

MEETING NOTES: ACNC ADVISER FORUM - MAY 2025

Event date & time	7 May 2025, 9:30am – 2:00pm.
Location	ACNC Offices, 747 Collins Street Docklands VIC 3008

WELCOME

ACNC Assistant Commissioner Cate Bennett opened the meeting, sharing an Acknowledgment of Country. There were no apologies, or conflicts declared.

2025 ANNUAL INFORMATION STATEMENT (AIS)

Key points:

- The ACNC will not make substantive changes to the 2025 AIS. Users will notice there will be 2 new columns in the Responsible People (RP) table – to reflect the start and end date of an RP.
- To assist in data sharing with state and territory regulators, charities should include their Incorporated Association Numbers and/or Fundraising Licence Numbers when submitting their AIS.

ELECTION 2025: INSIGHTS FROM THE ACNC

Key points:

- Advocacy and campaigning can be a legitimate and effective way of furthering a charitable purpose. But to maintain eligibility for charitable registration it's important that charities avoid supporting or opposing political candidates or parties – which is not a charitable purpose.
- The ACNC sought to support charities to manage their obligations in the lead up to, and during the 2025 election period by:
 - Providing guidance and commentary in news items and the Commissioner's Column in The Charitable Purpose newsletter and running a social media campaign on all ACNC's channels.
 - Making detailed guidance and FAQs available on the ACNC's website ([charities, campaigning and advocacy & frequently asked questions](#)).
 - Responding to enquiries from charities made to the ACNC.
 - Releasing guidance via a podcast with the Advocate.
- The ACNC also undertook media monitoring during election period to maintain awareness of commentary on charity advocacy activities, and to identify any activities of concern.
- The ACNC received concerns about some charities' activities during the election period:
 - In 2025 less than 63 concerns about 18 charities were received – this is significantly less than in 2022 when we received 445 concerns about 38 charities undertaking political advocacy activities.
 - Concerns received in 2025 were focused on charities supporting and opposing political parties via distribution of hardcopy materials or via social media posts.
 - These observations suggest that charities' awareness of the rules about advocacy and elections has increased since the last election, which the ACNC is pleased to see.
- To complement the proactive education the ACNC undertook, the ACNC also:
 - Sought to engage with charities quickly via phone calls where concerns had been raised - seeking to understand what charities were doing and aiming to provide advice on how concerns around compliance with the ACNC's obligations could be avoided.

- Audited instances where charities had made donations to political parties (reported on the AEC's transparency register) and engaged with those charities to understand the nature of any donations and provide regulatory advice around this issue where relevant.

CONSULTATION: TEMPLATE CONSTITUTION FOR COMPANIES LIMITED BY GUARANTEE

Key points:

- The ACNC provided a high-level overview of the Template Constitution for Companies Limited by Guarantee, which was released for consultation in late March 2025.
- Forum members discussed feedback about:
 - The approach to providing information on the template to users the ACNC assumes will often not be lawyers / may be unfamiliar with corporation's law.
 - The absence of subclause numbering in the draft template.
 - Standard gift clauses / DGR revocation clauses (and how the ACNC and ATO may work together to implement Tax Ruling 2019/6).
 - The inclusion of clauses concerning Annual General Meetings.
 - The approach of promoting technology neutral governance advice.

CONSULTATION: COMPLEX STRUCTURES GUIDANCE

Key points:

- The ACNC spoke to Forum Members about complex structures, which was announced as a compliance focus from 2024-25. Feedback was sought from Forum Members on new draft guidance note being prepared to assist charities to understand why complex structures can be of concern for the ACNC.
- Forum members discussed feedback about:
 - How the best interest of a charity is considered by the ACNC when considering purpose-based governance and complex structures.
 - The intention of the guidance – which is that it is not a technical document like a Commissioner's Interpretation Statement but instead provide general guidance to charities' RPs.
 - The importance of ensuring that the ACNC's approach to complex structures is right sized for different charities operating in different contexts, and that this is clear for charities.
 - Whether charities operating with common boards should be advised to hold separate meetings and prepare separate meeting minutes for each entity within a complex structure or not.
 - The challenges of managing conflicts of interest for directors on common boards.

UPDATE FROM THE ACNC COMMISSIONER

Commissioner Sue Woodward AM thanked Adviser Forum Members for attending in person and provided an update on the ACNC's recent focus areas.

Key points:

- **Self-assessing income tax exemption reforms (SAITE):** With the ATO's deadline of 31 March for not-for-profits to self-assess their eligibility for income tax exemption, the ACNC observed an increase in enquiries to the ACNC during March. The ACNC received 687 applications for charity registrations in March, higher than the same time last year. Since the SAITE reforms were introduced, the ACNC has received 5,130 applications for registration that are believed to be SAITE-motivated.
- **Compliance focus during the 2025 federal election:** The recent election provided an opportunity for the ACNC to balance our role in providing proactive support and education to charities, with compliance activities regarding the rules around charity advocacy.

- **Stakeholder Engagement:**

- Commissioner Sue Woodward AM and Director of Advice, Education & Public Affairs are travelling to the Northern Territory in the week beginning 19 May 2025. While in Alice Springs and Darwin, Sue and Rachel will connect with local charities and collaborate with colleagues from Office of the Registrar of Indigenous Corporation, the ATO, the Northern Territory Government and the Australian Securities and Investments Commission. Together they will present at the at the Charity and Not-for-profit Regulation Forum: Building a Better Future Together.
- Alongside the Department of Education, the ACNC was pleased to convene a group of 25 representatives from across the non-government school sector in May to better understand the operating context, challenges and emerging issues for these types of charities.
- The ACNC continues to enjoy regular connection with international regulators (including representatives from the UK, Ireland Canada, NZ, Singapore, and the US) at both Commissioner and operational staff level.

UPDATE FROM THE ACNC'S LEADERSHIP TEAM

Further to the Commissioner's update, the ACNC's Directors briefed the Adviser Forum Members on their Directorates' recent focus areas.

Key points:

- **Registration:** The ACNC received 687 applications for charity registration in March 2025. 60% were SAITE motivated (and 36% were managed via bulk lodgement processes). Queue wait time are at six weeks currently.
- **Compliance:** Findings from the ACNC's reviews on charities with complex structures, newly registered charities and cyber risk management are due to be finalised also on 30 June 2025, which will be reported back at the *ACNC Governing for Good Forum* in July 2025.
- The ACNC is also reviewing its Regulatory Approach Statement and will seek feedback through consultation in coming months.
- **Advice, Education & Public Affairs:**
 - In April the ACNC sent 821 double defaulter charities a notice of intention to revoke charity registration (NOIR). The ACNC proactively called charities identified as double defaulters before taking this step – which saw the list of intended NOIR recipients reduce from around 1,600 to 821.
 - Recent updated or new materials published on the ACNC website includes:
 - [Statement of Commitment to Aboriginal and Torres Strait Islander peoples](#)
 - [Artificial intelligence \(AI\) transparency statement](#)
 - [Companies limited by guarantee](#)
 - [Who can apply to be registered?](#)
 - [De-identified registration decision summary – incidental or ancillary purposes](#)
 - [Internal dispute resolution and disciplinary procedures](#)
 - [Charities, campaigning and advocacy](#)
 - [2025 federal election: Insights into political advocacy concerns raised](#)
- **Reporting, Red Tape Reduction & Corporate Services:** New South Wales published [its implementation plan for the National Fundraising Principles](#) on 31 March 2025.
- **Legal & Policy:**
 - The suite of template constitution for companies limited by guarantee documents discussed earlier in the forum remained open for feedback until 9 May 2025.
 - Previous consultation on a draft Decision Impact Statement regarding Equality Australia Ltd and updates to the Commissioner's Interpretation Statement regarding Public Benevolent Institutions had closed in March. Feedback received was useful and being worked through by the ACNC.

ADVISER FORUM MEMBERS DISCUSSION

With an open floor for comments and questions, Adviser Forum Members discussed the following themes and issues:

- Promotion of the Charity Passport across government agencies.
- Opportunities for further red tape reduction that would benefit the sector.
- The availability of non-binding advice from the ACNC in certain circumstances.
- The AASB's proposed Tier 3 reporting framework for charities, and the impact on charities that currently prepare special purpose financial statements.
- The specific listing of charities in the tax law as eligible for deductible gift recipient endorsement.
- Cybersecurity.

UPDATE FROM THE DEPARTMENT OF THE TREASURY

Representing the Department of the Treasury, Pete Robjnt provided an update to Adviser Forum Members.

Key points:

- Guidance on the Community Charity Deductible Gift Recipient Framework was published earlier in 2025, and available via the Department of the Treasury's website.

UPDATE FROM THE AUSTRALIAN TAXATION OFFICE

Representing the Department of the Treasury, Jennifer Moltisanti provided an update to Adviser Forum Members.

Key points:

- A range of guidance for charities is available on the ATO's website (per references on slides distributed to Forum members).
- Advisers were encouraged to remind not-for-profits they may be aware had not yet have submitted a SAITE return to do so as soon as possible.