

OFFICIAL

Dear Commissioner

This submission has been prepared in response to information in the Overview of the Draft Report entitled *Future Foundations for Giving* by the Productivity Commission, November 2023. According to the Report, The Australian Government has set a target to double philanthropic giving by 2030. Given this target, it is surprising that one recommendation removes deductible gift recipient (DGR) status from some areas. Recommendation 6.1 identifies Special Religious Education (SRE) as one such area. Yet SRE in schools delivers benefits to Australian youth, their families and communities, countering racism and prejudice (Gross & Rutland, 2021).¹ Notably, the provision of SRE is a requirement of the NSW Education Act 1990 Sec 32 and attracts many philanthropic volunteers who donate their time and resources to support it. In addition, the Australian Curriculum (version 9)² lists several General Capabilities for all Australian students that align with SRE: Personal and social capability; Understanding ethical concepts and perspectives; and Reflecting on culture and cultural diversity. Retaining DGR status for the charities that organise SRE is one way the government can support these educational objectives and the benefits, while donors and the volunteers who deliver these programs continue to contribute the larger portion of the cost.

Schools are supported in delivering aspects of the Australian Curriculum (version 9) through SRE. There are specific references to Christian heritage and other beliefs, especially throughout the Civics and Citizenship syllabus for secondary students. SRE teachers address beliefs with authenticity and promote understanding. This relieves class teachers from presenting material with which they may disagree or lack confidence in handling. SRE is selected by parents or carers and is not compulsory for school students. In NSW schools must comply with the NSW Education Act 1990, Sec.32 and make provision for SRE. In my experience as a SRE teacher, there is mutual respect and SRE helps schools understand the communities they serve. To withdraw DGR status for SRE providers signals a conflict between the position of the NSW government and the Australian government.

The report identifies the risk that some donors gain private benefits. This is not the case for financial donations to SRE as they are directed to organisations that use the funds to train teachers, provide materials, ensure statutory compliance and, in NSW, liaise with The NSW Department of Education. The large number of volunteers that give their time to train as volunteer teachers and present the SRE curriculum in schools is evidence that SRE has significant community support. The report does not calculate the monetary value of the work of volunteers and the opportunity cost of their work.

The need to make the registration of DGR status simpler is an admirable goal and the issue of worthy charities not being able to access DGR under the current system should be rectified. However,

¹ Gross, Z. & Rutland, S.D., *Special Religious Education in Australia and its Value to Contemporary Society*, Springer, 2021

² <https://v9.australiancurriculum.edu.au/f-10-curriculum/f-10-curriculum-overview/general-capabilities>

OFFICIAL

government channelling of donations “toward certain charitable purposes and activities, and away from others” (Overview, p.14) does not reflect our democracy and is unwelcome. The express exclusion of DGR status for organisations providing religious education in primary and secondary schools removes support for those religious organisations that the report states “play an important role in many people’s lives and communities across Australia” (Overview, p.18). This validates SRE as deserving of DGR status.

I look forward to a reversal of this recommendation in the final report as I continue to teach SRE to “increase the wellbeing of the Australian community” (Overview p.33).

Diana Amos