

Doxa Youth Foundation ABN 28 005 056 262
Ground Floor Suite 2 355 Spencer Street
West Melbourne Vic 3003
PO Box 13121 Melbourne Law Courts Vic 8010
P: 03 9328 8100 F: 03 9328 8045
E: info@doxa.org.au W: www.doxa.org.au

20 January 2012

The Manager
Philanthropy and Exemptions Unit
Personnel and Retirement Income Division
The Treasury
Langton Crescent
PARKES ACT 2600

Dear Sir/Madam

Exposure Draft – Australian Charities & Not-for-profits Commission Bill

On behalf of DOXA Youth Foundation I make three comments on the Exposure Draft of the proposed Bill.

10-55 Revoking registration

Prior to revoking the registration of a registered entity, it should be a requirement that the Commissioner gives notice to the entity that he proposes to revoke it and gives the entity time to remedy the non-compliance which has caused the Commissioner to form that view or, in any event, give the registered entity an opportunity to respond to the Commissioner's view point.

10-62 Notice to registered entity to show cause

Sub-section (1) provides that the Commissioner may give a written notice to the registered entity if the Commissioner believes on reasonable grounds that a registered entity is not entitled to be registered.

DOXA submits that the word 'may' should be amended to 'must' so if the Commissioner does believe a registered entity is not entitled to be registered a Commissioner must give a written notice to the registered entity. That amendment would be consistent with the wording of 143-125(7) on page 59 of the Exposure Draft.

210-10 Small, medium and large registered entities

DOXA submits that the threshold of revenue of \$1 million set out in 210-10 (2) is far too low. It means that every registered entity with revenue of more than \$1 million, is a large registered entity.

DOXA does have revenue of more than \$1 million but less than \$2 million. If the threshold of \$1 million remains it means that, as a large registered entity, DOXA will be treated in exactly the same manner as entities such as The Red Cross, The Salvation Army, Vision Australia and other significant charities with revenues in excess of \$100 million.

It is not clear what the reason for the distinction between medium and large registered entities is, given the provisions of Division 55, although 55-85 does give the Commissioner power to require a particular class of registered entities to prepare an additional report.

DOXA is not concerned about the financial reporting requirements as it now prepares accounts as required by the accounting standards and has those accounts audited. DOXA's concern is that in the future it may be required to provide further information which is required of the \$100 million plus not for profit.

Consideration should be given not only to raising the \$1 million threshold but to introducing a number of classes of registered entities in revenue bands so that similar sized entities are treated in the same manner.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Kirsten Bickendorf', with a large, stylized flourish extending to the right and a horizontal line underneath.

Kirsten Bickendorf
Chief Executive Officer