

Brief comments received

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1200	Please keep support of Special Religious Education SRE funded in our public schools .
1201	Why are you attacking philanthropy when it comes to religious organisations and not other organisations? This is yet another example of partisan, anti-religious bigotry. Could you please reconsider your position and provide a paper that doesn't openly attack people of faith for their views?
1202	I am motivated by my Christian faith and my love of people to give as much as I can to charities both in Australia and overseas. I think it's vital that we who have much should share it with others who have little. I am also an SRE teacher in my local school, and am a firm believer in the benefits of SRE for children. Studies have shown that religious education has many positive health and wellbeing benefits, promotes multiculturalism and acceptance, teaches kindness, compassion and inclusivity, and contributes to a well-rounded education. I was disappointed to hear of the proposed removal of tax deductions for donations in support of SRE, despite its proven benefits. This would have a marked financial impact on SRE providers and hamper the teaching of SRE in NSW. I hope the Commission will consider the important contribution SRE makes to children's lives, and maintain DGR status for SRE.
1203	I strongly oppose removing Religious Instruction in Government Schools as a Deductible Gift Recipient (RIGS). In valuing the part played by philanthropy in our society, and the government's desire to increase philanthropic giving, the Productivity Commission must recognise that more than a fifth of donors are from faith based communities to areas that benefit our society in general through organisations and activities such as schools, hospitals, aged care, counselling and addresses poverty or financial stress through housing, financial and employment advice and food and clothing relief. Faith communities in schools are volunteers who not only contribute to student well-being, but also teach faith lessons that promote outward looking to the welfare of others, and generosity in time and money as part of a life of faith. This influences the next generation for good and so benefits our society. Personally, my faith drives generous giving to all types of charities, both domestic and foreign aid, secular and religious. Deductible Gift Recipients (DGR) status allows me to be more generous. Faith lessons also teach the value and equality of all people at a time when students might be particularly vulnerable to radicalisation. The lessons promote living peaceably in a multicultural society and social acceptance and fair treatment of all Australians. Faith lessons in Special Religious Education contribute positively to our society and DGR status should not be removed so this can continue. I appreciate your consideration of my objection.
1204	Volunteers who share faith and hope should not be disadvantaged and discriminated against.

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1205	<p>Dear Commissioners, You may know that Scripture Union NSW runs lunchtime groups in Government Schools, benefiting 2,000 students weekly. These groups are a vital part of Scripture Union NSW’s ministry programs and in turn contribute to the greater good of Australian society. I am highly concerned by the draft report and reforms to the DGR system. It is commendable that you are considering expanding the system to cover more initiatives, reducing red tape, and simplifying the current system. However, to achieve this, you are removing DGR status from religious charities like Scripture Union NSW, which will significantly impact the health and wellbeing of current and future students engaged in Special Religious Education (SRE) and lunchtime groups. Australia is one of the most multicultural nations on earth, and over 60% of Australians identify with a religion. Yet, your report seems to be based on a misguided ideology that suggests religion is of no community-wide benefit. Research shows that religious education in schools is one of the best ways to promote social cohesion. Both religious and non-religious parents choose to place their children in SRE. Putting extra pressure on religious education and its teachers is not a quality decision for Australia and will have long-term ramifications for our society. The SRE teachers in Australia represent our nation’s largest weekly group of volunteers. In a report where, on the one hand, you are articulating the government’s goal to double philanthropic giving (financial and volunteering) by 2030, on the other hand, you are removing privileges and help from faith communities that represent a huge proportion of the people who will help you, and are helping you right now, achieve that goal. This is not a wise decision.</p>
1206	<p>I am writing in response to the draft report that recommends removing DGRs for SRE. I want to highlight the value of SRE in schools and the importance it plays in encouraging young people in their faith journey. My three children and their friends have benefited from this in both primary and high school. It is definitely a worthy cause that many people support and should be included in DGRs to allow people to continue being generous in their support. I ask that the Australian government recognizes and values the contribution that faith communities make to our society.</p>
1207	<p>Is it true that the Productivity Commission have suggested that the tax-deductible status of donations to SRE be removed - on the basis that Scripture produces little community benefit? I went to Scripture (in the 80s/90s) and consider that it has helped me be a better citizen in our local community. As Scripture doesn’t get government funding, the tax deduction status is very important (alongside tax donations to other charities). Thank you for taking my feedback. Andrew</p>
1208	<p>SRE provides an enormous amount of benefit to the entire community. I am shocked appalled and dismayed at the suggestion to remove the tax deductible status of donations to SRE. The basis is completely unfounded. SRE allows children to learn, question both themselves and the world around them in a way that is lacking in the curriculum. Children need to consider the world greater than themselves. As someone who recently finished school. SRE enabled myself and my peers to consider someone other than ourselves. It made us more empathetic, kind and considerate people. There is little support other than donations and tireless volunteers for SRE. In light of all this I implore you to to remove this suggestion</p>
1209	<p>I am horrified and astonished at the suggestion that the PC would remove the tax deductible status from SRE on the basis that it produces little community wide support. Actually learning about their chosen religion has been proven to deliver key mental health benefits, promotes multiculturalism and social cohesion. People of faith are proven to be 25% more likely to donate money and 23% more likely to volunteer time. Given these and so many other benefits please abandon the suggestion to remove this tax deductibility.</p>

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1210	I believe SRE is immensely important and beneficial to community. It facilitates young people's understanding of chosen faith, promotes multiculturalism and reduces risk of radicalisation. Evidence supports people of faith 25% more likely to donate and volunteer. Please reconsider removal of tax deduction.
1211	I'm opposed to the proposed removal of tax deductibility status for SRE on the grounds that it lacks community support it offers benefits to the community. I've benefited from SRE, as have my children, and it does well at promoting positive community values, reducing social and racial divisions, and healthy psychological benefits for young people. We are fortunate to have access to SRE in this state, and I like to see that support continue.
1212	I believe that the removal of the tax deductible donations for SRE will be detrimental to our community.
1213	I'm dismayed at the suggestion to remove the tax deductibility status on donations to SRE on the basis of little benefit to the community. It enhances students understanding of their chosen religion & delivers psychological benefits to students, to name just a few things.
1214	I am concerned that SRE might lose its tax deductible status. SRE provides many benefits to the community. Based on evidence, it provides psychological benefits to the students who participate, promotes multiculturalism and social acceptance.
1215	I am dismayed at the suggestion from the Productivity Commission to remove the tax deductions to SRE on the basis that SRE produces little community benefit. On the contrary I would suggest SRE enhances student's understanding of their chosen religion and is part of helping them understand social acceptance and also reduces the risk of student radicalisation. I ask that these suggestions be reconsidered so as not to change the status.
1216	I took part in SRE growing up in primary school, and didn't have access to SRE in high school. High school would have been totally different for me if I did have SRE. I am now a volunteer SRE teacher and have taught at 3 schools (a primary and two high schools) because I strongly believe that: having access to people sharing their faith in a safe, school-based environment allows students to ask big questions about life. We live in a world that is shaped by all sorts of religions and understanding people's perspectives through SRE grows empathy, understanding and the ability to create a more peaceful world going forward.
1217	SRE provides children and youth the opportunity to explore spiritual matters and read from spiritual texts that is outside of their mandatory subjects at school. Children and youth are encouraged to think outside of themselves and make their own decision how they want to live. Nothing is forced on them, simply presented in an interesting and engaging way. The children and youth are encouraged to ask questions and it is okay to disagree or have a different perspective.
1218	Australia has a rich Christian history and Scripture teaching in schools is a part of this. We've become so woke as a society but please can we keep some of our heritage, it's not all bad you know.
1219	I believe that SRE classes are of enormous community and personal benefit to those who are a part of the classes. Scripture is very important for students' development and the development of any participating student's community, family and person. I wholly endorse a continuing of tax deductibility for SRE in New South Wales.

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1220	I am astonished at the Productivity Commission's suggestion to remove the tax deductible status of donations to SRE. Evidence has shown the community benefit of SRE on both students and the community in delivery key psychological welfare, promotion of multiculturalism and social acceptance, along with reducing the risk of radicalisation amongst students. In light of these benefits I ask that the suggestion to remove tax- deductible status be reconsidered.
1221	I am disheartened to hear that the productivity commission is intending to remove the tax deductible status of donations. SRE enhances students' understanding of their chosen religion. SRE delivers key psychological benefit to students and promotes multiculturalism. I ask that the suggestion to remove tax-deductible status be reconsidered!
1222	Hello I am asking that you please reconsider the suggestion to remove the tax deductibility status of donations to SRE. It has been shown that people of faith impact the community in generosity, for instance 23% of people of faith are more likely to volunteer time to benefit communities.
1223	I'm opposed to the removal of tax deductibility for Special Religious Education. The teaching benefits children as they better understand their chosen religion. In addition, studies show that people with a religious faith are more likely to donate to charity and volunteer. How could this not be of benefit to the community as a whole?
1224	I am opposed to the suggestion to remove the tax deductible service. I believe there is a huge community benefit to scripture. 43.9% of Australia's would identify as Christian and we have a large community of Muslim, Hindu and other religious communities that should have the opportunity to hear there values and beliefs supported in school contexts. It is incredibly beneficial for the development of children to have their culture and beliefs present in their educational environment and removing the opportunity for scripture to take place will remove this opportunity for students
1225	Scripture is a wonderful service to our community and benefits our families and local communities in so many ways. I am opposed to the changes suggested to remove the tax deduction and ask for your reconsideration. Thank you!!
1226	As a committed Christian, I regularly give a significant portion of my hard earned income to a variety of charities both tax deductible and non-tax deductible. My giving won't be able to go as far if tax deductibility is removed from organisations supporting SRE. This would be very disappointing. The Government needs to recognise and value the contribution faithful donors are making to our society.
1227	Dear Commissioners, I am concerned that you may be considering the removal of my ability to claim a tax deduction on my financial support to religious education in government schools. The Religious Education teachers in Australia represent the largest weekly group of volunteers in our nation and provide a wonderful service to students who are trying to find their place in a sometimes hostile world. Please do not remove the tax benefits donors receive when financially supporting this important cause, as doing so will make it even harder to spread the message and importance of grace, love and forgiveness.
1228	Dear Commissioners, I wish to express my concerns about the draft report and proposed reforms to the DGR system. If you were to remove DGR status from religious charities you would be adversely affecting important initiatives such as school building funds and religious education in government schools. Australia is the most multicultural nation on earth, and approximately 60% of Australians identify with one religion or another. Yet, your report

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	<p>seems to be based on the ideology that religion is of no community-wide benefit. This is fundamentally untrue as research shows that one of the best ways to promote social cohesion is through religious education in schools. By re-enforcing (or in some cases introducing) tax incentives for individuals contributing to these and other beneficial causes you will actually be relieving the entire education system and all teachers. The Religious Education teachers in Australia represent the largest weekly group of volunteers in our nation. In a report where on the one hand, you are articulating the government's goal to double the philanthropic commitment of concerned citizens (both financially and voluntary service) by 2030, on the other hand you are removing privileges and help from faith communities that represent a huge proportion of the people who will help you, and are helping you right now, achieve that goal. This seems counter-intuitive. Faith-based education is the fastest growing sector of education in Australia – which shows that this is what our actually communities want and are actively using. By supporting philanthropic people who are actively using their talents and resources to benefit this country you will be doing a very good thing that will reap rewards not only for our young generation but for years to come. Research shows very clearly that Religious Education provides strong community-wide benefits because it helps diffuse racial and religious tensions. It enables instruction to be within a monitored environment – as opposed to either be non-existent and fed by radical events in the media, or for education to be outworked by radical content online. Yours sincerely, John Rogers</p>
1229	<p>I am a Christian nurse , who is highly committed to using my time and money towards church activities, that benefit my local community and Australian society. I have personally benefited from the faithful teaching and support offered to me in SRE over 30 years ago when I was at school, I continue to see the joy and security that this instilled in me in the children in my life. With the strain caused by Covid, along with the current financial climate, it has been even more important for children to find stability and reassurance in learning of an unchanging and loving God. I donate a regular amount to Youthworks. Because these donations have been tax deductible, I have also been able to support charities (Starlight Children's Foundation, Foodbank and Mission Australia), whose services are increasingly in demand. Financial support for faith communities will always be my first priority; if these donations lose their DGR status, I will not be in a position to contribute to the needs of the other charities as my pay simply has not kept up with the cost of living. I implore the government to maintain DGR status for SRE and school building funds, thus ensuring the emotional and spiritual wellbeing of our young people For generations to come. The benefit of SRE may only be seen decades later in a persons life.</p>
1230	<p>I have grave concerns about the draft report and reforms to the DGR system. The proposal to remove DGR status from religious charities like Scripture Union NSW, will significantly impact the health and wellbeing of current and future students engaged in Special Religious Education (SRE) and lunchtime groups. The draft Report seems to be based on a misguided ideology that suggests religion is of no community-wide benefit, whereas research shows that more than 60% of Australians identify with religion, and religious education in schools is one of the best ways to promote social cohesion. Both religious and non-religious parents choose to place their children in SRE. Putting extra pressure on religious education and its teachers is not a quality decision for Australia and will have long-term ramifications for our society. SRE is demonstrably contributing to the students' spiritual life, acceptance of their unique identity, their integrity and values, their standards of behaviour and their understanding of how they can contribute to society. It is also my experience as a Scripture teacher that the SRE curriculum provides great opportunity for assistance in students' literacy skills. The SRE teachers in Australia represent our nation's largest weekly group of volunteers. In a report where, on the one hand, you are articulating the government's goal to double philanthropic giving (financial and volunteering) by 2030, on the other hand, you are recommending removing privileges and help from faith</p>

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	communities that represent a huge proportion of the people who will help you, and are helping you right now, achieve that goal! Please do not remove DGR status from religious education.
1231	In relation to the Productivity Commission’s proposed principles-based approach in determining which charities should be eligible for DGR status, we make the following comments in relation to providers of SRE: 1. there is a rationale for taxpayer support because the activity is expected to generate net community-wide benefits and would otherwise likely be undersupplied by the market. There is an intrinsic link between formative religious instruction in childhood years and religious service in adult years, including service to the wider community on a voluntary basis. In addition, the NSW Department of Education has recognised the community-wide benefit of SRE by including it in the wellbeing framework of their curriculum. If SRE was not provided by local church members, there would be an undersupply of religious education for young people in the school setting. 2. there are net benefits from providing government support for the activity through subsidising philanthropy using a tax deduction for giving (as opposed to other government funding mechanisms, like grants) As many of the donors to SRE are individual taxpayers who are supporting SRE as an expression of their faith, we believe subsidising this philanthropic giving by using a tax deduction for giving is the best way to provide government support. 3. the activity is unlikely to create a material risk that tax-deductible donations can be converted to private benefits for donors Donors to SRE do not derive any private benefits from their philanthropic funding of equipping future generations of Australians with religious education.
1232	My kids go to a local Christian school and I’m concerned about the effect the proposed changes will have. I value my freedom to choose a faith based school for my children’s education. I often give in excess of the school fees for building projects and other fundraising initiatives which often rely on tax deductible status for the generosity of the givers. In these hard economic times people will give less if it changes. Then the government will need to provide more funds in lieu of those raised in house. In addition I know many volunteers who teach scripture in other local public schools, the status of this is also under threat. As a public high school student I am eternally grateful for the scripture teaching I received, others should have the same opportunities made possible by the current subsidies. There should be no changes in my view.
1233	In Australia approximately 60% of Australians identify with a religion. Special Religious Education within Government Schools is an approach to promoting knowledge and understanding of religion, contributing to and enhancing social cohesion within the community. This approach has a lengthy tradition in public education and its continuation has meant that schools are served by the largest weekly volunteer labour force in Australia. The proposed changes to the DGR system will put extra pressure on the delivery of this form of education and its teachers and is not a quality decision for Australia and will have long-term ramifications. Scripture Union NSW is recognised for running lunchtime groups in Government Schools that impact 2,000 students and promote knowledge and skills that are invaluable to their development as members of the school community. Removing DGR status from religious charities like Scripture Union NSW will significantly impact the health and well being of current and future students engaged in religious education and lunchtime groups. In the report where you have articulated the government’s goal of increasing financial and volunteering support by 2030, you recommend removing privileges and help from faith communities that represent a large group of people who are helping you now and who would continue to help achieve that goal. This does not appear to be a wise decision. Regarding school education, faith- based education is Australia’s fastest-growing education sector. I have had a career in public education and more recently as a Board Member of a Christian School and I note that at this time communities want and are actively using the independent sector especially faith - based schools. Your proposed change would penalise the

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	<p>fastest growing education sector – predominantly funded privately by citizens - and this would raise issues for all governments about support for and supply of education both in buildings and teachers. This is a huge political issue now. I completely reject your presumption that these initiatives are of little “community wide value.” My position is-that DGR status should be maintained to support the valuable work of volunteers from faith communities in their contributions to public education and its students as well as continuing the current system of support through DGR for school building funds.</p>
1234	<p>Dear Productivity Commissioners I have just read your Future foundations for giving draft report Overview. I note that page 17 states ‘There should be three steps to determine whether a class of charitable activity should be within the scope of the DGR system.’ Page 17 of the draft report also outlines the objective to expand the system, ‘from about 25,000 charities to somewhere in the range of 30,000 to 40,000 charities.’ to cover more initiatives, reducing red tape, and simplifying the current system. It seems incongruous that the Commission would make, what now appears to be a perfunctory statement on page 18 that ‘Religious organisations play an important role in many people’s lives and communities across Australia.’ then makes a great value judgement decision ‘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’ i.e. that religious activity does not generate net community-wide benefits. This is extraordinary when one reflects on the specialist groups that the Productivity Commission is promoting in the draft report. Scripture Union NSW runs lunchtime groups in Government Schools, benefiting 2,000 students weekly. These groups are a vital part of Scripture Union NSW’s ministry programs and in turn contribute to the greater good of Australian society. The Productivity Commission is promoting removing DGR status from religious charities like Scripture Union NSW, which will significantly impact the health and wellbeing of current and future students engaged in Special Religious Education (SRE) and lunchtime groups. For that reason, I am highly concerned by the draft report and reforms to the DGR system. The Australian Bureau of Statistics reports that over 50% of Australians identified with a religion in the 2021 Census. Yet, decisions in your report seem to be based on a misguided ideology that suggests religion is of no community-wide benefit. The SRE teachers in Australia represent a large weekly group of volunteers. Both religious and non-religious parents choose to place their children in SRE as they see the benefit to their children’s wellbeing. Putting extra pressure on religious education and its teachers is not a quality decision for Australia and will have long-term ramifications for our society. I reject your presumption that these initiatives are of little “community-wide benefit” and would encourage you to recognise that your report is discriminatory and minimising in its ideology – and that this will damage Australia as a result. I ask you to reconsider the suggested changes, recognising the significant role that Scripture Union NSW, SRE and people of faith provide for the greater good of Australian society.</p>
1235	<p>My husband and I have given towards SRE in public schools for many years now and would hate to see its tax deductible status removed. Our Christian faith and heritage is behind our giving towards SRE in public schools. SRE or Scripture, as it used to be called, benefits students and the broader community alike. SRE is an integral part of the school curriculum and the choice to continue to give to this worthwhile cause by families like ours should remain. We urge the Australian government to re-think the withdrawal of DGR tax status with regards to funding SRE for future generations. Its imperative that as many children as possible have the opportunity to attend SRE if their parents wish and removing the DGR tax status will no doubt have a negative effect on enabling religious organisations to put teachers in schools.</p>
1236	<p>As your Draft Report recognises the invaluable contribution of philanthropy in Australia, why is SRE the ONLY Deductable Gift Recipients (DRGS) recommended for removal in public schools and private school building funds? Could this be anti-faith ideology disguised as tax policy?</p>

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1237	I care about SRE as it gives students the opportunity to be exposed to, engage with, and form their own response to the Christian tradition. It's also a wonderful example of local schools being integrated into their community, inviting trusted volunteers to be part of the life of the school.
1238	Please don't remove tax deductibility for initiatives such as Special Religious Education in Government Schools – AND the tax deductibility of school building funds. It will make it so much harder to reach and teach the children of this imperative part of life. This is needed for a full education. Don't be on the wrong side of history.
1239	The notion of removing the Christians schools ability to fund raise in order to make it more affordable for families to place their children in a Christian learning environment it's extremely unfair on a grand scale of the education system. No other religious education institutions are being targeted in such a manner.
1240	I am highly concerned by the draft report and reforms to the DGR system. It is good that you are considering expanding the system to cover more initiatives but to penalise a system with religious background that brings cohesion to the current social environment is totally unacceptable. You are indicating that religious education and beliefs do not have a place in Australian society by this move. Are the new initiatives going to help with societal development? I do not think so. To help other initiatives you are removing DGR status from religious charities like Scripture Union NSW, which will significantly impact the health and well-being of current and future students engaged in religious education and lunchtime groups. Australia is a multicultural nation and approximately 60% of Australians identify with a religion. Yet, your report seems to be based on an ideology that religion is of no community-wide benefit. Research shows that one of the best ways to promote social cohesion is through religious education in schools – putting extra pressure on this type and level of education and its teachers is not a quality decision for Australia and will have long-term ramifications. Religious Education teachers in Australia represent our nation's largest weekly group of volunteers. In a report where, on the one hand, you are articulating the government's goal to double giving (financial and volunteering) by 2030, on the other hand, you are removing privileges and help from faith communities that represent a huge proportion of the people who will help you achieve that goal and bring about social cohesion and understanding. This is not a wise decision. Faith-based education is Australia's fastest-growing education sector – which tells us that this is what our communities want and are actively using, indicating that society believes that faith based education is highly relevant in a world that is moving away from concept of faith and respect. If school building funds are to have their DGR status removed, then there is going to be pressure on governments to support the growth of this sector. Is this what you want in our society? So why make it harder for this to happen and be successful? In short, you are penalising both the fastest-growing sector of education – predominantly privately funded by citizens – and putting undue pressure on the largest weekly group of volunteers in Australia, risking a lower level of social cohesion as a result. I think you can do a lot better. In light of everything I have stated above, I completely reject your presumption that these initiatives are of little “community-wide benefit” and would encourage you, even if you do not have a religious belief yourself, to understand that your report is discriminatory and minimising in its ideology – and that this will damage Australia as being an accepting country of all peoples, as a result.
1241	Tax deductible giving, or 'DGR Status', is what enables private schools, including faith-based schools, to successfully fundraise and keep their school fees affordable. It's also what enables scripture classes to keep operating in thousands of schools across the country. It needs to remain to make private schools viable and allow volunteers to teach scripture to our children.

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1242	<p>I wish to comment on the Productivity Commission's suggestion to remove DGR status from Special Religious Education (SRE) in government schools. I note the many who do this week in and week out, on a volunteer basis, providing their time (in preparation and in the class) and resources to encourage the young ones in their faith or into developing a faith. SRE teachers represent the largest weekly volunteer labour force in Australia. I would dare ask the government to maintain or increase your support for this, rather than to reduce it. I'd like to see volunteers within the faith communities recognised within the DGR system. I know that, personally, I have benefited from the faithful and dedicated SRE teachers that I had whilst growing up, in both primary and secondary school. I believe that faith communities bring community-wide benefits, by offering key psychological benefits to students, fostering multiculturalism and social acceptance, and reducing the risk of student radicalisation. Additionally, individuals of faith statistically show a higher likelihood of donating money and volunteering time, underscoring the significance of supporting SRE.</p>
1243	<p>In general people of faith are more likely than their secular counterparts to donate their money and volunteer their time to benefit others. My faith has taught me to be more other people-focused and less self-focused, to be content with what I have and to be generous in giving to those in need – with my time and money and possessions. SRE teaching in schools has proven to deliver key psychological benefits to students. Through SRE students learn that God loves all people and as a result multiculturalism and social acceptance are promoted and the risk of student being radicalised is reduced. Students also learn that their lives are precious and have meaning and purpose. I believe SRE makes a valuable contribution to young lives and to Australian society immensely, therefore I request that the Government continue to maintain DGR status for SRE and for School building funds, recognizing and valuing the contribution faith communities make to Australian society.</p>
1244	<p>I believe reform for Deductible Gift Recipient status is needed across the board. Eligibility is complex so by simplifying and extending the availability of DGR status to all charities registered with the ACNC there would be much more philanthropic giving. Needless to say, I object to the proposal to remove DGR status from giving towards Special Religious Education in schools.</p>
1245	<p>I am concerned to learn that there is a recommendation that charities that have the DGR status for school building funds or to provide religious education in government schools have their DGR status withdrawn. I believe this to be discrimination which is not only unwarranted but will have a significant effect on the existing provision in our Australian society for the bodies that facilitate religious education in both public and private schools including the many volunteers who give of their time and expertise in these areas. The benefits of these facilities is up to the choice of parents and carers of our young people in our society and the evidence is that there is huge support for these and also that the well-being of our society is advanced accordingly. In fact I am the result of a significant change in my behavior and thinking in early high school years from concerning behavior to where I was appointed to key positions due to the influence of the Christian group in our high school and the bodies involved. I won't say more but wanted to express my real concern about your proposed recommendation.</p>
1246	<p>Dear Commissioner I have been involved with both SRE (Scripture Teaching in government schools) and Scripture Union groups in schools (ISCF). All students were welcome to come to these groups and for those who did come it was an encouraging and upbuilding experience. We ended up sending our oldest son to a Christian School because he was badly bullied in the local state primary school and the principal was ineffective in dealing with it. All 3 of these (SRE, Scripture Union and Christian schools) will suffer if the DGR status is removed and I am very disappointed that the proposal is to remove the DGR status from them. Please do not remove the DGR status from them. They are open to all to attend but of course like any other group not</p>

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	everyone chooses to go. The net result is a very positive contribution to our society. Secondly, I oppose the proposal that the ACNC will have the ability to remove and replace the governing bodies of the charities mentioned and also other Christian charities. If this were to happen we would end up with government run no longer Christian and much less efficient charities. Sincerely, Peter Levett
1247	Thank you for the opportunity to respond to this Draft Report. Although the Draft Report recognises the invaluable contribution of philanthropy in Australia & signals the government’s desire to double philanthropic giving by 2030, the only Deductible Gift Recipients (DGRs) the Draft report recommends removing are for SRE in public schools & private school building funds. This has the appearance of discrimination against people of faith, hidden behind tax policy. Maintaining DGR status for private schools & SRE, publicly recognises & values the contribution faith communities make to Australian public life. It has also been shown (https://www.hoover.org/research/religious-faith-and-charitable-giving) that people of faith are 25% more likely than their secular counterparts to give financially to a variety of charitable causes, and 23% more likely to volunteer. Removing DGR status for private schools & SRE could discourage the giving of people of faith to many other causes. The Draft report in its present form underestimates the community wide support for SRE across a diverse range of faiths who make up a large percentage of the electorate. The Draft report ignores the research (https://ccd.sydneycatholic.org/wp-content/uploads/2021/10/SRE-executive-summary-Nov2018.pdf) into the value of SRE to contemporary society providing effective values education, important psychological benefits to student’s mental health & wellbeing, strengthening the multicultural fabric of Australian schools and healthy multiculturalism. SRE recognises that all people, including children, are inherently spiritual & provides a safe place for people of all faith or none, with parental permission, to explore questions of identity & faith. It is in the interests of all sectors of society to not undermine tax deductible giving to SRE. Please take these comments into consideration.
1248	SRE is an integral part in celebrating the diversity of students. A move towards making SRE less accessible is a move towards suppressing the religious diversity of NSW students.
1249	I am a Christian and have three kids in public schools. I have valued the significance that SRE has had on their overall well-being. I have also greatly appreciated that our local school (Fairfield West Public) has this as an option and are supportive of it. As a family, our personal faith calls for us to be generous with our money. We have sought to contribute at least 20% of our income each year to causes that we think would benefit our society. Given the importance that faith plays in how I think about allocating my finances, I respectfully request that the government continue to value the contribution that SRE makes in schools towards the mental and spiritual health of young people in NSW by maintaining it's DGR status.
1250	Hello I am a supporter of a religious education in schools charity and am very concerned about the proposal to remove DGR status from charities such as these. I believe that SRE in public schools is a much needed service that both faith based parents want and one that is beneficial to school communities. SRE is an opportunity for kids to ask big questions and feel cared for in a tough world and without DGR status many of these charities will not get the support they need to employ teachers in high schools. There is a clear link between formative religious instruction in childhood years and religious service in adult years, and the community-wide benefits of this Christian service are also obvious. Pls reconsider this proposal to removal DGR status.
1251	I don’t understand why the Commission wishes to remove DGR status. If I give to other philanthropic organisations, it is tax deductible. Why not School Scripture? It’s proven that members of faith groups lead better lives, are happier and live longer lives. Why would the commission seek to reduce the impact of faith groups in schools when mental health in youth is on the decline? It’s also clear that 10,000 classes of school students each week are

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	<p>taught by Scripture Teachers, so it has massive community interest and appeal. Scripture Teaching is the largest community service in the nation. I seriously question why the Productivity Commission wants to reduce this? The Draft Report makes states the reason is “SRE produces little community wide support”, yet there is no effort to support this absurd claim. How can the Draft Report claim this when 10,000 classes of School Scripture are taught each week. It’s deliberate misrepresentation. At 20 students per class, a low number, that’s 200,000 students each week. Yet, “little community support”. It’s deliberate misrepresentation. Please continue to allow Aussies to support the causes in which they are interested in supporting, just like any other philanthropic organisation.</p>
1252	<p>I agree with the Productivity Commission’s goal of increasing the number and types of charities eligible for DGR status, however I have been informed that this may come at the expense of removing DGR status for charities who are providing Christian Religious Education in schools, funded by grassroots members of faith communities across Australia. CRI contributes to the wellbeing of young people and is being funded by members of the community and local churches as a community service. The removal of DGR status for giving to religious instruction would significantly impact on the ability to deliver high quality programs. CRI is a multi-denominational expression of the local Christian church in Australia. We would ask that the Productivity Commission respectfully consider the important contribution of faith communities to our wider local communities, including our local schools in the provision of religious education. We respectfully request that the DGR status of giving for Religious instruction in schools in Australia is preserved.</p>
1253	<p>Please do not remove tax exemption for religious organisations - it will cripple not-for-profit organisations that provide valuable spiritual, mental and emotional well being to Australian young people. It will also further alienate faith communities and cause unnecessary division.</p>
1254	<p>Dear Commissioners, I respectfully submit these comments on suggested reforms to the DGR system. SRE programmes in government schools have proven student well-being benefits and contribute positively to the school community. This was recognised by the NSW Department of Education in its 2017 review of SRE, finding that SRE implementation will “strengthen young people’s personal identity” and conveyed the importance of Special Religious Education “for their moral and ethical development”. In addition “to providing important psychological benefits to student’s health and well-being, SRE classes can strengthen the multi-cultural fabric of Australia and foster social cohesion by providing a sense of belonging and safe places for students to explore deep questions of cultural and religious identity in an environment of trust and respect”. The report’s findings and recommendations highlighted how “SRE positively contributes to students’ understanding of their cultural heritage, is an avenue for their spiritual care, builds tolerance in schools, promotes multiculturalism, contributes to a well-rounded education, and connects schools with their local community”. There is an intrinsic link between formative religious instruction in childhood years and religious service in adult years. The draft report recognises the community benefits which accrue as the result of many religious charities, for example in welfare services, yet the proposed changes will adversely effect the movement of young people into these very charities in the future. SRE is community run and has the largest weekly volunteer labour force in Australia. The removal of DGR status for financial support of SRE in government schools will significantly impact organisations responsible for the delivery of quality SRE programmes. Many donors are able to give because of the value of tax deductibility for these financial contributions. It is clear (from the evidence of volunteer hours and financial support) that the provision of SRE in public schools is important to many people across our community. As such any proposal to make it more difficult for this education to be continued would seem to run counter to the desires of a sizeable section of our nation. Australia is a multicultural nation; approximately 60% of Australians identify with a religion. Yet, your report seems to be based on an ideology that religion is of no community-</p>

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	<p>wide benefit. It is discriminatory and minimising in its ideology – and this will damage a multicultural Australia as a result. I am at a loss to understand how the report can conclude that activities such as SRE carry less “community-wide benefit” than the work of other charities. I would urge the commissioners to review their conclusions concerning the provision of SRE and in fact maintain DGR status for giving to religious instruction in government schools.</p>
1255	<p>Dear Commissioners, You may know that Scripture Union NSW runs lunchtime groups in Government Schools, benefiting 2,000 students weekly. These groups are a vital part of Scripture Union NSW’s ministry programs and in turn contribute to the greater good of Australian society. I am highly concerned by the draft report and reforms to the DGR system. It is commendable that you are considering expanding the system to cover more initiatives, reducing red tape, and simplifying the current system. However, to achieve this, you are removing DGR status from religious charities like Scripture Union NSW, which will significantly impact the health and wellbeing of current and future students engaged in Special Religious Education (SRE) and lunchtime groups. Australia is one of the most multicultural nations on earth, and over 60% of Australians identify with a religion. Yet, your report seems to be based on a misguided ideology that suggests religion is of no community-wide benefit. Research shows that religious education in schools is one of the best ways to promote social cohesion. Both religious and non-religious parents choose to place their children in SRE. Putting extra pressure on religious education and its teachers is not a quality decision for Australia and will have long-term ramifications for our society. The SRE teachers in Australia represent our nation’s largest weekly group of volunteers. In a report where, on the one hand, you are articulating the government’s goal to double philanthropic giving (financial and volunteering) by 2030, on the other hand, you are removing privileges and help from faith communities that represent a huge proportion of the people who will help you, and are helping you right now, achieve that goal. This is not a wise decision.</p>
1256	<p>Dear Commissioners, I am highly concerned by the draft report and reforms to the DGR system. In particular, removing DGR status from religious charities, which will significantly impact the health and well-being of current and future students engaged in religious education. Your report seems to be based on an ideology that religion is of no community-wide benefit. Research shows that one of the best ways to promote social cohesion is through religious education in schools – putting extra pressure on this education and its teachers is not a quality decision for Australia and will have long-term ramifications. The Religious Education teachers in Australia represent our nation's largest weekly group of volunteers. In a report where, on the one hand, you are articulating the government’s goal to double giving (financial and volunteering) by 2030, on the other hand, you are removing privileges and help from faith communities that represent a huge proportion of the people who will help you, and are helping you right now, achieve that goal. This is not a wise decision. On top of that, school building funds are to have their DGR status removed. Faith-based education is Australia's fastest-growing education sector – which tells us that this is what our communities want and are actively using. So why make it harder for this to happen and be successful? In short, you are penalising both the fastest-growing sector of education – predominantly privately funded by citizens – and putting undue pressure on the largest weekly group of volunteers in Australia, risking a lower level of social cohesion as a result. I think you and I can do a lot better than this. In light of everything I have stated above, I completely reject your presumption that these initiatives are of little “community-wide benefit” and would encourage you, even if you don’t have a religious belief yourself, to understand that your report is discriminatory and minimising in its ideology – and that this will damage Australia as a result.</p>

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1257	I hope that tax deductions for philothanpic given are not removed.
1258	SRE in schools is proven to be beneficial to students and the school community. So at a time when students and teachers are struggling with a lack of direction and a seemingly unresponsive school environment, to remove a something that has a positive value, by means of reducing the funding via philanthropic donations, is just wrong.
1259	Dear Commissioners, I wish to convey my apprehensions regarding the proposed draft report and the modifications to the DGR framework. It is praiseworthy that there is an effort to broaden the scope of the system to encompass additional initiatives, and to strive for a straightforward, clear, and equitable system. Nevertheless, the objective of simplifying and ensuring fairness seems to be leading to the exclusion of charitable organizations that promote religious activities from the DGR status. I strongly oppose the "withdrawing" of the current DGR status. Sincerely Greg Gillespie SRE Teacher
1260	Dear Commissioner/s I would like to share one particular experience during my 20 years of Special Religious Education teaching. That particular year in a year 3 class (arrangement in that school was that SRE was taught to the whole class apart from withdrawals) there was one pupil, a boy, who was very attentive to the lessons, who I later found out was also one of the more disruptive kids in the school. It does happen that children take to heart what they learn in SRE and have a turnaround in their lives later. Projecting that to later on down the track, think of how much would be saved in punitive measures as opposed to the small amount of expenditure now spent on STE teaching, seeing most of it is voluntary or church funded. The other point is that child crime is increasing in the reports on multi media, as the suppression of SRE is slowly happening in our schools. Majority of school kids never get a chance to hear of the goodness of God's ways except in Scripture lessons, their one way towards a better option in life. Please do not take it away from them in small steps in the way your are now trying to do. Thank you.
1261	I want DGR status to be maintained for Special Religious Education in government schools. I have seen first-hand how much this education benefits students, and the paid employee I help fund is valued and supported by the school. We are doing the government a service by providing our donated funding, providing a staff member fully paid for by volunteers. Why discourage that?
1262	<ul style="list-style-type: none"> • My Christian faith drives my giving habits (money and time), and certainly the tax deductibility (DGR status) of any giving is not a necessity but a bonus that allows me to give more. • I value the contribution SRE makes to young lives and to Australian society. Here I refer not only to Christian SRE but other faiths too, as it helps young people to set their moral compass, something which is increasingly more difficult for them in this complex society we live in. It gives young people a safe forum in which to discuss and explore their belief system. • I also support maintaining DGR status for school building funds, as non government schools fulfil an important role in the education of our young people, with increasing enrolments from parents who may or may not be of the same belief system as that school. I want the Government to recognise and value the contribution faith communities make to Australian society, both as providers of general school education and supporters of young people through SRE. It is bizarre to try to promote and increase philanthropy in society by taking away DGR status of these ways of giving.
1263	SRE deserves to be a beneficiary of philanthropic giving because of its critical role in a child's holistic development. SRE encourages students to continue thinking broadly about the world (rather than narrow-minded) and invites them to consider other world views - most likely the world view of the person next to them and other Australians they share this beautiful land with. Not only is SRE deserving, but there is a demonstrated desire for SRE in schools

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	<p>shown through the rapidly rising number of SRE enrolments thanks to the clear process derived through the Online Enrolment System. If Australians want access to SRE, why should the government make it harder to access? If SRE champions its students to be well-balanced, thoughtful, and considerate (not only champions but achieves this), why would the leaders of these people make these programs harder to finance, more difficult to staff and develop, and less regulated? SRE plays a critical part in forming young people who look beyond themselves, regardless of their religion—is it therefore not worthy of receiving charity itself?</p>
1264	<p>I support maintaining DGR status for Special Religious Education (SRE) in schools. SRE has a significant and important place in promoting cultural diversity and tolerance in our schools. SRE facilitates students listening and engaging with other the very real worldviews and belief systems of the people around them in their society, and to do so with a willing and open mindset that considers the other. SRE classes give students real information to help them understand the realities of spiritual belief systems, and in doing so empowers them to make their own, autonomous decisions about their beliefs (whether they decide to accept or reject any particular faith system) from an informed position, rather than from ignorance or coercion. In over 20 years of being involved in public primary school and high school communities (in various ways, both related to and unrelated to SRE.... and not to mention my 13 years in the system as a student!), I have observed that SRE classes, and the teachers who teach them, often play a significant role in helping students to feel safe, welcome and optimistic about being at school. The fact is that SRE is one of the most effective ways for the DOE to achieve their commitment to the "spiritual" aspect of the "Wellbeing Framework" and to undercut SRE by removing DGR status will significantly undercut not only SRE itself, but through it, will also negatively impact the very framework designed to uphold the wellbeing of students in our schooling system... and of course, the students themselves. It is my sincere hope that in "analysing motivations for philanthropic giving in Australia and identify opportunities to grow it further" the Productivity Commission will be able to recognise the very positive impact that SRE has on our society** and also the very negative impact it may have on our students if it is undercut by removing DGR status. ** for more information on the great benefit of SRE on society, I have found the following very insightful and helpful ---"Study of Special Religious Education and its value to contemporary society" by Zehavit Gross and Suzanne D. Rutland</p>
1265	<p>The tax deductibility to charities and programs from all religious faiths should be kept, if not increased. The amount of welfare provided to Australian communities through religious organisations would cost the government (and tax payers) exceedingly more to replace with government welfare resources, if the religious organizations could no longer operate due to reduced donations.</p>
1266	<p>I am writing to object to the recommendations in the report to exclude from DGR status: * primary, secondary, religious and other informal education activities, with an exception for activities that have a specific equity objective (such as activities undertaken by a public benevolent institution) * the activities of childcare and aged care in the social welfare subtype (other than activities undertaken by a public benevolent institution) * all activities in the subtype of advancing religion I note that the report claims "[t]his is evidence-based tax reform that will support giving to a more diverse range of causes, refocusing the system toward activities that deliver broader community benefits,". The inference that school building funds and the provision of religious education in government schools do not provide broad community benefits is unfair, untrue and offensive. The provision of religious education in government schools advances the cause of diversity by giving students in those schools a greater exposure to and understanding of religious viewpoints they may not otherwise receive, from religious communities themselves. It is appropriate that DGR status be retained for religious</p>

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	<p>organisations involved in this work as they provide an exposure to cultural and religious diversity that the state cannot replicate. School building funds provide educational resources and opportunities to a diverse range of students. In many cases the infrastructure that is constructed (such as sporting facilities) is also accessible to the wider community. The contention that DGR status for these projects effectively duplicates government subsidies to non-government schools is simplistic. The base funding amount for a student in a non-government school is discounted by the 'capacity to contribute' of school parents, it is 'means-tested' unlike government schools. There may be a case for refining how different independent schools are subsidised however a blanket ban on DGR status for school building funds would be an unhelpful, unconstructive move.</p>
1267	<p>I make these comments as both a concerned individual and also as the chair person of a committee that coordinates the teaching of SRE in Schools. I believe it would be a serious mistake to remove the DGR status from religious charities, school building funds and special religious education in government schools. It will lead to less generosity and productivity and not more. Please ensure this does not happen. The impact of the proposed change to GDR status on my giving to supporting special religious education (SRE) teachers would be that I would not be able to give as much. Why penalise those who are contributing towards a well documented benefit to the well being of those in our society . While the largest group of volunteers by far are those who are engaged in SRE, the cost of living pressures makes it harder for many to remain unpaid volunteers. It is an enormous help being able to employ teachers who would otherwise not be able to afford to offer themselves. Access to SRE when I was at school was instrumental to my life changing for the better. I was awakened to caring about what was real and true, and stimulated to let it make a difference. It helped me want to find what the best foundation to build my life on is precisely at an age when I was exploring alternatives. My life had been on a trajectory towards being self absorbed and self centred. Please help us invest the most we can to give the next generations hope and clarity as to why we are all significant and can be secure which frees us to become more other person centred and generous. We need more people to be motivated to be consistently generous and other person centred in the face of constant adversity that does not get compassion fatigued. Well meaning programmes don't always achieve this. Faith based religious education can and does. It did with me. As the chairperson of an SRE sub-committee, those who are already generous are able to make their generosity stretch further because of the GDR system. If GDR status is removed from donations to SRE education or to school building funds it will inevitably impact on the generosity of individuals on other charities they would have otherwise also afforded to give to or reduce their donations to SRE. Prudent politicians are aware of the enormous contribution faith based volunteers and donors make to the community which the government simply would not be able to afford to replace. It would be in everyone's best interest for Governments to continue to give incentive to maximise such generosity. 1.Zehavit Gross and Suzanne D. Rutland Study of Special Religious Education and its value to contemporary society.</p>
1268	<p>I am employed as a SRE teacher in public schools in the Western Sydney area. My role would be deeply impacted by the removal of DGR status for giving related to religious instruction in schools. The schools I work with see the benefits and the importance of religious instruction in their communities and attest to the benefits these programs provide to students' wellbeing. I hope that the Federal Government will continue to recognize the value and benefit Australian faith communities bring to wider Australian society.</p>
1269	<p>I manage volunteers who provide SRE (scripture classes) to students in public primary and high schools on a weekly basis. All resources and curricula for this initiative are funded by tax deductible donations. Spiritual wellbeing is recognised by the Department of Education as being one of the 5 pillars of student wellbeing. SRE is not only the primary foundation upon which spiritual wellbeing rests, but SRE has been shown in studies to support mental</p>

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	<p>health by lowering risk of mental illness and negative health behaviours and promoting positive health and wellbeing outcomes. I have personally seen many students with mental illness and negative health behaviours supported by receiving faith teaching and faith support in schools. The reference for spiritual wellbeing through SRE is found here: The Wellbeing Framework for schools (nsw.gov.au).</p>
1270	<p>Dear Commissioners, You may know that Scripture Union NSW runs lunchtime groups in Government Schools, benefiting 2,000 students weekly. These groups are a vital part of Scripture Union NSW’s ministry programs and in turn contribute to the greater good of Australian society. I am highly concerned by the draft report and reforms to the DGR system. It is commendable that you are considering expanding the system to cover more initiatives, reducing red tape, and simplifying the current system. However, to achieve this, you are removing DGR status from religious charities like Scripture Union NSW, which will significantly impact the health and wellbeing of current and future students engaged in Special Religious Education (SRE) and lunchtime groups. Australia is one of the most multicultural nations on earth, and over 60% of Australians identify with a religion. Yet, your report seems to be based on a misguided ideology that suggests religion is of no community-wide benefit. Research shows that religious education in schools is one of the best ways to promote social cohesion. Both religious and non-religious parents choose to place their children in SRE. Putting extra pressure on religious education and its teachers is not a quality decision for Australia and will have long-term ramifications for our society. The SRE teachers in Australia represent our nation’s largest weekly group of volunteers. In a report where, on the one hand, you are articulating the government’s goal to double philanthropic giving (financial and volunteering) by 2030, on the other hand, you are removing privileges and help from faith communities that represent a huge proportion of the people who will help you, and are helping you right now, achieve that goal. This is not a wise decision. On top of that, school building funds are to have their DGR status removed. Faith-based education is Australia’s fastest-growing education sector – which tells us that this is what our communities want and are actively using. So why make it harder for this to happen and be successful? In short, you are penalising both the fastest-growing education sector – predominantly privately funded by citizens – and putting undue pressure on the largest weekly group of volunteers in Australia, risking a lower level of social cohesion. I think you and I can do a lot better than this. Considering everything I have stated above, I completely reject your presumption that these initiatives are of little “community-wide benefit” and would encourage you, even if you don’t have a religious belief yourself, to understand that your report is discriminatory and minimising in its ideology – and that this will damage Australia as a result. We urge you to reconsider the suggested changes, recognising the significant role that Scripture Union NSW, SRE and people of faith provide for the greater good of Australian society.</p>
1271	<p>Special religious education makes an incredible contribution to the lives of children in schools in NSW. As the Goss report entitled states, 'Study of Special Religious Education and its value to contemporary society' states there are at least 3 critical areas of benefit, 1. Delivers key psychological benefits to students. 2. Promotes thick multiculturalism and social acceptance. 3. Reduces the risk of student radicalisation. Additionally, on a personal level, SRE Tax deductibility, like all tax deductibility increases both the total financial amount able to funded and a person's willingness to contribute to the charitable work.</p>
1272	<p>I am very concerned about the draft report and proposed reforms to the DGR system. Although it is commendable to widen the scope of the present system, it should not mean that religious organizations, presently benefitting, should be negatively impacted. Religious education in public schools has a proven record of wellbeing benefits for participants. It is vital in providing social cohesion, and a basis for good personal decisions in life. The</p>

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	<p>government should do everything in it's power to maintain or even increase it's support for religious input into society, rather than considering decreasing it. Special Religious Education is provided by the largest weekly voluntary labor force in Australia. What does that say? Valuable or not? Many parents choose private schools because of their religious component. This number increases year by year. It's great that you can encourage these schools and the wider community by including new buildings in the DRG status as is the current situation. I look forward to hearing that your support for religious bodies will not be curtailed in the future, otherwise there will be long term detriment to all aspects of Australian society.</p>
1273	<p>I am concerned about the proposed removal of DGR Status for Christian Schooling and Scripture in public schools. Both of these serve as a credible, viable worldview that gives to its community way more than it might seemingly 'cost' from a mere economic or 'productivity' perspective. The increase in well-being from a positive, Christian worldview is priceless, along with the flow-on effects to many Christian based charities and programs. Please reconsider!</p>
1274	<p>Dear Commissioners Please retain tax deductible giving status for faith based institutions building funds and for religious instruction costs at public schools. Education is a mainstream public good and it is reasonable that a part contribution by the state goes towards faith institutions buildings, noting the public system receives largely full funding. Its unfair to hold: public has full funding, private should be private funding alone, given both streams produce an equipped young generation for productive societal participation. Parents of children at faith based schools pay taxes and to some degree its fair a proportion of this goes to schools. My wife is an after school care-worker at a Canberra Anglican school, my nieces and nephews attend an independent Christian school. I am aware of parents personal support for these institutions and their own financial giving towards building funds. Tax deductibility is a fair and smart option to retain. It encourages a co-contribution mindset/ethic between school, individual and government which seems appropriate. One the religious instruction deductibility front, my wife and I have volunteered for Christian Education in Schools in the ACT. The training, materials and other support mechanisms have helped us effectively deliver syllabus objectives and goals. Deductibility is one small contribution that recognises the large volunteer effort in this space. Despite reluctance by some, faith-based schools are justified tax deductibility building status</p>
1275	<p>I have been a chaplain for almost 9 years now in my local schools. Taking away the tax deduction allowance for donations made to religious organizations will have a detrimental effect on the schools I work at. Chaplaincy is only partly funded and hours are made up from people donating money towards this fundamental role in our schools. Large donors will no longer be able to be as generous with their donations if there is no tax deductible benefit. Meaning, significantly less donations will be made equating to less hours of work for school chaplains in schools. It will be the students and the teachers who miss out. We already have limited government funded hours (most schools only have 9 hours a week for their chaplaincy).... Chaplaincy is role that hugely benefits from being on schools grounds for as long as possible to form caring and trusted relationships with students and staff. If you ask any school principal, they will all say they want their chaplain there more not less!!!</p>
1276	<p>Please maintain the Deductible Gift Recipient (DGR) status for giving to religious education/instruction in schools. this is something that has for generations helped to improve the values of kindness and generosity in our community. Withdrawing the DGR would be a detrimental step.</p>
1277	<p>Please don't remove Tax Deductible Donations! YouthWorks is doing such an amazing job with SRE and thousands of children are loving being part of Scripture classes across NSW. We need the TDD to keep YouthWorks going.</p>

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1278	<p>Dear Commissioners, I am highly concerned by the draft report and reforms to the DGR system. I think it is good that you are looking at expanding the system to cover more initiatives such as animal welfare, but I am quite concerned that to achieve this you are taking away DGR status from almost exclusively religious charities – which will have a huge impact on important initiatives such as school building funds and religious education in government schools. Australia is the most multicultural nation on earth, and approximately 60% of Australians identify with a religion. Yet, your report seems to be based on an ideology that religion is of no community-wide benefit. Research shows that one of the best ways to promote social cohesion is through religious education in schools – putting extra pressure on this education, and its teachers, is not a quality decision for Australia, and will have long term ramifications. The Religious Education teachers in Australia represent the largest weekly group of volunteers in our nation. In a report where on the one hand, you are articulating the government’s goal to double giving (financial and volunteering) by 2030, on the other hand you are removing privileges and help from faith communities that represent a huge proportion of the people who will help you, and are helping you right now, achieve that goal. This is not a wise decision. On top of that, school building funds are to have their DGR status removed, because back in the 1950s when DGR status was established, no government support was given by other means and now it is. This is not a good enough reason – unless the government is going to actually front up and supply ALL the capital expenditure needs of these schools (which I’m sure they won’t) why would you then seek to penalise both the schools AND the private citizens who are donating to these schools and funding education? Faith-based education is the fastest growing sector of education in Australia – which tells us that this is what our communities want and are actively using. So why make it harder for this to happen and be successful? In short, you are penalising both the fastest growing sector of education – which is predominantly privately funded by citizens – and are also putting undue pressure on the largest weekly group of volunteers in Australia, and risking a lower level of social cohesion as a result. I think we, and you, can do a lot better than this. In light of everything I have stated above, I completely reject your [presumption that these initiatives are of little “community-wide benefit” and would encourage you, even if you don’t have a religious belief yourself, to understand that your report is discriminatory and minimising in its ideology – and that this will damage Australia as a result.</p>
1279	<p>I am writing to let you know I am very concerned with the proposed changes to DGR status being withdrawn for Special Religious Education. I have been involved in Teaching SRE for over 15 years and believe it to be an essential part of an holistic education. I have always had a good proportion of students from the grade, and am part of a vast group of volunteers who have been trained to meet Government requirements to be allowed to deliver SRE lessons in our schools. Changing the DGR status would diminish our ability to continue as our Curriculum development and workbooks depend on donations. I also support a Part Time paid SRE teacher at Cromer Senior Campus who is paid entirely from donations. I am grateful that we still have the opportunity to have SRE in our schools, and I want the DGR status to be maintained. Thank you Volunteer SRE teacher</p>
1280	<p>I strongly believe that SRE in schools is a very valuable lesson to help students make the right decision for their lives by building a strong foundation for their future. The difference between living well in society within the law. SRE was a great help to me 71 years ago when it gave me life guidance for my future. Dawn Hale</p>
1281	<p>My personal religious convictions drive me to give generously, both of my time and money. I love to support various groups, charities and people through financial donations. In this way, my giving enables many organisations to thrive as they support, enrich and benefit our Australian community through their religious contribution. At the same time, money is tight in this current economic climate, with costs of living remaining high. It is therefore</p>

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	<p>very important to me that religious organisations retain their DGR status. Removing such a status would significantly inhibit my capacity to generously support several groups and charities. I strongly believe this to be a negative outcome, both for the charities in view, and also for the wider Australian society. As a democratic and multicultural nation, we need the contributions of all cultural and religious groups to our society. In particular, Special Religious Education plays an important part in the wholistic development of children attending public schools. It is well documented in research that SRE significantly enhances children's overall wellbeing and success in school and beyond. Removing DGR status for charities, especially those that support SRE, would detract from Australia's diversity and cultural richness, and undermine organisations that seek to promote these things. I would like the Government to pay attention and recognise the huge contribution faith communities make to Australian society, and to not take steps that inhibit and suppress the benefits our rich diversity brings.</p>
1282	<p>Dear Commissioners, Scripture Union NSW runs lunchtime groups in Government Schools, benefiting approximately 2,000 students weekly. These groups are a vital part of Scripture Union NSW's ministry programs and I strongly believe contribute positively to Australian society. I am deeply concerned by the draft report and reforms to the DGR system. It is commendable that you are considering expanding the system to cover more initiatives and simplifying the current system. However to achieve this you are removing DGR status from religious charities like Scripture Union NSW, which will significantly impact the health and wellbeing of current and future students engaged in Special Religious Education (SRE) and lunchtime groups. Australia is one of the most multicultural nations on earth, and over 60% of Australians identify with a religion. Yet your report seems to be based on a misguided ideology that suggests religion is of no community-wide benefit, despite the many religious organisations assisting different groups within society. Research shows that religious education in schools is one of the best ways to promote social cohesion. Both religious and non-religious parents choose to place their children in SRE. Putting extra pressure on religious education and its teachers is not a quality decision for Australia and will have long-term negative impacts on our society. The SRE teachers in Australia represent our nation's largest weekly group of volunteers. In a report where, on the one hand you are articulating the government's goal to double philanthropic giving (financial and volunteering) by 2030, on the other hand you are removing privileges and help from faith communities that represent a huge proportion of the people who will help you achieve that goal. This is illogical and counterproductive. Further to this, school building funds are to have their DGR status removed. Faith-based education is Australia's fastest growing education sector which tells us that this is what our communities want and are actively using. So why go against the community and make it harder for this to happen? In short, you are penalising both the fastest growing education sector – predominantly privately funded by citizens – and putting undue pressure on the largest weekly group of volunteers in Australia, risking a lower level of social cohesion. Considering everything stated above, I utterly reject the presumption that these initiatives are of little "community-wide benefit" and would encourage you, even if you don't have a religious belief yourself, to understand that your report is discriminatory and minimising in its ideology – and that this will damage this nation as a result. We urge you to reconsider the suggested changes, recognising the significant role that Scripture Union NSW, SRE and people of faith provide for the greater good of Australian society.</p>
1283	<p>I used to pay 10% of my income to the LDS church thinking it was being used for humanitarian purposes. Little did I know at the time, it was being used for investments, buying stock and purchasing commercial property.</p>

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1284	I am a strong supporter of Christian SRE in NSW. I spent many years as an assistant SRE teacher, travelling to small schools in the area and working with SRE teachers and students to help them engage with the lesson. I have witnessed first hand the benefits of SRE when students are encouraged to question, explore and discover the Christian faith for themselves. Removing the DGR status for SRE would be detrimental to the funding of this vital activity, within the context of our multi-cultural society. I urge the commission to overturn this recommendation.
1285	As a Christian, my faith motivates how I give of my time and money. I value the government giving DGR status to SRE and to school building funds. Both my children are involved in SRE as public school students in NSW. I am involved in SRE as a volunteer teacher. I enjoy my weekly class talking to my students about how my faith motivates the way I live.
1286	Please don't remove the tax deductible status for our building funds and scripture staff.
1287	SRE provides the basis for hope, resilience and a moral fabric to the lives of young people, attributes that are essential to the individual's healthy development and contribution to the maintenance of the type of civil society we want. Secular education alone (the reasons being surely obvious) has shown itself unable to provide that basis for our young people. Thousands of trained SRE teachers across Australia provide important instruction that departments of education can't. The cost: tax deductibility for public donations; the gains: more positive, hopeful, well grounded, resilient and engaged young people. Given all of the above I can't see how you could fail to maintain SRE's tax deductible donation status.
1288	Dear Commissioners You may know that Scripture Union NSW runs lunchtime groups in Government Schools, benefiting 2,000 students weekly. These groups are a vital part of Scripture Union NSW's ministry programs and in turn contribute to the greater good of Australian society. I am highly concerned by the draft report and reforms to the DGR system. It is commendable that you are considering expanding the system to cover more initiatives, reducing red tape, and simplifying the current system. However, to achieve this, you are removing DGR status from religious charities like Scripture Union NSW, which will significantly impact the health and wellbeing of current and future students engaged in Special Religious Education (SRE) and lunchtime groups. Australia is one of the most multicultural nations on earth, and over 60% of Australians identify with a religion. Yet, your report seems to be based on a misguided ideology that suggests religion is of no community-wide benefit. Research shows that religious education in schools is one of the best ways to promote social cohesion. Both religious and non-religious parents choose to place their children in SRE. Putting extra pressure on religious education and its teachers is not a quality decision for Australia and will have long-term ramifications for our society. The SRE teachers in Australia represent our nation's largest weekly group of volunteers. In a report where, on the one hand, you are articulating the government's goal to double philanthropic giving (financial and volunteering) by 2030, on the other hand, you are removing privileges and help from faith communities that represent a huge proportion of the people who will help you, and are helping you right now, achieve that goal. This is not a wise decision. On top of that, school building funds are to have their DGR status removed. Faith-based education is Australia's fastest-growing education sector – which tells us that this is what our communities want and are actively using. So why make it harder for this to happen and be successful? In short, you are penalising both the fastest-growing education sector – predominantly privately funded by citizens – and putting undue pressure on the largest weekly group of volunteers in Australia, risking a lower level of social cohesion. I think you and I can do a lot better than this. Considering everything I have stated above, I completely reject your presumption that these initiatives are of little "community-wide benefit" and would encourage you, even if you don't have a religious belief yourself, to understand that your report is discriminatory and minimising in its ideology – and that this will

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	<p>damage Australia as a result. We urge you to reconsider the suggested changes, recognising the significant role that Scripture Union NSW, SRE and people of faith provide for the greater good of Australian society. John Hodge Retired clergy, former NSW public school teacher, long-time volunteer.</p>
1289	<p>I am the mother of three teenage boys who attend religious education at school. In a society that's experiencing increasing prevalence of mental health issues in youth (documented as up to 43% of young people), I believe that SRE classes are an essential component of maintaining hope, positivity and mental well-being. I am shocked that this commission would jeopardize the jobs of those community members working to support the mental health of youth in Australia. I believe the commission is out of touch with the challenges of raising children in the modern era and should instead be lending greater support to anyone undertaking the difficult task of engaging with Australian youth. SRE does a world of good and is made possible by an army of volunteers. It is literally multiculturalism in action, as the largest volunteer organisation outside of Surf Life Saving Australia, turns up every week to teach students in the faith of their family in NSW public schools. Volunteering is what makes Australia great. These volunteers must continue to be supported by paid professionals to ensure that students receive a high-quality education in the faith of their families using an approved curriculum. I request that the commission keep the tax deduction so that coordinators and organisations can keep supporting the vital work in our schools for hope, kindness and connection to something bigger than ourselves. SRE makes a valuable difference in the lives of young people and supports the formation of well-rounded individuals who seek the good of others. Please keep this vital and unique educational experience which has been going for 170 years supported by professionals and parachurch organisations. Let's help build robust student identity, through an education that reminds them they are loved and valuable and give students of all backgrounds an opportunity to celebrate their culture and their religion at school. This diversity must be supported and nurtured by this Government if they claim to support all families of all faiths. This is why I find the productivity commission's recommendation that SRE loses its deductible gift recipient status (DGR) status perplexing. It demonstrates a disappointing ignorance about the nature and public benefits of religion. It contradicts the Australian government's long-term commitment to multicultural, multiethnic, multi-religious plurality and tolerance. I urge the commission to reverse this recommendation. Instead of seeking to make the resourcing of public religious education more difficult, it should seek to encourage it, so that the various religions of Australia can play our part in blessing, not just our particular communities, but our nation and the whole world.</p>
1290	<p>Please retain the current funding arrangements for SRE programs in schools, with the existing tax concessions for philanthropic donations. These lessons, provided by trained volunteers, are a valuable part of a child's democratic right to a broad education in a public school. The government funds religious education in private schools. It seems hypocritical to deny this right to public school children.</p>
1291	<p>Dear Productivity Commission, As a parent of 2 our family have benefited from SRE in schools for generations. my grandmother, mother and I have lead classes in schools and felt that the value that these classes have in the community is priceless. Health and well-being of older religious citizens who have retired and are seeking a way to give back to the community through sre instead of being at home lonely and vacant. parents get a choice to send their kids to SRE classes these classes are not a way to force or coercion into a community that they don't know anything about. classes are there for a support network so these kids know others just like them and, that is why parents seek to choose it. no kid is an island and parents know that very well it's about community. if you take SRE you break the community, it's wrong on so many levels. by reducing tax deductions the quality of SRE will be diminished and large organisations will not be able to fund SRE because the tax benefits are just not there. thousands of students to this day benefit so</p>

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	<p>please don't take funding away. In the light of building funds for private schools, in the recent times levels of preferences for private schools are increasing so building larger classes and building larger spaces are needed more than ever before. If the building funds are taken away these schools will not be able to cope with demand on continuing evolution in technology, infrastructure and upkeep. all of these over heads will be transferred to parents who are already burden by current private school education costs rising every year. so please as a parent and former SRE teacher I implore you to keep funding our Public schools for SRE and Building Funds for private schools.</p>
1292	<p>Dear Productivity Commission, As a parent of 2 our family have benefited from SRE in schools for generations. my grandmother, mother and i have lead classes in schools and felt that the value that these classes have in the community is priceless. Health and well-being of older religious citizens who have retired and are seeking a way to give back to the community through sre instead of being at home lonely and vacant. parents get a choice to send their kids to SRE classes these classes are not a way to force or coercion into a community that they don't know anything about. classes are there for a support net work so these kids know others just like them and, that is why parents seek to choose it. no kid is an island and parents know that very well it's about community. if you take SRE you break to community it's wrong on so many levels. by reducing tax deductions the quality of SRE will be diminished and large organisations will not be able to fund SRE because the tax benefits are just not there. thousands of students to this day benefit so please don't take funding away. In the light of building funds for private schools, in the recent times levels of preferences for private schools are increasing so building larger classes and building larger spaces are needed more than ever before. If the building funds are taken away these schools will not be able to cope with demand on continuing evolution in technology, infrastructure and up keep. all of these over heads will be transferred to parents who are already burden by current private school education costs rising every year. so please as a parent and former STE teacher I explore you to keep funding our Public schools for SRE and Building Funds for private schools. Yours Sincerely Vivienne Rose and family</p>
1293	<p>Im am really hoping to keep the tax deductions available as i believe this little thing will go a long way in teaching people the way of our lord and in turn teaches high morals that society benefits greatly from</p>
1294	<p>I am concerned that reforms to the current DGR system will negatively affect the efforts of faith-based charities, faith-based school building funds and religious educators. These institutions have been a bedrock of society and have endured conflict, scandal and media attention throughout the years. However, all the while still upholding solid, based principles that serve the benefit of society at large. I implore the Commissioners to consider providing leeway to faith-based charities and similar institutions to allow them to continue their contributions now and for many generations to come.</p>
1295	<p>Re: Tax Deductible Giving in Support of SRE. The work carried out by SRE teachers in public schools in Australia is of vital importance to the next generation. The significance of scripture teachers attending schools to provide spiritual guidance to students can't be undervalued. Some of these volunteers step back from paid employment for a period, in full or in part, in able to provide this ministry to children. With so many voices screaming unhelpful and stressful things all around our children every day, these SRE teaches may be providing some of the only good news some children hear. For those who have volunteered to serve in this way, and who have sacrificed all or part of their employment for a season to do so, they do rely on the support of others who can see the value of their work. Removing the tax deductible status for donations to SRE activities would lessen that support, particularly at a time where finances are tight for many. The tax deductible status for donations related to SRE activities is a way to ensure this very important service to students will continue.</p>

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1296	<p>As a father who has witnessed firsthand the positive impact of Special Religious Education (SRE) in primary schools and the valuable role chaplains play in fostering a positive school culture, I am deeply concerned about the proposed changes to the government's policy. The research unequivocally demonstrates the societal benefits of Religious Education in diffusing racial and religious tensions. It provides a controlled environment for instruction, mitigating the influence of radical narratives in the media or online platforms. Stripping DGR status from Religious Education would impose unwarranted financial strain on a system heavily reliant on volunteers. It is perplexing that these reforms fail to acknowledge the significant contribution of religious education to social cohesion in Australia, especially considering our status as one of the most multicultural nations globally, with approximately 60% of the population having religious affiliations. Furthermore, amidst the ongoing economic pressures faced by families, we should be facilitating rather than hindering charitable contributions. Religious Education programs are sustained by Australia's largest weekly group of volunteers, and revoking their DGR status threatens the quality and accessibility of these programs. In light of these considerations, I urge the government to reconsider these reforms. Preserving DGR status for Religious Education not only aligns with the government's stated goal of increasing philanthropic giving and volunteering but also ensures the continued provision of vital educational services for our communities.</p>
1297	<p>Dear PC Commissioner, I wish to convey my surprise that you are considering taxing voluntary SRE work in schools. This is important work for the benefit of the community and our nation's children. I am astonished that taxing SRE will improve the nation's productivity. Really? It's not a good look for your organisation or the federal government and doesn't pass the pub test with those I have talked with about it.</p>
1298	<p>I think that the government should continue to support religious organisations who provide huge support across many aspects of the community including religious education. This is something which is critical to the moral well being of society and for the mental health for our younger generations. The government should be supporting these institutions.</p>
1299	<p>I urge you to continue to allow tax deductible giving for faith-based schools and SRE programs. Religious organisations build strong communities and it's vital Australians are encouraged to give financially to keep them running.</p>
1300	<p>Volunteer workers have been the backbone of this country without them we would not have our firefighters Our ambulance or any rescue missions then how can we distinguish one volunteer from another for they all give up their time for the welfare of others if the Government stops funding for people such as these what example are they showing the generations to come that caring has a prize and a limit and our values will decline</p>
1301	<p>My Christian faith is the foundation of my life and I serve my Gracious God by giving of my money and time for His glory and joy it is to share His gospel with young lives eager to hear of His love for them. Taking away the tax deduction benefit for SRE and School building funds can only mean a serious impact on the volunteers (all 10,000 and counting) that seek to impart a lifestyle of peace, harmony, trust and love to help grow Australia's future citizens.</p>
1302	<p>As a person of Christian faith we believe in contributing time and money for social and individual causes and believe in the education of children in the character building of love, peace and faithfulness. The SRE provides a tremendous amount of goodwill towards this cause. My financial contributions toward this work is influenced by the taxation policy with respect to philanthropy. I urge the government to include SRE in the Philanthropy clauses of tax-deductible contribution.</p>

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1303	<p>As a community member I agree with the Productivity Commission’s conclusion that the deductible gift recipient (DGR) system needs reform. I strongly support the Commission’s proposal to improve transparency in the ACNC Commission and to bolster the powers of the Commissioner to expose instances of non-compliance in the charity sector. My comments are directed specifically in regard to the Church of Jesus Christ of Latter Day Saints. Unlike most churches in Australia, members of the LDS Church can claim 100% of their tax back on their tithing. In order to qualify for DGR status the Mormon Church appears to be inflating its charitable giving by funnelling US money from Salt Lake City through “LDS Charities Australia” which is registered with the ACNC. Between 2015 and 2022 the Australian LDS Church claims to have donated over \$400 million to humanitarian aid in developing countries. The motive for claiming such large charitable donations appears to be to retain 100% tax deductibility on member tithing donations, or about 90% of Australian donations. I am convinced these substantial donations were not, and could not, have been derived from the donations of Australian Mormons. This conclusion is based on the following lines of evidence: • There are five charities linked to the LDS Church that are registered with the ACNC and file annual reports. However, these reports do not clearly specify the source of the income to each charity and what funds are transferred from a particular charity to the other four LDS charities in the ACNC register. • Between 2015 and 2022 the Australian LDS Church claimed in its filings with the ACNC to have donated A\$419,216,969 to humanitarian aid in developing countries from its charity “LDS Charities Australia”. • The LDS Church claims 155,000 members in Australia. However, only 57,000 Australians declared they were LDS on the 2021 census. It is unlikely for such a small group to be the source of over \$400 million in donations to humanitarian aid. • In 2012 the Australian LDS church reported it had donated A\$900,000 to humanitarian aid since 1985, or about A\$33,000 per year. If Australian Mormons did donate \$95 million dollars to humanitarian aid in 2022 via LDS Charities Australia, as they reported, then they have become almost 3000 times more generous than they were prior to 2012. • While the ACNC financial reports do not clearly distinguish Australian donations from foreign bequests, it appears that the vast majority of Australian tithing donations (estimated to be A\$35 million annually) are spent on internal corporate operations (40% salaries, 30% buildings, 30% operating expenses). I believe this evidence casts considerable doubt on the eligibility of the Australian LDS Church to receive DGR status. It appears that the church may not have provided accurate financial information to the ATO or ACNC. The LDS Church’s local accounting practices appear to be targeted at relieving Australian Mormons of some of the</p>
1304	<p>The NSW Department of Education recognises the benefits of Spirituality by including it in the NSW public schools wellbeing framework. Schools use this framework to align their specific needs to student wellbeing improvement. The framework addresses that "Spiritual wellbeing relates to our sense of meaning and purpose. It can include our connection to culture, religion or community and includes the beliefs, values and ethics we hold." By providing Special religious education to schools, free of charge, students are able to learn about culture, religion, purpose and community connections. Financial supporters of SRE are also aware of the intrinsic link between formative religious instruction in childhood years and religious service in adult years, including service to the wider community on a voluntary basis. To remove the DGR status for SRE would mean an undersupply of providing this education in a school setting for Australian youth and impacting their broader wellbeing and the community benefits. We respectfully request that the provision of the DGR status for special religious education in schools is preserved.</p>
1305	<p>There is not enough done to encourage philanthropy in Australia. Australians like to help out but more needs to be done to encourage all donations of resources. Not just money but all resources eg: time ,goods etc. We as a nation have become very "lost". Community and the strengths and immeasurable value has disintegrated to a frightening level. The pandemic has now shown us how disastrous this lack of community is. Our nation is so</p>

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	enormously fortunate in many ways but we are letting it fall into disrepair by not strengthening community. What will happen when the next difficulty happens? We have been battered by the pandemic and recent natural disasters but we need to be strengthening our community. Philanthropy benefits both the giver and receiver. So much can be done. do not limit it but make it easier to be philanthropic.
1306	Dear Commissioners, I am deeply concerned about the proposed changes to the DGR system. It concerns me that you plan to take away DGR status from almost exclusively religious charities. Considering approximately 60% of Australians identify with religion I believe the proposal is discriminatory and out of touch with the needs of the Australian community. Faith Based schools are able to keep their fees affordable due to the current system. As the fastest growing educational sector in Australia, if christian education becomes unaffordable this will put a bigger financial strain on the government. DGR systems enable Australians to fund some of our education system themselves, if this is taken away it will be a heavy toll on Australians. So please do not disadvantage these schools and individuals who are helping to support our educational system in Australia.
1307	Hi, I'm concerned with the proposed changes to the DGR system seemingly taking the opposite direction which will best help the Australian community, both those from or without recognised faith backgrounds. I raise this based on the strong yet difficult to measure difference that faith-based volunteers have on individuals and entire communities around them... often supporting the most vulnerable or least connected, both in formal and informal ways. These helps take the form of formal programs some of which are registered as individual charities, though very many are run through the faith organisations themselves on in more quiet and less tangible manner. Much more is also being done informally, by individuals motivated by their faith to love, care, share, provide or protect those in need around them. The problematic formal reporting of these is exacerbated by religious doctrines around self-promotion such as that held by many Christians flowing from Jesus instruction: "But when you give to the needy, do not let your left hand know what your right hand is doing" (See Bible: Matthew 6:3) and similar beliefs among other faiths. So this is my urging to please open up the DGR giving available to and through religious organisations, because whilst their not always the best at reporting on the good they are doing, they are often the ones on the coal-face helping people who are in need in the most practical ways.
1308	Private education providers must not lose their current tax deductible status. They are an essential part of the education landscape. Parents deserve the right to give their children a religious education. The right to religious freedom is a human right. Parents work hard so their children can have access to a school of their choosing. It is outrageous that this is even being considered. I just want to remind public servants that it is the hard working citizens of this nation that pay your wages, and as such, we deserve to be treated with respect and dignity. We will not tolerate this assault on our religious liberties.
1309	My faith drives me to support areas and activities that I believe seek to bring about the betterment of our entire world! I participate in SRE, and support it financially through DGR because I desire for children to have a vision of a world that is far better than what is often portrayed in our media, by politicians and by many facets of our ever negative society. I believe that faith, and learning about how such faith is applied in all aspects of life, is a gift that benefits not only children who are part of SRE, but our wider society as such children take up practices such as kindness and compassion. Giving to SRE through a DGR means that with the small amount i hav, these funds are able to extend further. Without such status, I would not be in a position to give us much to it, or any DGR. I believe removing Christian Education, and particularly from SRE, does not benefit our society, but further erodes some of the foundations on which we have tried to build.

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1310	<p>I think it is a great thing to examine the current tax benefits around philanthropic giving to ensure the system is fit for purpose and benefiting our wider society. With that being said I think it is really vital that in this review the tax deductions for religious institutions in support of Special Religious Education are not taken away. Tax deductions for charitable donations are so incredibly beneficial, many charities would have their budgets slashed, and may cease to be able to function, if they are taken away. I think that SRE is something that is worthwhile to continue having these tax deductions. SRE represents a central way that families from different faiths can have their children appropriately taught in line with their own beliefs. Faith communities represent an incredibly wide portion of our very diverse country. Maintaining these tax deductions on SRE does not reflect the church trying to control the state, or religion overstepping into public schools (as some are worried of), it is just enabling people of faith to express their religious beliefs freely, to have an opportunity to have their children instructed in their faiths, as they as parents want, and SRE enables that to happen to everyone equally. People that don't want their kids in SRE won't be forced to do so. It is a good and important system for the functioning of our diverse Australian society, and tax deduction status is an essential way that people of faith can continue using their own money effectively to support this important work.</p>
1311	<p>The people who run the Christian schools and classes in public schools rely on funding raising to assist them. By removing the tax deductible giving status, this will mean a reduction in funding raising and then these classes will cease to exist. People should have the right to choose if they wish to send their children to these classes and without the funding, this cannot occur.</p>
1312	<p>Please keep the tax-deductible status of donations to Scripture Teaching (SRE) in NSW. SRE teaching is vital in helping children and young adults develop a solid set of values and integrity. This compliment the academic teaching in schools and the parental guidance at home. There are too many false news and negative, twisted value systems flowing around in social media and internet platform. SRE teaching is very important to counter the negative side effects of modern society. Donation to SRE teaching should be looked at as investment into the moral standard of our future generation. thank you.</p>
1313	<p>Dear Commissioners, I am writing to express my concerns regarding the draft report and proposed reforms to the Deductible Gift Recipient (DGR) system. You may be aware that Scripture Union NSW organizes lunchtime groups in Government Schools, benefiting around 2,000 students weekly. These groups play a crucial role in the ministry programs of Scripture Union NSW and contribute positively to Australian society. I am deeply troubled by the proposal to remove DGR status from religious charities like Scripture Union NSW. This decision could significantly impact the health and well-being of students engaged in Special Religious Education (SRE) and lunchtime groups, both now and in the future. Australia is a diverse nation, with over 60% of Australians identifying with a religion. Religious education in schools is an important way to promote social cohesion. Both religious and non-religious parents choose SRE for their children. It is concerning that the report seems to overlook the community-wide benefits of religious education. Furthermore, SRE teachers in Australia represent a significant group of volunteers. It is contradictory to the government's goal of increasing philanthropic giving while removing privileges from faith communities that contribute greatly to this goal. Additionally, removing DGR status from school building funds could hinder the growth of the faith-based education sector, which is rapidly expanding to meet community demand. In summary, these proposed changes penalize both the fastest-growing education sector and the largest weekly group of volunteers in Australia. This risks undermining social cohesion. I urge you to reconsider these changes and acknowledge the valuable contributions of Scripture Union NSW, SRE, and people of faith to Australian society. Thank you for considering my concerns. Sincerely, Cath Peeters</p>

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1314	<p>Children today are bombarded with ads promoting selfish entitlement ("you deserve it"), see selfish leaders of society worldwide, see racism rampant in many parts of the world, see violence on their screens and nastiness on their devices. SRE education widens their view of society, gives them a more humane attitude to others, teaches them that service is good for society and good for their own wellbeing. ie a better way to live. Religious bodies of all kinds freely provide assistance where it is needed and when it is needed. They give time, goods, money, care and comfort. The children of today are the volunteers of tomorrow, the 'givers' of the future, and without them many organizations that do much good may struggle to carry on this good work. Education of children to develop this attitude, by supplying them with trained volunteer teachers and valuable material to study should be encouraged. Youthworks provide this service to young people. A tax benefit on donations is a good way to encourage people to donate to this cause which is important. Therefore this benefit should be maintained.</p>
1315	<p>I believe that the removing the tax deductibility for supporting religious education in public schools would be detrimental to a significantly large proportion of the community. Approx 60% of the student population in NSW attend Government schools with SRE classes being held regularly in almost all of those. One benefit that I would like to highlight is that SRE builds tolerance in schools around diverse communities and promotes multiculturalism. It is community building and helps students connect to the local community. A benefit that flows on to all the community. SRE teachers are offered high quality training and ongoing support for skill development. Removing the tax deductibility of financial support to SRE will impact the funds needed to maintain high quality curriculum and training of these teachers and the free supply of student classroom resources.</p>
1316	<p>I find the productivity report far too narrow in its assumption that the only people who benefit from the charity of religious organisations are those from that religious organisation. We moved to an area where the local high school had very poor educational outcomes. 2 of my children benefited from a very good private Anglican high school education with massive subsidies despite not attending an Anglican church. The buildings they enjoyed were from donations. We don't have the money to pay full fees at this school. When my children attended a rural high school, the SRE teacher was paid for by donations. My children benefited from SRE despite not belonging to the Religious organisation of the teacher. Students who attend SRE come from many different religious or non religious groups. When I taught SRE in a small town, I'd come across many parents who would say to me "I'm not religious but I want my child to understand the Christian faith" SRE does not only benefit those of a particular religious persuasion instead it impacts far beyond the census data. Donations from others also pay for SRE teacher training.</p>
1317	<p>It does not make sense to me that the commission wishes to grow philanthropic giving and donations yet is removing SRE in public schools from the DGR. I give donations to this as I see the valuable work that SRE does for all children in schools in teaching values and building community, as well as particular faith based teaching. I am motivated to give to SRE because I wish to see it continue. The fact that SRE and private school building funds are the only things recommended to be removed from the DGR not only looks like a step backwards in encouraging giving, it feels particularly anti-faith motivated which is very disheartening</p>
1318	<p>I strongly oppose the Productivity Commission's proposal to removing 'advancing religion' from the charitable activities 'list', and want to enforce the value of faith based philanthropy. The following is an outline of what our Christian church has achieved over the last 33 years. It has been enabled through the philanthropic giving of church members. Our church started 33 years ago with ten people, and today we have 1,150 active members. We have planted 12 other churches. We own a large property, are debt free, and have half the cash required to build a new multi purpose centre, which we</p>

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	<p>will use to engage with the community to run a range of programs, many focussed on mental health issues and well-being. In addition to spreading the Christian message, we have invested in the next generation. Looking back, we hired a bus every Sunday and brought kids to kids church. We started youth, young adults, junior playgroups had youth and kids camps, and supported campus life, scripture in schools and school chaplaincy. We have given significantly to overseas needs for supporting refugees, an orphanage, safe houses, schools in northern Nigeria, rescued children from and out of the child soldier trade. Locally we have sponsored indigenous pastors, give out 80 meals a week through Manor house, help people living out of cars every week have a safe space to stay and help provide them with housing, provided packs for those coming out of prison and those in the neo natal ward, hosted discoes for those with disabilities in our community and our Christmas senior concerts for our local nursing homes are seen for many as the highlight of their year. We have served our community, painted sports clubs, done landscaping for preschools, and partnered with our local community fun run every year. We are engaging with local council with the aim of building a dozen micro homes to aid the homeless. Over the last 10 years our local church has invest \$3.7 million in charitable projects through philanthropic giving. Given opportunity to aid and grow our community, we will continue to do so. The philanthropic giving of our members, both in time and finance, is essential in enabling us to do what we do. If the commission removes advancing religion from the charitable activities list, it will strip a vast number of benefits from our local communities. The above is the efforts of just one church. Impeding this work will make us significantly poorer as a nation.</p>
1319	<p>We could grow philanthropic giving by allowing more people to contribute to special religious education in schools (SRE) curriculum materials as a tax deduction. If people can contribute knowing it is tax deductible they are more likely to donate more money that can be used to buy curriculum materials and then more students in our education system can learn about the value of having a christian faith</p>
1320	<p>Dear Commissioners, I respectfully submit these comments on suggested reforms to the DGR system. SRE programmes in government schools have proven student well-being benefits and contribute positively to the school community. This was recognised by the NSW Department of Education in its 2017 review of SRE, finding that SRE implementation will “strengthen young people's personal identity” and conveyed the importance of Special Religious Education “for their moral and ethical development”. In addition “to providing important psychological benefits to student's health and well-being, SRE classes can strengthen the multi-cultural fabric of Australia and foster social cohesion by providing a sense of belonging and safe places for students to explore deep questions of cultural and religious identity in an environment of trust and respect”. The report's findings and recommendations highlighted how “SRE positively contributes to students’ understanding of their cultural heritage, is an avenue for their spiritual care, builds tolerance in schools, promotes multiculturalism, contributes to a well-rounded education, and connects schools with their local community”. There is an intrinsic link between formative religious instruction in childhood years and religious service in adult years. The draft report recognises the community benefits which accrue as the result of many religious charities, for example in welfare services, yet the proposed changes will adversely effect the movement of young people into these very charities in the future. SRE is community run and has the largest weekly volunteer labour force in Australia. The removal of DGR status for financial support of SRE in government schools will significantly impact organisations responsible for the delivery of quality SRE programmes. Many donors are able to give because of the value of tax deductibility for these financial contributions. It is clear (from the evidence of volunteer hours and financial support) that the provision of SRE in public schools is important to many people across our community. As such any proposal to make it more difficult for this education to be continued would seem to run counter to the desires of a sizeable section of our nation. Australia is a multicultural nation; approximately 60% of Australians identify with a religion. Yet, your report seems to be based on an ideology that religion is of no community-</p>

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	<p>wide benefit. It is discriminatory and minimising in its ideology – and this will damage a multicultural Australia as a result. I am at a loss to understand how the report can conclude that activities such as SRE carry less “community-wide benefit” than the work of other charities. I would urge the commissioners to review their conclusions concerning the provision of SRE and in fact maintain DGR status for giving to religious instruction in government schools.</p>
1321	<p>SRE deserves to be supported through tax deductible donations. It provides an important opportunity to integrate religious education into the Australian educational system. Our contemporary society comprises a diverse range of cultures, faiths and beliefs. SRE strengthens young peoples' personal identity and enhances their moral and ethical development. I strongly believe no change should be made to the current regulations.</p>
1322	<p>It is very sad that there is a move to remove tax deductions for Scripture teaching in schools. All children should be given the opportunity to hear about God.</p>
1323	<p>I’ve heard your proposal to remove the tax-deductible status of donations of which I’m strongly requesting not to be considered. Scripture Teaching provides much public benefit. I’ve seen the community benefits of it through my years of teaching at Tafe and in the government sector. SRE enhances students’ understanding of their chosen religion, SRE promotes multiculturalism and social acceptance, and reduces the risk of student radicalisation, people of faith are 25% more likely than their secular counterparts to donate money, and people of faith are 23% more likely than their secular counterparts to volunteer their time. Australia has traditionally been a country of faith, multi faith, and its community that remains cohesive. Do not threaten the good, well-being and shared wealth we enjoy.</p>
1324	<p>Dear Commissioners, You may know that Scripture Union NSW runs lunchtime groups in Government Schools, benefiting 2,000 students weekly. These groups are a vital part of Scripture Union NSW’s ministry programs and in turn contribute to the greater good of Australian society. I am highly concerned by the draft report and reforms to the DGR system. It is commendable that you are considering expanding the system to cover more initiatives, reducing red tape, and simplifying the current system. However, to achieve this, you are removing DGR status from religious charities like Scripture Union NSW, which will significantly impact the health and wellbeing of current and future students engaged in Special Religious Education (SRE) and lunchtime groups. Australia is one of the most multicultural nations on earth, and over 60% of Australians identify with a religion. Yet, your report seems to be based on a misguided ideology that suggests religion is of no community-wide benefit. Research shows that religious education in schools is one of the best ways to promote social cohesion. Both religious and non-religious parents choose to place their children in SRE. Putting extra pressure on religious education and its teachers is not a quality decision for Australia and will have long-term ramifications for our society. The SRE teachers in Australia represent our nation’s largest weekly group of volunteers. In a report where, on the one hand, you are articulating the government’s goal to double philanthropic giving (financial and volunteering) by 2030, on the other hand, you are removing privileges and help from faith communities that represent a huge proportion of the people who will help you, and are helping you right now, achieve that goal. This is not a wise decision. On top of that, school building funds are to have their DGR status removed. Faith-based education is Australia’s fastest-growing education sector – which tells us that this is what our communities want and are actively using. So why make it harder for this to happen and be successful? In short, you are penalising both the fastest-growing education sector – predominantly privately funded by citizens – and putting undue pressure on the largest weekly group of volunteers in Australia, risking a lower level of social cohesion. I think you and I can do a lot better than this. Considering</p>

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	<p>everything I have stated above, I completely reject your presumption that these initiatives are of little “community-wide benefit” and would encourage you, even if you don’t have a religious belief yourself, to understand that your report is discriminatory and minimising in its ideology – and that this will damage Australia as a result. We urge you to reconsider the suggested changes, recognising the significant role that Scripture Union NSW, SRE and people of faith provide for the greater good of Australian society.</p>
1325	<p>Hello, I want to object to the removal of DGR from religious organisations providing SRE in public schools. This will move will severely impact those organisations viability. Those organisations that advance religion rely on volunteers and are providing an invaluable service to the community as a whole. I believe SRE is a crucial opportunity for students to learn to consider others, learn to look outside themselves, it allows and encourages the spiritual development of children. The development of the mind, body and spirit to be a more balanced person. The Commissioner said in the draft report, the government should consider how policies will affect volunteers. Removing the tax deductability will impact the viability of a lot of those volunteer services providing resources to volunteer SRE teachers. Effectively, you will be putting a stopper on those services, which the Commissioner's states is the opposite to your stated goal - to adopt measures that may mitigate adverse effects on volunteer participation. Please, as an SRE teacher in public schools for 20 years, do not remove the tax deductability of donations to religious organisations, as you will be taking the teaching resources out of our hands and discouraging volunteer SRE teachers.</p>
1326	<p>Dear Commission, I ask that consideration be given to keep monies given to SRE (scripture) teaching in our school remain a tax deduction. Teaching scripture, being God’s Word, is important for society to have the opportunity to hear of community living in harmony, outlined in the 10 commandments of Love God and to love others. Many people in our churches donate to scripture teaching in our schools. Of these monies, if a tax deduction can continue to be applied, it is of benefit to those supporting this vital ministry.</p>
1327	<p>Dear Commissioners, I am highly concerned by the draft report and reforms to the DGR system. It is commendable that you are considering expanding the system to cover more initiatives, reducing red tape, and simplifying the current system. However, to achieve this, you are removing DGR status from religious charities like Scripture Union NSW, which will significantly impact the health and wellbeing of current and future students engaged in Special Religious Education (SRE) and lunchtime groups. Australia is one of the most multicultural nations on earth, and over 60% of Australians identify with a religion. Yet, your report seems to be based on a misguided ideology that suggests religion is of no community-wide benefit. Research shows that religious education in schools is one of the best ways to promote social cohesion. Both religious and non-religious parents choose to place their children in SRE. Putting extra pressure on religious education and its teachers is not a quality decision for Australia and will have long-term ramifications for our society. The SRE teachers in Australia represent our nation’s largest weekly group of volunteers. In a report where, on the one hand, you are articulating the government’s goal to double philanthropic giving (financial and volunteering) by 2030, on the other hand, you are removing privileges and help from faith communities that represent a huge proportion of the people who will help you, and are helping you right now, achieve that goal. This is not a wise decision. On top of that, school building funds are to have their DGR status removed. Faith-based education is Australia’s fastest-growing education sector – which tells us that this is what our communities want and are actively using. So why make it harder for this to happen and be successful? In short, you are penalising both the fastest-growing education sector – predominantly privately funded by citizens – and putting undue pressure on the largest weekly group of volunteers in Australia, risking a lower level of social cohesion. I think you and I can do a lot better than this. Considering</p>

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1328	Hi faith based learning in school helps children to understand faith in our community in all its areas. It helps children to feel supported in their enquiries of religion and how our free community can explore and consider.
1329	Please permit funding for SRE and Youthworks programs, they are filling a gap that no other organisation can. Children can discuss real spiritual concerns openly and without fear of discrimination.
1330	I do not support the recommendation to revoke DGR Status for Religious Education in Government Schools (RIGS) funds, on the apparent basis that Special Religious Education (SRE) has little ‘community-wide benefit’. This overlooks the high levels of benefit conferred on the public through the provision of religious instruction. SRE delivers key psychological benefits in students, promotes a thick multiculturalism within local communities and reduces the risk of student radicalisation. The wider benefits of SRE are also affirmed by the fact that many non-religious parents choose to place their children in SRE. Further, I do not support the abolition of the Basic Religious Charity (BRC) category. The abolition of the BRC category will impose significant reporting and compliance requirements on larger churches. It will also enable the ACNC Commissioner to remove and appoint leaders of religious institutions, which raises Constitutional concerns. Given the local nature of BRCs, existing financial disclosures and governance standards are appropriate.
1331	I felt appalled to read of the ‘Specific Reforms’ that have been proposed to remove the tax deductibility of donations for religious charities, school building funds and religious education in government schools. Donors to these will be reluctant to donate as much to these valuable and worthy causes if the DGR is no longer available to them. 5,000 charities will be affected and almost certainly lose out on some of this previous support from their donors meaning society will be the loser of both volunteers and much needed finances. SRE provides our children with good life values which in turn makes for a better society all round. Reduce the availability of this by removing DGR will hence reduce funding and many will miss out on good life guidelines. A loss we don’t need.
1332	Dear Commissioners, I am highly concerned by the draft report and reforms to the DGR system. It is commendable that you are considering expanding the system to cover more initiatives, reducing red tape, and simplifying the current system. However, to achieve this, you are removing DGR status from religious charities like Scripture Union NSW which reaches 2000 students a week in NSW government schools , which in turn will significantly impact the health and wellbeing of current and future students engaged in Special Religious Education (SRE) and lunchtime groups. Australia is one of the most multicultural nations on earth, and over 60% of Australians identify with a religion. Yet, your report seems to be based on a misguided ideology that suggests religion is of no community-wide benefit. Research shows that religious education in schools is one of the best ways to promote social cohesion. Both religious and non-religious parents choose to place their children in SRE. Putting extra pressure on religious education and its teachers is not a quality decision for Australia and will have long-term ramifications for our society. The Special religious education teachers in Australia represent our nation’s largest weekly group of volunteers. In a report where, on the one hand, you are articulating the government’s goal to double philanthropic

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1333	<p>Dear Commissioners I wish to comment on the report, "Future Foundations for Giving", especially as it relates to the proposal to withdraw DGR status from many religious charities. First of all, it is excellent to see the government taking initiative in streamlining the legislation surrounding this system, opening it up to more groups and ensuring that philanthropic gifts can be given more easily to those who need it, such as minority groups. Increasing the transparency of the system is also great, as it allows those who want to give to better see how their money is used. Secondly, I appreciate how the Commission has set out the benefits of philanthropy and giving in their report, highlighting why it is important and drawing attention to why people give. In particular, it was nice to see an acknowledgment of religious faith as an important reason for giving. This leads to my main point - it is important for many religious charities that their DGR status be maintained, rather than withdrawn. While the report acknowledges the importance of religious charities, it states that there is risk attached to allowing giving to religious education to be tax-deductible and, as such, it should no longer be allowed in the DGR system. While there is risk, the benefits of religious education far outweigh those risks. This is because, as the report states, "religious organisations play an important part in many people's lives and communities across Australia". The benefits include, but are not limited to, greater social cohesion, improved literacy, and better mental and emotional well-being. In addition to that, many of the organisations that these changes would affect are not-for-profit and are run by volunteers who want to provide free events and services to the general public for their benefit. It is important that these religious organisations continue to run and support those who are struggling, especially with the current cost-of-living crisis. As such, while I support most of the Commission's report into the DGR system, I reject the proposal to withdraw DGR status from religious education, as it would harm the great work that is being done by religious education in schools across Australia and make it more difficult for religious organisations to operate their services. I thank you for the opportunity to submit feedback on this report and I wish the Commission well as it seeks to complete and implement it.</p>
1334	<p>Why? The societal pushback will be enormous if tax deductibility is arbitrarily removed from all philanthropic giving to faith groups, charities, not-for-profits and community groups. Unless it can be shown conclusively that such a reform is needed because such giving is being reported, misused or abused on an endemic scale it has the potential to be perceived as a cynical, political manoeuvre. If adopted, the loss of political capital and goodwill will be lamentable as it is calamitous. These civic and faith organizations contribute much to their respective communities and any diminution or imposed disincentive for philanthropic giving and welfare engagement seems counterproductive. Is the government going to compensate for any financial shortfalls that could threaten the demise of such community organizations? This reform, if enacted overtly represents a further foray into the unwelcomed secularization of society. Donors provide funds that allow this faith organization that I chair, to support the employment of an SRE teacher part-time at our local High School.</p>
1335	<p>Dear Productivity Commission. I am against the proposal to remove DGR status from faith based schools and RE organisations. Faith schools and RE organisations provide valuable practical life skills which contribute to students becoming empathetic, caring and contributing members of the communities, where they live and work. That sending children to faith based schools is growing would, to me, be an indicator that parents are looking for something which state schools are not able to provide; a spiritual element. A desire to instill values that cannot be taught in state schools because of</p>

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	<p>policies and perhaps political correctness. To eliminate a group that do not agree with political correctness is, in my opinion, brought about by fear. We are a democracy and people have the democratic right to have a voice and make choices, even if others of us disagree. Even God, who many people no longer believe in, allows us as humans to choose, right or wrong! If faith schools and RE organisations provide valuable contributions to society, why would you want to remove their ability to raise funds that provide a tax benefit to donors? My prayer is that Godly wisdom and discernment prevail within the Productivity Commission. Kind regards</p>
1336	<p>I'm so worried about what these suggested reforms will mean for Australia – and hope there is room within this process not just to comment on their outworking, but to change what they are proposed to be. Research shows very clearly that Religious Education provides strong community-wide benefits because it helps diffuse racial and religious tensions. It enables instruction to be within a monitored environment – as opposed to either be non-existent and fed by radical events in the media, or for education to be outworked by radical content online. I'm sure you will probably say at this point that your report is not trying to remove religious education – but by removing DGR status, you will. You are placing undue financial pressure on a system that actually represents Australia's largest weekly volunteer group. I don't understand why this wasn't taken into account in your report, when you articulate that the government wants to double giving (finances and volunteering) by 2030. Your reforms, and this goal, seem to be at odds. Perhaps everyone who was part of forming this report has no connection to a religion? 60% of the population in Australia does, and Australia is the most multicultural community on earth. Social cohesion is therefore hugely important in Australia – and religious education is well-researched to build this. This IS a community-wide benefit – and yet religion in your report appears to be treated otherwise. I am also concerned about the pressure your reforms will place on school building funds. Faith-based education is the fastest growing sector of education – it is what Australians are increasingly turning to. Funding for these schools is mainly through fees and donations – so why are you therefore making it harder for them to provide quality education, just because the government provides a bit more support for them through other means than in 1950s? I think the government SHOULD provide more support – not be taking it away. DGR mechanisms enable the people of Australia to donate and fund some of our education system themselves. If these schools go under, or have to provide lower quality facilities, then then Australia will pay a heavy price. It seems to me that because they have the word 'religion' associated with it, that other contrary particular voices have been elevated, and these initiatives have been labelled as not 'community-wide benefit'. This is an error. Your report shows that overall donations have increased, but that they are coming from a smaller pool of people. Together with cost of living pressures, I read this to mean that the average income person in Australia is not giving as much anymore. If people have the option to give somewhere either with or without DGR status, I think the average Australian would ultimately lean towards choosing those with. So – you are making it harder for these volunteers to do their valuable work, and for schools to provide the best education facilities .</p>
1337	<p>Dear Commissioners, You may know that Scripture Union NSW runs lunchtime groups in Government Schools, benefiting 2,000 students weekly. These groups are a vital part of Scripture Union NSW's ministry programs and in turn contribute to the greater good of Australian society. I am highly concerned by the draft report and reforms to the DGR system. It is commendable that you are considering expanding the system to cover more initiatives, reducing red tape, and simplifying the current system. However, to achieve this, you are removing DGR status from religious charities like Scripture Union NSW, which will significantly impact the health and wellbeing of current and future students engaged in Special Religious Education (SRE) and lunchtime groups. Australia is one of the most multicultural nations on earth, and over 60% of Australians identify with a religion. Yet, your report seems to be based on a misguided ideology that suggests religion is of no community-wide benefit. Research shows that religious education in</p>

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	<p>schools is one of the best ways to promote social cohesion. Both religious and non-religious parents choose to place their children in SRE. Putting extra pressure on religious education and its teachers is not a quality decision for Australia and will have long-term ramifications for our society. The SRE teachers in Australia represent our nation’s largest weekly group of volunteers. In a report where, on the one hand, you are articulating the government’s goal to double philanthropic giving (financial and volunteering) by 2030, on the other hand, you are removing privileges and help from faith communities that represent a huge proportion of the people who will help you, and are helping you right now, achieve that goal. This is not a wise decision. On top of that, school building funds are to have their DGR status removed. Faith-based education is Australia’s fastest-growing education sector – which tells us that this is what our communities want and are actively using. So why make it harder for this to happen and be successful? In short, you are penalising both the fastest-growing education sector – predominantly privately funded by citizens – and putting undue pressure on the largest weekly group of volunteers in Australia, risking a lower level of social cohesion. I think you and I can do a lot better than this. Considering everything I have stated above, I completely reject your presumption that these initiatives are of little “community-wide benefit” and would encourage you, even if you don’t have a religious belief yourself, to understand that your report is discriminatory and minimising in its ideology – and that this will damage Australia as a result. We urge you to reconsider the suggested changes, recognising the significant role that groups like Scripture Union NSW, SRE and people of faith provide for the greater good of Australian society.</p>
1338	<p>Religious charities who run programs in schools and in the community provide emotional, physical and mental support to students. They are not simply giving religious input and it concerns me that these programs will suffer, and possibly be curtailed if DGR status is removed. Our governments are finding it difficult to provide adequate education facilities. The new housing development of Ginninderry is still without a school despite people having moved into that area four or more years ago. It is unlikely that a school will operate there before 2026. It seems that cutting the DGR from school building funds will add to the shortfall in education facilities in Australia.</p>
1339	<p>I am deeply concerned that the DGR status will be taken away from Christian Schools/education facilities. The mechanisms to enable people to donate and fund some of our educational systems ourselves is surely welcome by Governments. It sadly and inexplicably seems if it is Christian then its to be penalised or demonised. I am so concerned at this apparent discrimination. Where is the fairness, the choice and freedom to make choices that are there to celebrate and educate our children to their good. Faith-based education is the fastest growing sector of education, with good reason. Surely the signs are there, so please do not remove DGR.</p>
1340	<p>I think it is important for donations towards SRE and private school building funds to be tax deductible. It is going to prevent people from donating and it is a discrimination against religious institutions and private schools.</p>
1341	<p>Philanthropy is a cornerstone of a healthy and prosperous society. In Australia, fostering philanthropy, particularly towards causes like SRE in schools, is not only commendable but also crucial for promoting diversity, inclusivity, and educational enrichment. By incentivizing philanthropic contributions, Australia can harness the power of collective generosity to support vital initiatives like SRE in schools. Special religious education plays a significant role in the educational landscape of Australia. It offers students the opportunity to learn about their faith, instilling values, morals, and cultural heritage essential for their holistic development. However, funding constraints often hinder the effective implementation of SRE programs in schools. Philanthropy bridges the gap and ensuring equitable access to religious education for all students. By granting charity status to organizations supporting</p>

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	<p>SRE initiatives, the Australian government can signal its endorsement of these efforts, thus encouraging more individuals and entities to contribute. Charity status not only provides credibility but also facilitates fundraising activities and access to resources, enabling SRE programs to expand their reach and impact. Moreover, tax benefits for philanthropic donations incentivize individuals and businesses to allocate their financial resources towards socially beneficial causes like religious education. Encouraging philanthropy for SRE in schools fosters religious pluralism and cultural diversity, enriching the educational experience for students. Exposure to different faiths promotes tolerance, understanding, and mutual respect among individuals from varying religious backgrounds. By supporting SRE programs, philanthropy cultivates a society that values inclusivity and celebrates its rich tapestry of beliefs and traditions, fostering a sense of belonging and self-awareness. Beyond the social and cultural benefits, philanthropy for SRE in schools contributes to the overall quality of education. Religious literacy is an essential component of a well-rounded education, equipping students with the knowledge and skills to navigate an increasingly diverse and interconnected world. By investing in religious education, philanthropy supports the holistic development of students, preparing them to become informed and responsible citizens capable of contributing positively to society. Promoting philanthropy for SRE seeks to ensure that all students have access to education that reflects their cultural and religious backgrounds, fostering a spirit of inclusivity and respect for diversity. By fostering a culture of giving, philanthropy contributes to the enrichment of educational experiences and the cultivation of inclusive communities. As Australia continues to embrace its multicultural identity, philanthropy emerges as a powerful tool for advancing social cohesion, educational excellence, and collective well-being.</p>
1342	<p>SRE programs and building funds require generous donors. Removing the benefit of tax deductible donations will inevitably negatively impact these programs.</p>
1343	<p>Dear Commissioners, I have been involved with Scripture Union over many years and have seen the value of working with children in schools, camps and at beach missions up and down the coast over the Christmas period. Many kids and adults have had the opportunity to hear the Christian message and in many cases, lives have been changed. Children, young people and adults have grown in confidence, their life circumstances have changed and they have gained purpose and hope in their lives. With the above in mind, I would particularly mention Scripture Union in schools, which has had a great impact on students over many generations. Many people support this work by giving donations and I am asking if the deductible gift receipt system can be continued.</p>
1344	<p>I teach SRE as a volunteer to 8 and 9 year olds. I have noticed, and particularly since covid, that the mental decline in students, is quite concerning , This includes a lot of anxiety, bullying (social media) and I find that SRE helps to rebuild resilience, faith, hope for the future even though covid is still a concern at times. The children participate in looking out for each other, and rebuilding trust and compassion, and enjoy socialising and breaking down cultural differences because we are building positivity into their lives.</p>
1345	<p>I do not support the recommendation to revoke DGR Status for Religious Education in Government Schools (RIGS) funds, on the apparent basis that Special Religious Education (SRE) has little ‘community-wide benefit’. This overlooks the high levels of benefit conferred on the public through the provision of religious instruction. SRE delivers key psychological benefits in students, promotes a thick multiculturalism within local communities and reduces the risk of student radicalisation. The wider benefits of SRE are also affirmed by the fact that many non-religious parents choose to place their children in SRE. Further, I do not support the abolition of the Basic Religious Charity (BRC) category. The abolition of the BRC category will impose</p>

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1346	Dear Commissioners, I am highly concerned by the draft report and reforms to the DGR system. I think it is good that you are looking at expanding the system to cover more initiatives such as animal welfare, but I am quite concerned that to achieve this you are taking away DGR status from almost exclusively religious charities – which will have a huge impact on important initiatives such as school building funds and religious education in government schools. Australia is the most multicultural nation on earth, and approximately 60% of Australians identify with a religion. Yet, your report seems to be based on an ideology that religion is of no community-wide benefit. Research shows that one of the best ways to promote social cohesion is through religious education in schools – putting extra pressure on this education, and its teachers, is not a quality decision for Australia, and will have long term ramifications. The Religious Education teachers in Australia represent the largest weekly group of volunteers in our nation. In a report where on the one hand, you are articulating the government’s goal to double giving (financial and volunteering) by 2030, on the other hand you are removing privileges and help from faith communities that represent a huge proportion of the people who will help you, and are helping you right now, achieve that goal. This is not a wise decision. On top of that, school building funds are to have their DGR status removed, because back in the 1950s when DGR status was established, no government support was given by other means and now it is. This is not a good enough reason – unless the government is going to actually front up and supply ALL the capital expenditure needs of these schools (which I’m sure they won’t) why would you then seek to penalise both the schools AND the private citizens who are donating to these schools and funding education? Faith-based education is the fastest growing sector of education in Australia – which tells us that this is what our communities want and are actively using. So why make it harder for this to happen and be successful? In short, you are penalising both the fastest growing sector of education – which is predominantly privately funded by citizens – and are also putting undue pressure on the largest weekly group of volunteers in Australia, and risking a lower level of social cohesion as a result. I think we, and you, can do a lot better than this. In light of everything I have stated above, I completely reject your [presumption that these initiatives are of little “community-wide benefit” and would encourage you, even if you don’t have a religious belief yourself, to understand that your report is discriminatory and minimising in its ideology – and that this will damage Australia as a result.
1347	Hello, I am astounded that in essence this report recommends taking away DGR status from school building funds and handing it to animal welfare. Animals before our Children - and their education? Foundationally wrong.
1348	My family and I have greatly benefited from and contributed to charties to equip them to support our kids and families through tough seasons in NSW and WA. These charties were able to step up and be visibly available when other opportunities for help and discussion were not available. A degree of oversight is needed, but to remove tax deductible giving would be a national tragedy to communities where current services are not available.
1349	Dear Commissioner, Why is the Labor government determined to change every aspect of the Australian Taxation system? This proposed reform to the DGR status of up to 5000 charities across Australia is a devastating attack on the wonderful benefits these charities provide to all facets of Australian society. As a mother of three children in an Independent Christian School, the tax deduction status of the School Building and Library Fund is of great assistance in allowing the school to fundraise for resources and capital expenditure, whilst being able to offer low-fees. This makes faith-based schools

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	<p>affordable to families. Will the government step in to provide this additional funding to faith-based schools? In the current cost of living crisis, parents and community members may not be able to donate to these well needed funds without the tax deduction status remaining. So again, will the government step in to and provide this funding shortfall? I strongly doubt it. This is a further attack on religious schools in Australia. It is an attack on the fastest growing sector of education in Australia. This sector is successfully being funded by predominantly private citizens. Therefore, the question must be asked, why would the government want to target the sector, placing financial burdens on it? These schools are doing the government a favour by taking financial burden off the government school sector. Targeting it and the DGR status of building funds is nonsensical. If you wish to expand the scope of DGR status, this should not be at the expense of the charities that currently benefit from it.</p>
1350	<p>Tax deductability for religious education is important to keep, as it is for all education. Thousands of volunteers enter NSW schools every week to teach Scripture. They need the training, curriculum development and resources to do a good job and thats where the tax deductible money is needed. It supports a huge volunteer army. Without this the government would have to employ more teachers, especially in high schools, to cover the gap, if Scripture folded. Removing tax deductability for religious education is not a good idea.</p>
1351	<p>I would like to address the draft to remove the charitable status of churches in relation to SRE and church building programs. I am against this proposal as it would have a bad impact on the people of NSW and is against the majority desire for our communities.It would be a catastrophe to disallow tax exemption from these services as they have had and will continue to have a positive influence on the children they reach. I have been a volunteer scripture teacher for 6 years and I know that the connection we make with the children on a weekly basis is invaluable as positive role model working with children in the school environment. The lessons that we deliver are based on high moral values and promote positive, ongoing interactions with the students and the teachers, other students and the community. In an age of turbulence in the world it is even more important to practice values that are helping them cope with a chaotic world facing many environmental, political and unstable worldwide issues. Please ignore the proposals of this commission because they remove the benefits to 100000 students who receive SRE each week. Our Government needs to recognise and value the contribution faith communities make to Australian society. The thousands of volunteers across NSW who make a positive contribution to the wellbeing of students and the community cannot be underestimated. Thank you.</p>
1352	<p>I have a Christian faith. My faith drives my giving habits in both money and time. My faith motivates me to donate financially to my local church and organisations like Youthworks. My faith also motivates me to serve my local community with my church through various initiatives such as providing meals and helping practically in working bees at our local school for children with autism. Because of my faith I seek to use my medical skills in areas of need. I value the contribution SRE makes to young lives and to Australian society. SRE made a massive difference to me as a teenager to learn about a creator who loves me and saves me. SRE supported the development of my faith at an integral time in my life. The tax deductibility (DGR status) assists me to provide financial contributions. I support the maintenance of DGR status for SRE and school building funds. I would like the Government to recognise and value the contribution faith communities make to Australian society by maintaining the DGR status for SRE and school building funds.</p>
1353	<p>SRE is taught in public schools largely by volunteers and the curriculum resources are usually paid for by church groups or SRE boards, also run by volunteers. Those SRE teachers who are employed in their roles are funded by generous donations from people who do not expect anything in return, they just want to support the teaching of SRE in schools, knowing that it is one of the few places where students are given the opportunity to explore</p>

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	<p>matters of faith in an open, safe, environment where students can ask questions and decide what they believe for themselves. Tax deductibility is a small way of saying thank you for the generosity shown by these donors. SRE boards which depend solely on donations and fundraising will face the possibility of no longer being able to afford to financially support SRE teachers if donations are reduced due to the changes in DGR status. I believe people will continue to support the work of SRE teachers, however, I also believe that removing DGR status from these donations will have a seriously negative impact on the work that can be done and the curriculum resources that can be provided. Please do not impose limits and changes that will affect the teaching of SRE in schools.</p>
1354	<p>My faith as a Christian heavily drives my giving habits and places I volunteer my time. SRE having DGR status, allows for me to financially support, a faith based cause that I believe is value adding to our society. I value the contribution SRE makes to young lives and to Australian society. I support for maintaining DGR status for SRE and school building funds. I would like the Government to recognise and value the contribution faith communities make to Australian society</p>
1355	<p>My faith as a Christian heavily drives my giving habits and places I volunteer my time. SRE having DGR status, allows for me to financially support, a faith based cause that I believe is value adding to our society. I value the contribution SRE makes to young lives and to Australian society. I support for maintaining DGR status for SRE and school building funds. I would like the Government to recognise and value the contribution faith communities make to Australian society</p>
1356	<p>As a community that promotes itself as inclusive and providing freedom of speech, I do not believe the current proposed DGR reforms, removing tax deductibility from Religious Education and Private School Building Funds is heading in the right direction. The current DGR status in place as it stands is a huge assistance to many areas and has benefited all Australians.</p>
1357	<p>My faith as a Christian heavily drives my giving habits and places I volunteer my time. SRE having DGR status, allows for me to financially support, a faith based cause that I believe is value adding to our society. I value the contribution SRE makes to young lives and to Australian society. I support for maintaining DGR status for SRE and school building funds. I would like the Government to recognise and value the contribution faith communities make to Australian society.</p>
1358	<p>As a community that promotes itself as inclusive and providing freedom of speech, I do not believe the current proposed DGR reforms, removing tax deductibility from Religious Education and Private School Building Funds is heading in the right direction. The current DGR status in place as it stands is a huge assistance to many areas and has benefited all Australians.</p>
1359	<p>I grew up going to a Christian school and feel incredibly blessed to have had that experience alongside my brother. As j got older I became involved in helping raise money for our school, to help it grow. Not many students can say the same about their schools. My school is a family, who I love and would struggle a lot if this was to go forward. As would many other schools</p>
1360	<p>The Government of Australia needs to recognise organisations that are working for the good of future generations of Australian people such as religious schools and the special religious education (SRE) provided to government schools. The Government needs to maintain their current financial support for</p>

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	those organisations providing good religious knowledge and understanding for all Australian people through religious schools and SRE. The Government in this way is enabling positive outcomes for the future generations of Australian people.
1361	I am very concerned that the Commission’s draft report recommends removing DGR status for financial contributions to SRE in public schools. My faith drives my giving habits (money, time) and I value tax deductibility (DGR status) for my financial contributions. The January 2021 report “Study of SRE and its Value to Contemporary Society” by Professors Gross and Rutland sets out the significant benefits of SRE, so I value the contribution SRE makes to young lives and to Australian society. I support maintaining DGR status for SRE and I want the Government to recognise and value the contribution faith communities make to Australian society.
1362	As a member of the Hill district for over 10 years, and currently a financial supporter of multiple charitable organisations, including school scripture through Youth Works who support school scripture. I am concerned to see these proposed changes. Yes, my faith affects how I spend my time and money. My understanding is that the government understands the great contribution that charitable organisations make to the healthy functioning of our society, however this bill undermines this. It is hard not to see this as religious persecution. My understanding is that school scripture in public schools and private school building funds are the only areas where recommended to loose tax deductible status. This looks like a poorly hidden anti-faith ideology dressed up as tax policy. School scripture is chosen by parents for their children to attend. I for one, as I’d suggest many other do recognise that Scripture in schools is a part of a rounded life education. Our social security, health, education, aged care, employment and counselling services are well supported by the ‘faith’ based organisations. Undermining the community who the government relies upon to maintain services seems unwise. The unintended consequences of this petty faith bashing exercise could be expensive. I regularly pray for our government leaders that they may be wise as they lead us, caring for the vulnerable in our society, and also now particularly about this topic.
1363	The review of the regulation guiding philanthropy and charity in Australia is highly welcomed. However, I request that your proposal to remove tax deductions for donations made to religious charities in support of Special Religious Education (SRE) should be reconsidered. SRE contributes significantly to the overall learning experiences of students. It equips them in their journey towards full responsibility as adults, lending itself to the sustenance of an egalitarian society. Accordingly, those of us who give our money, time, and other resources take pride in doing so. Therefore, kindly maintain the current status so that religious charities can continue to access the required funds from donors to support their work. Thank you.
1364	Dear Commissioners, I am very concerned by the draft report and proposed reforms to the DGR system. To achieve your reforms you are removing DGR status from religious charities/churches who provide volunteers to teach Special Religious Education (SRE) in schools which will significantly impact the health and wellbeing of current and future students engaged in SRE. Australia is a multicultural nation and over 60% of Australians identify with a religion. Your report seems to suggest that religion is of no community-wide benefit. Research shows that religious education in schools is one of the best ways to promote social cohesion. Both religious and non-religious parents choose to place their children in SRE. I am a SRE teacher and represent our nation’s largest weekly group of volunteers. I believe through my teaching I am making a contribution to young lives and to the wider Australian society. There is also evidence that people of faith are 25% more likely to donate money than secular counterparts and 23% more likely to volunteer time in the community. My faith guides my financial giving and my desire to volunteer in my community. I believe the government should maintain or

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	increase support for SRE, not take it away. Your report could be interpreted as discriminatory and an attack on those who hold a faith or religious belief. I urge you to reconsider the suggested changes, recognising the significant role that SRE provides for the enrichment of Australian society.
1365	In defence of Christian Philanthropic thought (CPT), it was the basis of education from the time that schools began, throughout UK and Europe. CPT has been the source of the moral compass of civil thought and Law making over the centuries. Nobody declared it evil, harmful or misleading until the notion that God was irrelevant as Evolution was the new truth - man is just an animal after all. You don't need to look too far to see the psycho- social damage done as people followed all the ISMS their minds invented and society has carried the heavy weight of such ideals. You will not have to look hard to find that the REAL Scientific study of archaeological evidence, now STATES that Evolution is unproven, unsustainable and JUST A FANCIFUL IDEA. DNA , for instance, has wiped Darwin off the Science map. My point? CPT is an educational necessity for the developing mind of children. Being based on love, joy, peace, kindness and compassion for all mankind. The goals are simply glorious and edifying for all ages. Our Governments need to realise and support the community benefits of such positive teaching in our schools. The Government needs to ignore the calls to disallow TDR for SRE as children in such classes are being shown that selfless acts of love and compassion makes them better equipped to aid others in need and realise the boost to self esteem that is generated by helping other people cope , from the smallest life hurdle to life and death issues SRE teaching will only benefit our modern community goals and desires for a better life. Let it be. Let it be aided by TDR status. Let it help raise children with a wholesome attitude for the Wellness of others.
1366	Comment to the Productivity Commission regarding Philanthropic Giving . It is very good that Philanthropic Giving in Australia is actively supported and encouraged. The Draft Report says it hopes Government will double philanthropic giving by 2030. Yet I see "discrimination" in this Draft Report. And discrimination is neither acceptable nor desirable in our wonderful Australia. The discrimination is this:- The ONLY Deductible Gift Recipients (DGR) The Draft Report recommends removing are for Special Religious Education (SRE) in our public schools, and private school building funds. I will now focus my comment on the great value of Special Religious Education (SRE) in public schools to its students; because I have been a teacher with the NSW Department of Education for some decades, In this role I have witnessed the value of Special Religious Education for children who participate. I am also aware that most curricula include in their introductions comments about the value of spiritual well-being for children. Special Religious Education (SRE) in Public School provides for this outcome to be realized for children. Special Religious Education is therefore, very worthy of keeping its Deductible Gift Recipient (DGR) status. Additionally, Special Religious Education (SRE) classes are non-discriminatory in that ALL religions are able to offer children classes. Yet the Draft Report strongly appears to be discriminating against ALL religions by recommending is DGR status be removed, while promoting its doubling for other purposes. Can the Draft Report ethically justify this discrimination? I don't see how. I therefore suggest, that the Draft Report revise its recommendation of removing Deductible Gift Recipient (DGR) status to Special Religion Education 9SRE) in public schools, and instead recommend that philanthropic giving, including Deductible Gift Recipient status be DOUBLED for Special Religious Education in Public Schools, along with DGR status for private school build funds. Thank you. May GOD Bless you.
1367	I am writing to urge our government to continue to give its present support and encouragement of SRE in government schools and support for the growth of Christian schools, which were the very places where the roots of public education began in our country. Such support is vital for the wellbeing

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	of our children as they learn to become people of good character and future Australian citizens able to make a valuable contribution to our society. It is the role of government to promote the well-being of its people. Financial support for SRE and Christian schools significantly contributes to that goal.
1368	I strongly oppose the proposed changes to the Deductible Gift Recipient (DGR) status as recommended by the Australian Government Productivity Commission. Maintaining DGR status for charities that support Special Religious Education (SRE) in government schools is crucial. SRE plays a significant role in promoting wellbeing and social cohesion among students. The contribution of over 10,000 volunteers, representing the largest weekly volunteer labor force in Australia, is indispensable. These volunteers enable the delivery of SRE, highlighting the community-wide benefits that faith communities bring to our society. I urge the government to recognize and support the valuable contribution of SRE in government schools and the volunteers who make it possible by maintaining or increasing their support, not reducing it. This is essential for the continuation of programs that have proven wellbeing benefits and are vital for our community's cohesion and strength.
1369	Thank you for your work to grow philanthropic giving in Australia. I was disappointed to read about the suggestion from the Productivity Commission to remove the tax deductibility status of donations to SRE. SRE provides students with a biblical worldview that teaches ethics and values, and promotes multiculturalism and social acceptance. It helps students to gain a better understanding of the history, literature and arts of Western culture, and provides a distinct academic advantage in the study of English literature. People of faith are also more likely to volunteer their time and donate their money than their secular counterparts. Given that scripture teaching provides public benefit in many ways, I request the proposal to remove the tax deductible status of donations be reconsidered.
1370	Dear Commissioners, I am highly concerned by the draft report and reforms to the DGR system. I think it is good that you are looking at expanding the system to cover more initiatives such as animal welfare, but I am quite concerned that to achieve this you are taking away DGR status from almost exclusively religious charities – which will have a huge impact on important initiatives such as school building funds and religious education in government schools. Australia is the most multicultural nation on earth, and approximately 60% of Australians identify with a religion. Yet, your report seems to be based on an ideology that religion is of no community-wide benefit. Research shows that one of the best ways to promote social cohesion is through religious education in schools – putting extra pressure on this education, and its teachers, is not a quality decision for Australia, and will have long term ramifications. The Religious Education teachers in Australia represent the largest weekly group of volunteers in our nation. In a report where on the one hand, you are articulating the government’s goal to double giving (financial and volunteering) by 2030, on the other hand you are removing privileges and help from faith communities that represent a huge proportion of the people who will help you, and are helping you right now, achieve that goal. This is not a wise decision. On top of that, school building funds are to have their DGR status removed, because back in the 1950s when DGR status was established, no government support was given by other means and now it is. This is not a good enough reason – unless the government is going to actually front up and supply ALL the capital expenditure needs of these schools (which I’m sure they won’t) why would you then seek to penalise both the schools AND the private citizens who are donating to these schools and funding education? Faith-based education is the fastest growing sector of education in Australia – which tells us that this is what our communities want and are actively using. So why make it harder for this to happen and be successful? In short, you are penalising both the fastest growing sector of education – which is predominantly privately funded by citizens – and are also putting undue pressure on the largest weekly group of volunteers in Australia, and risking a lower level of social cohesion as a

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	<p>result. I think we, and you, can do a lot better than this. In light of everything I have stated above, I completely reject your [presumption that these initiatives are of little “community-wide benefit” and would encourage you, even if you don’t have a religious belief yourself, to understand that your report is discriminatory and minimising in its ideology – and that this will damage Australia as a result.</p>
1371	<p>In an environment where every dollar counts, my intention is always to support organisations who offer tax deductions. I've personally observed teachers who give up their time & energy, both as volunteers & paid workers, who have a passion to pass on a message of HOPE, in a World that is faced with conflict on multiple fronts. Religious education was available to me in Primary School & allowed me an opportunity to ask questions of faith, when I had minimal understanding of what Christianity was all about. In our current day, I've witnessed the positive interaction of those presenting a lesson with their audience & the opportunity to continue ask faith based questions, in a non threatening, multicultural environment. The teachers have on multiple occasions commented on the positive effect of such lessons, affecting the behaviour & change of attitude in students, along with the provision of pancake breakfasts & lunchtime groups. If this is a glimpse of what a positive Christian message can have in this environment, then I will choose to support it 100%, especially if it entails providing financial support to those who continue to faithfully teach our potential leaders of the future.</p>
1372	<p>I am saddened by the submission to remove the tax deductibility status of donations to SRE on the basis that it has little community benefit or support. Both of these assertions do not hold true in my experience or the experience of many I know. SRE provides children and youth the opportunity to learn more about a chosen faith by those who actually practise it. It is widely accepted in the scientific world that faith brings many benefits, with people reporting feeling better and healthier as a result of their faith. This includes mental health benefits. The evidence also shows that people of faith contribute considerably to society in terms of donating money and volunteering time. They are over 20% more likely to do so than those of no faith. Religion benefits society. The evidence also suggests that the wisdom and traditions of different religions are not only beneficial to their own adherents, but also to non believers as well. Learning from religions and incorporating certain attitudes and practices into one’s life increases happiness and resilience amongst other benefits. This proposed change will reduce vital funding for SRE and inevitably result in less access to religious education. For the reasons stated above, and many more, I believe such a reduction will have a detrimental impact on our society. I, therefore, ask that the introduction this proposal be reconsidered.</p>
1373	<p>I do not support the recommendation to revoke DGR Status for Religious Education in Government Schools (RIGS) funds, on the apparent basis that Special Religious Education (SRE) has little ‘community-wide benefit’. This overlooks the high levels of benefit conferred on the public through the provision of religious instruction. SRE delivers key psychological benefits in students, promotes a thick multiculturalism within local communities and reduces the risk of student radicalisation. The wider benefits of SRE are also affirmed by the fact that many non-religious parents choose to place their children in SRE. Further, I do not support the abolition of the Basic Religious Charity (BRC) category. The abolition of the BRC category will impose significant reporting and compliance requirements on larger churches. It will also enable the ACNC Commissioner to remove and appoint leaders of religious institutions, which raises Constitutional concerns. Given the local nature of BRCs, existing financial disclosures and governance standards are appropriate.</p>
1374	<p>I am concerned about removing DGR status from religious charities as you have stated that it does not benefit the community. As approximately 60% of Australians identify to a religion, I disagree. Businesses and high income earners find charities with DGR status that they support and believe in, to be</p>

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	<p>part of assisting the different causes these 'religious charities' such as food relief services, community outreach and inclusion, building funds for religious schools, etc. In fact, by removing the tax deductible status, many businesses and high income earners will reduce their giving as they will not give to things they do not care about, thus reducing the giving, not increasing the giving target as you want. I think it is very short sighted of the government and over-reach, by assuming that religious charities are no longer suitable to be supported to support the most vulnerable in our communities. Will the government be coughing up the money and resources for food relief? For homeless support? For disability and community support? Will the government be subsidising the private school fees, or will they allow them to increase, thus putting more pressure on the government to fund all the extra children entering public schools as the parents can no longer afford the private tuition? Will the government be putting extra services in for financial services and relief services to take over where the religious charities are no longer funded? Trying to divert the funds to 'other' causes is simply a government overreach. If I want to donate MY money, should I not be able to CHOOSE who I donate my money to, and the causes I support? Why should the government be able to dictate that if I don't send money to a charity that I do not agree with, then I don't get a tax deduction? With all the taxes we pay on the money we work very hard to earn, this should be our own choice to support what we want, and not have 60% of Australians discriminated against because the government is short sighted and anti-religion. I will not go to a website and look for where the government wants me to send my money to, I will support those charities that I know and have connected with, I know are doing great tangible things in the community, not a government recommended charity that we do not know, talking the talk but not actually making a tangible difference. I invite you all to go and spend time with some religious charities and see all the good they are doing every single day, before deciding they can be de-funded due to removing their DGR status to try and direct money elsewhere. If the government want these other charities funded, perhaps they need to work with them to find out why people are not supporting them, rather than taking from one with the view that it will flow to the other. If the government proceeds with their proposal, it will prove they are discriminatory and very short sighted, and setting the most vulnerable up to lose the little assistance they get.</p>
1375	<p>Dear Commissioners, You may know that Scripture Union NSW runs lunchtime groups in Government Schools, benefiting 2,000 students weekly. These groups are a vital part of Scripture Union NSW's ministry programs and in turn contribute to the greater good of Australian society. I have personally benefitted from it I am highly concerned by the draft report and reforms to the DGR system. It is commendable that you are considering expanding the system to cover more initiatives, reducing red tape, and simplifying the current system. However, to achieve this, you are removing DGR status from religious charities like Scripture Union NSW, which will significantly impact the health and wellbeing of current and future students engaged in Special Religious Education (SRE) and lunchtime groups. Australia is one of the most multicultural nations on earth, and over 60% of Australians identify with a religion. Yet, your report seems to be based on a misguided ideology that suggests religion is of no community-wide benefit. Research shows that religious education in schools is one of the best ways to promote social cohesion. Both religious and non-religious parents choose to place their children in SRE. Putting extra pressure on religious education and its teachers is not a quality decision for Australia and will have long-term ramifications for our society. The SRE teachers in Australia represent our nation's largest weekly group of volunteers. In a report where, on the one hand, you are articulating the government's goal to double philanthropic giving (financial and volunteering) by 2030, on the other hand, you are removing privileges and help from faith communities that represent a huge proportion of the people who will help you, and are helping you right now, achieve that goal. This is not a wise decision.</p>

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1376	<p>1. The Australian Constitution begins 'Humbly relying on Almighty God' but refrains from choosing any particular form by which Almighty God worshipped. Therefore, the Australian Government should support its citizen's as they seek to know and serve this God. The term 'Almighty God' comes from Genesis, and is therefore commonly understood as the creator of the world (we did not make ourselves or this world), to whom we are ultimately accountable. The first charge given to us is to 'tend the garden'. 2. The aboriginal people of Australia worshipped the Creator, know of the Devil, of good and evil, and took seriously their role as custodians of the earth. 3. In my lifetime, we have changed from a society with many full churches, to a generation that sent the children to Sunday School. That generation has failed to appreciate the value of that and so churches are closing, and lawlessness, particularly among youth, is increasing and mental health issues are increasing. 4. Australia has been built on the so called 'protestant work ethic' which will disappear if the only lifestyle promoted is 'eat, drink and be merry'. 5. It is respect for all people, as made in the image of God, that underpins a caring society. It is God, not materialism (science without God) that teaches one human family, all different yet all equal in importance, responsible before God to love our neighbour. 6. It is entirely appropriate for Government to promote the teaching of who Almighty God is, and what He requires of us. It is not appropriate for Government to do this directly because the diversity of views is helpful in society discerning the truth. Beyond the basics, it is appropriate for persons who have the confidence of their various faith communities to teach that society as a whole can benefit from all. DGR status for such activities, particularly in schools, and infrastructure for such activities is one way government can encourage people of faith to openly discuss the issues of life as society seeks to find its way.</p>
1377	<p>Dear Commissioners, You may know that Scripture Union NSW runs lunchtime groups in Government Schools, benefiting 2,000 students weekly. These groups are a vital part of Scripture Union NSW's ministry programs and in turn contribute to the greater good of Australian society. I am highly concerned by the draft report and reforms to the DGR system. It is commendable that you are considering expanding the system to cover more initiatives, reducing red tape, and simplifying the current system. However, to achieve this, you are removing DGR status from religious charities like Scripture Union NSW, which will significantly impact the health and wellbeing of current and future students engaged in Special Religious Education (SRE) and lunchtime groups. Australia is one of the most multicultural nations on earth, and over 60% of Australians identify with a religion. Yet, your report seems to be based on a misguided ideology that suggests religion is of no community-wide benefit. Research shows that religious education in schools is one of the best ways to promote social cohesion. Both religious and non-religious parents choose to place their children in SRE. Putting extra pressure on religious education and its teachers is not a quality decision for Australia and will have long-term ramifications for our society. The SRE teachers in Australia represent our nation's largest weekly group of volunteers. In a report where, on the one hand, you are articulating the government's goal to double philanthropic giving (financial and volunteering) by 2030, on the other hand, you are removing privileges and help from faith communities that represent a huge proportion of the people who will help you, and are helping you right now, achieve that goal. This is not a wise decision. On top of that, school building funds are to have their DGR status removed. Faith-based education is Australia's fastest-growing education sector – which tells us that this is what our communities want and are actively using. So why make it harder for this to happen and be successful? In short, you are penalising both the fastest-growing education sector – predominantly privately funded by citizens – and putting undue pressure on the largest weekly group of volunteers in Australia, risking a lower level of social cohesion. I think you and I can do a lot better than this. Considering everything I have stated above, I completely reject your presumption that these initiatives are of little "community-wide benefit" and would encourage you, even if you don't have a religious belief yourself, to understand that your report is discriminatory and minimising in its ideology – and that this will</p>

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	<p>damage Australia as a result. We urge you to reconsider the suggested changes, recognising the significant role that Scripture Union NSW, SRE and people of faith provide for the greater good of Australian society.</p>
1378	<p>Dear Commissioners, I am writing to express my concern about the draft report and reforms to the DGR system. It is commendable that you are considering expanding the system to cover more initiatives, and making changes to develop a simple, transparent and fair system. However, to achieve this, you are removing DGR status from charities undertaking activities including advancing religion. I am Chair of a local Special Religious Education Board, which has been providing SRE to the local government high school for over 20 years. This has been 100% funded by local religious people, and DGR status has always played a role in raising funds. In 2023 alone we taught SRE to over 100 students at the school, so over the course of 20 years there would have been over 2000 students in the local community who have benefited from SRE. The goal proposed is to direct donations towards activities that provide the greatest net benefits to the community as a whole. The implication is that religion does not provide net benefit to the community. However, Religious Education in government schools is such an important initiative, it has proven (and well-researched) wellbeing benefits and is vital for promoting social cohesion. On the level of our individual school, the provision of SRE is valued and supported by the school. Due to the different nature of Secondary School, rather than a group of volunteers providing SRE we have one paid employee provide SRE to all opt-in students. At the end of 2023 the SRE Teacher sought feedback from the students, with the following overall result (over 50 replies): How much did you like Scripture Classes? (1-5 Scale) 4.70. Australia is one of the most multicultural nations on earth, and over 60% of Australians identify with a religion. In our school, a huge mix of parents select SRE for their children – some religious whether Christian, Buddhist, Muslim or Hindu and plenty that are not religious but want to provide their child with education about religion and give them the chance to choose. The school has found SRE so beneficial that they consider the SRE Teacher a part of the Wellbeing Team and provide them with a desk as a Staff member – even though their salary is not paid for by the government. Research shows that religious education in schools is one of the best ways to promote social cohesion. Removing DGR status from our organisation and others like it will impact giving and potentially mean that we do not have enough income to employ the SRE Teacher. This would be such a loss to the students, staff and families. SRE does contribute to the greater good of Australian society and removing the DGR status will significantly impact the health and wellbeing of current and future students engaged in Special Religious Education (SRE) and will not promote philanthropy, which is the goal of the reform.</p>
1379	<p>Dear Commissioners, I am highly concerned by the draft report and reforms to the DGR system. I think it is good that you are looking at expanding the system to cover more initiatives such as animal welfare, but I am quite concerned that to achieve this you are taking away DGR status from almost exclusively religious charities – which will have a huge impact on important initiatives such as school building funds and religious education in government schools. Australia is the most multicultural nation on earth, and approximately 60% of Australians identify with a religion. Yet, your report seems to be based on an ideology that religion is of no community-wide benefit. Research shows that one of the best ways to promote social cohesion is through religious education in schools – putting extra pressure on this education, and its teachers, is not a quality decision for Australia, and will have long term ramifications. The Religious Education teachers in Australia represent the largest weekly group of volunteers in our nation. In a report where on the one hand, you are articulating the government’s goal to double giving (financial and volunteering) by 2030, on the other hand you are removing privileges and help from faith communities that represent a huge proportion of the people who will help you, and are helping you right now, achieve that goal. This is not a wise decision. On top of that, school building funds are to have their DGR status removed, because back in the 1950s when DGR status was established, no government support was given by other means and now it is. This is not a good enough reason – unless the government is</p>

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	going to actually front up and supply ALL the capital expenditure needs of these schools (which I'm sure they won't) why would you then seek to penalise both the schools AND the private citizens who are donating to these schools and funding education? Faith-based education is the fastest growing sector of education in Australia – which tells us that this is what our communities want and are actively using. So why make it harder for this to happen and be successful? In short, you are penalising both the fastest growing sector of education – which is predominantly privately funded by citizens – and are also putting undue pressure on the largest weekly group of volunteers in Australia, and risking a lower level of social cohesion as a result. I think we, and you, can do a lot better than this. In light of everything I have stated above, I completely reject your [presumption that these initiatives are of little “community-wide benefit” and would encourage you, even if you don't have a religious belief yourself, to understand that your report is discriminatory and minimising in its ideology – and that this will damage Australia as a result.
1380	I feel removing the eligibility of SRE for tax deductible donations will hinder the ability to conduct these classes.
1381	I strongly believe Christianity values and Bible teaching is very important for our society and children. It's the foundation of moral and ethical values of our life and society. Therefore, I strongly agree to let the Christian schools continue to have tax -deductible benefits.
1382	Please reconsider revoking DGR status for School Building Fund for SMALL religious charities. It is very difficult for a Buddhist organisation to attract any sort of grant or donation because a) by current definition it is a "religious organisation" and all levels of government hesitate to approve grants, and b) the very nature of the people who connect with our centre are usually on the lower end of the socio-economic scale and unable to financially contribute to building projects.
1383	PLEASE maintain the tax deductible status of donations to Special Religious Education in our schools. This is a pillar of our society and an aspect of education that is not covered in state school curriculums. It would contradicts the Australian government's long-term commitment to multicultural, multiethnic and multi-religious tolerance by discriminating against religious groups and may deprive the next generation of the opportunity to learn about religious beliefs that they would otherwise not know of.
1384	Whether you have a faith or not, that's not the point of the Special Religious Education classes. Those classes are for asking big questions of faith, to explore through holy teachings – and for Christians, that is the Bible – and for young people to make decisions for themselves. That's a really important thing that happens in schools. Every week, 11,500 teachers teaching [SRE] in NSW's schools and 430,000 students. That's a great service for the State. The loss of tax deductibility would significantly impact financial support for SRE or building projects at faith-based schools. It would dramatically reduce the amount of funds available,
1385	I am concerned about the possibility of reform to the DGR system that will remove DGR status from charities that seek to advance religion in our local schools. Our church at Narrabeen provides special religious education(SRE) to 5 schools in our local area providing the students with a moral and spiritual framework for living life. To remove the tax-deductible status would see a significant reduction in funding and the ability to provide this important initiative to our local schools. SRE does not promote philanthropy which is the goal of the reform but spiritual benefits to our local children,
1386	The Productivity Commission has recently suggested the removal of the tax-deductible status of donations to Scripture Teaching (SRE) in NSW, claiming that it provides little community benefit. I disagree, on the basis of evidence which shows that: SRE enhances students' understanding of their chosen

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	religion, SRE promotes multiculturalism and social acceptance, and reduces the risk of student radicalisation, people of faith are 25% more likely than their secular counterparts to donate money, and people of faith are 23% more likely than their secular counterparts to volunteer their time
1387	I wish to support the maintenance of the current DGR status for SRE and school building funds. As a parent and an SRE teacher the benefit of being able to support the schools my children have attended through being able to give to the building fund was an important consideration as we considered what we supported as a family. As a scripture teacher I have been supporting SRE financially for more than 20 years. It is so important to help young people explore question and discover the faith of their family. The DGR status is a wonderful opportunity for all Australians to support their faith communities as the government has recognised the value and contributions that people of faith have contributed to the Australian community and society.
1388	I am a volunteer board member of 3 low fee christian schools on the north coast of NSW. I point out that the conclusion that Religious Schools do not benefit the whole community is false. For example St Andrews Christian School, Grafton, has (approximate figures) 50% children of christian families and 50% who are there because of non-religious factors, very frequently because they have been expelled from public schools in the area. Other attractions are the parents valuing of the moral principles taught and the value put on the holistic care of the individual student. The number of children in religiously-sponsored private schools is rising at rate of something like 5-10% per year above population growth and with 50% of this growth coming from the non-religious community I consider that there is widely spread community benefit. Community benefit exists In particular in the existence of choice, even just an opportunity after rejection by the public system, for parents of "problem" children, single parent, broken families, low income families, first nations families, etc. On the other hand I see the struggles to balance the budget against needs perceived, and the worth of donations to that through being a board member. I therefore consider the mooted removal of tax-deductible status for religious schools to be harmful to our society as a whole.
1389	Please do not remove DGR status from Special Religious Education such as government schools. The many volunteers who bring faith, hope and love to children should be upheld with DGR status. Teachers struggle at times with bad behaviour and poor support at times from parents as well as long hours; the volunteers who come in and share the love of Jesus are a breath of fresh air. Undermining this will be so counterproductive on so many levels. Stop pulling at the threads of our civilised, inclusive western society, founded on a Judeo-Christian ethic that fosters community, love, forgiveness and inclusion.
1390	Dear Commissioners, You may know that Scripture Union NSW runs lunchtime groups in Government Schools, benefiting 2,000 students weekly. These groups are a vital part of Scripture Union NSW's ministry programs and in turn contribute to the greater good of Australian society. I am highly concerned by the draft report and reforms to the DGR system. It is commendable that you are considering expanding the system to cover more initiatives, reducing red tape, and simplifying the current system. However, to achieve this, you are removing DGR status from religious charities like Scripture Union NSW, which will significantly impact the health and wellbeing of current and future students engaged in Special Religious Education (SRE) and lunchtime groups. Australia is one of the most multicultural nations on earth, and over 60% of Australians identify with a religion. Yet, your report seems to be based on a misguided ideology that suggests religion is of no community-wide benefit. Research shows that religious education in schools is one of the best ways to promote social cohesion. Both religious and non-religious parents choose to place their children in SRE. Putting extra pressure on religious education and its teachers is not a quality decision for Australia and will have long-term ramifications for our society. The SRE

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	<p>teachers in Australia represent our nation’s largest weekly group of volunteers. In a report where, on the one hand, you are articulating the government’s goal to double philanthropic giving (financial and volunteering) by 2030, on the other hand, you are removing privileges and help from faith communities that represent a huge proportion of the people who will help you, and are helping you right now, achieve that goal. This is not a wise decision. On top of that, school building funds are to have their DGR status removed. Faith-based education is Australia’s fastest-growing education sector – which tells us that this is what our communities want and are actively using. So why make it harder for this to happen and be successful? In short, you are penalising both the fastest-growing education sector – predominantly privately funded by citizens – and putting undue pressure on the largest weekly group of volunteers in Australia, risking a lower level of social cohesion. I think you and I can do a lot better than this. Considering everything I have stated above, I completely reject your presumption that these initiatives are of little “community-wide benefit” and would encourage you, even if you don’t have a religious belief yourself, to understand that your report is discriminatory and minimising in its ideology – and that this will damage Australia as a result. We urge you to reconsider the suggested changes, recognising the significant role that Scripture Union NSW, SRE and people of faith provide for the greater good of Australian society.</p>
1391	<p>Dear Commissioners, I am highly concerned by the draft report and reforms to the DGR system. I think it is good that you are looking at expanding the system to cover more initiatives such as animal welfare, but I am quite concerned that to achieve this you are taking away DGR status from almost exclusively religious charities – which will have a huge impact on important initiatives such as school building funds and religious education in government schools. Australia is the most multicultural nation on earth, and approximately 60% of Australians identify with a religion. Yet, your report seems to be based on an ideology that religion is of no community-wide benefit. Research shows that one of the best ways to promote social cohesion is through religious education in schools – putting extra pressure on this education, and its teachers, is not a quality decision for Australia, and will have long term ramifications. The Religious Education teachers in Australia represent the largest weekly group of volunteers in our nation. In a report where on the one hand, you are articulating the government’s goal to double giving (financial and volunteering) by 2030, on the other hand you are removing privileges and help from faith communities that represent a huge proportion of the people who will help you, and are helping you right now, achieve that goal. This is not a wise decision. On top of that, school building funds are to have their DGR status removed, because back in the 1950s when DGR status was established, no government support was given by other means and now it is. This is not a good enough reason – unless the government is going to actually front up and supply ALL the capital expenditure needs of these schools (which I’m sure they won’t) why would you then seek to penalise both the schools AND the private citizens who are donating to these schools and funding education? Faith-based education is the fastest growing sector of education in Australia – which tells us that this is what our communities want and are actively using. So why make it harder for this to happen and be successful? In short, you are penalising both the fastest growing sector of education – which is predominantly privately funded by citizens – and are also putting undue pressure on the largest weekly group of volunteers in Australia, and risking a lower level of social cohesion as a result. I think we, and you, can do a lot better than this. In light of everything I have stated above, I completely reject your [presumption that these initiatives are of little “community-wide benefit” and would encourage you, even if you don’t have a religious belief yourself, to understand that your report is discriminatory and minimising in its ideology – and that this will damage Australia as a result.</p>
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1393	<p>The contribution of the Christian religious sector to community services and education far exceeds the value of the tax deductions granted to donors each year. Therefore, the loss to Australian communities would result in much greater demands upon the government budget from most electorates than the small gain in revenue. The economic value of the tax deductibility alone justifies itself, let alone the far greater benefits to communities from the services provided.</p>
1394	<p>I would like to support the continuation of philanthropic giving and in particular for donations for SRE. I have been a SRE teacher for 19 years now and believe we offer far more than religious education. I believed true religious teaching provides a child with a well rounded education. I do hope the commission will allow the continuation of this giving as I fear with out it our students will be in a much worse of place. Thank you for this opportunity to have a voice.</p>
1395	<p>What drives my giving of money in support of scripture is that religion is offered to all. Curriculum and training for Teachers is offered at the moment and I would not want that to be reduced because there is a lack of scripture teachers in our schools. In America at the moment, two of the most dangerous ideas are the notion that our relationship with God is merely a privatized faith to be mediated by our own preferences, and outside the church, the idea that we are our own creators and we decide who we are and what we want. The latter has led to rampant despair, anxiety and depression among the young. Christianity stands alone in offering a comprehensive view of the world as it really is, who we are, and who God is.</p>

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1396	<p>As Treasurer of our small church I am very aware of just how important giving is to charities. Sure, many people give in order to both contribute to society, but also to do so tax effectively for them. We know that changes that may remove many Christian activities or fund raising will severely affect them, and subsequently directly affect those it serves, such as scripture SRE in schools. Our church does not have tax deductible status, and we know how beneficial it would be for our community activities such as the Christmas Hamper appeals we do through local schools. Please consider very carefully the harm that will definitely come from the restrictions any changes will bring.</p>
1397	<p>1. I am a Christian and volunteer at our local primary school each week teaching scripture to year 1 students. This time is the highlight of my week & I believe it gives children a sense of well being and an understanding how they fit into a complex world. I always donate to Youth Works and highly value the tax deductibility of these donations. 2. My own children (aged 12 and 10) have also benefited from religious education at our local public primary school and I have seen the positive outcomes which include: -Understanding and tolerance – as scripture exposes students to different belief systems, helping them understand diverse cultures, traditions and perspectives. This fosters tolerance, empathy and respect for others beliefs contributing to a more harmonious and inclusive society -Cultural and historical context - studying religious education provides students with essential cultural and historical context, enabling them to better understand the world around them and appreciate the complexities of human societies. -Ethical and Moral Development - the scripture curriculum incorporates discussions about ethics, morality, and values derived from various religious teachings. It encourages students to reflect on fundamental questions about right and wrong, justice, compassion, and the meaning of life, fostering their moral and ethical development. -Critical Thinking and Analytical Skills - scripture encourages students to think critically, analyse complex ideas, and engage in meaningful discussions. They learn to evaluate evidence, consider diverse viewpoints, and develop their own informed opinions, enhancing their critical thinking and analytical skills. -Preparation for society – scripture equips students with the knowledge and skills needed to participate actively in democratic societies, engage in interfaith dialogue, and contribute positively to diverse communities. -Promotes social cohesion - by promoting understanding, empathy, and tolerance, religious education contributes to building cohesive and harmonious communities. It helps bridge cultural divides, reduce prejudice and discrimination, and promote social cohesion by fostering mutual respect and understanding among individuals from diverse backgrounds. Overall, religious education plays a crucial role in promoting cultural literacy, ethical development, critical thinking, and social cohesion, preparing students to navigate an increasingly diverse and interconnected world with understanding and respect. 3. Maintaining deductible gift recipients (DGR) status for scripture education is crucial for upholding principles of religious freedom, cultural preservation, and social cohesion. By supporting diverse religious beliefs and practices, DGR status ensures that individuals and organizations representing various faiths have access to funding and resources for religious education, promoting understanding and tolerance among communities. This is not the place to to make budget savings.</p>
1398	<p>As a small business owner who is not subject to PAYG tax, I would respectfully ask the Commission to reconsider the proposal to remove the DGR status for SRE and school building funds. As a member of a faith community, I firmly believe in supporting SRE and also my local, low fee faith-based school through tax-deductible donations. This allows me to support both local faith-based organisations. In addition to financial donations, my family and I give many voluntary hours, and also donate in kind to both. I believe that every parent should have the opportunity to give their child access to faith-based education if they choose. The current DGR status helps to make this possible. Please reconsider this proposal. Thank you.</p>

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1399	<p>I would like to urge the government to NOT remove tax-deductibility for donations to SRE and school building funds. Education is vital to a strong community and children need to be educated about where their culture came from and what it believes. SRE organisations prepare teachers for this topic with proper training and syllabus for an appropriate and safe presentation by the second largest group of volunteers in the state. Removing tax-deductibility would cause the training organisations to struggle to adequately fund their professional preparation of the programs and volunteers. Likewise, building funds are an efficient way of increasing educational outcomes by encouraging educational organisations to increase their endeavours. This recommendation to remove tax-deductibility also appears to be discriminatory in targeting only SRE and building funds. Please do not implement this recommendation.</p>