1. Incorporated associations and charitable entities are a vital part of Queensland’s not-for-profit (NFP) sector as they play an important role in generating community connections and strengthening civil society. The Government is committed to resolving a number of issues important to the NFP sector that have been restricting the sector’s ability to improve its efficiency and effectiveness.
2. The Associations Incorporation and Other Legislation Amendment Bill 2019 (the Bill) amends the *Associations Incorporation Act 1981* and the *Collections Act 1966* to clarify existing legislative requirements; reduce regulatory burden for incorporated associations and charitable entities; and streamline, enhance or otherwise improve government processes.
3. Importantly, the Bill introduces the necessary amendments to exempt entities registered with the Australian Charities and Not-for-profits Commission (ACNC) from the financial reporting requirements under both the Associations Incorporation Act and the Collections Act. This is a crucial first step in reducing the regulatory burden for Queensland charities.
4. Other amendments will assist in facilitating an information-sharing arrangement between the chief executive and the ACNC, which will ensure the chief executive retains access to financial information in respect of the entities that are proposed to be exempt from Queensland Government reporting requirements. Additionally, the Bill provides that exempt entities must provide a financial statement, and have that statement audited or verified, if requested by the chief executive. This will ensure the Office of Fair Trading maintains an appropriate level of risk-based oversight of incorporated associations and fundraising entities.
5. The Bill also provides the ability for incorporated associations that experience a special and unusual circumstance in a financial year which may result in the association having to report as a larger association, such as an insurance payout, to apply to the chief executive to be declared as a medium or small association for financial reporting purposes for the financial year. This will save some associations a significant amount of money by removing the need for them to have their financial statements audited.
6. Separate amendments to the *Collections Regulation 2008* will be progressed to remove the requirement for an association applying for registration as a charity under the Collections Act to advertise their applications in newspapers.
7. The Bill also contains amendments that will obligate management committees of incorporated associations to appropriate standards in the governance of the association.
8. Cabinet approved the introduction of the Associations Incorporation and Other Legislation Amendment Bill 2019 into the Legislative Assembly.
9. *Attachments*

* [Associations Incorporation and Other Legislation Amendment Bill 2019](Attachments/Bill.PDF)
* [Explanatory Notes](Attachments/ExNotes.PDF)