

Guide to fundraising laws in Australia

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Part 1

Introduction

Introduction

This part of the guide covers:

- ▶ What is fundraising?
- ▶ What is **not** fundraising?
- ▶ The terms 'charity' and 'not-for-profit'



Most Australian states and territories have their own distinct laws about fundraising.

If you are planning to conduct fundraising activities, or are already doing so, you may need to comply with multiple jurisdictions' fundraising laws (including obtaining multiple licences to fundraise).



Disclaimer

This guide provides information on fundraising laws in Australia. This information is intended as a guide only and is not legal advice. If you or your organisation has a specific legal issue, you should seek legal advice before deciding what to do.

Please refer to the [full disclaimer](#) that applies to this guide.

Compliance with fundraising laws is important for many reasons. Lawful and ethical fundraising helps to maintain public trust and confidence in the charity and not-for-profit sector, ensuring continued support of these organisations.



Caution

Fundraising laws across Australia provide for a range of financial penalties and imprisonment that can apply for conducting (and in some cases participating in) an unauthorised fundraising appeal, as well as non-compliance with various specific ongoing obligations (covering matters including record keeping, notification of changes of circumstances and failure to wear required identification).

An organisation can also suffer serious reputational damage for non-compliance.

This guide sets out how to identify and comply with relevant fundraising laws:

Part 1	• Introduction
Part 2	• The laws that regulate fundraising in Australia
Part 3	• Does your organisation need a licence to fundraise?
Part 4	• Ongoing obligations that apply to fundraising activities under fundraising laws
Part 5	• Record keeping and reporting requirements under fundraising laws

What is fundraising?

In Australia, fundraising generally refers to activities to raise money to help a person, cause, or organisation. These activities may be in person or online and include requesting donations, conducting raffles, crowdfunding, selling merchandise or memberships, and holding events.



Note

This guide doesn't cover company fundraising under the *Corporations Act 2001* (Cth), which regulates capital-raising from investors in exchange for shares or other interests. Instead, this guide focuses on charitable fundraising, which is governed by state and territory laws.

Because Australia does not have a single national fundraising law, these activities are regulated by separate state and territory laws. This means that the laws which apply depend on where a fundraising activity 'takes place'.

Regulated fundraising activities commonly include:

- face-to-face appeals, such as doorknocking, street collections, and collection tins in public places
- direct marketing, including telephone, email, and direct mail appeals
- community gaming, such as raffles, lotteries, bingo, and sweepstakes
- commercial activities, such as selling goods or services (for example, through op-shops), and
- online appeals, including crowdfunding and social networking campaigns

The laws in each state and territory use specific legal terminology to define what constitutes regulated fundraising:

- The ACT refers to a '**collection**' under the *Charitable Collections Act 2003* (ACT).
- New South Wales refers to a '**fundraising appeal**' under the *Charitable Fundraising Act 1991* (NSW).
- Queensland refers to '**appeal for support**' under the *Collections Act 1966* (QLD).
- South Australia regulates '**collectors**' who seek funds wholly or partly for a 'charitable purpose' under the *Collections for Charitable Purposes Act 1939* (SA).
- Tasmania regulates '**soliciting**' for charitable purposes under the *Collections for Charities Act 2001* (Tas).
- Victoria regulates '**fundraising appeals**' where the person or organisation represents that the activity is not solely for profit under the *Fundraising Act 1998* (Vic).
- Western Australia regulates '**charitable collections**' under the *Charitable Collections Act 1946* (WA).

The Northern Territory does not have general fundraising legislation. It only regulates community gaming activities (like raffles) through the *Gaming Control Act 1993* (NT).

What fundraising activities are not regulated under fundraising laws?

Working out whether an activity is regulated under fundraising laws depends on the Australian jurisdictions that apply and the definitions used in the fundraising laws in each applicable state and territory.

There are categories of activities that are generally **not** considered fundraising or are specifically excluded from fundraising laws. These activities include:

- private and personal appeals
- internal and workplace activities
- government and corporate support, and
- commercial transactions

These activities are described below.



Note

These activities have general themes – see [part 3 of this guide: Does your organisation need a licence to fundraise?](#) for more detailed information relating to each state or territory relevant to your fundraising.

For example, one major exception to the themes below is that, in Western Australia, the street collections regulation is not limited by reference to the purpose of the fundraising.

Private and personal appeals

Fundraising laws are generally designed to regulate public appeals for charitable purposes, so private fundraising (such as asking friends or family for money to support a personal activity like studying overseas) is typically not regulated. For example:

- in South Australia, raising funds for a local sports club tour does not meet the definition of a charitable purpose and is therefore not a regulated activity, and
- in Victoria, raising money solely for the benefit of an organisation's members, such as for an overseas tour, is not considered regulated fundraising

Internal and workplace activities

Activities that are restricted to an organisation's existing members or employees often fall outside the scope of fundraising laws. For example:

- requests for membership joining or renewal fees are excluded in the ACT, New South Wales, Victoria, Tasmania, and Western Australia
- appeals made in an organisation solely to its members or within the premises of a club are often not considered regulated fundraising, and
- collections made strictly among people who share a common employer or workplace (such as colleagues raising money for a staff member's medical treatment) are excluded in a number of states

Government and corporate support

Financial support from institutional sources is typically not defined as fundraising. For example:

- seeking or receiving money, goods, or benefits from a Commonwealth, state, or local government authority is not considered a regulated collection
- soliciting or receiving sponsorship or corporate partnerships is excluded from the definition of a collection in the ACT under the [Charitable Collections Act 2003 \(ACT\)](#)

- in Victoria, receiving money from a corporation, partnership, or trust that is specifically permitted to donate under its own governing documents is not considered a fundraising appeal

Commercial transactions

Regular business activities and genuine charges for services (where they are not done for a charitable purpose) are not fundraising appeals. For example:

- genuine charges for educational, medical, child-minding, or nursing services are not considered fundraising appeals in NSW under the [*Charitable Fundraising Act 1991 \(NSW\)*](#)
- in Tasmania, soliciting through the sale of goods or services (such as a commercial product) is specifically excluded from the definition of 'soliciting' for a charitable purpose under the [*Collections for Charities Act 2001\(Tas\)*](#)
- in Western Australia, the sale of goods for valuable consideration is also generally not a regulated collection under the [*Charitable Collections Act 1946 \(WA\)*](#)
- in Victoria, an activity is only a regulated 'fundraising appeal' if it is represented as being not solely for profit under the [*Fundraising Act 1998 \(Vic\)*](#) so, standard commercial activities are excluded

Examples of activities that are **specifically excluded** under certain fundraising laws include:

- bequests for property to be devised or bequeathed under a will, which are excluded from fundraising definitions in NSW, Victoria and the ACT
- in Queensland, appeals made solely for the advancement of religion by recognised denominations are not regulated, other than door-to-door or street collections

The Northern Territory does not have laws governing general fundraising (such as doorknocks or tin collections) so these activities will not be 'regulated fundraising' unless they involve community gaming.

Unsolicited donations

There is a provision in the ACT fundraising law that, if an organisation receives money or a benefit that was not solicited or was not received because of a specific collection conducted by the organisation, it is not considered part of a charitable collection.

The position for unsolicited donations is less clear in a number of states and territories. In general, the position will depend in the specific circumstances of the donation, the purpose of the donation, and the receiving organisation.

In NSW, for example, it is likely that an unsolicited donation falls within the regulations (making a licence potentially required in order to accept the donation) if, notwithstanding the organisation didn't solicit it, it was received as part of an activity or enterprise which is or includes a charitable purpose. This may include, for example, organisations that publish on their website information about their charitable purposes.

In Queensland, on the other hand, there needs to have been an 'appeal for support' involving an 'invitation' (noting though that the invitation could be express or implied including by conduct). Unsolicited donations therefore may not fall within the Queensland fundraising law, however the recipient will need to carefully consider the circumstances in which the donation was received to ensure there was not an implied invitation arising from its words or conduct.

See [part 3 of this guide: Does your organisation need a licence to fundraise?](#) for more detailed information on the activities that are regulated.

The terms ‘charity’ and ‘not-for-profit’

‘Charity’ and ‘not-for-profit’ mean different things. While all charities are not-for-profit organisations, not all not-for-profit organisations are charities.

A ‘not-for-profit’ organisation is restricted from distributing profits to members – this means any profit made must be used to further the aims of the organisation rather than for private gain.

Charities are a subset of not-for-profit organisations – they must also meet some narrower requirements such as having ‘charitable purposes’ for the ‘public benefit’.

Both charities and not-for-profits regularly conduct fundraising.

The difference in type of organisation is important because in some states and territories, fundraising by any not-for-profit (including charities) is regulated, but in other states and territories only fundraising by charities (or fundraising conducted for charitable purposes), is regulated.

It’s also important to note that the term ‘charity’, and the concept of ‘charitable purposes’, have slightly different definitions across the states, territories and at a federal level.

The word ‘charity’ is mostly used to refer to organisations that are registered with the Australian Charities and Not-for-profits Commission (**ACNC**) (a federal body), under the definition in the [Charities Act 2013 \(Cth\)](#). **However, when it comes to fundraising, it is the state and territory meanings of ‘charity’ and ‘charitable purposes’ that are relevant.** This guide makes it clear which definition of charity is relevant at each point.



Note – charities registered with the ACNC

To register and remain registered with the ACNC, a charity must comply with [the ACNC’s Governance Standards](#). Fundraising lawfully is an important part of meeting the Governance Standards. If the charity operates overseas, it must also comply with the ACNC’s External Conduct Standards.

Fundraising campaigns by a registered charity must also align with the charity’s organisational purpose. If a fundraising campaign indicates that a charity is conducting activities that don’t align with this purpose, its registration may be jeopardised.



Part 2

The laws that regulate fundraising in
Australia

The laws that regulate fundraising in Australia

This part of the guide covers:

- ▶ the fundraising laws and relevant regulator for each state and territory
- ▶ other relevant laws



State and territory fundraising laws and regulators

Except for the Northern Territory, **each state and territory in Australia has its own fundraising laws** that are separate to the Commonwealth regulatory regime.

Many of these laws were set up years ago, when fundraising activities looked very different to how they do today. Fundraising has traditionally been conducted locally – for example, through collection tins or events like trivia nights and balls.

Modern fundraising takes many forms, and often crosses jurisdictions (for example, online fundraising campaigns). Unfortunately, most fundraising regulatory regimes don't contemplate modern fundraising methods. This creates some difficulty for fundraisers.

The table below sets out the fundraising laws and relevant regulator for each state and territory.

Fundraising laws and regulators for each state and territory

New South Wales	
Relevant laws • <i>Charitable Fundraising Act 1991 (NSW)</i> • <i>Charitable Fundraising Regulation 2021 (NSW)</i>	Regulator and register NSW Fair Trading Publicly searchable register of licensed fundraising organisations in NSW
Victoria	
Relevant laws • <i>Fundraising Act 1998 (Vic)</i> • <i>Fundraising Regulations 2019 (Vic)</i>	Regulator and register Consumer Affairs Victoria Publicly searchable register of registered fundraisers in Victoria

South Australia

Relevant laws

- [*Collections for Charitable Purposes Act 1939 \(SA\)*](#)

Regulator and register

[Consumer and Business Services](#)

Publicly accessible [list](#) of current, expired and revoked charity fundraising licenses

Queensland

Relevant laws

- [*Collections Act 1966 \(QLD\)*](#)
- [*Collections Regulation 2008 \(QLD\)*](#)

Regulator and register

[Queensland Office of Fair Trading](#)

[Office of Liquor and Gaming Regulation](#)

Publicly searchable [register](#) of charities and associations in Queensland (both charitable and community purposes)

Tasmania

Relevant laws

- [*Collections for Charities Act 2001 \(Tas\)*](#)
- [*Collections for Charities Regulations 2021 \(Tas\)*](#)

Regulator and register

[Consumer, Building and Occupational Services](#)

Publicly accessible [list](#) of approved fundraisers in Tasmania

Western Australia

Relevant laws

- [*Charitable Collections Act 1946 \(WA\)*](#)
- [*Charitable Collections Regulations 1947 \(WA\)*](#)
- [*Street Collections \(Regulation\) Act 1940 \(WA\)*](#)
- [*Street Collections Regulations 1999 \(WA\)*](#)
- [*Gaming and Wagering Commission Act 1987 \(WA\)*](#)
- [*Liquor Control Act 1988 \(WA\)*](#)

Regulator and register

[Department of Energy, Mines, Industry Regulation and Safety WA, Associations, charities and co-ops](#)

Publicly accessible [list](#) of licensed charities in Western Australia

[Roster](#) of organisations conducting street collections in Perth and the days they are collecting.

Australian Capital Territory

Relevant laws

- [*Charitable Collections Act 2003 \(ACT\)*](#)
- [*Charitable Collections Regulation 2003 \(ACT\)*](#)
- [*Charitable Collections \(National Fundraising Principles\) Determination 2024 \(ACT\)*](#)

Regulator and register

[Access Canberra](#)

Publicly searchable [register](#) of entities holding an licence or conduct collections in the ACT

Other relevant laws

The Australian Consumer Law sets out rules against misleading and deceptive conduct, and unconscionable conduct that apply to the conduct of fundraisers.

Local government requirements will also apply to certain fundraising activities (for example, for face-to-face collections), and additional permits or approvals from local government may be required. This guide does not cover these requirements in detail, but some information on some of the other laws and standards which apply when fundraising is set out in [part 4 of this guide: Ongoing obligations while fundraising](#).



For more information about some of the other laws that may apply to your fundraising activities, in addition to those discussed in this guide, visit our webpages on [raffles and trade promotions](#), [holding events](#), [communications and advertising](#), [managing insurance and risk](#), [managing people](#), [deductible gift recipient status](#), [privacy](#), [laws for charities](#)

The self-regulatory bodies – [Fundraising Institute of Australia](#) and [Public Fundraising Regulatory Association](#) – also provide codes and guidance on fundraising best-practice.



Part 3

**Does your organisation need a
licence to fundraise?**

Does your organisation need a licence to fundraise?



This part of the guide considers:

- ▶ where fundraising activity takes place
- ▶ the types of fundraising activity that are generally regulated under fundraising laws
- ▶ the role of 'charitable purpose' under fundraising laws
- ▶ the fundraising activities regulated under the different state and territory fundraising laws
- ▶ the action required to obtain a licence under the different state and territory fundraising laws
- ▶ the impact of registration with the ACNC on licence requirements

Each state and territory's fundraising laws are different – they regulate different fundraisers and types of fundraising activities and impose varied licencing and reporting obligations on those activities.

Some state and territory laws specifically set out activities that are exempt from approval or regulation, even though those activities would otherwise meet the definitions of a fundraising activity. This means – the same fundraising activity may be regulated in one jurisdiction but not regulated in another.

Whether an organisation needs a fundraising licence depends on:

- the specific Australian states and territories where the fundraising activity occurs
- the type of fundraising activity and its purpose, and
- the amount of money it intends to raise



The impact of registration with the ACNC

If an organisation requires some form of registration, authority, or licence in the states and territories where the fundraising activity occurs **and** is registered as a charity with the Australian Charities and Not-for-profits Commission (**ACNC**), the licensing process may be streamlined (easier).

An organisation that wants to fundraise must:

1.	• identify where their fundraising will take place (ie. which states and territories?)
2.	• consider whether the particular fundraising activity is regulated in those states and territories (ie. is a licence required?)
3.	• if the fundraising activity is regulated, take the action required to obtain any necessary licences
4.	• comply with the ongoing requirements (including any conditions in a licence) – this is addressed in part 4 of this guide: Ongoing obligations that apply to fundraising activities under fundraising laws

Where fundraising activity takes place

In general, fundraising regulation applies **where** the following occurs in a state or territory:

- the request for a donation (the appeal) is made (for example, where the organisation is based or where a fundraising communication is sent from)
- the fundraising communication is received (for example, where a person views a social media post or opens a campaign email)
- the making of the donation occurs (for example, where a donor fills out an online form), or
- the receipt of the donation occurs (for example, at the organisation's headquarters)



Note – fundraising in multiple states

If your fundraising activities are ‘taking place’ in multiple states, you will need to comply with multiple fundraising laws. This might require obtaining a number of fundraising licences (with varying conditions attached).

Online and email fundraising

Identifying the fundraising regime that applies and must be complied with for online and email fundraising activities can be difficult. If you run an online campaign that is promoted broadly online (for example, through Facebook, a crowdfunding website, or emails to subscribers), the fundraisers involved need to comply with regimes in all the states and territories:

- where the request for a donation is made
- where the fundraising communications are received
- where the making of the donations occurs, **and**
- where the receipt of a donation occurs

This will often require compliance with laws in multiple states and territories across Australia.

**Tip**

To manage the burden of multiple registrations, organisations can:

- choose to limit their campaign to specific states and territories
- clearly state the states and territories where the campaign applies on campaign materials, and
- require donors to confirm that they are in those states and territories before donating
- reject donations received from states or territories that the campaign was not targeting

These measures may reduce the risk that fundraising laws in other jurisdictions apply. Organisations should ensure fundraising activities are genuinely confined to the nominated jurisdictions.

**Example**

In Tasmania, 'soliciting' means seeking a donation by a request made in person or by mail, fax, telephone, email, documents left on premises, through the internet or any appeals through the media (newspaper, radio or television). This means – if you send a fundraising email from your office in Sydney, to subscribers on your list based in Tasmania, you may be technically fundraising in Tasmania, as well as NSW.

Once an organisation that wants to fundraise has identified where their fundraising will take place (ie. which states and territories), it must consider whether the particular fundraising activity is regulated in those states and territories (ie. is a licence required in those states and territories?)

Activity regulated under fundraising laws

In [part 1 of this guide: Introduction](#), we set out information on activities that are generally not considered fundraising or are specifically excluded from fundraising laws. These activities include private and personal appeals, internal and workplace activities, government and corporate support, and commercial transactions.

Fundraising activities that are almost always regulated regardless of the jurisdiction (excluding the Northern Territory where there is no fundraising regime) include:

- a charity running a fundraising appeal for itself (for example, an online form or a collection box in a public place)
- a group running a fundraising campaign for a charitable purpose (some states have a broad definition of a charitable purpose, while others have a narrower definition) or for a particular charity, for example:
 - a benefit ball where funds will be provided to a charity, or
 - a campaign to raise funds for a person for charitable purposes, such as helping a person who can't afford to pay their medical expenses
- third party commercial fundraisers raising funds on behalf of a charity, not-for-profit or other group that needs to comply with fundraising regimes

The extent to which a fundraising activity is regulated depends on the laws in each jurisdiction.



Note – the meaning of ‘charity’ and ‘charitable purposes’ differs between jurisdictions

The role of ‘charitable purpose’ under fundraising laws

For a fundraising activity to be regulated under state and territory laws, the activity must usually be for a charitable purpose.

Most states use a ‘common law’ definition (developed by judges through their decisions in court cases) for charitable purpose, rather than a definition set out in laws made by Parliament.

The **common law definition for charitable purpose** sets out four main categories of charitable purposes:

- relief of poverty, age or impotence
- advancement of education
- advancement of religion, and
- other purposes beneficial to the community (a long list of ‘other purposes’ has developed over time through judge made law)



Note

The common law definition for charitable purpose is different to the modern definition of charitable purposes applied by the ACNC, contained in the [Charities Act 2013 \(Cth\)](#) (**Charities Act**).

Some states extend the common law definition to include philanthropic, benevolent, or patriotic purposes, as well as animal welfare and environmental protection.

For example:

- **Tasmania** and **New South Wales** define charitable purposes as inclusive of ‘philanthropic, benevolent or patriotic’ purposes
- **Queensland** adds a list of extra purposes to the common law definition of charitable purposes
- **South Australia** and **Western Australia** don’t use the common law definition or the Charities Act but instead have their own lists of charitable purposes.

A general overview of the fundraising activities regulated across the states and territories is set out below.

The fundraising activities regulated under the different state and territory laws

New South Wales

The **NSW fundraising law** comprises the *Charitable Fundraising Act 1991 (NSW)* (**Act**) and the *Charitable Fundraising Regulation 2021 (NSW)*.

In New South Wales, any person or organisation conducting a '**fundraising appeal**' for a '**charitable purpose**' must generally hold an authority to fundraise issued by [NSW Fair Trading](#).

'**Fundraising appeal**' means the soliciting or receiving by any person of any money, property or other benefit, if before or in the course of any such soliciting or receiving, the person represents:

- that the purpose of that soliciting or receiving, or
- that the purpose of an activity or enterprise of which that soliciting or receiving is a part,

is or includes a '**charitable purpose**'.

This includes the soliciting or receiving money or benefits using a wide variety of methods (for example, in person, by post, telephone or other electronic means).

Money or benefits received as a donation (for example, to a lottery or competition), by sponsorship (for example, sponsoring a walkathon) or in connection with any other commercial undertaking (for example, the supply of food, entertainment or other goods or services) are also included.

'**Charitable purpose**' means charitable purposes as defined under common law (see above), with the addition of any benevolent, philanthropic or patriotic purpose.

There are specific circumstances, organisations, and types of activities where a licence or formal approval is not required.

Exempt organisations

Certain types of organisations that are exempt from the requirement to hold a fundraising authority (even if they conduct regulated fundraising activities) include:

- **small fundraisers** – organisations or individuals that receive less than \$15,000 in a financial year from fundraising, provided they do not receive remuneration for the activity (other than 'lawful and proper expenses' in line with NSW Fair Trading Determinations) and use only volunteers
- **local councils** – this includes committees of a council (whether or not all members are councillors) and trusts where at least one trustee is a local council
- **educational institutions** – universities and their controlled entities, as well as parents and citizens associations for government schools
- **religious organisations** – religious organisations authorised to marry people, those listed specifically in the *Charitable Fundraising Regulation 2021 (NSW)*, and their officially affiliated organisations are generally exempt from NSW fundraising laws

Activities not considered regulated fundraising appeals

Activities that aren't classified as regulated fundraising appeals (and therefore do not require an authority, even if they involve soliciting funds for a charitable purpose) include:

- **membership fees** – asking for or receiving fees for the renewal of membership of an organisation
- **internal appeals** – fundraising appeals that occur strictly within an organisation and are directed only to its members
- **workplace appeals** – appeals conducted exclusively or predominantly within a workplace for a charitable purpose connected directly with one of the personnel or an immediate family member
- **government support** – direct appeals to (or receipts from) any Commonwealth, state, or local government authority

- **bequests** – requests for property to be devised or bequeathed under a will
- **genuine service fees** – requesting or receiving money as a genuine fee or charge for educational, medical, nursing, child-minding, or other care and welfare services
- **club grants** – receiving benefits from a registered club for community development and support in line with specific state guidelines.

Fundraising under another's authority

An individual or organisation does not need its own licence if it has been formally authorised to fundraise on behalf of an existing authority holder. In this scenario:

- the person or group acts as a 'collector' for the authorised organisation, and
- the authorised organisation remains legally responsible for the conduct of the appeal and must ensure the collectors comply with NSW fundraising laws

Note that it is unlawful for a person to participate in a fundraising appeal where the person knows it is being conducted without a required authority.



Note

Even if an organisation is exempt from holding a formal authority in NSW, it must still comply with certain obligations under the NSW fundraising law and other legal obligations. See [part 4 of this guide: Ongoing obligations that apply to fundraising activities under fundraising laws](#) and [part 5 of this guide: Record keeping and reporting requirements](#).

Victoria

The **Victorian fundraising law** comprises the *Fundraising Act 1998 (Vic)* and the *Fundraising Regulations 2019 (Vic)*, as well as certain exemption orders under the Fundraising Act.

In Victoria, any person or organisation conducting a '**fundraising appeal**' must generally register as a fundraiser with [Consumer Affairs Victoria](#) unless specific exemptions or exclusions apply.

A '**fundraising appeal**' involves the soliciting or receiving of money or a benefit where a representation is made that the soliciting or receiving is 'not solely for a profit or commercial benefit' of a person, cause or thing on whose behalf the person is soliciting or receiving the money or benefit.

There are specific circumstances, organisations, and types of activities where a licence or formal approval is not required.

Activities not considered 'fundraising appeals'

Under Victorian law, certain activities are legally excluded from the definition of a 'fundraising appeal' and therefore do not require registration, even if they target the public for a not-for-profit purpose:

- **membership fees** – promotions for membership or joining fees, regardless of whether the funds are used for purposes outside the organisation
- **member fundraising** – raising money or benefits by an organisation from past or present members and their relatives, even if raised for purposes other than to benefit the organisation (examples include fundraising for an overseas tour)
- **workplace appeals** – soliciting or receiving money or a benefit exclusively or predominantly from people sharing a common employer or principal or place of work if the soliciting or receiving is carried out by one of those people and on the basis the money or benefit will be applied for a benevolent or philanthropic purpose connected directly with another of those persons or with the immediate family of another of those persons

- **bequests and memorials** – seeking bequests or memorial gifts on behalf of a deceased person's family in lieu of funeral flowers
- **institutional support** – receiving money or benefits from Commonwealth, state, or local government bodies, or from corporations, partnerships, or trusts permitted to donate under their own constituent documents
- **patriotic funds** – raising money for a patriotic fund as defined under the *Veterans Act 2005* (Vic)
- **gaming activities** – raffles, lotteries, and other gaming activities authorised under the *Gambling Regulation Act 2003* (Vic) – note that, while a fundraising registration is not needed, a minor gaming permit may still be required

Small-scale fundraiser exemption

An organisation or person is exempt from registration if they meet all three of the following criteria:

- they receive less than \$20,000 gross in a financial year from fundraising
- they are not paid for conducting the fundraising (other than reimbursement of direct out-of-pocket expenses)
- they use only volunteers to conduct the activities

If your organisation begins using paid collectors or raises more than \$20,000, you must register as a fundraiser immediately.

Specifically exempt organisations

Certain categories of organisations are exempt from the requirement to register as a fundraiser in Victoria:

- **educational institutions** – state government schools, school councils, registered non-government schools, tertiary institutions (universities and TAFEs), and some early childhood/kindergarten services
- **health services** – public and denominational hospitals, public health services, and state-funded residential care or health agencies
- **religious bodies** – religious organisations authorised to marry people
- **political and labour groups** – trade unions registered in Victoria, federally registered employee/employer associations, and political parties registered under the *Electoral Act 2002* (Vic) or the *Commonwealth Electoral Act 1918* (Cth)
- **specifically named bodies** – Cancer Council Victoria and any other organisation specifically declared exempt by the Minister



Note

- **Commercial fundraisers** – even if an organisation is exempt from registration in Victoria, any commercial fundraiser (a paid third party) hired to administer the appeal must still be registered
- **Ongoing obligations** – being exempt from registration does not exempt you from other legal responsibilities. This includes some of the general compliance obligations in Part 2 of the *Fundraising Act 1998* (Vic) which apply to 'fundraising appeals' as well as under other laws. See [part 4 of this guide: Ongoing obligations that apply to fundraising activities under fundraising laws](#) and [part 5 of this guide: Record keeping and reporting requirements](#)

South Australia

The **South Australian fundraising law** comprises *Collections for Charitable Purposes Act 1939 (SA)*.

In South Australia, any person or organisation must apply for a charitable purposes licence or, if registered with the ACNC, notify your intention to fundraise using an online form available from the [South Australian Government website](#) where they are a **'collector'** and the collection (or attempt to collect) is wholly or partly for a **'charitable purpose'**.

'Collectors' are those who:

- obtain or attempt to obtain money or property (including by the sale of a disc, badge, token, flower, ribbon or other device)
- obtain or attempt to obtain a bequest, devise or other grant of money or property, or
- charge or attempt to charge for admission to entertainment, where it is held out that the proceeds are to be devoted,

wholly or partly for a 'charitable purpose'.

'Charitable purpose' means:

- the provision of, or assistance or support to the provision of, health services (within the meaning of the *Health Care Act 2008*) or research in the field of health or such health services
- the affording of relief, assistance or support to diseased, disabled, sick, infirm, incurable, poor, destitute, helpless, or unemployed persons, or to the dependents of people in those categories
- the relief of distress due to war (whether caused by a war in SA or elsewhere)
- the affording of relief, assistance, or support to people who are or have been members of the armed forces of Australia or to their dependents, or
- the provision of welfare services for animals

There are specific circumstances, organisations, and types of activities where a licence or formal approval is not required.

Specific volunteer collection activities

The South Australian fundraising law provides exemptions for certain types of charitable collections conducted by volunteers:

- **collections from known persons:** a licence is not required if a volunteer collector only seeks money or property from people personally known to them, provided the proceeds are given to an organisation that already holds a licence
- **benefit for a specific person:** a licence is not required if a volunteer collector raises money for the benefit of a particular person or their dependents (such as medical expenses for a specific individual) and the funds are given directly to that person or their family



Note

Even when a formal licence application is not required in South Australia, certain obligations under the South Australia fundraising law still apply, as well as other relevant laws. See [part 4 of this guide: Ongoing obligations that apply to fundraising activities under fundraising laws](#) and [part 5 of this guide: Record keeping and reporting requirements](#).

Queensland

The **Queensland fundraising law** comprises the *Collections Act 1966 (QLD)* and *Collections Regulation 2008 (QLD)*.

The Queensland fundraising law regulates any ‘**appeal for support**’ for a ‘**charity**’, or for a ‘**charitable purpose**’ or ‘**community purpose**’ (regardless of whether there are any other purposes for the appeal for support). It also regulates appeal for support for any commercial undertaking or purpose of private gain if joined with a charity, charitable purpose or community purpose, or for any fund established to receive money/proceeds for any of the above purposes.

In Queensland, an organisation intending to fundraise as described above must:

- apply to the Queensland Office of Fair Trading to be registered as a charity
- apply for an authority (referred to as a ‘sanction’ in the legislation) to fundraise, or
- if already registered as a charity with the ACNC, notify the Queensland Office of Fair Trading of its ACNC registration,

unless the organisation is considered exempt

‘**Appeal for support**’ means any invitation (expressed or implied, and whether made verbally, or by writing or conduct, or by any advertisement), to the public, which is designed to obtain money or articles for a purpose including:

- any collection for that purpose
- any advertisement of any art union or the selling or offering for sale of any ticket or chance in any art union promoted or conducted for that purpose
- any notification to the public expressly or impliedly indicating that any proceeds of, or any moneys from, or any collections at, any dance, concert, social entertainment, bazaar, fair, fete, carnival, show, sport, game or other diversion, activity, or function (whether of the classes previously enumerated or not) are intended or are to be appropriated for that purpose
- the holding of any dance, concert, social entertainment, bazaar, fair, fete, carnival, show, sports, game, or other diversion, activity, or function (whether of the classes previously enumerated or not) any proceeds of which, or any moneys from which, or any collections at which are appropriated or intended for that purpose
- any notification to the public expressly or impliedly indicating that any proceeds of, or any moneys from, the sale of any articles or the supplying of any service are intended or are to be appropriated for that purpose
- the sale of any articles or the supplying of any service, any proceeds of, or any moneys from which are appropriated or intended for that purpose
- any notification to the public, expressly or impliedly indicating that the whole or part of any fees for membership of any association are intended for or are to be appropriated for that purpose, or
- anything prescribed to be an appeal for support

‘**Charitable purposes**’ includes:

- a purpose which is exclusively charitable under the common law of Queensland (see discussion of common law definition of charity above)
- the supplying of help, aid, relief, or support to, or the education or instruction (whether spiritual, mental, physical, technical, social, or otherwise) of, or the care, housing, or assistance otherwise of, any persons in distress
- the aiding in any manner howsoever, of any hospital or ambulance or nursing service in the state, whether established or proposed to be established
- any charity
- any purpose which the Minister determines to be a charitable purpose, and
- any purpose declared charitable under a regulation to be charitable for the purposes of the Act

A **'community purpose'** means:

- a purpose that promotes the general welfare of the public (for example, constructing a building, maintaining a park, repairing a recreation ground)
- the objects of any association where such objects are both charitable and community purposes
- any purpose which the Minister determines to be a community purpose, and
- objects of an association prescribed under a regulation for the provisions of the Act stated in the regulation, or a purpose declared under a regulation to be a community purpose for the purposes of the Act

In Queensland, while most 'appeals for support' for charitable or community purposes require formal approval (or registration of the organisation as a charity with the Office of Fair Trading or ACNC), there are circumstances where a separate state-based fundraising licence or registration is not required.

Religious organisations

Certain religious appeals are excluded from state fundraising regulation under the *Collections Act 1966* (Qld):

- **advancement of religion** – appeals conducted solely for the advancement of religion by recognised denominations (as proclaimed under the *Marriage Act 1961*) are not regulated
- **general religious appeals** – other appeals for charitable or community purposes by these denominations are also not regulated, other than door-to-door or street collections which are required to comply with Part 4 of the *Collections Act 1966* (refer to the summary in [part 4 of this guide: Ongoing obligations that apply to fundraising activities under fundraising laws](#)).

Deemed sanctioned or registered bodies

Specific types of organisations are exempt from the standard registration process because their enabling legislation already covers them:

- **hospital foundations** – foundations established under the *Hospitals Foundations Act 2018* (Qld) do not need to register, and their registered objects are automatically deemed sanctioned
- **parents and citizens (P&C) associations** – P&C associations established under the *Education (General Provisions) Act 2006* (Qld) are deemed to be registered charities, and their objects are considered sanctioned

Fundraising on behalf of an existing charity

An organisation or person does not need their own registration or sanction if they have formal written authority to fundraise on behalf of a charity already registered in Queensland.

The fundraiser must name the registered charity as the beneficiary and deposit all proceeds into the charity's bank account as soon as practicable. The registered charity remains ultimately responsible for the fundraising conduct.

Raffles and community gaming

An appeal for support does not require sanction under the *Collections Act 1966* (QLD) which consists only of conducting a game (like raffles, bingo, or lucky envelopes) which is regulated under the *Charitable and Non-Profit Gaming Act 1999* (Qld).

While you don't need a fundraising sanction, these activities are regulated by the *Charitable and Non-Profit Gaming Act 1999* (Qld) and the [Office of Liquor and Gaming Regulation](#) and may require separate gaming licences or permits depending on the prize value.

Non-charitable or private activities

Activities which are not regulated by the *Collections Act 1966* (Qld) include:

- **private gain** – exclusively commercial undertakings or activities for private gain
- **membership fees** – standard membership fees that are not represented as being used for a charitable 'appeal'



Note

Even if an organisation is exempt from the requirement to register in Queensland, a number of obligations continue to apply in relation to an 'appeal for support' under Queensland fundraising law as well as other laws. See [part 4 of this guide: Ongoing obligations that apply to fundraising activities under fundraising laws](#) and [part 5 of this guide: Record keeping and reporting requirements](#).

Tasmania

The **Tasmanian fundraising law** comprises the *Collections for Charities Act 2001 (Tas)* and *Collections for Charities Regulations 2021 (Tas)*.

A person or organisation must not '**solicit**' for a '**charitable purpose**' in Tasmania unless they hold a relevant authority or approval granted by [Consumer, Building and Occupational Services](#), unless an exemption or exception applies.

'**Soliciting**' means seeking a donation by a request made in person or by mail, fax, telephone, email, documents left on premises, through the internet or any appeals through the media (newspaper, radio or television).

'**Charitable purpose**' is defined as purposes charitable under the common law (as discussed above) as well as benevolent, philanthropic or patriotic purposes and purposes for the protection of the environment or the welfare of animals.

While it is unclear in the legislation (unlike the legislation in some of the other states and territories) whether the soliciting is only regulated if it is solely for a charitable purpose, subject to guidance from Consumer, Building and Occupational Services, Tasmanian fundraising law likely applies where any purpose of the soliciting is a charitable purpose.

In Tasmania, a licence or approval to fundraise (formally known as approval to solicit for a charitable purpose) is not required in certain circumstances involving either the type of activity being conducted or the status of the organisation involved.

Exempt activities

Under Tasmania's fundraising law, certain 'soliciting' activities are excluded from the operation of the legislation and therefore do not require approval, even if they are promoted for a charitable purpose:

- **membership renewals** – requests for the renewal of an existing membership
- **internal appeals** – fundraising appeals made by an organisation strictly to its own members
- **on-premises appeals** – appeals conducted on premises used by a club or a religious organisation
- **religious service appeals** – appeals directed toward adherents or persons who have attended a religious service held by that organisation
- **government support** – direct appeals to a Commonwealth, state, or local government authority
- **commercial sales** – soliciting through the sale of goods or services (for example, selling a commercial product to raise funds)
- **gaming activities** – raffles and other activities subject to the *Gaming Control Act 1993 (Tas)* (while these do not require a fundraising approval, they may still require a Minor Gaming Permit from the Department of Treasury and Finance)

Exempt organisations

Certain organisations are automatically exempt from the requirement to obtain formal approval to solicit for charitable purposes in Tasmania:

- **Tasmanian-based associations** – any incorporated association that is based in Tasmania
- **Tasmanian-based corporations** – any corporation whose principal office is located in Tasmania.
- **Governor-approved bodies** – any organisation (or class of organisations) that has been specifically approved by the Governor

The Act is unclear on whether unincorporated groups located outside Tasmania can fundraise. They could possibly apply for approval as individuals. The Act also doesn't address the position of cooperatives.

Exceptions for individuals

An individual does not need their own personal approval to solicit for a charitable purpose if they are doing so on behalf of an organisation that is either already approved or is exempt (such as a Tasmanian-based incorporated association).



Note

Even if an organisation is exempt from the requirement to register in Tasmania, a number of obligations continue to apply in relation to any 'soliciting' for 'charitable purposes' unless they are exempt activities. See [part 4 of this guide: Ongoing obligations that apply to fundraising activities under fundraising laws](#).

Western Australia

The **Western Australian fundraising law** comprises the [Charitable Collections Act 1946 \(WA\)](#), the [Charitable Collections Regulations 1947 \(WA\)](#), and the [Street Collections \(Regulation\) Act 1940 \(WA\)](#), the [Street Collections Regulations 1999 \(WA\)](#).

The Western Australian fundraising law regulates any person or organisation that:

- collects or attempts to collect money or goods for a '**charitable purpose**', including by obtaining money through the sale of items such as badges, tokens, or flowers
- conducts an entertainment or function for which an admission charge is made, or sells or attempts to sell admission tickets, where it is represented that all or part of the proceeds will be applied to a '**charitable purpose**', or
- advertises or represents that the proceeds of an activity or function will be paid or applied, wholly or partly, to a '**charitable purpose**'.

Note – the WA Department of Local Government, Industry Regulation and Safety only permits incorporated organisations (for example, incorporated associations, companies) and charitable trusts to apply for a licence, not individuals or unincorporated associations. Instead, individuals must obtain written authority to fundraise on behalf of an existing licence holder. In this scenario, the individual does not need their own licence, but the 'parent' organisation remains responsible for the appeal's legality.

'**Charitable purpose**' means a purpose for:

- the relief of the sick, diseased, poor, destitute, helpless or unemployed, or their dependants
- the relief of distress caused by war and the support of people who are or were members of the armed forces
- the supply of equipment to the naval, military, or air forces, including the supply of ambulances, hospitals and hospital ships
- support of hospitals, infant health centres, kindergartens and other activities of a social welfare or public character, and

- any other benevolent, philanthropic or patriotic purpose

The WA Department of Local Government, Industry Regulation and Safety guidance notes that animal welfare, conservation and environmental causes are all examples of 'charitable purposes'.

There are several situations and types of activities where a charitable collections licence is not required in Western Australia.

Unlike in other states and territories, the Western Australian fundraising law does not include any express exclusions or exemptions. The key issue is identifying whether the fundraising activity falls within the regulated activities.

Activities not considered 'charitable'

Activities that would likely not meet the definition, and therefore not require a licence, include:

- **commercial transactions** – the sale of goods for valuable consideration (standard commercial sales)
- **membership fees** – standard membership subscriptions to an organisation
- **government and institutional support** – obtaining government grants or grants from the Lotteries Commission
- **gaming machines** – revenue from gaming machines
- **personal crowdfunding** – conducted by an individual, parent, or guardian raising funds on their own behalf (other than for a charitable purpose)
- **crowdfunding** to assist with the repatriation of a deceased person – other than for a charitable purpose such as where doing so relieves distress caused by war

The WA Department of Local Government, Industry Regulation and Safety guidance notes that licences may not be required for:

- sporting and recreational organisations, unless the sporting activities are conducted to support a charitable purpose such as for people with disabilities or the aged
- community service clubs or social clubs, unless their social activities are used to provide support to a charitable purpose such as giving relief to socially disadvantaged
- schools, kindergartens or religious organisations.

Commercial fundraisers

Commercial fundraisers (for-profit service providers hired to administer an appeal) do not require their own licence under Western Australian law – provided they are acting under an existing authority from a licence holder.

Community gaming (raffles and lotteries)

While you may not need a charitable collections licence for these activities, they are regulated separately under the *Gaming and Wagering Commission Act 1987* (WA). To conduct raffles, bingo, or lotteries, you must instead obtain a permit from the [Gaming and Wagering Commission of Western Australia](#).

Street collections

Separate from the charitable collections licence, a 'street collection permit' is required for 'soliciting of funds or contributions and the selling and offering for sale of any button, badge, token, or other similar thing for the purpose of raising funds or contributions' in a 'public street' or thoroughfare of a metropolitan area.

These requirements are not limited to collections for a charitable purpose.



Note

Unlike some other states, Western Australia has no minimum financial threshold for registration. Unless you fall into one of the exempt categories above, you must have a licence regardless of whether you raise \$2 or \$2,000,000.

Australian Capital Territory

The **ACT fundraising law** comprises the [Charitable Collections Act 2003 \(ACT\)](#) and the [Charitable Collections Regulation 2003 \(ACT\)](#).

In the ACT, an organisation or individual generally needs a charitable collection licence issued by [Access Canberra](#) to conduct a 'collection'.

A '**collection**' is the soliciting or receiving money or a benefit (whether in person, by post, internet or any other means) if, before or during the soliciting or receiving, the person represents that the purpose of the soliciting or receiving, or that the purpose of an activity or enterprise of which the soliciting or receiving is part, is or includes a **charitable purpose**. A '**benefit**' includes property or any gain or reward.

A '**charitable purpose**' is defined in the ACT fundraising legislation as purposes charitable under the common law (as discussed above) and including any benevolent, philanthropic or patriotic purpose.

In certain circumstances and for specific activities, a licence is not required.

Small fundraisers

If an organisation or person collects less than \$15,000 within a financial year, the activity is not legally considered a 'collection' under ACT fundraising law, and no licence is required (Note – if collections exceed \$15,000 (gross) in a financial year, the fundraiser must obtain a licence immediately)

Activities not considered 'collections'

Certain activities are excluded from the definition of a 'collection' in the ACT, meaning they do not trigger the need for a licence even if the funds are for a charitable purpose:

- **internal appeals** – collections conducted on an organisation's own premises for its own purposes
- **workplace appeals** – fundraising among people who share a common employer or workplace, provided the money is used for a purpose directly connected to a person in that workplace (or their relative or partner), such as medical treatment costs
- **membership fees** – payments made to become a member of an organisation
- **bequests** – money or property received as a bequest under a will
- **educational fees and donations** – payment of school fees or voluntary contributions for educational purposes from parents whose children are enrolled at that school, and payments received by a body affiliated with a school (such as a parents and friends/citizens association for the school, or an association of former students or staff of the school) for the educational purposes of the school
- **government support** – receiving money or benefits from an Australian government authority or a public entity representing the government
- **offshore aid** – money or benefits received by a non-government organisation accredited with the Australian Agency for International Development (**AusAID**) (whether or not the money or benefit is used, or intended to be used, solely for aid in a foreign country)
- **corporate sponsorship** – soliciting or receiving sponsorship from a corporation
- **unsolicited donations** – benefits that are not solicited or are not received as part of a formal collection conducted by the organisation

- **trust fund** - receipt of money by a trustee corporation for administering a trust fund for a charitable purpose, and receipt of money by an entity if the proceeds received from collections conducted by, or on behalf of, the entity are for a trust fund for a charitable purpose administered by a trustee corporation (for example, a workplace giving program which receives money for a charitable fund)

Specific gaming and lottery exclusions

- **approved lotteries** – any lottery approved under the *Lotteries Act 1964* (ACT) or a corresponding state law
- **non-charitable exempt lotteries** – exempt lotteries under the *Lotteries Act 1964* (ACT) (or a corresponding state law) that are not conducted for a charitable purpose (caution – while these may not require a fundraising licence, they may still require separate permits from gaming authorities)

Fundraising under an existing licence

An individual or organisation does not need its own licence if it has obtained formal authority to fundraise on behalf of an existing licence holder or an ACNC-registered entity. In this case, the existing licence holder is responsible for ensuring the appeal complies with the law.

Unless the specific fundraising activity is exempt from regulation, an organisation requires approval to fundraise in each relevant jurisdiction.

A general overview of the action required to obtain approval (for example, through a registration, authority, permit or licence) under the different state and territory laws is set out below.

How to obtain a licence under the different state and territory fundraising laws

The form of approval required depends on:

- the relevant state and territory fundraising laws
- the type of fundraising activity, and
- whether the organisation is raising funds for the own organisation, or on behalf of another organisation (either on a commercial basis, or as a volunteer fundraiser)



Note

The website of the relevant state or territory regulator will provide a form for registration or licensing that you can complete and lodge by post or email.



Note – obligations that apply even if approval is not required

Even if approval is not required under the fundraising laws, people and organisations may still need to comply with certain obligations while conducting regulated fundraising activities (see [part 4 of this guide: Ongoing obligations while fundraising](#) for more information).



Note – third party fundraisers

Many charities engage third party or commercial fundraisers (fundraisers that are contractors to your organisation rather than employees who work for your organisation) to conduct regulated fundraising activities. **The general overview below does not cover obligations in relation to engaging these third parties.**

New South Wales

Under the **NSW fundraising law**, unless an exemption applies, an **organisation** intending to fundraise in NSW must:

- obtain an **authority to fundraise**, or
- enter into **an arrangement with the holder of an authority** to fundraise on that holder's behalf

The laws require that an **individual** intending to fundraise in NSW must apply individually for an authority or obtain authority from an authority holder to fundraise on its behalf. In practice, individuals rarely obtain authorities themselves and rather operate under an arrangement with the holder of an authority.

To obtain an authority to fundraise, the person or organisation must complete a '[Charitable fundraising authority – application](#)' form through a MyServiceNSW Account.

Authorities to fundraise are subject to certain standard conditions. Special conditions may be imposed in the event of special or exceptional circumstances. There is no fee to lodge your application. A number of supporting documents must be provided as part of the application process.

An authority to fundraise is valid for a maximum of **five years**. The period of an authority will be clear in the conditions of the authority issued by the regulator.

An authority to fundraise, once granted, requires the holder to comply with certain standard conditions and may also be subject to special conditions.

ACNC-registered charities

Charities registered with the ACNC do not need to separately register with NSW Fair Trading to fundraise, provided they fulfill certain notification requirements.

These charities are 'deemed' registered once they notify the ACNC that they intend to fundraise in NSW. The ACNC will share this information with NSW Fair Trading.

Victoria

Under the **Victorian fundraising law**, any person or organisation conducting a fundraising appeal must generally register as a fundraiser with [Consumer Affairs Victoria](#) unless specific exemptions or exclusions apply.

Supporting documents required include:

- individual applicants, all company directors for a company applicant, persons authorised as appeal manager (any person who has managerial or financial responsibility for any fundraising activities) and persons nominated as an associate (any other person who is involved in the organisation's management, such as CEOs and all committee members of an incorporated association or unincorporated body, such as president, vice president, treasurer, secretary) must complete a criminal record and personal insolvency declaration
- if the money is intended to be distributed overseas, a letter of verification from the government, local embassy or consulate where the money will be distributed, or recognised aid provider in the area (ie. Red Cross or World Vision) must also be submitted.

An organisation or individual must apply for registration at least **28 days** before conducting any fundraising appeal. The registration period is for **three years**. Registration must be renewed every three

years (unless you have received approval for a longer period). It's your responsibility to ensure you renew your registration at least 28 days before its expiry date or by the due date specified in any renewal notice. This can be done through the [myCAV portal](#).

Consumer Affairs Victoria can impose conditions on the registrations of fundraisers at any time during the registration. For example, according to Consumer Affairs Victoria guidance, if beneficiaries will receive less than:

- 50% of the estimated fundraising proceeds, the registration will be subject to a public disclosure condition that will apply to all fundraising activities (for example, if it's estimated that 40% of funds will be distributed, the regulator may require this figure to be disclosed in person or in writing to prospective donors), or
- 35% of the estimated fundraising proceeds, the regulator must be satisfied that the proposed fundraising activity is in the public interest and that the applicant can 'show cause' as to why it should be registered (for example, the administration costs are high due to the nature and type or maturity of the appeal or the size of the appeal means that a significant benefit will ultimately flow to the beneficiaries)

ACNC-registered charities

Charities registered with the ACNC do not need to go through the full registration process. While technically still considered 'registered fundraisers', they are only required to notify Consumer Affairs Victoria of their intention to fundraise through the [myCAV portal](#). Once notified, they are recognized as registered fundraisers without a separate application or renewal requirement.

South Australia

Under the **South Australian fundraising law**, unless the activity is exempt, an **organisation** or **individual** intending to fundraise must obtain:

- a **Collections for Charitable Purposes Licence** (a '**Section 6 Licence**') or
- authority from a holder of a Section 6 Licence to fundraise on behalf of the licence holder

You can apply for a charitable purposes licence or (if registered with the ACNC) notify your intention to fundraise using an online form available from the [South Australian Government website](#).

The licence is usually granted for 12 months. You can renew the licence online by completing the [Collections for charitable purposes application/notification](#) form.

ACNC-registered charities

Charities registered with the ACNC do not need to go through the application process for a licence. Instead, they are 'deemed' to hold a licence provided they fulfill certain notification requirements:

- **notification** – to be exempt from the application process, the charity must notify [Consumer and Business Services](#) of its registration with the ACNC and its intention to fundraise in South Australia
- **timing** – the charity can't begin fundraising until this online notification form has been completed

Queensland

Under the **Queensland fundraising law**, an organisation intending to fundraise must apply for an authority to fundraise unless the organisation is considered exempt.

There are **three different processes to secure authority to fundraise** – the process you must follow depends on how often you want to fundraise (for example, ongoing or one-off) and the purpose behind the proposed fundraising (for example, charitable or community).

The three processes are summarised below. Additional requirements may apply if your organisation is based outside Queensland or outside Australia – for more information, see the [Queensland Government website](#).

There is no fee to lodge your application. A number of supporting documents must be provided as part of the application processes.

Registration as a Queensland charity to fundraise

Organisations that want to fundraise as a charity or for a charitable purpose on an on-going basis in Queensland must register as a Queensland charity unless they are an exempt organisation. This is a different process to registration as a charity with the ACNC.

A charitable purpose includes where you provide help, aid, relief, support, care, housing, education or instruction to a person or animal in distress.

To register as a charity in Queensland, an organisation must:

- have a constitution setting out its charitable objectives and operating rules (the objectives must be solely charitable – if an organisation has some objectives that are non-charitable, it will need to apply to fundraise for a community purpose)
- be an association of three or more people (it does not have to be an incorporated association)
- have a governing body that has control of the management of the organisation
- have a clause in its constitution that states it is not-for-profit (unless all the organisation's members are charities), and
- use the organisation's income and property to promote its charitable objectives – this means that income cannot be distributed to members (unless those members are charities)

See the [Queensland Government website](#) for more information on registering as a charity and to access the 'Application for Registration of a Charity (Form1)' form.

Sanction (approval) to fundraise for a community purpose

This process is for organisations that are not eligible for registration as a charity but want to fundraise for a one-off community purpose.

To apply for a sanction (which is an approval) to fundraise for a community purpose, an organisation must meet the five criteria listed above under 'Registration as a charity to fundraise', however it is permitted to have non-charitable objects.

See the [Queensland Government website](#) for more information on applying for a sanction to fundraise for a community purpose and to access an 'Application for a sanction (Form 5)' form.

Sanction (approval) to fundraise for a one-off charitable appeal

This process allows organisations and individuals to apply for a sanction (which is an approval) to fundraise for a one-off charitable appeal.

The appeal must be for a charitable purpose and must be for less than six months (unless special permission is granted by the Office of Fair Trading for a longer term). The money from the fundraising activity must be donated during or at the end of the appeal and used for the purpose for which the fundraising was undertaken.

To receive a sanction for a one-off charitable appeal, an organisation or individual must:

- name three or more promoters (who are not related to each other or the beneficiary) who will conduct the appeal
- have the promoters sign a letter stating that they are aware they need to provide audited financial statements to the Office of Fair Trading within four weeks of the end of the appeal
- choose and name a charity that will receive any excess funds which cannot be used for the purpose of the appeal, and
- open a bank account in the name of the appeal (at least two people who are not related to each other or to the beneficiary must operate this account)

See the [Queensland Government website](#) for more information on applying for a sanction to fundraise for a 'one off charitable appeal' by completing the 'Application for a sanction (Form 5)' form.

ACNC-registered charities

Charities registered with the ACNC do not need to separately register with the Queensland Office of Fair Trading to fundraise, provided they fulfill certain notification requirements:

- **notification** – instead of a full application, these charities are ‘deemed’ registered once they notify the Queensland Office of Fair Trading of their intent to fundraise
- **compliance** – they must submit this notification before starting any fundraising activities

Tasmania

In Tasmania an **organisation** must obtain **approval to collect for a charity** with Consumer, Building and Occupational Services unless it is conducting an exempt activity or is an exempt organisation.

The type of approval required depends on your circumstances:

- If your organisation is incorporated or your head office is located in a state or territory other than Tasmania, apply for approval using a Form 1
- If you are an unincorporated group or association located in Tasmania, apply using a Form 2
- If you are an individual wishing to collect for a charitable purpose yourself, not on behalf of a charitable organisation, apply using a Form 3

It is unclear what unincorporated groups located outside Tasmania are required to do if they wish to fundraise and so they should contact the Consumer, Building and Occupational Services for guidance.

You can download an application for approval to collect charitable donations from the Consumer, Building and Occupational Services website. There is no fee to lodge your application.

A number of supporting documents must be provided as part of the application process.

Individuals will also need an approval to fundraise unless they are doing so on behalf of an organisation that has an approval (or is exempt from the requirement to gain an approval).

The duration of an approval to fundraise for an organisation or individual will vary and will be stipulated as a condition when granted.

ACNC-registered charities

Unlike many other Australian states, being a registered charity with the ACNC does not exempt an organisation from the requirement to obtain approval in Tasmania.

If an ACNC-registered charity is based outside Tasmania or is not an incorporated Tasmanian body, it must still apply for and obtain specific approval from Consumer, Building and Occupational Services before it can solicit donations in the state.

Western Australia

The Western Australian fundraising law regulates any person or organisation that intends to **collect or attempt to collect** money or goods, conduct entertainment, a function or advertise wholly or partly for a ‘charitable purpose’.

An **organisation** intending to fundraise for a charitable purpose in Western Australia must obtain:

- a Charitable Collections Licence through the Commissioner for Consumer Protection (applications received are reviewed by the Charitable Collections Advisory Committee), or
- **authority to fundraise on behalf of a holder of an existing licence** (the Commissioner for Consumer Protection is required to consider whether the proposed activities of an applicant would be more effectively or economically carried out by an existing licence holder)

An **individual** or **unincorporated group** must obtain authority to fundraise from an organisation holding an existing licence. While the legislation allows for the granting of a licence to an individual or unincorporated body, licences are generally only granted to incorporated bodies.

Licences are continuous and don't need to be renewed on the condition that the licensed organisation meets its reporting obligations and complies with the licence requirements (noting, however, that the standard licence conditions require the holder to surrender the licence after 12 months without any charitable collections). However, if the licence holder is not registered with the ACNC it must adhere to reporting requirements.

Any individual or organisation intending to conduct a **street collection** in the Perth metropolitan area (regardless of whether they hold a licence to fundraise) must have a separate street collections permit. The *Street Collections (Regulation) Act 1940* only allows for 50 days to be allocated each year for street appeals, which means that generally only one appeal is allowed for each applicant per year. Permits are not issued to individuals.

Street collections must be held on a Friday, unless otherwise approved. Only three organisations can conduct street appeals on any one day. For more information on street collections see the [Government of Western Australia's webpage on street collections](#).

ACNC-registered charities

Under the *Charitable Collections Amendment Bill 2025* which amends the *Charitable Collections Act 1946*, from 1 August 2026, ACNC-registered charities are deemed to hold a charitable collections licence once they notify the Commissioner for Consumer Protection of their intention to fundraise in Western Australia. A separate licence application is no longer required.

Australian Capital Territory

An **organisation or individual** intending to fundraise in the ACT must obtain:

- a **Charitable Collection Licence** unless it is an exempt organisation or is conducting an exempt activity, or
- **authority to fundraise** on behalf of the holder of an existing licence or an ACNC-registered entity

To obtain a licence, the person or organisation must complete the '[Application for a new or amended charitable collection licence](#)' from the ACT Government website. To renew your licence, complete and submit the '[Application for a new or amended charitable collection licence](#)' form.

A licence may be granted for a period of up to **five years**.

A number of supporting documents must be provided as part of the application process.

ACNC-registered charities

ACNC-Registered Charities are not required to hold a charitable collections licence in the ACT. Their ACNC registration is considered sufficient, though they must still comply with other fundraising obligations and report directly to the ACNC.



Note – the impact of ACNC registration

- **Deemed registration (no notification required):** In the ACT, ACNC-registered charities are not required to apply for a separate state fundraising licence. Instead, they are 'deemed' to be authorised.
- **Deemed registration (notification to state regulator):** In Victoria, South Australia, Queensland and Western Australia, ACNC-registered charities are not required to apply for a separate state fundraising licence. Instead, they are 'deemed' to be authorised once they notify the state regulator of their intent to fundraise. In Western Australia, this 'deemed' licensing framework started on 1 August 2026.
- **Deemed registration (notification to the ACNC):** In New South Wales, ACNC-registered charities are automatically eligible for an authority to fundraise. These charities are 'deemed' to be authorised once they notify the ACNC that they intend to fundraise in NSW. The ACNC will share this information with NSW Fair Trading.
- **Full application:** In Tasmania, ACNC-registered charities are still required to apply for and obtain specific approval to collect for a charity from Consumer, Building and Occupational Services (CBOS).



Tip

Once your organisation has obtained approval, make a note of the length of the approval (this may differ by jurisdiction) and set reminders for renewals.

If your fundraising activities are regulated fundraising activities in any jurisdiction, you will need to consider the next parts of this guide, which cover [ongoing obligations \(part 4\)](#) and [recording keeping and reporting requirements \(part 5\)](#).



Part 4

Ongoing obligations while
fundraising

Ongoing obligations while fundraising



This part of the guide covers:

- ▶ general ongoing obligations
- ▶ obligations under other laws and standards which may apply to fundraising activities
- ▶ the National Fundraising Principles
- ▶ state and territory specific ongoing obligations

Fundraisers who conduct regulated fundraising activities must meet certain obligations under fundraising laws.

We have set out the state and territory specific ongoing obligations below.

However, fundraisers also have general ongoing obligations.

General ongoing obligations

In general, fundraisers should:

- ensure fundraising activities align with the purpose of the intended charity
- make sure fundraising campaigns are truthful, make no misrepresentations, and comply with requirements for adding licence or registration numbers to advertising materials, packaging or communications
- make sure any money raised is given to the intended beneficiaries or used for the purpose for which it was obtained
- make sure high standards of governance and risk management are applied to any campaign, including considering whether people involved are suitably qualified and of proper character (you may want to consider screening volunteers and staff, see [our webpage on background checks](#)), and whether appropriate safety measures have been taken to protect people involved
- meet specific requirements for involving children in fundraising (see the section 'child protection laws' below), and ensure that there is appropriate risk management where children are involved
- make sure all people authorised to collect on your behalf are aware of obligations that apply to the fundraising activities
- provide people participating with an appropriate identification badge, including a unique identifying number
- maintain appropriate records of collectors and their identifying numbers
- be transparent and honest about tax deductibility of donations – refer to the '[Fundraising and tax](#)' section of [part 5 of this guide: Record keeping and reporting requirements](#)
- 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 for managing cash donations, including around the collection, storage and emptying of collection tins, boxes and envelopes
- meet reporting requirements for funds raised within the required time
- conduct the fundraising activities in accordance with the conditions of any approvals, and
- comply with directions given by relevant fundraising regulators, if written notice is given

In addition to the obligations under fundraising regimes, fundraisers need to make sure that they comply with any other laws and standards, which may apply to their fundraising activities.

Other laws and standards which may apply

Depending on the activity, you may require other permissions to fundraise and you may need to approach other organisations, in addition to the state or territory regulator, to get these permissions.

Local government requirements

Local government requirements can relate to when and where you fundraise. For example, many local governments require fundraisers to apply for permits to doorknock or undertake face-to-face fundraising.

Fundraising activities which may require other local government permissions include:

- **door knock appeals** – you may require permission from the local council of the area in which the door knock is to be conducted.
- **street collections** – you may require permission from the local council of the area in which you are collecting. You may also require a permit from the state or territory police.
- **large outdoor event** – consider whether you need to contact other authorities such as the local council or the state or territory police as permits may be required. For more information, see our [webpage on holding events](#).
- **running lotteries or raffles** – for more information on gaming activities, see our [webpage on raffles and trade promotions](#).
- **selling and supplying alcohol** – if a fundraising event (undertaken by a not-for-profit organisation) includes selling and supplying alcohol, your organisation must comply with the state or territory liquor licensing laws. For more information, see our [webpage on holding events](#).

Fundraisers should contact all relevant local councils to make sure they have the necessary permits in place and understand extra requirements that may apply.

The Australian Consumer Law

The Australian Consumer Law (**ACL**) prohibits misleading or deceptive conduct in ‘trade or commerce’. The ACL prevents fundraisers from making false or misleading representations in relation to the sale of goods and services as part of a fundraising campaign (for example, merchandise or event tickets).

Generally, if you engage in fundraising activities that involve the supply of goods or services, are a for-profit professional fundraiser, or continually fundraise in an organised or repetitive way, then you will have obligations under the ACL.

The ACL also imposes requirements in relation to unsolicited consumer agreements entered into as part of a fundraising campaign involving the sale of goods and services.

Unsolicited consumer agreements involve the supply of goods or services through things like door-to-door sales or telemarketing. Certain unsolicited consumer agreements rights may apply in these scenarios, such as consumers being allowed a cooling off period. Other criteria will also need to be met for these requirements to apply.

In general, it’s important to make sure dealings with consumers are fair and respectful, and that their wishes are honoured (for more information, see our [guide to advertising in Australia](#)).

Telephone Appeals

Telephone fundraising must comply with rules set out in the *Do Not Call Register Act 2006* (Cth), the *Do Not Call Register Regulations 2017* (Cth), and the *Telecommunications (Telemarketing and Research Calls) Industry Standard 2017*, published by the Australian Communications and Media Authority. These rules cover information to be provided in calls, the timing of calls (including prohibited calling times), caller identification, providing information to allow a return call and the termination of calls.

You can see the full Standard on the [Australian Communications and Media Authority's website](#).

Privacy laws

Privacy laws (state and federal), set out requirements relevant to the collection, use and disclosure of 'personal information' in connection with fundraising activities.

For more information, see [our webpage on privacy](#).

Work, health and safety laws

Work, health and safety or occupational health and safety (**WHS** or **OHS**) laws 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 webpage on work health and safety laws](#).

Workplace laws

Workplace laws cover national employment standards and other worker entitlements, set out under *the Fair Work Act 2009* (Cth) and *Independent Contractors Act 2009* (Cth). Child employment and child protection laws in each jurisdiction must also be observed.

For more information, see [our webpage on the fair work system](#).

Child protection laws

Child protection laws are set out under state and territory-based screening programs (for example, Working with Children Checks and Police Checks), child employment, child safety and mandatory reporting schemes. For more information, see [our webpage on background checks](#).

Self-regulation

There are also a range of self-regulatory codes that fundraisers can sign up to that provide further requirements, as well as guidance on conducting fundraising activities properly. For more information on self-regulation, see [our fundraising webpage](#).

Online fundraising – other laws that may apply

Organisations commonly use online fundraising platforms to help set up fundraising pages, process donations securely, or act as a portal for receiving funds.

Fundraising activities undertaken online may include:

- using websites or charity portals, including those linked to shopping or third-party platforms
- sending fundraising appeals via email or SMS
- incorporating podcasts, wikis, blogs, or similar content
- fundraising through social media, such as Facebook, Instagram, X (formerly Twitter) or YouTube

Using online tools create regulatory and operational risks challenges that must be assessed carefully. For example:

- **spam and nuisance communications:** electronic fundraising may breach the *Spam Act 2003* (Cth) if unsolicited mass emails are sent
- **privacy and data protection:** collecting, storing and using personal information triggers obligations under privacy laws

- **fraud and reputational harm:** donors may find it difficult to verify online fundraisers, and fraudulent actors may falsely claim affiliation with your organisation
- **cross-jurisdiction compliance:** online donations may come from other Australian states or territories (or overseas). Creating an online donation mechanism may expose an organisation to multiple state and territory fundraising regimes, which can be unclear and complex



Remember – online fundraising

If your fundraising reaches donors in multiple Australian jurisdictions, you may need to comply with the fundraising laws of each state or territory, including possibly obtaining multiple licences.

A practical risk-management strategy is to limit the campaign to specific jurisdictions, clearly state this on campaign materials, and require donors to confirm their location before donating. This allows the organisation to comply only with the fundraising laws of the nominated jurisdictions.



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



Note – third party fundraisers

Organisations often engage third party or commercial fundraisers (fundraisers that are contractors to an organisation rather than employees who work for the organisation) to raise funds on their behalf.

While this guide doesn't cover third party fundraisers, 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.

The National Fundraising Principles

The National Fundraising Principles are a set of 16 conduct requirements agreed to by the Commonwealth, state, and territory governments in February 2023.

The purpose of these principles is to create a nationally consistent set of fundraising rules across Australia, reducing administrative work for charitable organisations and making it easier for them to comply with different state-based regimes.

While the principles will give charities and donors a clear understanding of appropriate conduct, the state and territory governments can still monitor and enforce compliance.

It's up to state and territory governments to implement the principles in each jurisdiction. Refer to the section below '[Where do the National Fundraising Principles apply?](#)' for a description of applicability for each state and territory.

The National Fundraising Principles

Principle 1 – the purpose of the charity and the fundraising activity

When conducting fundraising activities, charitable organisations must ensure their employees, volunteers, contractors and anyone else who they engage or arrange to raise funds on their behalf always explains:

- the purpose of the charity, and
- the purpose to which the funds raised will be applied,

in ways that are appropriate for the audience

Depending on your activities and audience, ways of implementing this principle could include:

- training fundraisers
- use of hand outs, signs or information packs

Principle 2 – identifiable by the public

When conducting fundraising activities, charitable organisations must ensure their employees, volunteers, contractors and anyone else who they engage or arrange to raise funds on their behalf are always clearly, and individually, identifiable by the public including by displaying identification that contains:

- the individual's name
- whether they are a volunteer, employee or acting in some other capacity for a charitable organisation or commercial fundraising organisation, and
- that organisation's name and contact details

Principle 3 – representatives' written records

A charitable organisation must ensure its employees, volunteers, contractors and anyone else who it engages or arranges to raise funds on its behalf always make and keep written records of fundraising activities that can be easily read and understood.

Organisations may, for example, want to provide record keeping templates (and training) to relevant individuals so that data is captured and in a consistent way.

Principle 4 – solicitations

A charitable organisation must ensure its employees, volunteers, contractors and anyone else who it engages or arranges to raise funds on its behalf always acknowledge and comply with a:

- refusal to make a donation

- request not to receive future solicitations (including marketing and promotional materials)
- request to be contacted at a more convenient time or by a different means
- request to limit the number, type or frequency of solicitations

Training will often be a key method of ensuring compliance with these requirements.

Principle 5 – door-to-door or telephone fundraising activity

A charitable organisation must ensure its employees, volunteers, contractors and anyone else who it engages or arranges to raise funds on its behalf never conduct door-to-door or telephone fundraising activity at the following times:

- before 9am or after 5pm on a weekend
- before 9am or after 6pm (door-to-door) or 8pm (telephone) on a weekday
- on a public holiday, unless the public holiday is closely connected with a fundraiser's charitable purpose

Principle 6 – false or inaccurate information

A charitable organisation must ensure its employees, volunteers, contractors and anyone else who it engages or arranges to raise funds on its behalf never mislead, deceive or knowingly use false or inaccurate information when fundraising.

An organisation may, for example, want to circulate FAQ documents among its volunteers to ensure that they understand the correct answer to key issues. Written materials (signs, handouts) may be a good way to reduce the risk of human error – provided you make sure the written materials are themselves clear and accurate.

Principle 7 – undue or unreasonable pressure

A charitable organisation must ensure its employees, volunteers, contractors and anyone else who it engages or arranges to raise funds on its behalf never:

- place undue or unreasonable pressure on a person when fundraising, or
- act unconscionably in any way to obtain a donation

Pressure tactics should be avoided. 'Acting unconscionably' is intentionally broad and is meant to prohibit any kind of unfair or exploitative behaviour.

Principle 8 – exploitation

A charitable organisation must ensure its employees, volunteers, contractors and anyone else who it engages or arranges to raise funds on its behalf never exploit the trust, lack of knowledge, lack of capacity, apparent need for care and support, or vulnerable circumstances of any donor.

This is very similar to Principle 7.

Principle 9 – one-off or an ongoing donation?

A charitable organisation must ensure its employees, volunteers, contractors and anyone else who it engages or arranges to raise funds on its behalf always:

- make it clear whether a donation is a one-off or an ongoing donation, and
- clearly explain how to end an ongoing donation

Principle 10 – commercial fundraisers

Commercial fundraisers engaged to fundraise for a charitable organisation must never accept a donation without having explained that they are part of an organisation that makes a profit from fundraising as well as how they are paid.

To manage this requirement, the fundraising organisation could, for example, ask to see material their commercial fundraiser will provide to donors, and ask for an explanation of what steps the commercial fundraiser will take to ensure this requirement is met.

Principle 11 – due diligence

At all times, a charitable organisation must conduct all reasonable due diligence when engaging third parties to assist, support or deliver fundraising activities on its behalf.

What constitutes ‘reasonable’ due diligence will depend on the circumstances of the fundraising activities and the role of the third party. More substantial due diligence activities would be expected where the third party was, for example, handling donations, dealing directly with donors, interacting with vulnerable people (such as children, the elderly) or for larger fundraisers. Due diligence activities should be conducted to understand and mitigate key risks associated with your proposed fundraising activities.

Due diligence could involve:

- obtaining information about past jobs
- talking to referees
- confirming what screening or background checks the third party performs over its personnel (which could include, for example, police checks and working with children checks) or performing them yourself
- understanding what safety policies and processes the third party will implement to ensure the fundraising activities are performed in a way that removes or reduces threats to safety of people or property
- if the third party will collect personal information as part of the activities (such as from managing guest lists or collecting details of donors), understanding what systems will be used and how the third party manages the collection, use, disclosure and destruction of that information

Principle 12 – the organisation’s written records

At all times, a charitable organisation must make and keep written records of the total funds raised and the purposes for which funds are applied.

Principle 13 – health, safety and wellbeing

At all times, a charitable organisation must take all reasonable measures to protect the health, safety and wellbeing of fundraisers employed or directly engaged by the organisation, as well as members of the public, when fundraising.

Like Principle 11, what constitutes ‘reasonable’ measures will depend on the circumstances of the fundraising activities. You may need to consider:

- risks arising from where fundraising activities are carried out. For example, door-knocking appeals may be inherently unsafe in dangerous areas
- risks arising from how fundraising activities are carried out. For example, it may be safer for door-knocking to be done by volunteers working in pairs

Principle 14 – complaints process

At all times, a charitable organisation must establish and maintain a complaints process that:

- allows for proper investigation and redress of fundraising complaints that may be made by the public, and

- encourages anyone with concerns about a fundraising activity conducted by or on behalf of the charity to contact them

If you engage third parties for a fundraising activity, wherever possible, have the complaints process sit independently from those parties. If you have a handout, you could include information about the complaints process.

Principle 15 – privacy law

At all times, a charitable organisation must ensure information covered by the [Privacy Act 1998 \(Cth\)](#) is collected, used and managed in accordance with the [Australian Privacy Principles](#) where required under this Act.

Principle 16 – remuneration to commercial fundraisers

At all times, a charitable organisation must ensure remuneration to commercial fundraisers engaged to fundraise for the organisation is not excessive when compared to money or goods received for the charitable purpose of the fundraising.

Where do the National Fundraising Principles apply?

State / territory	Do the National Fundraising Principles apply?
ACT	Yes, from 16 July 2024. The Principles apply automatically to all organisations holding an ACT charitable collections licence, including ACNC-registered entities that hold a deemed licence. Parts of the ACT fundraising law relating to licensing, record keeping and reporting have been switched off for deemed licensees (ie. ACNC-registered charities).
New South Wales	Yes, from 1 April 2026. The Principles apply automatically to all authority holders, including ACNC-registered charities that hold a deemed authority. However, an ACNC-registered charity should ensure that it has taken the steps necessary to become a deemed authority holder, including notifying the ACNC Commissioner of its intention to conduct fundraising appeals in New South Wales.
Northern Territory	Not applicable – the NT doesn't have charitable fundraising laws
Queensland	No, although the Queensland government has announced that it plans to adopt the Principles.
South Australia	Yes, from 29 January 2024. South Australia implemented the Principles by replacing the former Charities Code of Practice with a code requiring compliance with the Principles from 29 January 2024. The Principles apply to all licensed fundraisers, including ACNC-registered charities. An ACNC-registered charity should ensure that it has notified the ACNC Commissioner of its intention to conduct fundraising appeals in South Australia so that it can benefit from South Australia's automatic licencing framework.
Tasmania	No

Victoria

Yes, from 3 July 2024. However, the Principles only apply to 'deemed registered fundraisers', being ACNC-registered charities.

Parts of the Victorian fundraising law (sections 9, 10, 11, 12A and 12B of the *Fundraising Act 1998* (Vic) concerning certain requirements relating to identification badges, collection receptacles and disclosure of funds) have been switched off for deemed registered fundraisers (ie. ACNC-registered charities).

However, the *Australian Charities and Not-for-profits Commission Act 2012* (Cth) and associated regulations impose various record keeping and disclosure obligations for registered charities. In addition, Principle 2 of the Principles requires anyone raising funds on behalf of a charity to be clearly and individually identifiable to the public.

ACNC-registered charities should ensure that they have taken the steps necessary to be recognised as a deemed registered fundraiser, including notifying Consumer Affairs Victoria of their ACNC registration and intention to conduct fundraising appeals in Victoria.

For more information about the application of the Principles in Victoria, see [Consumer Affairs Victoria's webpage 'National Fundraising Principles'](#).

Western Australia

Yes, from 1 August 2026. Western Australia adopted the National Fundraising Principles as a mandatory [Charities Code of Conduct](#) in Schedule 1A of the *Charitable Collections Regulations 1947* (WA). The Code applies to holders of WA charitable collections licences and to ACNC-registered charities fundraising under the deemed licensing regime

Ongoing obligations under state and territory fundraising laws

We have set out general ongoing obligations that apply to all fundraisers in Australia above, as well as the National Fundraising Principles and the states and territories where they are mandatory.

The ongoing specific obligations that apply to fundraisers in each state and territory are set out below. These are *additional* to the National Fundraising Principles, to the extent the National Fundraising Principles are applicable as set out in the section above.

**Caution**

The information below is not exhaustive and serves as a guide only.

New South Wales**Note**

While most of the obligations relating to conducting a 'fundraising appeal' apply only to 'authority holders', certain obligations apply to all fundraising appeals including relating to the keeping of records (refer to [part 5 of this guide: Record keeping and reporting requirements](#)) and false representations (section 13 of the *Charitable Fundraising Regulation 2021* (NSW)).

Face-to-face appeals

Collectors must:

- wear badges that are uniquely numbered, and include on the badge the authorised fundraiser's name and phone number, the collector's name, the words 'paid collector' if applicable, the name of the collector's employer (if they receive wages, commission or a fee), and the issue and expiry date of the badge (the expiry date may be the same as the expiry date of the appeal)
- ensure badges are signed and dated by the authorised fundraiser and are large enough to be easily read
- return badges to the authorised fundraiser when their involvement ends

Children participating in fundraising appeals

There are detailed requirements in Part 3 of Schedule 1 of the *Charitable Fundraising Regulation 2021* (NSW). A summary of only a subset of those requirements is set out below.

The minimum age for children participating in fundraising appeals is 8 years for volunteering, and 13 years for paid work.

The maximum participation hours are no more than 4 hours on a school day, no later than 8:30pm on a night before a school day, no more than 6 hours on other days, and no more than 5 days per week.

The organisation must:

- provide adequate supervision suited to the child's age, sex and maturity (including having a supervisor supervise no more than six child participants at any time and, for children under 11, the supervisor maintained contact with the child at all times)
- ensure a child participant works with at least one other child participant
- ensure the child's physical and emotional wellbeing
- obtain parental consent and ensure the child can contact their parent at all times
- secure appropriate insurance protecting the child

If the child receives payment, the organisation must issue a letter of employment or engagement and maintain employment records.

Collection boxes, bins or bags

For monetary donation devices, these must be:

- securely constructed, sealed and uniquely or consecutively numbered, and
- labelled with the authorised fundraiser's name

The fundraiser must supervise and control the use and emptying of the boxes, bins and bags and keep a record of their location.

Appeals for donated goods

For clothing or other goods collection, the authority holder must ensure the device displays the words 'charity operated'.

The fundraiser must maintain records of bags distributed.

Advertisements, notices and information

All fundraising communications must:

- include the fundraiser's authority number and address (as required by authority conditions)
- be factual, not offensive, and not false, misleading or deceptive, and
- comply with other relevant laws (for example, Australian Consumer Law).

Community gaming

Lotteries, raffles and games of chance must comply with the *Community Gaming Act 2018* (NSW) and the *Community Gaming Regulation 2020* (NSW).

Direct marketing (phone, email, internet, mail)

Certain information must be provided upon request by a potential donor.

Soliciting from motor vehicles

Fundraising may **not** be conducted by soliciting from people in motor vehicles.

Notification of changes

Various events such as change of charitable purpose must be notified within specified timeframes.

Victoria



Note

The requirements noted below dealing with identification badges, collection receptacles and disclosures when supplying goods or services do not apply to ACNC-registered entities which are deemed registered fundraisers under the Victorian fundraising laws – however there is overlap with the National Fundraising Principles for some of these obligations (which ACNC-registered entities are required to comply with).

Putting aside the National Fundraising Principles, in Victoria a number of the key ongoing obligations (see Part 2 of the *Fundraising Act 1998* (VIC)) apply to all 'fundraising appeals', regardless of whether the fundraiser was exempt from registering.

These general requirements include those set out below.

Face-to-face collections

Collectors conducting face-to-face appeals in public places must wear a clearly visible identification badge that includes:

- the collector's name
- the name of the organisation or person conducting the appeal
- a unique identification number when soliciting from people in motor vehicles
- the words 'paid collector' (if the collector is entitled or expects to be paid) or 'volunteer collector' (if they are not entitled and do not expect to be paid)

Badges must meet specified formatting requirements. A sample badge is available on [Consumer Affairs Victoria's webpage 'Fundraiser responsibilities'](#).

The fundraiser must make a record of each identification number issued and the name of the person it relates to, and retain that record for at least three months after the end of the fundraising appeal.

Use of collection tins, tubs or other receptacles

Collection receptacles must:

- be securely constructed, properly sealed, and consecutively numbered
- be clearly labelled with:
 - the name of the appeal, or the person conducting the appeal, and
 - the name of the beneficiary or class of beneficiaries
- be used and emptied only under proper supervision and control by the authorised fundraiser

Disclosure when supplying goods or services

A person who supplies goods or services in the course of a business, and represents that a portion of the money or benefit received will be applied for a beneficial or benevolent purpose, must disclose to

the person receiving the goods or services the dollar amount or percentage of the money or benefit that will be applied in that way.

Other disclosures

Other disclosures are required where:

- a person is collecting through 'spoken direct personal communication' (for example, telephone or Voice over Internet Protocol) and is being paid
- commercial fundraisers are used
- direct debit request forms are used

Additional requirements that apply to registered fundraisers include:

- compliance with registration conditions

There is a public disclosure condition (where less than 50% of proceeds go to beneficiaries) – if, at registration, the fundraiser estimates that less than 50% of fundraising proceeds will be distributed to beneficiaries, a public disclosure condition applies.

The fundraiser must:

- clearly inform prospective donors (in person or in writing), and
- clearly label all products offered for sale

with the disclosure (for example, 'We estimate that 40% of funds donated will be distributed to beneficiaries.')

- notification of changes

Various events such as change of appeal manager and retention of a commercial fundraiser must be notified within specified timeframes.

South Australia



Note

While the South Australian Charities Code of Practice (the National Fundraising Principles) only applies to licensed collectors (including ACNC-registered charities), the requirements identified below apply to all 'collectors'.

Face-to-face collections

Collectors must:

- properly state their name (or unique identification number, where applicable) and whether they are a paid or volunteer collector (alternatively, collectors may wear visible identification badges displaying this information – where the collector and badge are visible to the potential donor).

Information that must be provided on request

Collectors must give, if asked:

- the name and contact details of the licensee (including address, telephone number and email, if applicable)
- the website address where the licensee's fundraising income and expenditure statement can be viewed

Entertainment, ticket sales and advertising for charitable purposes

When conducting or advertising entertainment events for charitable purposes:

- if any performer or speaker is to be paid more than \$5,000, the licensee must disclose the amount paid if requested
- all advertisements and tickets must state:
 - the name and contact details of the licensed charity
 - the website where the charity's income and expenditure statement can be viewed (licensee's website or SA Government website, if previously submitted)
 - that information on amounts paid to entertainers can be obtained from the charity on request

Unattended collection boxes

Unattended collection boxes (for donations or paid items) must be marked in a reasonably prominent position with:

- the name and contact details of the licensee
- the website where the charity's fundraising income and expenditure statement can be viewed

Queensland



Note

The requirements below generally apply to organisations conducting an 'appeal for support' in Queensland who are covered by an exemption from obtaining a sanction or registering as a charity in Queensland (the primary exception being appeals conducted solely for the advancement of religion by recognised denominations), as well as those who have a sanction or who are registered.

Door-to-door appeals and street collections

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

Appeal activities include:

- making a collection
- making or distributing an invitation
- distributing or disposing of a device (for example, a badge, emblem, disc, token, or artificial flower)
- activities declared by regulation to be door-to-door appeals or street collections

The Office of Fair Trading (**OFT**) may fix the maximum number of days on which these appeals can be conducted or limit appeals to certain days.

A number of key conditions for door-to-door and street collections are set out in Schedule 1 to the *Collections Regulation 2008* (QLD).

Assignment of days (prior approval)

Before conducting these appeals, organisations must confirm with the OFT whether they must apply for assigned collecting days.

If a commercial third-party fundraising agency is involved, the organisation may only obtain assigned days after the commercial agreement is approved by OFT.

If required, organisations must apply for assigned days by:

- phoning (07) 3738 8760 (8:30am–4:30pm, Monday–Friday), or

- lodging [Form 8 – Application to have a day assigned for a door-to-door appeal or a street collection](#)

An application for a street collection must be made at least 14 days before the collection day. An application for a door-to-door appeal must be made within one year before the appeal day.

Exclusive distribution of devices (merchandise)

There is a process under Part 5 of the *Collections Act 1966* (QLD) which can enable an organisation to be granted exclusive rights to distribute certain devices. Where this occurs, no other person may distribute that device in connection with any appeal for support.

Authorising collectors

Only people authorised by the organisation's governing body may authorise collectors.

Each collector must:

- be issued with a distinctive armlet or badge
- sign the armlet or badge (if possible)
- wear it at all times when collecting
- produce their signed [Form 7 – Authority to collect for an organisation with the OFT](#) if police, an inspector or other person asks to see it during collection
- not give the badge/armlet to anyone else
- return the badge/armlet once the collection has finished

The organisation must keep a record of every issued armlet or badge.

Collectors must not:

- unreasonably annoy or intimidate anyone during a collection
- stay at a residence or workplace if asked to leave
- take part in a 'hijack' collection
- wear a mask (unless required under public health mandates)
- use a toy firearm while collecting

Collectors must issue receipts for all donations, except where collection boxes or device sales are used.

Collection time restrictions

Door-to-door appeals and street collections may only be conducted on the assigned days between 9:00am and 5:00pm.

Children participating in collections

A child under 15 must have written consent to collect from a parent or guardian.

They must be accompanied by an adult at all times during the collection.

Receipting and handling of money

Organisations must ensure collectors are supplied with materials to issue receipts, carbon copies, or numbered butts, unless a collection box is used or devices are sold.

Envelope collections

Envelopes must have gummed flaps that securely close.

Collectors must only accept envelopes that are sealed.

Paid collectors – itinerary requirements

If collectors are paid, the organisation must:

- issue a written itinerary showing the towns or suburbs to be visited, and the proposed dates

- lodge the itinerary with the OFT at least 14 days before the start of the visits

Collection boxes

Collection boxes must be:

- securely constructed to avoid tampering
- sealed before being issued
- clearly numbered
- clearly labelled with the organisation's name

Only persons authorised by the governing body may issue collection boxes, open them, or count their contents.

Unattended collection boxes, including those at residences or workplaces, must be collected and emptied and counted at least once a month

Collectors must return sealed collection boxes or receipt books with amounts equal to totals recorded when the box is full, the receipt book is full, the promoter requests return, or the collector stops collecting.

Sale of devices (merchandise)

When selling or distributing devices:

- each device must be clearly marked with its price
- the organisation must keep a record of all devices acquired, distributed, sold and unsold, and
- a certified copy of the record must be given to the OFT within one month after the appeal ends

Advertising requirements

Any advertisement about an appeal must:

- state the name and address of the promoter
- state the name of the charity or association conducting the appeal
- be approved by the regulator before being distributed

Key organisational responsibilities

Organisations must ensure:

- collections occur only on assigned days and within permitted hours
- proper authorisation and identification of collectors
- supervised and secure use of collection methods
- timely lodgement of applications, itineraries and device records
- proper receipting, use of sealed envelopes, and proper handling of funds

Tasmania



Note

The obligations below apply where a person or organisation is 'soliciting' for 'charitable purposes' unless the activity is an exempt activity under section 4 of the *Collection for Charities Act 2001* (TAS) (see [part 3 of this guide: Does your organisation need a licence to fundraise?](#)).

These obligations apply to Tasmanian incorporated companies and associations, even though Tasmanian incorporated companies and associations do not require approval from Consumer, Building and Occupational Services (**CBOS**).

In person soliciting

Door-to-door collections may only take place during the following hours, on the days allocated under the street collections permit:

- from 1 November to 31 January, between 9am and 8pm
- from 1 February to 30 April, between 9am and 7pm
- from 1 May to 31 August, between 9am and 5pm
- from 1 September to 31 October, between 9am and 7pm

If not soliciting in a public place, collectors must state the name of the organisation they represent and the purpose of the donation.

Collectors must wear an identity card or badge showing the collector's name, the name of the organisation they represent and the location of the organisation's principal office.

Collect donations on a public street requires Tasmanian Police permission. Guidance notes that Tasmanian Police allocates fundraising days and areas one year in advance.

Telephone appeals

For telephone fundraising:

- calls may only occur between 9am and 8pm, and
- callers must properly state their name, the name of the organisation they represent, and the location of the fundraiser's principal office

Written, electronic, and advertisement-based soliciting

Any written request, electronic media request, or advertisement must include:

- the purpose for which the donation is being sought
- the name of the approved fundraiser
- the address of the principal office
- a contact telephone number

Children participating in collections

Children under 16 may participate only with the following supervision levels:

- if under 12 years, they must be under the immediate control of an adult
- if 12 to 15 years, they must be supervised by an adult

Conduct and governance obligations

Organisations must ensure:

- no agent, contractor, officer or employee receives a manifestly excessive benefit from funds raised

- no agent, contractor, officer or employee engages in activities that contravene Tasmanian fundraising laws
- donation monies are only used for the purpose they were obtained (except for reasonable expenses)

Western Australia



Note

In Western Australia, a series of obligations apply to all collections licence holders under the *Charitable Collections Act 1946* (WA), and other obligations that apply to all street collecting licence holders (which are relevant for street collections in the Perth metropolitan area). It is possible for fundraising to be subject to one, both, or neither set of requirements.

Charitable collections

- door-knocking restrictions – door-knocking can only take place Monday to Saturday, between 9am and 6pm (no Sundays or public holidays)
- telephone appeal restrictions – telephone appeals can only take place Monday to Saturday, 9am and 8pm (no Sundays or public holidays)

Street collections

Additional requirements apply for door-to-door and street collections in Western Australia regulated under the *Street Collections (Regulation) Act 1940* (WA).

A street collection includes:

- soliciting of funds or contributions in a public street or thoroughfare
- selling or offering for sale any button, badge, token, or similar item for fundraising purposes

Street appeal permit (Perth metropolitan area only)

Any person or organisation intending to conduct a street collection in the Perth metropolitan area must obtain a separate street collection permit, even if already licensed to fundraise.

A street appeal permit:

- gives the right to collect in any street, roadway, mall or lane in the Perth metropolitan area
- does not permit collecting on private property (for example, shopping centres) – separate permission must be obtained from the property owner

Permit applications must be made using the [form 'Application for street appeal Perth metro'](#).

Only associations, societies or committees can apply for a permit (individuals can't apply for a permit).

There is no application fee and Consumer Protection requires at least two weeks' notice to issue the permit.

Permit allocation limits:

- the Act allows only 50 days per year for street appeals
- up to three organisations may collect on the same Friday (a maximum of 150 organisations can collect per year)
- there is usually only one appeal day per organisation per year

Consumer Protection publishes a public roster of allocated days.

Collection time restrictions

Street collections generally only occur on Fridays (but are possible on other days for national events or with special approval) and are allowed between 7am and 9pm (unless otherwise approved).

Collector identification requirements

Collectors must wear numbered identification badges containing the collector's name, the name of the authorised fundraiser, and the period of time during which they are authorised to collect.

Collection boxes

Collection boxes must:

- be secure and sealed to prevent tampering
- be consecutively numbered
- display the name of the authorised fundraiser and the date of the collection prominently
- not be fixed to a pole or designed to be held beyond the collector's reach

In addition:

- a register of all collection boxes and corresponding collectors must be maintained
- boxes must not be taken home by collectors (they must be returned to a designated collection point)
- only persons authorised by the governing body may issue, open, or count collection boxes
- all unattended boxes (for example, wishing wells) must be emptied and counted at least monthly

Children participating in collections

Collectors must be 16 years or older unless special approval is granted by the Charitable Collections Advisory Committee.

Approval for secondary-school-aged children will only be given if they collect in pairs under adult supervision, and not after 6pm.

No approval will be given for pre-school or primary-school-aged children.

Conduct requirements

Collectors must not:

- solicit outside authorised hours
- be paid for participating in street collections unless the permit expressly allows payment
- receive payment or reward unless approved in the application
- obstruct a public street or annoy any person using a public street
- infringe permit conditions or licence conditions
- breach WA fundraising laws

Changes to executive officers

Licensee's must notify the Commissioner of changes to its executive officers within one month of the change.

Charities Code of Conduct

Holders of a WA charitable collections licence, including deemed licence holders, must comply with the [Charities Code of Conduct](#) contained in Schedule 1A of the *Charitable Collections Regulations 1947* (WA). The Code incorporates the National Fundraising Principles and includes requirements relating to transparency, identification of collectors, donor choice, complaints handling, privacy, vulnerable donors and commercial fundraising.

Australian Capital Territory



Note

Organisations conducting 'collections' in the ACT must comply with specific information, identification, and child-safety requirements, depending on how the fundraising activity is carried out and the conditions included in the collection licence.

Face-to-face collections (street collections and door-knocking)

Collectors must wear an identification tag that displays:

- their surname or a unique number issued by the authorised fundraiser
- the authorised fundraiser's name or logo (if well known)
- the purpose of the collection, and
- a statement that the collector is a 'paid collector' (if applicable)

Face-to-face collectors must also provide:

- the purpose of the collection
- how and where the net proceeds of the collection will be spent, and
- a business telephone number for the licensee

Telephone fundraising

Callers must clearly state:

- the purpose of the collection, including the fundraiser's name
- how and where the proceeds will be spent
- the authorised fundraiser's name and contact number, and
- that they are a paid collector, if applicable

Written, online and website campaigns

All written, electronic and website appeals must include:

- the purpose of the collection, including the authorised fundraiser's name
- how and where the proceeds will be spent
- the fundraiser's name and contact number
- a statement that the person is a paid collector, if applicable

Collection bins

Collection bins must display the authorised fundraiser's name and contact number, and the purpose of the collection.

Children participating in collections

If children will take part in a charitable collection, this must be notified to Access Canberra in the licence application.

The Regulations impose detailed requirements (which only apply to actual licensees, not ACNC-registered charities who have a deemed licence), including:

- written parental consent is required for all children participating (consent requirements differ for children under 12 and children 12 or over)
- supervision requirements for children, and

- day and time limits

Children:

- under 6 years must be under direct supervision of a person with parental responsibility for the child, and
- who are 6 years or older must be adequately supervised having regard to the age, sex and maturity of the child, noting the specific requirements of Schedule 1, at 1.3(4) of the *Charitable Collections Regulation 2003* (ACT)

Children must not participate in collections before 6am (or sunrise, whichever is later), or after 7pm (or sunset, whichever is earlier).

Children under 12 years may collect up to 3 hours per day, while children 12 years or older may collect up to 7 hours per day (in each case including rest breaks).

The collection must also be conducted in a manner that gives a parent a reasonable opportunity to contact the child.

Supervisors may also be subject to Working with Children Check requirements under other ACT laws.



Part 5

Record keeping and reporting requirements

Record keeping and reporting requirements

This part of the guide covers:

- ▶ general reporting requirements
- ▶ who can audit fundraising accounts?
- ▶ financial and reporting obligations under different fundraising laws
- ▶ what can you do with funds raised?



General reporting requirements

The state and territory fundraising laws have different reporting requirements.

Fundraising reporting is generally required in addition to any reporting to regulators of an organisation's incorporation or, if registered as a charity, to the ACNC.

Meeting fundraising reporting obligations can be a significant burden, especially when fundraising is occurring across multiple jurisdictions.

The following guidance can help fundraisers comply with these reporting requirements. However, you will need to carefully look at the detailed requirements of each relevant regime.

In general you must:

- keep accurate records of fundraising, including keeping clearly identifiable records of the individual campaign to which funds received relate (if your organisation runs multiple campaigns), and complying with relevant accounting standards for simplified auditing of the accounts
- keep funds raised separate and safeguarded from other personal or organisational funds
- make a calendar of jurisdiction-specific reporting dates for your fundraising activities, as they may be different in each jurisdiction
- check whether extra reporting requirements above and beyond general requirements set out in the fundraising regimes have been included in conditions attached to fundraising approvals, and
- remember that in some jurisdictions fundraisers need to notify regulators if certain things change, such as key contact people for fundraising, or the registered address of the fundraiser



Note – other financial reporting obligations

In addition to state or territory fundraising obligations, there are many situations where organisations may be required to report to government agencies. This may include lodging audited accounts.

Depending on its structure, its turnover, and whether it is registered as a charity with the ACNC, your organisation may need to report to:

- the ACNC (for charity annual reporting)
- the Australian Tax Office (**ATO**) (in relation to tax)
- the Australian Securities and Investments Commission (**ASIC**) (for organisations that are structured as companies limited by guarantee), or
- the state or territory regulator for organisations that are incorporated associations

The requirements around **who can conduct an audit** and the **requirements of audited accounts** for these agencies may be different to the requirements under the state or territory law that apply to your organisation's fundraising activities. This is set out in further detail below.

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

Who can audit fundraising accounts?

Australian states and territories each have their own rules relating to fundraising, but typically they include a requirement to ensure financial records are audited by an independent auditor. The meaning of 'auditor' is different for each state and territory.



Note – the meaning of 'audit' and 'auditor'

The meaning of 'audit' and 'auditor' is different for each state and territory.

In general, auditors must be 'independent'. This means auditors cannot:

- be involved with the organisation (for example, be an employee of the organisation, or sit on the organisation's committee or board)
- have a conflict of interest (for example, be involved in the preparation of the accounts and records that will be audited for that organisation), or
- have a business or financial relationship with the organisation

The different definitions of 'auditor' under the relevant fundraising laws in each Australian state and territory are set out in the table below.

In most jurisdictions, the relevant fundraising laws state that an auditor of fundraising accounts includes a person who is registered under the *Corporations Act 2001* (Cth) (**Corporations Act**).



‘Auditor’ under the Corporations Act

Under the Corporations Act registration process, auditors and prospective auditors who wish to audit companies and other entities must register to become a ‘registered company auditor’ with ASIC. Guidance for auditor registration is set out in [ASIC’s Regulatory Guide 180](#).

A person satisfies the auditor requirements under the Corporations Act if they satisfy ASIC that they:

- either:
 - hold a degree, diploma or certificate from a prescribed university or another prescribed institution in Australia, has passed exams in accountancy (including auditing) of not less than three years in duration and in commercial law (including company law) of not less than two years in duration and have satisfactorily completed a course in auditing as prescribed by the regulations, or
 - have other qualifications and experience that, in ASIC’s opinion, are equivalent to the above requirements, and
- have satisfied all the components of an auditing competency standard approved by ASIC under section 1280A of the Corporations Act or have practical experience in auditing as is prescribed, and
- are capable of performing the duties of an auditor and are otherwise a fit and proper person to be registered as an auditor, and
- are not disqualified from managing corporations under Part 2D.6 of the Corporations Act.

The meaning of ‘auditor’ under the relevant fundraising laws in each Australian state and territory

Jurisdiction and law	Who can conduct an audit?
Victoria Fundraising Act 1998 (Vic) Fundraising Regulations 2019 (Vic)	A person who is: • registered as an auditor under the Corporations Act, or • a person approved in writing by the Director of Consumer Affairs Victoria For more information, see Consumer Affairs Victoria's webpages on Fundraisers
New South Wales Charitable Fundraising Act 1991 (NSW) Charitable Fundraising Regulation 2021 (NSW)	A person who is: • a registered company auditor • an authorised audit company, or • a person having other qualifications or experience acceptable to NSW Fair Trading and in line with relevant requirements of the Australian Auditing Standards For more information, see NSW Fair Trading’s website Auditing Charitable Fundraising Guidelines - Reporting requirements
Queensland Collections Act 1966 (QLD)	A person who is: • registered as an auditor under the Corporations Act • a member of CPA Australia who is entitled to use the letters ‘CPA’ or ‘FCPA’

**Collections Regulation
2008 (QLD)**

- a member of Chartered Accountants Australia and New Zealand who is entitled to use the letters 'CA' or 'FCA'
- a member of the Institute of Public Accountants who is entitled to use the letters 'MIPA' or 'FIPA', or
- a person who the chief executive considers appropriate

For more information, see Queensland Office of Fair Trading's webpage, [Reporting requirements for charities and fundraisers](#)

Western Australia

**Charitable Collections Act
1946 (WA)**

**Charitable Collections
Regulations 1947 (WA)**

In guidance published by the Department of Energy, Mines, Industry Regulation and Safety:

- medium charities (which have an annual revenue of over \$500,000 but less than \$3 million) can choose to complete either a review or an audit of their financial reports, and
- large charities (which have an annual revenue of \$3 million or more) are required to have their financial reports audited

The audit or review of a medium charity or large charity must be conducted by an independent person who is a:

- registered company auditor
- member of CPA Australia who is entitled to use the letters 'CPA' or 'FCPA'
- member of Chartered Accountants Australia and New Zealand who is entitled to use the letters 'CA' or 'FCA'
- member of the Institute of Public Accountants who is entitled to use the letters 'MIPA' or 'FIPA', or
- member of the Association of Taxation and Management Accountants

For further information, see the Department of Energy, Mines, Industry Regulation and Safety guidance for [financial reporting requirements](#)

South Australia

**Collections for Charitable
Purposes Act 1939 (SA)**

**Associations
Incorporation Act 1985
(SA)**

A person who is:

- a registered company auditor
- a firm of registered company auditors
- a person who is a member of the CPA Australia
- a person who is a member of Chartered Accountants Australia and New Zealand, or
- approved by the Corporate Affairs Commission

For more information, see the [South Australian Government's Charities webpage](#)

**Australian Capital
Territory**

**Charitable Collections Act
2003 (ACT)**

**Charitable Collections
Regulation 2003 (ACT)**

A person who is:

- a registered company auditor under the Corporations Act, or
- an auditor approved in writing by the director-general

For more information, see Access Canberra's [webpage on charitable collections](#), which includes relevant licensing and reporting requirements

Tasmania

**Collections for Charities
Act 2001 (Tas)**

**Collections for Charities
Regulations 2011 (Tas)**

There are no standard auditing requirements. However, the fundraising regulator in Tasmania (Consumer Building and Occupational Services), may compel an organisation to report in certain circumstances and may attach certain reporting conditions to an approval of a fundraiser

**Tip**

Where an obligation seems overly onerous, it's worth speaking to the relevant regulators to ask whether the requirements can be waived in your circumstances.

Regulators may be open to a discussion with you if you have to meet conflicting requirements in different jurisdictions for the same campaign, or if your campaign is small and low-risk, and requirements seem overly onerous.

Financial and reporting obligations under state and territory fundraising laws

**The National Fundraising Principles and record keeping**

Principles 3 and 12 address record keeping:

- under **principle 3**, a charitable organisation must ensure its employees, volunteers, contractors and anyone else who it engages or arranges to raise funds on its behalf always make and keep written records of fundraising activities that can be easily read and understood
- under **principle 12**, at all times, a charitable organisation must make and keep written records of the total funds raised and the purposes for which funds are applied

See '[Where do the National Fundraising Principles apply?](#)' in [part 4 of this guide: Ongoing obligations while fundraising](#).

New South Wales

**Note**

While most of the obligations relating to conducting a 'fundraising appeal' apply only to 'authority holders', record keeping obligations from the *Charitable Fundraising Act 1991* (NSW) (section 22) apply to all fundraising appeals.

Record-keeping requirements

All organisations conducting regulated fundraising appeals must maintain sufficient books and records to correctly record and explain their transactions, financial position and performance. This includes obligations to:

- keep detailed accounting records (in English or readily convertible into English) showing income, expenditure and the charitable purpose for which money or benefits were received.
- retain accounting records for seven years after the appeal ends, and other applicable records (for example, participant records, minutes, registers) for three years after the appeal
- maintain other required records, including (as relevant) records of participants, cash books, register of assets, register of receipts issued, petty cash book, minutes relating to the appeal, and details of all persons associated with the appeal

- issue receipts immediately for all money received, even if the donor does not request one, except where money is:
 - received through a collection box
 - provided through the supply of goods or services
 - received through a payroll deduction scheme
 - deposited directly into a dedicated appeal bank account

Banking requirements

All fundraising proceeds must be immediately banked into a bank account held by the authority holder. If the account does not consist solely of money raised in the fundraising appeal, the fundraiser must be able to identify payments relating to the fundraising appeal in and out of the account.

Use of fundraising proceeds

Money raised must be spent on the charitable purposes or objects of the appeal.

Any expenses deducted must be lawful and proper.

Reporting to NSW Fair Trading

Organisations holding a NSW fundraising authority (except ACNC-registered charities, see below) must submit an annual return, a financial statement, and a statement of compliance annually.

Additional requirements based on gross fundraising income apply.

If an organisation's gross fundraising income is more than \$100,000 but less than \$250,000, the financial statement must include the accounting principles and methods used, and information on how fundraising income was used.

If an organisation's gross fundraising income is more than \$250,000 or more, an auditor's review and report of all accounts related to the appeal must also be submitted.

Fundraisers who are individuals or unincorporated bodies must also submit returns detailing the total money raised, expenses deducted, and how funds were spent.

Expense ratio requirement

An authority holder must take all reasonable steps to ensure total expenses in relation to an appeal do not exceed a fair and reasonable proportion of the gross income obtained or, for fundraising appeals for donations only (without an associated supply of goods or services), 50% of the gross income obtained.

Organisations that raising less than \$15,000

Even if an organisation raises less than \$15,000 in a financial year and does not hold an authority to fundraise, it may still be required to produce fundraising records. Detailed accounting records must therefore be maintained for seven years.

ACNC-registered charities

ACNC-registered charities with a NSW fundraising authority benefit from reduced reporting and renewal requirements.

They are not required to submit an annual report or compliance statement directly to NSW Fair Trading if their Annual Information Statement (**AIS**) submitted to the ACNC includes the required compliance information.

A data-sharing arrangement enables the ACNC to provide this information to NSW Fair Trading.

ACNC-registered charities still have reporting obligations, but these are satisfied by submitting their AIS and compliance statement directly to the ACNC.

Victoria

Banking requirements

Registered fundraisers must deposit fundraising proceeds into a bank account used exclusively for money received in the course of fundraising appeals, unless funds are deposited directly into an account held in the name of the sole intended beneficiary.

The registered fundraiser's account must have a name clearly indicating that it contains fundraising proceeds from which it is only possible to withdraw money by a cheque signed by at least two persons. If the account is used for more than one appeal, the registered fundraiser must keep records in relation to the account that enable money to be readily identified as having been received for each appeal.

Annual statement requirements

To continue fundraising, registered fundraisers must submit an annual statement through [myCAV](#) (every 12 months) within six months after the end of the fundraiser's financial year containing:

- details of all beneficiaries and the distribution amounts
- gross proceeds from all fundraising activities
- administration expenditure
- bank account details
- the fundraiser's most recent financial statements
- information about any associated fundraisers or commercial fundraisers
- any other required information (as set out on [Consumer Affairs Victoria's webpage 'Fundraiser responsibilities'](#))

Appeal-specific record-keeping

The fundraiser must keep various specified records outlined in Division 4 of Part 3 of the *Fundraising Act 1998* (Vic) which includes records sufficient to show a true and fair view of income and expenditure at any time for each fundraising appeal including full details of funds and assets received, what happened to those assets and distribution and expenditure of assets (including wages, commission, remuneration and administrative expenses). The records must be kept in a way that enables them to be conveniently audited.

The fundraiser must ensure that accounts containing a summary of these records are finalised within three months of:

- the end of the appeal (if it runs less than 12 months), or
- each anniversary of the appeal start date (if the appeal runs more than 12 months)

Record storage obligations

All fundraising appeal records must be stored at the principal place of business in Victoria for at least three years after the end of the appeal.

Auditor's report (if required)

Fundraisers must submit an auditor's report on the accounts and records of the appeal if directed by Consumer Affairs Victoria.

The auditor must be a registered company auditor under the *Corporations Act 2001* (Cth), or a person approved by Consumer Affairs Victoria.

ACNC-registered charities

ACNC-registered charities and Victorian incorporated associations intending to fundraise in Victoria have reduced reporting and renewal requirements. If notification has been provided to Consumer Affairs Victoria (through myCAV) of the charity's registration with the ACNC, the charity only need to report annually to the ACNC, and not to Consumer Affairs Victoria.

However, all fundraisers that are registered charities continue to have ongoing responsibilities to CAV and the Victorian public. See [Consumer Affairs Victoria's website](#) for further details.

South Australia

Receipts for donations

A collector must issue a receipt for any personal donation over \$2, if the donor requests a receipt.

An authorised receipt may be a printed receipt, or any other acknowledgment that confirms a donation of a particular amount (for example, badges of different colours or designs that indicate the donation amount).

If the organisation is a Deductible Gift Recipient (**DGR**), donors may request a receipt formatted to allow them to claim a tax deduction.

The record keeping and financial reporting requirements listed below apply to licence holders.

Record-keeping and audited accounts

Holders of a Section 6 Licence (or any Licence under SA charitable collections laws) must:

- keep proper records of money received in connection with charitable collections, and
- provide audited accounts for the last financial year (or another period specified in the Licence) to Consumer and Business Services (**CBS**)

The auditor must be a registered company auditor under the *Corporations Act 2001* (Cth), or a person approved by CBS.

Individuals fundraising may qualify for an exemption from audit requirements. They must confirm their circumstances directly with CBS.

Fundraising income and expenditure statement

Licence holders must also submit a fundraising income and expenditure statement at the time stated in the Licence. This statement is made publicly available on the Consumer and Business Services website.

ACNC-registered charities

If an organisation:

- is a registered charity with the ACNC
- has been deemed to hold a Section 6 Licence, and
- has complied with its ACNC reporting obligations (Annual Information Statement, financial report, audit/review requirements as applicable),

it does not need to comply with the SA CBS reporting requirements for fundraising (ie. audited accounts and fundraising income and expenditure statement).

Queensland



Note

Organisations fundraising in Queensland must comply with both general record-keeping expectations and specific statutory reporting requirements.

Except where noted below, these requirements generally apply to any 'appeal for support', regardless of whether they are required to be a registered charity or hold a sanction.

General good-practice record-keeping guidance

All fundraisers should:

- keep accurate fundraising records, including identifying which campaign each donation relates to comply with accounting standards so that audits can properly occur (if an audit is required)
- ensure funds raised are kept separate and safeguarded from personal or other organisational funds
- maintain a calendar of reporting deadlines
- check for any extra reporting requirements included in their Office of Fair Trading (**OFT**) approval conditions

Banking requirements (all appeals)

Under Queensland fundraising law:

- all amounts collected must be deposited as soon as practicable into a separate bank account in the name of the fundraiser
- expenses must be paid from this separate account by cheque or electronic transfer. Cheques must be signed by at least two authorised people

The same requirement applies to funds collected through door-to-door appeals, street collections, sanctioned appeals, and registered charities.

Reporting for registered charities, and organisations with a sanctioned community purpose and promoters of an appeal for support

Organisations that are registered charities, organisations with a sanctioned community purpose and promoters of an appeal for support must lodge an annual return with the OFT.

The annual return must include:

- a statement of income and expenditure
- a balance sheet
- an auditor's report
- any required supporting financial documents

It must be audited if total revenue is over \$500,000, or verified by an auditor if less than \$500,000 but more than \$150,000.

Lodgement timing

These documents must be lodged within seven months of the organisation's financial year-end (or within one month for entities sanctioned for a specified period).

Reporting can be completed online and there is no lodgement fee.

Changes requiring notification to OFT (Non-ACNC charities only)

If the organisation is considered a 'charity' under QLD fundraising law but is not registered with the ACNC, it must also notify the OFT of:

- any change to the organisation's name or the governing body membership, and
- and lodge a signed copy of the relevant resolution or minutes (signed by two governing body members)

Constitution amendments

Any proposed amendment to the organisation's constitution must:

- be lodged with the OFT before it is voted on, and
- be submitted in certified copy, signed by two governing body members

An amendment has no legal effect until approved by the OFT.

Reporting requirements for sanctioned ('one-off') appeals

Within one month after the appeal ends, the organiser must lodge with the OFT:

- an audited statement of receipts and payments, and
- written confirmation from the beneficiary that the donation has been received

If funds remain unspent, a further statement showing how the remaining funds were spent must also be lodged.

There is no fee for lodgement.

Audit qualification requirements

Audited reports must be completed by a registered company auditor under the *Corporations Act 2001* (Cth), or a person approved by the Queensland OFT.

Reporting requirements for door-to-door appeals and street collections

Within one month after the end of the appeal, the organisation must lodge a statement of receipts and expenditure for the appeal.

All funds collected must be deposited promptly into the required separate bank account.

ACNC-registered charities

A charity that:

- is registered with the ACNC
 - satisfies its ACNC annual reporting obligations
 - includes its Queensland registration number in its ACNC report, and
 - is not part of an ACNC group reporting arrangement or a group where financial data is withheld,
- is exempt from lodging an annual return with the Queensland OFT.

This exemption does not apply to sanctioned one-off appeals—those appeals still require the one-month audited statement and beneficiary confirmation.

Tasmania

Tasmania currently has no standard, uniform financial or reporting obligations for organisations conducting charitable fundraising.

However, Consumer, Building and Occupational Services (**CBOS**) may compel an organisation to report in certain circumstances, and attach specific reporting conditions to an approval to fundraise.

CBOS has indicated the following expectations:

- while organisations Based Outside Tasmania don't have routine annual reporting requirements, fundraising approval conditions may require them to provide details of all donations received
- unincorporated associations in Tasmania and individual fundraisers will be required to lodge an annual financial statement detailing all donations received
- incorporated associations registered with the ACNC do not need to provide financial statements to CBOS, since ACNC-registered incorporated associations satisfy reporting requirements through the ACNC

Record-keeping expectations

Although the Act imposes no standard reporting requirements, it contains offences and penalties for misappropriation of donations. It's therefore prudent (and effectively necessary) for any organisation or individual fundraising in Tasmania to:

- keep accurate financial records of all funds raised, and
- keep accurate records of how donations are dispersed

Western Australia

Once an organisation is issued with a Charitable Collections Licence, and whenever it conducts a street collection or door-knocking appeal, it must comply with specific financial management, banking, reporting and record-keeping requirements.

Banking requirements

Licensed organisations must:

- deposit all funds into a separate bank account used exclusively for money received in the course of fundraising appeals
- bank funds received within 7 days if received by an executive officer, and within 14 days if received by any other person

The bank account must have two signatories, and both must be officers of the organisation.

A person or organisation conducting fundraising under the authority of an existing Licence must ensure all money collected is paid into the Licence holder's nominated bank account within 14 days.

Financial record-keeping requirements

Licensed organisations must:

- keep accounts showing all funds received and how they are applied
- maintain a register of assets if the organisation has assets other than cash and these are not recorded elsewhere in its accounts
- maintain a record of the issued licence certificate
- keep collection records, including accounts showing money and goods collected or received, and statements showing how collected money and goods have been dealt with
- retain all collection and financial records for seven years after the end of the relevant financial year

Annual financial reporting requirements

Charities are categorised by annual revenue in line with ACNC thresholds:

- a small charity has annual revenue of less than \$500,000
- a medium charity has annual revenue of at least \$500,000, but less than \$3 million
- a large charity has annual revenue of \$3 million or more

Non-ACNC-registered licensed organisations must lodge an Annual Financial Return with Consumer Protection within 6 months of their financial year-end.

Small charities must lodge an income and expenses statement summary and a balance sheet summary. No audit is required.

Medium charities must lodge a reviewed or audited financial report.

Large charities must lodge an audited financial report.

If the organisation is registered with the ACNC, submits its Annual Information Statement (AIS) to the ACNC, and includes its WA Licence number in the AIS, it does not need to lodge annual financial returns with Consumer Protection.

Where an audit or review is required, the audit may be undertaken by:

- a registered company auditor, or
- a member of the Institute of Chartered Accountants Australia & New Zealand, CPA Australia, the Institute of Public Accountants, or the Association of Taxation and Management Accountants

Any other person must obtain special approval by contacting Charitable Collections Licensing.

Street collection permit – post-collection reporting

For any collection conducted under a street appeal permit, within 30 days after the collection date, the permit holder must lodge a Street Collections Statement with Consumer Protection (or the Minister), setting out:

- the total amount of money raised
- the expenses incurred
- confirmation that funds were banked
- confirmation that expenses are true and correct
- amounts distributed to each beneficiary (if applicable)

This requirement applies to all street collections, regardless of the charity's size or ACNC status.

Australian Capital Territory

Receipts for donations

A collector must issue a receipt for any personal donation over \$2, where the donor requests one.

An authorised receipt may be a printed receipt, or any other acknowledgement indicating the amount donated (for example, different coloured or designed badges).

If the organisation is a Deductible Gift Recipient (**DGR**), donors may request a receipt formatted for tax-deductibility.

Banking requirements

Licensed ACT fundraisers must:

- maintain a bank account used exclusively for money received for charitable collections
- operate the account with the signatures of two people
- deposit all funds as soon as practicable, and in any event within five banking days of receipt
- clearly document the gross proceeds of the collection

Money not immediately required for the charitable purpose may be invested, but only in ways authorised for trust funds.

Record-keeping requirements

Organisations must:

- keep records that show a true and fair view of income and expenditure
- maintain records so they can be conveniently and properly audited
- retain records for seven years, unless the Director-General authorises a shorter period
- where collections occur inside and outside the ACT, it is not necessary to identify the ACT-specific portion – the whole collection amount may be recorded

Financial reporting to the Director-General

Organisations conducting charitable collections must submit a financial report to the Director-General of Access Canberra using the [form 'Financial Reports to the Director-General for a Charitable Collection'](#).

Reporting deadlines

For a licence of 12 months or less, the report is due to be finalised within 90 days, and submitted to the director-general within 120 days of licence end date.

For a licence longer than 12 months, a report is due to be finalised within 90 days, and submitted to the director-general within 120 days, after each 12-month period, and within 120 days of the licence end date.

Audited reports (threshold and requirements)

If fundraising income from ACT residents is \$50,000 or more in a 12-month period, the financial report must be audited.

The auditor must be a registered company auditor under the *Corporations Act 2001* (Cth), or an auditor approved in writing by the Director-General.

Director-General's powers

The Director-General may:

- request an audit report at any time
- require the organisation to provide additional documents or information with reasonable notice

ACNC-registered charities

If the organisation is registered with the ACNC, it does not need to comply with most of Part 4 of the *Charitable Collections Act 2003* (ACT) or any of Part 5, which includes most of the obligations set out above other than 'Receipts for donations', including to lodge a financial report with the Director-General as long as it submits its Annual Information Statement (**AIS**) to the ACNC.

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 to be classified as a charitable organisation and to be eligible to apply for tax concessions from the ATO. The Australian Tax Office (**ATO**) then determines whether your charitable organisation is entitled to any tax concessions.

What tax concessions are available?

GST

A not-for-profit organisation is required to register for goods and services tax (**GST**) when its current or projected 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 GST 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, the [ATO webpage 'Getting endorsed for tax concessions or as a DGR'](#) and our [webpage on tax](#).

Income tax

Income tax applies to any taxable income received by organisations. Charities registered with the ACNC can apply for income tax exemption.

Unless 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 the [ATO webpage 'Does your not-for-profit need to pay income tax?'](#) And 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.

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.



Note

It is important that your organisation can identify whether a donor or contributor might be entitled to a tax deduction, so that you can accurately inform a potential donor and provide appropriate receipts.



For more information about DGR status and tax deductible donations see the [ATO webpage 'Getting endorsed for tax concessions or as a DGR'](#) or visit our [DGR webpage](#).



Note

Some not-for-profit organisations are also able to receive the following tax concessions:

- fringe benefits tax (**FBT**) rebate
- FBT exemption, and
- a refund of franking credits

See [our tax webpage](#) for information on these concessions.

What you can do with funds raised

If you have successfully raised funds through fundraising activities, keep the following restrictions on what you can do with those funds in mind:

If you said in your fundraising that you will put funds raised to a particular use or purpose, you should follow through on this representation.

If you can't do this (for example, the charity that you raised funds for no longer exists), you should contact the relevant regulators who will advise what to do with the funds. This will often be to provide the funds to charities or beneficiaries similar to those that you originally raised the funds for.

'Non-distribution' rules apply to charities and not-for-profit organisations.

This means that funds can't be distributed outside an organisation unless that distribution is in furtherance of the purpose or mission of the organisation.

Using funds raised to cover expenses

Funds raised through fundraising activities can be used to cover the expenses of running a fundraising campaign or the organisation itself. However, payments of unreasonably large amounts to third parties, like landlords or providers or fundraising services, may be characterised as contravening non-distribution rules. This is particularly the case where there is a relationship between those approving the payment and the recipient.



Caution

The payment of unreasonably large amounts to third parties may also amount to a breach of directors' duties to exercise care, skill and diligence, and if they are known to the director, could also give rise to a conflict of interest.



For more information on directors' duties, see [our webpage 'Who runs the organisation?'](#)

For more information on managing conflicts of interest, see the [ACNC guide 'Governance for good'](#).

