

Submission to the Australian Charities and Not for Profit Commission (ACNC) Review:

I understand churches are exempt from providing an annual financial statement to the ATO. If this is the case, in the interests of fairness and transparency I would like to see all churches now compelled to do so, the same way every other not for profit charity is currently obliged.

As for the church claiming this is an onerous task, if, for example, a local citizen can hold down full time employment yet make time in his leisure to complete a simple financial statement on behalf of the local basketball club he administers, the church, with it's considerable staff of full time employees, should likewise be able to do the same. Churches should be as accountable as any other not for profit organisation.

This should not be an onerous task – if churches can take, store, bank and spend the pennies, they will already know the extent of any finances they control at any given time. If they do not, then they are unfit to manage monies so graciously donated by their congregations, and should no longer be permitted to do so.

I thank you for considering my submission.

Roxanne Waller