

I have been a volunteer for nearly 50 years in many different areas – both community, faith-based and environmental – as well as being regular in philanthropic giving. Although never sought, in 2016 I received a Rotary Community Service Award and in 2017 I received Citizen of the Year from Willoughby City Council (NSW). In 2024, I continue to be involved as a volunteer in all these areas. I am still working but manage my time to be able to help.

Over all this time, the major driver for my volunteering and philanthropy is my faith, which encourages me to serve others in my community. I have been closely involved as a volunteer in children's and youth work for that 50 years, and the past 23 years in religious education as a volunteer SRE teacher. In the secular area, a community committee member 16 years, Clean-Up-Australia Site Supervisor 14 years, Community Soccer referee 14 years and also I run a community recycled toys charity supplying charities at Christmas for 10 years.

I therefore feel I am knowledgeable to make the following submission.

I do not agree with your statement that religious education has little community wide benefit or creates a substantial risk of converting a tax-deductible donation into a private benefit (Draft Report p18). This view would strip this area of any current or future DGR status as per recommendation 6.1.

In your report you set out to further the government's desire to double philanthropic giving by 2030. The Commission was also involved in "*Identifying and assessing opportunities and obstacles to increasing philanthropic giving will provide a roadmap to achieving this objective*".

Your report appears biased. In helping government to be active to grow philanthropy, your report automatically supports secular charities over religious based charities. For example, Section 10.1 suggests government investing in suasive campaigns. The only beneficiaries would be secular as the government is loath to publicly support a religious organisation!

I question why your report champions a specific area. One of your key points is "*Strengthening the capacity of Aboriginal and Torres Strait Islander organisations to access philanthropy could advance community empowerment and self-determination*". I have no problem with that group, but why does your report single out that group, or any specific group, while others from the 5,000 to 15,000 charities that you feel will benefit from DGR are not listed?

You draw some sort of distinction between "advancing culture" as an appropriate outcome and "advancing religion" as an inappropriate outcome (p39). I put to you that "advancing religion" is a critical part of "advancing culture" and their separation does not make any sense. Essential to Aboriginal and Torres Strait Islander culture are their spiritual beliefs of the dreamtime and as the basis for many traditional ceremonies. These are religious in nature. Are your recommendations planning to extract that aspect of religion from their culture? I hope not, just as I hope that separation of religion from Australian or any other culture does not happen.

On page 17 you state that "*Most charities that currently have DGR status would be largely unaffected by the proposed reforms (figure 6). For example, almost half of charities that currently have DGR status are public benevolent institutions and these charities would be unaffected.*" You have split out institutions that you deem are "public benevolent institutions" and those institutions that are not.

"The Commission's view is that converting a tax-deductible donation into a private benefit is, in principle, a substantial risk for primary and secondary education, religious education, and other forms of informal education, including school building funds. The potential for a donor to be able to convert a tax-deductible donation into a private benefit is especially apparent for primary and secondary education, particularly where students are charged fees. Potential donors are most likely to be people directly involved with the school and benefit directly from donations, such as students, their parents or alumni. Most other classes of activities in the education charitable subtype, including formal higher education and research activities would remain within the scope of the DGR system."

You recognise in your report that "*religious organisations play an important role in many people's lives and communities across Australia. However, the Commission does not see a case for additional government support for the practice of religion through the DGR system, based on the first principle above.*"

You at least acknowledge your report's judgement about "practice of religion" in this statement. At least you recognise that they play an important role in MANY people's lives and communities across Australia.

Religious Instruction in Government Schools (SRE) seems to fall into the group "religious education". This is a very large group of volunteers in NSW schools and they need support through training, manuals and student activity books. Donations are used to broadly benefit a wide group of people – young Australians – whose parents voluntarily want them to receive teaching about the faith chosen by them. Some of these young people are from overseas and their parents want them to know about the faith as part of the Australian culture. Importantly, volunteer teachers are trained not to proselytise.

The evidence for SRE in schools is that it:

1. Delivers key psychological benefits to students.
2. Promotes thick multiculturalism and social acceptance.
3. Reduces the risk of student radicalisation.

And the evidence that people of faith are 25% more likely than their secular counterparts to donate money and 23% more likely to volunteer time. Yet you will reduce this by stopping tax deductibility.

I assume the "principle" referred to above is "*converting a tax-deductible donation into a private benefit*". However, it actually appears that stopping "*government support for the practice of religion through the DGR system*" is more important than any of the principles noted in your report!

Donations to "Religious Instruction in Government Schools" do not directly benefit the donor or the child of the donor. There is minimal ability to convert a tax-deductible donation into a private benefit. Therefore, your view does not meet the principle noted in your report.

On p18 your report states that "*All activities undertaken by charities registered as public benevolent institutions should be in scope for DGR status because they provide services to groups of people that are in need.*"

According to a global survey OECD's 2018 Program for International Student Assessment, Australian students were ranked amongst 'worst in the world' for classroom discipline. Discipline levels in Australian schools are in fact below the OECD average, based on responses from students who took part in international tests. Australian students were ranked 70th out of 77 participating nations. They complained about classroom noise and disruption, and classroom unruliness in general: a total of 42.9% of them reported disorder in their classes, compared with an OECD average of 31.5%. In addition, 30% of them reported being bullied at least a few times a month, compared to 23% on average across OECD countries.

My conclusion is that Australian students are a group of people that are in great need. Recent decades have seen safe boundaries removed and religious education prevented in schools through government policies. Australia has charged along the wrong path for student behaviour and safety as shown by these statistics.

I am totally against your proposal Religious Instruction in Government Schools as a Deductible Gift Recipient (RIGS). To support various cultures and options for living but not allow for education of religious belief will continue the decline for students and in the longer term the Australian Society as a growing number become selfish and self-absorbed adults.

Your sincerely
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