When is the provision of Housing Charitable?

National Housing Conference 2015
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Murray Baird
Assistant Commissioner, General Counsel
Australian Charities and Not-for-profits Commission
murray.baird@acnc.gov.au
OBJECTS
LIVING WITH UNCERTAINTY

• Government Policy to abolish;
• Abolition “not a priority”, “no immediate plans”
• Watching briefs on Charities and ACNC Acts;
• 2015-16 Budget provision
• October 2015: Minster Social Services: Strong sector support shared in Parliament
Registration, Regulation, Reporting, Resources

2014 Annual Information Statement

THIS IS NOT A LEGAL DOCUMENT AND IS A SAMPLE ONLY
Fourteen categories

- Health
- Education
- Social or Public Welfare
- Religion
- Culture
- Reconciliation, Mutual Respect, Human Rights
- Security and Safety
- Animal Welfare
- Environment
- Other recognised charities analogous to above
- Public Debate
- Control of disease
- Public Benevolent Institution
Commissioners Interpretation Statements

- Guidance to charities, ACNC staff and the public;
- Binding on ACNC staff;
- Subject to the law and changes in the law
- Won’t apply amendments retrospectively to disadvantage charities
The main issues:

- What charitable purposes are fulfilled in provision of housing?
- To whom can charitable housing be provided?
- What kinds of housing can be provided?
- How does commercial activity fit in?
- How much government involvement can there be?
The 3 Ps of Charitable Housing
The three Qs of Charitable Housing

Do we have a Charitable Purpose?
Do we have a Benevolent Purpose?
Does everything we do contribute to that purpose? (Independent or Ancillary)
New Zealand

Queenstown Lakes Community Housing Trust

• “Housing for those who contribute to the well being of the district”
• Caps on income $86K for singles and $122K for 4 person households
• Not poverty; not a disadvantaged area; too much individual benefit.
• Note Government intervention to include affordable housing
England

Helena Partnerships

• Rental of Community Housing; Refurbishment of Council housing; any other work of a social landlord
• Independent objects – not all charitable
• Not squalid poverty;
• Benefit to individuals in tenancy is outweighed benefit to public unless there is a recognised charitable purpose – poverty relief or purpose to which private benefit is subordinate;
Australia

- Common Equity Housing Limited v. Commissioner of State Revenue
- Modest Dwellings to Eligible households
- Relief of Poverty and Purposes beneficial to Community;
- “Securing rental accommodation at low cost”
- Triton and Tasmanian Electronic
Conclusion

- Clarity of Purpose – Relief of Poverty or other purpose;
- Activities, Constitution, and other documents are clear;
- Justify ancillary purposes;
- Be clear (blunt) in application; Talk to the analyst;
- Be ready to adapt.
Thank you.

www.acnc.gov.au/contact
Phone: Call 13 ACNC (13 22 62) weekdays 9am-6pm AEST.
Email: advice@acnc.gov.au
Fax: 1300 232 569