

WA CHARITABLE COLLECTIONS ACT 1946

COMPLIANCE REQUIREMENTS FOR LICENCE HOLDERS

In order to remain compliant with the conditions of the Western Australian (WA) charitable collections licence the organisation must provide the following:

ANNUALLY

The accounts of each organisation must be audited at the end of the financial year to allow the signed audited financial report to be lodged within six months of the end of its financial year. An **AUDIT** of the accounts is required regardless of the amount of charitable income received in the financial year – REVIEWS are not acceptable for the charity licence). The *Charitable Collections Act 1946* does not operate Income Tiers that are applicable under the *WA Associations Incorporation Act 2015* and the ACNC.

The audited financial report must include a detailed Income & Expense report showing all charitable income items (e.g. Donations, Bequests, Fundraising, etc with a separate line for each fundraising item). Grants should be kept separate from the charitable income items.

The Expense section must list expense items for each type of fundraising activity listed in the income section along with the amount of income that is spent on the charitable objects of the organisation. If monies are donated to other parties then a detailed List of Beneficiaries (with amounts given to each beneficiary) should also be provided as a Note to the Accounts.

This office will email out notices a month after the end of your financial year requesting that the accounts be audited and asking that a signed copy of the audited financial report be lodged with this office within four months in the first instance. We ask for lodgement by this date to allow processing of those lodgements within the six month period. The signed financial report (including the auditors' report) and a completed Annual Statement should be emailed to charitiesaudits@dmirs.wa.gov.au.

If the audited financial reports and Annual Statements are not received in this office within the six month period the organisation will be asked to cease all collection activities until the audited financial report is lodged.

CHANGE OF AUDITOR

Any change of auditor should be reported to this office with details of their accounting qualifications and contact address and telephone number prior to the audit being undertaken.

CHANGE OF OFFICE HOLDERS (Principal Executive Officers)

Any change of office holders that have been nominated to be the Principal Executive Officers (PEO) for the purpose of the charitable collections licence must be notified to this office within 30 days of the change.

This is done by the incoming PEO completing our Principal Executive Officer Declaration form and submitting it with a police certificate that is less than six months old.

RENEWAL OF LICENCE

The charitable collections licence in WA is issued for a period of three years subject to the licence holder **complying** with the reporting requirements listed previously. Failure to comply may result in the cancellation of the licence.

This office sends out a Renewal Notice (by email) three months prior to the expiry of the licence asking the organisation to confirm they are still collecting/fundraising in Western Australia and wish to renew the licence for another three years. This renewal requires the current office holders (PEO's) to complete a fresh Principal Executive Officer (PEO) Declaration form to send in with the renewal application.

It is important that renewal paperwork is lodged at least six weeks before expiry to date of licence to allow it to be processed and referred to the Charitable Collections Advisory Committee meeting which is held on a monthly basis.