



**To:** Manager  
Philanthropy and Exemptions Unit  
The Treasury  
Langton Crescent  
PARKES NSW 2600

9 December 2011

**By Email:** [nfpreform@treasury.gov.au](mailto:nfpreform@treasury.gov.au)

Dear Manager,

**Re: “The Definition of Charity” consultation paper October 2011.**

GoodStart Early Learning (formerly GoodStart Childcare) is a not for profit public company founded by the Brotherhood of St Laurence, The Benevolent Society, Social Ventures Australia and Mission Australia. GoodStart’s vision is for Australia’s children to have the best possible start in life. As the largest provider of early learning in the sector, GoodStart is in a privileged position to help ensure high quality, inclusive, early learning environments are accessible for all Australia’s children to thrive.

The company’s constitution states that its object is to conduct and operate a non-profit early learning and child care service solely in furtherance of charitable purposes. GoodStart is endorsed as a tax concession charity with the ATO.

GoodStart welcomes the introduction of a new national statutory definition of “charity”.

GoodStart writes to express its support for the submission to the Treasury submitted by the Community Counsel for Australia (CCA) and supports and adopts the recommendations in the CCA submission.

As the CCA notes, the modern context within which many charities and not for profit organisations operate has in recent years moved to have a greater focus on early intervention, social inclusion, innovation and place-based programs and responses, which antiquated common law definitions do not adequately contemplate.

In determining charitable purposes GoodStart does not support the development of an “exclusively charitable purpose” as the key determinate. As outlined in the CCA submission a dominant purpose test would be sufficient to determine the core rationale of the entity, whilst allowing charities to have incidental and ancillary purposes to support their dominant and primary purpose. The strict application of an exclusive purpose test

may lead to the ineligibility of an organisation to charitable status due to incidental activities, which may in fact support their dominant purpose.

Goodstart congratulates the Australian Government on their commitment to achieve greater uniformity between the Commonwealth and State and Territory governments on the regulation of charities and not for profit organisations and looks forward to the introduction of a clear framework to reduce the compliance burden and provide certainty for the not for profit sector.

Yours faithfully

Gavin Bartlett  
General Counsel