**Transcript from the SEN ACNC meeting 1 August 2024**

 **00:14**
LISA DIFFORD

 **00:28**
Paul Clayton SEN CEO
Brilliant. How are you today?

 **00:31**
LISA DIFFORD
I'm sitting in the sunshine. It's quite pleasant when you're inside with the heater on and it's sunny.

 **00:37**
Paul Clayton SEN CEO
Fantastic. Where are you based normally? Canberra.

 **00:40**
LISA DIFFORD
No, Melbourne.

 **00:41**
Paul Clayton SEN CEO
Oh, Melbourne. Oh, cold.

 **00:44**
LISA DIFFORD
So is Canberra.

 **00:45**
Paul Clayton SEN CEO
Yeah. Yeah. Well, yeah, that's right. That's why I don't live in either, to be honest with you, Paul, I've.

 **00:50**
LISA DIFFORD
Got a couple of extra people with me today.

 **00:53**
LISA DIFFORD
I've got Grace Bry, who is the team lead in working on all of these cases.

 **00:59**
Paul Clayton SEN CEO
Fantastic.

 **01:00**
LISA DIFFORD
I've got Karen Coughlin, who is communications and advice director. And I've got Vlad Klendo, who I don't know if he's online yet, who is our law interpretation specialist, who's going to help with any tricky questions.

 **01:17**
Paul Clayton SEN CEO
Fantastic. Well, I'm a conduit in all of this. I don't have any clubs, although I will be back in touch because we're changing our structure. We will be applying for status ourselves. So it'll be good to work with you on that, Lisa. But apart from that, I will. I think it's probably best that I hand it over to the guys that matter here, our members, and allow them to throw their hands up. And we just manage the flow of information from there. And hopefully you guys can field it as. As you see. Or if not, we can, you know, book a follow up, email communication, whatever. All right.

 **01:56**
LISA DIFFORD
We're in your hands. So please let us know how you'd like to run this.

 **02:01**
Paul Clayton SEN CEO
Okay. So I suppose we'll go for hands up if people have got questions that they'd like to the ACNC to field with regards to clubs and their ability to apply for charitable status, how to go about it, group applications, so on and so forth, because that's obviously the purpose for today. Okay.Ngan

 **02:25**
Ngan Booth
Oh, thanks. Thanks, Paul.

 **02:27**
Paul Clayton SEN CEO
First cab off the rank.

 **02:28**
Ngan Booth
Yeah. So, I'm from Monash Student association in Clayton, Melbourne.

 **02:35**
LISA DIFFORD
Your members have been very busy.

 **02:37**
Ngan Booth
They have been.

 **02:38**
LISA DIFFORD
We have noticed. We have noticed there's a huge impact.

 **02:44**
Ngan Booth
Yes. That's us driving it here at MSA clubs and societies. So we have over 100 clubs. They, we believe, with some, a few exceptions, like the political clubs, they have charitable status, advancing education and all the rest. So we have been logging lots of applications after our sessions to kind of hold their hand with it. So that's all really good. And I think they've been putting in good, they have been putting in some good applications and getting approved. No worries. So I think I've got a couple of questions.

 **03:24**
Kathryn Lee (She, Her)
So.

 **03:27**
Ngan Booth
Now that they're new, like some of them have been accepted as new.

 **03:30**
Kathryn Lee (She, Her)
Charities, would your advice be that they.

 **03:35**
Ngan Booth
Do a bit of a trial run by handing in annual information statement sort of now rather as a new charity, or wait until the end of 2025 when they are due?

 **03:50**
LISA DIFFORD
I would automatically go for doing the least you are required to do.

 **03:55**
Kathryn Lee (She, Her)
Yeah.

 **03:55**
Ngan Booth
Okay.

 **03:56**
LISA DIFFORD
Grace, did you want to comment on that?

 **03:58**
Grace Spry
Yeah. So with reporting, we don't need anything from them until the end of next year for most of them, because we don't collect reporting until six months after the financial year end. Most of them we have is the 30 June financial years. And because a lot of them have just been newly registered this year, even if they were registered before the 30 June, if they register within the last three months of their financial year, we don't need anything from them for that financial year.

 **04:28**
Ngan Booth
Yeah.

 **04:28**
Grace Spry
So in the portal, it won't even give them an option to do the 2023 or 2024 annual information statements. So around the end of next year, they'll all start to get lots of emails to that address for service, for each charity to say, reporting is going to be due soon. Reporting is due. These are our resources. And in the emails they're fairly automated, but they do have a lot of links for help for those ones.

 **04:55**
Ngan Booth
Okay.

 **04:55**
Kathryn Lee (She, Her)
Yes.

 **04:56**
Ngan Booth
So that makes sense if they do that. I just wondered in tandem with the self review ato being due, whether they were better off to kind of put in an AI's rather than. Because they won't have to do a self review, will they? Those, the new charities, they're perfect.

 **05:14**
LISA DIFFORD
Oh, they don't.

 **05:15**
Karen Coghlan
I just cut in there. It's Karen here to say they don't need to go in and do an AI's, but what might be good for them to do is to go into the charity portal and make sure they're signed up and, you know, familiarize themselves with it because it is, as we noted previously, you sign up as an individual. And so it's just, it's good for people maybe to go into the portal and just make sure that aspect of it is all working for them, but they don't have to report like Gracie did.

 **05:48**
Ngan Booth
That's great advice, Karen, because we also have AGM season coming up in sort of August, September. So good for as they change over the responsible people and being able to log into the portal and stuff. So we'll encourage them to do that and become familiar with it.

 **06:05**
Paul Clayton SEN CEO
Can I just add in. Sorry, before you leave that one, the ATO are comfortable with you sending them a list of all your clubs that have applied for charitable status and they will just shut down their abns for reporting.

 **06:16**
Ngan Booth
Yeah. Great. All right, no worries. Thank you for that. My second question was, as you said, we've had a, we keep you busy with all these applications. Now, our advice to the clubs was to back date at twelve months and most of them did follow that to the letter, but there were some clubs that just put in, you know, oh, from today's date, which is 23 May 2024, is it possible for them as a newly sort of registered charity to get that retrospectively backdated on request?

 **06:55**
Grace Spry
Definitely. So if for any of them. Yeah. So it's fairly seamless. If they can send an email to our registration at Acnce email and that email, they would have got. They would have that email from us saying, congratulations, you're registered. So if they can just reply to that and say on that email, please backdate two and then the date. And as long as their ABN was active and they were like incorporated, you know, we can definitely change it.

 **07:23**
Ngan Booth
Oh, music to my ears. Thank you, that's great.

 **07:27**
LISA DIFFORD
For everybody else online, I might just talk a little bit about the correct registration dates to use. As Grace says, there's the earliest date, which is usually a combination of when they were established, when the ABN was created, when the ACNC was created, but then there's also this period where the ATO has said that they're going to take a prospective compliance approach. So from the 1 July 2023, the ATO are going to be looking to make sure that everybody's compliant from there, unless there's cases of fraud or evasion. So for many of the organisations that are impacted by these new reforms, they're actually choosing the 1 July 2023 as their registration date. And that's fine.

 **08:14**
LISA DIFFORD
We've got a meeting with the ATO actually next week to actually ensure that everybody's comfortable with that as a date, because that's sometimes a lot easier, both for ourselves and the applicant, to do the registration a little bit sooner because there's less paperwork they need to supply to us to prove that they were eligible. So I can get back to you to confirm that date, if that would help. The only exception to all of that is if an organisation has previously been registered with us, but has double defaulted, which is a term we used for failing to lodge their annual information statement and we have revoked them their registration, then they should register from the date they were originally revoked. Okay, that was it from me. Any follow up to that or any additional questions?

 **09:16**
Paul Clayton SEN CEO
Okay, fantastic. Who would. Anyone else got any questions for the ACNC about process? Any advice? Any tips, hints and tricks? Anything at all? Abby?

 **09:33**
Abby Kennedy - UniSQ SG
Hi. Let me just pop that on. Hi, I'm Abby. I'm just from the University of Southern Queensland student Guild. We're in a little bit of an interesting position where we've only just taken on the affiliation of our larger charitable clubs from the university as of the 1 July. Because we're in that unique situation, we understand that when it comes to backdating and reporting, it won't really be us during this time. But I was just wondering, is there any sort of way that we are able to convey the important information to both the university and to the clubs on how they can proceed within this period?

 **10:23**
LISA DIFFORD
So sorry, is your question about how.

 **10:25**
Abby Kennedy - UniSQ SG
To apply or how we can help them apply just because we're in that situation when we're not actually there? You know, their overarching help at that time?

 **10:43**
LISA DIFFORD
Yeah, they've got a couple of options for how they can apply. There is the normal channels, which is our online registration form. That's quite, as I'm sure Monash can attest to. That's quite a sizable form. And the reason it's so big is it because it has to cater for a wide variety of different charitable types and different complexities. We are working on a new development which is a bulk fall which subject to the capacity of. I'm going to call you all peak bodies. That might not be the right term, but you know what I mean, subject to the capacity of the peak bodies, you might choose to actually register on your club's behalf. And that's. I don't mean that the peak body is actually registering on their behalf.

 **11:33**
LISA DIFFORD
I mean the peak body is doing the paperwork on behalf of each of the individual clubs. And it really comes down to your appetite for taking on that level of administration. Sometimes it's easier because the bulk application forms just a spreadsheet and if you don't mind, Excel, it's a really easy way just to dump all the information in one spot and get it lodged. Other people prefer to deal with all the phone inquiries they get from the individual clubs on how to grapple with this and we're happy to work with you either way. So that might not be quite on topic of what you're talking about whilst you're in this transition stage. But suffice to say, it really comes down to the individual applicant and what you choose or the help you choose to provide.

 **12:23**
LISA DIFFORD
And you can provide that help whether you've got official oversight or you're in this transition stage that you might currently find yourself in.

 **12:33**
Abby Kennedy - UniSQ SG
Amazing. Thank you so much.

 **12:36**
Paul Clayton SEN CEO
Thank you, Abby. David Curtin.

 **12:39**
david luketina (Curtin Guild)
Good. Whatever it is, wherever you are in your time zone.

 **12:43**
LISA DIFFORD
Sir. Yes.

 **12:45**
david luketina (Curtin Guild)
We just got out of mourning here. Quick one, the 1 July 2020 date, picking the 1 July, is that based on a standard tax year or is that just a fixed date? Anyway, I'm just trying to understand.

 **13:02**
LISA DIFFORD
I believe it's a fixed date.

 **13:04**
LISA DIFFORD
Okay.

 **13:05**
david luketina (Curtin Guild)
Because we all operate on a calendar year for tax.

 **13:08**
Ngan Booth
Yeah, I think.

 **13:10**
LISA DIFFORD
I think the calendar year will affect the ATO's expectations of when you should be registered with us or for the ones that aren't charitable. When you have to have your self assessment return lodged. I don't think it impacts the 1 July 2020 2023 date.

 **13:28**
LISA DIFFORD
Okay.

 **13:29**
david luketina (Curtin Guild)
Thank you.

 **13:34**
Paul Clayton SEN CEO
And further to that, David, I had confirmation from Melinda that what they want is the things dealt with moving forward, they're not going to be chasing retrospectively. So once they know your clubs or some of your clubs are applying for charitable status, they will turn them off. And that's done as far as they're concerned, which I think is certainly helpful. Anybody else got any questions for Lisa and her team? Don't be shy, Catherine.

 **14:08**
Kathryn Lee (She, Her)
Hi, I'm Katherine from ANU student association. I'm one of the lawyers here, and I'm just giving some advice to both student clubs and also the union. My question is regarding cultural clubs and what the definition is for cultural for ACNC. So, for one example, I'll give you our definition of cultural. Clubs are like, clubs from, like, the malaysian student organization, for example, where they bring together to showcase the culture of malaysian culture. Do they fit under the category of cultural or advancing education? Where do they sit with AC and C?

 **14:45**
LISA DIFFORD
I will throw it of light for that one.

 **14:48**
Vladimir Klendo
So thank you, Lisa, and thank you, Catherine, for the question. Charities can have multiple charitable purposes for the public benefit as long as all the purposes are charitable purposes for the public benefit. Right. So before we assess an individual charity subtype, we assess the purposes for which the entity has been set up. So the example that you've given before, I would likely say that in a very theoretical scenario, without having seen specifics of your of the associations or the clubs that you're referring to, they would likely have both purposes of advancing culture and advancing education. Advancing education due to the fact that as a student body, they're providing support to the students. Right. And that's that. That largely will apply to most of the participants in this meeting, the student clubs.

 **15:35**
Vladimir Klendo
While they're not necessarily providing education in the traditional sense, by virtue of being affiliated with a formal institution, with a formal university, they're supporting education, and hence we would deem them to have a charitable purpose of advancing education. Furthermore, purpose of advancing culture includes promotion of linguistic groups or promotion of ethnic groups that is included in the explanatory memorandum to the Charities act. If you have some spare time, we would like to do some reading with your lawyer hat on. So definitely, advancing culture and advancing education would both be charitable purposes for these clubs. And if they choose to, in addition to applying for charity status, if they choose to apply for charity subtypes, they may select both of those subtypes and likely they would be applicable. Obviously, having said that, there are other additional criteria that needs to be meth.

 **16:28**
Vladimir Klendo
The purposes should be reflected in the governing document and should be supported by the activities of those entities. Does that answer your question? Catherine?

 **16:36**
Kathryn Lee (She, Her)
Thank you. What about things like a chinese debating club, for example? Does that fall under a charity status?

 **16:46**
Vladimir Klendo
Most clubs, right? So most student societies affiliated with formal educational institutions, particularly universities, would be eligible to charity status, assuming all the other criteria. Now, charitable purpose is just one of the criteria, and I think this is important. Let's just get this mentioned upfront in case there are obviously criteria that charities need to met to meet. Sorry. There are governance standards involved. You need to have an active ABN. But one of the crucial parts of the assessment is having charitable purpose. Right? So most student societies, most student clubs affiliated with universities, will have a charitable purpose. If I'm making a very general statement, without having seen any particulars of this debating club that you're referring to. So a club does not have to provide education itself, right. By virtue of supporting the students in universities, it has a charitable purpose. Right. Because there is.

 **17:44**
Vladimir Klendo
I'm not going to. You're a lawyer, you can look up some case law. I'm not going to bore the rest of the participants with case law. But there is a case law to substantiate that. There is, there is a charitable purpose in running these types of institutions. So whether it's a debating club, whether it's a sporting club, whether it's directly limited to academics, so, for example, a mathematics club. Right. Or whether it's something that is out there and not in itself a charitable purpose. So, for instance, sporting activities, they're not charitable. So a rugby club in the outside of university is nothing, is not a charity. Right. It would not be a charitable purpose, but it is very possible for a student society that is focused on rugby to be charitable.

 **18:28**
Vladimir Klendo
It is very possible for student society focused on debating to also be charitable. Whether, in your example, the chinese part of the society refers to the advancing culture, in a sense of advancing chinese culture, that needs to be, again, demonstrated in the governing document and the activities of this association. So if it's a student society that through debating, engages in promoting chinese language or chinese traditions, culture, customs, et cetera, again, that would have a charitable purpose of advancing education and also have a charitable purpose of advancing culture. But to answer the immediate question, it likely would be charitable. But I would. I can't assess specific clubs for the purposes of this meeting. Right. Just as a general broad brush statement, that likely would meet our requirements.

 **19:19**
Kathryn Lee (She, Her)
Thank you.

 **19:21**
Kathryn Lee (She, Her)
I've got one further question. Sorry. If. Can we maybe talk about how we do the bulk registrations with ACNC and what sort of documentation other than just the Excel spreadsheet that I require?

 **19:35**
LISA DIFFORD
Back to you.

 **19:36**
David Hopkins - Flinders University
Yeah.

 **19:38**
LISA DIFFORD
So we probably to deal with each individual uni that would like to bulk register, because obviously you've all got your own individual requirements and you'll be on different pathways or different lengths of your journey towards being able to be eligible to register. But generally speaking, it is the completed spreadsheet. Now, you can choose to do that in batches. You know, you might lodge ten to start with, and then a few weeks later you might have another ten ready, and then you might have 50 ready. There's no upper limit to how many that you can put on a bulk registration spreadsheet. Apart from the spreadsheet, the only thing we will need is the governing document. We're happy to have a pre look at some of those governing documents. If they're fairly standardised, that's probably a good idea, in fact.

 **20:32**
LISA DIFFORD
And that way, rather than go to all the effort of applying and then us going, oh, well, they all need to be fixed because of a missing clause or whatever. It's a lot easier to do that upfront before everybody starts applying.

 **20:48**
Kathryn Lee (She, Her)
Thank you.

 **20:49**
Kathryn Lee (She, Her)
That's really helpful.

 **20:52**
Paul Clayton SEN CEO
Yeah. And thanks, Kathryn. That was the first question, was very useful because there's such a different distinction on cultural from tax law to the ACNC, that the tax people, cultural for them is about literature and music and arts, whereas, obviously, the ACNC takes the same view that we do with regards to culture. So that was great. Thank you for that. Raising that. Nan, back to you.

 **21:17**
Ngan Booth
Sorry to add another question there. Please lower my hand. I just thought of our clubs at Monash who haven't had a chance to apply yet. Happy to hear that. They could ask to be backdated, but anyone that wants to apply tomorrow, could they request a back date to 1 July 2023, or was that not possible in the system?

 **21:41**
LISA DIFFORD
You know, no, it's absolutely possible. And, in fact, we'd prefer everybody to get it right from the start. So, yes, that's. And anybody that might have an application in at the moment, because we know you've been fairly active. So if we've got any in progress, feel free. In fact, Grace, we might try and pick those up if we've got any in progress, and just proactively reach out.

 **22:02**
David Hopkins - Flinders University
To you and to be 1 July 2020.

 **22:06**
LISA DIFFORD
That might be a good idea.

 **22:07**
David Hopkins - Flinders University
Yeah.

 **22:07**
Ngan Booth
Okay, great. Thank you. And while we're at that, getting back to the annual information statement, can you foresee any difficulties if they. If you. If we're capturing like a 15 month period?

 **22:22**
Grace Spry
No, because it will only ask for, like, one financial year anyway.

 **22:27**
Ngan Booth
Oh, okay.

 **22:28**
Grace Spry
It won't actually go back 15 months, so I don't think there'll be issues. Yeah, I think the form does say it does give the date cut off, so it should be okay.

 **22:41**
David Hopkins - Flinders University
Yep.

 **22:41**
Ngan Booth
Cool. No worries. We keep. We audit the clubs anyway, so we'll.

 **22:46**
Kathryn Lee (She, Her)
Have access to those figures.

 **22:48**
Ngan Booth
Thank you.

 **22:49**
Grace Spry
No worries.

 **22:50**
Paul Clayton SEN CEO
Thank you. Anybody else got any questions? Anybody had a look at the spreadsheet and got any concerns they want to raise? Anybody got anything that. We've got these fantastic resources here with us today. More questions we can ask them. Better back over to the WA. David.

 **23:09**
david luketina (Curtin Guild)
Yeah, just a quick one on the bulk registration. If we've got basically identical governing documents, but let's just say it's the purpose of the club is different. Once the governing documents are approved, can we just put that difference in the spreadsheet, for example, to speed things up?

 **23:27**
LISA DIFFORD
No, sorry, but you'll need to supply each individual governing document, and the main reason is that we've got a charity register that has got every single registered charity in Australia on it. And for the purposes of transparency and accountability, each of those organizations has its governing document on the register, unless it's been withheld for some reason. And, of course, if we change that process at the start, you lose sight of all of that. You know, in 510 years time, people be going, well, why doesn't this club have a governing document on when everybody else does? So it's really important that we collect all of them.

 **24:10**
david luketina (Curtin Guild)
That's fine. We can bury you in paper.

 **24:13**
LISA DIFFORD
Yes, unfortunately, we used to be buried in paper.

 **24:16**
Paul Clayton SEN CEO
Electronic paper, surely.

 **24:18**
LISA DIFFORD
Yeah, electronic paper. We definitely don't want actual paper.

 **24:23**
Paul Clayton SEN CEO
Excellent. Thank you, David.

 **24:30**
LISA DIFFORD
I've got a question, if nobody else does.

 **24:32**
Paul Clayton SEN CEO
Oh, I like that.

 **24:33**
LISA DIFFORD
And I might put Vlad on readiness just in case anything complicated comes up that I'm not equipped to answer. But one thing we have heard about is that some of the clubs might not be entities in their own right. They might be sub entities of, say, the union, the students union, or something like that. Is it likely that any of your members could actually be sub entities and not actual entities?

 **25:08**
Paul Clayton SEN CEO
Well, I mean, certainly people will jump in and correct me if I'm wrong, but the advice that we've got from the ATO was that the, let's call them pick bodies, but the unions and departments that are looking after these clubs need to take a view on whether or not they're sub entities. And if they are, report that to the ATO and that deals with it, because obviously, then the parent becomes the reporting body. Or if they're not sub entities for some reason or other, you know, whether it be about risk or control or independence. If they're not, then they need to go this route or report and put a tax, you know, report their income tax.

 **25:53**
Paul Clayton SEN CEO
So that's the kind of three approaches that we've advised our members, and I'm assuming that those people here are either have already decided or in the process of supporting clubs that they feel aren't sub entities and that should apply to the ACNC for charitable status. But happy to hear from any member that feels differently or is unsure and are uncertain still. Crickets.

 **26:19**
Vladimir Klendo
Can I just jump in before one of your members provides more info? Can I just jump in and explain what we actually mean by subentity when we're talking about it specifically, this relates to what I know as GST subentities. So it is common for certain entities, particularly that engage with selling goods. So as an example, it could be a student cafe or a student bar or something like that. It's not an association in its own right. It's not a club in its own right, but specifically because it is engaged in this particular business. Right. And it has GST reporting requirements. It has an ABN, but there is no specific association that exists for this particular sub entity.

 **27:08**
Vladimir Klendo
All right, so those types of sub entities, even if it does have an ABN, which is obviously one part of the charity registration requirements, we would not be able to register those sub entities as charities by the ACNC. So that's why it is important, if there are any clubs here that work with sub entities, or any student unions or student societies that do work with sub entities, particularly GST sub entities, that they do advise this, the ATO, to be taken out of the equation because we actually would not be able to consider them for charity registration.

 **27:47**
Paul Clayton SEN CEO
Does that raise any questions for anyone? No. A few shaking heads, David, like over to WA.

 **27:59**
david luketina (Curtin Guild)
So I'll admit to getting lost on that explanation.

 **28:03**
Paul Clayton SEN CEO
Well done.

 **28:04**
david luketina (Curtin Guild)
Could you just explain again what was. What the reasons were why you wouldn't be able to register that group? Let's say we've got a club that sells some hoodies, for example, to their members. That's quite a common thing. What would. Is that an example that if they're charging Gsthenne, that would be a problem?

 **28:29**
Ngan Booth
Nope.

 **28:29**
Vladimir Klendo
No, that's. That sounds totally fine. It is okay for charities to sell merchandise in order to raise funds for their charitable purposes. That is totally okay. What I'm referring to is sometimes a single entity. So single association or a student society or a student club or some other legal structure, right. They don't create a separate club or a separate association to operate a. Like I said, as an example, this is only an example, but a cafe, a bar or a shop, they will create what's called the GST sub entity. Right? So it's still the same entity, the same club, this the same student union. Right. That has that same legal structure. It has a sub entity as part of this entity which deals with sale of certain products. And the reporting to the ATO for GST purposes goes from this sub entity.

 **29:28**
Vladimir Klendo
This sub entity will have its own standalone ABN. Despite the fact that it has a standalone ABN, we don't consider it to be an entity. It doesn't exist in its own right as a legal structure. Such sub entities cannot be registered as charities by the ACNC because AC and C can only register entities. So that is the actual legal structure and actual association or a student union that operates these sub entities. Does that answer your question?

 **30:00**
Paul Clayton SEN CEO
So in that scenario, Vlad, the entity itself, the main entity, the one with the cafe sub entity, the main entity could be a charity, but the sub entity couldn't apply.

 **30:11**
Vladimir Klendo
That's correct. So student union itself could apply and be registered as a charity because they are the student union or association would be an entity with a charitable purpose. The entity, the sub entities that operate underneath it, whether it's one or more. Despite the fact of, despite the fact that some of them may have standalone abns, they don't have their own legal structure. That is why they're not entities and that's why they're not eligible for charity registration. So if there aren't any abns in this picture, they should reach out to the ATO to take to kind of get them taken out of the reporting quote unquote pool.

 **30:47**
LISA DIFFORD
Lisa, it is really confusing because the ATO has only got the abns to work with in trying to understand who needs to comply with these new requirements. So basically you might have a lot of student groups out there that have got an ABN. Therefore they got the letter from the ATO telling them everything that they need to do. But they're the sub entity that Vlad's referring to and really should never have got that piece of correspondence in the first place. So if you think that you are in that place, it's really important for those sub entities to get in touch with the ATO and get themselves removed. Because it's not that the ATO thinks they need to do something, it's just that the ATO does not understand that they are a sub entity and they need more information.

 **31:43**
Kathryn Lee (She, Her)
Catherine hi, just a question about can a charity, let's say the union is a charity, it's registered as a charity. Can that union have multiple abns under that charity?

 **31:59**
Vladimir Klendo
So as far as charity registration goes, each entity, the requirement for an entity as part of charity registration is to have an active abnor. Right. So on the charity register, when it goes up, it will refer to the legal name, legal structure, and the ABN of the entity. So this is not us saying that all the sub entities should be registering with us under the banner of the entity. It is just basically saying the actual student union, the actual entity, the actual association should register with us as a charity. Sub entities should contact the ATO to get themselves removed from the reporting requirements.

 **32:39**
Kathryn Lee (She, Her)
Okay.

 **32:41**
Kathryn Lee (She, Her)
Worries.

 **32:41**
Kathryn Lee (She, Her)
Thank you.

 **32:42**
Vladimir Klendo
It's okay.

 **32:49**
Paul Clayton SEN CEO
Okay. Anyone else anymore for any more? Lisa, you got any more loaded questions? You want to share that? No, I like it. I like it. It's good because it's informative. Please don't think I was being critical. I really appreciate both your time and your input.

 **33:09**
Alison Robins (MSA - C&S)
I might quickly jump in and ask a question as well. So I am from Monash as well. My name's Alison. Just a question. When our club set up their profiles and their registration. Initially they set up a primary contact. What's the purpose of the primary contact going forward?

 **33:27**
LISA DIFFORD
Grace, do you want to do that one? Yeah.

 **33:29**
Grace Spry
So in the application, the primary contact is the person that would call if we had any questions about the application going forwards. In sort of the reporting, you can update who the primary contact is annually. But if there was any sort of reason that the ACNC would need to contact the charity, we would try contact that primary contact first. But other than sort of the registration form, it's not really used for much else. It's definitely not published, it's not on the public register that the main person, it's mostly for the registration contact.

 **34:11**
Grace Spry
But again, if in the future we needed to contact the charity, and we don't do that often at all, we would sort of start with the primary contact and then sort of work through the other responsible people if we can't get a hold of that person who's listed as the primary contact.

 **34:24**
Kathryn Lee (She, Her)
Okay.

 **34:25**
Alison Robins (MSA - C&S)
And I also noticed that there's the option for authorised people to be added to profiles. So I guess in a situation where we're all working with student volunteers who potentially sometimes just fall off the face of the earth and, you know, the responsible people that are listed on the website no longer want anything to do with the clubs. Is there, is it your thoughts that we should possibly be looking at having staff, for instance, in our situation added as an authorized contact to every club that's AC and C registered? So at least we can be that go between in that situation?

 **34:56**
Grace Spry
I think it is a good idea because especially when you have changing committees, at least you could go in there and add the new responsible people or you have that oversight of where, if reporting is overdue, or you can sort of update the information easily in the portal. So it is a good idea for sort of that oversight to be an authorized person or have someone who's an authorized person across many of the clubs.

 **35:19**
Kathryn Lee (She, Her)
Okay.

 **35:19**
Alison Robins (MSA - C&S)
And is that something we could do as a bulk as well?

 **35:22**
Grace Spry
Yeah, there is a bulk form for it. I'll find it. I think it's on our website. I'll send the link in the chat. But there is a way to bulk ad yourself as an authorized person.

 **35:31**
David Hopkins - Flinders University
Okay.

 **35:31**
Alison Robins (MSA - C&S)
All right, thank you. Thanks.

 **35:33**
LISA DIFFORD
Can I just add to this? And I'm asking you, Grace, because I actually don't know the answer. Is it possible, feasible, appropriate for one of the universities to act as the address for service rather than the address for service being with the individual clubs? I mean, that we usually send our notices to the address for service that's listed. And if that was centralised, that might actually cut out a lot of emails going missing because people have changed.

 **36:10**
Grace Spry
That is a good idea. I notice a lot, say for the monash clubs, they're sort of the general club email across the board. So they don't seem to be sort of a personal email, but it definitely other sort of large cohorts do that. They have sort of a centralized email for the address for service to sort of be across reporting and those sorts of things.

 **36:36**
Alison Robins (MSA - C&S)
Is it a situation where email is used first touch base with the club and there's always a follow up mail, physical mail piece. So, yeah, our clubs all have individual mail box that are centralized at our location, obviously, and then they use their own individual club email addresses, so not personal email addresses. And that was our recommendation to them, is that they all use their own club email and then, yeah, their mail would come to us as well. It sort of gets put into their letter boxes by a staff member.

 **37:07**
LISA DIFFORD
So.

 **37:08**
Kathryn Lee (She, Her)
Great.

 **37:08**
David Hopkins - Flinders University
Yeah.

 **37:12**
Paul Clayton SEN CEO
I have to say, I think this is such a wholesome approach because as we mentioned when we discussed it before, Lisa, the problem with double defaults and people losing registration, not through any real malice, but just changeover of the executives in these clubs, especially with international students and so forth, we can alleviate a lot of that with having that contact being one of the key members of staff and the organizations, because they'll follow it up, because they're following up anyway about annual meetings and constitutions and all those things. So they'll be able to be a real help both ways, both for the clubs and for the registration. Great stuff. Anybody got anything else they would like to ask of Lisa and her team?

 **38:04**
Jacq Out\_RUSU RMIT
I just had a quick question. Hey, my name's Jack, I'm from RMIT student union. We have about 80 clubs at the moment, just talking about that primary contact, and you can have associate contacts and things like that. I know with ABNs we're talking about the turnover of student leaders and things like that. And that's always an issue with ABNs because they're registered in the club secretary or whatever's name. So if that person's gone, there's all sorts of trouble with the ABNSD just wanting to check that with the charity, the ACNC. There's nothing that will cause a blockage because somebody who isn't the registered person for the ABN is dealing with the ACNC. They're quite different things.

 **38:58**
Vladimir Klendo
That's correct. It's up to the charity to select who the authorized contact with the charity would be if there's no requirement to have the same authorized contact as for them. ABN.

 **39:08**
David Hopkins - Flinders University
Yeah.

 **39:08**
Jacq Out\_RUSU RMIT
Great, thank you.

 **39:10**
Paul Clayton SEN CEO
And Jack, the ATO have said that they're quite happy to deal directly with your organization with regards to updating ABNs that have fallen behind and students have gone with Singh.

 **39:20**
David Hopkins - Flinders University
Yep.

 **39:23**
LISA DIFFORD
Cool.

 **39:23**
Jacq Out\_RUSU RMIT
We've had six clubs.

 **39:26**
Paul Clayton SEN CEO
That's good.

 **39:28**
Jacq Out\_RUSU RMIT
That have abNs.

 **39:29**
Kathryn Lee (She, Her)
Yeah.

 **39:32**
Ngan Booth
Well, thank you.

 **39:33**
David Hopkins - Flinders University
Yeah.

 **39:33**
Ngan Booth
If I can add, just another sort of follow on question, if were able to do a bulk upload with the primary contacts. That sounds amazing. So I think it's a good idea to put stuff on for continuity. Does that actually mean like a potentially 100 logins into the ACN portal for that particular entity or that particular charity?

 **40:01**
Grace Spry
So, sorry, I'm just. For each charity, do it. What do you mean by 100 login? Sorry?

 **40:07**
Ngan Booth
Yeah, so following on from Alison's question before that, if were able to do a bulk upload and add, say, myself, to 60 charities.

 **40:19**
Grace Spry
Yep. Yeah.

 **40:21**
Ngan Booth
Does that mean I need. I would then have 60 logins to that.

 **40:26**
Grace Spry
Sorry, I fell in that.

 **40:27**
David Hopkins - Flinders University
Yes.

 **40:28**
Grace Spry
So, not at all. You would have one login and then when you log in, you can see all 60.

 **40:32**
Ngan Booth
Oh, amazing.

 **40:33**
Grace Spry
So it's sort of. The portal has its individual access to a person, so your account can be linked to many, but there's no one account for, say, monash, one of the monash clubs, for example. It's for each person.

 **40:47**
Ngan Booth
Okay, thanks for clarifying that, because I don't quite know what it looks like at that end. Yeah, thank you.

 **40:53**
Paul Clayton SEN CEO
Great answer, by the way, Grace.

 **40:55**
Grace Spry
Thank you.

 **41:00**
Kathryn Lee (She, Her)
Nan's question, if it's linked to one person, let's say it's a staff member. How then do clubs update the annual information statements for the charities? Is that then managed by that one staff member?

 **41:14**
Grace Spry
It can be one or it can be all or some. So everyone who's listed as an authorized or responsible person can have access to the portal. Everyone has to make their own accounts, though. So say if you've got four responsible people but two made accounts, two technically have access now, but the other two still can. So you have to sort of create your own account and make sure it's linked to the charity. So normally it is when the name and the email address match up for everyone you sort of provide. If there's issues, we've got an advice team that they can call and get it fixed up over the phone or send an inquiry form in.

 **41:52**
Grace Spry
But, yeah, some charities like to delegate it all to one person and some charities just have one person who's made a portal account and one person who does everything in the portal. Others, everyone has an account and then they can all sort of have a look at reporting and updating the charity record and that sort of thing. So it's up to each sort of club if they want one person to sort of be the portal person with their own account, or if sort of there'll be a few people who make accounts and have a look at reporting and that sort of thing.

 **42:24**
Jacq Out\_RUSU RMIT
I guess in terms of those student unions or guilds that have 100 clubs, yes. That's going to be your decision, whether you want to manage the uploading or you're going to leave it to every club to do that. That would be the choice that the parent organisation would make, I guess.

 **42:46**
Paul Clayton SEN CEO
Yeah, I agree, Jack, and I think it's the weighing up the administrative burden of taking that on against the likelihood of some of those clubs being deregistered two years later when they've got double defaults for not updating information or putting in reports and so on. Fabulous. Okay, we're doing quite well here. We're 45 minutes in. Has anybody got anything else they'd like to ask the team while we've got them? I will share notes of the meeting and Lisa's contact, which she very kindly has said that I'm allowed to give her contact away.

 **43:28**
LISA DIFFORD
It does come with a limitation. You all can have my contact. Please do not share it with every single student club because I will hunt you down.

 **43:38**
Paul Clayton SEN CEO
I think that's fair.

 **43:40**
Jacq Out\_RUSU RMIT
I think what I'm mainly interested in what the different guilds and student unions and organisations are doing in terms of if their clubs don't have abns, are you now saying get an ABN and register with the charity and that sort of stuff, and then those that are registering their clubs with the ACNC, are they actually getting the registration? So that's not something for the ACNC people. That's, that's it.

 **44:04**
Paul Clayton SEN CEO
We can take that offline when we go back to the forum. Definitely. Jack. David.

 **44:11**
LISA DIFFORD
Hi.

 **44:12**
David Hopkins - Flinders University
I just had a question around the ACNC's interpretation of entity versus sub entity. Does entity mainly relate to those clubs that have incorporation status? Because we are just trying to understand.

 **44:28**
LISA DIFFORD
What sub entity versus entity would mean in our context.

 **44:33**
Vladimir Klendo
So we accept a variety of legal structures as being an entity. Right. So this includes both incorporated and unincorporated associations. Right. When I distinguish between entity and sub entity. So entity is something that exists in. It exists in its own right. So it has a governing document. It undertakes activities to further the objects for which the entity has been set up. It has some sort of a governing structure, usually a committee in place that operates. So that's what defines an actual association that came into being, whether it's incorporated or unincorporated. So sub entity, what I was alluding to earlier, it's a specific type that basically is created for GST reporting purposes. It doesn't have its own legal structure. There's no specific association that came into being that operate.

 **45:26**
Vladimir Klendo
Look, you could potentially have a student association, and someone alluded to earlier, that conducts commercial type operations. That's not the focus of the student society. You would only conduct commercial operations normally as a student society to further other student services. Same sort of principle applies. So the distinction here is not between incorporated dissociation versus unincorporated, because they could both potentially be registered as charities by the CNC. The focus is, does it exist in its own right? Is it an entity with its set of governing document, by which I mean this can governing document. When I say that it can be different things, it can be a constitution, can be governing rules, can be model rules, different entities can use different names. But that's what I mean by a governing document. It operates activities to further their charitable purposes.

 **46:24**
Vladimir Klendo
So in case, for most of the participants in the room, that would be activities to provide various services and activities for the students. Right. And there is some sort of a governance structure in place. There is a process for the committee members to meet. There is a process, maybe for general meetings for the students in this club or in this society or in this union, to come together at the end of the calendar, at the end of financial year and have reports, et cetera, presented. That's an indication that an association has come into being and hence an entity exists. None of that would be applicable for GST sub entity. GST sub entity.

 **47:00**
Vladimir Klendo
It's part of this overall picture, but it just has its own little function, which is to sell products, get money, and then pay GST and report on the business activity statement to the ATO as part of that, because it is easier for them to do that than doing it here on the overall entity.

 **47:22**
Kathryn Lee (She, Her)
Right.

 **47:23**
Vladimir Klendo
Does that answer your question?

 **47:24**
David Hopkins - Flinders University
Yeah, I believe so. Thank you.

 **47:27**
Paul Clayton SEN CEO
Thanks, David. Thank you. Flat. Excellent. Any more for any more before we wrap up for the day? Any questions? Going once. Not an auction. I know, but it's a useful analogy, isn't it? Okay, in that case, then, if there's nothing else, I would like to thank you, Lisa, Grace, Vlad, very much indeed. For your time today. I will share the notes with the members and I'm sure they'll be in touch as and when they see fit. And hopefully we can continue this dialogue and listen. We're here as a conduit for you guys at the ACNC. If you've got information you want to send out to the members, we're happy to do that. And it's helpful to have forums as things change or if there's new requirements, please do reach out to us.

 **48:26**
Paul Clayton SEN CEO
We'd love to provide that support to you as well as our members. And yeah, just thank you for your time today. It's very helpful.

 **48:35**
LISA DIFFORD
We really appreciate you inviting us here because I think it helps make the process easier for everybody. So to the extent that you want to do another one of these sessions, you might have post match thoughts and thought, oh, I should have asked this then. If you think the question would be of general interest, then we'd be very happy to come to a big forum like this. Alternatively, if you just want to talk about your own path, then please get in contact with me just to manage your expectations. We've got a few it issues that we're working through with the bulk form, so don't think you've got to start it next week. It's not going to be available next week, but we're hoping within about a month or so we should be able to be accepting submissions on the bulk form.

 **49:21**
LISA DIFFORD
But you've certainly got more time than that. You don't really have to worry until March next year anyway, and it's good to just chip away at it, I think, sometimes.

 **49:32**
Paul Clayton SEN CEO
Absolutely. And anybody who's got anything in follow up or wants us to facilitate anything else, just get in contact unless we're here for guys. So thank you again, members, for just being awesome as you all are. ACNC, for joining the awesome party and sharing as you have today, and let's all move forward productively.

 **49:57**
LISA DIFFORD
Thank you, Paul, for organizing. Really excited.

 **50:00**
Paul Clayton SEN CEO
Take care everyone.

 **50:02**
LISA DIFFORD
Thanks everyone.

 **50:03**
Ngan Booth
Thank you so much.

 **50:04**
LISA DIFFORD
Thank you.

 **50:05**
David Hopkins - Flinders University
Thank you.