

Editorial

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There is little doubt that complexity is increasing across the nonprofit and charitable sector: locally, regionally and globally. At the same time, the local experiences, challenges and achievements of the sector in the face of this complexity have great similarities globally, reinforcing the fact that experiments and solutions discovered need to be shared and collaboration encouraged.

Indeed, while market economics and commercial philosophies still seem to prevail, the ongoing important work of the Academe focused on the nonprofit sector is starting to see light at the end of the tunnel with a reinvigorated focus on public good being central to the theme of the 15th Biennial Conference of Australia New Zealand Third Sector Research (ANZTSR).

Celebrating 30 years of important contributions to the Australasian Third Sector—both academically and practically—I am proud to say that the ANZTSR 15th Biennial Conference will be held at the University of Western Australia on 18th and 19th November 2022. The theme is:

“The Voice and Contribution of the Third Sector in Australia and New Zealand: Contemporary Achievements and Challenges in Creating Public Good”

In arriving at that thematic description, the academic committee observed the challenges being felt across the sector, including those restrictions impacting nonprofit personal and systemic advocacy. The parameters ostensibly preventing the Third Sector from advocating are barriers that also prevent the sharing of experience and, most importantly, ground level intelligence that informs policy and practice at the national, regional and international levels.

The call for papers for the ANZTSR 15th Biennial Conference is provided in this edition of Third Sector Review and the editorial team encourage you to consider forwarding a paper, whether in line with the theme or otherwise relevant to the sector and its environment.

This edition of Third Sector Review also includes articles that have tackled various aspects of complexity. Indeed, the articles consider the management of complexity, the complexity in charitable trusts and the challenges of sustainability in social enterprise. Firstly, Ettore de Lacerda Arpini and Camila Costa Dutra explore the issues involved in designing and implementing a dynamic performance management system. In this article, Arpini and Dutra

find that Third Sector organisations can take advantage of dynamic performance management by implementing a management system that relies on Business Intelligence as a platform to integrate an organisational theory of change with the concept of a Balanced Scorecard. Importantly, they report the acceptance of the system by senior managers in the sector while those closer to the coal-face were not as appreciative.

Next, Hui Jing presents an article that considers the issues associated with the enforcement of charitable trusts' obligations given that the beneficiaries of such vehicles are not identifiable in the same way as, say, those of express private trusts. This complexity is manifest when concerns are raised as to whether trustees are fulfilling the intent of the trust—a crucial aspect of governance which is important to every entity operating in the Third Sector as, without capacity for enforcement, governance and thus sustainability is placed at risk for all.

Justin Ira G. Ong and Jackson Juatco Tan present a different view of complexity by presenting a discussion pertaining to the many aspects of sustainability in relation to social enterprise. Social enterprise is an increasingly important sub-sector globally and it offers great potentiality in resolving a number of issues which may not be effectively dealt with by more traditional models of operation. The balance between financial return and social return is demonstrated as being a critical element in maintaining the multiple sustainabilities that are necessary to manage in order to ensure a successful social enterprise—financial, mission, philanthropic etc. The need for financial capacity presents an attractive priority and so Ong and Tan highlight the key issues needed to be considered by social enterprise managers.

The edition is rounded off by a book review by John Godfrey examining Beth Breeze's latest book entitled "In Defence of Philanthropy". Godfrey's examination of Breeze's latest offering is an erudite and compelling exposition of the arguments deployed by Breeze in the context of the complexity surrounding philanthropy and the challenges it faces. In fact, Godfrey analyses the volume by reference to the key challenges philanthropy faces from policy makers and members of the Academe.

The pieces offered in this edition of Third Sector Review are important for the aspects of complexity they examine. There is no doubt that complexity will continue to be a shaping force in the Third Sector, and that learning to navigate this complexity will be central to sustainability of mission across all stakeholders. I hope you enjoy it!

ABOUT THE AUTHOR

DAVID GILCHRIST is a chartered accountant and an economic historian. He is currently professor of accounting at the University of Western Australia, founding convenor of the Not-for-profits UWA Research Network, and a fellow of the UWA Public Policy Institute. David's work focuses on the equitable and efficient delivery of human services in Australasia. He has worked in remote service settings as well as provided advice and support to government agencies in relation to the NDIS, aged care, child protection and other human service areas, including public sector procurement support and evaluation. He has informed the budget processes for state governments and the Commonwealth and is author of the seminal report "Australia's Charities 2013", four books and many articles. A major focus of David's work revolves around the development of evidence-based policy and effective performance evaluation. David sits on the Australian Accounting Standards Board Academic Advisory Panel and was a member of the Australian Charities and Not-for-profits Commission board. He was made a Fellow of the Western Australian Parliament in 2021.