

**John Church**

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The Chairperson  
House Standing Committee on Economics.  
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Dear Committee Members,

Thank you for the opportunity to make a submission on your inquiry into the Australian Charities and Not-for-Profit Commission (Consequential and Transitional) Bill.

It is difficult to understand why the matters contained therein are set out in another Bill. In view of the purpose of this legislation it seems unnecessary and confusing to have 2 Bills. There appears to be no rational reason to require separate legislation it again adds to the complexity of the concept of this legislation.

**Section 6**  
**Religious Institutions**

This section creates another definition for parties to consider. It is not clearly defined in the other legislation you are considering the definition there is "Basic Religious Charity" This definition just creates interpretation problems again. This legislation should be carefully re-written for clarity. It may be an attempt to get over the discriminatory provisions of the other legislation but it clearly adds to complication.

**Section 10**  
**Substituted accounting periods.**

Many small charities rely on auditors/accountants to provide free or concessional services as part of their own pro-bono contribution to these bodies yet the aim of this legislation is to enforce this work to be done over the busiest time of the year. My question is why should it be aimed at persuading charities to impose additional obligations on these parties? The substitution process is complicated and seems unnecessary in practical terms. It would also enable the Commission to carry out its work over a longer period and would I suggest provide operational efficiency. I note The Australian Securities Commission allows annual returns to be filed/completed on the anniversary of a company's incorporation a practice that I believe adds to efficiency and would not impose an additional burden on the parties and the Commission.

Again I do not have the time or resources to examine this Bill further.

Yours faithfully,

John Church  
19<sup>th</sup> July, 2012