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14 February 2013

Manager Philanthropy and Exemptions Unit Indirect, Philanthropy and Resource Tax Division The Treasury

By email: <u>nfpreform@treasury.gov.au</u>

Dear Sir/Madam,

Re: Draft Financial Reporting Requirements Regulations For The ACNC

The Australian Blindness Forum acknowledges the ongoing consultation from Australian Government and Treasury, as it seeks to improve the systems and processes in which Australian Not-For-Profits (NFP) operate, thus ensuring enhanced resource allocation towards delivery of services. ABF therefore welcomes the opportunity to provide comment on the Australian Charities and Not-for-profits Commission - Draft Financial Reporting Requirements Regulations.

Members of ABF represent the full spectrum of entities from small to large. The blindness and vision impairment sector, which ABF represents, is primarily supported by philanthropy, with member organisations receiving, on average, up to 30% funding through local, state / territory or federal government. Some members receive substantially less than this. As a result, our membership is keenly focussed on ensuring that valuable resources are directed predominantly towards service provision, whilst remaining committed to the principles of accountability and transparency.

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A number of our membership, in accordance with their structure, funding arrangements, or governance arrangements are already required to have their financial reports audited annually, and to adhere to appropriate accounting standards.

It is the view of ABF that reporting across all entities should be standardised, in order to ensure clarity of comparison. Whilst it is recognised that many smaller organisations suffer from limited resources, it is imperative that collection of financial data is consistent in order to provide an accurate understanding of the sector and meaningful comparison of organisations, regardless of size. Without having yet seen the Annual Information Statement, it is impossible to comment on whether or not this document will facilitate consistency in reporting across the sector.

Thank you for the opportunity to provide comment on these important reforms.

Yours sincerely

Dan English Chairman

AUSTRALIAN BLINDNESS FORUM

ABOUT THE AUSTRALIAN BLINDNESS FORUM

The Australian Blindness Forum (ABF) was formed in 1992 and is funded solely by its members. The ABF is an Australian public company limited by guarantee and governed by a Board of Directors.

ABF exists to:

- Encourage exchange of information between members.
- Exert influence on government policy development.
- Enable blindness sector representation, both nationally and internationally.
- Enable Australia to facilitate its membership of the World Blind Union.
- Encourage and promote the development and equity of the level of services throughout Australasia.

Membership of ABF is open to any organisation that has as its primary objects, the provision of services to people who are blind or vision impaired; or whose activities are substantially connected with the welfare of people who are blind or vision impaired; and those whose activities are substantially related to the prevention of blindness.

ABF combines the voice of people who are blind and vision impaired with that of the specialist service providers across the sector. As Australia's representative to the World Blind Union, the ABF has strong connections with the international blind and vision impaired community.

ABF is represented in every state and territory of Australia and all major organisations providing services to Australians who are blind or vision impaired are members of ABF.

ABF is the peak body representing rehabilitation in the blindness sector.

Signatories to this submission are the following members of ABF:

Association for the Blind WA

Australian DeafBlind Council

Blind Citizens Australia

Blind Citizens WA

Blind Sports Australia

Blind Welfare Association of SA

Canberra Blind Society

AUSTRALIAN BLINDNESS FORUM

CanDo4Kids

CBM Australia

Guide Dogs NSW/ACT

Guide Dogs Queensland

Guide Dogs Victoria

Macular Degeneration Foundation

Royal Guide Dogs Tasmania

Royal Institute for Deaf and Blind Children

Royal Society for the Blind of South Australia

Vision Australia