT</p> <p>ACNC Act:</p> <p>Australian Charities and Not-for-profits Commission Act 2012 (Cth)</p> <p>Register of fundraisers:</p> <p>See here.</p>	<p>Due to the Red Tape Reduction Legislation Amendment Act 2017, which amended fundraising legislation in the ACT, the regulation of fundraising in the ACT has relaxed as of 1 July 2017. Fundraising has been streamlined so that charities registered with the ACNC will not need Charitable Collections licence approval from Access Canberra in order to fundraise.¹⁹⁴ In addition, ACNC registered charities will no longer need to report annually to Access Canberra due to these amendments as they will only need to report to the ACNC.¹⁹⁵</p> <p>Unless an individual or organisation is authorised by a licensee or an ACNC registered entity, or is an ACNC registered entity itself, it is an offence to conduct a collection without a licence.¹⁹⁶</p> <p>A collection is defined in the Act as the “soliciting or receiving by a person of money or a benefit if, before or during the soliciting or receiving, the person represents that the purpose of the soliciting or receiving, or that the purpose of an activity or enterprise of which the soliciting or</p>	<p>The following are exempt from the requirement to obtain a licence:</p> <ul style="list-style-type: none"> charities registered with the ACNC;²⁰⁰ a person authorised by the licensee for the licence authorising the conduct of the collection or an ACNC registered entity;²⁰¹ schools – voluntary contributions or other activities that raise funds from students or affiliated bodies e.g. parents association or alumni;²⁰² organisations that raise less than \$15,000 a year. The regulations are unclear as to whether the \$15,000 threshold is limited to funds raised within the ACT or whether it includes funds raised in other jurisdictions;²⁰³ the soliciting or receiving of money or a benefit by a non-government organisation accredited with the Australian Agency for International Development (whether or not the money or 	<p>If you are an individual or organisation not registered with ACNC, the applicable form is Application for a New or Amended Charitable Collection Licence form. This form can also be completed if you wish to amend the particulars of an existing licence.</p> <p>As part of the application, a contact person will need to be nominated to act as the contact between the licensee and the Office of Regulatory Services. If a licence is issued to an unincorporated body, the nominated person for the body in relation to the licence is taken to be the licensee.²¹⁴</p> <p>Where applicable, the following will also need to be provided:</p> <ul style="list-style-type: none"> certificate of incorporation; consent from benefiting charity/charities (required only if application is not being made by the charity itself); trust deeds; memorandums; articles of association; constitution/rules; business partnership agreement; copies of previous annual returns over \$50,000; and any other documents the applicant considers relevant to the application. 	<p>Registered charities</p> <p>Registered charities will need to comply with the ACNC governance standards including the requirement to provide a level of assurance that they meet community expectations in relation to how a registered entity should be managed. This includes how they manage its affairs, the use of public monies, volunteer time and donations and how they promote the effective and responsible use of its resources.</p> <p>Registered charities will also need to report annually to the ACNC by submitting an Annual Information Statement and an annual financial report if they have an annual revenue of \$250,000 or more.</p> <p>Individuals and organisations</p> <p>Banking requirements</p> <p>All moneys received must be dealt with according to the banking and investment conditions in the Act. In particular, the licensee must pay all money received for the purposes of a collection conducted by the licensee into a bank account that is used exclusively for money received for the purposes of the collection or collections.²¹⁵</p> <p>The bank account in which money from the collection is received into must have a name that indicates it contains proceeds of a collection and can only be operated with the signature of at least 2 people.²¹⁶</p> <p>Money must be paid into the account as soon as practicable (but within 5 banking days) after the day the licensee receives it.²¹⁷</p>	<p>Any person or organisation that “takes part” in a collection commits an offence unless they are <u>authorised</u> by either:</p> <ul style="list-style-type: none"> the relevant licensee; or an ACNC registered entity.²³² <p>This includes where a person solicits or receives money or a benefit for the purposes of the collection (i.e., paid collectors) and where a person organises or manages, or assists in organising or managing, the collection as an employee or agent.²³³</p> <p>For an individual or an organisation to fundraise on behalf of an organisation they do not need a licence themselves but can fundraise under the authority of the licence holder or charity registered with the ACNC. There is no specified form of authorisation in the Regulations or the Act. Those who hold a licence and are not registered with the ACNC will need to notify the Regulator if such an authority has been provided by sending an email to citl@act.gov.au and attaching a copy of the agreement to fundraise on behalf of the licensee (if there is such an agreement)²³⁴</p> <p>Commercial fundraisers</p>	<p>A licensee commits an offence if:²³⁶</p> <ul style="list-style-type: none"> a person (including the licensee) receives proceeds of a collection conducted by the licensee; and the proceeds are applied other than for the purposes of the collection; and the licensee knows that, or is reckless about the fact that, the proceeds are so applied. <p>Fines and the possibility of imprisonment for up to two years apply to the above offence. However, it is not an offence to pay for lawful and proper expenses, with donation funds, in accordance with any conditions on the licence or the Regulations.²³⁷</p> <p>The Regulations consider the following (inclusively, not exclusively) as lawful and proper expenses:²³⁸</p> <ul style="list-style-type: none"> reasonable expenses incurred by the licensee in conducting and carrying out the collection (this includes the payment of commercial fundraisers); and reasonable expenses incurred by the licensee in administering and distributing the proceeds of the collection; and reasonable expenses

¹⁹⁴ Section 14(2)(a) of the *Charitable Collections Act* (ACT).

¹⁹⁵ See Access Canberra website, [here](#).

¹⁹⁶ Section 14 of the *Charitable Collections Act 2003* (ACT).

State / Territory ²	Regulator and source of requirements	General requirements	Exemptions	Relevant form and application requirements	Ongoing compliance requirements ³	Requirements in respect to the giving of an authority to fundraise	Permissible expenses
		<p>receiving, is or includes a charitable purpose.”¹⁹⁷</p> <p>Charitable purpose includes any benevolent, philanthropic or patriotic purpose.¹⁹⁸</p> <p>Licence period:</p> <p>A licence is issued for the period (not longer than 5 years) stated in the licence.¹⁹⁹</p>	<p>benefit is used, or intended to be used, solely for aid in a foreign country);²⁰⁴</p> <ul style="list-style-type: none"> the solicitation or receipt of sponsorship from a corporation;²⁰⁵ the soliciting or receiving of money by a trustee corporation for administering a trust fund for a charitable purpose;²⁰⁶ the soliciting or receiving of money by, or on behalf of, an entity if the proceeds received from collections conducted by, or on behalf of the entity are for a trust fund for a charitable purpose administered by a trustee corporation (e.g. workplace giving);²⁰⁷ soliciting or receiving money or a benefit 		<p><u>Record keeping</u></p> <p>It is an offence not to keep records of a collection in accordance with the Act.²¹⁸ Records must:²¹⁹</p> <ul style="list-style-type: none"> allow a true and fair view of income and expenditure for the collection; be able to be conveniently and properly audited; include any details prescribed by the regulations;²²⁰ and be kept by the licensee for 7 years after receipt of the income or the incurring of expenditure to which they relate. <p>If the collection is, or was, carried out as part of a collection that is carried out inside and outside the ACT, it is not necessary for the records to be kept in a way that allows information to be identified only in relation to the ACT.²²¹</p> <p><u>Receipting</u></p> <p>It is an offence not to provide a donor with a receipt where the donor has paid more than \$2 in cash for the collection and the donor has asked for a receipt.²²² It is not an offence</p>	<p>and retail agents</p> <p>A licensee must provide details of each commercial arrangement they have to collect under the licence. This also applies if licensees establish arrangements with retail agents (for example, a supermarket selling badges on behalf of a licensee).²³⁵</p>	<p>incurred complying with the Act; and</p> <ul style="list-style-type: none"> any other expenses that are stated in the application for the collection. <p>Note: funds collected from appeals must go directly into an appeal account.²³⁹ Reasonable expenses can only be deducted from the account after this has occurred.</p>

²⁰⁰ Section 14(2)(a) of the *Charitable Collections Act 2003* (ACT).

²⁰¹ Section 14(2)(b) of the *Charitable Collections Act 2003* (ACT).

²⁰² Regulation 6(1)(a)-(b) of the *Charitable Collections Regulations 2003* (ACT).

²⁰³ Regulation 6(1)(c) of the *Charitable Collections Regulations 2003* (ACT).

²¹⁴ See Application for a New or Amended Charitable Collection Licence form, [here](#).

²¹⁵ Section 45(2) of the *Charitable Collections Regulations 2003* (ACT).

²¹⁶ Section 45(6) of the *Charitable Collections Act 2003* (ACT).

²¹⁷ Section 45(3) of the *Charitable Collections Act 2003* (ACT).

²³² Section 15(1) of the *Charitable Collections Act 2003* (ACT).

²³³ Section 9 of the *Charitable Collections Act 2003* (ACT).

²³⁴ This information is not publicly available but has been confirmed with Access Canberra as the relevant process by way of phone call on 7 April 2020.

²³⁶ Section 44(2) of the *Charitable Collections Act 2003* (ACT).

²³⁷ Section 44(3) of the *Charitable Collections Act 2003* (ACT).

²³⁸ Regulation 12 of the *Charitable Collections Regulations 2003* (ACT).

¹⁹⁷ Section 7(1) of the *Charitable Collections Act 2003* (ACT).

¹⁹⁸ Section 3 of the *Charitable Collections Act 2003* (ACT).

¹⁹⁹ Section 25 of the *Charitable Collections Act 2003* (ACT).

²⁰⁴ Regulation 6(1)(d) of the *Charitable Collections Regulations 2003* (ACT).

²⁰⁵ Regulation 6(1)(e) of the *Charitable Collections Regulations 2003* (ACT).

²⁰⁶ Regulation 6(1)(f) of the *Charitable Collections Regulations 2003* (ACT).

²⁰⁷ Regulation 6(1)(g) of the *Charitable Collections Regulations 2003* (ACT).

State / Territory ²	Regulator and source of requirements	General requirements	Exemptions	Relevant form and application requirements	Ongoing compliance requirements ³	Requirements in respect to the giving of an authority to fundraise	Permissible expenses
			<p>from the carrying out of an approved lottery;²⁰⁸</p> <ul style="list-style-type: none"> • soliciting or receiving a bequest under a will;²⁰⁹ • soliciting a person to become a member of an entity or to pay a membership fee;²¹⁰ • collections within an organisations premises conducted for its own benefit (the example given is collecting for a church service);²¹¹ • soliciting or receiving money or a benefit solely or mainly from people sharing a common workplace, or with a relative or domestic partner of another of those persons (raffles, say, or passing the hat for a card and present);²¹² and • soliciting money from the government.²¹³ 		<p>however if a receipt is not provided where the donor has received goods or services of substantially the same value as the amount given to the collector (for example, the purchase of food where the price includes a donation to charity).²²³</p> <p><u>Financial reports</u></p> <p>For individuals and organisations that are collecting for a charitable purpose, but are not registered with the ACNC, they must provide a report to include all the collections conducted under the licence by completing a Financial Reports to the Director-General for a Charitable Collection form.²²⁴</p> <p>This report must include all the required information for each collection to which the licence relates.²²⁵ Reports must be provided under the following circumstances:</p> <ul style="list-style-type: none"> • if the licensee is an association incorporated under the <i>Associations Incorporation Act 1991</i> (ACT) – within 6 months after the end of the association’s financial year;²²⁶ and • in any other case;²²⁷ <ul style="list-style-type: none"> – for a licence issued for a period of 1 year or less the report must be provided within 		

²¹⁸ Section 50(1) of the *Charitable Collections Act 2003* (ACT).

²¹⁹ Section 50(2) of the *Charitable Collections Act 2003* (ACT).

²²⁰ As at 3 April 2020, no details prescribed by the *Charitable Collections Regulations 2003* (ACT).

²²¹ Section 50(3) of the *Charitable Collections Act 2003* (ACT).

²²² Regulation 11(1) of the *Charitable Collections Regulations 2003* (ACT).

²²³ Note: this information is in Access Canberra’s [‘Guide to Charitable Collections in the ACT’](#) however the requirement is not listed explicitly in the Regulation or the Act. Information regarding commercial arrangements is required to be submitted with an application for a charitable collections licence so we assume if additional arrangements are made with commercial fundraisers then the licensee must apply to amend their licence and provide the relevant information about the commercial arrangement.

²²⁴ Section 45(3) of the *Charitable Collections Act 2003* (ACT).

²²⁵ Section 7(3)(a) of the *Charitable Collections Act 2003* (ACT).

²²⁶ Section 7(3)(b) of the *Charitable Collections Act 2003* (ACT).

²²⁷ Section 7(3)(c) of the *Charitable Collections Act 2003* (ACT).

²²⁸ Section 7(3)(d) of the *Charitable Collections Act 2003* (ACT).

²²⁹ Section 7(3)(e) of the *Charitable Collections Act 2003* (ACT).

²³⁰ Section 7(3)(f) of the *Charitable Collections Act 2003* (ACT).

²³¹ Regulation 11(2) of the *Charitable Collections Regulations 2003* (ACT).

²³² Section 48(1) of the *Charitable Collections Act 2003* (ACT).

State / Territory ²	Regulator and source of requirements	General requirements	Exemptions	Relevant form and application requirements	Ongoing compliance requirements ³	Requirements in respect to the giving of an authority to fundraise	Permissible expenses
					<p>120 days after the licence ends; or</p> <ul style="list-style-type: none"> – for a licence issued for a period longer than 1 year the report must be provided within 120 days after the end of each 12 month period until the licence ends. <p>The financial report provided to the Director General must be audited if the fundraising income within the relevant 12 month period exceeds \$50,000.²²⁸</p> <p>There are no fees for lodgement.</p> <p>The licensee commits an offence if the accounts are not finalised within the time frames set out in the Act.²²⁹</p> <p>Licensees must follow the fundraising appeal conduct obligations set out in the Act and the Regulations.²³⁰ This will include wearing identification tags.²³¹</p>		

²²⁵ Ibid.

²²⁶ Section 48(3)(a) of the *Charitable Collections Act 2003* (ACT).

²²⁷ Section 48(3)(b) of the *Charitable Collections Act 2003* (ACT).

²²⁸ Regulation 15(1) of the *Charitable Collections Regulations 2003* (ACT).

²²⁹ Section 47(1) of the *Charitable Collections Act 2003* (ACT).

²³⁰ Part 3 of the *Charitable Collections Act 2003* (ACT) and Part 3 of the *Charitable Collections Regulations 2003* (ACT).

²³¹ Section 16 of the *Charitable Collections Act 2003* (ACT).