



Australian
Charities and
Not-for-profits
Commission



2023–24 Corporate Plan

Covering the period 2023–24 to 2026–27

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DE-57315

Message from the Commissioner

I am excited to present the 2023–24 Australian Charities and Not-for-profits Commission (ACNC) Corporate Plan, my first as Commissioner.

The Corporate Plan sets out our purposes, activities and vision. Importantly, it details how we will measure our performance.

We set measures in accordance with the requirements of the *Public Governance Performance and Accountability Act 2013* (PGPA Act), and to ensure Parliament, the public and our stakeholders understand our purpose, functions, strategic priorities and role.

This year we have updated our strategic priorities and changed our performance measures to better reflect the work we do. New measures have been added to capture the breadth of the work we will undertake to achieve our purposes, and for existing measures, we have been more specific about how we will hold ourselves accountable.

It is critical to have clearly defined measures to demonstrate our impact and the results we expect to achieve. Our rationale for the changes is explained in the plan – essentially, these changes will enable us to track our performance with more clarity, nuance and detail.

We know from the recently published Australian Charities Report 9th edition that the sector is robust and resilient – donations and revenue have increased, and charities have substantial assets, but expenses have also increased, and volunteer numbers have continued to fall.

As a regulator we recognise that the operating environment for charities has changed and has become increasingly volatile.

Charities' work is affected by local and global events – including cost-of-living pressures that affect demand and the costs of operating, and labour shortages which make it more difficult and expensive to attract the right staff.

Global challenges can include attacks that test cybersecurity capability for a sector that often holds sensitive personal information.

I am acutely aware of the cumulative impact of regulatory reform on charities.

These include potential changes to privacy obligations and financial reporting obligations, as well as the new requirement for charities to report to the ACNC on transactions with related parties.

Charities have many of the same obligations as other organisations and businesses but often fewer resources. The majority operate on minimal revenue, and half of all charities operate without paid staff. We play a role in making other regulators aware of the impact proposed changes will have on charities.

This corporate plan covers the reporting periods of 2023–24 to 2026–27 and outlines how the ACNC will measure and assess our performance. It encapsulates our commitment to the public and charities: to ensuring public confidence, to helping charities stay on track, to collating and sharing charity data, and to delivering on government initiatives that relate to charities.

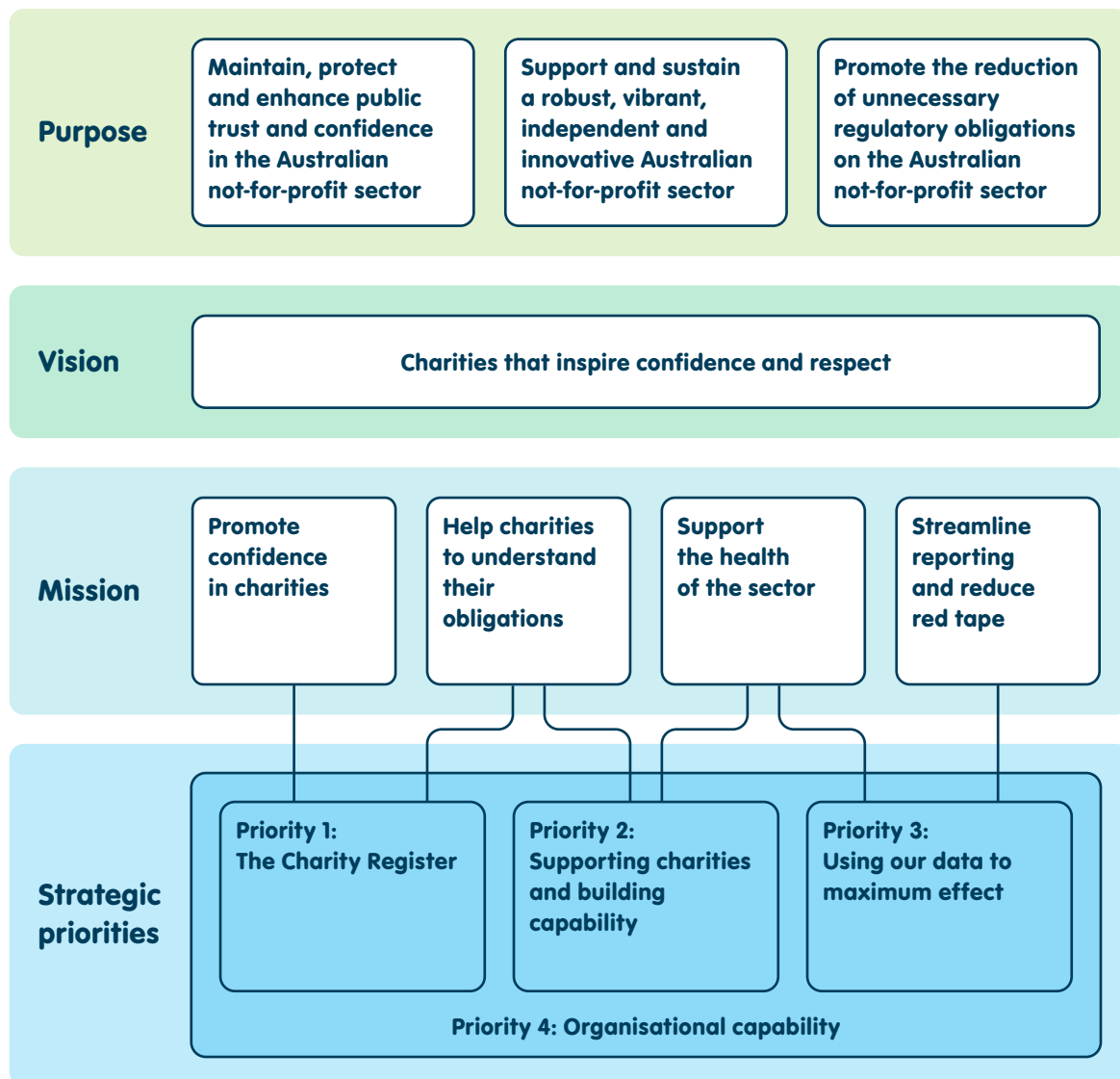
Sue Woodward AM
ACNC Commissioner

Purposes and key activities

The ACNC is established under the *Australian Charities and Not-for-profits Commission Act 2012* (Cth) (ACNC Act) as the independent regulator of charities at the Commonwealth level.

The statutory functions and regulatory powers of the ACNC Commissioner are set out in the ACNC Act, the *Charities Act 2013* (Cth) and accompanying regulations.

We measure our performance against four strategic priorities that help us achieve our purposes.



Our key activities and how they relate to our purposes	Relevant purposes	Relevant strategic priorities	Associated performance measures
Maintaining a public register of Australian charities	1, 2, 3	1	1.1, 1.2, 1.4, 1.6, 1.7
Registering new charities	1	1, 2	1.1, 2.6
Revoking the registration of charities that are no longer entitled to registration	1	1	1.4, 1.6
Collecting and publishing information about charities annually	1, 2	1, 2	1.2, 2.5, 3.2, 3.3
Providing advice and guidance to charities and the public	1, 2	2	2.1, 2.2, 2.3
Disseminating resources to build capacity and good governance in the sector	1, 2	2	2.1, 2.2, 2.3, 2.4
Sharing our data with the public, charities and government	2, 3	3	3.1, 3.2, 3.3, 3.4
Monitoring charities for compliance with legal requirements, and acting on identified concerns	1	1	1.3, 1.4, 1.5
Working across governments to reduce unnecessary regulation	3	3	3.1, 3.4
An engaged and capable workforce where staff have the right tools, systems and processes to achieve our strategic priorities and key activities	1, 2, 3	4	4.1



Operating context

Environment

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 work across governments to highlight the impact that reforms will have on charities, and we work within government to encourage use of our data to reduce unnecessary regulatory burden for charities.

We publish the information we collect to help the public, policy makers, researchers, and the media understand the work of charities and to support and sustain the sector.

The ACNC has a key role to support charities to understand their obligations. We publish a range of guidance materials and provide support via our multi-channel contact centre.

We will work with charities that fail to comply with their obligations in line with our [Regulatory Approach Statement](#), as we know many want or are trying to do the right thing. We will act swiftly and firmly where vulnerable people or significant charity assets are at risk, where there is evidence of serious mismanagement or misappropriation, or if there is a serious or deliberate breach of the ACNC Act or *Australian Charities and Not-for-profits Commission Regulations 2022* (Cth) (ACNC Regulations).

There are issues that can affect the ACNC's ability to achieve its purposes. Some of these issues include:

- **ACNC implementation of government reforms and initiatives:** Charities will be affected by a range of Australian Government initiatives that the ACNC is set to implement. This includes planned reforms to our secrecy provisions and the requirement to report related party transaction information from the 2023 Annual Information Statement onward.

We recognise the diversity of the charity sector and that reforms may have different impacts on a charity based on its size, subtype, beneficiaries and activities.

Before we implement regulatory changes, we will consult with our stakeholder forums. We are committed to implementing changes in a way that promotes public trust in charities and minimises unnecessary regulatory burden.

- **Australian Public Service (APS) reforms:** APS reforms (such as the reform to build the capability of the APS and the APS-wide enterprise bargaining process) may affect our staff and the delivery of our services.

We are committed to having an organisation that is agile, dynamic and resilient – we will achieve this by maintaining an accurate and fit-for-purpose workforce plan. This will allow us to deliver better outcomes to the charity sector and public.



To achieve our purposes and support charities, it is also important we consider current issues facing the charity sector as a whole. Some of these issues include:

- **Cost-of-living pressures:** Charities are not immune to increases in the costs of goods and services, which can place strains on charity income, expenses and operations. These pressures may also make it more challenging for people to volunteer with charities. Donations may decrease due to donors experiencing their own financial pressures, and can coincide with charities themselves experiencing increased costs to deliver their services. These challenges can be exacerbated by a simultaneous increase in demand among people experiencing vulnerability, who turn to charities for help when impacted by cost-of-living pressures.

Charities need to manage these pressures alongside their obligations to funders (including government), members and beneficiaries.

We help the public and charities by continuing to promote the Charity Register, ensuring that there is an easy method to find a registered charity in Australia. We will also support charities by minimising any unnecessary regulatory burden, allowing them to focus on helping those in need.

- **Global issues:** Societal and economic issues can impact charities' capacity to deliver on their charitable purposes. Tight labour markets can make it difficult for charities to recruit and retain talented staff. A volatile economy can require charities to rapidly increase their services. Cybersecurity and privacy risks – as well as the cost of protecting data and information – can present challenges, particularly for the small volunteer-run organisations that make up around half of Australia's registered charities.

We will support charities to respond to these challenges by providing timely and helpful guidance, including about other organisations able to assist.

- **The cumulative impact of regulatory reform and initiatives on charities:** The charity sector is impacted by concurrent regulatory reforms that occur across state, territory and federal governments. Examples include the introduction of Director Identification, reforms by the Australian Accounting Standards Board, changes to the privacy and cybersecurity legislation and changes to incorporated association and fundraising legislation.

Even where regulatory changes are initiated by other agencies, we proactively share data and provide insights into the charity sector to minimise unnecessary red tape for registered charities.



Capability (enabling functions)

To support achievement of our purposes, we have three key areas of capability:

Information Technology (IT) and data analysis

The ACNC was established as a digital-by-default agency with systems that enable charities to manage their interactions online via the ACNC Charity Portal. The Charity Register is only available online and we share charity data with government agencies via secure processes, principally through the Charity Passport.

We are committed to ensuring that our IT architecture is current, modern and fit-for-purpose. This supports strategic decision making through governance of information and data analytics.

We will strengthen our IT capability through the development of a multi-year plan to identify and take advantage of opportunities, overcome challenges and gaps, and create a vision for the future needs of the ACNC's delivery of regulatory services.

Governance and resource management

Our governance and resource management teams deliver corporate governance, finance and people and culture functions. We prioritise maximising the use of our resources when completing key activities and projects.

We will continue to implement our Workforce Plan, Culture Vision, hybrid working from home arrangements, diversity and inclusion strategy as well as other strategic initiatives, with a key focus on investing in our leaders' capability and employee wellbeing.

Legal and policy

Our Legal and Policy team provides advice to support our strategic and legal decision making on a range of matters such as complex registration applications and compliance decisions. The team also manages our response to policy submissions and legislative proposals, litigation, freedom of information requests and privacy obligations.

We will continue to strengthen our legal and policy capability by building on the agency-wide training we already offer and supporting colleagues across the organisation to meet our ongoing commitments for compliance with legislation, regulation and government policy objectives.



Risk management

Understanding and managing risk ensures that we achieve our purposes and strategic priorities.

We use a risk management framework to effectively manage our risk. This supports good corporate governance and helps decision making.

We are:

- willing to accept higher levels of risk where there is a clear opportunity to realise benefits and where risks can be controlled to acceptable levels.
- less willing to accept risk where it is not clear that benefits will be realised or where risks are unable to be controlled to acceptable levels.

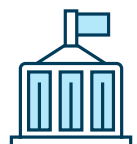
Enterprise risks that affect our ability to achieve our vision and purposes are listed below, along with the strategies that we will implement to contain these risks within acceptable levels.

Risk	Risk description	Management strategies
The Charity Register	To promote public trust and confidence, we must ensure that the Charity Register only contains eligible charities.	<p>We conduct risk assessments of all registration applications and review a sample of our decisions.</p> <p>We use a risk-based approach to review charities currently on the Charity Register. We support charities to ensure that the Charity Register is up to date.</p> <p>We use data analytics, risk profiling and public information to identify charities at highest risk of non-compliance.</p>
Sustaining the charity sector	We need to ensure that the services we provide are timely and accurate to facilitate a strong and robust charity sector.	<p>We use consultation and advisory forums to ensure our guidance is relevant and useful.</p> <p>We use a range of channels to deliver information to support charities.</p>
Maximising use of ACNC data	We need to make the best use of our data to drive our performance, reduce the regulatory burden on charities, and maximise knowledge of the charity sector while managing our obligations.	<p>We share our data on our website, in public reports, on data.gov.au and via the Charity Passport.</p> <p>We work across government to reduce the unnecessary regulatory burden on charities through our 'report-once, use often' framework.</p>
Managing cybersecurity risks	We need to protect our IT systems from emerging cybersecurity threats that can result in deleting, manipulating or stealing data held by the ACNC.	<p>We continue to enhance cybersecurity capabilities on ACNC systems (which include prioritising security patches and updates) to ensure we better meet whole-of-government requirements.</p> <p>We actively manage the security settings of our website (including the Charity Register and Charity Portal) to ensure it is safe to use.</p>
Maintaining modern IT infrastructure	As the IT environment continues to evolve, we will balance short-term priorities with the need to maintain modern IT infrastructure.	<p>We prioritise investments and innovation to improve the experience for charities who are using our systems.</p> <p>We ensure our staff have the tools necessary to complete their work.</p>



Cooperation and engagement

The ACNC delivers on its vision and purposes with the cooperation of key stakeholders. Cooperation with these organisations helps us ensure we are a better practice regulator in line with our regulator performance obligations.



Government

Includes:

- Australian Taxation Office
- Other commonwealth agencies (including Treasury)
- State and territory governments



Users of ACNC data

Includes:

- Public
- Philanthropists and donors
- Academics and researchers
- Policy makers
- Charities and the broader not-for-profit sector
- Peak bodies
- Media



Consultation and advisory forums

Includes:

- ACNC Advisory Board
- ACNC Performance, Audit and Risk Committee
- Advisor Forum
- Sector Forum
- Consultation Panel



Other regulators for charities

Includes:

- Other national regulators for charities
- State and territory regulators
- International charity regulators

Key stakeholder	How we work together
Government	<p>We collaborate with government to reduce unnecessary burden, share data and discuss regulatory issues and trends across the charity sector.</p> <p>We have a close relationship with the Australian Taxation Office (ATO) – the ACNC is not a separate Commonwealth entity and is part of the ATO for the purposes of the PGPA Act.</p>
Users of ACNC data	<p>The Charity Register is a key means of promoting public trust and confidence in the charity sector. We publish guidance and charity sector data to help users to understand the diversity and contribution of the charity sector.</p>
Consultation and advisory forums	<p>We collaborate with various forums (the Advisory Board, Advisor and Sector Forums, and the Consultation Panel) in accordance with our Stakeholder Engagement Framework to support continuous improvement.</p> <p>As part of this commitment, we have our own Performance, Audit and Risk Committee and regularly attend the ATO Audit and Risk Committee.</p>
Other regulators for charities	<p>We share data with other regulators as a mechanism to reduce the regulatory burden on charities. We also meet regularly with those regulators, which helps us to better understand the environment in which charities operate. We share our insights and learn from our counterparts to continually improve our performance.</p>



Performance

The ACNC has four strategic priorities:

Strategic Priority 1
The Charity Register

Strategic Priority 2
Supporting charities and building capability

Strategic Priority 3
Using our data to maximum effect

Strategic Priority 4
Organisational capability

Detailed analysis of each performance measure (including data sources, methodology and the rationale for any amended performance measure) can be found at Appendix A.



Strategic Priority 1 – The Charity Register

The Charity Register is at the heart of what we do. It provides the public and charities with detailed information on around 60,000 registered charities.

The Charity Register helps the ACNC to meet each of our three purposes:

1. The Charity Register is publicly available on our website. The Charity Register includes details of eligible charities. To stay on the Register, charities need to meet their ongoing obligations. The Charity Register helps to **protect and enhance public trust and confidence in the sector**.
2. The public can use the Charity Register to find charities to donate to or volunteer with. The Charity Register can be used to find aligned or complimentary charities to work with. This helps to **support and sustain a robust, vibrant independent and innovative sector**.
3. As part of our 'report-once, use often' framework, government agencies and grant funders can use information on the Charity Register instead of asking charities to provide this information separately. We make it easy for charities to provide information via the Charity Portal and for government agencies to receive charity information from the ACNC. This helps to **reduce unnecessary regulatory burden** in the sector.

Our performance measures are focused on having a Charity Register that is accurate, up-to-date and available for the public.

Performance measure	Target			
	2023–24	2024–25	2025–26	2026–27
1.1 Percentage of new eligible charities registered within 15 business days of ACNC receiving all information necessary to make a decision	90%	At or above previous year's result	At or above previous year's result	At or above previous year's result
1.2 Percentage of Annual Information Statements submitted by the due date	75%	75%	75%	75%
1.3 Percentage of investigations finalised within 90 business days of ACNC receiving all information necessary to make a decision	75%	75%	75%	75%
1.4 When a charity is notified of an investigation, the percentage of investigations that result in regulatory action	90%	90%	90%	90%
1.5 Percentage of self-audits that result in regulatory advice	Establish baseline	At or above previous year's result	At or above previous year's result	At or above previous year's result
1.6 Percentage of DGR endorsed charities reviewed to confirm eligibility of subtype and registration	2% of DGR endorsed charities each year	2% of DGR endorsed charities each year	2% of DGR endorsed charities each year	2% of DGR endorsed charities each year
1.7 Percentage of time that the Charity Register and Charity Portal are available (excluding scheduled maintenance)	95%	95%	95%	95%

Strategic Priority 2 – Supporting charities and building capability

We support charities to understand their obligations. We also publish guidance to help charities and the public better understand the work of charities.

Supporting charities and building capability helps the ACNC to meet each of our three purposes:

1. We offer multi-channel support to charities, the public and other stakeholders which helps to **enhance public trust and confidence in the sector**.
2. We provide support to build capability in the charity sector and improve governance. This will help to **sustain and support a robust, innovative, vibrant and independent sector**.
3. We **minimise unnecessary regulatory burden** by publishing clear guidance and designing forms that are easy to complete and submit.

Our performance measures are focused on supporting the public and charities and ensuring that our forms are easy to use.

Performance measure	Target			
	2023–24	2024–25	2025–26	2026–27
2.1 Percentage of users that find our guidance useful	Establish baseline	At or above previous year's results	At or above previous year's results	At or above previous year's results
2.2 Percentage of calls answered within four minutes and percentage of written correspondence responded to within seven business days of receiving all information necessary to respond	At or above 80%	At or above 80%	At or above 80%	At or above 80%
2.3 Percentage of charity recipients that open <i>The Charitable Purpose</i> newsletter	44%	At or above current rate	At or above current rate	At or above current rate
2.4 Percentage of respondents that gained new knowledge or skills after completing a Governing Charities online learning program module	Establish baseline	At or above previous year's results	At or above previous year's results	At or above previous year's results
2.5 Percentage of users that find the online Annual Information Statement easy to use	Establish baseline	At or above previous year's results	At or above previous year's results	At or above previous year's results
2.6 Percentage of applicants that find the online registration form easy to use	Establish baseline	At or above previous year's result	At or above previous year's result	At or above previous year's result

Strategic Priority 4 – Organisational capability

To achieve our purposes, we need an engaged and capable workforce that comes together as ‘One ACNC’. We promote a shared purpose where people belong, are supported and connected, and aspire to continuously evolve.

We strive to equip our staff with the tools, systems and processes they need to achieve our strategic priorities effectively and efficiently.

Performance measure	Target			
	2023–24	2024–25	2025–26	2026–27
4.1 Level of employee engagement	Top 5 small government agencies	Top 5 small government agencies	Top 5 small government agencies	Top 5 small government agencies



Regulator performance

As a modern and contemporary regulator, we are committed to ongoing improvement. To ensure we continue to achieve our purposes, we have embedded three principles of better practice in our key activities, performance measures and engagement.

- **Principle 1 – Continuous improvement and building trust:** Regulators adopt a whole-of-system perspective, continuously improving their performance, capability and culture to build trust and confidence in Australia’s regulatory settings.
- **Principle 2 – Risk based and data driven:** Regulators manage risks proportionately and maintain essential safeguards while minimising regulatory burden, and leveraging data and digital technology to support those they regulate to comply and grow.
- **Principle 3 – Collaboration and engagement:** Regulators are transparent and responsive communicators, implementing regulations in a modern and collaborative way.

This table collates the ACNC’s key activities. Operating principles that apply to each key activity are marked with ‘a tick’ in the table.

Key activity	Continuous improvement and building trust	Risk based and data driven	Collaboration and engagement
Maintaining a public register of Australian charities	✓	✓	✓
Registering new charities	✓	✓	✓
Revoking the registration of charities that are no longer entitled to registration	✓	✓	✓
Collecting and publishing information about charities annually	✓	✓	✓
Providing advice and guidance to charities and the public	✓	✓	✓
Disseminating resources to build capacity and good governance in the sector	✓	✓	✓
Sharing our data with the public, charities and government	✓	✓	✓
Monitoring charities for compliance with legal requirements, and acting on identified concerns	✓	✓	✓
Working across governments to reduce unnecessary regulation	✓	✓	✓



This table lists the key stakeholders the ACNC engages with. Operating principles relevant to each stakeholder engagement are marked with 'a tick' in the table.

Key stakeholder	Continuous improvement and building trust	Risk based and data driven	Collaboration and engagement
Government	✓	✓	✓
Users of ACNC data	✓	✓	✓
Consultation and advisory forums	✓	✓	✓
International regulators	✓	✓	✓

This table lists the ACNC's overall performance measures. Operating principles relevant to each performance measure are marked with 'a tick' in the table.

Performance measure	Continuous improvement and building trust	Risk based and data driven	Collaboration and engagement
1.1 Percentage of new eligible charities registered within 15 business days of ACNC receiving all information necessary to make a decision	✓	✓	✓
1.2 Percentage of Annual Information Statements submitted by the due date	✓	✓	✓
1.3 Percentage of investigations finalised within 90 business days of ACNC receiving all information necessary to make a decision	✓	✓	✓
1.4 When a charity is notified of an investigation, the percentage of investigations that result in regulatory action	✓	✓	✓
1.5 Percentage of self-audits that result in regulatory advice	✓	✓	✓
1.6 Percentage of DGR endorsed charities reviewed to confirm eligibility of subtype and registration	✓	✓	✓
1.7 Percentage of time that the Charity Register and Charity Portal are available (excluding scheduled maintenance)	✓	✓	—
2.1 Percentage of users that find our guidance useful	✓	✓	✓

Performance measure	Continuous improvement and building trust	Risk based and data driven	Collaboration and engagement
2.2 Percentage of calls answered within four minutes and percentage of written correspondence responded to within seven business days of receiving all information necessary to respond	✓	—	✓
2.3 Percentage of charity recipients that open <i>The Charitable Purpose</i> newsletter	✓	—	✓
2.4 Percentage of respondents that gained new knowledge or skills after completing a Governing Charities online learning program module	✓	—	✓
2.5 Percentage of users that find the online Annual Information Statement easy to use	✓	—	✓
2.6 Percentage of applicants that find the online registration form easy to use	✓	—	✓
3.1 Percentage of datasets delivered to other regulators (as part of data sharing arrangements) on-time	✓	—	✓
3.2 Visits to the ACNC's data hub	✓	—	✓
3.3 Percentage of datasets on data.gov.au that are updated weekly	✓	—	—
3.4 Effectiveness of the ACNC in influencing red tape reduction for charities	✓	—	✓
4.1 Level of employee engagement	✓	—	✓

Because the ACNC has not received a Statement of Expectation, we have not prepared a Statement of Intent.



Glossary and acronyms

ACNC – Australian Charities and Not-for-profits Commission

ACNC Act – the *Australian Charities and Not-for-profits Commission Act 2012* (Cth) and the *Australian Charities and Not-for-profits Commission (Consequential and Transitional) Act 2012* (Cth). These two Acts established the ACNC and set out its powers and functions.

ACNC Regulations – *Australian Charities and Not-for-profits Commission Regulations 2022* (Cth). These regulations provide more detailed requirements about the ACNC Charity Register and financial reporting. It also sets out the Governance Standards and External Conduct Standards.

Annual financial report – the annual financial report that medium and large registered charities must submit to the ACNC. These reports contain the audited/reviewed financial statements and notes, the audit/review report and signed Responsible Person's declaration for the reporting period.

Annual Information Statement (AIS) – the annual statement that registered charities must submit to the ACNC. The Annual Information Statement requires information about a charity's operations for the relevant reporting period.

Charity Portal – an online service registered charities use to update their details and submit their Annual Information Statement. It is available at charity.acnc.gov.au

Charity Register – a consolidated database of all charities that have met the definition of charity in the *Charities Act 2013* (Cth) and other requirements for registration under the ACNC Act.

Governance Standards – a set of minimum governance requirements that charities must meet. These are set out in the *Australian Charities and Not-for-Profits Commission Regulations 2022* (Cth).

PGPA Act – the *Public Governance, Performance and Accountability Act 2013* (Cth) – establishes a coherent system of governance and accountability for public resources, with an emphasis on planning, performance and reporting.

Regulation – relates to the regulatory obligations on the Australian not-for-profit sector.

Regulatory approach – how the ACNC approaches its role as an independent charity regulator. The regulatory approach is [available on our website](#).



Appendix A – Further information for each performance measure

Strategic Priority 1 – The Charity Register

Measure

1.1 Percentage of new eligible charities registered within 15 business days of ACNC receiving all information necessary to make a decision

Background

Each year, we register around 2,500 to 3,000 new charities (although government reforms can have an impact on the number of applications we receive). This measure relates to these newly registered charities.

It is important for the ACNC to process new applications from eligible entities as quickly as possible to meet community expectations, ensure the Charity Register is updated in a timely way, and support charities to access available benefits and concessions.

Rationale for this measure

This measure helps evaluate our efficiency in processing registration applications.

Target

2023–24	2024–25	2025–26	2026–27
90%	At or above previous year's results	At or above previous year's results	At or above previous year's results

Comparison to 2022–23

Previous measure: Percentage of new charity registrations completed within agreed timeframes (2022–23 target: 90%)

Our updated measure replaces the term 'agreed timeframes' with the actual number of business days (15). The number of business days has not changed.

While the ACNC remains committed to assessing all applications in a timely manner, this measure concentrates on eligible applications, as they impact which charities appear on the Charity Register.

From 2023–24, we will measure the time it takes us to register a charity once we receive all information necessary to make a decision.

We will not include applications that are refused. Refused applications often involve the consideration of complex issues which take time. As at 31 March 2023, only 4% of applications considered in the 2022–23 year were refused.

By focusing the revised standard on registered charities, we obtain a more accurate representation of performance in ensuring that the Charity Register is up-to-date.

Methodology

The number of new eligible charities registered within 15 business days of the ACNC receiving all information necessary to make a decision divided by the total number of eligible charities registered.

Data sources

The ACNC's case management system
(Microsoft Dynamics)

2023–24 PBS¹ page number

225–226

¹ Portfolio Budget Statement (PBS)

Measure

1.2 Percentage of Annual Information Statements submitted by the due date

Background

Most charities are required to submit an Annual Information Statement each year. The Annual Information Statement collects information on a charity's activities, finances and human resources. We use data from charities' Annual Information Statements to update the Charity Register. The due date for Annual Information Statement lodgement is determined by legislation, but can be extended at the Commissioner's discretion.

Rationale for this measure

The ACNC uses a variety of methods to remind charities of their reporting obligations. While external factors may affect the ability of charities to lodge on time, we consider this measure to be a proxy in ensuring that the Charity Register is up-to-date.

Target

2023–24	2024–25	2025–26	2026–27
75%	75%	75%	75%

Comparison to 2022–23

Previous measure: Percentage of charities complying with timeliness of Annual Information Statements (2022–23 target: 75%)

We have refined the performance measure to specify that 'timeliness' relates to submission of the Annual Information Statement by the due date.

Methodology

The percentage of Annual Information Statements submitted by the due date (for the relevant reporting year) divided by the total number of submissions for that year.

Data sources

The ACNC's case management system (Microsoft Dynamics)

2023–24 PBS page number

225–226

Measure

1.3 Percentage of investigations finalised within 90 business days of ACNC receiving all information necessary to make a decision

Background

Investigating a charity is our most significant response to suspected non-compliance. In line with our regulatory approach, we will begin an investigation when we identify a risk of serious and/or deliberate non-compliance.

We are committed to finalising investigations in a timely manner. The timeliness of an investigation is affected by multiple factors (such as the complexity of the matter being investigated).

We define 'receiving all information' as the point where we receive a response from a charity that provides sufficient evidence to demonstrate its compliance, shows it has undertaken governance reforms in consultation with or as required by the ACNC, or responds to our show cause notice in full.

Rationale for this measure

This measure helps evaluate our efficiency in finalising investigations in a timely manner.

Target

2023–24	2024–25	2025–26	2026–27
75%	75%	75%	75%

Comparison to 2022–23

Previous measure: Percentage of investigations finalised within 12 months (2022–23 target: 75%)

We have updated this performance measure to be more specific and transparent. We have added a reference to 'receiving all information necessary to make a decision' to be consistent with our other performance measures.

The target of 75% has not changed – we have used our historical investigations data to identify the number of business days required to meet a target of 75%. This led to our timeframe of 90 days.

Methodology

The percentage of investigations finalised within 90 business days of ACNC receiving all information necessary to make a decision divided by the total number of finalised investigations.

Data sources

The ACNC's case management system (Microsoft Dynamics)

2023–24 PBS page number

225–226

Measure

1.4 When a charity is notified of an investigation, the percentage of investigations that result in regulatory action

Background

Investigating a charity is our most significant response to non-compliance. Each year, the ACNC aims to finalise 75 investigations.

In line with our regulatory approach, regulatory actions can include revocation of charity status, use of our Enforcement Powers, compliance agreements (for example, an action plan about improving management practices), or education (such as advice on improving record keeping or financial management policies).

Rationale for this measure

This measure evaluates the effectiveness of our risk-profiling and whether we are managing risks proportionally by identifying those charities that have serious and/or deliberate non-compliance.

Target

2023–24	2024–25	2025–26	2026–27
90%	90%	90%	90%

Comparison to 2022–23

Previous measure: Number of investigations completed (2022–23 target: 75)

The ACNC has refined this measure to evaluate the effectiveness of our risk-profiling. The number of investigations has not changed. We have used historical data to develop our target.

Methodology

The percentage of investigations that result in regulatory action divided by the total number of finalised investigations.

Data sources

The ACNC's case management system (Microsoft Dynamics)

2023–24 PBS page number

225–226

Measure

1.5 Percentage of self-audits that result in regulatory advice

Background

The ACNC uses a combination of methods to support charities in meeting their obligations.

A self-audit requires a charity to respond to questions related to their compliance with Governance Standards and (where applicable) External Conduct Standards. Depending on the response, we may provide tailored regulatory advice.

We use a risk-based approach to identify charities that we request undertake a self-audit.

Rationale for this measure

The performance measure helps evaluate the effectiveness of our risk-profiling, and whether we are identifying those charities whose compliance with legislative requirements could be improved by undertaking a self-audit.

Target

2023–24	2024–25	2025–26	2026–27
Establish baseline	At or above previous year's result	At or above previous year's result	At or above previous year's result

Comparison to 2022–23

This is a new measure

Methodology

The percentage of self-audits that result in regulatory advice divided by the total number of self-audits.

Data sources

The ACNC's case management system (Microsoft Dynamics)

2023–24 PBS page number

Not applicable

Measure

1.6 Percentage of DGR endorsed charities reviewed to confirm eligibility of subtype and registration

Background

The government has provided the ACNC with funds to implement a range of Deductible Gift Recipient (DGR) reforms.

The ACNC continues to receive funding to review 2% of all DGR endorsed charities each year to confirm that they remain eligible for their charity subtype(s) and registration (as a charity).

Our reviews of DGR endorsed charities progress through two stages. The first step sees us conduct an initial desktop review of the charities selected through a risk-based approach. If that initial review uncovers any concerns, or if we need further information to enable us to make an assessment, we conduct a more detailed review.

Target

2023–24	2024–25	2025–26	2026–27
2% of DGR endorsed charities each year	2% of DGR endorsed charities each year	2% of DGR endorsed charities each year	2% of DGR endorsed charities each year

Comparison to 2022–23

Previous measure: Number of DGR reviews conducted annually (2%)

The number of reviews of DGR endorsed charities (2% of all DGR endorsed registered charities) has not changed.

We have refined the measure to be more specific.

Methodology

Part A: To identify the number of reviews we need to conduct each financial year, we calculate 2% of DGR endorsed registered charities every April. Once we have done this, we then identify the charities selected for review during May and June using a risk-based approach.

Part B: We are required to finalise desktop reviews for all the charities identified in Part A.

Data sources

The ACNC's case management system (Microsoft Dynamics)

2023–24 PBS page number

225–226

Measure

1.7 Percentage of time that the Charity Register is available (excluding scheduled maintenance)

Background

The Charity Register is available on the ACNC website, and we are committed to having the Register available with as little interruption as possible.

This measure excludes scheduled maintenance (for example, where we may need to apply security updates).

Rationale for this measure

The performance measure looks at our effectiveness in ensuring the Charity Register is available to the public.

Target

2023–24	2024–25	2025–26	2026–27
95%	95%	95%	95%

Comparison to 2022–23

Previous measure: Increased usage of the enhanced Charity Register with searchable program data available (2022–23 target: Increased usage of the Charity Register).

While the ACNC will continue to actively promote the Charity Register, its usage can be affected by external factors such as increased searches to identify charities that are helping respond in the wake of natural disasters.

The ACNC has greater control over the time that the Charity Register is available. For this reason, we have amended the measure to better reflect matters that we can control.

Methodology

The number of hours that the Charity Register is available divided by the total number of hours in the financial year, less time scheduled for maintenance.

Data sources

The ACNC's website

2023–24 PBS page number

225–226

Strategic Priority 2 – Supporting charities and building capability

Measure

2.1 Percentage of users that find our guidance useful

Background

The ACNC is committed to publishing new guidance, and to updating existing guidance to ensure it remains current and fit-for-purpose. On our guidance webpages (which includes factsheets and guides), users will be able to select whether they found the page useful.

Rationale for this measure

Our aim is to provide useful guidance to the sector. This performance measure will help us determine how useful our guidance is.

Target

2023–24	2024–25	2025–26	2026–27
Establish baseline	At or above previous year's result	At or above previous year's result	At or above previous year's result

Comparison to 2022–23

Previous measure: Information and guidance materials are reviewed and updated or published for the first time on the ACNC website to assist charities in understanding their obligations (2022–23 target: Information and guidance materials reviewed and updated or published for the first time as required).

The previous measure did not measure whether our guidance was useful. We have refined the measure to better measure the quality of our guidance.

Methodology

The percentage of website users that find our guidance useful divided by the total number of users that have provided feedback on our guidance.

Data sources

The ACNC's website

2023–24 PBS page number

225–226

Measure

2.2 Percentage of calls answered within four minutes and percentage of written correspondence responded to within seven business days of receiving all information necessary to respond

Background

The ACNC is committed to providing excellent service to the public and charities.

The Advice Services team is the primary point of contact for the public. In 2021–22, we received 60% of general enquiries through our main phone line (13 22 62). The remaining 40% of general enquiries were received via email (advice@acnc.gov.au).

Rationale for this measure

This performance measure acts as a proxy for how quickly we respond to queries.

Target

2023–24	2024–25	2025–26	2026–27
At or above 80%	At or above 80%	At or above 80%	At or above 80%

Comparison to 2022–23

Previous measure: Percentage of calls answered within four minutes (2022–23 target: 80%)

The previous measure only captured 60% of our general enquiries, leaving the remainder of the enquiries we received (40%) not subject to performance reporting. Our updated performance measure will provide a more accurate picture on how we support the public and charities.

Methodology

Number of general enquiry calls answered within four minutes, plus the number of written enquiries responded to within seven business days of receiving all information. This total is divided by the total number of general enquiry calls answered and the total number of written enquiries responded to.

Data sources

CC Pulse (an external system that tracks phone calls) and the ACNC's case management system (Microsoft Dynamics)

2023–24 PBS page number

225–226

Measure

2.3 Percentage of charity recipients that open *The Charitable Purpose* newsletter

Background

The ACNC has a monthly email newsletter – *The Charitable Purpose*. This newsletter includes links and articles to important guidance and news that affects the sector.

Rationale for this measure

The Charitable Purpose can provide an indication of our effectiveness in providing useful guidance. It can also act as a proxy in measuring our success in engaging the sector.

Our target of 44% reflects our current open rate, which is more than twice the average open rate for the government sector (21.5% based on data published by [Campaign Monitor](#)).

Target

2023–24	2024–25	2025–26	2026–27
44%	At or above 44%	At or above 44%	At or above 44%

Comparison to 2022–23

Previous measure: Information and guidance materials are reviewed and updated or published for the first time on the ACNC website to assist charities in understanding their obligations (2022–23 target: Information and guidance materials reviewed and updated or published for the first time as required).

The previous measure did not measure whether our guidance was useful. Our refined measure better measures whether our guidance is useful.

Methodology

Percentage of emails opened divided by total number of emails sent.

Data sources

Campaign Monitor

2023–24 PBS page number

Not applicable

Measure

2.4 Percentage of respondents that gained new knowledge or skills after completing a Governing Charities online learning program module

Background

We continue to invest in a range of resources to support the charity sector. In 2022, the ACNC launched the 'Governing Charities' online program of 12 free e-learning courses.

The program is designed to support leadership and accountability in the charity sector by boosting the skills and expertise of participants. At the end of each course, participants are asked if they have gained new skills from the course.

Rationale for this measure

This will measure whether the program has helped the participant to gain new skills or knowledge.

Target

2023–24	2024–25	2025–26	2026–27
Establish baseline	At or above previous year's result	At or above previous year's result	At or above previous year's result

Comparison to 2022–23

This is a new measure

Methodology

Number of participants that gained new skills or knowledge (when completing the post course survey) divided by the total number of participants that completed a survey.

Data sources

FutureLearn
(our external online learning platform)

2023–24 PBS page number

Not applicable

Measure

2.5 Percentage of users that find the online Annual Information Statement form easy to use

Background

Each year, we receive approximately 50,000 Annual Information Statements, of which 99% are completed and submitted online – this includes bulk and group Annual Information Statements.

We aim for the Annual Information Statement to be easy to use, and for it to minimise unnecessary burden on charities.

After submitting their charity's Annual Information Statement, people are asked to complete a survey. We will use this survey to seek feedback on whether the Annual Information Statement was easy to use.

Rationale for this measure

This measure looks at whether the online Annual Information Statement is clear and easy to use.

Target

2023–24	2024–25	2025–26	2026–27
Establish baseline	At or above previous year's result	At or above previous year's result	At or above previous year's result

Comparison to 2022–23

This is a new measure

Methodology

The percentage of respondents that find the online Annual Information Statement easy to use divided by the total number of respondents.

Data sources

SurveyMonkey

2023–24 PBS page number

Not applicable

Measure

2.6 Percentage of applicants that find the online registration form easy to use

Background

More than 99% of charity registration applications we receive are submitted online.

We aim for the registration application form to be easy to use, and for it to minimise unnecessary burden on applicants.

All applicants (regardless of our decision) are asked to complete a survey once a decision on the application has been made. We will use this survey to ask whether the registration application form was easy to use.

Rationale for this measure

This measure looks at whether we have been effective in developing a form that is clear and easy to use.

Target

2023–24	2024–25	2025–26	2026–27
Establish baseline	At or above previous year's result	At or above previous year's result	At or above previous year's result

Comparison to 2022–23

This is a new measure

Methodology

The percentage of the respondents that find the registration application form easy to use divided by the total number of respondents.

Data sources

SurveyMonkey

2023–24 PBS page number

Not applicable

Strategic Priority 3 – Using our data to maximum effect

Measure

3.1 Percentage of datasets delivered to other regulators (as part of data sharing arrangements) on-time

Background

As part of our efforts to reduce regulatory burden across the charity sector, we have several data sharing arrangements with other regulators.

These data sharing arrangements are documented via a Memorandum of Understanding (MoU), which includes an agreement on the regularity of our data sharing.

Rationale for this measure

This performance measure will look at our effectiveness in sharing data in a timely manner (as agreed to in the MoU).

Target

2023–24	2024–25	2025–26	2026–27
Establish baseline	At or above previous year's result	At or above previous year's result	At or above previous year's result

Comparison to 2022–23

This is a new measure

Methodology

The number of datasets provided on-time in accordance with our agreed MoU divided by the total number of datasets we are required to provide under the MoU.

Data sources

The ACNC runs daily IT reports to identify whether our datasets have been generated and shared. These reports also list the time that data was shared.

2023–24 PBS page number

225–226

Measure

3.2 Views of the ACNC data hub

Background

We are committed to maximising the use of our data. Our data hub will centralise the data we hold and publish, helping the public and government understand the diversity of Australia's charity sector.

Rationale for this measure

This measure acts as a proxy of our effectiveness in sharing charity data with the public, government and charities.

Target

2023-24	2024-25	2025-26	2026-27
Establish baseline	At or above previous year's result	At or above previous year's result	At or above previous year's result

Comparison to 2022-23

This is a new measure

Methodology

The number of page views in one year (as of 30 June) compared to the previous year.

Data sources

The ACNC's website

2023-24 PBS page number

Not applicable

Measure

3.3 Percentage of datasets on data.gov.au updated weekly

Background

As part of our commitment to sharing data with the public, we publish (and update) different datasets to data.gov.au

We want the data we publish to be accurate and up-to-date. As a result, these datasets are updated each week.

Rationale for this measure

This measure acts as a proxy of our effectiveness in sharing up-to-date data with the public.

Target

2023–24	2024–25	2025–26	2026–27
90%	90%	90%	90%

Comparison to 2022–23

This is a new measure

Methodology

The number of weeks that we update data weekly divided by the number of weeks in a year (52).

Data sources

The ACNC runs IT reports to identify whether our datasets have been uploaded to data.gov.au

2023–24 PBS page number

Not applicable

Measure

3.4 Effectiveness of the ACNC in influencing red tape reduction for charities

Background

We are committed to using our data and insights to influence and help shape policy. We regularly work with federal, state and territory regulators and policy agencies to provide context relating to regulation of the charity sector and seek to reduce or minimise regulatory burden.

Rationale for this measure

This measure acts as a proxy of our effectiveness in using our data to influence the regulatory framework for charities.

Target

2023–24	2024–25	2025–26	2026–27
Endorsement received from all relevant regulators	Endorsement received from all relevant regulators	Endorsement received from all relevant regulators	Endorsement received from all relevant regulators

Comparison to 2022–23

Previous measure: Reduction of unnecessary regulatory burden for charities (2022–23 target: 80% of respondents agree that the ACNC has met this measure through a stakeholder survey).

The ACNC works with government stakeholders to minimise regulatory burden for charities. Not all this work is publicly visible and may not result in immediate impacts for the public or the sector.

This updated measure provides a more accurate picture of our performance.

Methodology

A survey of relevant regulators that measures how effective we have been in influencing the regulatory framework for charities (through a mutually beneficial relationship).

Endorsement is received if the regulator agrees that we have been effective in influencing the regulatory framework.

Data sources

The ACNC will rely on a survey/response from relevant government regulators.

2023–24 PBS page number

Not applicable

Strategic Priority 4 – Organisational capability

Measure

4.1 Level of employee engagement

Background

The ACNC participates in the Australian Public Service (APS) Employee Census.

This census (held annually) collects information from ACNC staff and provides staff with an opportunity to share their experiences and rate their level of engagement. We use the census to identify areas for improvement to ensure we maintain a positive work culture.

Rationale for this measure

Employee engagement acts as a proxy on whether we have a positive culture.

Target

2023–24	2024–25	2025–26	2026–27
Top 5 small government agencies	Top 5 small government agencies	Top 5 small government agencies	Top 5 small government agencies

Comparison to 2022–23

This is a new measure

Methodology

Comparing the ACNC's 'employee engagement' score with those of other small government agencies (as defined by the APS Census).

Data sources

The APS Census

2023–24 PBS page number

Not applicable