

May 2025

Compliance Review Report

The B Macfie Family Pty Ltd

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Purpose of this report

The referendum disclosure scheme is established under Part VIIIA of the *Referendum (Machinery Provisions) Act 1984* (Referendum Act).

The B Macfie Family Pty Ltd lodged a referendum organisation donor disclosure return.

Pursuant to s 109N(2) of the Referendum Act, this report provides the relevant person of The B Macfie Family Pty Ltd (the donor) with the Australian Electoral Commission's (AEC) assessment of the level of compliance of the 2023 referendum donor disclosure return lodged on behalf of The B Macfie Family Pty Ltd with disclosure obligations under section 109G of the Referendum Act.

Disclosure obligations

A person or organisation (relevant person) must provide a disclosure return if the person or organisation made one or more donations totalling more than \$15,200 to a referendum entity during the referendum expenditure period and the donor intends for the donation to be used for the dominant purpose of incurring referendum expenditure or creating or communicating referendum matter.

Subsection 109G of the Referendum Act requires donors to furnish a return within 15 weeks after the end of the referendum expenditure period.

The return must disclose:

- details of donations made to a referendum entity totalling more than the disclosure threshold during the referendum expenditure period.

For the 2023 referendum:

- the disclosure threshold was for sums in excess of \$15,200
- the referendum expenditure period is from 11 March 2023 to 14 October 2023.

The Referendum (Machinery Provisions) Act is available in full [here](#).

Conduct of the review

A delegate of the Electoral Commissioner has authority under s 109N(2) to require the production of information and documents for the purpose of assessing compliance with the disclosure obligations required of referendum donors under Part VIIIA of the Referendum Act.

Subsection 109N(2) of the Referendum Act permits the Electoral Commissioner to require the person to give to the Commissioner, within the period and in the manner and form specified in the notice any

such information or documents for the purposes of considering whether the disclosure obligations under the Referendum Act have been complied with.

As part of this process, a delegate of the Electoral Commissioner served a notice on the Director (relevant person) of the referendum donor under s 109N(2) requiring the referendum donor to provide its financial records and other documents in relation to its financial operations relevant to the 2023 referendum.

Scope of the review

The records which were requested by the AEC from The B Macfie Family Pty Ltd were limited to those which enabled the AEC to assess the following aspects of compliance with its disclosure obligations under Part VIIIA of the Referendum Act:

- the timeliness of lodgement of the referendum disclosure return
- the completeness and accuracy of the following information disclosed in the referendum disclosure return for the 2023 referendum:
 - details of donations made to a referendum entity totalling more than \$15,200.

The AEC did not examine other aspects of the financial operations of the organisation donor such as the existence or effectiveness of internal controls.

Stakeholder engagement

The AEC's general practice is to communicate with the relevant person of the referendum organisation donor by phone, email and/or face to face meetings to cover the following topics:

- financial reports and documentation available from the donor's accounting system
- compliance issues arising from the AEC review of the financial reports and documentation provided by the donor
- required and suggested amendments to the referendum disclosure return which arise from the compliance review
- potential enhancements in the donor understanding of disclosure obligations and accounting processes to improve future compliance.

During the review, The B Macfie Family Pty Ltd provided documentation to the AEC as requested and within set timeframes.

A draft compliance review report was issued by a delegate of the Electoral Commissioner on 13 March 2025. The referendum donor was provided with an opportunity to comment on the draft report. The referendum donor did not provide any comment and lodged a request for amendment on 8 May

2025. Further, a request for amendment to the individual donor disclosure return of Bryant Macfie was lodged on 13 May 2025.

Review outcomes

1. Timely lodgement

Subsection 109G(2) of the Referendum Act requires the referendum donor to lodge a disclosure return with the AEC within 15 weeks after the end of the referendum expenditure period. As lodgement occurred on 22 November 2023 which is before the due date of 29 January 2024, the return complied with the requirement under ss 109G(2) to lodge a return for the referendum donor within 15 weeks after the end of the referendum expenditure period.

2. Accuracy in reporting – amendments

After examining the documents provided by the donor for the review, a delegate of the Electoral Commissioner identified one issue relating to compliance with disclosure obligations under s 109G of the Referendum Act. The issue is discussed in detail below.

Details of donations made to a referendum entity

Donations in the disclosure return were over-disclosed. An amendment to donations made is required in order to ensure compliance with the Referendum Act. The relevant amendment is set out below.

Gifts for Referendum Expenditure – amendments			
Entry	Name	Value of donation	Date of donation
Original entry no. 1 (to be removed)	Australians for Unity Ltd	\$100,000	11 Aug 2023
Amended entry no. 1	Remove		

The review found that the above donation was made by Bryant Macfie, rather than The B Macfie Family Pty Ltd. The referendum individual donor disclosure return of Bryant Macfie has also required amendment to reflect the addition of this donation.

Conclusion

A delegate of the Electoral Commissioner for the purposes of s 109N(2) of the Referendum Act has assessed the 2023 referendum disclosure return for The B Macfie Family Pty Ltd lodged with the AEC on 22 November 2023 complied with the requirement under s 109G of the Referendum Act to lodge a return for the referendum donor within 15 weeks after the end of the referendum expenditure period.

However, in view of the discrepancy identified, the return did not comply with the provisions of s 109G of the Referendum Act.

In view of the lodgement by the referendum donor on 8 May 2025, of an amendment to the 2023 referendum disclosure return, a delegate of the Electoral Commissioner has assessed that the disclosure return (as amended) accurately includes the information required to be disclosed under the provisions of s 109G of the Referendum Act.

Joanne Reid
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Australian Electoral Commission

28 May 2025