

Guide to Fundraising (QLD)

Information for organisations undertaking
fundraising activities
in Queensland

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What is fundraising?

What is fundraising?

Organisations that fundraise need to comply with laws about fundraising. These laws are different in each state and territory.

This guide covers the laws relating to 'appeals for support' in Queensland only, including the *Collections Act 1966* (Qld) and the *Collections Regulation 2008* (Qld) (**QLD fundraising law**).

Fundraising in Queensland is regulated by the QLD Office of Fair Trading (**OFT**) and the Office of Liquor and Gaming Regulation.

When organisations conduct 'appeals for support' in Queensland, they need to comply with legal requirements, which can include:

- obtaining an authority from an organisation to fundraise on its behalf
- registering as a charity under the Queensland charity registration system
- obtaining a sanction to fundraise for a charitable or community purpose, or
- entering into an approved written agreement with a commercial fundraiser



Appeals for support can include:

- conducting collections
- selling tickets in an art union
- holding a dance, concert or other form of social entertainment, activity, or function
- selling articles
- supplying services
- collecting membership fees, and
- advertising or notifying the public of activities of this nature

Each Australian state and territory has its own rules relating to fundraising activities and there are differences across jurisdictions. Your organisation may need to comply with multiple jurisdictions' fundraising laws (including registering as a fundraiser in multiple jurisdictions) if it intends to fundraise in more than one state or territory.

For further information, a link to the relevant state and territory government agencies is provided in the resources section below.

What is regulated fundraising?

QLD fundraising law regulates any 'appeal for support' for charitable or community purposes.



An appeal for support is:

- any invitation (express or implied, whether made verbally, in writing, by conduct or through any advertisement)
- made to the public (anyone outside of your organisation)
- designed to obtain money or articles (for example, food, clothes) for (or partially for) charitable or community purposes



Appeals for support include:

- collections (including door-to-door appeals and street collections)
- in person and online fundraising campaigns (in particular for 'appeals for support' run in Queensland, however online 'appeals for support' run from, received or actioned in other jurisdictions may also be considered an 'appeal for support' regulated by the Queensland regulatory framework)
- advertising or selling of any ticket or chance in any game (ie. art union, bingo, lotteries, raffles etc) for the purposes of the appeal
- indicating to the public that the proceeds of, or collections at, any dance, concert, social entertainment, bazaar, fair, fete, carnival, show, sport, game, or other diversion, activity or function, will be used for the purpose of the appeal
- holding any dance, concert, social entertainment, bazaar, fair, fete, carnival, show, sports, game, or other diversion, activity or function, where the proceeds or collections are used for the purpose of the appeal
- indicating to the public that the proceeds of the sale of articles or supply of services will be used for the purpose of the appeal
- selling articles or supplying services where the proceeds are used for the purpose of the appeal, and
- indicating to the public that the whole or part of any membership fees of an organisation will be used for the purposes of the appeal

The following appeals for support are **not regulated** under QLD fundraising law:

- those solely for the advancement of religion conducted by, or on behalf of, any recognised religious denomination, or
- those for a charitable or community purpose by, or on behalf of, any recognised religious denomination (except in the case of door-to-door or street collections)

A link to the list of recognised denominations is provided in the resources section at the end of this guide.



Charitable purposes under QLD fundraising law include:

- a purpose which is exclusively charitable under the common law (judge made law) of QLD (see note below)
- the supplying of help, aid, relief, or support
- the education or instruction (whether spiritual, mental, physical, technical, social, or otherwise), or
- the care, housing, or assistance of any persons in distress. A person may be in distress because of disease, sickness, age, any physical or mental infirmity, indigence, unemployment, or other reason, , the death or disability of a person they are dependent on, a natural disaster or emergency
- aiding in any manner howsoever, of any hospital or ambulance or nursing service in the state (established or proposed to be established)
- any purpose the Minister determines to be a charitable purpose, and
- a purpose declared under a regulation to be a charitable purpose for the *Collections Act 1966* (Qld)



Note

There are **four main categories of charitable purposes** under the common law definition:

- relief of poverty, age or impotence
- advancement of education
- advancement of religion, and
- other purposes beneficial to the community, that are within the spirit and intention of the *Statute of Charitable Uses Act 1601* (UK) (a long list of 'other purposes' has developed over time through judge-made law)



Community purposes

Community purposes are purposes which promote or assist in promoting the general welfare of the public and include the construction, maintenance or repair of places for use or enjoyment by the public.



Obtaining authority to fundraise

Obtaining authority to fundraise

This section covers:

- ▶ does our organisation qualify for registration as a charity under QLD fundraising law?
- ▶ how does our organisation seek an authority, register as a charity or get a fundraising purpose sanctioned?
- ▶ what other relevant permissions and laws do I need to consider when fundraising?
- ▶ what are our obligations after registering as a charity or obtaining a sanction?

It's important to understand the fundraising registration process well in advance of your fundraising activities.

Getting registrations right from the start can prevent issues further down the track.

Generally, an organisation or person may not conduct an appeal for support unless at least one of the following criteria is met:

- the appeal is conducted by a **charity** that is registered under QLD fundraising law (this is separate from registration as a charity with the Australian Charities and Not-for-profits Commission (**ACNC**))
- the appeal for support is for a **purpose sanctioned** under the QLD fundraising law
- the appeal for support is a one-off and is **sanctioned** under the QLD fundraising law
- the person or organisation has an **authority from an organisation registered as a charity in QLD**, to fundraise on behalf of the charity, or
- if the appeal is conducted by a commercial fundraiser, the commercial fundraiser has **entered into a written agreement with the organisation** that is approved by the Office of Fair Trading (**OFT**)



Caution

Conducting an unlawful appeal for support could result in a fine or imprisonment term of up to six months.

Does our organisation qualify for registration as a charity under QLD fundraising law?

Charities which are registered with the OFT are permitted to run 'appeals for support' for their charity or charitable purpose on an ongoing basis. This means that they don't need to keep lodging requests for sanctions or seek other kinds of authorisations for their fundraising activities (unless required by other regulatory regimes governing the nature or proposed target of their fundraising).

To qualify to become registered as a charity (under QLD fundraising law), the regulator currently requires that your association:

- be established solely for a charitable purpose (see discussion of charitable purpose)
- have a constitution that specifies the association's charitable objectives and operating rules
- be an association of three or more members
- have a governing body that controls the management of the association

- have a 'not-for-profit' clause in the constitution which provides that:
 - the income and assets of the charity must be applied in promotion of the charity's objects and not distributed among members, and
 - dividends not be paid to members



Definition for 'charity'

QLD fundraising law states that a 'charity' (as defined by the *Collections Act 1966* (Qld)) means any association established for a charitable purpose, but does not include:

- any association established for any charitable purpose as well as some other purpose, nor
- any association established for the purpose of making one appeal for support only



Note

The definition of charity at a federal level (which is the definition used to assess whether an organisation is eligible to register as a charity with the Australian Charities and Not-for-profits Commission), is a different definition to the definition of charity under QLD fundraising law.

Read more about the federal definition on [our charity webpage](#).

If you are considering an appeal for support that is not for a charitable purpose or a community purpose (for example, any exclusively commercial undertaking or purpose of private gain), you should seek your own legal advice about what regulatory arrangements may apply.

Which organisations are exempt from the requirement to register as a charity or to obtain an authority or sanction?

Specific types of organisations are exempt from the requirement to register as a charity or to obtain an authority or sanction when they are undertaking an 'appeal for support' (although they must still comply with the general obligations for fundraising as set out below).

Religious denominations

Appeals for support which are solely for the advancement of religion conducted by, or on behalf of, any recognised religious denomination.

A link to the list of recognised denominations is provided in the resources section at the end of this guide.

Hospital Foundations

Hospital Foundations established under the *Hospitals Foundations Act 1982* (Qld) are not required to register as a charity and the registered objects of hospital foundations are deemed to be purposes sanctioned for the *Collection Acts 1966* (Qld).

Parents and Citizens Associations

Parents and Citizens Associations established under the *Education (General Provisions) Act 2006* (Qld) are deemed to be charities registered under the *Collection Acts 1966* (Qld).

Raffles and Gaming

Your organisation doesn't need to apply for registration as a charity or obtain a sanction under the QLD fundraising law for the purposes of conducting a game (for example, raffles, bingo, lucky envelopes, sweeps).



Caution

Although there is no need for your organisation to obtain a sanction if it's holding a raffle or other gaming activity, these activities are regulated by the Office of Liquor and Gaming Regulation (**OLGR**) under the *Charitable and Non-Profit Gaming Act 1999* (Qld).

Your organisation may be required to comply with certain rules under that Act, including obtaining licenses or approvals from OLGR.

Note that lotteries under the *Lotteries Act 1997* (Qld) and games under the *Interactive Gambling (Play Protection) Act 1998* (Qld) are not treated as games defined and regulated by the *Charitable and Non-Profit Gaming Act 1999* (Qld).

For more information, see [the OLGR website](#).

How to obtain an authorisation to fundraise, register as a charity, get a fundraising purpose sanctioned or outsource fundraising to a commercial fundraiser

If the organisation or person conducting an appeal is not a charity, but the purpose of the appeal is a charitable or community purpose, the organisation can apply for a sanction for that purpose.

Some organisations that are charities but don't plan to fundraise on an ongoing basis choose not to register as a charity, but seek a sanction instead.

People and organisations can also be authorised to conduct a fundraising appeal by an existing charity on behalf of that charity.

Authorisation to fundraise on behalf of a registered charity

An alternative (and most common) avenue for a person or organisation to legally fundraise is to fundraise for a charitable purpose through an existing registered charity.

To do this, the person or organisation must:

- obtain written authority from the charity to conduct the fundraising
- comply with any conditions attached to the registration of the charity or obligations imposed on the charity by the *Collections Act 1966* (Qld) in relation to its fundraising
- comply with any conditions the charity sets
- use the charity's name when fundraising, and
- deposit all fundraising proceeds into the charity's account

The charity must:

- be ultimately responsible for all fundraising activities
- appropriately distribute the proceeds from the fundraising, and
- include relevant income and expenditure as part of their financial accounts



Tip

Given the onerous accounting and reporting requirements for conducting appeals (discussed later in this guide) and registration as a charity (also discussed in this guide), obtaining an authorisation to fundraise on behalf of an existing charity is a sensible option to consider.

Registering as a charity

1. Applying for registration

Your organisation's governing body (or another authorised person) may apply for the registration of the association as a charity by lodging the approved Form 1 – 'Application for registration' with the OFT by mail or in person. There is no lodgement fee.

Eligibility to register as a charity is set out earlier in this section of the guide (an organisation must have charitable purposes and meet other governance criteria).

The OFT website provides current information about how to submit an application and the level of detail and supporting documentation required, which at the time of writing includes:

- an up-to-date copy of your organisation's constitution (certified as accurate by two members of the organisation's governing body) – your organisation's objects or purposes will be examined to make sure that they are consistent with the QLD definition of 'charity'
- a copy of the resolution or meeting minutes where the organisation's members or governing body gave approval to make the application (certified as accurate by two members of the governing body)
- if available, a copy of the last balance sheet, or, a copy of the last statement of financial affairs and auditor's report of the organisation
- written undertakings, signed by two members of the governing body of the association acknowledging the requirements to have the financial statements audited each year, and
- if the application is made by a branch or section of the organisation, the written consent of the central body of the organisation

2. Notice that you have applied for registration

OFT will publish notice of the application on its website. Any objection to registration must be lodged within one month from when the application notice is published.

3. Objections

Objections to an application to be registered as a charity can be made by any person by lodging the approved Form 3 – 'Objection to registration' (and any supporting documentation) with the OFT. An objection may be made on the grounds that:

- the organisation is not a charity
- the charity will not be operated in good faith
- the charity will not be properly administered
- the objects of the charity are already covered by a registered charity, or
- a person who is connected with the charity's management is not an appropriate person to administer its affairs.

The objector must also serve a copy of the objection on the organisation within seven days of submitting it to the OFT (and be able to show the OFT that the objection was served on the organisation). The organisation then has one month to respond to the objection.

The OFT may make inquiries and grant, limit or refuse the application at its discretion. Written notice of the decision will be provided to both the objector and your organisation.

Apply to have your fundraising purpose sanctioned

The OFT may sanction a fundraising purpose which is wholly or partially for a charitable or a community purpose. While the sanction is in place for a particular purpose, an appeal for support may be made for that purpose.

There are two main ways that people or organisations apply for sanctions:

- apply for a sanction for a charitable or community purpose to be in place for over six months, or
- apply for a sanction for a charitable or community purpose to be in place for under six months (ie. for one-off appeals) (unless special permission is granted by the OFT for the sanction to be in place for a period exceeding this time)

A person can apply for a sanction using the same approved Form 5 'Application for a Sanction' as organisations (but is not required to fill out the Part 3 – 'Association details' section of that form).



A person making an application for a sanction is, however, still required to nominate at least three other 'promoters' (not related to each other or the beneficiary) who will assist with conducting the appeal. The person will need to attach as much of the requested accompanying documentation as is possible (for example, a person can't have a constitution, so doesn't need to attach this to the application form).

Application for a sanction longer than six months by an organisation

If eligible, your organisation may apply for a sanction by lodging the approved Form 5 – 'Application for sanction' with the OFT. The details of the charitable or community purpose for the sanction need to be set out in the sanction application. There is no lodgement fee.

The OFT website (see the resources section at the end of this guide) provides current information about how to submit the application and the level of detail and supporting documentation required. Currently, organisations need to include with their applications:

- an up-to-date copy of the organisation's constitution (certified as accurate by two members of the governing body of the organisation)
- a copy of the resolution or minutes where the organisation's members or the governing body approved the making of the application (certified as accurate by two members of the organisation's governing body)
- if available, a copy of the last financial statement and auditor's report of the association, or, a balance sheet or statement of the affairs of the organisation, and
- if the application is made by a branch or section of the organisation, the written consent of the central body of the organisation.

You will be notified in writing if your application is successful and will be given the sanction as soon as practicable. The sanction must be returned to the OFT within 1 month of expiry.

Application for a sanction for under six months (sometimes called 'one-off appeals')

If you want to fundraise for a charitable or a community purpose, but don't intend to run appeals for longer than six months, the 'one-off appeal' application can be made (despite its name on the OFT website, this type of sanction can be used for more than one appeal, so long as the total period of appeal activity is less than six months).

To be eligible for this type of sanction:

- the purpose for which the sanction is sought must be a charitable or community purpose
- the appeal must be for six months or less (unless a longer term is agreed with the OFT)
- the funds must be donated during or at the conclusion of the appeal, and
- the funds must be used for the purpose for which they were raised

To apply for a sanction you must:

- lodge the approved Form 5 – 'Application for sanction' with the OFT (there is no lodgement fee)
- name three promoters who will conduct the appeal (not related to each other or the beneficiary)
- arrange for the promoters to sign a letter stating they are aware of their obligation to submit audited financial statements to the OFT within four weeks of the appeal ending
- choose and name a charity that will receive donations should the amount raised by the appeal not be able to be used for the purpose of the appeal, and
- open a bank account in the name of the appeal (at least two people not related to each other or the beneficiary of the appeal must operate this account)

The following documents must be attached with your application:

- a statement stating the reason for the appeal
- evidence of the need for the appeal, and



- if the beneficiary is a person or organisation, a letter signed by the beneficiary (or legal representative) stating that they will accept the proceeds of the appeal



Caution

Fundraisers in QLD are required to provide audited financial records to the OFT in relation to appeals for support. This is a very significant requirement, and audits can be very costly.

It's therefore wise to think carefully about whether the person or organisation involved can meet this requirement. If not, an alternative route could be to seek an authorisation to fundraise on behalf of a registered charity (see above).

Engaging third-party commercial fundraisers

Some organisations may seek to engage a third-party promoter to conduct an appeal on their behalf. These promoters are also known as 'commercial fundraisers'. They fundraise for your organisation and receive a commission or reward. This arrangement often involves face-to-face and telephone fundraising. In Queensland, organisations must enter into a written agreement with the commercial fundraiser conducting the appeal. This agreement must be approved by the OFT.

Approval must be granted by the OFT before conducting the appeal, and this process can take a number of weeks. To submit an agreement for approval, contact the OFT (see the resources section at the end of this guide for the OFT website). The OFT requires that agreements between your organisation and the commercial fundraiser include a number of clauses to ensure compliance with the *Collections Act 1966* (Qld). These are summarised in a document that the OFT may provide upon request. Your organisation should complete it, and submit it with a covering letter, the relevant agreements, along with any advertising material your organisation intends to use.

When submitting agreements for review, your organisation should ensure that all required information has been submitted. Any error or omission could result in your application being returned to you for resubmission.



Note

You should also be aware that special rules apply in relation to state-wide appeals. A charity which has booked a state-wide (or even regional) appeal, which can be for street collections or door-to-door appeals, can make it 'exclusive' which means that any other charity that wants to collect in that period in the designated locations, can only do so if they receive permission from the charity with exclusivity. For further information contact OFT (see the resources section at the end of this guide for the OFT website).

What are some other relevant permissions and laws to consider when fundraising?

Depending on the type of fundraising activity or method of appealing for support, you may need to obtain other permissions to fundraise and comply with additional rules imposed by other government bodies in addition to those from the OFT.

Fundraising activities which often require other permissions include:

- **Large event taking place outdoors** – For large events, your organisation should consider whether you need to contact other authorities such as the local council or Queensland Police as permits may be required. For more information, see the [Queensland Police website](#). You should also consider whether the organisation may need to engage crowd controllers (see the requirements under the *Security Providers Act 1993* (Qld) and further information on the [Queensland government website about controlling crowds](#)).



- **Running lotteries** – In Queensland, the rules regarding charitable raffles, bingo, lucky envelopes and other gaming activities are regulated by the Office of Liquor and Gaming Regulation (**OLGR**) under the *Charitable and Non-Profit Gaming Act 1999* (Qld). Certain gaming activities will require a licence under this legislation. For more information, see the [Queensland government webpage](#) on competitions, raffles, bingo and other charitable games.
- **Australian Consumer Law (ACL)** – It's also important to consider the ACL when fundraising, particularly when your fundraising involves the sale of goods (like merchandise or event tickets) or services. The ACL prohibits conduct in:
 - trade or commerce that is misleading or deceptive, and
 - prevents fundraisers from making false or misleading representations in relation to the sale of goods and services as part of a fundraising campaign

For more information, see [our guide to the laws of advertising and your community organisation](#).

- **The Telecommunications (Telemarketing and Research Calls) Industry Standard 2017**, published by the Australian Communications and Media Authority, which sets out rules relating to fundraising telemarketing, including information to be provided in calls, timing of calls, caller identification and termination of calls (for more information, see the full Standard at www.acma.gov.au)
- **Privacy laws** (state and federal), which set out requirements relevant to the collection, use and disclosure of 'personal information' in connection with fundraising activities (for more information, see our privacy guides and privacy compliance manual on our [privacy webpage](#)), and
- **Work, health and safety (WHS) laws**, which set out obligations around protecting the health, safety and welfare of employees and other persons who are at, or come into contact with a 'workplace' (for more information, see our [WHS Guides](#)).

There are also a range of self-regulatory codes that fundraisers can sign up to that provide further requirements as well as guidance on properly conducting fundraising activities.

More information on self-regulation is available on our [fundraising webpage](#).



Note

Organisations often engage third party commercial fundraisers to raise funds on their behalf. The ACNC has published a guide, '[Working with fundraising agencies](#)', to help charities identify and manage key issues associated with these arrangements. The guide is a useful resource for any not-for-profit organisation engaging third parties to assist with their fundraising.

What are our obligations when conducting appeals for support?

General obligations



Note

Even if your organisation is exempt from registering as a charity or obtaining an authority or sanction, your organisation must ensure it still complies with general fundraising obligations while engaging in regulated appeals for support. There are some limited exceptions to this, for example in Queensland, the fundraising laws (therefore, the following obligations) don't apply to appeals for support solely for the advancement of religion by or on behalf of any religious denomination.



Generally, when engaging in regulated appeals for support (even if exempt from the requirement to register as a charity or obtain an authority or sanction) fundraisers should:

- ensure that fundraising campaigns are truthful, that no misrepresentations are made, and comply with requirements around adding licence, permit or registration numbers to advertising materials, packaging or communications
- ensure that any money raised is given to the intended beneficiaries or used for the purpose for which it was obtained
- ensure that high standards of governance and risk management are applied to any campaign, including considering whether people involved in administering the campaign are suitably qualified and of proper character (you may like to consider screening volunteers and staff – see our [webpage on background checks](#)), and whether appropriate safety measures have been taken to protect staff and volunteers involved
- meet specific requirements for involving children in fundraising and ensure appropriate risk management for child protection
- ensure all those authorised to collect on their behalf are aware of particular obligations applicable to the fundraising activities
- provide people participating in an organisation's campaign with a distinctive armlet or badge. It's good practice to issue armlets and badges including a unique identifying number, and keep appropriate records of collector identities and their identifying numbers (see specific requirements below)
- properly account for funds received through fundraising activities, which may include issuing receipts (especially where donations are received in cash), and putting funds raised into a dedicated bank account
- ensure appropriate safeguards are in place for managing cash donations in regards to collection, storage and emptying of collection tins, boxes or envelopes
- meet reporting requirements for funds raised within the required time
- apply funds to the intended beneficiaries or purposes for which they were raised
- conduct the fundraising activities in accordance with the conditions placed on any approval that has been received, and
- comply with directions given by any regulator (for example, providing certain information or documentation relating to the fundraising activities), if and when a written notice is given

Door-to-door appeals and street collections

If your organisation intends to conduct door-to-door appeals or street collections, special rules may apply.

A door-to-door appeal involves making an appeal for support by visiting any places of residence or places of employment one after another. A street collection involves making an appeal for support in a street.

The appeals for support can include:

- making a collection
- making or distributing an invitation
- distributing or disposing of a device (for example, badge, emblem, disc, token, artificial flower)
- doing anything else declared by a regulation to be a door-to-door appeal or street collection, and
- for door-to-door appeals: selling or offering for sale, tickets or chances in an art union

The OFT may fix the maximum number of days on which door-to-door appeals or street collections may be made.



Note

A device can be a badge, emblem, disc, token, artificial flower, or other devices specified under the QLD fundraising law.



Application for assignment

Before conducting door-to-door appeals and street collections, your organisation should confirm with the OFT whether it's required to apply for an assignment of days on which it is permitted to conduct the appeal or collection. If you have engaged a commercial third-party fundraising agency to conduct your appeal, you can only obtain an assignment from OFT after your commercial agreement with the agency has been approved by OFT.

If required, you must lodge the approved Form 8 – 'Application to have a day assigned for a door-to-door appeal or a street collection' with the OFT. The application must be made:

- at least 14 days before the collection day for a street collection, and
- within one year before the door-to-door appeal day

Collectors' responsibilities

Only people authorised by your organisation's governing body may authorise a person to be a collector. Each collector must lodge an approved Form 7 – 'Authority to collect for an organisation' with the OFT.

You must issue each collector with a distinctive armband or badge and keep a record of each collector who is issued with an armband or badge. Each collector must sign the armband or badge (if possible), wear it at all times when collecting, not give the armband or badge to other people to collect on their behalf and return it once the collection has finished.

Collectors must not:

- unreasonably annoy or intimidate anyone during a collection or stay in or at the door of a place if asked to leave
- take part in what is commonly known as a 'hijack' collection, or
- wear a mask or use a toy firearm when collecting

Collection obligations

Your organisation must ensure that:

- door-to-door appeals are only conducted between 9.00am and 5.00pm on the assigned days
- any child under 15 years of age intending to collect has written consent by a parent or guardian and is accompanied by an adult at all times during the collection
- collectors are supplied with materials to issue receipts, carbon copy or numbered butts except when using a collecting box or selling devices
- envelopes used for door-to-door collections have a gummed flap by which they can be securely closed and that collectors only receive a collection in an envelope that has been closed, and
- if collectors are paid, they must have a written itinerary that shows the towns or suburbs to be visited and the dates for the visits. The itinerary must be lodged with the OFT at least 14 days before the proposed start of the visits.

Collecting Box

Collecting boxes must be securely constructed to avoid tampering, sealed before being issued to a collector, clearly numbered for identification, and clearly labelled with your organisation's name.

Only people authorised by your governing body may issue or open collection boxes, or count the contents of collection boxes. Collecting boxes left unattended in public places must be collected or emptied and counted at least once a month.

Each collector must return the collection box (with seal unbroken) or receipt book:

- when the collection box is full
- when all receipts in the receipt book are used
- if the promoter asks for the collection box or receipt book to be returned
- if the collector does not want to act as a collector, or
- when the collector has finished collecting

Sale of devices

In a door-to-door appeal or street collection, your organisation may sell or distribute devices (this means a badge, emblem, disc, token, artificial flower, or other device – essentially, merchandise).

Each device must be clearly marked with its price, and your organisation must keep a record of all devices acquired, distributed, sold and unsold.

Street and door-to-door fundraising appeals in Brisbane City Council area

Street fundraising appeals in Brisbane are coordinated through the 'Brisbane Grid Group', which is a voluntary, self-regulated arrangement to ensure fair access to street fundraising locations in the Brisbane City Council area. This Group is coordinated by the Public Fundraising Regulatory Association (**PFRA**). If you wish to run a street appeal in Brisbane, [contact the PFRA](#) once you have the appropriate approvals from OFT.



Further Reading

Door-to-door appeals and street collections are regulated by the *Collections Act 1966* (Qld) and *Collections Regulations 2008* (Qld). For more information, visit the [Collecting Money](#) page on the OFT website.

Financial and reporting requirements for appeals

In **general**, the following guidance can help fundraisers comply with reporting requirements (however, there are specific reporting obligations under QLD fundraising laws that also apply, as outlined below):

- keep accurate records of fundraising, including, if your organisation is running multiple campaigns, keeping records of which campaigns funds received relate to
- comply with relevant accounting standards so that audits can properly be undertaken of accounts
- keep funds raised appropriately separate and safeguarded from other personal or organisational funds
- make a calendar of reporting dates for your fundraising activities, and
- check whether extra reporting requirements above and beyond general requirements have been included in conditions attached to the OFT's fundraising approval

Under **QLD fundraising laws**, all amounts collected must be paid, as soon as practicable, into a separate bank account in the name of the fundraiser or beneficiary of the fundraising (expenses paid from the amounts collected are paid by cheque or electronic transfer from the separate bank account).

Your organisation, whether registered as a charity or conducting an appeal for a sanctioned purpose, must submit an annual return and the supporting financial documents, including a statement of income and expenditure, balance sheet, and auditor report, to the OFT. These documents must be lodged within seven months of the end of the organisation's financial year. There is no fee for the lodgement.

Every proposed amendment to the organisation's constitution must also be lodged with the OFT before the amendment is resolved by the members. A certified copy of every amendment should also be lodged (signed by two members of the organisation's governing body). Until it is approved by the OFT, no amendment to the constitution will have any force.

If your organisation is a charity under the QLD fundraising laws, changes to its name or governing body membership must also be reported to the OFT, with a copy of the resolution or minutes that show the approved changes (signed by two members of the organisation's governing body).

Reporting can be completed [online](#).



Tip

'Audit' has a special meaning under QLD fundraising laws. See section 31 of the *Collections Act 1966* (Qld) to see who can conduct an audit.

Sanctioned ('One-off') appeals

Within one month of the appeal for support ending, organisations or people conducting appeals must lodge an audited statement of receipts and payments and written confirmation from the beneficiary of the appeal that it has received the donation with the OFT. If all of the funds haven't been spent, you will need to send a further statement showing how the funds were spent. There is no fee for the lodgement.

Door-to-door appeal and street collection

Within one month of the end of the appeal for support, your organisation must give the OFT a statement of receipts and expenditure of the appeal.



Related Resources

There are several situations where community organisations may be required to report to government, in addition to in relation to its fundraising obligations, such as annual reporting and to meet notification requirements (for example, change of directors).

Depending on its structure, your organisation may need to report to:

- the Australian Charities and Not-for-profits Commission (**ACNC**) (for charity annual reporting)
- the Australian Tax Office (**ATO**) (in relation to tax)
- the Australian Securities and Investments Commission (for organisations that are structured as Companies Limited by Guarantee)

For more information about various reporting obligations, go to [our webpage on reporting](#).



Fundraising and tax

Fundraising and tax

Some not-for-profit organisations may be entitled to certain tax concessions in relation to their fundraising.

Your not-for-profit organisation must be registered with the ACNC in order to be classified as a charitable organisation, and to be eligible to apply for charitable tax concessions from the ATO. The ATO then determines whether your charitable organisation is entitled to any tax concessions. The ACNC link in the resources section at the end of this guide provides further information on registering as a charity.

What are some of the tax concessions available?

GST

A not-for-profit organisation is required to register for goods and services tax (**GST**) when its annual turnover is \$150,000 or more, but can choose to voluntarily register if its turnover is less. If your organisation is registered for GST, or is required to be registered, it may be required to pay GST on any goods or services sold (supplied) as part of its fundraising events. These amounts must then be remitted to the ATO.

An organisation registered for GST can choose to treat all sales made in connection with fundraising events as 'input taxed'. This means that its sales will not be subject to GST. However, the choice to treat the sales as 'input taxed' must be made before any sales take place. Additionally, the organisation will not be able to claim 'input tax credits' for the costs incurred in making the sales (ie. the GST component that was paid by the organisation in initially acquiring the supplies).

For more information about GST concessions that may be available to your organisation, see our [tax webpage](#).

We recommend your organisation talk to a specialist about GST.

Income Tax

An organisation operating as a charity must be endorsed by the ATO to be exempt from income tax. Unless it's exempt from income tax, an organisation may be required to pay income tax on money received as part of its fundraising activities. An organisation exempt from paying income tax will still have income tax obligations with respect to any employees (such as Pay As You Go (**PAYG**)).

For more information about income tax generally and whether your organisation is exempt, see our [tax webpage](#).

Tax deductible donations

Your organisation can only offer 'tax deductible donations' (for example, claiming to the public that 'donations over \$2 are tax deductible') if it has been endorsed by the ATO as a deductible gift recipient (**DGR**) or if it has been listed by name in tax legislation as a DGR.

For more information about DGR status and tax deductible donations see the [ATO website](#) or visit our [DGR webpage](#).

Unless your organisation has received DGR status, members of the public who donate to your fundraising activity are not entitled to claim a tax deduction on their donations to you and you can't provide a tax deductible receipt.



Interstate and online fundraising

Interstate and online fundraising

This section covers:

- ▶ interstate fundraising, and
- ▶ fundraising online

The information in this guide covers the laws on fundraising in Queensland only.

Each Australian state and territory has its own rules on fundraising activities, including different registration systems.

Interstate fundraising

If your fundraising appeal will be conducted in more than one state or territory, or will be aimed at residents from another state or territory, then you will need to ensure that you are complying with the requirements in each of the relevant states or territories. This includes applying for a fundraising authority where necessary or ensuring you have a 'presence' (an address) within the state or territory.



Related Not-for-profit Law resource

Our 'Guide to fundraising laws in Australia' on our [fundraising webpage](#) provides information to help organisations and people undertaking fundraising activities understand the requirements of the different regimes and assess whether they require additional permits in other states or territories.

The table below sets out the relevant departments in each state or territory and an overview of their general requirements for registration, approval or licensing with respect to fundraising activities.

There are fundraising guides available for each jurisdiction on our [fundraising webpage](#).



Note

The Northern Territory does not have laws on general fundraising activities.

State or territory	Body	Definition of 'fundraising'	Requirements for registration
New South Wales	NSW Fair Trading	Soliciting or receiving money, property or some other benefit with the representation that it will go in whole or part to a charitable purpose.	Any person or organisation that fundraises in NSW must apply for an 'authority to fundraise' licence or enter an arrangement with a holder of a licence to fundraise on that holder's behalf, unless exempt.



State or territory	Body	Definition of 'fundraising'	Requirements for registration
Victoria	Consumer Affairs Victoria (CAV)	Soliciting or receiving money or some other benefit with the representation that it is not solely for the profit or commercial benefit of that person or any other person.	A person or organisation that fundraises in Victoria must register as a fundraiser by submitting an application to CAV, unless exempt. If registered with the ACNC, a charity will only need to notify CAV of its intention to fundraise in Victoria in order to be considered a registered fundraiser, (ie. it will not need to apply separately to CAV).
South Australia	Consumer and Business Services (CBS)	Collecting or attempting to collect money or property, wholly or partly for a 'charitable purpose'.	Any person or organisation that fundraises in SA must apply for a licence or obtain authority from a holder of a licence to fundraise on that holder's behalf, unless exempt. ACNC-registered charities that have notified CBS of their intention to fundraise in SA are automatically licenced.
Queensland	QLD Office of Fair Trading (OFT)	Any appeals for support for a charitable and/or community purpose.	Any person or organisation that fundraises in QLD must be registered as a charity (under QLD fundraising law), have a sanction to fundraise for a charitable or community purpose or an authority to fundraise on behalf of a registered charity, unless exempt.
Tasmania	Consumer Building and Occupational Services	Soliciting for goods, services or donations for a charitable purpose.	Any person or organisation based outside Tasmania that fundraises in Tasmania, or an unincorporated Tasmanian body, must apply for approval to fundraise.
Western Australia	Department of Mines, Industry Regulation and Safety, Consumer Protection Division	Collecting money or goods from the public for a charitable purpose.	Any organisation that fundraises in WA must obtain a licence or authority to fundraise on behalf of a holder of an existing licence, unless exempt. Individuals and unincorporated groups must also obtain an authority to fundraise on behalf of an existing licence holder.
Australian Capital Territory	Access Canberra	Collecting money or benefit for a purpose that is wholly or in part a charitable purpose.	An organisation collecting for charitable purposes must apply to Access Canberra for a licence or obtain authority from an existing licence holder to collect on their behalf, unless the organisation is registered or is otherwise exempt.



Caution

If your organisation is using raffles, lotteries or other gaming activities to fundraise, there may be other laws and obligations that apply in each state or territory. We recommend you seek advice on each state or territory's particular laws.



Related Not-for-profit Law resource

Not-for-profit Law supports a new framework for a nationally consistent approach to charitable fundraising regulation. For more information about our position, go to our [Law and Policy Reform page](#).

Online fundraising

Organisations often use or obtain assistance from online fundraising websites to raise money for their cause. These websites may help your organisation in fundraising from guiding you on setting up a fundraising website to acting as a portal to securely receive donation funds on your behalf.

Your organisation might use the internet or electronic communications to undertake fundraising activities such as:

- through a website or charity portal that may direct donations from shopping or other third-party websites
- by updating or sending out fundraising appeals by email or SMS
- by adding podcasts, wikis and blogs to your fundraising activities, or
- by using social networking to fundraise, such as Facebook, Twitter or YouTube

New technologies create new challenges for fundraising regulation and may require careful consideration and assessment of the risks and benefits before use.

For example:

- **nuisance and spam** – there is potential for nuisance or spam to be created if the internet or electronic communications used for fundraising activities are overused. For example, it's against the law to send mass emails to people if they have not agreed to it under the *Spam Act 2003* (Cth).
- **privacy and data protection issues** – to enable the sending of mass communications to potential donors (for example, SMS, emails) and the collection, storage and use of people's information may subject your organisation to compliance with privacy laws where such information is considered 'personal information' (for example, name, address, telephone numbers, email addresses).
- **reputational issues and fraud** – the public may find it difficult to verify the identity of fundraisers operating on the internet. Others may claim to be affiliated with or collect funds on your organisation's behalf fraudulently.



- **compliance with state and territory laws and laws in other jurisdictions** – when donations are received online, the person donating may be from another state or territory (or even outside Australia). By creating your own online donations service you may need to be aware of the laws of other states and territories. The laws governing this area can be quite unclear.



Caution

Where you fundraise on the internet and receive funds from persons in different states and territories in Australia, you will need to comply with the fundraising laws in those jurisdictions, including potentially applying for multiple fundraising permits or registrations.

A strategy to manage this tricky issue may be to choose a limited number of states and territories for your campaign, making clear on your campaign materials which states and territories the campaign relates and requiring donors to confirm they are in those states and territories before making a donation. That way, you only need to comply with fundraising regulation in the states and territories listed.



Tips – if your organisation fundraises online

If your organisation does fundraise online we recommend you take the following precautions:

- seek advice on each state and territory's requirements on online fundraising to see whether your organisation requires a licence or authority
- use a safe and trusted third party website through which to organise your donations
- ensure your online fundraising website has clear information on how the funds raised will be used
- ensure your online fundraising website is secure to protect personal information such as credit card details, and
- keep a clear account of the funds collected



Tips - if your organisation uses third party online fundraising sites to promote or conduct your fundraising activities

It's worth checking:

- if those third party sites charge any fees, as some charge a percentage of any donations
- what payment systems are in place for your donors and security
- what payment options are available and commissions payable for credit card facilities
- how, and how quickly, you receive the money from the third party, and
- reviews of such online fundraising sites to see whether they have a good track history or whether donors have complained about them



Related resource

For guidelines on how to fundraise online ethically see the [Fundraising Institute of Australia's Standards](#) on 'Electronic Fundraising' and 'Social Media Fundraising'.

Resources

Related Not-for-profit Law resources

The [Not-for-profit Law website](#) contains many fact sheets on different topics. The following topics contain further relevant information:

▶ [Running the organisation](#)

This page contains resources to assist those running not-for-profit organisations to understand and comply with legal requirements.

▶ [Fundraising and Events](#)

This page contains resources on the main legal issues when seeking funds or holding events, including in other states and territories.

▶ [Communications and Advertising](#)

This section offers information on communications, including advertising and social media, such as Facebook and Twitter.

▶ [Registering as a charity](#)

This page provides information on how to register as a charity and what's involved.

▶ [Tax](#)

This page includes information about accessing tax concessions, including Deductible Gift Recipient endorsement.

Legislation

▶ [Collections Act 1966 \(Qld\)](#)

▶ [Collections Regulation 2008 \(Qld\)](#)

▶ [Australian Charities and Not-for-profits Commission Act 2012 \(Cth\)](#)

Other related resources

Queensland Office of Fair Trading

▶ [Charities and Fundraising](#)

Recognised Religious Denominations

▶ [Religious Denominations](#)

[Australian Charities and Not-for-profits Commission \(ACNC\)](#)

▶ [Australian Charities and Not-for-profits Commission - Charity Tax Concessions](#)



- ▶ [Australian Charities and Not-for-profits Commission – Registration](#)
- ▶ [Australian Charities and Not-for-profit Commission - Ongoing Obligations to the ACNC](#)

Australian Taxation Office (ATO)

- ▶ [Australian Taxation Office - Gifts and Fundraising](#)

Fundraising bodies of other states and territories

- ▶ [New South Wales Office of Fair Trading – Charitable Fundraising](#)
- ▶ [Consumer Affairs Victoria - What is a Fundraiser?](#)
- ▶ [South Australian Consumer and Business Services – Charities](#)
- ▶ [Queensland Office of Fair Trading – Charities and Fundraising](#)
- ▶ [Tasmania Office of Consumer Affairs and Fair Trading – Charities](#)
- ▶ [Western Australia Department of Commerce, Charitable Collections Section – Charities](#)
- ▶ [Australian Capital Territory Access Canberra – Charitable collections licensing](#)

Self-regulatory bodies

- ▶ [Public Fundraising Regulatory Authority](#)
- ▶ [Fundraising Institute of Australia](#)

A [voluntary code of conduct](#) for best practice fundraising in Australia.

