



ACT
Government

Incorporated Associations

A guide to starting, operating, and closing
an incorporated association in the ACT

Access Canberra

© Australian Capital Territory, Canberra 2023

This work is copyright. Apart from any use as permitted under the Copyright Act 1968, no part may be reproduced by any process without written permission from:

The Office of Industrial Relations and Workforce Strategy
Chief Minister, Treasury and Economic Development.

Accessibility

The ACT Government is committed to making its information, services, events and venues as accessible as possible.

If you have difficulty reading a standard printed document and would like to receive this publication in an alternative format, such as large print, please phone Access Canberra on 13 22 81.

If English is not your first language and you require a translating and interpreting service, please phone 13 14 50. If you are deaf, or have a speech or hearing impairment, and need the teletypewriter service, please phone 13 36 77 and ask for Access Canberra on 13 22 81.

For speak and listen users, please phone 1300 555 727 and ask for Access Canberra on 13 22 81.

For more information on these services visit www.relayservice.com.au



We acknowledge the traditional custodians of the ACT and recognise any other people or families with connection to the lands of the ACT and region. We acknowledge and respect their continuing culture and the contribution they make to the life of this city and this region.

Table of Contents

Overview of incorporated associations in ACT	3
Summary of key points	3
Purpose	4
Relevant legislation for incorporated associations	4
Public register of incorporated associations	4
About incorporation	4
Eligibility for incorporation	5
Operating outside of the ACT	5
Deciding to incorporate	5
Who to contact	6
Section One: How to incorporate an association	7
Summary of key points	8
Steps to incorporation	9
Section Two: How to operate an incorporated association	13
Summary of key points	14
Documents and record keeping	15
Register of members	15
Responsibilities of committee members	16
Committee meetings	16
Annual general meetings	16
Annual statement of accounts	17
Special resolution	18
Financial reports	18
What does an incorporated association need to report to Access Canberra?	19
What are the reporting requirements for associations that are charities registered with the ACNC?	22
Requesting an extension to meet a reporting obligation	23
Dispute Resolution	23
Section Three: How to amalgamate or close an incorporated association	24
Summary of key points	25
Amalgamating with another association	26
Cancellation by Access Canberra	26
Winding-up of an incorporated association	26
Treatment of property following winding up	27
Further information and resources on closing an association	27
Glossary	28

Overview of incorporated associations in ACT



Summary of key points

➔ Who is this Guide for?

This Guide is for individuals wanting to incorporate an association and existing incorporated associations wanting to better understand their obligations.

➔ How to use this Guide

This Guide is in four parts. Part 1 provides an overview of incorporated associations and guidance to assist individuals who want to incorporate an association. Part 2 provides guidance on how to incorporate. Part 3 provides guidance on how to operate an incorporated association and Part 4 provides guidance on amalgamating or closing an incorporated association.

➔ What is the legislative framework for incorporated associations?

Incorporated associations in the ACT must operate in accordance with the *Associations Incorporation Act 1991* and the *Associations Incorporation Regulation 2023*.

➔ Where can the public register of incorporated associations be found?

The [incorporated associations public register](#) can be found on Access Canberra's [Public Registers portal](#).

➔ What is incorporation?

Incorporation is a method of registration that creates a legal entity separate from the individual members of an association. Incorporating an association provides legal advantage in return for complying with certain legal responsibilities.

➔ Who can incorporate?

Any group may apply for incorporation in the ACT if it:

- is made up of 5 or more members,
- is not-for-profit, and
- is created to carry on a lawful objective.

➔ How to decide whether to incorporate

Factsheets on incorporation are available on the Justice Connect [website](#). Alternatively, organisations may wish to seek independent advice.

➔ Where to get more information?

For associations that have a charitable purpose and are registered with [Australian Charities and Not-for-profit Commission \(ACNC\)](#) or hold a charitable collections licence – contact ACNC.

For associations that do not have a charitable purpose or do not hold a charitable collection licence – contact [Access Canberra](#).

Purpose

The *Guide to Starting, Operating, and Closing an Incorporated Association in the ACT* (Guide) is designed to provide incorporated associations with guidance on the key steps when considering incorporating, as well as the process for becoming incorporated. It also outlines the obligations for associations that are incorporated and the requirements for amalgamating or closing an incorporated association.

This Guide also includes additional information for associations that have a charitable collections licence or are planning to obtain one, as well as information on exemptions for associations that are charities registered with the ACNC. If an association undertakes or is proposing to undertake charitable collections, and is not registered with the ACNC, see the [Guide to Charitable Collections in the ACT](#) which outlines the obligations under the *Charitable Collections Act 2003*.

This Guide should be read in conjunction with the [Associations Incorporation Act 1991](#) and the *Associations Incorporation Regulation 2023*.

Relevant legislation for incorporated associations

The following legislation governs incorporation for associations:

- [Associations Incorporation Act 1991](#) (the Act)
- [Associations Incorporation Regulation 2023](#) (the Regulation)

For incorporated associations that are also a registered charity, it is also important to understand the obligations under the:

- *Charitable Collections Act 2003*
- *Australian Charities and Not-for-profits Commission Act 2012* (Cth)
- *Australian Charities and Not-for-profits Commission Regulations 2022* (Cth)
- *Charities Act 2013* (Cth)

Public register of incorporated associations

Upon incorporation of an association in the ACT, copies of documentation relating to the association are available to the public for a prescribed fee. However, an association can ask Access Canberra, in writing, that certain information can be withheld.

An index of all associations ever incorporated in the ACT is available on Access Canberra's [Public Registers portal](#).

About incorporation

Incorporation gives an association its own legal identity, separate from its members. This means it can:

- continue even when its members change,
- acquire, hold, and dispose of property,
- sue or be sued, and
- enter into and enforce contracts in its own name.

There is no legal requirement for an association to incorporate.

Eligibility for incorporation

Any group may apply for incorporation in the ACT if it:

- is made up of 5 members,
- is not-for-profit, and
- is created to carry on a lawful objective.

An association will be unable to incorporate if it:

- has been created or carries on with the object of trading or obtaining financial benefit for its members,
- holds capital in the form of shares or stock for its members,
- holds property where members have an interest that can be sold or transferred, or
- can apply for registration under the *Fair Work (Registered Organisations) Act 2009* (Cth).

Operating outside of the ACT

Each State and Territory has its own legislation for incorporated associations. If an association wishes to operate in another jurisdiction, it must register as an Australian Registrable Body and obtain an Australian Registrable Body Number (ARBN) under the *Corporations Act 2001* (Cth).

Alternatively, organisations that want to operate in more than one State or Territory can incorporate as a company under the *Corporations Act 2001* (Cth), which is regulated by the [Australian Securities and Investments Commission \(ASIC\)](#).

If an association intends to affiliate with an association incorporated in another jurisdiction, the rules of both associations need to formally indicate that affiliation. Affiliation does not exempt an association from its reporting requirements in the ACT.

Deciding to incorporate

Incorporation benefits associations by providing a legal entity for the association. However, it also places obligations on associations, particularly committee members.

As a legal entity, an association is separate and distinct from individual members. This means it can:

- continue, even though its members may change,
- acquire, hold, and dispose of property,
- sue or be sued,
- enter into and enforce contracts in its own name.

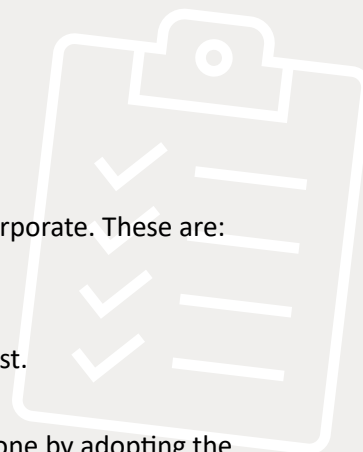
There is no requirement for an association to incorporate.

Who to contact

Organisation	Contact information
Access Canberra	<p>Website: Incorporated associations (act.gov.au)</p> <p>Email: citl@act.gov.au</p> <p>Mail: GPO Box 158, Canberra City ACT 2601</p> <p>Phone: 13 22 81</p> <p>In person: At an Access Canberra Shopfront (Belconnen, Dickson, Gungahlin, Tuggeranong, Woden)</p>
Australian Charities and Not-for-profit Commission (ACNC)	<p>Website: For charities ACNC</p> <p>Phone: 13 22 62</p> <p>Mail: Australian Charities and Not-for-profits Commission GPO Box 5108 Melbourne VIC 3001</p> <p>Online enquiry: ACNC – General Enquiry</p>

Section One: How to incorporate an association

Summary of key points



➔ What needs to be done before incorporating?

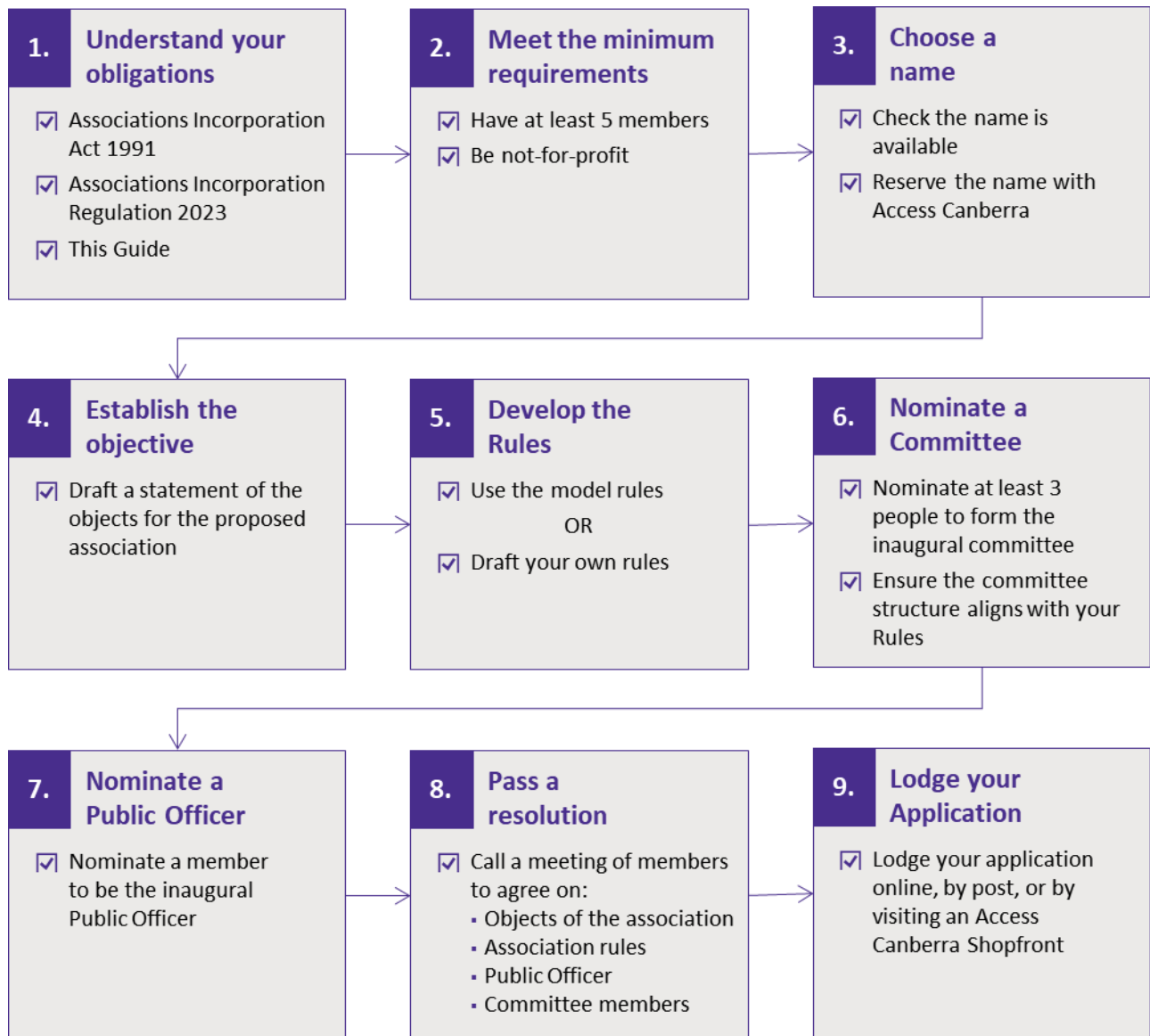
There are steps an association needs to undertake before it can incorporate. These are:

1. Understand the obligations under the legislative framework.
2. Make sure the association can meet these requirements.
3. Choose and reserve a name. This should be checked with ASIC first.
4. Set the objects and purpose of the organisation.
5. Develop rules for how the association will operate. This can be done by adopting the model rules in the Regulation or creating your own rules under the Act.
6. Establish a committee of at least three members.
7. Appoint a public officer.
8. Vote to incorporate the association.
9. Lodge the application.

➔ How to apply to incorporate

An association can be incorporated by completing an [Application to incorporate an association \(Online\)](#) or by printing an [Application to incorporate an association \(DOC 243KB\)](#) or [\(PDF 211KB\)](#) and emailing, posting or lodging it at an Access Canberra Service Centre.

Steps to incorporation



✓ 1. Understand the obligations

- Before starting the process, make sure the group understands the requirements involved in setting up and running an incorporated association.
- Read this Guide and the legislation to understand the obligations once incorporated.
- Ensure the group can meet the costs and obligations involved in forming and running an incorporated association.
- Failure to comply with these obligations may lead to the issue of penalty notices, prosecution, or cancellation of the association's incorporation.

✓ 2. Make sure the minimum requirements are met

To become an incorporated association, the club, community group or organisation must:

- have at least five members,
- not operate for the profit of its members. An incorporated association can provide services or benefits to its members.¹

✓ 3. Choose and reserve a name

The name chosen should reflect the purpose of the association. Names must have the word 'Incorporated' or the abbreviation 'Inc.' at the end of the name. The name cannot be:

- identical or similar to a name of an association, business or company that is already registered or reserved,
- offensive, or
- restricted.

Access Canberra can provide further advice on any restrictions.

To find out if a name is already registered, a search can be completed using the Business Name search facility on the ASIC [website](#).

An association has the option to apply to reserve a name while the association is being formed to ensure it remains available while completing the other necessary steps.²

There is an application form and a fee. Access Canberra can reserve a name for up to four months. The successful reservation of a name does not guarantee the association can be incorporated.

✓ 4. Establish the objects of the association

An application must include the objects and purpose of the organisation and a summary of how it will achieve this, for example, through meetings, social events, and fundraising.³

The objects and purpose must be consistent with the name chosen for the association. An association will not be incorporated if it has an object that is unlawful.

¹ See section 14 of the *Associations Incorporated Act 1991* (the Act).

² See section 37 of the Act.

³ See section 29 of the Act.

✓ 5. Develop rules for how the association will operate

All incorporated associations must have a written set of operating rules. These rules are sometimes known as the association's constitution. The rules come into effect once the association is incorporated.⁴

The model rules are a set of pre-written rules for incorporated associations set out at Schedule 1 of the *Associations Incorporation Regulation 2023*. These can be chosen by the association, or the committee can write its own rules.

Associations are not required to use the model rules and instead have the option to create their own rules. These must address all matters set out in schedule 1 of the Act.⁵ A [checklist](#) is available to assist in the drafting of rules and the completed checklist must be lodged with the application where the model rules have not been used. An association may choose to use the model rules as a starting point and make amendments or additions. Amended model rules are considered to be an association's own drafted rules and must be lodged with the completed checklist.

Where the rules of an association do not address a situation that may arise in the day to day running of the association, the relevant section of the model rules is taken to apply.

After incorporating, the committee can amend its rules or replace them with the model rules. If the association's rules are amended after incorporation, the new rules must be passed by special resolution and lodged as the constitution of the association with Access Canberra within one month of any changes being agreed. It should be noted that a resolution to alter rules has no effect until the notice has been lodged with Access Canberra.

Rules required if an association wants to hold a gaming machine licence

If an incorporated association wishes to hold a gaming machine licence it will be considered eligible if the association has at least 300 voting members and the rules of the club are in accordance with the legislation.⁶ In this case, an association's rules must contain a provision that enables the rules to be amended, without a vote by members, where the association has been directed by the ACT Gambling and Racing Commission (the Commission) to address an inconsistency with ACT gaming laws.

To assist associations with this requirement, the Commission has developed a model clause to this effect that can be inserted into the rules stating:

- *The committee members shall have the power to amend the constitution if directed to do so by the ACT Gambling and Racing Commission under section 148B of the [Gaming Machine Act 2004](#), without the formal consideration of the voting members of the association. Members must be advised of any change to the rules made under this provision within one month of the change being made.*

Rules required if an association wants to hold a liquor licence

Associations may apply for a liquor licence (usually a Club liquor licence) or a liquor permit for an event. To be eligible for a club licence the association's rules must meet the requirements of section 70 of the *Liquor Act 2010*.

⁴ See section 31 of the Act.

⁵ See section 32 and Schedule 1 of the Act.

⁶ See section 146 of the *Gaming Machine Act 2004*.

✓ 6. Nominate a committee

A committee must be established to manage the association's affairs. All incorporated associations must have a committee of at least three persons.⁷

If the association adopts the model rules, the committee must include a president, treasurer, and secretary. A vice-president and additional members are optional. A member must not hold more than one position on the committee at the same time.

If the association makes its own rules, there is no requirement for specific office-bearers. However, a public officer will be required (see further below).

Under the Act, a person who has been convicted of certain offences or is insolvent is restricted from being a committee member⁸. A search should be conducted of the records held by the Australian Financial Security Authority (AFSA) on the ASFA website before accepting the nomination of a person as a committee member.

The committee must ensure that the association meets its legal and reporting obligations.

✓ 7. Nominate a public officer

All incorporated associations must have a public officer who acts as the contact between the association and Access Canberra.⁹

The public officer must be at least 18 years of age and reside in the ACT. Under the Act, a person who has been convicted of certain offences or is insolvent is restricted from being a public officer¹⁰.

Any application for incorporation must include the name and address of the inaugural public officer. The public officer may request that their personal address be kept confidential, but they need to have at least one public address. This could be the association's address, a post office box or other address.

A public officer may, unless the rules of the association state otherwise, hold any office of the association in addition to the office of public officer.

✓ 8. Vote to incorporate the association

To incorporate, an association must first hold a meeting to vote on whether to do so.

During this meeting the members must:

- Appoint the public officer who will be responsible for applying for the incorporation.
- Approve the statement of objects and purpose of the association.
- Adopt the rules of the association.
- Appoint at least three members of the association to be the inaugural members of the committee if the application is successful.¹¹

✓ 9. Lodge application

An association can apply for incorporation by completing an [Application to incorporate an association \(Online\)](#). The online application allows the attachment of documents, such as a copy of the constitution, and is completed and paid for online. This is the preferred, and quickest, method of lodgement.

The application can also be made by printing an [Application to incorporate an association \(DOC 243KB\)](#) or [\(PDF 211KB\)](#) and emailing or posting the completed application, or lodging it at an Access Canberra Service Centre. A physical application must be accompanied by the prescribed fee.

⁷ See section 60 and 61 of the Act.

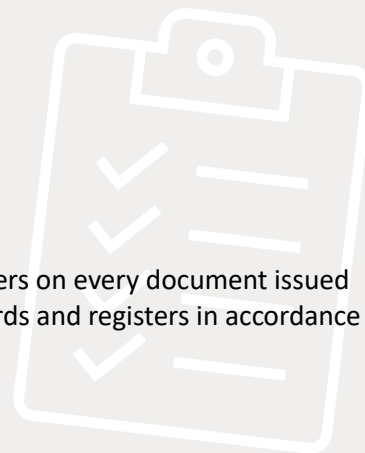
⁸ See section 63 of the Act.

⁹ See section 57 and 58 of the Act.

¹⁰ See section 63 of the Act.

¹¹ See section 16 of the Act.

Section Two: How to operate an incorporated association



Summary of key points

➔ Documents and record keeping

The name of an incorporated association must appear in legible characters on every document issued or executed by the association. The association must also maintain records and registers in accordance with the legislation.

➔ Register of members

Incorporated associations are required to keep a register of members that meets the minimum requirements set out in the Act.

➔ Responsibilities of committee members

Committee members are required to ensure the association's compliance with obligations under the Act, which includes financial reporting and general meetings.

➔ Committee meetings

The committee may hold meetings in addition to those required under the Act. Records of the meeting should be maintained with transparency and accuracy.

➔ Annual general meetings

The committee must:

- hold its first annual general meeting (AGM) within 18 months of becoming incorporated, and
- hold AGMs within 5 months of the end of each financial year.

➔ Special resolutions

Special resolutions are required to make certain decisions about an association. For a special resolution to be valid it must occur at a general meeting, 21 days' notice must be provided and at least three-quarters of voting members must agree.

➔ Financial reports

Associations are required to submit annual reports to Access Canberra. However, associations registered as charities with ACNC must submit reports to the ACNC instead.

➔ What needs to be reported to Access Canberra

The following must be reported to Access Canberra:

- Changes to committee membership.
- Change of public officer, including email address.
- Change of registered office address.
- Change of rules or objectives.
- Seeking outside investment.

➔ Dispute resolution

The rules of an incorporated association must set out a dispute resolution procedure.

Documents and record keeping

Incorporated associations must use their registered name on official documents including:

- letters, accounts, and receipts,
- notices, publications, and cheques,
- constitution and financial statements,
- common seal, if used.

The association must also maintain proper records and registers, including financial accounts.

Register of members

Incorporated associations are required to keep a register of members.¹² The register of members must contain, at a minimum, the following information about each member:

- the person's name and contact details,
- if applicable—the class of membership of the person,
- the date the person became a member of the association,
- anything required by the association's rules, and
- anything else prescribed by regulation.

A member may apply to restrict access to personal information relating to them in the register of members.¹³

Members may apply to the committee to inspect the register of members.¹⁴ If the committee allows the request, the register of members must be made available for inspection at reasonable times or as stated in the rules of the association.

The committee must remove information about a member from the register of members as soon as practicable after a member ceases to be a member. However, this requirement does not prevent associations from keeping a separate register of past members.

¹² See section 67 of the Act.

¹³ See section 67B of the Act.

¹⁴ See section 67A of the Act.

Responsibilities of committee members

The committee of the association is responsible for managing the affairs of the association. Committee members are responsible for the conduct of the association and are accountable for their actions to the association's members. Committee members should be familiar with the Act, the Regulation, and the association's rules.

If the association, public officer, or a committee member fails to meet their obligations under the Act, Access Canberra may apply to the ACT Civil and Administrative Tribunal (ACAT) for the disqualification of the office holder. The disqualification will be for a period the ACAT considers appropriate if satisfied that the extent of non-compliance justifies disqualification¹⁵.

A committee member may resign as a committee member by written notice given to the public officer.¹⁶

Members Interests – Disclosure and Conflict of Interest

Committee members must disclose to the committee any material personal interest in a matter that is being considered by the committee. They should disclose that interest to the committee as soon as possible after becoming aware of the interest. They are also required to disclose that interest at the next General Meeting of the association.¹⁷ They should not take part in any decision-making by the committee where they have such an interest.

Conflicts of interest may also arise if a relative, friend or associate of the committee member stands to make a financial or other gain or loss from any decision or action taken by the committee.

Failure to discuss a material personal interest in a contract may mean the member is liable to the association for any direct or indirect profit, or any damage or loss by the association incurred because of the failure to disclose.

Committee meetings

Committee meetings must be held according to the rules of the incorporated association.

Annual general meetings

The association must hold its first annual general meeting within 18 months after it is incorporated.

The association must then hold an annual general meeting once each calendar year, within five months after the end of the association's financial year.

Associations that are charities registered with the ACNC are still required to hold the AGM five months from the end of their financial year and will be asked for the date of the AGM in their annual return to the ACNC. They no longer have to meet the requirements below for presenting documents. Instead, they are required to comply with ACNC requirements for accountability to members and financial reporting.

The association's incorporation may be cancelled if it has not convened an annual general meeting during the previous three years.

¹⁵ See section 63 of the Act.

¹⁶ See section 64A of the Act.

¹⁷ See section 65 of the Act.

The committee of an association **not** registered with the ACNC must present the following to members at the annual general meeting¹⁸:

- the required statement of the association's accounts for the most recently ended financial year of the association,
- a copy of the reviewer's or auditor's report (for medium and large associations) to the association in relation to the association's accounts for that financial year, and
- a report signed by 2 members of the committee stating—
 - i. the name of each member of the committee of the association during the most recently ended financial year of the association and, if different, at the date of the report; and
 - ii. the principal activities of the association during the most recently ended financial year and any significant change in those activities that occurred during that financial year; and
 - iii. the net profit or loss of the association for the most recently ended financial year.

The committee of a large association must ensure that 20 copies of financial statements and auditors reports (where required) are available for review by members of the association immediately before and during the annual general meeting.¹⁹

The committee must ensure that the annual statement of accounts is available at least 14 days before the association's AGM to allow members to access the information in the statements.

Annual statement of accounts

A statement of the association's accounts must be prepared by the committee prior to the annual general meeting²⁰. The statement of accounts must not be misleading and must give an accurate and fair account of:

- the income and expenditure of the association during the most recently ended financial year of the association,
- the assets and liabilities of the association at the end of that financial year,
- any mortgages, charges or other securities of any description affecting any property of the association at the end of that financial year, and
- for each trust of which the association was the trustee during a period in that financial year, being part or all of that financial year:
 - i. the income and expenditure of the trust during that period; and
 - ii. the assets and liabilities of the trust at the end of that period; and
 - iii. any mortgages, charges or other securities of any description affecting any of the property of the trust during that period.

¹⁸ See section 73 of the Act.

¹⁹ See section 73(2) of the Act.

²⁰ See section 72 of the Act.

Special resolution

A special resolution is required for an association to undertake certain actions. For a special resolution to be considered valid it must meet all the following:

- Must be passed at a general meeting of the association.
- At least twenty-one days' notice of the meeting must be given to the members of the association together with a notice of intention to propose the resolution as a special resolution.
- Must be passed by at least three-quarters of association members who are entitled to vote, either in person or by proxy (if proxy voting is allowed under the rules of the association). It is not required that three quarters of the total membership pass the resolution, only those that attend the meeting or vote by proxy.²¹

A special resolution is required for an association to:

- alter the association's rules, objects, or purposes,
- change the association's name,
- apply for registration of the association under a corporation law,
- amalgamate with another association, or
- wind up the association, either voluntarily or by order of the Supreme Court.

Financial reports

All committees are accountable to their members for the association's operations and financial management.

All associations must keep and maintain financial records that explain the association's transactions and its financial position. These records must be maintained in a way that shows the true and fair accounts of the association's financial affairs and status.²²

Part Five of the Act outlines the specific requirements for associations in relation to financial accounts, audits, and annual reports.

As of July 2017, associations that are charities registered with the ACNC are exempt from all the requirements outlined in Part Five, including the requirement to submit annual reports to Access Canberra. Instead, they must meet requirements under the [Australian Charities and Not-for-profits Commission Act 2012](#) and report to the ACNC.

Audit requirements

Requirements for the independent review of financial statements will depend on the size of the association.²³ Medium and large associations must appoint an auditor. See Table 1 for more detail.

While the Act may not require a qualified auditor to review the financial statements for small associations, associations may still wish to engage an external person to conduct an independent review of their financial statements.

²¹ See section 70 of the Act.

²² See section 71 of the Act.

²³ See section 74 of the Act.

Table 1 Audit requirements

Size of association	Definition	Audit required	Qualifications
Small	Total revenue less than \$400,000	No – a review of accounting records	Any person who is not an officer* of the association and has not prepared or helped to prepare the accounts
Medium	Total revenue \$400,000 – less than \$1 million	Yes	Auditor must be a registered company auditor under the <i>Corporations Act 2001 (Cth)</i> or a current member of the Institute of Chartered Accountants in Australia, the Institute of Public Accountants or CPA Australia
Large	Total revenue \$1 million or more	Yes	Auditor must be a registered company auditor under the <i>Corporations Act 2001 (Cth)</i> or a current member of the Institute of Chartered Accountants in Australia, the Institute of Public Accountants or CPA Australia

* Officer includes:

- a member of the association's committee,
- its public officer, secretary, treasurer, or executive officer, or
- any other person who takes part in the management of the association.

What does an incorporated association need to report to Access Canberra?

There are several reporting obligations for incorporated associations:

Annual returns

An incorporated association must lodge an [Association Annual Return \(Online\)](#) or by printing a paper form ([DOC 215KB](#)) or ([PDF 196KB](#)) with Access Canberra along with the prescribed fee where applicable. The annual return must include:

- an audited statement of the association's accounts,
- a copy of the auditor's report in relation to those accounts, and
- a completed annual return form.²⁴

²⁴ See section 79 of the Act.

Two current members of the committee and the public officer must sign the form. This certifies that the association has complied with the provisions of the Act. The committee of the association is responsible for ensuring that annual returns are lodged with Access Canberra within six months of the end of the previous financial year. Committee members may be prosecuted if they do not take all reasonable steps to ensure the association complies with the Act. If annual returns are not lodged for two consecutive years, the association's incorporation may be cancelled, and the assets of the association vested in the Registrar-General.

This requirement does not apply to an incorporated association that is an ACNC registered entity. Associations registered with the ACNC only need to report to the ACNC.

Change of name

An incorporated association may resolve by special resolution in accordance with the Act and rules of the association to apply for approval to adopt a new name.²⁵

An incorporated association may apply for a change of name by completing an [Application for change of association name \(DOC 138KB\)](#) or [\(PDF 136KB\)](#) and by paying the prescribed fee.

Changes of committee

Whenever any changes to the committee occur or a committee member changes their address the association must lodge a [Change of Committee, Public Officer or Registered Office Particulars online form](#) or lodge a completed paper form ([DOC 161KB](#)) or [\(PDF 161KB\)](#) with Access Canberra, along with the prescribed fee where applicable. The association must ensure a change of committee is lodged within one month of the change occurring.²⁶ An updated email address for the association should also be provided as Access Canberra's main form of communication is electronic.

This requirement does not apply to an incorporated association that is an ACNC registered entity. Instead ACNC should be notified of the change.

Change of public officer

Whenever a change of public officer or their address occurs, the association must lodge a [Change of public officer particulars online form](#) or [\(PDF 159KB\)](#) with Access Canberra, along with the prescribed fee where applicable. The association must ensure a change of public officer is lodged within one month of the change occurring.²⁷ An updated email address for the association should also be provided as Access Canberra's main form of communication is electronic.

Where the public officer position becomes vacant, the committee must appoint a replacement within 14 days of the vacancy occurring.²⁸

This requirement does not apply to an incorporated association that is an ACNC registered entity. Instead ACNC should be notified of the change.

²⁵ See section 38 of the Act.

²⁶ See section 62 of the Act.

²⁷ See section 59 of the Act.

²⁸ See section 64 of the Act.

Change of address of registered office

Whenever an association opens a registered office, changes the address of the registered office, or changes the opening hours of the registered office, the association must lodge a [Change of registered office particulars online form](#) or a completed paper form ([DOC 130KB](#)) or ([PDF 161KB](#)) with Access Canberra, along with the prescribed fee where applicable. The association must ensure a change of registered office is lodged within seven days of the change occurring.²⁹

This requirement does not apply to an incorporated association that is an ACNC registered entity. Instead ACNC should be notified of the change.

Changes to rules

An incorporated association may resolve by special resolution in accordance with the Act and rules of the association to change its objects or rules.³⁰

Whenever the association resolves by special resolution to alter the objects or rules, the association must lodge a [Change of rules or objects of an association \(DOC 178KB\)](#) or ([PDF 187KB](#)) with Access Canberra, along with the prescribed fee where applicable. Applications for a change of rules or objects of an association need to include:

- a written statement of the specific changes,
- a fully updated copy of the association's objects and purpose,
- a fully updated copy of the association's rules, unless the association is adopting the model rules, and
- a completed association constitution and rules checklist.

Two current members of the committee must sign the form. This certifies that all changes to the objects or rules have been passed by special resolution and the provisions of the Act have been complied with. The committee of the association is responsible for ensuring that changes of objects or rules are lodged with Access Canberra within one month of the special resolution being passed. Alterations to rules or objects only come into effect when the completed form has been lodged and accepted by Access Canberra.

Rules or objects may be subject to change automatically where an object or rule is inconsistent with the Act or with another law in force in the ACT.

Seeking investment outside of members

All associations must seek written approval from Access Canberra if the association is proposing to invite a person, other than a member of the association or an applicant for membership, to invest money with the association; or if the association plans to receive money from such a person for investment with the association.³¹

²⁹ See section 59 of the Act.

³⁰ See section 33 of the Act.

³¹ See section 114 of the Act.

What are the reporting requirements for associations that are charities registered with the ACNC?

Incorporated associations that are also registered as a charity with the ACNC may have different reporting obligations. See Table 2 for further information for when to contact Access Canberra and when to contact the ACNC.

Table 2 Regulator roles for charitable incorporated associations

I want to:	Who to contact?		Additional information
	Access Canberra	ACNC	
Incorporate an association	Yes	No	Access Canberra manages the incorporation of all associations in the ACT.
Register as a charity for tax purposes	No	Yes	An entity needs to be incorporated before it can apply to the ACNC to be a registered charity.
Change the charity's rules	Yes	No	Change in rules will only be reported to Access Canberra.
Change the charity's name	Yes	No	Change in names only need to be reported to Access Canberra. Access Canberra will tell ACNC of the change in name.
Update the charity's address or contact details	No	Yes	ACNC will tell Access Canberra the charity's details when they need to know.
Update the charity's responsible persons (committee members)	No	Yes	ACNC will tell Access Canberra the charity's committee details when they need to know.
Update the charity's public officer	Yes	No	Associations need to notify Access Canberra of changes to the public officer. The ACNC does not collect information on the public officer.
Submit the annual information statement	No	Yes	Associations registered with the ACNC only need to report to the ACNC.
Submit a financial report	No	Yes	Associations registered with the ACNC only need to report to the ACNC.
Revoke a charity registration	No	Yes	If the reason for revoking a charity registration is because the association is no longer running, Access Canberra will need to be notified for the association to be cancelled from the Register of Associations.
Wind up an association	Yes	No	ACNC will revoke the charity's registration when it winds up.
To amalgamate two ACT associations	Yes	No	After two or more associations have merged, they must notify the ACNC if the address, responsible persons, rules, or name have changed, or if one association was wound up.

Requesting an extension to meet a reporting obligation

An officer of an incorporated association or another authorised person can request an extension of time from Access Canberra for reporting requirements required by the Act. Requests can be made before or after the required reporting date has passed. However, granting of an extension is at the discretion of Access Canberra. Requests can be emailed to citl@act.gov.au. Please ensure you provide the name and number of the incorporated association, and reasoning as to why the extension is requested.

Dispute Resolution

Internal Disputes

Rules of an incorporated association must set out the resolution procedure for dealing with disputes between members or between a member and the association.

If a member has initiated a dispute resolution procedure in relation to a dispute between the member and the association, the association must not take disciplinary action against any of the members who made the complaint or anyone acting on their behalf in relation to the matter which is the subject of the dispute resolution procedure until the dispute resolution procedure has been completed.³²

Association members are encouraged to seek independent legal advice if they have concerns about the management of their association. Alternatively, issues may be resolved with the help of an independent mediator. Access Canberra does not have any role in the resolution of internal disputes within incorporated associations under the Act.

Formal investigation by Access Canberra

Access Canberra can conduct investigations into the affairs of an association if there are reasonable grounds for believing that an offence under the Act has been committed including following the receipt of a complaint.

Generally, complaints will not be investigated if:

- they are frivolous or vexatious,
- there is insufficient information to investigate the complaint,
- the complaint would be more appropriately investigated by another body such as the police,
- there is no evidence of any breach of legislation, and
- there is no way of resolving the complaint.

³² See section 65B(4) of the Act.

Section Three: How to amalgamate or close an incorporated association

Summary of key points

➔ Can an incorporated association amalgamate with another association?

Two or more incorporated associations may resolve by special resolution, in accordance with the legislation and respective rules of each association, to apply to incorporate as a single incorporated association.

➔ Can an incorporated association cancel voluntarily?

An incorporated association may voluntarily cancel its incorporation upon agreement of its members. This may be done by special resolution.

➔ Can an incorporated association be cancelled by Access Canberra?

Access Canberra can cancel the incorporation of an association if it believes that the association:

- is no longer in operation,
- has fewer than five members,
- was incorporated as a result of fraud or mistake,
- has not convened an annual general meeting for three years, or
- has not lodged an annual return for two years.

➔ How does an incorporated association wind up voluntarily?

An incorporated association may wind up voluntarily following a special resolution of its members.

An association may resolve to wind up through the Supreme Court.

The Supreme Court may also wind up an incorporated association in certain circumstances.

➔ What happens to any surplus property following winding up?

Any surplus property of an association that remains following the winding up may be vested in another organisation, however, if no fund, authority, or institution is nominated, the property is deemed to be vested in the Registrar-General.



Amalgamating with another association

Two or more associations that are already incorporated in the ACT can amalgamate as a single association.

Each association must approve the terms of the amalgamation and the objects and rules of the new association by a special resolution.

Once a special resolution has been passed, associations may apply to amalgamate by completing an [Application to amalgamate associations \(DOC 223KB\)](#) or [\(PDF 251KB\)](#) and paying the prescribed fee within one month.³³

Cancellation by Access Canberra

Access Canberra can cancel the incorporation of an association if it believes that the association:

- is no longer in operation,
- has fewer than five members, or
- was incorporated as a result of fraud or mistake,
- has not convened an annual general meeting for three years, or
- has not lodged an annual return for two years.

If Access Canberra decides to cancel the incorporation of an association, they will serve a notice of intended cancellation on the association and publish that notice on the ACT Government public notices website.

An association has two months from the date of notice to show cause why the incorporation should not be cancelled.

Winding-up of an incorporated association

An incorporated association may wind up voluntarily following a special resolution of its members.³⁴

Winding up is subject to the [Corporations Act 2001 \(Cwlth\)](#), and associations considering this option may wish to seek independent legal advice. Access Canberra cannot advise on procedures for winding up an association. Once the winding up process has been completed, the association must advise Access Canberra who will cancel the association's incorporation.

Winding up through the Supreme Court

An association may resolve to wind up through the Supreme Court.

The Supreme Court may also wind up an incorporated association if the association:

- does not begin its operations within one year from its date of incorporation, or suspends its operations for more than one year,
- is unable to pay its debts,
- trades or secures pecuniary gain for its members, or does not comply with any other prescribed condition of its association,
- engages in activities outside the scope of its objects, or
- through its committee (or any committee member) has acted in ways that are contrary to the association's objects or that are unjust or inequitable to association members.

³³ See section 26 of the Act.

³⁴ See section 88 of the Act.

Treatment of property following winding up

Any surplus property of an association that remains following the winding up may be vested in another organisation if the recipient association:

- has objects that are substantially similar to the former association,
- does not operate for the purpose of trading or securing pecuniary gain for its members, and
- has provision in its rules requiring its surplus property to be passed to a similar organisation on dissolution or winding up.

The recipient organisation is not required to be an incorporated association. If no fund, authority, or institution is nominated, the property is deemed to be vested in the Registrar-General.

Once the winding up process has been completed, the association must advise Access Canberra.

Further information and resources on closing an association

The ACNC and Justice Connect have further information on how to cancel or wind up an incorporated association:

- For further information on associations that are charities registered with the ACNC, see www.acnc.gov.au.
- Justice Connect's [Ending an organisation](#), includes information on the legal aspects of winding-up.

Glossary

Access Canberra is the front-door for government services and transactions and upholds a range of regulatory protections in the ACT. It is responsible for the regulation of the *Associations Incorporation Act 1991*.

ACT means the Australian Capital Territory.

Amalgamate is the process of combining two or more incorporated associations into a single association.

Australian Charities and Not-for-profit Commission (ACNC) is responsible for the administration of the *Charitable Collections Act 2003*. Associations that have a charitable purpose, hold a charitable collections licence and/or are registered with ACNC should seek guidance on their administrative and reporting obligations through ACNC directly.

Annual general meeting (AGM) a yearly meeting of the members of the association.

Associations Incorporation Act 1991 is the legislation that governs incorporated associations in the ACT.

Associations Incorporation Regulation 2023 is the Regulation made under the *Associations Incorporation Act 1991*, which includes model rules.

Australian Registrable Body allows associations to register for an Australian Registrable Body Number (ARBN) which allows organisations to trade nationally.

Charitable Collections Act 2003 sets out the requirements for charitable associations in the administration of charitable collections, record-keeping, auditing, and accessibility of information to the public.

Committee is the governing body of an incorporated association.

Committee members are the members of the committee of an incorporated association that commonly include office bearers (for example the president, treasurer, and secretary) and other members, often called ordinary committee members.

Constitution is the set of rules that governs the operations of an incorporated association. This may be in the form of model rules, provided under the Regulation, or other rules made as per requirements under the Act.

Corporations Act 2001 (Cth) is the Commonwealth legislation regulating business entities in Australia. It regulates matters such as the formation and operation of companies and should be considered in conjunction with Territory legislation, including the *Associations Incorporation Act 1991* and *Associations Incorporation Regulation 2023*.

General meeting is a meeting of the members of an incorporated association. This includes the annual general meeting and any other general meeting convened through the year.

Incorporation is a method of registration that creates a legal entity separate from the individual members of an association.

Incorporated association is an organisation incorporated under state or territory law that is not-for-profit.

Incorporated associations public register is a public register which an association is listed on upon incorporation. Copies of documentation relating to the association are available to the public for a prescribed fee.

Model rules are the rules set out in Schedule 1 of the *Associations Incorporation Regulation 2023* that can be adopted by an association.

Public officer is a position provided for under the Act. The public officer acts as the contact between the association and Access Canberra (the Registrar-General).

Register-General is responsible for administration of the *Associations Incorporation Act 1991*, including incorporating associations and keeping the register of incorporated associations. This role is held by Access Canberra.

Rules are the rules that cover all matters set out in the *Associations Incorporation Act 1991* that can be adopted by an association.

Special Resolution is a resolution passed at a general meeting of the association that requires at least 21 days' notice. It is only passed by at least three quarters of voting members who are present in person, or by proxy, at the meeting.

Winding-up refers to the ending of an incorporated association. This can be done voluntarily by the association or in some circumstances by a court or Access Canberra. When an incorporated association is wound up, it stops existing.



ACT
Government