Article Information

Authors: Simon Venus, Megan Bishop, Emily Haar, Tom Griffith, Liberty Privopoulos
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Key Takeaways | NFP Boardroom Lunch 2026

Piper Alderman's 2026 Not-for-Profit Industry Boardroom Lunch brought together senior leaders from across the sector for a candid exchange on the opportunities and challenges shaping today's operating environment.

Executive summary

This year's discussion highlighted a range of issues facing not-for-profit organisations, including sustainability, governance, regulatory change, workforce challenges, tax compliance, NDIS reform, and the opportunities and risks presented by data, technology and artificial intelligence. A recurring theme was the increasing complexity of the sector and the need for organisations to balance strong governance and regulatory obligations with commercial sustainability and organisational purpose.

The discussion reinforced the importance of effective leadership, sound governance and collaboration in supporting long-term impact. While organisations continue to navigate an evolving and often challenging landscape, the sector's resilience, adaptability and commitment to purpose remain among its greatest strengths.

Speakers

- **Simon Venus** Partner, Corporate & Commercial
- **Megan Bishop** Partner, Tax
- **Emily Haar** Partner, Employment & WHS
- **Tom Griffith** Partner, Dispute Resolution & Litigation
- **Liberty Privopoulos** Special Counsel, Corporate & Commercial

Key Takeaways

1. **Sustainability:** Sustainability continues to mean different things to different organisations, however financial sustainability remains both a challenge and an opportunity for NFPs. Rising costs, constrained funding environments and increasing operating pressures are driving organisations to continually assess how they deliver impact whilst maintaining long-term viability.
2. **NDIS Reform:** NDIS reform continues to create uncertainty and operational challenges across the disability sector. Many providers are carefully assessing the long-term sustainability of service delivery models and considering how ongoing reforms may impact participants, funding arrangements and organisational viability.
3. **Governance:** Governance emerged as a stronger theme than in previous years. Board oversight, governance frameworks and organisational accountability remain critical as organisations navigate increasing complexity, heightened stakeholder expectations and growing regulatory scrutiny.
4. **Board Composition & Succession Planning:** CEO and executive succession planning remains a key priority for many organisations. Discussion also focused on board renewal, board tenure, director remuneration and ensuring boards maintain the skills, diversity and experience necessary to effectively govern into the future.
5. **Regulation & Compliance:** The regulatory burden continues to grow, with increased ACNC and ATO scrutiny – especially around tax endorsements with increased review and audit activity following the introduction of the annual self-reporting obligation for many. The ATO is in general taking a stronger line on enforcement. The Director Penalty Notice regime in particular is quite unforgiving. Boards are increasingly involved in overseeing compliance risks, particularly in areas such as payroll, governance, charitable purpose and broader organisational

accountability.

6. **Tax Risk & ATO Scrutiny:** ATO activity around debt collection has increased substantially in recent years. Director penalty notices have become almost routine as a mechanism to collect debt, those notices being a mechanism by which directors can be held personally liable for a company's superannuation guarantee, PAYG and GST obligations. In this context it is important for directors to be tax aware, not take overly aggressive tax positions, ensure tax lodgements are made on time and seek advice where there is uncertainty.
7. **Workforce:** Workforce challenges remain prevalent across the sector, including leadership burnout, workforce mobilisation and navigating enterprise agreements. Attracting, retaining and supporting both employees and volunteers continues to be a critical issue for many organisations.
8. **Diversification of Income:** Diversifying income sources is vital to mitigate risks. Joint venturing and collaboration initiatives between providers are becoming more common in a constrained funding environment. These are attracting ACNC and ATO regulator attention also and within that framework it is important to manage the purpose creep risk that can result in loss of income tax endorsement or charitable status where a not for profits purposes are not updated to reflect those initiatives or where commercial activities become intertwined with charitable activities.
9. **Funding & Administrative Burden:** Increasing reporting, acquittal and compliance obligations continue to place pressure on organisations. Concerns were also raised regarding grant indexation and funding increases that do not adequately reflect rising operating costs and inflationary pressures.
10. **Royal Commissions & Regulatory Enquiries:** Royal Commissions and regulatory enquiries continue to influence governance, risk and compliance frameworks across the sector. The AI Royal Commission will likely provide a positive opportunity to shape the policy conversation about AI usage and governance. By contrast the Victorian Royal Commission into the Integrity of Major Construction Projects is expected to take a harsher and more forensic line in investigating corruption, criminal conduct and serious misconduct.
11. **Data, AI & Innovation:** Centralised data, technology and AI continue to offer opportunities to improve organisational effectiveness and decision-making. The benefits of AI are closely linked to the quality of underlying data, while cybersecurity, governance and responsible use remain important considerations for boards and leadership teams.
12. **Collaboration & Operating Models:** Partnerships, collaboration initiatives and alternative operating models continue to evolve across the sector. Organisations are increasingly exploring social enterprises and other structures to support sustainability, while ensuring activities remain aligned with charitable purposes and regulatory requirements.

Final Word

As the operating environment continues to evolve, not-for-profit organisations must balance increasing governance, compliance and regulatory expectations with the need to remain sustainable, adaptable and focused on purpose.

The insights shared during this year's Boardroom Lunch reinforced the importance of strong leadership, effective governance, collaboration and informed decision-making in navigating complexity and delivering meaningful outcomes for the communities organisations serve.

Piper Alderman remains committed to supporting not-for-profit organisations as they manage risk, respond to change and pursue their strategic objectives with confidence.

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