



Australian Evangelical Alliance Inc

Missions Interlink

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MEMBER ACCREDITATION STANDARDS

In addition to the Missions Interlink Standards Statement (2011), Missions Interlink Members must also comply with the following standards.

1. Members must be Australian organisations that:

- a) are located, resident and incorporated in Australia.
- b) are managed and controlled independently in Australia.
- c) have some staff (paid or volunteer) in Australia.

2. Member Financial Standards

The financial report of each Member shall be prepared annually in accordance with Australian Accounting Standards, and shall be independently audited, reviewed or examined in accordance with the statute under which the Member is incorporated.

Mission Interlink's preferred position is that the financial report of all members should be audited but as a concession to Members not required by law to be audited, at a minimum the financial report must be reviewed by an independent auditor in a manner compliant with the Australian Auditing Standards.

3. Governance and accountability structure

Members must have a board structure that provides for a demonstrated satisfactory composition that includes a majority of independent directors ie not staff or direct family, and an appropriate size and qualifications.

4. Tax Status

Members must meet the ATO requirements for endorsement as an Tax Concession Charity (TCC), or meet these requirements subject to being prescribed by Missions Interlink under Regulation 50.50.02 of the Income Tax Regulations 1997.