

ACNC Adviser Forum – Wednesday 19 October 2022

Deborah Jenkins, Acting ACNC Commissioner, opened the meeting with an Acknowledgement of Country and welcomed Members. Deborah reflected on her time as Acting Commissioner, outlining her focus on key areas that include “doing the basics brilliantly”, stakeholder engagement, consultation and raising visibility and the profile of the ACNC.

Agenda Item 2: Member discussion

Anna Longley, ACNC Assistant Commissioner General Counsel chaired a roundtable discussion on matters that impact charities and charity regulation, and how the ACNC can provide better support. These matters included:

- The way the ACNC assists and addresses issues that are raised throughout the year, including its collaborative approach, and its approach to applying the law in relation to the Commissioner’s Interpretation Statement: Public Benevolent Institutions (PBI CIS)
- Reviews of charities with DGR endorsement
- ACNC’s application of the External Conduct Standards
- CIS on Government entities
- Guidance on the ATO’s reporting requirements for self-assessing organisations in 2023-24
- Harmonisation of fundraising and substantive changes within the NSW regime.

Fridrich Housa, Deputy Technical Director, Australian Accounting Standards Board, updated members on the discussion paper *Development of Simplified Accounting Requirements (Tier 3 Not-for-Profit Private Sector Entities)*.

Anna advised Members that 33 submissions have been received in relation to the redraft of the PBI CIS and that workshops will be scheduled to discuss the submissions.

Agenda Item 3: Presentation of ACNC’s refreshed culture vision

Anna presented the recently refreshed ACNC Culture Vision Overview to Members. The Culture Vision is designed around a ‘One ACNC’ approach. It acknowledges the ACNC’s Regulatory Approach and incorporates the ACNC Stakeholder Engagement Framework. Members commented that it was clear that the purpose of the not-for-profit sector resonates with staff and is outlined in the Culture Vision.

Agenda Item 4: Discussion on operation of the Adviser Forum

Members were asked for feedback on the hybrid meeting experience and how to maximise participation and value of the Forum. Members said the ACNC is approachable and often assists with ad hoc queries. They appreciated the hybrid format of the meeting, although suggested that in-person meetings could be held in places other than Melbourne. Members did not generally support the introduction of a co-chair at meetings but did support publishing members’ names on the ACNC website and the ACNC continuing to communicate targeted and relevant information.

Agenda Item 5: Consultation on communication on reviews of DGR endorsed charities

Sallyann Stonier, ACNC Director Registration, led small group consultation with members regarding the ACNC's approach to engaging with DGR-endorsed charities that are subject to review. Members provided valuable feedback that included the need for the ACNC to perfect its communication, to always provide charities with clarification and to have considered and carefully scripted language to ensure charities understand the review process. Detailed feedback will be collated and distributed to members.

Agenda Item 6: Consultation on related party transaction reporting for Annual Information Statement 2023

Mel Yates, ACNC Director Corporate Services and Reporting & Red Tape Reduction, led small group consultation on the proposed questions about related party transactions that will be included in the Annual Information Statement (AIS) 2023. Members feedback was very useful in understanding what information charities will be able to provide to enable the ACNC to design the questions to best support charities.

Agenda Item 7: ATO – NFP Centre Update & key messages

Jennifer Moltisanti, Assistant Commissioner Not-for-profit Centre and Government, Australian Taxation Office (ATO) gave an overview of key messages, including issues that attract the NFP Centre's attention, such as charities operating for purpose, self-assessing income tax exemption and private and public ancillary funds; the new reporting requirement for self-assessed income tax exempt NFP entities; and the ATO's refresh of public advice and guidance. Jennifer also answered questions from Members relating to complex structures and the areas where they arise (larger NFP organisations).

Agenda Item 8: Treasury Update

Jacky Rowbotham, Assistant Secretary, Not-for-profits and Tax Administration Branch, Department of the Treasury provided an update on the following topics:

- Next week the Government will hand down the Federal Budget
- Harmonisation of fundraising
- Applications are open until 24 October 2022 for ACNC Advisory Board members.

Attendees:

Organisation	Representative
Add-Ministry Inc	Noel Harding
Arnold Bloch Leibler	Bridgid Cowling
Ashurst	Geoffrey Mann
Australian Audit	Robert Campbell
Australian Institute of Company Directors	Sean Dondas
Carroll & O'Dea Lawyers	Josephine Heesh
Chartered Accountants Australia and New Zealand (CA ANZ)	Melanie Scott
Corney & Lind Lawyers Pty Ltd	Simon Mason
CPA Australia	Ram Subramanian
Gadens Lawyers	Biljana Apostolova
Gilbert + Tobin	Elizabeth Lathlean
Governance Institute of Australia	Charles Dane
Governology Pty Ltd	Jonathan Casson
Grant Thornton Australia Ltd	Elizabeth Lucas

Herbert Smith Freehills	Alice Macdougall
HLB Mann Judd	Aidan Smith
Justice Connect	Amy Williams
LA Mayes Law	Lesleigh Mayes
Law Council of Australia	Seak-King Huang
Lewis Holdway Lawyers	Elizabeth Shalders
Macpherson Kelley	Sarah Johnson
Mills Oakley	Vera Visevic
Moores	Rebecca Lambert-Smith
NFP Legal and Governance Network	Elaine Leong
Not for Profit Accounting Specialists	Ellie Paterson
Paxton-Hall Lawyers	Paul Paxton-Hall
Platform Legal	John Altmann
Prolegis Lawyers	Jae Yang
Saward Dawson	Cathy Braun
The Tax Institute	Maria Lui
William Buck	Andrew Marks
Australian Accounting Standards Board	Fridrich Housa
Australian Taxation Office	Jennifer Moltisanti
Treasury	Jacky Rowbotham

Apologies:

Fowler Charity Law Pty Ltd	Mark Fowler
Hundt Law	Richard Hundt
Maddocks	Paul Ellis
Victorian Bar	Jennifer Batrouney