

Objection to the Proposed Removal of Deductible Gift Recipient Status for Philanthropic Giving

The Tuggerah Lakes Christian Education Board (TLCEB) is an independent Board associated with Scripture Union Australia-Generate. The TLCEB is a combined arrangement of 7 local churches that are affiliated with us from a variety of Christian denominations. We administer the provision of Combined Christian Special Religious Education (SRE) in 3 local high schools. The TLCEB has an excellent relationship with each school's principal, school executive and the broader community of Tuggerah Lakes which is part of the Central Coast region of New South Wales.

The TLCEB is populated by voluntary representatives of the following churches:

Bateau Bay Baptist Church.

Coast Community Church of Christ Tumbi Umbi campus.

Greenhouse Church.

Long Jetty Christian Fellowship.

St Andrews Presbyterian Church The Entrance.

The Lakes Evangelical Church Tuggerah.

Thrive Church Forresters Beach.

The TLCEB employs two (2) fully trained SRE teachers. One teacher is employed full-time (5 days per week) shared between the Tumbi Umbi and Berkeley Vale campuses of Tuggerah Lakes Secondary College. The other teacher is employed one day per week at Tuggerah Lakes Secondary College, The Entrance campus.

In addition to providing SRE teachers to these schools, the TLCEB provides community welfare in consultation with the schools including food hampers for families in need. All these additional community services are provided voluntarily by the local churches who are associated with the TLCEB.

The Board is responsible for paying the salaries and on costs of our 2 teachers. Salaries for 2024 calendar year amount to **\$106,957.68**. In addition to this we run an **annual Fuse Camp** for students from our 3 high schools whom we serve. We seek donations to help subsidise/sponsor individual students who are unable to pay the \$450 camp fees. The total cost of last year's camp was \$32,800. The **Central Coast Council contributed \$1000** to last year's camp because they see the benefit of what we can contribute to the lives of young people in our area.

All our activities are solely funded through donations. Our donor base is comprised of: the 7 affiliated local churches; other local churches; individuals and the Central Coast Council.

The DGR (Deductible Gift Recipient) status of donations for funding SRE is crucial. A significant number of the donations received are from individuals who rely on the tax deductibility of their contributions to be able to give the amounts they do. There is no private benefit received by the donors. It is an expression of their faith to give to the religious education of young people so they can explore issues of faith in their formative years.

Religious instruction in the current form of SRE is a legislative requirement in New South Wales. **This instruction is not funded by the State**, on the contrary, it is funded by private donation. To remove the DGR status of such donations just adds to the cost-of-living pressures that everyone is feeling in our country today. Many of our donors assess their position with respect to discretionary spending at the end of the financial year. Tax deductibility of a donation may mean the difference between a person giving and not giving to SRE in our area.

The Tuggerah Lakes Christian Education Board serves an area of **low socio-economic status** and is **ethnically diverse**. We have a high proportion of **Aboriginal students** in our high schools. In order to be able to serve all students in our area we do not need a disincentive for giving to SRE teachers' salaries and our camping program which has been running every year for the last 13 years.

The loss of DGR status will seriously impact our financial viability.

We therefore ask the Commission to **reverse its draft decision** to remove the DGR status of philanthropic donations.

Kind regards,

John Bock

Chairman.

Tuggerah Lakes Christian Education Board