

Statement of Intent

In January 2024, the ACNC received a [Statement of Expectations](#) from the Assistant Minister for Competition, Charities and Treasury.

This Statement of Intent articulates how the ACNC will meet these Expectations.

The role of the ACNC

1. From supporting people escaping domestic violence to protecting endangered wildlife, charities play a unique role in building a sense of community and connectedness across Australia. Some work overseas, delivering humanitarian aid and services.
2. Registered charities have charity-specific obligations as well as requirements to comply with the general laws and obligations applicable to businesses. Typically, charities have fewer financial resources and rely heavily on the goodwill and commitment of volunteers – our data highlights that most operate on minimal revenue and without paid staff.
3. As the independent Commonwealth regulator of charities, the ACNC is responsible for registering new charities, as well as administering the national regulatory framework for around 60,000 existing charities. We do not regulate not-for-profit organisations that are not registered charities.
4. Our free online Charity Register – containing key details about registered charities – is at the heart of what we do. The Register:
 - allows volunteers, the public and donors to find charities to support
 - can be used by charities to identify like-minded charities to collaborate with
 - allows State, Territory and Commonwealth government agencies to easily access charity information, reducing the need to contact charities to ask for the same information
 - is used by media, researchers and the public to find information on charities and to better understand the sector.
5. The ACNC plays a key role in supporting the charity sector, ensuring that it continues to inspire confidence and respect. We recognise current issues facing the charity sector, including:
 - cost-of-living pressures that affect demand and the costs of operating
 - labour shortages which make it more difficult and expensive to attract and retain the right staff
 - cybersecurity and privacy risks
 - the cumulative impact of regulatory reforms that affect charities.
6. We are committed to supporting charities understand and meet their ongoing ACNC obligations. We don't hesitate to act where there is a risk to the public or serious wrongdoing (outlined in our [Regulatory Approach Statement](#)).
7. We work with all levels of government to reduce red tape and minimise regulatory burden for charities, sharing our data and regulatory insights to build understanding of the sector's contribution and needs, and to inform policy development.

How we will contribute to the Government's priorities and objectives

8. Our four priorities align with the Government's expectations. These priorities are:

- The Charity Register
- Supporting Charities and Building Capability
- Maximising the use of ACNC data
- Organisational capability.

The Charity Register

9. We are committed to ensuring that the Charity Register is up to date, accurate and complete.

10. To achieve this, we will continue our [reviews of charity entitlement of DGR endorsed charities, monitoring and enforcement activities](#) and data integrity work (such as removing those who persistently fail to meet their reporting obligations via our [double defaulter process](#)).

Supporting Charities and Building Capabilities

11. With over half of charities being entirely volunteer run, we know we need to provide clear guidance to support busy people who often have other jobs and responsibilities. We focus on promoting good governance and working in partnership with peak bodies and professional and sector-based service providers to support charities. We draw on the experience and expertise of a broad range of stakeholders when developing or updating guidance, whether it be interactive checklists, webinars, online learning products or videos.

12. We will publish [deidentified reasons for decisions](#) to accept or refuse applications for registration that may provide educational benefit to the sector and build understanding of how the ACNC applies the law.

Maximising the use of ACNC data

13. We hold significant longitudinal data on Australia's charities which is a critical asset for the sector, the public and governments. We are committed to sharing this asset and our insights as widely as possible to help inform the public, government and donors about the sector.

14. We publish an annual [Australian Charities Report](#) based on Annual Information Statement data and we draw on our data in our [submissions to Government](#) (examples include our submissions to the Department of Social Services' Blueprint Expert Reference Group and the Productivity Commission's Philanthropy Inquiry).

15. As part of our 'report once, use often' framework, we have established data sharing arrangements with State, Territory and Commonwealth agencies. We will continue to share our data to assist the implementation of the National Fundraising Principles and the deemed cross-border fundraising recognition model.

Organisational capability

16. To achieve our purposes, we are committed to continuous improvement and equipping our staff with the tools, systems and processes they need to achieve our priorities effectively and efficiently. This will ensure that we remain a risk based and data driven regulator.

17. This is reflected in our [Culture Plan](#) and our [Diversity, Equity and Inclusion Statement of Commitment](#), which support an engaged and capable workforce that comes together as 'One ACNC'.

Relationships with stakeholders

18. We are committed to working with stakeholders to deliver our vision and purposes. As part of our commitment to ongoing improvement, we have embedded the Government's three principles of better practice when working with our stakeholders.
19. We will maintain an open relationship with the charity sector to gain a greater understanding of charities' points of view and ensure we make informed decisions about how we meet our objects. Our key consultation mechanisms include the [Adviser](#) and [Sector Forums](#), our [Consultation Group](#) as well as the [ACNC Advisory Board](#).
20. When making decisions, we will be [open and provide stakeholders with a chance to be heard](#).
21. We will continue to work closely with State, Territory and Commonwealth agencies (including Treasury and the Australian Taxation Office (ATO)) to share our expertise and insights.

Governance and accountability

22. The Commissioner of Taxation is the accountable authority for the ACNC and we regularly provide updates at the ATO's Audit and Risk Committee. We have also established our own Performance, Audit and Risk Committee with an independent chair as part of our commitment to being a better practice regulator.
23. We have an important relationship with the ATO, and we gain efficiencies by sharing many back-office services including employee support services (our staff have the benefits of being ATO employees).
24. We continue to work closely with the Commissioner of Taxation, with active engagement at Commissioner level as well as a productive exchange across all our functions and where our work intersects. For example, the ACNC and ATO continue to work closely on the [ATO's Self-assessing Income Tax Exempt Reforms](#).
25. We are committed to acting in accordance with the *Public Governance, Performance and Accountability Act 2013* and policies of the Government.