

Charity Law, Accounting and Regulation Conference

 2020
CHARITY LAW, ACCOUNTING & REGULATION CONFERENCE

 Charity Law Association of Australia and New Zealand

Wednesday 4th November, 2020



Room 1
MC: Brent Kennerley

Room 2
MC: Wayne Tukiri

Room 3
MC: Steven Moe

1:00 - 1:30pm	Karakia, Welcome How the event will work		
1:30-1:50pm	Opening Address		
1:50-2:35pm	Charities and business: Sustainability or distraction from the cause?	Statements of Service Performance	Impact Investing and how it can sustain charities
2:35-3:10pm	1-How to be sustainable when asset rich & cash poor 2-Trust v Foundation and their sustainable interrelationships	When is it time to call it quits?	Community Connection <i>Series of questions and discussion points in "breakout" rooms</i>
3:25-4:15pm	Charities Law Reform	NZ Accounting Standards Update	Collaboration, mergers and practical considerations of closing down
4:15-4:45pm	Has the concept of charity had its day?		
4:45-5:00pm	Wrap up of the Day		

Detailed programme

Responding to COVID-19 – how might we #buildbackbetter?

Opening sessions

OPENING, KARIAKIA, WELCOME

[LINK HERE](#)

1:00-1:30pm

Speakers:

Matthew Harding

Peter Vial

OPENING ADDRESS

[LINK HERE](#)

1:30-1:50pm

Speaker:

The Hon Justice Stephen Kós

CHARITIES AND BUSINESS: SUSTAINABILITY OR DISTRACTION FROM THE CAUSE?

[LINK HERE](#)

1:50-2:35pm

In Australia and New Zealand, charities are lawfully able to carry out business activities to raise funds for their charitable purposes. However, charitable businesses may not be well understood by the public and other jurisdictions have approached the issue differently. This is a key issue for how we might #buildbackbetter, as many charities seek to diversify their income streams and work towards self-sustainability. This session will explore and critique the approach different jurisdictions have taken to charities carrying out commercial activities through the perspectives of charities, government, practitioners and academics.

Speakers:

Murray Baird

Stuart Donaldson

Fiona Martin

Andrew Phillips

STATEMENTS OF SERVICE PERFORMANCE

[LINK HERE](#)

1:50-2:35pm

The next three years will see the implementation of Service Performance Reporting by Tier 1 and Tier 2 charities. Service Performance reporting aims to mitigate the historic limitation of applying solely financial metrics, by shining light on what charities are delivering and the impact they are making. Hearing perspectives from government, charities, accounting and audit professionals, this panel will explore the benefits of grasping the stakeholder communication opportunity rather than viewing this as simply more compliance, and how it might contribute to us being able to #buildbackbetter.

Speakers:

Craig Fisher

Henry McClintock

Sharon Orr

Joanne Scott

IMPACT INVESTING AND HOW IT CAN SUSTAIN CHARITIES

[LINK HERE](#)

1:50-2:35pm

Impact Investing is growing – what will it mean for charities who by definition have positive social or environmental or other impact? Can they tap into the trend for more ethical investments and if so, what sort of structures might work? If structured correctly an impact investment can be more than the temporary fix of a donation or grant, but what are the risks and how can they be mitigated? This panel will explore how impact investing can help us #buildbackbetter.

Speakers:

Steven Moe

James Palmer

Rebekah Swan

David Woods

SUSTAINABILITY

[LINK HERE](#)

2:35-3:10pm

CHARITIES, RICH OR POOR WHICH IS IT?

What are some of the unique issues facing charities which may have property or other assets but do not necessarily have a sustainable income via grants or donations? In the current environment what are the implications of this and how might they think about themselves and their assets, in the future?

Speaker:

Bruce Anderson

TRUST V FOUNDATION AND THEIR SUSTAINABLE INTERRELATIONSHIPS

The Outward Bound Foundation is vital to securing Outward Bound's long-term financial viability. Tim will explore how the sustainability of both organisations are interrelated and the role that Governance plays in positioning the organisations future.

Speaker:

Tim Watts

CHARITIES LAW REFORM

[LINK HERE](#)

3:25-4:15pm

One of the most important things we can do to maximise our chances of being able to #buildbackbetter is get the framework of charities law right.

A number of speakers share their perspectives on current challenges and opportunities in charities law reform.

Speakers:

Tai Ahu

Sue Barker

Jane Norton

Mihiarangi Piripi

WHEN IS IT TIME TO CALL IT QUITS?

[LINK HERE](#)

2:35-3:10pm

Considerations in continuing or closing a charity – hard questions for governing bodies.

Other options to go ahead differently.

If you do decide to close what is involved?

Speaker:

Craig Fisher

NZ ACCOUNTING STANDARDS UPDATE

[LINK HERE](#)

3:25-4:15pm

Public support is critical to the ability of registered charities to #buildbackbetter. The not-for-profit financial reporting standards were introduced, in part, to maintain strong public support by promoting transparent reporting by registered charities and by providing a framework to help them effectively tell their stories. This year, the Accounting Standards Framework, under which the reporting standards for charities are set, has been subject to review by the External Reporting Board (XRB). Also a post-implementation review of the Tier 3 and Tier 4 reporting standards is expected to begin soon. In this session you will hear from Anthony Heffernan, Director Accounting Standards at the XRB, on the issues considered and the feedback received to date on both these reviews.

Speaker:

Jamie Cattell

Anthony Heffernan

COMMUNITY CONNECTION GROUP DISCUSSION

2:35-3:10pm

Part of our kaupapa is connecting our sector through these conferences. Our online conference this time means we will miss the morning tea discussions and the chats over lunch – it is possible some of us might only watch the entire event. So in this session we want to provide a space to interact with each other, to get to know someone new and perhaps to connect with others we haven't seen for a while. We will do this by having a series of questions and discussion points that you can then talk about in much smaller groups in "breakout rooms" for short periods during this session. Come along and get to know some others!

Animated by:

Steven Moe

COLLABORATION, MERGERS AND PRACTICAL CONSIDERATIONS OF CLOSING DOWN

[LINK HERE](#)

3:25-4:15pm

In these challenging times, some organisations will need to consider all their options – including merging, greater collaboration or even winding up. In this session we will talk about these and other options and think about some of the practical considerations that will be very important to think through well in advance.

Speakers:

Craig Fisher

Steven Moe

Scott Moran

HAS THE CONCEPT OF CHARITY HAD ITS DAY?

[LINK HERE](#)

4:15-4:45PM

Has the concept of charity had its day? Is it an outdated, paternalistic, colonialist, Victorian concept of handouts to the poor? Or is it sophisticated and nuanced and capable of serving us well over time and maximising our chances of being able to #buildbackbetter? Speakers with a variety of perspectives provide their thoughts.

Speakers:

Jennifer Batrouney QC

David Gilchrist

Matthew Harding

Ross Hickey

Stephen Reilly

Jarrold Walker

Phillippa Wilkie

CLOSING SESSION & WRAP UP

[LINK HERE](#)

4:45-5:00pm

Speaker:

Peter Vial

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