

# REGISTERS, RECORDS AND OFFICIAL DOCUMENTS

## Part 4: A Secretary's Satchel - Guide for Secretaries

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### **New laws for Victorian incorporated associations**

In November 2012, the laws regulating Victorian incorporated associations changed. The *Associations Incorporation Act 1981* (the old Act) was replaced with the *Associations Incorporation Reform Act 2012* (the new Act). This Secretary's Satchel reflects the new laws.

### **Important! Rules changes affecting *all* incorporated associations**

From 26 November 2012 there are new laws for incorporated associations. There are also new matters that must now be covered by an organisation's rules. Organisations that were using the model rules now have new model rules that apply (unless they chose to change their rules). This Guide refers to the new model rules.

# REGISTERS, RECORDS AND OFFICIAL DOCUMENTS

This Part of the [Guide for Secretaries](#) covers the legal requirements for various registers, records and documents (including official and business documents) prepared and kept by incorporated associations in Victoria. The secretary is usually responsible for maintaining these registers, records and documents.

## Key Points

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### 1. What are the main legal requirements for registers, records & official documents?

The legal requirements for incorporated associations to prepare and keep documents, registers and records are outlined in this Part.

### 2. Types of registers

Every incorporated association must have a members register. This Part discusses the members register, and other types of registers which an organisation may choose to have to assist in meeting its legal obligations in line with good governance practice. Sample registers are provided in this Part.

### 3. New role of secretary – administering requests for restriction of access to member details on members register

Under the *Associations Incorporation Reform Act 2012* (Vic), members can apply to the secretary of an incorporated association to restrict access to their personal details on the members' register if there are "special circumstances". The secretary must assess if there are "special circumstances".

### 4. Consumer Affairs Victoria's powers of inspection, entry, search and seizure

Where there are serious concerns about an organisation's compliance with the law, Consumer Affairs Victoria (CAV) may consider using its powers to (among other things) inspect and seize relevant documents, records and registers of an incorporated association.

### 5. Can CAV refuse to accept documents lodged?

In some circumstances CAV can refuse to accept documents, for example, when it considers a lodged document is not a valid document of the organisation.

### 6. What are "official and business documents" and what information must be included in them?

The *Associations Incorporation Reform Act 2012* (Vic) sets out some specific requirements for official and business documents of incorporated associations in Victoria. In some circumstances, federal legislation (such as corporations and tax laws) may also be relevant to an incorporated association.

## 1. What are the main legal requirements for keeping registers, records and official documents?

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### Overview of requirements

The AIR Act requires an incorporated association to have:

- a register of members (section 56)
- rules about the organisation's custody (safe keeping) of "relevant documents", including records and documentation of securities (item 11 of Schedule 1), and
- rules about members' inspection of the organisation's relevant documents (item 13 of Schedule 1).

Incorporated associations must also keep certain records for particular periods of time (normally seven years). If registered as a fundraiser, an organisation must meet record-keeping requirements in the *Fundraising Act 1998* (Vic) (the **Fundraising Act**), and the *Fundraising Regulations 2009* (Vic) (the **Fundraising Regulations**).

Your organisation's rules and policies may include additional record-keeping and register-keeping requirements.

**Tip:**

To check if your organisation is registered under the Fundraising Act, contact Consumer Affairs Victoria (CAV) or search the online register at [www.consumer.vic.gov.au](http://www.consumer.vic.gov.au) > Clubs and not-for-profits > Fundraisers and select "Search for a registered fundraiser".

Usually the secretary of an organisation is responsible for keeping documents and registers of the organisation. However, you should check your own organisation's rules, policies and procedures — sometimes the treasurer or other members of the committee also have important roles in record keeping (or at least, an obligation to provide documents to the secretary for safekeeping).

Even if the secretary delegates some or all of the tasks involved (for example, to a volunteer or staff member), they must still supervise to ensure the tasks are properly carried out. See Part 3: Secretary's Legal Role, Powers and Duties in this Guide.

### AIR Act requirements

#### Specific documents to be kept for 7 years.

The AIR Act requires an organisation to keep:

- the financial statement submitted to members at the annual general meeting (see Part 8: Reporting to Consumer Affairs Victoria in this Guide) for at least 7 years after it was submitted (section 105(1))
- the certificate signed by a committee member about the financial statement submitted to members at the annual general meeting for at least 7 years after the date it was signed (section 105(2)), and
- the original of any document the organisation has lodged with CAV (including documents lodged electronically) for at least 7 years after the date it was lodged (section 201).

**Remember!**

If your organisation does not keep any of these documents for at least 7 years, CAV can fine your organisation. See Part 8: Reporting to Consumer Affairs Victoria in this Guide for more information.

### Financial records

An incorporated association must maintain accurate financial records that correctly record and explain its financial transactions and position and allow for, “true and fair” financial statements to be prepared (section 89 of AIR Act). The penalty for failing to do so is about \$1440 (as at March 2014). For more information about financial requirements, see Part 8: Reporting to Consumer Affairs Victoria in this Guide.

**Remember!**

Check what your organisation’s rules say about these matters.

Make sure you have the most up-to-date version of your rules, including any changes that the organisation’s members and Consumer Affairs Victoria (**CAV**) have approved.

If you are confused about which rules apply to you and whether the copy you have is up-to-date, the best thing to do is to contact CAV and request a copy of your organisation’s rules and purposes.

Your rules may not reflect all the requirements of new laws for incorporated associations. See our [Rules Checklist](#) for more information.

### Requirements to keep and store “relevant documents”

The AIR Act includes several requirements around storing and providing access to “relevant documents”.

The term “relevant documents” is defined in section 3 of the AIR Act as all records or other documents relating to the incorporation and management of the incorporated organisation.

Relevant documents will include:

- the members register and other membership records

- financial records and statements
- the original application for incorporation
- the certificate of incorporation
- originals of documents lodged with CAV and related correspondence (see Part 8: Reporting to Consumer Affairs Victoria in this Guide), and
- notices and minutes of meetings of members and the committee.

**Tip:**

Some documents (such as minutes of meetings) are important historical records of your organisation. So, it is good practice to keep them permanently – rather than throw them away after 7 years!

The following are also “relevant documents” which may be important to your organisation:

- certificates of title, documents relating to property (such as leases) and to other transactions, dealings, business activities or property of the association
- government licences and certificates
- insurance policies (including workers’ compensation)
- trust deeds
- contracts and other documents relating to transactions
- mortgage and loan agreements
- investment documents (such as deposit notes, share scripts or debentures), and
- Australian Taxation Office correspondence and documents.

**Note:**

Note: computer or other electronic data containing any of the above “relevant documents” (including back-ups on CDs, DVDs and/or external hard drive) are also “relevant documents”.

For information about the preparation of “official and business documents”, see [6. Information and details that must be included on an association’s documents and advertising](#) below.

Your organisation’s rules must address how relevant documents are to be kept, and how members can inspect them.

**Tip:**

Many organisations have a rule that is similar to model rule 47 which gives the secretary responsibility for keeping all the *organisation's books, documents and securities* in their custody or under their control (except as provided elsewhere by the rules).

Many organisations also have a rule similar to model rule 75, which allows a member of the organisation to:

- inspect free of charge all the organisation's accounts, books, securities and any other relevant documents on request, and
- take a copy of any of these accounts or documents (which may involve a charge).

Model rule 75 provide some exceptions to the general right to inspect and copy documents, such as where to do so would breach a privacy law or would be prejudicial to the organisation.

The secretary is often also responsible for dealing with members' requests to inspect and/or copy documents.

## Keeping “relevant documents” safe and organised

There is no requirement under the AIR Act to keep a register (a list) of all official and relevant documents (other than the members register, *which is required* – see below, [What registers must be kept by an incorporated association?](#)). However, check your own organisation's rules.

Even if the rules don't require your organisation to maintain a register of important documents, it is best practice to keep such a register to ensure that documents can be located when needed and inspected or copied in accordance with the rules.

### Why keep a register of “relevant documents” if we don't have to??

It is good governance practice for the secretary (with the treasurer) to maintain accurate and up-to-date registers of all the organisation's relevant documents. Among other things, this will help everyone, especially the secretary, keep track of important documents and help to make sure they are kept as required by the AIR Act.

## Fundraising Act requirements

Generally, if your organisation intends to fundraise and expects to raise more than \$10,000, the organisation may be required to register with CAV under the Fundraising Act. There are some significant exceptions (for example, schools, hospitals and religious organisations authorised to marry people). Only a minority of incorporated associations are registered under the Fundraising Act.

For more information about registering as a fundraiser, see the Not-for-profit Law Information Hub at [www.nfplaw.org.au/fundraising](http://www.nfplaw.org.au/fundraising). Also see CAV's website: [www.consumer.vic.gov.au](http://www.consumer.vic.gov.au) > [Clubs and not-for-profits](#) > [Fundraisers](#).

**Tip:**

If your organisation is registered as a fundraiser under the Fundraising Act, it must keep records containing full details of certain matters about its appeals for support (sections 29 and 30 of the Fundraising Act). An organisation that fails to keep the required records can be penalised. Fundraising laws are not discussed further in this Guide, but see [Tool 1: Checklist for records of fundraising appeals](#).

## 2. Keeping registers

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A register is simply a list (or database) of information.

Every organisation must have a register of its members (see below).

Your organisation may choose to have a range of other registers, depending on the size of the organisation and how the organisation is run.

### What registers *must* be kept by an incorporated association?

#### Members register

Your organisation's must keep and maintain a members' register (section 56 of the AIR Act). The AIR Act sets out the minimum information which must be recorded in the members register - that is:

- each member's name and address
- the "class" of membership that member has (this only applies if the association's rules allow different classes of membership of the association - for example "full" and "associate" members), and
- the date that person became a member.

Also, when a person leaves the organisation, the date they stop being a member must be entered into the register within 14 days. Except for this date and the name of the former member, no other information about the person can be kept on the register after their membership ends.

Most organisations have rules dealing with a members register. Model rule 18 says that:

- the secretary must keep and maintain a register of members containing:
  - the name and address of each member
  - the date each member's membership commenced
  - whether the member is an associate member (a special class of member)

- the date on which each member ceases to be a member, and
- any other matters required by the Committee
- members must be able to inspect the register free of charge (on request), and
- a member may make a copy of entries in the register.

**Remember!**

Members of associations can make requests that their personal details be restricted from the register if there are special circumstances. If a member has validly requested that their details be restricted, the secretary must take care that this information cannot be accessed when the register is provided for copying or inspection.

**Tip:**

Check your organisation's own rules (and any policies) about the members' register. You may have different and/or extra requirements to those in the model rules. For example, your organisation's rules may require the secretary to record the membership fee/s each member pays, or the date they paid it.

### What is the purpose of the members register?

The members register (and the proper maintenance of it) is important because, among other things, it helps the secretary to work out:

- who should be sent notices of the organisation's meetings
- who is eligible to vote at general meetings of your organisation
- the number of members at the end of each financial year (for the purposes of the details to be contained in your organisation's annual statement to CAV), and
- the number of members in any or all classes of membership (if your rules allow different classes).

The members register must be open for inspection by members (section 57 of the AIR Act). This enables transparency about who belongs to the organisation. See [Tool 2: Sample members register \(required\)](#).

Note that the AIR Act allows members to request in "special circumstances" that their entry on the register be kept private. If your organisation has such private entries, you will need to keep a full register that is protected from inspection, and a register available for inspection with restricted entries removed or redacted. See below [3. Role of secretary – administering requests for restricting access to details on members register](#).

An example of a members register is provided in this Guide, see [Tool 2: Sample members register \(required\)](#).

## What registers *should* be kept?

### Relevant documents register

As discussed above, it is good practice for the secretary to maintain a register of “relevant documents” of the organisation, to keep track of relevant documents that are required to be kept. In some organisations (particularly small, recently incorporated ones) it may be sufficient for the secretary to keep a simple register of all “relevant documents” of the organisation (see Table 1 below). This single “relevant documents” register approach may not work for larger organisations, or those that have been running for many years simply because of the sheer volume of relevant documents. In organisations with many “relevant documents”, the secretary can maintain “sub-registers” such as those outlined at Table 2 below (and see Tools 3 to 8) that will make finding documents easier.

**Table 1: Example of extracts from a register of “relevant documents” of an incorporated association**

Document type	Document name	Description	Location	Comments (including retention, renewal, review dates where applicable)
<b>Incorporation &amp; governance</b>	Certificate of Incorporation	Certificate issued by CAV dated 1 July 2009	Folder 1 in the office	Registration number A1234567A
	Rules of the association	Current version (with changes approved by CAV as at 2 December 2009)	Folder 2 in the office	See minutes of meeting of members on 1 November 2009 for special resolution approving changes.
	Policies and procedures manual	Contains current policies and procedures	Folder 3 in the office	Date for review: 1 January 2013
<b>Documents lodged with CAV</b>	Application for incorporation of association	Lodged with CAV on 1 June 2008	Folder 1 in the office	Retain for 7 years: 1 June 2015
	Annual statement (2009)	Lodged with CAV on 2 November 2009	Folder 1 in the office	Retain for 7 years: 1 June 2016
	Application for alteration of rules	Lodged with CAV on 2 November 2010	Folder 2 in the office	Retain for 7 years: 1 June 2017
	Annual statement (2010)	Lodged with CAV on 2 November 2010	Folder 3 in the office	Retain for 7 years: 1 July 2017

Document type	Document name	Description	Location	Comments (including retention, renewal, review dates where applicable)
Property	Certificate of title	CT Vol 3603 Fol 150	Kept in safe custody at Mooncorp Bank, 1 Bay Street, Melbourne	Sporting club at 3 Riverside Street, Richmond, Melbourne

If a document is lodged by email (for example a document lodged with CAV), you should keep both the sent email and the attachment (and note these details in the register). When using CAV's online lodging service, the secretary should keep a record of all information submitted (for example, by saving or printing out the updated details) and documents lodged.

#### Specific additional registers (optional)

Some organisations may find keeping additional registers, such as registers of insurance policies or registers of assets, helpful. A list of possible extra registers is set out in Table 2 below.

It is always a good idea to discuss registers and record-keeping generally with your organisation's auditor (if it has one) and/or the treasurer, to make sure that the best approach is taken.

Table 2: Specific registers of an incorporated association

Type of register	AIR Act requirements	Explanation and tips
<p><b>Common seal</b></p> <p>See <a href="#">Tool 3: Sample common seal register (optional)</a></p>	<p>It is not compulsory to have a common seal, but if your organisation has one, your rules must cover its custody and use (item 12 of Schedule 1).</p>	<p>A “common seal” is a rubber stamp with the name of the organisation on it. It is used for official purposes, such as signing a lease or title deed to property. See further <a href="#">6. Information and details that must be included on an association’s documents and advertising</a> below.</p> <p>If your organisation has a common seal, it is good practice for the secretary to keep a register of when the seal is used. Ideally, the register should cross-reference to the relevant committee minutes authorising its use.</p>
<p><b>Assets</b></p> <p>See <a href="#">Tool 4: Sample assets register (optional)</a></p>	<p>No specific requirement to keep a register of any kinds of assets (but see above for requirement to keep financial records).</p> <p>The AIR Act covers how any surplus assets will be distributed if the organisation is wound up or dissolved (section 132) and where property vests if the organisation has its incorporation cancelled by CAV (section 140).</p>	<p>A register of the organisation’s assets (for example, those worth more than a specific amount) is very helpful when:</p> <ul style="list-style-type: none"> <li>• your organisation needs to calculate surplus assets (especially if your organisation is large)</li> <li>• the treasurer prepares the annual accounts</li> <li>• both the secretary and the treasurer prepare your organisation’s annual statement (to be lodged with CAV after each annual general meeting), and</li> <li>• an auditor wishes to check your financial records and assets (as the AIR Act requires for Tier 3 associations).</li> </ul> <p>Although it is commonly the responsibility of the treasurer to maintain an assets register, often (as contemplated in the old and new model rules) the secretary has an overall responsibility to keep all of the organisation’s documents and records.</p>
<p><b>Insurance policies</b></p> <p>See <a href="#">Tool 5: Sample insurance register (optional)</a></p>	<p>No specific requirement to obtain, or have rules about, specific insurance cover, but check your organisation’s rules.</p>	<p>Check your organisation’s rules, policies and operations for any requirements to take out particular insurance policies – for example, public liability, volunteers insurance, worker’s compensation or directors and officers’ liability insurance.</p> <p>The Victorian Managed Insurance Authority (<b>VMIA</b>) provides insurance policies tailored to community service organisations. For more information, see VMIA’s website: <a href="http://www.vmia.vic.gov.au">www.vmia.vic.gov.au</a>.</p> <p>Also go to our Guide: Insurance and risk management for community organisations at <a href="http://www.nfplaw.org.au/riskinsurance">www.nfplaw.org.au/riskinsurance</a>.</p>

Type of register	AIR Act requirements	Explanation and tips
<p><b>Banking details</b></p> <p>See <a href="#">Tool 6: Sample register of bank accounts (optional)</a></p> <p><b>Caution:</b></p> <p><i>Details of bank accounts should never be kept in the same place as passwords and/or 'sample' signatures. It is poor practice and opens up a real risk of fraud.</i></p>	<p>No specific requirement to keep, or have rules about, a register of bank accounts or signatories, however rules must specify how its cheques are drawn and signed (item 21 of Schedule 1, and see for example model rule 69).</p>	<p>If your organisation has a number of bank accounts and/or credit cards, it is good practice for either the secretary or the treasurer to keep a register of them. A register of bank accounts (and details about online banking facilities) can help the treasurer manage the organisation's cash flow. And, for example, if the organisation is required to keep a special account for project or trust moneys or fundraising funds, the secretary can note this in the register.</p> <p>Many organisations (including those using the model rules) have a rule requiring cheques to be signed by two members of the committee (usually one of these signatories is the secretary). To keep track of who is authorised to sign cheques, it is good practice for the secretary to keep a register of signatories.</p> <p>Sometimes limits are made on bank account signatories' authority (for example, they may be authorised to transfer money only up to a specified amount). The secretary can record these limits in the register. It may also be useful to cross-reference the appointment of a signatory to the minutes of the relevant committee meeting.</p>
<p><b>Investments</b></p> <p>See <a href="#">Tool 7: Sample investments register (optional)</a></p>	<p>No specific requirement to keep, or have rules about, an investments register.</p>	<p>If your organisation invests any of its funds (for example, in term deposits, managed funds or shares), or has been donated actual assets (for example, paintings), it is good practice for the secretary to maintain an investments register. It will help the organisation keep track of its investments (and, for example, the dates on which invested funds mature).</p>
<p><b>Keys</b></p> <p>See <a href="#">Tool 8: Sample key register (optional)</a></p>	<p>No specific requirement to obtain, or have rules about, a register of keys.</p>	<p>If your organisation has a number of keys – for example, to buildings, filing cabinets, petty cash boxes, vehicles etc – it is a good security measure for the secretary to maintain an up-to-date key register.</p>

### 3. Role of secretary – administering requests for restricting access to details on members register

As a general rule, members' details are stored in the members register, and that register can be inspected by members of the association.

The AIR Act has a provision which allows members to seek to have access to their details on the register restricted. Members can apply to the secretary of incorporated associations and request that their details not be available for inspection (by other members) if there are “special circumstances”. Section 59 of the AIR Act provides that a member can request that access to their information on the register be restricted to either:

- the secretary and the committee, or
- the secretary and the committee other than specified member/s of the committee.

While the AIR Act does not provide a specific form for members to make this request, a request would normally be made in writing to a secretary.

The AIR Act does not define what “special circumstances” are, and as this is a new requirement, there is not yet any guidance from the courts. It is likely that seeking restriction based on fears for safety would meet the requirements of “special circumstances”. A request that information be restricted without any supporting reasons would be unlikely to meet the “special circumstances” requirement.

**Example:**

Sally is the member of an association whose membership is limited to victims of family violence. Sally would prefer that her details not be available to other members, as she does not want to be identified as the victim of family violence. She sets out her circumstances in a letter to her secretary, and requests that access to her details on the members register be restricted to the secretary and committee of the organisation. The secretary considers her request and accepts her application, agreeing that she has demonstrated “special circumstances”.

## 4. CAV’s powers of inspection, entry, search and seizure

If serious concerns are raised about an organisation’s compliance with the AIR Act or how funds are being used, CAV may consider using its powers of inspection, entry, search and seizure of documents in order to establish whether your organisation is complying with the AIR Act and the Regulations.

### What are CAV’s powers?

While CAV’s powers under the AIR Act are rarely used, they are extensive. CAV has power to give your organisation a written notice requiring:

- your organisation (or anyone involved in its activities) to provide to CAV for inspection any “relevant documents” (see above, [Requirements to keep and store “relevant documents”](#)), and

- any person involved in your organisation's activities to answer an inspector's questions about any of the organisation's transactions, dealings, membership and other matters relevant to an alleged breach of the AIR Act or the Regulations.

An inspector from CAV may also enter any place and search for and seize any relevant documents or anything that the inspector reasonably believes to be connected to an offence against the AIR Act (sections 162-167 of the AIR Act). This can be done either with the consent of the occupier, or without consent in certain circumstances, or in accordance with a search warrant issued by a magistrate under section 168 of the AIR Act.

### Can an organisation be penalised for failing to comply with CAV regarding inspection, entry, search and seizure?

Yes. Under the AIR Act it is an offence for an organisation (or anyone involved in its activities) to:

- refuse or fail to comply with any requirement of an inspector (for example, to produce relevant documents), unless they have a reasonable excuse (section 176)
- knowingly give false or misleading information or false or misleading documents to an inspector (section 178)
- obstruct or hinder an inspector who is exercising their powers under the AIR Act, unless they have a reasonable excuse (section 179), or
- impersonate an inspector (section 180).

It is also an offence for anyone, in a document required under the AIR Act, to:

- knowingly or carelessly make, or authorise anyone else to make, a statement that is false or misleading in a relevant detail, or
- knowingly or carelessly omit (leave out), or authorise anyone else to omit, any relevant matter or thing from a document without which the document is misleading (section 208).

In the context of these offences, "carelessly" means failing to take reasonable steps to make sure that information provided to CAV is accurate and complete.

#### **Remember!**

The penalties for these offences are large. As at 1 December 2012, the penalty for each offence is \$8450.

## 5. Can CAV refuse to accept documents lodged?

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CAV can refuse to register or receive documents lodged by an organisation for reporting purposes for a number of reasons (sections 204 and 205 AIR Act). These include if CAV considers the document is not fully completed, is not able to be read clearly, or contains an error, alteration or erasure.

CAV can also refuse to accept a document if it considers the document is not a valid document of the organisation – for example, when an organisation splits into rival groups and each group seeks to lodge documents with CAV, claiming they are the official version. For more information, see [Part 8: Reporting to Consumer Affairs Victoria](#) in this Guide.

## 6. Information and details that must be included on an association's documents and advertising

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The special requirements described below apply to documents and advertising known as “official and business documents”. This includes documents which are:

“Official and business documents”

- prepared in the name of, and on behalf of, the organisation, and
- issued to the organisation's members and/or to the general public in the name of the organisation.

These include letters, advertisements, notices, flyers, invoices and stationery for the organisation.

The secretary is often responsible for organising these documents and must make sure that formal documentation complies with various legal requirements.

### **Important!**

The *contents* of documents required of an incorporated association under the *Associations Incorporation Reform Act 2012* (Vic) (for example, its annual statement) are not discussed in this Part. Those documents are discussed elsewhere in this [Guide for Secretaries](#). To find out which parts of this Guide apply to your situation, see [Part 1: The Association in a Nutshell](#) in this Guide.

## What are the special requirements for “official and business documents”?

The main legal requirements for the official and business documents of an incorporated association in Victoria arise under the AIR Act and various laws.

To make sure your organisation satisfies the relevant legal requirements, the following information should be displayed legibly on all official and business documents:

- full name of the organisation including “Incorporated” or “Inc”, and

- the incorporation registration number (which is specified on the certificate of incorporation received from Consumer Affairs Victoria (**CAV**)).

**Remember!**

Incorporated associations must include the word “Incorporated” or the letters “Inc” at the end of their name (section 22 of the AIR Act).

The AIR Act specifically requires an incorporated association to include its name and registration number legibly on the following documents:

- all the organisation’s notices (including notices to members)
- all the organisation’s advertisements
- all other official publications of the organisation (which include newsletters, flyers, brochures), and
- all “business documents” of the organisation (section 23).

**Tip:**

A “business document” (sometimes called a “public document”) is any document issued, signed or endorsed by or on behalf of your organisation, including:

- a business letter, statement of account, invoice or order for goods or services
- a bill of exchange, promissory note, cheque or other negotiable instrument, or
- a receipt or letter of credit (section 23(3) AIR Act).

There are other specific requirements in certain situations, discussed below.

**Remember!**

Your organisation can be fined for failing to include its full name and registration number legibly on any of the documents listed above.

**If the organisation has a common seal**

A common seal is a rubber stamp that is used when signing documents in the name of the incorporated association. If your organisation has a common seal, the full name of the organisation (which must include the word “Inc” or “Incorporated” as the last word) must be included on the common seal (section 23(1)(a) AIR Act).

**What if the organisation is a “Registered Australian Body” under the Corporations Act?**

Some Victorian associations are registered as a “Registered Australian Body” with the Australian Securities and Investments Commission (ASIC) under Part 5B.2 of the Corporations Act. Through this

registration, these organisations can operate in any State or Territory in Australia (they are not restricted to operating only in Victoria). Registration means that associations must meet some Commonwealth Government reporting requirements in addition to reporting requirements for incorporated associations.

If your organisation is a Registered Australian Body, the organisation must ensure that particular details are displayed on all of the organisation's "public documents" and negotiable instruments (for example, cheques).

"Public documents" under the Corporations Act are essentially the same as "public and business documents" under the AIR Act; however, see section 88A of the Corporations Act for the specific definition for the purposes of that Act.

The details required to be displayed on public documents and negotiable instruments (in addition to any requirements for incorporated associations generally) are:

- your organisation's name
- your organisation's Australian Registered Body Number (**ARBN**) or, if the last 9 digits of your Australian Business Number (**ABN**) are identical to the last 9 digits of its ARBN, the words "Australian Business Number" followed by your organisation's ABN
- your organisation's place of origin (that is, Victoria), and
- notice of the members' limited liability (section 601DE of the Corporations Act).

The secretary of an organisation is usually responsible for ensuring that the organisation complies with these requirements.

**Tip:**

An RAB's details are usually set out on public documents and negotiable instruments (such as cheques) in this form:

- [name of incorporated association] [notice of members' limited liability] [place of origin]  
[incorporation registration number] [ABRN/ABN number]

For example (if the last 9 digits of an organisation's ABRN are identical to its ABN):

"XYZ Inc Limited Liability (Vic) A1234567A, ABN 123 456 789".

### **What if the organisation has an ABN or is registered for GST?**

It is not compulsory for an organisation to have an ABN, unless it has a goods and services tax (**GST**) turnover of \$150,000 or more (in which case it is required to register for GST, and must have an ABN to do this). However, even if your organisation is not required to register for GST, you can still apply for an ABN.

According to the Australian Taxation Office (**ATO**), if an association has an ABN, the ABN should be included on:

- invoices
- quotes
- renewal notices (such as for subscriptions)
- order forms
- receipts
- contracts or lease documents
- letterheads, emails or internet records (web pages)
- records of over-the-phone quotation of an ABN, and/or
- catalogues (and other promotional documents) the organisation produces.

For more information about ABNs, see the ATO website: [www.ato.gov.au](http://www.ato.gov.au) and go to Tax topics - ABN essentials. The Not-for-profit Law website also contains a link to an ATO fact sheet on ABNs. Go to [www.nfplaw.org.au/settingup](http://www.nfplaw.org.au/settingup).

### **If your organisation is registered for GST**

If your organisation is registered for GST under Part 2-5 of the GST Act, any invoices issued by the organisation that are “tax invoices” must:

- be in the form approved under the GST Act, and
- set out your organisation’s ABN and name (section 29.70 of the GST Act).

For further information about GST, see the ATO website: [www.ato.gov.au](http://www.ato.gov.au) > [Non-profit](#) and go to Tax topics – GST. You may wish to download the Fact sheet: “GST tips for non-profit organisations” from the ATO website. You must meet all other requirements for incorporated associations and (if applicable) Australian Registered Bodies.

### What if the organisation has DGR status and can receive tax deductible donations from the public?

Some organisations are granted DGR status under the Income Tax Act. This status allows them to receive tax deductible donations from the public. For more information on DGR status and tax issues generally, go to the Not-for-profit Law webportal, [www.nfplaw.org.au/tax](http://www.nfplaw.org.au/tax).

If your organisation has DGR status, the receipt for a tax deductible donation must contain the following information (in addition to general requirements for public and business documents):

- your organisation's ABN
- the date the donation was received
- the name of the organisation or person making the donation
- the name of the fund
- the signature of a person authorised to act on behalf of the fund
- the name of the donor
- type of donation (money or property) and value, and
- if applicable, an indication that the fund is listed on a particular register maintained under subdivision 30-B of the Income Tax Act (such as the Register of Cultural Organisations).

If your organisation issues a receipt for a donation in relation to an eligible fundraising event, there are extra requirements. For more information see the ATO publication "Non-profit organisations and fundraising" (NAT 13095), available on the ATO website. Go to [www.ato.gov.au](http://www.ato.gov.au) > [Find a form or publication > Guides and booklets for non-profit organisations](#) and select Gifts and Fundraising.

## Further information

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### Not-for-profit Law resources

The Not-for-profit Law Information Hub contains a variety of resources and fact sheets for community organisations – go to [www.nfplaw.org.au](http://www.nfplaw.org.au):

- See [Getting started > Setting up your organisation](#), for information on applying for an ABN. This page also contains a link to the ATO fact sheet on ABNs.
- See [Getting started > Choosing the right incorporated legal structure](#) and download Fact sheet: “Incorporated association or a company limited by guarantee?” This explains Registerable Australian Bodies.
- See [Tax](#) for an overview of tax issues for Victorian community organisations.
- See [Fundraising](#), for information about the main legal issues that may arise for community organisations when they organise fundraising activities.

### Legislation

The [Associations Incorporation Reform Act 2012 \(Vic\)](#) is the legislation that regulates incorporated associations in Victoria.

The [Associations Incorporation Reform Regulations 2012 \(Vic\)](#) contain additional requirements for incorporated associations in Victoria.

[A New Tax System \(Goods and Services Tax\) Act 1999](#) (Cth) establishes the federal system of registration for GST and sets out the law relating to GST.

The [Corporations Act 2001](#) (Cth) is a federal piece of legislation which regulates corporations. An incorporated association is not generally required to comply with the Corporations Act, however an association may be caught by parts of the Corporations Act if they are registered by the Australian Securities and Investments Commission under Part 5B.2 of the Corporations Act (that is, they are a “Registered Australian Body”).

The [Income Tax Assessment Act 1997](#) (Cth) sets out the law relating to income tax exemptions, DGR and charity tax concessions.

The [Fundraising Act 1998](#) (Vic) is the legislation that regulates fundraising organisations.

The [Fundraising Regulations 2009](#) (Vic) contain additional requirements for fundraisers.

### Government

The Consumer Affairs Victoria website contains a variety of online resources, including online access for incorporated associations. See [www.consumer.vic.gov.au/Clubs-and-not-for-profits/Fundraisers](http://www.consumer.vic.gov.au/Clubs-and-not-for-profits/Fundraisers).

### Other links

See Part 1: The Association in a Nutshell in this Guide for links to other organisations and online resources to assist you and your organisation.

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## Tool 1: Checklist for records of fundraising appeals

This checklist is for organisations that are registered as fundraisers under the *Fundraising Act 1998* (Vic) (**Fundraising Act**). It covers the details your organisation should include in your organisation's records of fundraising appeals to satisfy the requirements of the *Fundraising Act* and the *Fundraising Regulations 2009* (Vic).

Order	Description	Done
1	Funds and assets received as a result of the appeal	<input type="checkbox"/>
2	What happened to all those funds and assets	<input type="checkbox"/>
3	The amount applied to the purposes or objects of the appeal and how it was distributed	<input type="checkbox"/>
4	Any expenditure on assets	<input type="checkbox"/>
5	Any expenditure on wages, salaries, commissions and other remuneration in relation to the appeal	<input type="checkbox"/>
6	Any other administrative expenses related to the appeal	<input type="checkbox"/>
7	Any other expenditure related to the appeal	<input type="checkbox"/>
8	The name and address of any commercial fundraiser that conducted or administered part or all of a fundraising appeal on behalf of the association	<input type="checkbox"/>
9	Details of any condition that has been imposed on your organisation in accordance with the <i>Fundraising Act</i>	<input type="checkbox"/>
10	The name of the person from your association who is responsible for overseeing the organisation's involvement in the appeal	<input type="checkbox"/>
11	The name and address of each person who participates in the appeal as a supervisor or manager	<input type="checkbox"/>
12	The name and address of each person who gained a financial advantage from the appeal (other than as a person for whose benefit the appeal was held or other than as a supplier of goods or services) and details of the reason for, and nature and amount of, that financial advantage	<input type="checkbox"/>
13	The name and address of every person, or name or description of every class of people, on whose behalf the appeal was made	<input type="checkbox"/>
14	Copies of the written consent provided by each intended beneficiary of the appeal (if practicable)	<input type="checkbox"/>
15	The dates on which the appeal started and finished	<input type="checkbox"/>

## Tool 2: Sample members register (required)

This is a sample members register for an incorporated association in Victoria. This register should be adapted as necessary for the purposes and requirements of your own organisation, remembering that members have a right to have their details suppressed from registers available for copy or inspection (you may choose to keep one full register, and one register for inspection with suppressed entries redacted or removed).

Member number	Name	Address	Date member approved	Membership class (if any) *	Date membership ceased	2012			2011		
						Receipt No	Amt	Date	Receipt No	Amt	Date
1	Ima PAYE	21 Smith Street Burwood Victoria	8/1/2008	Ordinary member		2410	\$10	9/1/12	4567	\$15	8/1/11
2	Mei TAN	5 Garden Court Woodend Victoria	9/1/2012	Ordinary member		2413	\$10	9/1/12			
3	Reg JONES				20/2/2012						

\* **Classes of membership.** These will vary, depending on your organisation's rules, but may include: ordinary member, associate member, life member, honorary member.

**General notes:**

(i) This should be a member's full name

(ii) This should be the postal or email address of the member (in December 2012, CAV advised that an email address is a sufficient address for the members register, so long as keeping an email address and providing notices by email is consistent with an associations' rules and any relevant permission from members have been received).

(iii) This should be the date of admission (as noted by committee)

(iv) See above for class of membership (which will vary according to each organisation's rules)

(v) The date the person ceased to be a member. Apart from their name and this date (which must be entered within 14 days), no other information can be kept on the register once membership ends.

(vi) Membership fees are not required by the AIR Act, but can help to establish whether a member is a "financial member". This may have implications for voting at meetings and use of the organisation's facilities.

### Tool 3: Sample common seal register (optional)

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This is a sample common seal register for an incorporated association in Victoria. This register should be adapted as necessary for the purposes and requirements of your own organisation.

Date	Document	Authorising signatures	Minute reference	Location
2/1/2011	Contract of purchase of clubhouse at 1 Green Street, Blackfield	Mr J Bloggs, President Ms T Bag, Secretary	Minute No 3 of meeting 1/1/2012	Original document kept in Folder 1.1 in club house office

## Tool 4: Sample assets register (optional)

This is a sample assets register for an incorporated association in Victoria. This register should be adapted as necessary for the purposes and requirements of your own organisation.

Date purchased or acquired	Description of assets	Cost or valuation	Asset ID number	Disposed of...		
				... at (location)	... date/manner	... for (consideration received)
5/4/10	Overhead Projector (IBM model 246x)	\$1,000.00	1	Club House	2/2/00 by Sam Slick Auctions Pty Ltd at public auction	\$800.00
5/5/10	Desk (wood veneer) with 3-drawer return	\$600.00	2			

## Tool 5: Sample insurance register (optional)

This is a sample insurance register for an incorporated association in Victoria. This register should be adapted as necessary for the purposes and requirements of your own organisation.

Policy number	Company/ Broker	Type of policy	Premium \$	Date paid	Period of insurance From: — To:	Type of cover and exclusions	Location of original document
0132561	PMA Insurance	Public Liability	\$320	30/6/11	1/7/10 — 30/6/11	Excess of \$200 on fusion and exterior for storm damage	“Insurance” file kept in the office

## Tool 6: Sample register of bank accounts (optional)

This is a sample register of bank accounts for an incorporated association in Victoria. This register should be adapted as necessary for the purposes and requirements of your own organisation.

Financial institution	Branch	Account names and number	Signatories	E-banking details	Comments
Mooncorp Building Society	Upper Black Stump  (1 Brown Street, Black Stump)	XYZ Club Inc general account  BSB-343-01 Acc. 123456	Mr X Ray, Treasurer  Ms T Bag, Secretary	User name: XYZINC12938  Password: [known by signatories only]	Overdraft limit of \$5,000 with cheque facilities  Delegation of authority to signatories: see minutes of meeting of committee 3 July 2011

**Caution:** The signatories *must* act in the best interests of the association when signing blank cheques or forms, and should carefully guard passwords for e-banking.

## Tool 7: Sample investments register (optional)

This is a sample investments register for an incorporated association in Victoria. This register should be adapted as necessary for the purposes and requirements of your own organisation.

Financial Institution: Mooncorp Building Society				Branch: Upper Black Stump			
Date	Principal		Rate	Maturity date	Interest earned	Rec/Chq Number	Instructions/Comments
	<i>Amount invested</i>	<i>Redeemed</i>					
1/1/09	\$100,000	1/5/10	10%	1/6/09	8%	16534	Redeemed by authority of committee minute No 3/2010

## Tool 8: Sample key register (optional)

This is a sample key register for an incorporated association in Victoria. This register should be adapted as necessary for the purposes and requirements of your own organisation.

Date	Key number	Description	Person	Signature	Date of return	Comments
1/1/07	E-1	Master key to club exterior doors	Ima Late	<i>Ima</i>		

Address: PO Box 16013, Collins Street West, Melbourne 8007

Phone: 03 8636 4400

Fax: 03 8636 4455

Email: [nfplaw@justiceconnect.org.au](mailto:nfplaw@justiceconnect.org.au)

Information Hub: [www.nfplaw.org.au](http://www.nfplaw.org.au)

Not-for-profit Law Home: [www.justiceconnect.org.au/nfplaw](http://www.justiceconnect.org.au/nfplaw)

Twitter: [www.twitter.com/nfp\\_law](http://www.twitter.com/nfp_law)

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