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**THE 25<sup>TH</sup> ANNUAL CHURCH &  
CHARITY LAW SEMINAR  
November 8, 2018**

**WHAT IS HAPPENING IN CHURCH  
AND CHARITY LAW IN  
AUSTRALIA?: SHARING IDEAS  
FROM DOWN UNDER**

**By Murray Baird, B.A., LL.B., FAICD  
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## What is happening in Church and Charity Law in Australia? : Sharing ideas from Down Under

25th Annual Church and Charity Law™ Seminar  
Thursday November 8, 2018  
Murray Baird  
Assistant Commissioner General Counsel  
Australian Charities and Not-for Profits Commission



- New independent agency
- Separate from Australian Taxation Office
- Dedicated focus on the needs of the sector

### OBJECTS



### RELATIONSHIP WITH REVENUE



- Co-located
- Independent
- Respect for boundaries
- Seamless for Customers

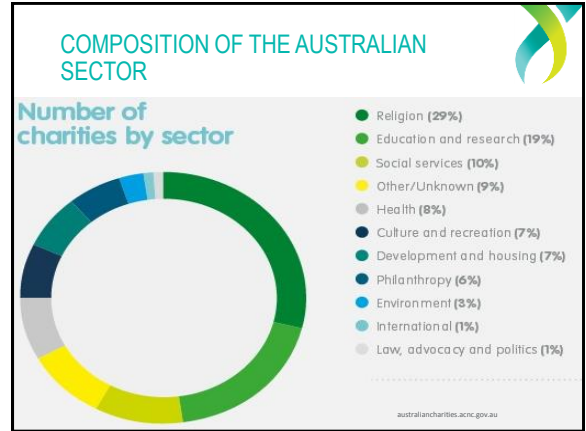
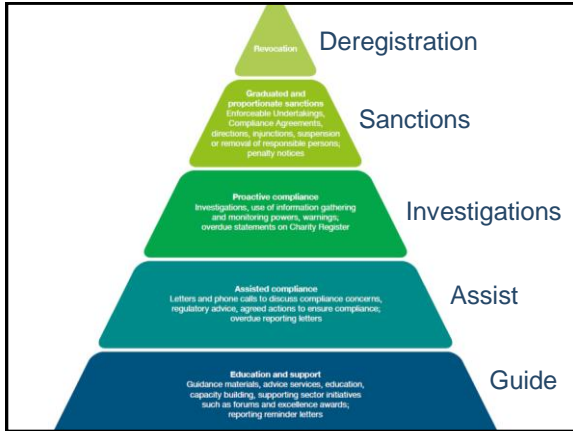
### WHAT THE ACNC DOES

- Registers new charities
- Maintains a charity register
- Regulate charities (reporting and compliance)
- Provides advice, guidance and education
- Reduces red tape for charities

### FRIEND OR FOE?

“The ACNC begins with a presumption that charities act honestly and prudently. However, we will take decisive action when a charity acts dishonestly and puts public trust and confidence at risk.”





### What ACNC expects from Charities

- Maintain **charity status**
- Keep **records**
- **Report** annually (AIS)
- **Notify** of changes
- **Comply with** Governance Standards

### BASIC RELIGIOUS CHARITIES

- Purely religion without welfare, education etc.,
- No Governance Standards;
- No financials
- Royal Commission into institutional abuses;
- Five year review of ACNC legislation

### ADVOCACY

- Charities can express views to further charitable purpose;
- Debate on issues is fundamental to our democracy;
- No purpose of support or opposition for political party or candidate

### CHARITIES AND POLITICAL ADVOCACY

- Aid/Watch (2010) – “campaigning for change in the way overseas aid is delivered by advocating change in government activity and policy”
- “...there is no general doctrine which excludes from charitable purposes “political objects”.
- “the generation of public debate concerning the efficiency of foreign aid directed to the relief of poverty itself is a purpose beneficial to the community.
- agitation for legislative and political changes is implicit in the system of law and constitutional processes ”

COMMERCIAL ACTIVITIES

- Word Investments  
2008 – Funeral  
Business as  
Fundraiser for Bible  
translation;
- Raising funds for a  
charitable purpose  
is part of the  
purpose;



Thank you.

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