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* COLLECTIONS REGULATIONS 1975

Department of Justice,
Brisbane, 20th February, 1975.

HIS Excellency the Governor, acting by and with the advice of the Executive Council and in pursuance of the provisions of the *Collections Act* 1966-1973 and all other powers him thereto enabling, has been pleased to make the following Regulations.

WILLIAM E. KNOX.

PART I—PRELIMINARY

1. Short Title and Commencement. These Regulations may be cited as the Collections Regulations 1975 and shall come into operation on and from 1st March, 1975.

2. Arrangement. These Regulations are arranged as follows:—

PART I—PRELIMINARY (1-5);

PART II—CHARITIES (6-12);

PART III—SANCTIONS (13-18);

PART IV—DOOR TO DOOR APPEALS AND STREET COLLECTIONS (19-22);

PART V—DISTRIBUTION OF DEVICES (23-25);

PART VI—CONSTITUTIONS (26);

PART VII—INVESTIGATIONS AND RECORDS (27-30);

PART VIII—ACCOUNTS (31-35);

PART IX—MISCELLANEOUS (36-44);

SCHEDULE.

3. Repeal. "The Collections Regulations of 1967" are repealed.

4. Interpretation. In these Regulations, unless the context otherwise indicates or requires, the following terms or expressions shall have the meanings respectively assigned to them, that is to say:—

"Act"—*Collections Act* 1966-1973;

"Device"—Any badge, emblem, disc, token, artificial flower or other device: Any reference to the distribution or disposal of any device shall include a reference to the distribution or disposal of any article bearing, containing or being in any manner whatsoever a representation of that device;

"Month"—Calendar month;

"Schedule"—The Schedule to these Regulations.

5. Forms. (1) The forms set out in the Schedule, with such modifications as circumstances may require, may be used for the purposes for which they are respectively designed.

(2) A form shall be completed in accordance with any directions contained in that form and with such additions thereto and deletions therefrom as may be appropriate for the purpose for which the form is used.

PART II—CHARITIES

6. Application for registration. (1) Every application for registration as a charity under and for the purposes of the Act shall be made in Form No. 1 in the Schedule by the governing body of the association or some person authorised in that behalf and, without limiting the power of the Under Secretary to require other documents and information to be supplied, shall be accompanied by—

- (a) a copy of the constitution, as in force at the time of the making of the application, of the association in respect of which the application is made, certified as a true and correct copy under the hand of any two members of the governing body of the association;
- (b) a copy of the resolution or minute of the proceedings of the association or governing body thereof, whereby approval was given to the making of the application, certified as a true and correct copy by the persons certifying the copy of the constitution under subparagraph (a);
- (c) where appropriate, a copy of the last balance-sheet or statement of the financial affairs of the association.

(2) Every application for registration as a charity under and for the purposes of the Act made by a branch or section of an association (including a charity) shall be accompanied by the consent in writing of the central body of the association.

(3) Within seven days of the date of the lodging with or posting to the Under Secretary of the application for registration of the association as a charity the said association shall cause to be published—

- (a) in a newspaper published in Brisbane and circulating throughout the State; and
- (b) in a newspaper, if any, published in the district in which the said association's registered address is situated,

a notification that the said association has so applied to the Under Secretary for registration as a charity, the date the said application was lodged with or posted to the Under Secretary and the date by which any objection to the said registration must be lodged with the Under Secretary. Upon publication of the said notification the said association shall forthwith forward a copy thereof to the Under Secretary.

7. Notification of determination of application. (1) The Under Secretary shall cause each applicant to be notified in writing of—

- (a) the grant and the conditions subject to which the grant is made (if any); or
- (b) the refusal

by the Minister of the application.

(2) A list of all associations which are refused registration shall be kept either in book form or on the card or loose-leaf principle in conjunction with a paper filing system and shall be in Form No. 2 in the Schedule.

(3) The certificate of registration to be given by the Minister in accordance with subsection (9) of section 19 of the Act shall be in Form No. 3 in the Schedule.

8. Register of Charities. (1) Where the Minister grants, or grants subject to conditions, an application for registration as a charity, the name of the association granted registration, briefly the charitable purpose for which the association is established, the date of the grant and the conditions subject to which the grant is made, the class into which the association is determined (if any) and such other particulars or remarks as the Minister may in any particular case require to be entered therein, shall be entered in the Register of Charities.

(2) The Register of Charities to be compiled and kept as required by subsection (1) of section 19 of the Act may be kept either in book form or on the card or loose-leaf principle in conjunction with a paper filing system and shall be in Form No. 4 in the Schedule.

9. Objections to registration and applications for removal after registration. (1) An objection under subsection (2) of section 21 of the Act to the registration of an association as a charity shall be in Form No. 5 in the Schedule and shall be lodged with the Minister within one month of the date of the lodging with or posting to the Under Secretary of the application for registration of the association as a charity.

(2) An application under subsection (2) of section 21 of the Act for the removal of an association (including a charity) from the Register of Charities shall be in Form No. 6 in the Schedule, shall be lodged with the Minister and shall set forth the ground on which the removal is sought.

(3) Where an objection to registration or an application for removal is rejected by the Minister no application for removal under subsection (2) of section 21 of the Act shall be lodged on the same ground or grounds within twelve months of the date of the determination by the Minister of that objection or application.

(4) Every such objection and application shall be lodged with the Minister in duplicate.

(5) A copy of each objection to registration or application for removal shall be given by the objector or applicant, as the case may be, to the association or charity in respect of which the objection or application is made by any of the means provided by section 42 of the Act proof whereof shall be given to the Minister forthwith. The association or charity may, within one month of the date of receipt of the copy of the objection or application, lodge with the Minister a written statement in answer to such objection or application.

(6) (a) The Minister, at any time after the expiration of the time allowed by subregulation (5), shall determine the objection to registration or application for removal, as the case may be, and his determination thereon shall be final. He may either reject or approve the objection or application.

(b) The Under Secretary shall cause each objector or applicant, and the association or charity concerned to be notified in writing of the determination by the Minister of the objection or application.

(7) Where the Minister gives his approval to the objection to registration or to the application for removal no application for registration of the association thereon refused or removed from the Register of Charities shall be made within twelve months of the date of the determination by the Minister.

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(8) The grounds (other than the ground that the association is not a charity) on which an objection to the registration of an association as a charity may be lodged under subsection (2) of section 21 of the Act shall be any of the following:—

- (a) that the association is not established in good faith as a charity;
- (b) that the charity will not be properly administered;
- (c) that the objects of the charity are already covered by a charity which is registered under the Act;
- (d) that any person connected with its management is not a fit and proper person to administer its affairs.

10. Removal from the Register of Charities. (1) Where it is made to appear to the Minister that any association (including a charity) should be removed from the Register of Charities for any of the causes set forth in paragraphs (a) and (b) of subsection (1) of section 22 of the Act and where a written statement pursuant to subregulation (5) of regulation 9 has not been lodged with the Minister he may require the governing body of the said association to show cause why the association should not be removed from the Register of Charities.

(2) Where pursuant to subregulation (1) the Minister so requires the governing body of an association to show cause why it should not be removed from the Register of Charities the show cause notice shall be in writing and shall be given to the persons to whom it is directed or to such of them as it is possible to find by any of the means provided by section 42 of the Act.

(3) The notice shall set out particulars of the circumstances which make it appear to the Minister that the association should be removed from the Register of Charities and shall state therein a period not less than fourteen days from the date of the notice within which cause is to be shown.

(4) Should good cause not be shown within the period stated in the notice the association shall be removed from the Register of Charities and shall thereupon cease to be a charity registered under the Act.

11. Public notice of removal from the Register of Charities. Public notice of any removal from the Register of Charities shall be given by the Under Secretary at least once and may be given in the *Gazette* or in a newspaper circulating in the district in which the association (including a charity) was established or made its appeals for support or by such other means as the Minister may direct.

12. Certificate of registration to be returned. (1) Where a charity has ceased to function or has been removed from the Register of Charities the certificate of registration issued by the Minister shall be returned to the Under Secretary.

(2) In the case where a charity has ceased to function the certificate shall be so returned by the person who, immediately before the charity ceased to function, was the secretary of the governing body of the charity, not later than one month after the charity has ceased to function.

(3) In the case where a charity has been removed from the Register of Charities the certificate shall be so returned by the secretary of the governing body of the charity not later than two months after the date of the decision of the Minister.

(4) Upon proof to his satisfaction and upon such conditions as he sees fit the Under Secretary may waive the provisions of this regulation in any case in which a certificate is destroyed, lost or otherwise cannot be located.

PART III—SANCTIONS

13. Application for sanction. (1) Every application for a sanction under and for the purposes of the Act shall be made in Form No. 7 in the Schedule by the governing body of the association or some person authorised in that behalf and, where the purpose to be sanctioned comprises the objects of any association, shall be accompanied by—

- (a) a copy of the constitution, as in force at the time of the making of the application, of the association in respect of which the application is made, certified as a true and correct copy under the hand of any two members of the governing body of the association;
- (b) a copy of the resolution or minute of the proceedings of the association or of the governing body thereof, whereby approval was given to the making of the application, certified as a true and correct copy by the persons certifying the copy of the constitution under subparagraph (a);
- (c) where appropriate, a copy of the last balance-sheet or statement of the financial affairs of the association.

(2) Every application for a sanction under and for the purposes of the Act made by a branch or section of an association whose objects are a community purpose shall be accompanied by the consent in writing of the central body of the association.

14. Notification of determination of application. (1) The Under Secretary shall cause each applicant to be notified in writing of—

- (a) the grant and the conditions subject to which the grant is made (if any); or
- (b) the refusal,

by the Minister of the application.

(2) The Under Secretary shall cause a sanction in Form No. 8 in the Schedule to be issued to each applicant whose application in that behalf has been granted.

15. Register of Sanctions. (1) Where the Minister grants, or grants subject to conditions, an application for a sanction, the name of the applicant, briefly the purpose for which the sanction is granted, the date of the grant and the conditions subject to which the grant is made and such other particulars or remarks as the Minister may in any particular case require to be entered therein, shall be entered in the Register of Sanctions.

(2) Where the Minister revokes a sanction an entry to that effect shall be made in the Register of Sanctions.

(3) Where the Minister refuses an application for a sanction a separate and distinct record of every such refusal shall be kept.

(4) The Register of Sanctions to be compiled and kept as required by subregulations (1) and (2) may be kept either in book form or on the card or loose-leaf principle in conjunction with a paper filing system and shall be in Form No. 9 in the Schedule.

16. Revocation of sanction. (1) Where it is made to appear to the Minister that any sanction should be revoked for any of the causes set forth in paragraph (a) of subsection (5) of section 12 of the Act, he may require the person to whom, or the governing body of the association in respect of which, the sanction is given to show cause why the sanction should not be revoked.

(2) Where pursuant to subregulation (1) the Minister so requires the person to whom, or the governing body of the association in respect of which, the sanction is given to show cause why the sanction should not be revoked the show cause notice shall be in writing and shall be given to the persons to whom it is directed or to such of them as it is possible to find by any of the means provided by section 42 of the Act.

(3) The notice shall set out particulars of the circumstances which made it appear to the Minister that the sanction should be revoked and shall state therein a period not less than fourteen days from the date of the notice within which cause is to be shown.

(4) Should good cause not be shown within the period stated in the notice the Minister shall revoke the sanction in Form No. 10 in the Schedule and that sanction shall thereupon cease to have effect.

17. Condition of sanction. The promoter of an appeal for support shall be previously authorised by the governing body in writing to act as such whether by his name or by the office which he holds.

18. Sanction to be returned. (1) Where a sanction has expired or been revoked the sanction issued by the Minister shall be returned to the Under Secretary.

(2) In the case where a sanction has expired it shall be so returned by the promoter not later than one month after the sanction has expired.

(3) In the case where a sanction has been revoked it shall be so returned by the promoter not later than two months after the date of the decision of the Minister.

(4) Upon proof to his satisfaction and upon such conditions as he sees fit the Under Secretary may waive the provisions of this regulation in any case in which a sanction is destroyed, lost or otherwise cannot be located.

PART IV—DOOR TO DOOR APPEALS AND STREET COLLECTIONS

19. Appeals for support. (1) For the purposes of Part IV of the Act any appeal for support shall be authorised by the governing body of the association or by some officer thereof, in the case of every collection—

- (a) by the issue to the collector of a distinctive armlet or badge. All such armlets or badges shall be consecutively numbered and a record of the persons to whom such armlets or badges have been issued shall be kept by the association. Any such armlet or badge shall be used only by the person to whom it is issued and shall not be transferable; and
- (b) by the execution and delivery to the collector of a written authority in Form No. 11 in the Schedule.

(2) Every collector shall—

- (a) sign his name on the written authority issued to him and produce it on the demand of any police officer, inspector or any other person when making an appeal;
- (b) wherever possible, sign his name on the armlet or badge issued to him and wear it prominently whenever he is engaged in collecting;
- (c) keep such authority and armlet or badge in his possession and return them to the promoter of the collection on replacement thereof or when the collection is completed or at any other time on the demand of the promoter of the collection; and
- (d) return to the promoter of the collection the collecting box (with the seal unbroken) or the receipt book issued to him (with a sum equal to the total of the contributions entered therein)—
 - (i) when the collecting box is full or the receipt book is exhausted; or
 - (ii) upon the demand of the promoter of the collection; or
 - (iii) when he does not desire to act as a collector; or
 - (iv) upon the completion of the collection.

(3) The promoter of a collection shall exercise all due diligence to ensure that all written authorities and armlets or badges obtained by him for the purposes of the collection are destroyed when no longer required in connection with that collection or in connection with a further collection which he has been duly authorised to promote for the same purpose.

(4) (a) Every application to have a day assigned whereon a door to door appeal or a street collection may be made shall be in Form No. 12 in the Schedule.

(b) The Under Secretary shall cause each applicant to be notified in writing of—

- (i) the assignment of a day and the conditions subject to which the assignment is made (if any); or
- (ii) the refusal to assign a day,

by the Minister.

Every notification pursuant to subparagraph (i) shall be in Form No. 13 in the Schedule.

(c) Every application shall be made not less than fourteen days before the date of the collection and, in the case of a door to door appeal, not more than twelve months before that date.

(d) The Minister, for good cause shown, may waive either of the provisions of paragraph (c).

(5) Every association or promoter employing any paid collector shall furnish to the Under Secretary not less than fourteen days prior to the commencement of the collector's itinerary particulars of the towns or suburbs proposed to be visited and the dates of those visits.

20. Conditions for collection. (1) The conditions under which persons may be permitted to make or cause to be made appeals for support for the purposes of Part IV of the Act shall be as follows:—

- (a) the collector shall be in possession of a distinctive armlet or badge and a written authority in the form referred to in regulation 19 with such additions as may be necessary to comply with the requirements of this subparagraph. Every such authority shall clearly indicate thereon that the association is a charity registered under the Act or that the objects of the association are a community purpose which is sanctioned under the Act, and specify the period it shall remain in force. No authority shall have currency for a period in excess of two months;
- (b) tickets or receipts shall be obtained by the collector from the governing body of the association and be issued by the collector to persons giving money to the association, whether by means of contributions or by the sale of articles or otherwise. Receipts must be issued on the carbon copy or numbered butt principle for all donations made;
- (c) the governing body of the association shall take such precautions as may be necessary to ensure that all moneys collected shall be properly and promptly accounted for by the collector;
- (d) no child under the age of fifteen years shall act as a collector unless the written consent of one of the child's parents has first been obtained and, where that consent has been obtained, that child must be accompanied by an adult;
- (e) no collector shall, in connection with any appeal, visit any house before 9.00 a.m. or after 5.00 p.m. on any day;
- (f) no collector shall importune any person to the annoyance of that person, or remain in, or at the door of, any place of residence or place of employment if requested to leave by any occupant thereof;
- (g) no collector shall intimidate any person so as to cause that person to make a donation or buy anything which he otherwise would not have made or bought;
- (h)—
 - (1) all collecting boxes issued to collectors by the governing body of an association shall be—
 - (i) constructed of metal (soldered at the joints) or wood securely screwed or nailed together or other material approved by the Minister;
 - (ii) properly sealed prior to issue to collectors;
 - (iii) clearly numbered for identification; and
 - (iv) clearly labelled with the name of the association.
 - (2) Seals on collecting boxes shall not be broken by collectors, but only by persons duly authorised in that behalf by the governing body of the association.
 - (3) Proper supervision must be exercised by the governing body of the association in connection with the issue and opening of collecting boxes and accounting for the contents.

- (4) Collecting boxes left at any place of residence or employment shall be collected or emptied at least once in each month and the money obtained thereby accounted for;
- (i)—
- (1) every device offered for sale shall—
 - (i) be numbered consecutively, either upon itself or upon a distinctive tab firmly affixed thereto;
 - (ii) have the price plainly marked thereon or on a distinctive tab firmly affixed thereto: Provided that if it appears to the Minister to be impracticable for the governing body to comply with the provisions of this subparagraph, the Minister may waive compliance therewith, whereupon the governing body shall cause every such device to be offered for sale in such a manner as, in the opinion of the Minister, will clearly indicate to a person intending to purchase any such device, the price thereof.
 - (2) A record is to be kept of all such devices acquired, distributed, sold and unsold.
 - (3) A statement of receipts and expenditure is to be furnished not later than one month from the close of the appeal;
 - (j) no collector shall take part in a collection commonly known as a "hi-jack" collection or be masked or use toy firearms while making a collection;
 - (k) donations invited by wishing wells and the like shall be collected and accounted for at least once in each month;
 - (l) notwithstanding anything contained in these Regulations relating to collections, it shall not be an offence for a collection to be made in poor boxes at church doors, nor by way of special offertories taken for the purposes of poor relief.

21. Further conditions for collection. (1) Further conditions under which persons may be permitted to make or cause to be made in any street, road, or public place collections for any association shall be as follows:—

- (a) any permission or authority required by the *Vagrants, Gaming and Other Offences Act 1931-1971* is to be obtained;
- (b) a maximum number of two collectors in respect of any association shall be permitted on one side of the street in each block;
- (c) except with the approval of the Minister, where a collection is made outside a place of public entertainment no more than one collector from any one association shall be stationed outside each entrance to that place and in no case shall more than five collectors from any one association be stationed outside that place;
- (d) no collector shall use a collecting box at the end of a pole intended to reach upper windows or the roofs of conveyances.

(2) An association may cause collecting boxes to be exhibited in places of residence or of employment for the purpose of making appeals for support of the association provided the requirements of regulation 20 are complied with.

22. Envelope collection. Where a door to door appeal is conducted by means of an envelope collection the following provisions shall apply:—

- (a) every envelope used shall have a gummed flap by means of which it can be securely closed;
- (b) no collector shall receive a contribution except in an envelope which has been so closed.

In this regulation "envelope collection" means a collection made by persons calling from door to door distributing envelopes in which money may be placed and which are subsequently called for.

PART V—DISTRIBUTION OF DEVICES

23. Register of Devices. (1) Where the Minister assigns to any charity registered as such under the Act, or to any association whose objects are a community purpose which is sanctioned under the Act for which any appeal or appeals for support may be made, the exclusive right to distribute or dispose of a device in connection with all or any appeals for support made for that charity or objects of that association as the case may be, or to alter any device in respect of which such exclusive right has already been assigned, the name of the said charity or association, a description of the said device or any alteration thereof, the date of the said assignment and any conditions which may be imposed in respect of such assignment and such other particulars and remarks as the Minister may in any particular case require to be entered therein shall be entered in the Register of Devices.

(2) The Register of Devices to be kept in accordance with sub-regulation (1) shall be in Form No. 14 in the Schedule.

24. Duties of governing body. (1) The governing body of the said charity or association to which the exclusive right to distribute or dispose of any particular device has been assigned shall—

- (a) be responsible for the proper control of such distribution and disposal in connection with any appeal; and
- (b) keep a record of all devices acquired, distributed, sold and unsold and render to the Minister within one month of the conclusion of the appeal a duly certified copy of that record.

25. Unauthorised distribution of devices. (1) No person shall distribute or dispose of any device which it is intended shall be offered for sale except to the governing body of the charity or association which has been granted the exclusive right to distribute or dispose of the same, or except in accordance with these Regulations.

(2) A person guilty of an offence against this regulation shall be liable to a penalty not exceeding one hundred dollars or to imprisonment for a term not exceeding one month.

PART VI—CONSTITUTIONS

26. Provisions to be inserted in every constitution. In addition to the matters specified in subsection (4) of section 29 of the Act, the following matters shall at all times be provided in the constitution of each association registered under the Act and in the constitution of each association whose objects are a community purpose which is sanctioned under the Act:—

- (i) the number of members of the charity or association shall be unlimited;
- (ii) the classes of members of the charity or association shall be as set out therein;
- (iii) a financial member of the charity or association at any material time is a member who is not then indebted to the charity or association in respect of any annual subscription or levy or other payment whatsoever;
- (iv) at every meeting of the members of the charity or association, whether annual, general or otherwise designated, only those members (howsoever designated by class) who are financial at the time the meeting is held shall be entitled, subject to the lawful procedure of the meeting, to speak or vote upon a motion;
- (v) the secretary shall convene a meeting of the members of the charity or association upon receiving a written request which is signed by a specified number of members of the charity or association and which clearly sets out the purpose for which the meeting is desired;
- (vi) the time and place of the annual general meeting of the charity or association and the business to be transacted at that meeting shall be as set out therein;
- (vii) the date of the conclusion of the financial year of the charity or association shall be as set out therein;
- (viii) the objects of each charity or association shall be set out therein;
- (ix) no person shall be allowed to become a life member of the charity or association otherwise than as set out therein;
- (x) the amount of the annual subscription and the manner of payment thereof shall be set out therein;
- (xi) no person shall forfeit his membership or have his membership terminated otherwise than as set out therein;
- (xii) a Register of Members shall be kept containing the particulars set out therein;
- (xiii) the manner of filling any vacancy which may occur on a committee by resignation or otherwise whatsoever;
- (xiv) the number of members required to constitute a quorum at any meeting of the committee or any annual, general or special meeting shall be set out therein;
- (xv) the manner of convening any meeting of the committee or any annual, general or special meeting and the conduct thereof shall be set out therein;
- (xvi) power to make, amend, repeal or set aside by-laws not inconsistent with the constitution for the internal management of the charity or association as set out therein;

- (xvii) power to amend the constitution as set out therein;
- (xviii) power to appoint trustees as set out therein;
- (xix) power relating to dissolution as set out therein;
- (xx) the tabling of financial statements at meetings.

PART VII—INVESTIGATIONS AND RECORDS

27. Attendance before Inspector. (1) An Inspector requiring any person to attend before him to be examined pursuant to subparagraph (e) of subsection (1) of section 26 of the Act shall cause a notice in writing to be served upon that person by any of the means provided by section 42 of the Act.

(2) The notice shall set forth the time, date and place of the examination and the matters relating to the appeal for support in relation to which that person is to be examined and the records which he is to produce.

28. Seizure of records. Where any person, who has the custody or control of any record relating to any appeal for support, fails to produce that record to an Inspector for his inspection, examination or audit, or, being required to attend before an Inspector and bring that record with him, fails to do either of those things the Inspector may seize that record for inspection, examination or audit.

29. Expenses for attendance. (1) The allowance for travelling expenses to be paid to a person required to attend before an Inspector pursuant to subparagraph (e) of subsection (1) of section 26 of the Act and obliged to travel more than 16 kilometres shall be—

- (i) the sum actually and properly paid for fares; or
- (ii) where there is no public transport available, a sum calculated at a rate of 10 cents for every kilometre properly travelled: Provided that when more than one such person travels in a private conveyance, only one such payment shall be made for the travelling by that vehicle; and
- (iii) an attendance allowance towards meeting any loss of earnings or additional expenses incurred by that person during the time he is necessarily absent from his place of employment or abode for the purpose of attending before an Inspector but in no case shall such allowance exceed \$10.50 per day or such other amount as the Minister may determine from time to time.

(2) Travelling expenses shall not be payable where no expense is incurred in travelling to attend before an Inspector.

30. Retention of records of appeal. Unless sooner directed or authorised by or under the Act to destroy, hand over or otherwise dispose of the records of an appeal for support for any purpose to which Part III of the Act applies the period for which the promoter of each appeal shall keep and retain in his custody those records pursuant to section 30 of the Act shall be—in the case of—

- (a) receipt books, receipts, cancelled cheques, correspondence in relation to accounts—six years;
- (b) correspondence other than in relation to accounts—one year.

PART VIII—ACCOUNTS

31. Books to be kept. (1) Every charity, every association whose objects are a community purpose and every promoter of an appeal for support for any purpose to which Part III of the Act applies shall, pursuant to section 31 of the Act, keep the following books which shall be in the Forms in the Schedule—

- Cash Book (Form No. 15);
- Petty Cash Book (Form No. 16);
- Register of Receipt Books (Form No. 17);
- Postage Stamp Record (Form No. 18).

(2) Where the operations of the said charity, association or promoter are such as to warrant them, they shall, pursuant to section 31 of the Act, keep the following additional books, which shall be in the Forms in the said Schedule—

- Ledger (Form No. 19);
- Register of Bulk Tickets (where tickets are purchased) (Form No. 17);
- Register of Tickets (where tickets are being sold) (Form No. 20);
- Register of Collecting Boxes (where boxes are used) (Form No. 21);
- Record of Devices (where devices are being sold) (Form No. 22);
- Register of Assets (Form No. 23).

32. Accounting requirements to be complied with. (1) All orders for goods shall be on the usual order form of the charity or association and shall be signed by an official of the charity or association appointed by the governing body.

(2) All items of expenditure shall be approved by the governing body of the charity or association and such approvals shall be recorded in the minute book.

(3) All payments of twenty dollars or over shall be made by cheque.

(4) All cheques shall be crossed "Not Negotiable" except those in payment of wages, allowances and petty cash recoupments which may be open.

(5) All payments must be supported by endorsed cheques or receipts from the payees.

(6) All moneys received shall be entered in the cash book daily and banked promptly. At least once in each month the cash book shall be balanced and a reconciliation shall be made between the cash book and bank balances, and a copy of such reconciliation shall be shown in the cash book.

(7) Disbursements of less than twenty dollars may be made from a petty cash account, which shall be kept on the imprest system, and full details recorded in a Petty Cash Book. Receipts shall be retained in support of disbursements.

(8) In every case where a charity, an association or promoter is possessed of assets other than cash in hand or in the bank and the existence of such assets is not recorded in the books of accounts a Register of Assets shall be kept.

(9) An income and expenditure account shall be prepared from the books of the charity, association or promoter and a copy of such account, together with a balance-sheet, duly certified by the auditors of the said charity, association or promoter, shall be forwarded by the secretary, treasurer, president, trustee, or other responsible officer to the Minister within one month of the charity, association or promoter ceasing to function or within two months of the close of the financial year in the case of a continuing charity, association or promoter, or upon the demand of the Minister in any case or in respect of any aspect of an appeal. In the case of a continuing charity or association a copy of the annual report of such charity or association shall also be furnished. The income and expenditure account and balance-sheet shall be in Form No. 24 in the Schedule.

(10) The accounts of a continuing charity, association or promoter shall be audited once in each year.

(11) Subject to regulation 30 all books of account and all receipts, vouchers and other documents relating to the accounts shall be preserved and shall not be destroyed without permission in writing from the Minister.

(12) All tickets and receipts used by a charity, an association or promoter or in connection with any appeal for support of a charity or an association shall be those authorised by the governing body of the charity or association and shall be consecutively numbered and recorded in the prescribed registers. Receipts shall have printed thereon the full name of the charity, association or promoter, and shall be bound in book form and kept on the carbon-copy or numbered butt principle.

(13) All invoices in respect of supplies of tickets and receipts shall have clearly shown thereon the commencing and concluding number of such tickets or receipts and such invoices, together with unused tickets and receipts, shall be kept with the records of the charity, association or promoter for purposes of audit.

(14) After the commencement of these Regulations assets (including cash in hand or in the bank) shall not be invested in any investment other than an investment authorised by section 21 of the *Trusts Act 1973*:

Provided that a charity or an association may continue to hold any investment held prior to the commencement of these Regulations and may accept or receive as a gift any investment whatsoever and may exercise any option and rights had by it by reason of its holding those investments and notwithstanding the provisions of this subregulation may invest the said assets or any part thereof in the way required by such exercise.

33. Door to door collectors of money. (1) Where any person makes an appeal for support and—

(a) the appeal for support is made by means of visits from door to door for the purpose of collecting money; and

(b) an agreement whether oral or in writing has been made between the charity or association and the person making the appeal for support whereby moneys are or will be paid to any person in consideration of his making the appeal for support,

all moneys so collected as a result of such appeal for support shall forthwith be paid without deduction therefrom to the credit of a separate account in the name of the charity or association in a bank.

(2) The moneys for commission or expenses or other payments to any person in connection with such collection shall be paid out of the proceeds by cheques drawn on the separate account and not otherwise. Such cheques shall be signed by at least two persons, one of whom shall be a member of the governing body of the charity or association for which the collection is made.

(3) The moneys for commission or expenses or other payments to any person in connection with such collection so paid out shall not exceed—

(a) in the case of a collector employed in the city or suburbs of Brisbane—25%; and

(b) in all other cases—33½%,

of the gross proceeds, except where the said percentage is less than the guaranteed minimum wage from time to time declared by the Industrial Commission under section 13 of the *Industrial Conciliation and Arbitration Act* 1961–1973 in which case the said moneys shall be not less than the said minimum wage.

(4) No payment, whether by way of commission, salary or other emolument, shall be made to the person making the appeal for support, unless such payment is authorised by the governing body of the charity or association.

(5) The accounts for the appeal for support shall be kept by the charity or association and, pursuant to subsection (1) of section 31 of the Act, shall be such as to permit the preparation of statements of income and expenditure and assets and liability of the appeal for support.

34. Door to door collectors of articles and other appeals. (1)
Where any person makes an appeal for support and—

(a) the appeal for support is made—

(i) by means of any competition or of any game either wholly or partly of skill or of chance or of any other contrivance whatsoever whereby any property real or personal is sold or disposed of or divided or allotted or is agreed or promised to be sold or disposed of or divided or allotted to or among any person or persons; or

(ii) by means of visits from door to door for the purpose of collecting articles; or

(iii) by means of any carnival or sports meeting or other entertainment; and

(b) an agreement whether oral or in writing has been made between the charity or association and the person making the appeal for support whereby moneys are or will be paid to any person in consideration of his making the appeal for support,

all moneys so collected as a result of such appeal for support shall forthwith be paid without deduction therefrom to the credit of a separate account in the name of the charity or association in a bank.

(2) The moneys for commission or expenses or other payments to any person in connection with such collection shall be paid out of the proceeds by cheques drawn on the separate account and not otherwise.

Such cheques shall be signed by at least two persons, one of whom shall be a member of the governing body of the charity or association for which the collection is made.

(3) The moneys for commission or expenses or other payments to any person in connection with such collection so paid out shall not exceed 30% of the gross proceeds of the moneys so collected.

(4) No payment, whether by way of commission, salary or other emolument, shall be made to the person making the appeal for support, unless such payment is authorised by the governing body of the charity or association.

(5) The accounts for the appeal for support shall be kept by the charity or association and, pursuant to subsection (1) of section 31 of the Act, shall be such as to permit the preparation of statements of income and expenditure and assets and liabilities of the appeal for support.

(6) (a) Where an appeal for support referred to in subparagraph (ii) of paragraph (a) of subregulation 1 is made by a commercial undertaking the provisions of subregulations (1), (2), (3), (4) and (5) shall not apply.

(b) An agreement in writing may be made between a charity or an association and the commercial undertaking making the appeal whereby moneys are or will be paid to the charity or association by the commercial undertaking in consideration of the use of the name of the charity or association in connection with the appeal.

(c) Any such agreement shall not be effective until after the approval of the Minister has been obtained.

(d) The moneys payable to the charity or association shall be not less than 30% of the gross proceeds of the moneys so collected or such percentage as may be approved by the Minister from time to time and shall be paid to the credit of a separate account in the name of the charity or association in a bank.

(e) Leaflets distributed relating to an appeal for support by a commercial undertaking shall contain the names and addresses of the charity or association and the commercial undertaking respectively and a statement showing the percentage of the gross proceeds which is to be paid to the charity or association.

35. Collection of moneys for publications. (1) Where any person makes an appeal for support and the appeal for support is made by means of the collection of moneys for the publication of any book, pamphlet, newspaper, programme, ticket or other publication for the charity or association and an agreement whether oral or in writing has been made between the charity or association and the person making the appeal for support whereby any person agrees to publish the said book, pamphlet, newspaper, programme, ticket or other publication without any cost or at a reduced cost to the charity or association, all moneys so collected, whether subscribed for advertisements to appear in or on the publication or donated towards the costs of publication, shall forthwith be paid without deduction therefrom to the credit of a separate account, in the name of the charity or association in a bank.

(2) The moneys for commission or expenses or other payments, including the cost of printing and publication, shall be paid out of the proceeds by cheques drawn on the separate account and not otherwise.

Such cheques shall be signed by at least two persons, one of whom shall be a member of the governing body of the charity or association for which the appeal for support is made.

(3) The moneys paid to any person as commission or other remuneration in consideration of his making the appeal for support shall not exceed 20% of the gross proceeds of the moneys so collected and the total of all moneys for commission or expenses or other payments, including the cost of printing and publication, shall not exceed 30% of the gross proceeds of the money so collected.

(4) No payment, whether by way of commission, salary or other emolument, shall be made to the person making the appeal for support, unless such payment is authorised by the governing body of the charity or association.

(5) The accounts for the appeal for support shall be kept by the charity or association and, pursuant to subsection (1) of section 31 of the Act, shall be such as to permit the preparation of statements of income and expenditure and assets and liabilities of the appeal for support.

PART IX—MISCELLANEOUS

36. Inspections and copies. (1) Any person desirous of inspecting any register or list kept under the Act or of inspecting any balance-sheet filed with the Under Secretary or of obtaining a list of registered charities or of associations refused registration or of obtaining an extract, copy or certified copy of any such register or list or of any certificates of registration or sanction or of the names and addresses of the president or chairman, secretary, treasurer, governing body or of the objects of the charity or association, the name and address of the bank handling the business of the charity or association, and the designation of the bank account or of the said balance-sheet shall make application to the Under Secretary, who may grant the desired permission or authorise supply of the list or the extract, copy or the certified copy subject to payment of fees in accordance with the following:—

for each inspection	\$1.00
for each copy or certified copy prepared by photographic or similar means, per page or sheet	50 cents
for each typewritten copy or certified copy, per folio of seventy-two words	30 cents
for each carbon copy or certified copy, per folio of seventy-two words	20 cents
list of associations refused registration	50 cents
list of charities	\$2.00

(2) Every charity, association and promoter shall make the financial statements in respect of the charity, association or promoter available for inspection whether by the public or members of the charity or association at all reasonable times upon payment to the charity or association or promoter of the inspection fee prescribed in subregulation (1).

37. Notification of change. Where any change occurs in any particular entered in any register kept under the Act, the secretary, treasurer, president, trustee, or other responsible officer of the charity or association shall, within one month of such change, notify the Under Secretary of such change.

38. Address for service. When the Minister grants, subject to any condition, an application for registration as a charity under the Act or sanctions any purpose to which Part III of the Act applies, he may impose as a condition the requirement that the said charity, or the association whose objects are a community purpose which applies for that purpose to be sanctioned, shall have an address within the State registered with the Under Secretary to which all communications and notices may be addressed.

39. Establishment of new branch or section. The central body of each charity registered under the Act and of each association whose objects are a community purpose which is sanctioned under the Act shall, within one month thereof, notify the Under Secretary of the establishment of each new branch or section.

40. Responsibilities of promoter and charity or association in relation to Quest. Where an appeal for support is by way of any competition which is called a Quest—

- (a) the promoter shall ensure that every competitor is made fully aware of the conditions under which the competition is being conducted and the prizes awarded; and
- (b) the charity or association shall ensure that the prizes awarded are in accordance with the conditions of the competition.

41. Return of office bearers. Where a copy of an income and expenditure account and balance-sheet is forwarded to the Minister pursuant to subregulation (9) of regulation 32 it shall be accompanied by a return of office bearers in Form No. 25 in the Schedule.

42. Prescribed person. For the purposes of paragraph (d) of subsection (1) of section 43 of the Act the Charities Officer, Department of Justice shall be a prescribed person. The term includes any person who for the time being occupies the office or performs the duties of the Charities Officer.

43. False advertising. (1) No person shall wilfully and falsely represent in any advertisement that he is conducting an appeal for support on behalf of any charity or association unless he is duly authorised in writing in that behalf by the governing body of that charity or association.

(2) No person shall make a statement or representation in an advertisement relating to an appeal for support on behalf of any charity or association which is false in a material particular.

44. Offence against regulations. A person guilty of an offence against any of the provisions of these Regulations shall, except where otherwise specially provided, be liable on summary conviction to a penalty not exceeding two hundred dollars or to imprisonment for a term not exceeding two months.

SCHEDULE**FORMS**

(Form No. 1)

Collections Act 1966-1973

(Regulation 6 (1))

APPLICATION FOR REGISTRATION

To The Under Secretary,
Department of Justice,
Brisbane.

I, (*Surname in BLOCK letters and Christian names*), of (*full address*), being the secretary of the association hereinafter mentioned and being duly authorised to make this application on its behalf, do hereby apply on behalf of (*full name of association for which registration is required*) for the registration of that association as a charity under and for the purposes of the *Collections Act 1966-1973*.

The following information is supplied:

The names and addresses of the President, Secretary and Treasurer are:

The names and addresses of the Trustees are:

The name, address and qualifications of the Auditor are:

The name and address of the Bank handling the business of the association is:

The title of the Bank Account is:

The names of the persons authorised to operate on the Bank Account and their respective office positions in the association are:

The localities or towns in which the association operates or intends to operate are:

The purposes of this association are already covered by the undermentioned charities (if any) operating in the said localities:

Date of conclusion of financial year is:

Accompanying this application are:

- (1) An up-to-date copy of the constitution, certified as a true and correct copy thereof by two members of the governing body of the association.
- (2) A copy of the resolution or minute of the proceedings of the association or governing body thereof approving the making of this application certified as a true and correct copy thereof by the two members of the governing body of the association referred to in (1) above.
- (3) A copy of the last balance-sheet or statement of the financial affairs of the association (where appropriate).
- (4) The consent in writing of the central body of the association (required only if this application is made on behalf of a branch or section of an association).

Dated at _____, this _____ day of _____, 19 _____.

Signature of applicant:

(Form No. 2)

Collections Act 1966-1973

(Regulation 7 (2))

LIST OF ASSOCIATIONS REFUSED REGISTRATION

Entry No.:

Name of Association: .

Date Registration refused: .

Objects of Association: .

Particulars of governing body: .

(Form No. 3)

Collections Act 1966-1973

(Regulation 7 (3))

CERTIFICATE OF REGISTRATION

No.:

I, _____, the Minister for Justice and Attorney-General for the State of Queensland, in pursuance of the provisions of the *Collections Act 1966-1973*, hereby certify that (*name of association*) is registered as a charity under and for the purposes of the Act.

Dated at Brisbane, this _____ day of _____, 19 .

Minister for Justice and Attorney-General.

If registration is granted subject to conditions, the conditions are to be set forth in the certificate.

(Form No. 4)

Collections Act 1966-1973

(Regulation 8(2))

REGISTER OF CHARITIES

No.	Association			Grant		Financial Year ended	Remarks
	Name	Purpose	Class	Date	Conditions		

(Form No. 5)

Collections Act 1966-1973

(Regulation 9 (1))

OBJECTION TO REGISTRATION

To The Honourable the Minister for Justice and Attorney-General,
Brisbane.

I, (*Surname in BLOCK letters and Christian names*), of (*full address*),

* being the secretary of (*full name of association*); and

* being duly authorised to lodge this objection on its behalf,

do hereby object to the registration of (*full name of association*) as a charity under and for the purposes of the *Collections Act 1966-1973* on the following grounds:—

The extent to which *I
*my association will be affected should the association be registered as a charity is:—

Dated at _____, this _____ day of _____, 19 .

Signature:

* Strike out if inapplicable.

(Form No. 6)

Collections Act 1966-1973

(Regulation 9 (2))

APPLICATION FOR REMOVAL

To The Honourable the Minister for Justice and Attorney-General,
Brisbane.

I, (*Surname in BLOCK letters and Christian names*), of (*full address*),
* being the secretary of (*full name of association*); and
* being duly authorised to make this application on its behalf,
do hereby apply for the removal of (*full name of association*), a charity
registered under and for the purposes of the *Collections Act 1966-1973* from
the Register of Charities on the following grounds:—

The extent to which *I am
*my association is affected by the registration of the
association as a charity is:—

Dated at , this day of , 19 .

Signature:

* Strike out if inapplicable.

(Form No. 7)

Collections Act 1966-1973

(Regulation 13 (1))

APPLICATION FOR SANCTION

To The Under Secretary
Department of Justice.
Brisbane.

I, (*Surname in BLOCK letters and Christian names*), of (*full address*), do
hereby apply for the grant of a sanction for the making of appeals for support
for the following purposes:

(*Here state fully the purposes required to be sanctioned*)

*We, whose names, addresses and signatures appear hereunder, being the
persons prepared to act as promoter of all appeals for support for these purposes,
hereby hold ourselves severally and collectively responsible to the Minister for
Justice for the satisfactory conduct of all appeals for support for these purposes,
and for the furnishing of all returns and other information required to be
furnished:—

Surname	Christian Names	Address	Signature

The following information is supplied:—

- (a) Appeals for support for these purposes ^{*will not be made} ~~*will be made~~ continuously.
- (b) A sanction for these purposes is desired for—
 *An indefinite duration of time
 *The period to (both inclusive).
- (c) The name and address of the Bank into which moneys raised by or resulting from appeals for support for these purposes is to be deposited is:
- (d) The title of the bank account is:
- (e) The names of the persons authorised to operate on the bank account are:
- (f) The localities or towns in which appeals for support for these purposes will be made are:

Where the purpose to be sanctioned comprises the objects of any association (a) and (b) below to apply.

(a) The following further information is supplied:—

- (1) The name of the association is:
- (2) The objects of the association are:
- (3) The names and addresses of the President, Secretary and Treasurer are:
- (4) The names and addresses of the Trustees are:
- (5) The name, address and qualifications of the Auditor are:

(b) Accompanying this application are:

- (1) An up-to-date copy of the constitution, certified as a true and correct copy thereof by two members of the governing body of the association.
- (2) A copy of the resolution or minute of the proceedings of the association or governing body thereof approving the making of this application, certified as a true and correct copy thereof by the two members of the governing body of the association referred to in (1) above.
- (3) A copy of the last balance-sheet or statement of the financial affairs of the association.
- (4) The consent in writing of the central body of the association (required only if this application is made on behalf of a branch or section of an association).

Dated at , this day of , 19 .

Signature:

(Form No. 8)
Collections Act 1966-1973
 (Regulation 14 (2))

SANCTION

I, _____, the Minister for Justice and Attorney-General for the State of Queensland, in pursuance of the provisions of the *Collections Act 1966-1973* do hereby sanction

(here insert purpose or purposes to be sanctioned)

- * being the objects of (*name of association*); and
- * being a purpose to which Part III of that Act applies, as a purpose for which any appeal or appeals for support may be made.

This sanction is in force—

- * Until revoked under and in accordance with the provisions of the *Collections Act 1966-1973*; or
- * For the period from _____ to _____ (both inclusive).

*The promoter or promoters of all appeals for support for these purposes is or are:

This sanction is subject to the following conditions:—

Dated at Brisbane, this _____ day of _____, 19 .

Minister for Justice and Attorney-General.

* Strike out if inapplicable.

(Form No. 9)
Collections Act 1966-1973
 (Regulation 15 (4))

REGISTER OF SANCTIONS

No.	Applicant	Purpose	Grant		Revocation		Financial Year ended	Remarks
			Date	Conditions	Date	Reason		

(Form No. 10)
Collections Act 1966-1973
 (Regulation 16 (4))

REVOCATION OF SANCTION

I, _____, the Minister for Justice and Attorney-General for the State of Queensland, in pursuance of the provisions of the *Collections Act 1966-1973*, do hereby revoke the sanction issued on the _____ day of _____, 19 , for

(here insert purpose or purposes sanctioned)

- * being the objects of (*name of association*); and
- * being a purpose to which Part III of that Act applied, as a purpose for which any appeal or appeals for support may be made as I am of the opinion that (*here insert reason for revocation*).

Dated at Brisbane, this _____ day of _____, 19 .

Minister for Justice and Attorney-General.

* Strike out if inapplicable.

(Form No. 11)
 Collections Act 1966-1973
 (Regulation 19 (1) (b))

AUTHORITY TO COLLECT FOR THE (*name of association*)

Mr.
 Mrs. (*name in full*), of (*address*), is hereby authorised to collect for the
 Miss
 abovenamed association on the _____ day of _____, 19____, at
 and in the manner set out hereunder:—

(*Manner of appeal to be inserted here*)

This authority is granted subject to strict compliance with the provisions of
 the *Collections Act 1966-1973* and the *Regulations* thereunder.

(Signature):

 (State in what capacity authority is given).

(Form No. 12)
 Collections Act 1966-1973
 (Regulation 19 (4) (a))

APPLICATION TO HAVE A DAY ASSIGNED FOR A DOOR TO DOOR APPEAL OR A
 STREET COLLECTION

To The Under Secretary,
 Department of Justice,
 Brisbane.

I, (*Surname in BLOCK letters and Christian names*), of (*full address*),
 hereby apply to have a day assigned for a

- * door to door appeal
- * street collection

and submit the following information in support of this application:—

1. Name and address of association on whose behalf application is made.	
2. Date and between what hours it is proposed to conduct collection.	
3. Proposed locality of operations	
4. Approximate number of collectors	
5. Object or purpose for which it is proposed to raise funds.	
6. Ratio of distribution, if for more than one object or purpose.	
7. Details of remuneration proposed to be paid in respect of services rendered in connection with the collection, stating rate of remuneration and to whom it is to be paid.	
8. Any further information in support of application ..	

Dated at _____, this _____ day of _____, 19____.

Signature of Applicant:

(Form No. 13)
 Collections Act 1966-1973
 (Regulation 19 (4) (b))

No.:

ASSIGNMENT OF DAY FOR *DOOR TO DOOR APPEAL
 *STREET COLLECTION

I, _____, the Minister for Justice and Attorney-General for the State of Queensland, in pursuance of the provisions of the Collections Act 1966-1973, hereby assign to (name of applicant), of (full address), the (date) on which a *door to door appeal may be made between the hours of _____ and _____ and within the locality of _____

This assignment is subject to strict compliance with the provisions of the Collections Act 1966-1973 and the Regulations thereunder.

(Further conditions (if any)):-

A statement of receipts and expenditure is to be furnished not later than one month from the close of the appeal.

N.B.—Where this assignment is for a street collection permission from the Commissioner of Police is also required.

Dated at Brisbane, this _____ day of _____, 19 _____.

Minister for Justice and Attorney-General.

* Strike out if inapplicable.

(Form No. 14)
 Collections Act 1966-1973
 (Regulation 23 (2))

REGISTER OF DEVICES

Name of Association	Description of Device	Date Right Assigned	Date of Alteration	Description of Alteration	Conditions	Remarks

(Form No. 15)
 Collections Act 1966-1973
 (Regulation 31 (1))

CASH BOOK

Dr.						Cr.				
Receipts						Payments				
Date	Receipt No.	Received from	Particulars	Details	Bank	Date	Paid to	Particulars	Cheque No.	Bank

NOTE:—The receipts and payments should be dissected under appropriate columns wherever practicable.

(Form No. 16)
Collections Act 1966-1973
(Regulation 31 (1))

PETTY CASH BOOK

Date	Receipts	Disbursements						
	Advance and Recoups	To Whom Paid	Particulars	Total	Dissection			
					Sundries	Stamps	Printing and Stationery	Travelling Expenses
	\$			\$	\$	\$	\$	\$

The Petty Cash Book will be kept on the Imprest System, the total of all amounts paid out being reimbursed from time to time.

(Form No. 17)
Collections Act 1966-1973
(Regulation 31 (1) & (2))

REGISTER OF RECEIPT BOOKS AND BULK TICKETS

Date Received	Name of Supplier	Book or Roll Numbers		To Whom Issued		Date Completed
		Commencing No.	Concluding No.	Date	Name and Address	

(Form No. 18)
Collections Act 1966-1973
(Regulation 31 (1))

POSTAGE STAMP RECORD

Date	Stamps Purchased		Date	Stamps Used		Detail	Totals
	Cash Book Reference	Amount		Name of Addressee	Address		
		\$				\$	\$

(Form No. 23)
 Collections Act 1966-1973
 (Regulation 31 (2))

REGISTER OF ASSETS

Date Purchased or Acquired	Description of Asset	Cost or Valuation	Disposed of—		
			Date	Manner	Consideration Received
		\$			\$

(Form No. 24)
 Collections Act 1966-1973
 (Regulation 32 (9))
 (Name of Association)

Ref. No.:

INCOME AND EXPENDITURE ACCOUNT FOR YEAR ENDED

19

Dr.	Expenditure		Income	Cr.	
	\$	\$		\$	\$
To Administrative Charges—			By Collections (gross)		
Salaries and Wages (administrative)			Less direct expenses		
Advertising			Entertainments, Functions, etc. (gross)		
Printing and Stationery			Less direct expenses		
Postages			Appeals (gross)		
Expenditure in furtherance of objects—			Less direct expenses		
Salaries and wages (non-administrative)			Art Unions (gross)		
Other (give details)			Less direct expenses		
Special and Capital Expenditure—			Donations		
			Government Aid or Subsidies		
			Municipal Aid or Subsidies		
			Members' Subscriptions		
			Patients' Fees or Contributions		
			Other Income—		
Balance (excess of Income over Expenditure)			Balance (excess of Expenditure over Income)		
	\$			\$	

BALANCE-SHEET AS AT , 19 .

Liabilities	\$	Assets	\$
Sundry Creditors		Cash on hand	
Bank Overdraft (as per Bank Certificate and Reconciliation attached)		Cash at Bank (as per Bank certificate and Reconciliation attached)	
Accrued Expenses		Sundry Debtors	
Mortgage		Invested Funds and Securities (As per back hereof)	
Loans or Advances (secured by)		Land and Buildings	
Special Funds		Plant	
Accumulated Funds (Excess of Assets over Liabilities)		Furniture and Fittings	
(SEE BACK HEREOF)		Prepaid Expenses	
Total	\$	Income accrued due	
		Total	\$

Audit Certificate.—I have examined the books, vouchers, and documents of the _____ and hereby certify that the above Income and Expenditure Account and Balance-sheet are in accordance therewith and are correct.

Auditor.

Date , 19 .

(For reconciliation of accumulated funds See Over)

RECONCILIATION OF ACCUMULATED FUNDS

Where the amount of Accumulated Funds appearing in the Balance-sheet differs from the amount stated for the preceding financial year, and the difference is not explained by the surplus or deficiency from the Income and Expenditure Account, an explanatory statement in the following form should be furnished.

Balance as per previous Balance-sheet	\$
Add. Excess income for year ended	\$
or,	
Deduct. Excess expenditure for the year ended	\$
	\$
Add. Capital adjustments (if any)	\$
(Detail in space below.)	
	\$
Deduct. Capital adjustments (if any)	\$
(Detail in space below.)	
Balance as per Balance-sheet over page	\$

DETAILS OF CAPITAL ADJUSTMENTS

DETAILS OF INVESTMENTS

With Whom Invested	Date of Maturity	Rate	Amount

(Form No. 25)

Collections Act 1966-1973

(Regulation 41)

RETURN OF OFFICE BEARERS

Ref. No.:

Particulars Relating to (*Name of association*) as at 19 .

NOTE.—This form should be filled in with BLOCK LETTERING, and returned to the address shown below, accompanied by:—

- (1) the annual income and expenditure account and balance-sheet (Form No. 24),
- (2) bank certificate,
- (3) copy of auditor's report,
- (4) copy of annual report,
- (5) certified copy of any alteration made to the constitution or rules.

Names and addresses of the other Members of the Governing Body should be furnished on the back hereof in the space provided.

President or Chairman—

Mr.
Surname: Mrs. Christian Names: .
Miss

Address: .

Secretary—

Mr.
Surname: Mrs. Christian Names: .
Miss

Address: .

Treasurer—

Mr.
Surname: Mrs. Christian Names: .
Miss

Address: .

Name and address of Bank handling the business of the Association:

The title of Bank Account(s):

Names of persons authorised to operate on the Bank Account:

(At least two signatories)

Name and qualifications of auditor. (Note.—Auditor must be a Public Accountant within the meaning of and registered under the *Public Accountants Registration Act 1946-1974* or a person authorised by the Minister for Justice and Attorney-General.)

Name	Address	Qualifications	Occupation

The Under Secretary,
Department of Justice,
Brisbane.

NOTE.—This form must be signed by the Secretary or some other member of the Governing Body of the Association.

(See Over)

NAMES AND ADDRESSES OF THE GOVERNING BODY
Do not include office-bearers already furnished.

Name	Address

TRUSTEES

Name	Address

PARTICULARS RELATING TO COLLECTORS

Name	Address	Salary	Commission (percentage)	Expenses Allowed

Signature (Secretary):

(If person submitting return is not Secretary, please state office.)

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