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28 August 2008

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Senate Economics Committee
Department of the Senate
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Submission to the Inquiry into the Disclosure regimes for charities and not-for-profit organisations:

- a. the relevance and appropriateness of current disclosure regimes for charities and all other not-for-profit organisations;*
- b. models of regulation and legal forms that would improve governance and management of charities and not-for-profit organisations and cater for emerging social enterprises, and;*
- c. other measures that can be taken by government and the not-for-profit sector to assist the sector to improve governance, standards, accountability and transparency in its use of public and government funds.*

International Fund for Animal Welfare (Australia) Pty Ltd (IFAW) is the Asia Pacific regional office of the International Fund for Animal Welfare, an international organisation which works to improve the welfare of wild and domestic animals throughout the world by reducing commercial exploitation of animals, protecting wildlife habitats and assisting animals in distress. IFAW seeks to motivate the public to prevent cruelty to animals and to promote animal welfare and conservation policies that advance the well-being of both animals and people.

IFAW fundraises nationwide in Australia for Australian and international projects. IFAW is registered to fundraise in all states and territories (with the exception of the Northern Territory and Western Australia which do not require registration).

IFAW is pleased to have the opportunity to respond to the Inquiry into the Disclosure regimes for charities and not-for-profit organisations and welcomes this as an opportunity to encourage the Australian Government to develop international best practice in this area.

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IFAW supports the establishment of an independent body such as an Australian Charities Commission, and recommends that accounting standards are developed for the not for profit sector. IFAW also recommends that consideration be given to developing a specific section in the Incorporation Act to deal with not-for-profit organizations.

IFAW's concerns are:

- The inconsistency of legislations across the nation, in relation to both fundraising activities and reporting to each state department.
- The lack of compatible reporting requirements between the states.
- The danger of grouping all not-for-profit organisations in the same category irrespective of their size and function.

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There is currently no nationwide framework of laws and standards that promote transparency for charities to disclose their use of public and government funds. The absence of uniform disclosure requirements makes it more difficult for individuals to compare charities and make informed decisions.

For further information or to discuss this submission please contact Judith deGroot, Operations Manager, IFAW Asia Pacific on jdegroot@ifaw.org or by phone on 02 9288 4973

Erica Martin
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