

Brief comments received

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1400	I ask you to consider the financial impact on the government when faith based schools are no longer able to operate because you are making a choice to remove this. The cost of living now means people have to account for every dollar, there's no incentive for community minded people to support building programs if you take away the ability to claim tax deductions on their donations. You do know the impact this is going to bring, as I'm sure you are clever people, but have you truly considered the wider impact on communities? When you remove support from these faith communities which do such amazing, unseen work & good in the community, you're letting down future generations who will decidedly suffer. Mental health is an increasingly huge area of concern (& cost) to government, which will be directly impacted if you choose to continue on this course. I beg that you would reconsider.
1401	As an SRE teacher, coordinator and curriculum writer, I firmly believe in retaining the DGR status for SRE. Much of the funding behind the voluntary delivery of SRE is made possible because of generous donations from members of faith communities who want to see students have the opportunity to question, explore and discover faith for themselves. Removing the DGR status could only serve to make the process of giving less of an incentive - especially for those who do not have PAYG tax, such as small business owners.
1402	I have just read the terms of reference for this inquiry and write this comment as a religious donor with an understanding of others of like faith and worldview. I consider that the removal of tax deductible status for religious charities, including school religious education and contributions to religious schools will have an effect of decreasing philanthropic among my societal subgroup giving for several reasons. 1) We will continue to give to the same religious charities (which include general social needs charities, religious educational institutions etc) but with less effectiveness per dollar given. This will, for example in the case of low fee religious schools, put more pressure on the limited resource of government funding as independent schools. More generally it will funnel more giving (of necessity) into these charities and less into the kind of general charity giving of the kind I get phone calls about every evening meal time and most mails, the efficiency of which I have doubts about already if they can spend on this kind of fundraising. . 2) As I read the terms of reference I felt I saw in there an attack on religious institutions as part of a broader "culture war" agenda. As the supermarkets say, "If one person complained, ten thought it." In other words many others will feel the same way (a thought verified in my own church congregation). Thus there will be a withdrawal from giving to general community charities where the perception is of "anti-religious values". 3) Following on from 2), where there is a feeling of "my tax dollar is not benefitting me but going to ... (things I don't agree with at a deep level)" there will be a feeling of mistrust and discontent and resistance that will be directed at any attempt by this government to double philanthropic giving by any visible and detectable means.

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	These 3 reasons why I think, among my societal group, the removal of tax deductibility of religious giving will be counterproductive to the government's aims in this commission.
1403	To Whom it may concern, I would like to express my support and appreciation for having Special Religious Education (SRE) in the schools of NSW. I think for most people SRE provides a perspective on how to live and flourish in our local community. This perspective aims to build the confidence within young people as they grow and develop into teenagers and adults. This very long-term initiative from faith-based communities across the state which delivers an enormous value back to our society. SRE is run entirely by volunteers who should be recognised within the DGR system.
1404	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.
1405	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

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	<p>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>
1406	<p>If the productivity commission is seeking to identify opportunities to grow philanthropic giving then it should NOT be seeking to remove “charities that have DGR status for school building funds or to provide religious education in government schools”. Philanthropic seeks to "promote the welfare of others". By removing these two groups from DGR status you will be removing two large groups who are promoting the welfare of our next generation. They are promoting through facilities that provide the next generation with opportunities, and through wellbeing. 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 and it has one of the largest volunteer groups in NSW. It would be nice of the government to actually recognise the contribution given to society by these schools and religious groups rather than finding ways to make it harder. Increase your support for these groups, not decrease it.</p>
1407	<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 – & 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, & for schools to provide the best education facilities they can for the next generation.</p>

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1409	<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</p>

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	<p>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>
1410	<p>I have taught Religious Education in both public and independent schools for about 30 years and I have seen firsthand the way it helps to grow valuable members of our society. Our children and youth need solid foundations on which to build their lives. Although volunteers carry an enormous load with the teaching of SRE, there is also an important place for those employed to teach and administer programs and the tax deductibility is a significant help in making this possible. My husband & I have on numerous occasions donated to SRE funds and school building funds but would likely not have done so without the benefit of tax deductibility.</p>
1411	<p>Christian SRE teachers sometimes do more than just coordinate and teach SRE in public schools. They might go in a provide breakfast clubs to support students not getting the breakfast they need to help them with their day, run lunchtime groups that promote social inclusion like playing boardgames together. They might even be part of supporting students within the school. SRE teachers do more than just educate religion. We serve the school and help the needs to students, their families and the staff of the whole community. In my role, these are just normal everyday things that I do as part of my contribution to the school. In considering removing the DGR status from teachers and coordinators, you are removing the opportunity for more people to bless school communities through SRE teachers which you might need to consider it coming through other sources like raising taxes to pay for workers.</p>
1412	<p>Cutting DGR will have a significant effect on the provision of SRE to students. SRE has been proven to -offer important psychological benefits to students’ mental health and wellbeing; -strengthen the multi-cultural fabric of Australian schools.; introduces an effective values education that empowers student decision making, fosters student action, and encourages student responsibility; and - create safe places for students to explore deeper questions of faith and belief.</p>
1413	<p>Dear Commissioners, You may know that Scripture Union NSW runs lunchtime groups in Governement 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 Australia 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 charitites 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. Austrlia is one of the most multiculutral 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</p>

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	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 & volunteering) by 2030, on the other hand, you are removing privileges and help from faith communities that represent a huge portion of the people who will help you, and are helping you right now, achieve that goal. This is not a wise decision.
1414	As a helper in SRE, I firmly believe in the value of faith based education for students in our multi-cultural society. In the past, many people accessed such education through church or Sunday School attendance. I have seen first-hand the implications of this in the aged care sector where I worked in a chaplaincy-type role for many years. Christian songs, words of Scripture and teaching could sometimes be easily brought to mind, even in those residents who struggled to communicate in other ways. The recall of these words was very comforting and reassuring to some. With the decline in church attendance over the past few decades, many people in our culture are now not exposed to regular Christian teaching except through SRE at public school, or in low fee-paying schools such as the two in our local community. Removing the tax-deductible status, which helps to fund this education, will be, in my view, a mistake. Being able to make tax-deductible donations which support the local schools in offering teaching in the Christian faith will help to continue to ensure that words of comfort and assurance of the Christian faith can continue to be recognised and drawn upon in aged care settings, particularly for those who are nearing end of life. Therefore, please reconsider the proposed removal of the DGR status and continue to all this opportunity to be available to all who desire it.
1415	I'm encouraged to donate to SRE because I've seen its profound impact on students. I have also heard from students how SRE has empowered them to question societal norms and has fostered self-awareness and confidence in their journey to align personal values with their faith. As an accountant, I have also seen how integral spiritual development is in a professional environment. Therefore, I see the need for SRE to continue filling the gap in schools by providing an essential understanding of faith from people who live it out. This is just as important as grasping scientific or mathematical concepts. The tax deductibility increases my motivation to contribute because I support SRE's mission and get a tangible benefit as a donor. Removing SRE's DGR status jeopardises financial support vital for creating holistic learning environments that allow students to explore their identity, values, and faith.
1416	The teaching of SRE in our government schools has incredibly benefits across the community, including increased wellbeing for students and social cohesion. I fully support and appreciation Special Religious Education within our government schools. SRE teaching has the largest weekly volunteer labour force in Australia that enables this to happen - and I am part of that volunteer group. I believe the government MUST maintain or increase their support for SRE - not reduce it. I also believe that DGR status should be maintained for Special Religious Education in government schools in order for the support for volunteers and enable SRE to continue. It is imperative that volunteers within the faith communities should be recognised within the DGR system.
1417	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

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	<p>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 would not be a helpful decision. I am the treasurer of a group which receives donations to support an SRE teacher in the local high school where he is highly valued and appreciated by staff and students. The amounts we receive are passed on to SU who, in effect, become his employer and look after his wage, superannuation, tax etc. The donors are ordinary family members who have seen the help and guidance SRE teachers have given to their children or grandchildren and want this to continue to the current young people. If the DGR is removed, the donation amount now given by these people may need to be reduced or they will have less money to live on which the government is trying to avoid. Please consider very carefully what could be lost and what little could be gained by removing the DGR status.</p>
1418	<p>I am very grateful that the Commission desires the personal and community improvements that come from increasing philanthropy in Australia. However, as a volunteer ministry leader and Special Religious Education (SRE) teacher for my church, I have seen many benefits to the students, parents, teachers, and volunteers of all who participate in our community activities. With this experience in mind, I disagree with this report's recommendations to remove tax deductions from groups promoting religious education, and instead I encourage the Commission to recommend adding DGR support for religious organisations. The Commission provides two arguments for removing DGR status for religious education, both of which I believe to be incorrect: 1. "The Commission's view is that converting a tax-deductible donation into a private benefit is, in principle, a substantial risk for [...] religious education", similarly "The likelihood of a close nexus between fees and donations means that there is a case for expressly excluding education activities related to [...] religious education" 2. "In order to refocus DGR donations toward activities with the greatest net community-wide benefits, the Commission considers that there is a need for some specific exclusions in the education subtype for [...] religious education" To address the first point, I believe that there is very little private benefit (if any at all) for those who donate to the church. In all of the church gatherings I have been part of, the group of people who manage finances are completely separate from the ministry team, making it near impossible for those who give to the church to benefit in return from the church. On the contrary, our church leaders spend thousands of dollars on SRE books, resources for Sunday school programs, and materials for our community outreach events. On top of my church giving, I have personally bought stationary and prizes for my SRE classes and Sunday morning program, from my own money. If church donations were tax deductible, it would certainly incentive anyone who hears about our church to give to these excellent goals, and add incentive for volunteer leaders to buy resources for the church rather than for themselves to use at church programs. To address the second point, I believe that church, and particularly SRE, have a profound impact on everyone who attends. It's not just me who believes this: SRE enrolments, particularly in high schools, have grown massively since the introduction of the online enrolment system. This</p>

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	indicates that many parents see taking their children out of their normal classes for SRE as an essential part of their formation and education. Removing tax deductions from SRE would increase the strain on current teachers as well as on churches and advisory groups from supplying the people where they are most needed. Thanks for the opportunity for me to comment.
1419	As Christian grandparents with grandchildren in private education we value the positive input that Scripture in schools brings to our kids, hope and human value by a loving God. Don't cut funding, it's vital as is the value of the buildings where schools are. Funding vital as many parents, grandparents work hard to send their children to Christain based private schools , often going without themselves to find money for fees. No cuts. Thanks for your consideration. Julie and Larry Morgan.
1420	I would like this commission to recommend continuing the DGR status of donations for SRE. Providing SRE at schools gives children the opportunity to hear about religions from people who are active in that faith. That is an important distinction from studying a religion through the normal school curriculum. I am a christian so I can only speak from the way SRE is supported by Youthworks, an Anglican organisation. Youthworks has worked very hard to improve curriculum content for SRE and the training of SRE teachers from all Christian denominations. Donations are a major funding source for this work to continue. Without DGR status for donations to Youthworks their funding would be greatly reduced therefore reducing their capacity to provide quality SRE to schools.
1421	I value the work of SRE teachers in my and my children's lives. Often this is the only opportunity children have to get exposure to the moral and ethical principles in the bible. The government should not inhibit support for the great work being done in schools by removing SRE from being tax deductible and so inhibit this philanthropic work.
1422	I am concerned to hear that there is discussion around removing the tax deductibility status from faith based schools and potentially other charitable organisations as well. All of these organisations have gone through the onerous process to obtain this status and I do not see any reason why this should be revoked. If you remove the status from faith based schools then where do you draw the line, why should other organisations such as Pride Organisation or Minus 18 still maintain their charity status, but not faith based schools and the like?? All these organisations have shown that they aim to provide a benefit to the community that they serve via the processes they have gone through to obtain the charitable status, and to then potentially remove some and not others could be seen as politically motivated. From the above the PC has been asked to 'grow giving further,' so I am not sure why I am then hearing concerns instead about charity status being 'removed' which will no doubt reduce giving to those sectors. I look forward to your response.
1423	I have noticed that the draft report on Philanthropy has recommended that “charities that have DGR status for school building funds or to provide religious education in government schools” have their DGR status withdrawn. I find this to be greatly disturbing and I wish to lodge my objection to any such move for the following reasons: For many decades Special Religious Education has been conducted in government schools. This is the one and only opportunity for many students to learn about the traditional understanding of the origins and purpose of life. This provides 'balance' to the current emphasis given to the secular view of accidental creation theory and its associated lack of special purpose for humankind. They will receive a counter view to this line of thought to consider no where else. With the changing community workplace habits and a reduction in the number of available volunteers, it is critically important that governments maintain their support for DGR status for fundraising programs to continue to raise the necessary

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	<p>funds to fund SRE in government schools as has been done in the past. It has worked effectively and efficiently. Among the benefits of having a well supported SRE system is that students are encouraged on a regular basis to "treat their neighbour as themselves" as a way to approach life (both in school and in the wider community). In addition they receive positive mental health support by their coming to know that there is a purpose and reason for life now and in the future. They learn coping and people management skills by hearing about examples where difficult situations are dealt with by patience, empathy and forgiveness. To undermine what is a well structured, positive and functioning community support network by significantly destabilising its financial capacity to operate by the removal of their DGR status will, I believe, have long term negative social consequences as an 'I' centred attitude together with a lack of 'case study events' and the way to handle them becomes more entrenched due to the weakening of SRE in schools. An old saying states: "If it ain't broke don't fix it", to which could be added, that it is easy to destroy something but very difficult to replace once the damage is done. Thousands of people each week give of their time and skills to enhance SRE, please do the same by retaining the SRE DRG status. Thank you for receiving this .</p>
1424	<p>I have worked and volunteered for a number of charities in Australia and the UK, and welcome many aspects of the Future foundations for giving draft report. Please consider the following points for the final recommendations:</p> <ul style="list-style-type: none"> • To enhance certainty on the scope of activities that can be funded by philanthropy, Australia needs detailed guidance on the public benefit test. The UK has a 22-page 'Analysis of the law relating to public benefit' referencing case law and addressing the balancing of public benefit and detriment. A similar document for Australia, kept regularly updated, would greatly increase certainty for nonprofits, donors and the public. This is particularly vital for organisations whose work highlights the harms caused by industries which in some circumstances are themselves eligible for charity status under the fourth head ('other analogous purposes' subtype). <i>Greenpeace of New Zealand Inc v Charities Registration Board</i> [2020] NZHC 1999 directly considered the public benefit of advocacy that opposes the harms caused by industries including fossil fuels, industrial fishing and the dairy industry. While it is a NZ case, the ruling provides authority that the competing interests of industries, however significant economically, are not a valid form of 'harm or detriment' in the public benefit test. See <i>Mallon J</i> at para 85. The English case <i>R (Independent Schools Council) v Charity Commission</i> [2012] Ch 214 also directly addressed the public benefit balancing test, finding that "great weight is to be given to a purpose which would, ordinarily, be charitable; before the alleged disadvantages can be given much weight, they need to be clearly demonstrated." • To increase public understanding of charity law and reduce uncertainty, Australia should make the leading charity law textbook (Dal Pont's Law of Charity) freely available online, as New Zealand does with Poirier's textbook. • Publication of recommendations to address actual or potential non-compliance is sensible but not sufficient. The ACNC should also publish decisions that deny or revoke charity status or subtype registration, together with reasons; ensuring that subject organisations are de-identified unless they agree otherwise. • Introducing test-case funding will be extremely valuable. To ensure this works in the public interest, draft recommendation 7.3 needs a mechanism to ensure that test-case funding allocation decisions are demonstrably independent. • Requiring registration under all applicable subtypes per draft recommendation 6.2 seems extremely burdensome, while lacking relevance to entities' charitable status, capacity to receive funding or practical consequences. Please reconsider this.
1425	<p>It's slowly becoming harder to afford Christian based schooling for my child. Each year fees rise which is expected given - there is staff and teachers to pay and a school to upkeep. However if changes are made that stops the school being able to access tax deductible gifting then ultimately that cost needs to be passed on. Less families will be able to afford their schooling of choice. Please reconsider the change. Thankyou</p>

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1426	<p>Philanthropic giving holds much of our Australian community together. Without the ability to give generously we would be less able to support worthy organisations that seek to support and encourage children to explore faith options and participate in special religious education at school. SRE provides students with opportunities to consider matters of life and death, eternity and contributes to student wellbeing due to learning about an unconditionally loving God. We highly value the recognition the Australian government gives to causes such as mental health support, healthcare, housing, aged care, homelessness all of which are essential to maintain care for the society. Our choice as believers in a Christian faith is to give generously to these and to SRE believing that supporting teachers and students in the school environment with a demonstration of love and explicit teaching from the Bible about the Lord Jesus and his historicity as well as the offers of forgiveness, are life giving and provide hope, comfort and intellectual stimulation for student's consideration. Without government support in the form of have tax deductibility we would be less able to give what we do. Currently we give a large portion of our income to Christian ministries and support our local paid high school scripture teachers. In order to see them paid a professional wage for a teacher and provide the school with a highly professional service we need to raise \$100,000/ year purely on donations. I fear losing tax deductability will mean this service to the staff, families and children of our local high school will be lost.</p>
1427	<p>Thank you for the opportunity to comment. I am particularly concerned about the proposal to withdraw tax deductible giving status for providing public access to special religious education in public schools. It is particularly glaring that whilst the commission is proposing to withdraw DGR status from this public service, the DGR status for providing Ethics classes in public schools remains!! This seems to me to be discrimination on religious grounds. The provision of special religious education in schools provides the opportunity for those who choose to participate, is a public service for those who otherwise don't have the opportunity or ability to go to a religious school. I have other concerns, but this is the most significant I feel I must raise and request the commission to consider maintaining the DGR status for the service of SRE in public schools as a benefit for the community as a whole. Thank you.</p>
1428	<p>I am writing to express my deep concern regarding the proposed removal of tax deductions for donations to religious charities that support Special Religious Education (SRE) in Australia. As a member of the community who values both the importance of education and the preservation of Australia's foundational values, I strongly object to this proposed change. Firstly, I would like to emphasise the significant role that Biblical values have played in shaping Australia's societal ethics, laws, and governmental processes. From its inception, Australia has been influenced by Judeo-Christian principles, which have contributed to the development of our nation's identity and values. Special Religious Education serves as a vital avenue for imparting these foundational principles to future generations, not with the intent of imposing faith but rather to provide insight into the origins of Australian society. Secondly, SRE plays a crucial role in teaching Christian values such as tolerance and social acceptance. Contrary to the misconceptions perpetuated by sensationalist media, SRE encourages understanding and respect for diverse beliefs and cultures. By fostering an environment of inclusivity and empathy, SRE equips students with essential skills for engaging constructively in a multicultural society. Furthermore, as a law-abiding taxpayer who benefited from SRE during my high school years, I firmly believe that contributions to religious charities supporting SRE should remain tax-deductible. These donations directly contribute to the provision of educational resources and programs that enrich the lives of countless students across the country. Removing tax deductions for such contributions would not only undermine the financial viability of religious charities but also deprive students of valuable opportunities for spiritual and moral development. On a final thought, it is disheartening to witness the unjust portrayal of the Christian faith and biblical history in Australian society. Despite the efforts of certain factions to marginalise and discredit these foundational elements, it is important</p>

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	<p>to recognise that Christianity is not a fringe belief system but rather an integral part of our nation's heritage and identity. As such, it deserves to be respected and upheld within the framework of our cultural and educational institutions. In conclusion, I urge the Australian Federal Productivity Commission to reconsider its proposal to remove tax deductions for donations to religious charities supporting SRE. Doing so would not only undermine the rich tapestry of Australia's cultural heritage but also jeopardise the holistic development of our nation's youth. I trust that you will give due consideration to the concerns raised by myself and other members of the community who value the enduring contributions of Special Religious Education to our society.</p>
1429	<p>Dear Commissioner, I am concerned about the proposed reforms to the DGR system. Expanding the system to cover more initiatives is a great idea, but taking from religious charities to achieve this is very concerning. Religion has been a compass for morality in Australia and other Western countries in the world for centuries. To take the support of scripture out of schools is equivalent to taking the teaching of what a moral society should look like out of our society and culture. For example, when scripture teaches that lying, cheating, murder and stealing are bad it brings awareness and values that build a healthy society. Without such awareness not only do communities breakdown, but the run on affect to the government is millions of dollars as a result of that breakdown. For example, the extra costs required for prisons, hospitals and social welfare. Research shows that one of the best ways to promote social cohesion is through understanding the morals found in scripture. Therefore, my request is to please not cut funds of religious pursuit or scripture in school to provide for other initiatives as this will be incredibly detrimental to society as we now know it. Kind regards, Michelle</p>
1430	<p>Dear Commissioner, I am concerned about the proposed reforms to the DGR system. Expanding the system to cover more initiatives is a great idea, but taking from religious charities to achieve this is very concerning. Religion has been a compass for morality in Australia and other Western countries in the world for centuries. To take the support of scripture out of schools is equivalent to taking the teaching of what a moral society should look like out of our society and culture. For example, when scripture teaches that lying, cheating, murder and stealing are bad it brings awareness and values that build a healthy society. Without such awareness not only do communities breakdown, but the run on affect to the government is millions of dollars as a result of that breakdown. For example, the extra costs required for prisons, hospitals and social welfare. Research shows that one of the best ways to promote social cohesion is through understanding the morals found in scripture. Therefore, my request is to please not cut funds of religious pursuit or scripture in school to provide for other initiatives as this will be incredibly detrimental to society as we now know it. Kind regards, Michelle</p>
1431	<p>I'm 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</p>

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	<p>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 they can for the next generation.</p>
1432	<p>I support the proposed expansion of deductible gift recipient status to a broader range of animal welfare charities. I would like to see all animal welfare charities included, including those focused on rescue, rehabilitation, advocacy and policy development,</p>
1433	<p>Please keep the tax deductibility as these are very important to the community and to independent schools. without which our children would be disadvantaged due to lack of funding for essential services</p>
1434	<p>Thank you for the opportunity to comment on this issue. As a Secondary School Teacher within the Public Education system I am very aware of the benefits SRE brings to school communities, particularly the students. It would be a grave error to underestimate the value of caring for the whole child particularly their spiritual well being. The philanthropic giving of the Christian Church in NSW as well as an army of highly trained volunteers from those churches ensures that SRE classes and lunchtime groups run every week of term throughout the year. As a young person I attended these meetings as did my husband. It was life changing! Today I bring the love and faith it equipped me with to serve students in our public schools. My husband does likewise in the Public Health System as a Chaplain. He stands with NSW families in end of life situations with a faith he gained from his high school SRE teacher. Any changes that will jeopardise SRE instruction will leave our young people worse off. At a time when mental health and anxiety issues are at plague proportions among our youth please do not take away the provision of this vital support.</p>
1435	<p>I object to the concept of removing the tax deductibility of donations to SRE on the basis that it has little community support. SRE allows students to learn more about their chosen religious beliefs and gives students a wider grounding as part of the education system to live in the society and be wholistic. It also makes them more caring about the community and want to be more involved. I ask for your favourable reconsideration in not proceeding with the concept of removing tax deductibility of donations to SRE.</p>
1436	<p>There is concern about what these suggested reforms will mean for Australia – and hope there is room within this process 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</p>

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	<p>religious education – but by removing DGR status, you are seeking to greatly minimise the positive benefits that flow out of this. You are placing undue financial pressure on a system that actually represents Australia’s largest weekly volunteer group. This should have been 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. 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 they can for the next generation. Australia can, and needs to, do better than this.</p>
1437	<p>As a believer in faith Christianity, you are taught to freely give to others. To support the needy and serve voluntarily with your time or talents in your community. This country was born on faith and service and hard work. People of faith honour and respect others and are important to our society. SRE is a valuable instruction to have in our Public School. My children had SRE in school and now Yes, I am an SRE teacher in Public Schools. The difference you see in the students involved in SRE classes and those without is visible over the year and years you teach SRE. The students receive Christain Ethics. They learn about creation, how to care for the environment, how we should treat others, how to be kind, respectful and honour people and not be selfish and unkind. Society needs SRE and funding is vital in schools. I want the Government to recognize the value the contribution of faith communities make to the Australian society. Without this our country will fail and break down without morals. SRE benefits the students in schools, their families, each school and their communities. Let's stand together on solid ground united not divided. Students receive support with SRE teaching and being in their weekly lives as a staple and are joyful. Each student is treated with respect equally. Give our children your vote of support, continue to fund and support the program and schools and donors, thank you.</p>
1438	<p>I was shocked to hear Labor is considering removing the DGR status from religious education and independent school building funds. Around a third of Aussie kids attend faith based schools, paying for their tuition and 90 percent of their infrastructure saving the government a bucket load of money. They should be encouraged to continue giving by retaining DGR status, line with Labor’s expressed goal to increase public giving! Also for those kids attending public schools, religious education classes provide children with answers to the big questions in life around what is life all about, what is my purpose. Important in these times when children are feeling high levels of anxiety. The need to provide children with the best possible materials to explore these questions in the curriculum can and is provided through donated funds and should protected under the DGR status.</p>

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1439	<p>Dear Commissioners, I am extremely concerned by the draft report and reforms to the DGR system. I think taking away DGR status from almost exclusively religious charities is a grave mistake. This proposal if implemented would have a huge impact on community building initiatives such as school building funds and religious education in government schools. Australia and Australians are proud of our rich cultural diversity. We are statistically the most multicultural nation on earth. Again, statistically approximately 60% of Australians identify with a religion. However, the draft report dated November 2023 seems to be based on an ideology that religion is of no community-wide benefit. Time and again research shows that one of the best ways to promote social cohesion is through religious education in schools. This reports again seems to dramatically shift our nations trajectory by placing extra pressure on religious education, and its committed teachers. This 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, I believe you are penalising the fastest growing sector of education – which is predominantly privately funded by citizens. Secondly, you are also putting undue pressure on the largest weekly group of volunteers in Australia. This is also risking fracturing our society and social cohesion even further. I think we can all do 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. Thank you for your time.</p>
1440	<p>Subject : Proposed changes to DGR status for SRE and Faith schools Hindus in Australia and Hindu Council of Australia would like to express their disappointment at the recommendation of the Productivity Commission that DGR status of donations made to advance Religious education in the form SRE and building funds for faith schools be discontinued. Unlike most other major faiths, Hindus do not have Hindu schools and therefore have not sought these DGR exemptions. As Hindu population is growing there are plans in place to start Hindu schools and to raise funds to train and hire teachers for Hindu SRE. The DGR status for donations that has been given to every faith in the past and most have (rightly) used it to build their schools. Hindus are shocked that that this is proposed to be taken away when it is our turn. We urge you to continue providing the support for Hindu education that has already been provided to other faiths. Faiths should not be penalised for providing education and charity services. Cheers and Regards, Surinder Jain National Vice President Hindu Council of Australia www.hinducouncil.com.au info@hinducouncil.com.au</p>
1441	<p>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</p>

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	<p>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. 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 they can for the next generation. Australia can, and needs to, do better than this.</p>
1442	<p>Thank you for the opportunity to comment on the Future foundations for giving draft report. As per Figure 1.2 on p.63, donors ultimately aim to benefit society, which includes the community, animals and the environment. Enshrining this in a legal definition or guidance document on the public benefit would be valuable. It would increase certainty, and ensure that the concept of public benefit aligns with modern societal concerns which include animals and the environment, as highlighted in evidence by numerous respondents to the initial consultation. Thank you also for heeding the widespread call for DGR eligibility to extend to most charity subtypes and activities. This will undoubtedly overcome a key barrier to philanthropic giving in support of high-impact cause areas that are widely supported by the Australian community. It is particularly vital to remove the current exclusions under the ‘animals’ subtype. I do have concerns about draft recommendation 6.2, however, which would require the ACNC to register all new and existing charities with all applicable charitable subtypes. This would impose a huge administrative burden on charities and the ACNC without a clear rationale. The ACNC is currently taking over 8 weeks to even allocate analysts to applicant organisations, and imposing additional decision making requirements, which do not have any practical consequence, is inadvisable. The provision would also involve ongoing complexity in potentially requiring subtype reviews as existing charities evolve over time.</p>
1443	<p>The free and comprehensive education system in Australia is something to be protected. A long-time part of this comprehensive education has been faith based religious education in the classrooms to those students whose parents want it. In NSW, this has been part of the law since 1869 - a long time. Today, this also includes Ethics classes. All these lessons follow approved and publically available curricula. The teachers of these classes form part of the largest weekly group of volunteers in Australia. Rather than making it harder for these volunteers to do their job, I believe that teh government should be supporting these lessons. If the Government makes it harder for these lessons to be taught by the volunteers, then the Government will need to</p>

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	employ teachers to teach the ethics and other social justice subjects. The Government should see Special Religious Education (SRE) as an asset that should be encouraged and supported. In NSW, you should not encourage Ethics without the faith-based teachers. Therefore, I strongly request that the status of tax-deductibility for donations for religious education in schools and faith-based schools should not be removed.
1444	<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>
1445	<p>Dear Commissioners, I'm deeply concerned about the proposed reforms to the DGR system, particularly the removal of DGR status from religious charities. This move would have adverse effects on crucial initiatives like religious education in schools and school building funds, both of which are vital for promoting social cohesion. The significant volunteerism within religious education and the growth of faith-based education demonstrate the importance of supporting these sectors. Penalizing them through the removal of DGR status overlooks their contributions and contradicts the government's goal of doubling giving by 2030. I urge you to reconsider these reforms, as they risk undermining important aspects of Australian society and education. You can and must do better than this.</p>
1446	<p>I am writing to express my concern about removing the DGR status of faith-based schools and charities. I believe these organisations offer much needed hope to families and young people in our nation. The ability to raise funds should not be taken away from the hard-working individuals who put so much effort into maintaining a strong moral backbone to our society. I have personally experienced the benefits of faith-based education in my own children,</p>

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	witnessing not only their successful education, but also their desire to become positive contributors to the next generation. Without DGR status, the school would not have been nearly as well-equipped to provide their top-level services at an affordable price. Faith-based education and Special Religious Education in schools allow our young people to ask big questions about the meaning of life, identity and morality. In a time when our society is faced with increasing danger from mental health struggles and suicide, the volunteers in this sector provide a much-needed lifeline. Please help our faith-based charities and schools remain funded by keeping their DGR status intact.
1447	I believe that removing the tax-deductible status on donations towards faith-based school and SRE classes will negatively impact tolerance, respect and the moral foundation of our multicultural society. Whilst schools may teach history, maths, English, commerce, sport, music and arts they don't always teach values. There are many foundations for values in society. Traditionally faith helps teach values and encourages good citizenship. Faith can also guide and sustain people through the ups and downs of life. Continuing the tax-deductible status of donations can enable ongoing faith-based learning especially when it is provided by volunteers (SRE teachers) who often volunteer their time and religious groups, which provide resources e.g activity books, and organise events e.g. Christmas & Easter performances at no cost to students. Ensuring the continuation of SRE and faith-based schooling encourages a tolerant, respectful, multi-cultural & multi-faith society where differences are valued and cherished.
1448	The special religious education run in public schools is greatly beneficial to the kids, as a safe space to think about the bigger questions of life. There are few other deliberately created spaces, within the curriculum, that provide the opportunity for this. The volunteers that create and sustain this opportunity are invaluable. A rounded education and development should include special religious education opportunities, and this reality relies on it's tax deductible status.
1449	Dear Commissioner, I write regarding the Proposed Changes to the Deductible Gift Recipient system relating to charities. I have read the Draft Report and quote your first Key Point: "Philanthropy contributes to a better society by providing money, time, skills, assets or lending a voice to people and communities who would otherwise receive lower quality, or have less access to, goods and services. Key Points: • First, 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. Religious organisations play an important role in many people's lives and communities across Australia. However, the Commission does not see a case for additional government support for the practice of religion through the DGR system, based on the first principle above." Australia is one of the most multicultural nations on earth, and over 60% of Australians identify with a religion 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. SRE lays foundations of moral and ethical principles which are essential to the wellbeing of any community. For many years I have been a supporter of Scripture Union NSW. The reason I support Scripture Union NSW (charity) is because I have seen the value personally. In contributing financial to the support of a SRE teacher in high schools I know of kids whose lives have been turned around because they have found friendship, motivation, encouragement, purpose and hope for a future. This happens across the state in both cities and country towns. 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

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	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.
1450	<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>
1451	<p>The proposal to remove DGR status for giving to Special Religious Education in schools would have a negative effect in providing trained teachers for High school students. Our local Lower Mountains Board pays approximately \$26,000 p.a. for wages and administration for 11.4 teaching hours per week. This ensures a high quality teacher , an approved curriculum, and supervision and professional development. Young people are encouraged to explore the source of the spiritual values of faith, humility, giving, forgiveness and love .Core Christian beliefs are presented, and healthy relationships at a personal and community level result when these are lived out. A significant proportion of this financial support comes from individuals who see the benefits of equipping young people in our local community. They do not derive any personal benefit from this giving. I am concerned for the mental health of our adolescents, and the potential loss of a source of resilience in our challenging world.</p>
1452	<p>Dear Commissioners, I am highly concerned by the draft report and reforms to the DGR in particular to almost exclusively religious charities – which will have a huge impact on important initiatives such as school building funds, community programmes 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</p>

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	<p>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. How encouraging to see volunteers both young and young at heart wanting to instil religious values. I ask you rethink the current draft to see how we can provide a fair system that also recognises as opposed to discriminate against religious education and values . Thanks for your time</p>
1453	<p>To whom it concerns, I wish to make known my keen recognition of the past and current positive, formative impacts achieved when supportive government policy and charitable organizations with their enormous number of supporters work together for the preparation and support of the boys and girls who have gone on to become fine, well rounded citizens. Consequently I personally support and honour charities who support the needs of humanity and also all living creatures and the environment for which we are all responsible. Our youth and their education and training to become caring, socially supportive citizens is so vitally important. For myself, I reflect back to the seeds of wisdom and education gained throughout my life, on those that helped me to foundationally become the citizen I am now. It may surprise that it was in the scripture lessons I received from a local church goer who came to my government run primary school, that I came to most look forward each week. I was not brought up in a church-going family and so would not in the usual course of events been exposed to this teaching, but those profound lessons on moral values and the examples and principles of selflessness and charity amongst others have been the foundations for my life. As it happened, some 30+ years after those remarkable lessons, I actually heard the call of my God and when that happens there's no going back. I never claimed to be a quick learner! I wish to make it clearly known that I view the continued Government support for charities in the provision of SRE and the DGR schemes as vital and 'a no brainer'. Come to think of it, even more support would be wise and money well spent.</p>
1454	<p>9 February 2024 Dear Commissioners, Thank you for the opportunity to express my concern to the proposed changes to the DGR system. I recognise the need for the other organisations, such as animal welfare, to be granted DGR status, however it is a seriously retrograde step to introduce new organisations at the expense of the long standing, and very effective work of religious charities like Scripture Union NSW and Youthworks. The religious organisations working in schools have been, and continue to make, a significant impact on the mental health and well-being of students as they proceed through schooling to tertiary training and appropriate, satisfying employment. Australia is rapidly growing and developing as a multicultural society with an increasing diversity of needs. The Government publicly acknowledges and uses the fact of our multicultural diversity to showcase to the world that all people, of all ideologies, backgrounds and faiths are welcome, and provision will continue to be made to meet their needs. There is approximately 60% of Australians who identify with a religion. Scripture in schools has been, and continues to be, a significant contributor to assist and support students in their growth and nurture in these critical and formative years. Religious Education Teachers in Australia represent our nations largest weekly group of volunteers, while In some areas, local churches have raised funds, by voluntary donations, to provide a full time chaplain to minister in a local school at no expense to the Government. This provides a very effective support, available to all students. Without public donations this school ministry and the proper training of religious teachers would not be able to continue. To change the DRG system to not allow tax deductions would have a detrimental effect on fundraising and therefore, the effective, and free service given to the Government, by religious organisations, including Scripture Union and Youthworks. Therefore, I respectfully request, that The proposed reforms to the DGR not be changed, and that Religious Education, and training of</p>

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	teachers continue to be a significant service to the welfare of our schools and families, as genuine participant in the life and future of our multicultural Australia. With best wishes, Lloyd Bennett Email: lloyd@benark.net Mob: 0410 557 443
1455	Religions receive generous tax subsidies & exemptions for places of worship, allowing the sharing of faith, and faith schools receive billions in public funding every year. The cost to the public purse of Religious Instruction (RI/SRE/SRI) in public schools also amounts to millions of dollars each year. Considering religious organisations already have these three, extremely generously publicly subsidised platforms for sharing their beliefs, continuing to allow DGR status for donations to RI/SRE is indefensible as it constitutes a further avenue of public funding for an already well-supported activity; its abolishment seem uncontroversial. Retaining "advancing religion" as a head of charity is, however, highly controversial given religion's mixed track record in terms of effects on society. Furthermore, this category has been misused to gain commercial advantage at taxpayers' expense, and constitutes discrimination against organisations seeking to advance a non-religious worldview. It should either be removed, or non-religious organisations be granted equal benefits.
1456	Please keep SRE & Christian schools tax deductible. They are crucial to my children's education and help our communities in so many ways.
1457	Dear Commissioners, I welcome your inquiry into philanthropic giving and volunteering in Australia and identifying opportunities for this to grow. I am however very concerned that the only area you identify for reduced access to the Deductible Gift Receipts (DGR) system is related to providing Religious Education in public schools and for funding of school buildings related to Religious Schools. I ask that you extend or at the very least maintain the current DGR status to Religious Education in public schools and for the funding of school buildings related to Religious Schools. SRE teachers in Australia represent the largest weekly group of volunteers who in turn are supported by sizeable largely volunteer organisations developing resources to present lessons of high quality. Religious education provides a service to schools and an opportunity for students to explore ideas. Whilst voluntary enrolments remain high relative to the participation in faith based communities of the wider population. This indicates it is valued and enriching to the fabric of school education. To sustain this service to our schools, students, their families and communities it is vital that independent funding via DGR continues and that there are no barriers to encouraging contributions to support the work of SRE. The giving by parents and benefactors to Religious Schools delivers vital infrastructure to schools for the benefit of students, many of who come from disadvantaged communities and often diverse ethnic and religious backgrounds. By removing the DGR system for these categories, it would likely require essential building and infrastructure for schools to be funded through other means such as government grants. This would lead to an additional budget burden. Further, it would exacerbate the gap between wealthy schools and poorer schools leading to widening disadvantage and embedding intergenerational trauma and social injustice often experienced by the students who attend faith based schools. I hope you agree that ongoing support of these services and infrastructure is important and has a significant impact for good in our communities. By removing tax deductibility vital funding will need to be sourced from elsewhere, likely adding to the burden on government budgets or meaning some segments of our communities go without. There is no guarantee that current donors without tax incentives will shift their donations to other causes which attract such benefits in a like for like exchange. Indeed, it is highly unlikely, given that the donations are specific cause inspired, that donors would be interested to redirect funds. Rather it is more likely that they will not give the funds at all. It is my belief that the impact of a decision to remove DGR status will have a counter benefit to that desired by the intent of this enquiry, that it would actually remove the amount, frequency and scale of donations given and would also disincentivise volunteering. Thank you again

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1458	<p>Thank you for the opportunity to comment on the proposed changes to the Deductible Gift Recipient (DGR) system. This was brought to my attention through the organisation that I have supported in the past and for which some donations are currently tax deductible particularly those that work in the school environment. I welcome some of the reforms that are being proposed to include tax deductibility to a wider group of worthwhile organisations and to make the make the system less complicated. However, I strongly oppose removing tax deductibility to school building funds and religious organisations. The school that my children went to many years ago has much better facilities now than when they were in attendance. So to infer that I benefited or my children did when attending is rather short-sighted, rather it is all the families since that time that have been apart of the school. I doubt that we would have contributed to the school building fund otherwise. Note that it did not help with the payment of school fees and giving to the building fund is extra. Not everyone is in a position to give but others can benefit through those that are able! Likewise many years ago my wife and I contributed to building improvements at the church we were in attendance where special provisions were granted for tax deductible giving for educational purposes. We really appreciated that the government was supportive of this initiative, and that it has been used to help many in the community with various programs and events, like teaching English as second language (ESL) just to mention one. Over many years we have supported school workers that have been part of an organisation just to benefit students attending. The school quite appreciated the impact they are able to bring sometimes dealing with difficult situations in students and their parents lives. The fact that we received tax deductions was very welcomed knowing that our federal government is supportive of this initiative. Not only that we know someone who works for a similar organisation and has helped developed educational material for use in schools. This would not be possible if it weren't for the tax deductibility that is provided. Also we continue to give to organisations that have tax deductibility even though we derive no benefit in terms of reducing our tax. Need to remember that often it's not the size of the ability to give but rather it is the opportunity to give the sense that even a small amount can make a big difference. Finally the NSW government openly supports the teaching of religious education in schools through the Better Balanced Futures initiative and this proposal would seem to go against that scheme - not a good look for our governments. Let's not discriminate against schools and the education that takes place there. There are many beliefs, cultures and diverse values and all are worthy of support in a civilised open society of Australia.</p>
1459	<p>I am concerned that a not for profit organisation like Special Religious Education has its tax deductability status under threat. The LARGEST weekly VOLUNTEER labour force in Australia enables SRE lessons to take place. Please maintain DGR status in government schools, or increase your support, not reduce it. Both education and aged care have recognised the importance of spirituality for mental health, well being and social cohesion. There are many studies done that clearly state how important it is to have the opportunity to be encouraged in faith for stability in life. Why is SRE being targeted in this specific way when ethics will be able to maintain its tax deductability status?</p>
1460	<p>Dear PC, Volunteering and philanthropy are the most productive parts of the economy, as these activities do not cost much. Faith-based people are the most generous with their time and money. Hampering religious education in NSW state schools by making contributions to it non-tax deductible will be counter- productive. Religious education makes young people think of others far more. School education is not just to make pupils become adept at passing examinations for self-centred reasons. Rather than producing good civic citizens, we will produce selfish unhelpful ones . With less religious education, the standards of state education in NSW will become even lower. The PC needs to look at the productivity in the education system in NSW as a whole. They will not find too much to write home about. Furthermore, less religious education in the NSW state system will result in more parents choosing a private education for their children. Many of the state schools in NSW were Church of England schools, before they became state schools.</p>

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	The tax -deductibility scheme was in part a form of compensation. If the tax deduction is to stop, which I very much hope is not to be the case, the churches should be compensated. This proposal to eliminate the tax deductibility scheme for religious education is an unwise one for NSW. It needs to be completely reconsidered. Yours faithfully, Peter Young.
1461	The proposal for DGR status to be removed from school building funds fails to recognise the community wide benefits that flow from allowing these donations. Removing these concessions would not lead to greater targeting, it would lead to less investment in schools and more pressure on the government school system. Furthermore, the suggestion that donations of this type lead to a private benefit is also misleading. I give to my school building fund not to benefit my children directly but the generations to come and local community, so they don't need to be reliant on centralised government funds for capital projects. Allowing building fund donations aligns the interests of a community with outcomes. The insinuations of the report are incorrect. Arguably they are a more cost effective way to encourage donations than direct government management of a capital project.
1462	The proposed system would appear to be more, not less complex. The reasoning that donors could convert tax deductible donations into a private benefit is flawed. The Chaplains provide a valuable service to school children at a time when mental health in youth is a major issue. If the aim of reform is to better channel donations to where they are most needed, perhaps there should be a register of donation recipients, where the money has been spent and who benefits.
1463	Removing TDG for various faith based school programs would make the continuance of these programs very difficult. During this time of challenge to previously accepted community values, I believe our students do need more exposure to programs that that emphasise service to community and tolerance within community. Private organisations have a strong history of delivering community positive programs to those most marginalised within our society - now is NOT a good time for well meaning 'social engineering' to disable good programs that demonstrate positive outcomes at minimal cost to government.
1464	To the Commissioner My specific concern in this submission is: The proposed withdrawal of DGR status from activities that teach religion in govt schools I am concerned about this proposal, knowing the benefit that I and others like me, as students from non-religious families, received from voluntary religious input in our government schools. It was a life-changing benefit that motivated my own adult involvement in the delivery of these same services, and that led to my consistent donating over sixty years to enable such services to continue for succeeding generations of students. a. The discussion of this matter on pp 188 -192 is consistently presented in proximity to discussion of donations to school building funds, as if these two issues are somehow related. They are not, and should therefore be dealt with quite separately. School building contributions are the second highest category under examination, whereas the donations to provide materials and support for the thousands of volunteers who provide this service each week is miniscule by comparison. I do not think that committed donors to this work would divert money to other government-approved causes instead if the DGR category was withdrawn. b. Whilst the designation of 'religion' as a basis for withdrawal provides an easily applied, unambiguous (and perhaps politically safe) category, I would contend that religion at its heart does not equate with sectarian favouritism, but has to do with a holistic orientation that grounds the individual spiritually, emotionally and socially within a worldview and a community that gives identity, purpose, stability and meaning. As such, it provides a "greater community-wide benefit" (p. 191) than many other commended categories. c. We are only now recognising how indigenous Australians have been disoriented and disempowered by being cut off from traditional cultural and religious teachings and practices. We need to

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	<p>recognise from the cries of anomie uttered by young non-indigenous Australians that they too have been deprived of any stabilising culture. The 2021 Census reported that only 43.9% of Australian adults self-identify as Christian, and 34.9% chose the 'No Religion' category, a trend that began with the post-war generation. This means that the parents and children of today have mostly grown up in a post-Christian society with no religious heritage at all, with troubling social consequences. d. As a teacher of English at secondary and tertiary levels, I have had to explain to students the allusions implicit in so much English literature, from Chaucer and Shakespeare to Dickens and Golding. Similarly, so much British and European history is inexplicable without knowledge of religious issues. Our laws, our justice system, our concept</p>
1465	<p>I am a committed Christian and have been a volunteer SRE teacher for 21 years (as well as being a team coordinator). I am someone who gives many hours a week to volunteer work and also gives very generously towards many charities, including Christian organisations such as Youthworks, Scripture Union, and Quizworx. I see this as an important expression of my faith. Tax deductibility (DGR status) for my financial contributions allows me to be able to give more widely than I would otherwise be able to and spread my philanthropy to the Sydney Symphony Orchestra, Dementia Australia, the Cerebral Palsy Alliance, and others. Taking away DGR status from areas that I particularly deem important would result in my having to pull back from donating to secular-based charities. I commend the findings of the Draft Report in recognising the invaluable contribution of philanthropy in Australia, and the government's desire to double philanthropic giving by 2030. However, I find it quite alarming that the recommendation is to remove ONLY SRE in public schools and private school building funds from being Deductible Gift Recipients (DGRs). This seems to me to be on the verge of religious discrimination against a significant sector of our society. SRE in public schools makes a significant contribution to young lives and to Australian society. It delivers key psychological benefits to students, promotes multiculturalism and social acceptance, and reduces the risk of student radicalisation. Students are given a solid ethical framework for their lives and relationships to others in their communities. Christian (and other faith-based) schools teach a large proportions of students in Australia and provide parent choice. My daughter attended a public school until the end of Year 4 and a low-fee Christian school until the end of Year 12. At the time we made the decision to move her it was because her academic needs were not being met in the local public school which was dealing with many challenging children with a variety of high needs. Having a low-fee private school option enabled her to flourish and go on to be someone who herself contributes to society both in her career and in her volunteering. The school she attended was relatively new at the time and has since continued to grow with increased student numbers and much expansion of buildings and facilities. Tax deductible contributions to the school building fund were key in enabling this school to grow and meet the needs of the local community. I support maintaining DGR status for both SRE and school building funds.</p>
1466	<p>Proposal discriminates against faith-based organisations.</p>
1467	<p>I believe that the opportunity for children to attend scripture classes is important. It gives them moral grounding that is being missed in society. For scripture teachers to do this well, good quality materials are needed. Without the donations given, the classes are not going to be as effective.</p>
1468	<p>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</p>

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	<p>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>
1469	<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</p>

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	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 they can.
1470	Dear Commissioners, You may know that Scripture Union NSW runs lunchtime groups in Government Schools, impacting 2,000 students weekly. These groups are a vital part of Scripture Union’s ministry programs. 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, such as animal welfare. Still, to achieve this, 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 the most 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-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 a Multicultural Australia as a result.
1471	I feel very concerned about the government's plans to remove DGR status from religious education and the building funds for independent schools. Its so important we provide students with quality tuition in religious education in these times when children are faced with record levels of stress from world events and family breakdown. Answering life's big questions about spirituality and meaning. All faiths can be represented in this educational process. Important in a society where over 60 percent of people identify as religious. Also it seems odd to remove the DGR status from independent schools building programs when they are educating a third of our country's children. This seems to fly in the face of the government's expressed goal to drastically increase philanthropy amongst Australians.
1472	Australian Government Productivity Commission Dear Commissioners, I am writing to express my concern re some of the implications of the draft recommendations on removing Tax Deductible Giving status from faith-based schools and scripture in schools (SRE). I understand that faith-based schools are expanding at a greater rate than state schools – a reaction in part to the lack of moral/ social guidelines (and their implementation) in public education. I believe it is important to give parents a choice in educating their children, consistent with the family values they want to consistently promote. I suspect most of the newer faith-based schools are not aimed at capturing children of the wealthy – so most giving to such schools would be

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	<p>to provide basic teaching/ learning facilities and classrooms (not gold-plated swimming pools). Tax-deductible giving would continue to help such schools offer that alternative education for our children that many parents now desire. On the SRE issue: in schools where SRE is offered, a child's participation is voluntary – with the alternative “ethics” classes (which I understand are supportable by tax-deductible donations) available for those who do not want to be involved in SRE. However, SRE in itself also provides “ethics” teaching – though from a Christian perspective. I personally support SRE in local high schools, but the removal of tax deductibility incentives would diminish the effectiveness of my giving (as a pensioner). I would implore you to revisit any recommendations re tax deductions that ultimately penalise families wanting to raise their children in a faith-based educational community, to be a better fit and a positive influence in the society in which they will learn/ work/ play and participate for the rest of their lives.</p>
1473	<p>I support reform of the DGR status to ensure that tax deductibility is only available to organisations that provide a significant community benefit. However, i would like to suggest two important improvements to the report. 1 - Transparency To ensure transparency, analysis of the categories of charities that are recommended to retain their DGR status should be made available, and sufficient time provided for this analysis to be reviewed by the public before the report is finalised. The Report recommends a "principles-based approach" to determine eligibility for DGR status. These principles are listed on page 39. On page 16 the report states that "The Commission has assessed each ACNC charity registration subtype against these principles..." However, this analysis does not appear to be fully included in the report. On page 189, the report provides a detailed analysis of why school building funds should be excluded. Similarly on page 192, the report provides analysis of why religious charities should be excluded. And on page 194 the exclusion of sporting charities is discussed. But there appears to be no analysis justifying the inclusion of other categories including culture, animal welfare and environment. 2 - Transition to Implementation If the recommended changes do go ahead, grandfathering or a transitional period of at least 10 years would be appropriate. On page 202, the report states that "The Commission does not see a competing case for grandfathering existing DGR endorsements". The compelling case for some charities is that they have made significant long-term decisions based on their existing DGR status. Thanks for the opportunity to comment</p>
1474	<p>I am absolutely amazed at the Equality Bill that is about to be put before Parliament. I am 82 years of age and have lived in Australia all my life and have really enjoyed and have benefited from the fact that Australia was founded and built on Christian values which have given us the country we love and live in. Why should someone want to change these values and bring about laws to allow children to make decisions prior to them being mature enough to know and want to change their sex, without even parents permission. If parents cannot have their say to their own children then this Bill would break up the family unit. There should be no change to there being Scripture classes in our schools as it is here that children learn the values of life and how to live good Christian lives. I would like to see these sections very seriously considered together with the Bill in its entirety, as my father was on who fought in the World War 2 to give us the country that we have been able to live and enjoy this beautiful country. He did not only fight on behalf of white man but also for the whole country including all Aboriginal peoples. We are all one!</p>
1475	<p>With my daughter commencing kindergarten this week it brings joy to my heart that sincere individuals volunteer their time every week to bring scripture to the students. The benefit of scripture to instill values and morals to students is vital to the success of our country. Please continue this funding. I have fond memories of my scripture teacher at school 20+ years ago and I hope this can continue for my children.</p>

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1476	Children have the right to learn about the Christian faith. SRE classes does more than teaching children about God it also creates community among people.
1477	<p>Dear Commissioners, Thankyou for the opportunity to make a comment with respect to your Philanthropy enquiry. I wish to address the impact of removing DGR status for religious charities that provide Special Religious Education (SRE) and similar activities in Government Schools. I have previously been employed by a local organisation, currently known as Bathurst Council for Christian Education (BCCE), to teach SRE in Bathurst High School 4 days per week. I also ran a lunchtime group called ISCF one day per week - such lunchtime groups are one of the many initiatives of Scripture Union NSW (SUNSW) and overall reach thousands of children in NSW each week. Both BCCE and SUNSW currently have DGR status. SRE and lunchtime groups provide significant community-wide benefit. I found that ISCF in particular performed an important welfare function for children who sought a supportive, caring environment. Many of the children who attended ISCF would seek me out most lunchtimes, seeking refuge from issues in the playground. SRE and lunchtime groups are typically run by volunteers. SRE teachers in Government Schools are the largest weekly volunteer labour force in Australia. The work of these volunteers provides children from different social and cultural backgrounds the opportunity to socialise, communicate, and connect. This is essential for Australia to be a successful multicultural nation. 60% of Australians identify with a religion. Yet your report appears to be based on an ideology that religion is of no community-wide benefit. On the contrary, research shows that one of the best ways to promote social cohesion is through religious education in schools. If you remove DGR status from BCCE, SUNSW and the like, you will be removing privileges and help from faith communities that represent a significant proportion of the people who help to provide community and social benefits to our nation. There will be a significant impact the health and wellbeing of current and future students engaged in SRE and lunchtime groups. Thus I urge you, rather than remove DGR status, that you increase your support for SRE and lunchtime groups.</p>
1478	<p>Religion in Australia has always had a significant role in people's lives no matter what country they originated in. Religious organisations play a positive and much needed role in our society as they galvanise people of faith to be outward looking and to provide for the needs of others. They provide an avenue for people to serve others in the community, and donate to the work of charity provided by the organisations. Without this financial support much of the positive work would not be accomplished. The first responders in a crisis are our faith communities, from whatever background they come in our multicultural society. Faith communities played a valued role in the countries pandemic response. They are an integral part of our school communities providing that important link between home and school life through SRE classes. Much of the important work undertaken by religious organisations and faith communities will be stifled if there is a change to tax deductible giving. Charity transforms peoples lives and community structures. Those who financially support religious schools and education also give to the other charitable work of their faith communities. Financial choices would need to be made by individuals. This could impact the overall giving to charitable causes. Without the charitable work of our religious organisations there would be a massive burden placed back on the government and the tax system. Everyone would have to pay more to support those in need. Why then undermine the education and services of the very faith communities who are shouldering the burden of charity work and are providing for the needs of the most vulnerable in our society? The knock on effects from a decision to remove tax deductibility for religious education would be detrimental to the charitable works these religious organisations undertake. We should be encouraging faith communities who do so much to support those in need to increase not diminish their capacity. Removing DGR status from religious education will therefore negatively impact our faith</p>

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	communities and therefore the charitable work these organisations undertake in the broader community. This would be a sad loss for Australian society and one I don't think the government can afford.
1479	As a person of Christian faith I know that it is my faith that motivates me to give, as The Lord has given to me, in love. I also understand that persons of faith are, on the whole, more likely to be generous givers. That said, I am upset that the tax deductibility for gifts to SRE might be taken away. 'Scripture' in public schools has proven to be add value in all sorts of ways to the life of our public education and to the individuals involved. Why would we try to diminish something that is so valuable to our community and distract from its funding. Locally, I am on the board to employ two SRE teachers for our high schools. These are specialist positions welcomed in our local schools. I do not want to anything distract from providing this service to our community.
1480	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 multiculturalism within local communities and allows students to engage deeply with different worldviews. 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.
1481	I write to have my perspective registered in relation to the above report. I submit that religion, the effects of religion and activities undertaken by many religious organisations benefit many in the community, including the homeless, low social economic and people with depression and mental health. There is a significant community need for the charitable services provided by religious organisations. Many in the community are helped and supported regularly by Christian Charities. For example the church I'm connected with provide significantly subsidised grocery, fruit and vegetables at a Pantry for around 80 venerable individuals and families. Removing the tax deductibility for donations made to Christian/ Religious organisations will have significant impact on their viability and ability to support the vulnerable in the community. I advocate that there is no change the current legislation and policies relating to religious organisations.
1482	Dear Commissioner, I am very concerned and wish to express my disapproval of the proposed reforms to the DGR system. Expansion Ideas might be great but should not be at the cost of religious charities. Religion has been a moral compass for Australia and other countries around the world for centuries. Taking out the support of scripture in our schools is taking the teaching of what a good moral society should look like. Scripture teaches that lying, cheating, murder and stealing are bad. It brings an awareness and values that might will build a healthy society and might not otherwise get taught or communicated. Without such awareness, communities break down and the knock-on effect on the government is costly in terms of prisons, hospitals and social welfare. Research has proven over time the best way for social cohesion is through understanding the morals found in scripture. We beg of you to reconsider not cutting funds for religious pursuit or scripture in school to provide for other initiatives as this will be incredibly detrimental to society as we now know it. Kind Regards Cindy Kemp

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1483	I want to say that I think that the tax deduction for SRE or building projects in faith-based schools should be kept. If it was removed that would be a financial disaster especially for the smaller schools, of which all 3 of my children went to. The lack of tax deductible donations for building projects would mean much less private funding - and the government funding is not enough to run the schools. Their fees would have to go up significantly to cope and that would cause a flood of children into the public school system (as most families are already at a stretch with the current fees). The public schools would not be able to cope with the influx. That would in turn cause a public school crisis. This idea has not been well thought out.
1484	Dear Sirs; I am very disappointed to learn that the Productivity Commission in its draft report is recommending that the Scripture Teaching work in our schools, known as SRE, be removed from its current tax exemption status. This is apparently because the Commission members do not consider the work of SRE in our schools is valuable to be supported and encouraged. In contrast to this apparent view of the Commission members, my family and I believe it provides a basic and fundamental value to our Australian children in allowing them to be exposed to the Christian Bible and all the components of those scriptures contained in the Bible. I remind the Commission that the Christian scriptures actually form the basis of all aspects of the Australian society that we as Australian citizens know and experience today. This includes all aspects of our legal structure and principles, our parliamentary structure and principles and the base of our moral society. As a Christian myself and my family members I also remind the Commission that the basic principles of faith in God, and for a Christian our faith in Jesus Christ and all his teaching are wonderful examples for the children to know - such as forgiveness of others, commitment to help others less fortunate than ourselves, all the principles in the Lords Prayer and the beauty of the Sermon on the Mount are basic understandings that our children need. So we need the current tax treatment to allow the funds to be available for scripture teachers to be provided with all the materials that they need to allow these vital principles to reach our children. If not these principles, what other vital principles of a caring society will our children receive.
1485	I would be strongly opposed to the removal of tax deductibility from donations to SRE in schools.
1486	Any government that removes tax deductibility from donations to low fee faith based schools and/or SRE will indirectly be creating unnecessary hardship for many of its citizens. Before implementing any such policies, any government wishing to do so should be required to guarantee: 1) that the policies are NOT the result of "progressive" ideological philosophy, 2) that they will be both productive and cost effective, and 3) that they will NOT cause hardship for any of the citizens the government purports to serve
1487	Dear Commissioner, I am concerned about the proposed reforms to the DGR system. Expanding the system to cover more initiatives is a great idea, but taking from religious charities to achieve this is very concerning. Religion has been a compass for morality in Australia and other Western countries in the world for centuries. To take the support of scripture out of schools is equivalent to taking the teaching of what a moral society should look like out of our society and culture. For example, when scripture teaches that lying, cheating, murder and stealing are bad it brings awareness and values that build a healthy society. Without such awareness not only do communities breakdown, but the run on affect to the government is millions of dollars as a result of that breakdown. For example, the extra costs required for prisons, hospitals and social welfare. Research shows that one of the best ways to promote social cohesion is through understanding the morals found in scripture. Therefore, my request is to ask you to please not cut funds of religious pursuit or scripture in school to provide for other initiatives as this will be incredibly detrimental to society as we now know it. Kind regards, Jeanne-Mari

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1488	<p>I am a Christian teacher in a NSW public school. I am also a parent of children who attend a public school in NSW. I have seen the benefit of SRE lessons running in school each week over the last 20 years of my teaching career. I have taught many students who have recieved great peace from hearing about Jesus at school. Without SRE these students would not have the opportunity to hear this world view that could be different from their parents. I have seen students develop a sense of worth and value, connectedness to someone, and develop compassion and empathy in a way that could not happen without SRE teachers volunterring their time. As a person who regularly donates to a variety of causes, it would give me great sadness that SRE would be singles out and removed from DGR status. This seems quiet discrimitory. SRE teachers are volunteers, they do not benefit from the donations. The people who benefit are the students who receive teaching and learning materials, and a program that is delivered by a caring volunteer. I implore you to reconsider this stance.</p>
1489	<p>Dear Commissioners, We are most surprised and concerned that you are considering removing the DGR status of donations for Special Religious Education (SRE) and Private School Building Funds. We are people of faith and wonder why you would do this when current community & business values call for diversity and multiculturalism. SRE in government public schools is the only chance many children have to hear and be taught about faith concepts and practice. It is well known that persons on faith have lower mental health issues and higher resilience to social pressures. Our faith leads us to donate funds to organisations that co-ordinate and train volunteers for SRE, operate outdoor education campsites and run lunchtime groups in government schools to support students. The outdoor education facilities are eagerly sought after for use by government and private schools alike for the quality of experiences they offer. We also volunteer our time to teach SRE at a local government school. There is significant training required to qualify as a SRE teacher plus on-going refreshment in terms of the syllabus, teaching techniques and child-protection. All this training and syllabus preparation is co-ordinated by organisations that are funded by SRE donations. Any reduction in giving would cripple these organisations and the services they provide in SRE and outdoor education. If the DGR status was removed we would have to seriously consider our level of giving. With regard to the DGR for School Building Funds, we doubt the governments (State & Federal) could supply the required facilities to cope if private schools ceased building infrastructure to accommodate the current demand. If faith-based education is the fastest growing education sector, why would you ignore the wishes of so many Australians who are using or seeking to use it. We urge you to reconsider the proposed changes, recognise the significant role that people of faith, SRE and outdoor education provide for the greater good of Australian society. Yours faithfully Ian & Elizabeth Campbell</p>
1490	<p>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. By removing DGR status, you will be placing undue financial pressure on a system that actually represents Australia’s largest weekly volunteer group. 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 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</p>

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	facilities, then then Australia will pay a heavy price. You are making it harder for these volunteers to do their valuable work, and for schools to provide the best education facilities they can for the next generation. Australia can, and needs to, do better than this.
1491	My mother teaches scripture in schools simply out of a care that children learn the good principles laid out in the scriptures - care for others, care for the environment, a sense of peace and faith. All these are very important foundational principles for kids. I'd ask that you please consider retaining tax deductibility of donations to this cause please?
1492	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.
1493	I would like to see SRE remain as a tax deductible item. Scripture in schools has always been an under funded activity and this could eliminate most of its funds. It has been a valuable activity at my school and loved by many i know.
1494	I believe support for high school scripture teachers, including donation tax deductibility which encourages donations, teaches students the good values that the Bible lays out for a life of peace, faith, community service, and care for others. I'd really like to see out community built on these foundations, and would request support for the system be maintained, including tax deductibility of donations please..... (I note only peaceful topics are permitted to be taught in the curriculum).

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1495	I respectfully request that you consider the long term value that the DHR status has provided for SRE and other volunteer/ provided religious services in Australia. Research has continually shown that children and families have benefitted from the teaching of SRE and as a multicultural society, religion is upheld by greater than 60% of the population. This needs to be accessible and supported to enable such benefits to continue. For every government request, religious organizations have complied ensuring volunteers are trained, comply with child protection standards and checks. It seems unfair that government would seek to abandon value- based wellbeing programs in education when they are such an important part of diversity in education. Please continue DGR support for those who seek to maintain the wellbeing of children and families in the Australian school system and wider community.
1496	Tax deductibility should be applied to Christian faith based schools because they encourage their students to treat every person in our community equally and with respect and love. They should not be penalised financially because some other people in our community do not accept The Christian faith. The influence of Christian schools is positive and voluntarily open to the students. We need them in our community. They should not be penalised. Ralph Johnson
1497	This presents as a disappointing and disingenuous approach to ultimately remove religion from our schools. Having just written your citizenship test it states Christianity as a foundation on which this country is built and yet you create a pathway to remove a service which seeks to affirm, encourage and bring hope to a seeking and complex generation. Removing more safety measures further compounds the mental health risk so many students are facing!
1498	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

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	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.
1499	I and my family are concerned about the removal of tax deductibility for donations towards building funds in faith based schools. We have supported our local Christian school who we believe have an excellent education program, and a philosophy of setting up students for a great community and moral life. Please continue to allow building fund donations for faith, based schools to be tax-deductible.
1500	Requesting that faith based schools and education of faith in public schools be provided without it being a financial burden. Even though this may not be for all, it is desirability for many. In a nation like Australia, we believe that everyone include faith based communities will be supported. Thank you+
1501	Dear Commissioner, I’m struggling to see how denying a tax incentive to faith based charity will increase the growth of philanthropic giving, which is the stated objective of this analysis. Well before we had social welfare in Australia, faith based charities did all the heavy lifting. The very idea of helping others originated with Christianity...love your neighbour as you love yourself. Christian charities and schools don’t just look after Christians. They look after anyone and everyone who seeks help, no matter whenever they have any type of faith or no faith. Governments, and so all taxpayers, will have an increased burden if faith based charities no longer have a tax incentive for donors. This is particularly an issue for faith based schools. The education budget in NSW is already stretched. So, the only option will be to increase the budget for education and so state taxes. As a taxpayer, I am very unhappy about this proposal of your commission.
1502	I am very upset by the proposal to increase the tax liability on faith based schools and SRE classes. I believe strongly that such a move would have a detrimental effect on our young people and a negative impact on society.
1503	We have some concerns regarding the draft report into philanthropy given to the government by the Productivity Commission. While there are elements in this document that we believe are good and necessary there are elements of great concern to us. Firstly, recommendation 6.1 which would result in the loss of tax deductibility for independent school building funds and scholarship funds. St Philip’s Christian Education is an independent group of schools established in 1982 in Newcastle. It has grown over the past 42 years to service a wide demographic of families and students from Gosford up to the Hunter Valley through our K-12 Colleges, Young Parents Colleges, Dynamic Learning Colleges, Early Learning Centres and Out of School Hours services. Our ability to fundraise through our building and scholarships funds is vitally important to our community. Not only for the funds it raises to support various projects and families. It also provides a vital way in which friends, families, alumni and local businesses can show gratitude and develop ownership for the organisation and community that they are or have been a part of. According to the most recent ISA report, parents and school communities provide 52% of recurrent and capital funding, saving the government 5.7 billion annually. DGR status supports independent schools with raising the necessary funds for capital infrastructure for which the government is not contributing and for which parents could afford. The second point of concern for us is the Productivity Commission’s recommendation that the ACNC Commissioner be able to suspend, appoint and remove the leaders of religious institutions. We see this as a reach into the governance of these organisations that the government should not move into, and the independent governance of religious organisations should be protected.

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1504	<p>To Whom it May Concern. I am against this legislation. Religious education teachers play a valuable role in our society and it seem silly to make it more difficult for them and others to raise funds for this work. They are the biggest group of volunteers in our country and should be supported rather than having their task made more difficult and in some cases impossible. religious education gives a child a foundation on which to build their lives and informs their social conscience. Faith based schools rely on fees and donations in order to provide the high standard of education for their pupils. If this legislation goes ahead then many will not have the funds to continue. I see this legislation as a back door way of closing these valuable schools. Please do not pass this legislation - it is badly flawed.</p>
1505	<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>
1506	<p>Faith based schools and SRE provide a very important service to our community. If donations are not tax deductible there will be a significant decrease in funding, which will put great pressure on these charities to do their invaluable work.</p>
1507	<p>Dear Commissioners, I have become aware of the draft report (released 30th November 2023) recommending that "charities that have DGR status for school building funds or to provide religious education in government schools" have their DGR status withdrawn. I believe this would have a significant impact on many important organisations and their resources. Special Religious Education within government Schools have one of the largest weekly volunteer labour force in Australia and work to promote social cohesion, providing proven wellbeing benefits. Many religious education groups across</p>

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	<p>Australia seek to encourage a sense of self-value in the lives of children and young people and their communities. Their loving actions promote involved communities, caring attitudes and leadership development throughout their audience. These groups, including Scripture Union NSW, require this type of fundraising to maintain this initiative. Not only is it therefore important for the government to maintain their support for charities that have DGR status for school building funds or to provide religious education in government schools, but there is great reason to INCREASE that support, not reduce it. A repeating discussion surrounding the problems arising from youth crime continues to be debated by the government, whilst such organisations that care for those young peoples wellbeing and stopping a life of crime, are being discouraged and disadvantaged by the recommended decrease in support. I myself have volunteered alongside organisations such as Scripture Union, NSW, and have seen the beneficial impact they have on not only young people in government schools, but also the communities around them. In conclusion, I am asking that you would maintain DGR status for religious education in government schools and recognise volunteers within the faith communities the DGR system. Thank you for your consideration.</p>
1508	<p>I welcome the intention of the commission to increase philanthropic giving. As a person of faith, the sharing of my resources through philanthropic giving is very important and a considerable proportion of my income is donated every year. This giving is not only in financial terms but also in volunteering my time and expertise. That includes religious organizations, and services which support those who are in need or provide services which are not otherwise funded. As I consider which charities to support, the status of tax deductibility is a important one so that the funds we give are maximized We are dismayed to learn that in the review, it is proposed to remove DGR status for SRE and private schools building funds. SRE to us is an important service to support staff and students in NSW public schools. We have given to organizations providing SRE for many years both financially and in many hours of teaching training, preparing and delivering SRE lessons. In research published in November 2018 – Study of SRE and its value in contemporary society, the key values of SRE were found to be values education, psychological benefits to student’s mental health and wellbeing, strengthening the multicultural fabric and providing safe places for students to explore identity. SRE teachers provide close to 10,000 lessons each week in NSW schools with materials and training all funded by philanthropic giving. Removing SRE from DRG status would have a detrimental effect on this important support mechanism for staff and students in public schools. Many of these volunteers support these schools in other ways as well through their volunteering eg reading, breakfast clubs. In my experience as a volunteer in a large rural public school there was wide community support for SRE – though not vocalized in political circles. The staff and community were positive about the contribution SRE made to the well being of students, encouraging values of tolerance, inclusion, kindness and supporting others. Removing building funds from DRG status would also have a detrimental effect on the provision of quality education for all. Currently private schools provide an important alternative chosen by many parents of faith and no faith, funded significantly by those parents. To remove this status would alienate significant members of the population with the financial means to donate to many other philanthropic causes. This would seem to go against the aims of increasing Philanthropic giving. Removing 2 categories for DRG status -SRE in public schools and private school building funds- actually would be decreasing current philanthropic giving and appears to be discriminatory towards faith communities. This will alienate people of faith who are currently 25% more likely than their non faith counterparts to donate money and 23% more likely to donate their time. I would ask that these important services retain their DRG status for the benefit of future students and retaining the good</p>

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1509	The reforms being made to the DGR system are partially helpful, such as supporting animal welfare. However, removing DGR status from religious-based charities would damage communities across Australia, as religion is a strong part of Australia's multicultural society. Religious charities are incredibly beneficial to many community circles and positively affect many different areas of life.
1510	From my understanding all donations are tax deductible, including giving within religious organisations who have non for profit status. SRE teaching is funded and supported by churches who are in turn also receive donations from patrons and supporters
1511	I believe that SRE is a vital and necessary part of a wholistic NSW child's education, to learn love, kindness, respect, and the value of someone word, which are lacking in other education areas. Without essential funding and donations, resources and personnel will suffer, which is undeserved. Anyone who has a faith, has a desire to give and serve others. Without donations being tax deductible, those with more challenging financial situations, will not be able to give their support, therefore creating an unnecessary divide and excluding people unnecessarily.
1512	Why would a government want to reverse something that was done by those that went before them, that so many people are passionate about and use for the general good of our children. Please don't be so negative, allow people to get some tax benefit for their generosity.
1513	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.

No.	Comment
1514	Dear Sir/ Madam, I am grieved that you are thinking of removing DGR status for religious groups in schools. Religious groups go into schools teaching children good moral values, giving them hope in life if they find it hard and giving purpose for them to push ahead with worthwhile objectives. The fact that so many give their time and money for this reflects the importance these voters feel for this cause. Please do not make it harder for them. Our society needs every guidance towards healthy values. Roslynn Neasbey
1515	It is so incredibly valuable that we do not remove the dgr status. By removing the dgr status the generosity in which people give will be significantly decreased impacting funding to program that are supported by donations and outside giving.
1516	Funding towards religious education in schools is important to my family and a positive influence on our children for future generations. Giving young people the choice to be educated on religion and their families faith is crucial to their identity. Whether we like it or not our law system is built on our religion and justice is upheld. It influences our scientific endeavours how our politicians spend our taxes and money and their decisions on all aspects on our life whether we like to think about it or not. Young adults who have never been exposed to religious teaching never learn humility and how character and integrity and such virtues are look like. Instead they are influenced by celebrities, money and popularity how many likes they get on social media. They have lost touch with reality what is real and what is on show. Some spiritual wisdom, some modesty and humility that can only come through spiritual awareness will only do our children some good rather than harm. If you want to bury religion good luck with your totalitarian society.
1517	Dear Commissioners, Re: draft reports and reforms to the DGR system. I am concerned that religious charities like Scripture Union NSW could have their DGR status removed. Organizations like Scripture Union provide valuable services like SRE and lunchtime groups which positively impact the health and well being of students involved in these activities. About 60% of Australians identify with a religion. This suggests that religion plays an important part of people's lives and benefits the community. Just think of all of the charitable and welfare work done by churches and other religious organizations. 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. Could you please 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. Thank you Paul Franks
1518	It's an opportunity for all students that religious education is provided/supported by the government to be able to explore and make important decisions for their lives. Tax deductible donations go to SRE/faith based building funds are the key element for education bodies to continue to support the teachers.

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1519	Every week, thousands of people around Australia volunteer their time to teach in schools. The texted Dr Bill fund helps pay for resources to support these volunteers. Every student deserves the chance to ask big questions about God and develop a social and emotional conscience. It is very important that the tax deductibility status remains to make sure this program continues. It's a question of justice and fairness for all Australians.
1520	I am the grandmother of seven grandchildren 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 jeopardise 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.
1521	I am one of many SRE teachers in NSW and I think SRE in schools is immensely important for young people. It enables them to learn about religion and the big questions of life in a safe environment. Understanding different worldviews and gaining a foundational insight into faith, hope and morals is hugely important part of education for young people to give them a well rounded knowledge of the world around them and can provide comfort through life's many challenges. I firmly believe that removing tax deductibility on philanthropic donations will make it significantly harder for SRE to be funded and operate in a manner that is useful for schools and students. It is essential that SRE be protected in NSW and so I ask that donations remain tax deductible for the good of Australia's young people and wider society.
1522	Ref: Future Foundations for Giving: APC Report 9th Feb 2024 Dear Committee I write to express my concern over some elements of aforementioned report. The underlying premise held by the APC, which avers that Religion offers NO community wide benefit is utterly false, a complete canard. Obviously, the authors are too well paid. Since they have no need for the charitable services offered by religious organisations. For if they were in need,

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	<p>then they would know first-hand exactly how many thousands of Australians are helped on a daily basis, by Christian Charities. Moreover, Christian schools offer a huge community wide benefit. Massively reducing the cost to our national budget, thereby releasing funds to spent elsewhere. Furthermore, given the magnitude of the number of students receiving an education in Christians schools, the superior overall performance of these students, when compared to those educated in government schools is ludicrous to contend that religious schools offer no community benefit. Removing the tax deductibility for donations made to Christian/ Religious organisations will have a deleterious impact on their operational viability, causing many to close, which will in turn add a greater burden to the budget and ultimately the Australian tax payer. It seems that like most government departments, APC staff are driven by ideological constraints, rather than reason. Antipathy can never be reconciled to reason (Anthony Trollope), and so government functionaries churn out endless reports, designed to remove every element of our Christian heritage, and the enormous benefits that it brings, in allegiance to their Marxist fantasy. Therefore, I respectfully advocate that, they the government keeps out of Religious organisations, live and let live. Yours Sincerely Yvonne Matthews Wife, Mother, Concerned Citizen</p>
1523	<p>At present, faith-based schools and SRE (Scripture) qualifies for tax deductible giving, which means they can fundraise to run programs like scripture classes thousands of schools across the country. Recently, the Productivity Commission has recommended that tax deductible giving be removed for both Scripture and faith-based schools. If this occurs, thousands of charities across Australia will no longer be able to offer their donors tax deductible giving in key areas. This will have a profound impact on the ability to run SRE programs in schools, and for low-fee, faith-based schools to make school fees affordable for most families. 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. As an Australian person of faith, I encourage the Government and the Productivity Commission to please retain the status quo for faith-based schools and SRE (Scripture) qualification for tax deductible giving</p>
1524	<p>Do you realise that churches are actually supporting people , whom Government have put in dire straights, with food, money for bills , and supporting them in their struggles. They would be coming to government departments otherwise. Are you prepared to pick up the slack, when you take money from the churches? We have a large amount of churches and schools, Christian, Catholic, Muslim, etc that would definately not be ready to vote you in again!!!</p>
1525	<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. One of the things I love about Australia is the multicultural nation, many people identify with a religion, and Religious Education in schools is such a privilege, many of the children would not have access to lessons about religion otherwise. The Religious Education teachers in Australia represent the largest weekly group of volunteers in our nation, and this year I have made the decision to join them. Your report seems to be based on the 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 will have long term ramifications. On the matter of School Building Funds</p>

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	having their DGR status removed, back in the 1950's no government support was given by other means, now there is government support. Is the government going to supply all buildings for education facilities whether they are government or private enterprises? If private citizens are donating their own personal money to schools and funding educational facilities, why shouldn't they be given some sort of tax credit. I really hope and pray that serious consideration is given to all of these reforms before any changes are made
1526	Religious education is an important part of maintaining culture and community, especially for those from minority religious like Buddhism which are not well reflected in Australian society. The institutions that provide this - temples, schools, community organisations - are generally much less well established than their Christian counterparts, so that for example the few Buddhist schools are still establishing themselves. The DGR deduction system is important. The religious engagement that this supports pays society back: a report by the Study of the Economic Impact of Religion on Society found that volunteering by people who participated in religious activities was associated with \$9-20bn dollars of annual contribution to Australian society, excluding volunteering to religious causes.
1527	To the commission, I am employed part time (1 & 1/2 days) as a Special Religious Education (SRE) teacher in a public High School. I teach lessons about basic Christian beliefs that align with the faith framework of the student's parents. This is an approved curriculum & checked by the Dept of Education. The students only attend with permission from their parents. My employment is only possible because of donations from ordinary people who come from local churches & give from their own income which has already been taxed. They are then able to claim tax deductibility for their donations through the tax deductible status given to SU Australia (our parent organisation). These donors are ordinary people on ordinary wages. It would be a pity to remove this way that ordinary people have of supporting high school students & their families in local public schools. In teaching my classes I seek to give students the opportunity to ask questions & develop & critically think about their own faith framework. I support students to develop confidence to express their own views but also to be able to listen to & empathise with other students. Such skills are key to their future leadership abilities in the school & the community. As SRE teachers we also seek with parent's permission to connect students with the local community through local youth events in their churches. These connections lead to lifelong friendships that support people through the changes & stresses of their lives. At a time of the increasing mental health issues & a disconnection of youth from the wider society, belonging to a community is a significant factor supporting these students mental & emotional wellbeing. As you have understood, as I seek to teach & support youth, my own employment is financially wholly supported by the giving of ordinary employed people, who give because they want to see youth in our schools develop & thrive in their spiritual, social & emotional lives. Would you please support this tax deductible way of giving?
1528	I support the changes on a high level. DGR status should depend on whether an organisation provides an overall benefit to society or not. Advancing religion in itself is only of personal benefit, not societal, and thus should not be rewarded with tax benefits. If the activity does have a benefit to society, tax benefit may be rewarded (e.g. to support homeless people, the sick or poor).
1529	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

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	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.
1530	As a new Christian, I’m so grateful for the SRE teachers in Public Schools as this provides opportunities for our children to learn about faith, ask questions they may not necessarily ask their parents and develop their knowledge and understanding. It also allows release to teachers in our schools which is a wonderful benefit to the Government. Last year I started donating to our Church for SRE and wish to continue to do so to support these wonderful teachers who provide this benefit to our children and deserved to be compensated for their time. The majority of students don’t have a voice (U18) and we need to be their voice for them. How could you take away such a wonderful incentive. Why would you want to? As a parent and a single parent at that, I believe I should have a right to decide. Being able to donate and support our SRE teachers and receive a tax deduction for such a worthy, purposeful cause that we are so passionate about which helps set strong foundations and good morals and values for our young people should not be taken away. I believe our Government should support this project and encourage others to do so as the cost of living isn’t easing only increasing. Please support our SRE and the meaning behind “why” our communities should receive a tax deductions for their support as it would be a miscarriage of justice to remove it. Thank you for your consideration. Yours faithfully
1531	I am opposed to the proposed changes to tax deductible giving for education.
1532	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. Why would you 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.

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1533	This is just another way for the government to attack faith based organisations
1534	The churches and Christian school need to remind the government of the consequences of having their student body turning up at the public schools next Monday saying they can no longer pay for private schooling. This was done back in the 1980's with great effect
1535	Dear commissioners, I am concerned about the proposal to penalise Christian schools and charity organisations with tax reforms. With the increased cost of living having such an impact on households, making semi private schooling through Christian schools affordable is so important. Will public schools cope with the massive influx of children coming from these Christian schools that can no longer afford to send them? These things need to be considered. Public schools are already struggling with staff shortages and running school camps, how will they manage an increase in students? Most volunteer and charity organisations have religious affiliation and that will greatly impact services that are offered to communities. I believe you need to keep the DGR eligibility for christian schools. If the government removes tax deductibility, it will have a profound impact on the ability of low-fee, faith based schools to raise much-needed funds, which is what makes school fees affordable for most families.
1536	SRE is important. You will loose my vote if the tax deductible status is removed
1537	I work in a tough school as an ordinary teacher. I've seen scripture teaching make such a huge impact on kids from a low socioeconomic background. It gave them hope and a future. One girl said prayer made her feel loved for the first time ever in her life When scripture was opt out, vs opt in, it was even better. Don't be undemocratic and force everyone not to have the option.
1538	Any attack on Christian charities is an attack on Christian faith and Christians' ability to serve the people of this land, whether it be in practical ways eg hosting soup kitchens and food drives, or total wellbeing ways such as emotional, spiritual, and educational support. These attacks from the government will be regarded for what they are and not forgotten. The effects will be felt in secular society which will have a flow on effect against whoever supports the motions to reduce tax deductible giving statuses and abilities, and a wholesale negative impact on national well-being. Do this, and it will be on your own heads.
1539	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.

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	<p>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 they can for the next gene</p>
1540	<p>As active donors in the fields of both special religious education in public schools and building funds for non-government schools (as well as other charitable areas), we are perplexed at the Commission's approach to these two areas. At the same time as apparently aiming to broaden DRG status as wide as possible, it wants to restrict these two areas almost exclusively. While the Commission gives some rationale for such restrictions (which given the impact of these recommendations are largely perfunctory and without evidential basis), it seems to ignore the benefit that such donations to provide to the community much wider than ourselves, and the fact that the current funding and taxation structures encourages our giving and support. We support SRE in public schools in our local areas (in spite of the fact that our children have never attended those schools) because we truly believe that the explanation and encouragement of the Christian faith in these schools is beneficial to many children who would otherwise never hear or understand that faith. By offering free teaching, resources and volunteers on an optional basis, it allows school students to explore faith options. Surely such freedom of religious exploration is a benefit for wider society that should continue to be recognised by Australian governments. We also support our non-government school's building funds because we recognise the benefit of improved school infrastructure offers both our children, but (more significantly) future generations of children (not our own!) who will benefit. This includes children both who attend the school, but also children who are not students but who are part of wider community organisations that get to utilise the facilities. The importance of non-government schooling in the mix of all educational schooling (which government schooling simply could not absorb), and the lack of funding for such schools, points to the need for governments to continue to support donations into this sector and for this purpose. Such giving benefits multiple generations of school students and their family members, as well as the wider community who frequently get to access these facilities. To remove these two exemptions would reduce (not increase) our personal philanthropic giving and it seems to act contrary to the stated aims of the Commission's report. It seems to indicate a wider anti-religious bias which lacks justification or rationale by the Commission, and which would radically alter the traditional approach to religion in Australia that has benefitted both communities and our wider society. We urge the Commission to review these two specific areas and to recommend their retention within the current philanthropic giving framework for all Australians.</p>
1541	<p>Hello, I would like to express my disappointment that the Productivity Commission have chosen to single out Christian charities who support Special Religious Education to lose their tax deductible status with the new Philanthropy report. It seems strange that they have targeted Christians as they are trying to "increase" philanthropy over the next decade when statistics show that Christian people are much more likely to give monetary donations and</p>

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	also to donate their time and services than the rest of the secular community. What or whose political agenda is at play here? It is very bewildering. Yours Sincerely, William Dean.
1542	I am Opposing this legislation I find the idea of the below questions offensive as it suggests racism and the Christian faith community is an inclusive community.
1543	There is some research that suggests that allowing individuals to claim a deduction closer to the time of lodging their tax return would increase average donations – see, for example, https://melbourneinstitute.unimelb.edu.au/__data/assets/pdf_file/0004/2971471/wp2019n02.pdf If Australians were able to claim a deduction against their prior year income for donations up to and including the time of lodging their income tax returns, then this has the potential to increase philanthropic giving. The Productivity Commission should consider asking the ICT and Behavioural Economics teams in Services Australia and the ATO to develop innovative options for being able to ‘nudge’ a higher level of donations using the MyGov, ATO Online and ACNC Charity Database platforms. For example, the individual tax return lodged through MyGov/ATO could ask the question ‘have you, OR WOULD YOU LIKE TO, make a donation’, with a link to the ACNC ‘search for a charity’ database to make an online donation. Individuals would be able to instantly see the impact on their tax return of making a donation though the existing ‘Tax estimate’ function in MyGov. It would be a significant annual ‘nudge’ to taxpayers to consider a donation. I am sure the teams at ATO and Services Australia could brainstorm innovative ideas for increasing the level of donations, using their excellent digital platforms (a good recent example is the use of the platform to invite people to register to be an organ donor). Subject to the Commission’s consideration of whether charities can be a beneficiary of superannuation, I also think allowing superannuation funds access to the ACNC’s ‘search for a charity’ database could offer a simple online solution for their members to nominate a charity as a beneficiary.
1544	I agree with the ‘Draft finding 9.1 Administrative expenses are not an accurate reflection of the performance of a charity’. However, there appears to have been strong year-on-year growth in the number of new charities, but very few mergers (or failures). The Commission could consider how governments and philanthropic funders can incentivise mergers as a way of reducing administrative expenses/overheads across the sector, and how new applicants could be influenced to use existing sector resources as an alternative.
1545	The Commission should re-think its draft finding that there is no case for reducing superannuation taxes for bequests. Removing the tax on excess superannuation donated to charities after death would increase the amount given to charities and support the Government’s goal of doubling philanthropy. The finding appears to be partly based on the proposition that wealth generated through superannuation has already had a significant net tax benefit over its life cycle. However, this is irrelevant to what a person elects to do with their wealth at death. The Commission’s position is inconsistent with its findings on ancillary funds, normally established by wealthy individuals that may well have received significant net tax benefit from the use of negative gearing or discretionary trusts over their lifetime, and which continue to make tax free donations beyond the death of the founder. Ordinary Australians should be able to do the same with their remaining wealth on death.
1546	Thank you for considering my voice in this matter. Having been a Scripture teacher for many years in NSW, I have seen first hand the many benefits of it. These benefits include increasing well being in Primary School students and helping improve social cohesion. It is a programme that ought to be encouraged, especially as it is run by well-trained volunteers. It connects primary students with their local community and is a safe place to ask their big questions of faith.

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1547	<p>Dear Commissioner, You are most probably aware that quite a large number of students are interested in going weekly to lunchtime groups presented by Scripture Union NSW, benefiting children in Australia. Though the draft DGR reforms that are being considered seem quite worthwhile there are some negative consequences. Removing DGR status from religious charities such as Scripture Union NSW will significantly impact the health and wellbeing of present and future children engaged in Special Religious Education and lunchtime groups. Although in Australia over 60% identify with a religion 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. There will be long term ramifications for our society if extra pressure is placed on religious education and its teachers if extra pressure is put on them. SRE teachers in Australia represent the nation's largest weekly group of volunteers. The report on one hand articulates the government's goal to double philanthropic giving (financial and volunteering) by 2030 in the process it is removing privileges and help from faith communities that represent a huge proportion of the people who may help you, as they do now, achieve that goal. I query whether this is a wise decision. The presumption that the present ongoing initiatives are of little community-wide benefit is concerning as it is incorrect. We would encourage you, even if you do not have religious belief yourself, to recognise 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>
1548	<p>Without the tax - free status, giving will invariably go down and many organisations will suffer - as well as their recipients. Many people are inspired to give because of the Tax- free status - please reconsider this move and place Philanthropy back in an accessible and desirable position.</p>
1549	<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</p>

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	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 they can for the next gene
1550	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. Sixty percent of the population in Australia has an association with religion, 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? 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 they can for the next generation. Australia can, and needs to, do better than this.
1551	Disappointed to hear that tax deductibility of scripture in schools is recommended to be removed. My family has appreciated the availability of scripture at 3 public high schools my children have attended. The SRE programs and associated activities at Epping boys high, Hornsby girls high and Willoughby girls high have provided opportunities for many beyond regular church goers. Having the programs in place and supported made it easier to decide on a public education for our children rather than having to attend private faith based schools to ensure some degree of support for our beliefs. It is important for our society that a broad range of beliefs is supported.
1552	I want to give my support to Special Religious Education in schools. I have taught SRE for many years and am convinced of its value for the ethical development of children and young people. There is also a keenness of young people for SRE as part of their curriculum.

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1553	Please rethink your standing on the proposed DGR reforms as it is discriminatory and seems to be targeting religious organisations. These organisations help many in the community. They would not have improved buildings (or potentially not survive) without the allowable deductions. If that is your aim, then you are discriminating against these organisations. DGR needs to stay for bonafide Religious schools and organisations.
1554	Comment on behalf of Fay Fuller Foundation (FFF) While we are excited by the growth of Indigenous Led Philanthropy, as a Foundation deeply committed to the concept of self-determination we hold concerns that while well intentioned, the recommendation for the establishment of an Aboriginal and Torres Strait Islander philanthropic foundation as the preferred pathway is potentially more damaging than beneficial. We encourage the Inquiry to make recommendations that centre self-determination and sovereignty, and acknowledge the diversity of First Nations communities and their self-identified hopes, goals, and aspirations and the mechanisms most suited to support the pursuit of these. This would present an opportunity to more deeply consider current vehicles of giving that exist, and the way that wealth is generated and distributed through a decolonised perspective. Other Considerations: A 2021 Productivity Commission report estimated that around \$3.5 trillion in assets will be transferred in Australia alone by 2050 with women tipped to be the biggest beneficiaries by 2030. While the research is mixed on gendered giving, as women’s incomes rise, they become more likely to give to charity than their male counterparts. We believe that a gendered lens should be applied to this wealth transfer horizon to consider how philanthropic giving could be encouraged during this pivotal shift. We believe it is important to consider and understand community sentiment and perspectives on giving generally and the existing pathways for giving particularly as it relates to the proliferation of non-tax related direct giving structures and why these may be favoured by parts of the community. Building a clearer picture of this is vital to understand if people are giving less or giving differently, why that might be, and what socio-cultural changes are informing those shifts.
1555	Comment from the Fay Fuller Foundation (FFF) FFF is in agreement that the DGR system as it currently stands is not fit-for-purpose. It is no longer an effective mechanism for determining which entities undertaking activities that benefit the community should receive tax-deductible donations from individuals. Under the current structure it is often smaller organisations working closely with communities who are the least likely to hold a DGR status or be in a position to expend the time and expertise required to pursue DGR under the current structure. Consequently, many community-based organisations are forced into auspicing arrangements that are costly in terms of time and money. We also agree that the current DGR statute assigned to school building funds often plays out in a manner that is inequitable and relieves the government of its responsibility to systematically assess the infrastructure needs of schools through an equity lens and respond accordingly. Regulatory framework, structured giving vehicles, and public information as it relates to ancillary funds Just as ‘Charities are the stewards of a large pool of assets and receive billions of dollars in funding from governments and donors’ so too are ancillary funds. As such, the regulatory framework that governs them and the public information they are required to provide should be under the same level of scrutiny as that of charities to ensure transparency and accountability to the community. As noted in the inquiry, by design, ancillary funds can create a timing gap between the initial act of a person or family donating into the fund, and the points in time when money is distributed from the fund to eligible entities with DGR status. This means there can also be a gap between the revenue cost from income tax deductions for the donations, and the flow of benefits to the community. In some instances PAFs and PUAFs have become perpetual accumulators of wealth in their own rights rather than effective vehicles of giving. We suggest that this inquiry has given insufficient attention to options that would increase the rate of giving into community in favour of options that increase the rate of giving into foundations. A critical recommendation from this inquiry should be to review the minimum distribution rate mechanisms currently in place, as, much like DGR frameworks, they no longer serve the best

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	intentions of the community. This review could be expanded to link distribution rates to ethical investment of endowments, incentivising the sector to deploy its billions of dollars in corpus for a net benefit for the community.
1556	As a Board member of two not for profit Boards and consultant in the NFP space I want to state firmly the value of the DGR system in Australia where you can give tax deductible gifts through education building funds to a Christian organisation, with CRU ,being one example and Anglican Schools being another. Both organisations provide safe and caring contexts for children to grow in to kind-hearted citizens serving the common good. Christian organisations provide significant community-wide benefits which could well be limited if donors to not have the option of giving tax deductibility. Our society needs to retain these incentives for philanthropic donors to contribute to hope filled organisations focused on community benefit. I would like DGR status to be maintained for religious charities and education building funds. I would like to see Christian organisations like CRU and all Anglican and Christian schools valued and recognised within the DGR system for the benefit that they bring millions of people in Australia.
1557	The inclusion of scripture in New South Wales (NSW) schools holds significant importance as it plays a crucial role in fostering cultural understanding, moral development, and ethical values among students. Overall, the inclusion of scripture in NSW schools serves as a valuable tool for promoting religious literacy, fostering a sense of global citizenship, and cultivating a more inclusive and harmonious society. By removing tax deduction for donations for religious charities, this will impact how much time people who are providing SRE education in schools as well as welfare support have to donate. I would hate to see these vital support services that SRE and welfare people add not be available. The work that these people do is critical, especially with the increase in anxiety and other welfare issues that is happening amongst our young people. I urge you to reconsider removing tax deductions for donations made to religious charities. T
1558	Please retain DGR status for faith based schools
1559	As a Christian pastor and parent of primary aged children in NSW public schooling, I am writing to say how much I value Special Religious Education within Government Schools, along with the largest weekly volunteer labour force in Australia that enables this to happen. I am asking the government to maintain or increase their support for this, not reduce it. I am asking that DGR status be maintained for religious education in government schools. I also want to see volunteers within the faith communities recognised within the DGR system. There are so many community-wide benefits that faith communities bring. I see this first hand as a pastor in remote NW NSW. I regularly have conversations with teachers, parents, students, and community members, who all speak favourably about the impact that churches like ours are having in local schools like ours. Please be sure of my prayers as you weigh up this important decision.
1560	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

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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.</p>
1561	<p>Dear Commissioners, It is great to see that the government is interested in expanding its reach for charitable organisations, something which I very much support. However, this should not come at the cost of faith based groups such as Scripture Union NSW. Faith based organisations contribute significantly to communities through Scripture teaching, lunchtime groups and other programs. I myself benefitted immensely from having a Scripture program at my local high school. Our teacher was kind, supportive and deeply cared for the students they interacted with. The lunchtime groups run by Scripture Union provided a safe space for students to explore questions of faith, purpose and connection. These Christian organisations contribute significantly to local communities and taking away their DGR status will have outcomes which are against the intended impact of the DGR system (less community engagement, less volunteer work, less charitable programs for vulnerable people.)</p>
1562	<p>I very much appreciate the availability of SRE within Government schools as I feel it is a vital part of integrating children's faith with life beyond church, enabling them to interact on important life topics in the context of school and with their school friends. This is only possible through the generous volunteer service of hundreds of people giving of their time, and urgently requires government support to enable it to continue. DGR status should be continued for religious education in schools as it encourages people to contribute towards the provision of this service through supplies and expenses. It would be great if volunteers within faith communities could be recognised within the DGR system, especially given the community-wide benefits that these volunteers bring.</p>
1563	<p>The Uniting Church in Australia Queensland Synod is providing this comment in relation to Draft recommendation 6.1 of the Future foundations for giving Draft report. This recommends 'a simpler, refocused deductible gift recipient (DGR) system that creates fairer and more consistent outcomes for donors, charities and the community'. We support the section of the recommendation that proposes to extend eligibility for DGR status to most classes of charitable activities, in order to increase the number of charities with DGR status in Australia. However, we do not support the section of the recommendation that proposes that certain classes of charitable activities or subtypes be excluded from eligibility for DGR status. We urge the Productivity Commission to reconsider this section of Draft recommendation 6.1.</p>
1564	<p>I've seen the high school Sre coordinator go to such great efforts to build into the lives of teens. She is going above and beyond - we want to see her paid and her providers given the tax deduction. If she doesn't get these people to support her there would be such a loss.</p>
1565	<p>Dear Commissioners, You may know that Scripture Union Australia and Scripture Union NSW runs lunchtime groups in Government Schools, benefiting thousands of students weekly. These groups are a vital part of Scripture Union'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 great 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</p>

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	<p>charities like Scripture Union, 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>
1566	<p>NSW should think very very carefully before making changes like this. The impacts are profound, and unfairly further disadvantage students who are already disadvantaged. To remove the ability of charities to meet needs removes opportunities for agency, self awareness, wellbeing, support and care. Do not make this change - NSW will suffer, and NSW schools desperately needs the work of Scripture Union</p>
1567	<p>I do not support the idea of removing tax deductible status from religious education/instruction in schools. Research has shown 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 being non-existent and fed by radical events in the media, or for education to be outworked by radical content online. By recommending this change, 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. 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. Your report is making recommendations that will result in a discouragement to donate to these programs and hence, making it harder for volunteers to do their valuable work and for schools to provide the best education facilities they can for the next generation. Australia can, and needs to, do better than this.</p>
1568	<p>Hi Karen, I am concerned about the draft report, and I am shocked about the DGR status being scrapped for non-government schools. Of course, this is a concern to me as my child does attend an independent school that benefits from DGR status, and as everyone is feeling the cost of living and trying to</p>

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	cope with this, school fees would need to go up to make up what would be lost from reduced giving, I worry that, if the Government goes with this recommendation, we will be forced to send our child to a public school that we can fit her into, as most are full, and it will impact my child's and grandchildren's potential. I am sure we won't be the only one impacted by this and please address this for the sake of thousands of others. Concerned Parent and Grandparent.
1569	Attention Karen. Scripture being taught in Schools is essential for every child to be given the opportunity to hear the Truth from God's Word and the Love that Jesus has for them. To take that away from ant child at any age, is totally wrong, unfair and unjust. Anyone has the right to make up their own minds about the FAITH they want to follow; but without the knowledge, a child cannot know or decide for themselves as to what to believe; therefore they need this knowledge. To rob a child of being given that knowledge of our Creator is stripping them of coming to that understanding in order for them to make a decision. I personally have always had a passionate desire for children to hear the Word of God and have I have taught Scripture in the Public school system for many years, until now, I'm physically unable to continue. My hearts prayers and desire is for this vital Ministry to continue into the future that NO child misses out the chance to hear the valued teachings of God's Word. Again I pray sincerely with all my heart, every politician will come to understand the value of SRE.
1570	I applaud promoting philanthropy. As someone who participated in SRE and has in the past been a teacher for SRE, I know the impact it can have on growing loving community. I'm deeply troubled at the idea that SRE would have its DGR status removed. I believe this would undermine the philanthropic efforts of those of faith, and think it is naive to assume that doing so would result in these efforts being directed elsewhere - on the contrary, it would reduce the effectiveness of these donations and devalues the contribution that faith communities make to our society. I also do not support the DGR status being removed for school building funds.
1571	Philanthropy is encouraged in Australia, however the recent inquiry is to specifically disallow a tax deduction for SRE & private school building funds. Our Christian faith drives our giving habits (money and time), and the value of tax deductibility (DGR status) for our financial contributions is fair and equitable. SRE makes a huge contribution to young lives and to Australian society and faith principles are instilled in them and carries them throughout adulthood. I strongly support maintaining DGR status for SRE and school building funds. We should not be penalised for giving for a purpose of education in schools and supporting missions of our choice. The Government should recognise and value the contribution our faith communities make to Australian society. There are almost 10,000 lessons are unsupervised each week in NSW public schools (NSW Education Minister Prue Car reported) SRE teachers are Australia's largest year-round volunteer army, providing close to 10,000 lessons each week and they are not paid. We value their time contribution and removing support for SRE will only amplify the current crisis in NSW schools.
1572	Donations to support Special Religious Education should be tax deductible as SRE provides an essential contribution to a complete education.
1573	Support for Special Religious Education should remain tax deductible. This recognises the significant contribution that this program makes to the education of Australian students and that it does this at a greatly subsidised cost.
1574	Dear Commissioners, Recently, the Australian Government Productivity Commission has reviewed the DGR system, with their draft report (released 30th November 2023) recommending that "charities that have DGR status for school building funds or to provide religious education in government schools"

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	<p>have their DGR status withdrawn. I urge you to do your utmost prevent this happening. There are valid reasons not to withdraw this funding: We are blessed with a multicultural population and many of these enjoy, and rely on, faith based Special Religious Education in government schools. The teachers of SRE are volunteers, and they should be recognised within the DGR system. The support of these volunteers should be increased, not decreased. Social cohesion in our multicultural society has been found to be improved through the provision of religious education in schools. 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? It is good that you are considering expanding the system to cover more initiatives, such as animal welfare. Still, to achieve this, you are removing DGR status from religious charities, which will significantly impact the health and well-being of current and future students engaged in religious education and lunchtime groups. Also, school building funds provide opportunities for people to donate, and are important sources of funding for non-government schools. Withdrawing their DGR status would greatly negatively impact these schools. In conclusion, I reject your presumption that these initiatives are of little “community-wide benefit” and would encourage you to understand that your report is discriminatory and minimising in its ideology – and that this will damage a Multicultural Australia as a result. PLEASE DON'T WITHDRAW DGR STATUS FROM FAITH-BASED SCHOOLS. Thank you for considering my opinion.</p>
1575	<p>I would like to make a submission in support of continuing DTG status for Religious organisations and Schools. As you are aware, religious organisations have been well known to step in and provide relief and support where the government fails to reach and support. To remove the DTG will only put further stress upon the services that the government does not support and will see a huge increase in need for a large portion of Australians who rely on these services religious organisations provide. My daughters have been directly on the receiving end of having 2 school chaplains in our school, who heavily support the mental health of our children. To remove these services whilst our youth mental health services are failing miserably, will be detrimental to our children and youth. Please do not cause our children and vulnerable to struggle even further by removing DTG status.</p>
1576	<p>I write to express concern about the proposed changes to the DGR status currently available for school building funds and SRE in government schools. Such changes would have a massive impact on the capacity of Christian organisations to provide SRE in schools. I write as a former government school teacher myself and as one who was educated within that system. So I'm a big fan of public education. I love the fact that it's free and secular, and especially that it can provide a pathway to success in life, even if you come from a disadvantaged background, as we did. There are some things I know and one is that the Christian faith is central to Western civilization and its values, and the single most transformative development in Western history. This is beyond dispute according to (secular) historians like Dr Tom Holland who states that even as many abandon the Christian faith of their forebears, “they remain recognisably its heirs ... it's enduring influence being seen everywhere in the West, in science, secularism, gay rights and even in atheism.” Indeed even Richard Dawkins, the world's most famous atheist notes that a person uneducated in the basic teachings of Jesus is seriously uneducated. They will struggle to understand so much, including common concepts and expressions used in the English language. A second thing I know comes from working for many years in the area of Child and Adolescent Mental Health with the NSW Ministry of Health. I know that an individual's wellbeing is closely connected to having pro-social friends and family, spiritual meaning and practising altruism. This is broadly acknowledged. For example, Dr Martin Seligman, the world's leading expert on positive psychology, says that “faith in something bigger than oneself is the one necessary condition for a meaningful life.” And in his book “Well and Good”, Australian researcher Richard Eckersley concludes that, “despite the cultural propaganda of our times it is clear that filling up an empty self is a poor substitute for the web of meaning created by enduring personal, social and spiritual attachments.” Indeed</p>

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	<p>the NSW Board of Studies syllabus documents recognise the vital role of Spiritual Wellbeing, which begs the obvious question: how does this proposal fit with any of that? What I'm arguing is that any move which diminishes the availability of scripture in government schools will be detrimental to the wellbeing of students and the breadth of their education, as well as a contradiction of their own syllabus documents. I'm arguing that our slow drift away from the teachings of Jesus, whilst fashionable, hasn't done us any good as individuals or as a society. So I'm trusting that our granddaughter, who started Kindy this week at her local public school, will be able to hear about the most significant and other-centred person, the kindest and most decent person who ever stepped on to the pages of human history in the Scripture classes there.</p>
1577	<p>I am writing to ask you to reconsider the decision that is being made to withdraw the DGR privileges from certain Christian charities. I am amazed at the opportunities that scripture teachers have to teach scripture in our state. It's wonderful that so many children are able to hear the truth of the bible. It also amazes me what the volunteers do and what they give up to be able to teach these children about the bible. I would like to see that DGR status remains for special religious education in New South Wales. I also want to see that the volunteers that contribute a lot of well-being opportunities, continue to have DGR status. I am part of a faith community and I know how many benefits come from faith communities serving their communities and serving one another. Just some of these benefits include - feeding the homeless, running playgroups for mothers and young children, having kids clubs, running groups for over 55s. There would be so many less opportunities, if these groups are not given DGR status. For the sake of many children in primary school that may just be needing a friend to talk to and can find that in their scripture teacher, please can you reconsider this decision. For the sake of many lonely people, who are longing for a friend, please reconsider this decision. Also for the kids that may not be able to go to playgroup, please reconsider this decision. Thanks for reading my statement</p>
1578	<p>I am writing to request that DGR status be maintained for special religious education in government schools. As a casual teacher having worked in both public and private schools I have got have a birds eye view of the schools where I live in the [redacted]. [Redacted] public school and [Redacted] public schools have received benefit from the scripture programs that they receive. I have had children who were facing difficult circumstances tell me things from scripture which has given them hope amongst their hard times. Our public school students need access to religious education just as much as the private students do. Families who do not want their children in this do not have to be there. But I have my own 2 children at our very little public school in Buxton and receiving scripture is one of the highlights of their week.</p>
1579	<p>Dear Commissioners, You may know that Scripture Union NSW runs lunchtime groups in Government Schools, impacting 2,000 students weekly. These groups are a vital part of Scripture Union's ministry programs. 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, such as animal welfare. Still, to achieve this, 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 the most 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-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</p>

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	<p>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 a Multicultural Australia as a result.</p>
1580	<p>Both public and private schools add to the social and educational capital of a country. We should not be hampering private schools funding just because of some generalizations in the public vs private debate where we pretend all the best public schools aren’t defacto private ones. My own kids go to an affordable catholic high school, Its likely that total funding per student for that school is less than public ones, yet they deliver a caring environment which is difficult for the well-funded but large and overly bureaucratic public schools to deliver. Each child is unique, our schools should reflect their needs, and that requires a diversity of schools, which includes the religious private schools. As a society we should be promoting the funding of private schools, not penalizing those who give their time or money to these schools. I will add, the idea that converting a tax-deductible donation into a private benefit as a substantial risk for religious primary and secondary education school buildings is basically absurd. I have 3 kids in a school of 815. That is .4%, so the other 99.6% of any such donations would be immediately helping other Australian kids. Over a 40 year depreciation life of a building, that is a further 5,400 kids helped. $3/(815+5400)$ is 4.8×10^{-4} an absurdly low number as a private benefit for what is basically a worse case scenario. (more kids per family, the higher the benefit, but how many parents now have more than 3 kids.) And in all likelihood, any building program would take so long that my kids would’ve finished school anyway. The government should not repeal the DGR status of private school building programs. Draft recommendation 6.1 is wrong, there is no material risk of substitution between fees and monetary donations for schools in this country. Although some schools take more effort to integrate parental time into their reading programs. Which is admirable anyway.</p>
1581	<p>Dear Commissioners, I am very concerned by the draft report, suggesting reforms to the DGR system, which seem to target the removal of DGR status almost exclusively from religious charities. This could have huge ramifications for important initiatives such as school building funds and on groups who provide a massive volunteer base within Australia. From my own experience, our family donated to the building fund for the construction of the Kingsway Christian College Auditorium in Madeley, WA. Tax deductibility status allowed us to give more than we otherwise could have. The school community worked tirelessly together, with passion and enthusiasm to provide that building for the benefit of future generations in the local area – not just for the school students. That venue is used by many community groups throughout the year and provides a wonderful facility for end of year concerts, functions, and dance performances. If the tax benefit had been removed, the time taken to raise the funds and the viability of doing so, would have been problematic. Why would the government want to penalise this group of schools and the private citizens who are prepared to donate to them? It appears to me that this report is trying to disincentivise generosity, amongst a specific and large group of citizens, and it seems to be driven by an anti-religious sentiment. I disagree with the presumption that these initiatives are of little ‘community-wide benefit’. We all love the Salvo’s and recognise the tireless work they do amongst our homeless and struggling. Their tax deductibility status allows community members to give more and</p>

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	therefore stretch the dollar value. Would one really be prepared to say that this religious based group offer little 'community-wide benefit? I hope that careful consideration will be given to this proposed change and the adverse impact it would certainly have on our Australian and possibly international community. Yours faithfully
1582	Dear Commissioners Thank you for this opportunity to comment on your draft report. In your draft report you highlight the government's goal to double philanthropy giving (financial and voluntary) by 2030. Contrary to what you may think, faith based communities represent a large proportion of people who will help achieve that goal (and are doing so now). An example is Scripture Union NSW which runs lunchtime groups in Government schools benefiting 2000 students weekly. Another example is Special Religious Education (SRE) which has the largest volunteer labour force and seeks to enrich the lives of students, improve their well-being and aid their motivation. Many students have experienced these benefits which have stayed with them throughout their lives both in their employment and socially. I am one of those people. I believe faith based organisations and their volunteers should be given every encouragement and more support. Removal of DGR status does the opposite. Furthermore, faith based communities and SRE volunteers benefit society immensely - a fact that is well documented. Contrary to what your report suggests, over 60% of Australians identify with a religion and research shows that Religious Education in schools is one of the best ways to promote social cohesion. It should be noted that both religious and non religious parents place their children in SRE. With regard to school building funds please be aware that private school education is the fastest growing education sector indicating that is what our communities want. It also reduces the demand on our State Education system for resources, especially buildings and staff. In the light of the foregoing, the DGR status should NOT be removed from "the advancement of religion and advancement of education "classes which currently qualify for DGR status. Thanking you 9-2-24
1583	I am very much and strongly asking the Commission to support and put SRE in place so that children can be informed of the fact that our Australian democracy came out of Biblical truth and it's values. Scripture is an essential part of our nation's HERITAGE. THANK YOU for carefully reading this comment, as you deliberate this issue.
1584	Dear Karen, I would appreciate it if you could include my submission about the potential negative effects of the Government adopting this recommendation. Even though there are good points, the recommendations for scrapping the deductible gift recipient (DGR) status for non-government primary, secondary, childcare, aged care, and other religious organisations will adversely affect many families. It is particularly concerning to myself and wife as grandparents, that the cost of school fees will escalate if the DGR status for independent schools is removed. Our sons and daughters are already under heavy pressure financially, paying for a safer education for their children. For them to be able to maintain this big expenditure, tax deductibility for donations to the school is essential. Removal of this status will result in our grandchildren being sent to overcrowded public primary and high schools, already grossly under-staffed. The children's academic plus their income-earning potential, will be severely impacted. Please consider the negative impact that this will have on many families and future generations. Yours sincerely
1585	To the Productivity commission, Regarding the reports by the productivity commission of the removal of the deductible gift recipient status for giving to religious education in state schools I'd like to make the below comments in favor of not removing the DGR status: (1) SRE/CRI programs in government schools have proven student wellbeing benefits and contribute positively to the school community (2) There is an intrinsic link between formative religious instruction in childhood years and religious service in adult years, and the community-wide benefits of this Christian service (3) The removal of

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	DGR status for giving to religious instruction in government schools will significantly impact organisations responsible for the delivery of quality SRE/CRI programs (4) My giving is motivated purely by my faith and not motivated by any financial benefits. finally, it is mandated in the New South Wales state constitution that all schools in NSW must provide an option for Scripture education which is primarily funded via private philanthropic giving. The removal of this status will impact the ability of these organisations to deliver these services. It is my hope that the Federal Government sees the benefit religious education provides to our youth and society as a whole.
1586	The government should give al the support it is able to the valued work of scripture teaching in our state schools
1587	I don't believe that School Building Funds should lose their DGR status. Until schools are 100% funded by state and territory governments, Parents and Citizens (P&C) Associations will continue to contribute significant financial amounts to schools for new infrastructure and maintaining existing infrastructure. The P&C I volunteer with is 100% volunteer run - many parents don't have time to volunteer (due to work or caring commitments) or help fundraise, but they do have the means to make a donation. Getting a tax deduction is an incentive for those who don't have time to volunteer to make a charitable donation. Even though it might seem like 'self interest' to donate to your own child's school, ultimately the school building infrastructure will help many students over subsequent years, and improved school facilities for children will ultimately benefit the broader community.
1588	I was very disappointed that the Government recently ruled out the Commission's well-argued recommendation in the Draft Report that tax deductibility for school building funds and similar activities be ended (reco. 6.1). I recommend that the Commission reiterate and emphasise the case against such public funding of private benefits in its final report. The issue is then on the record, and might be taken up by future governments. The implications of not dealing with the issue at the Commonwealth level are broad and costly: the granting of unwarranted charity status directs (or influences) the States and Territories and Local Governments to provide exemptions from a range of taxes, levies and rates that otherwise should be paid by enterprises that provide only private benefits (usually to privileged, higher socio-economic families and communities, as Census data makes very clear). In the meantime, it is against all principles of fairness and transparency that the public funding of school buildings (and other private benefits) through tax expenditures (and tax exemptions) should not be clearly and publicly reported. It must be recognised that such expenditures are as much public funding as direct expenditures. I therefore recommend: 1. That the Australian Curriculum, Assessment and Reporting Authority (ACARA) estimate and publicly report on the MySchool Website the (indirect) income from (a) Commonwealth funding of private schools through tax deductibility of donations and the tax free status of bequests and investment income, and (b) State and territory government funding of private schools by their exemption from payroll tax, land tax, and stamp duties (c) Local government funding of both private and public schools through rate revenue foregone. 2. The Commonwealth should include indirect funding through tax exemptions and tax expenditures in future measures of school revenue for the purposes of reporting and the development of an amended model for allocating per student recurrent funding. In addition, it must be recognised that high income individuals' chosen charitable donation recipients receive a much higher rate per dollar donated of public funding (through tax deductibility) than the recipients of donations chosen by lower income individuals. Therefore, for every dollar donated, for example, high fee private school building funds receive more public funding (and less funding by donating individuals) than the school building funds of most low fee schools. (This is, of course, an argument against tax deductions and for tax credits, for which I argued in my formal submission - #469.) It could also be noted that high fee independent schools can (as

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	<p>does the school I attended) charge for the hire of facilities paid for in quite large part by the public through tax expenditures. I hope that the Commission is able to keep as the basis of your recommendations the long term public interest and good public policy.</p>
1589	<p>• What feedback do you have on the draft recommendation on the establishment of an independent Aboriginal and Torres Strait Islander foundation, including the foundation’s focus, governance and organisational structure (draft recommendation 10.1)? Recommendation 10.1 mentions focus, governance and organizational structure. However, it is not clearly stated how the foundation will be established although it does state that the government would provide an initial endowment, with contributions by other philanthropic funders. While the notion of such a foundation seems acceptable implementation of the recommendation is problematic. What will make this foundation different from previous attempts to provide an Aboriginal and Torres Strait Islander controlled organization to support Aboriginal and Torres Strait Islander communities? The focus is defined as strengthening the capacity of Aboriginal and Torres Strait Islander communities to build partnerships with philanthropic and volunteering networks. However, the initial problem is building the capacity of the foundation to effectively undertake such responsibilities. How is planned to be undertaken? The final point is that, yes the foundation’s functions should not duplicate the roles and functions of other bodies, including government agencies. Here too, other agencies, especially government agencies, should not attempt to duplicate the functions of the foundation when proves to be effective. While the report calls for an evaluation of the impact after five years, I believe it is necessary to have regular monitoring and reporting on at least an annual basis to assess progress, reflect on positive and negative findings and for the foundation to be able to change aspects of its focus, governance and structure to make it more effective. The process should be designed to be more flexible and not wait for five years when minor issues may become major issues and result in unfavourable impact assessments. • What are your views on the draft recommendation that the Australian Bureau of Statistics develop methodologies to increase recognition of volunteering by Aboriginal and Torres Strait Islander communities (draft recommendation 9.5)? I have no difficulty with this recommendation as long as there is purpose, value and usefulness in having the ABS collect this data. Who is expected to use the data and how will it be used?</p>
1590	<p>Thank you for the opportunity to provide feedback on the Productivity Commission Inquiry on Philanthropy draft recommendation regarding the establishment of an independent philanthropic foundation controlled by and for the benefit of Aboriginal and Torres Strait Islander communities. It's crucial that this inquiry has highlighted the challenges faced by Aboriginal and Torres Strait Islander communities in engaging with philanthropy, signaling the need for necessary changes. I agree that there's a pressing need for better alignment within the philanthropic ecosystem to facilitate more equitable and effective giving, with a commitment to centering Indigenous self-determination, governance, and worldviews. This includes empowering Indigenous communities to develop their own solutions and directing resources accordingly, necessitating a shift in power and decision-making to Indigenous peoples from governments and funders. The fact that less than 0.50% (source International Funders for Indigenous Peoples) of philanthropic funding in Australia goes to Aboriginal and Torres Strait Islander-led organizations underscores the urgency of addressing funding gaps. To do so effectively, we cannot continue with a business-as-usual approach. While the proposed independent philanthropic foundation holds promise, addressing the challenges requires a comprehensive strategy. This should involve filling data gaps on First Nations giving, advocating equitable giving across Australia, linking philanthropic networks to First Nations organisations, enhancing philanthropy sector capabilities, and supporting existing and new First Nations giving mechanisms. It's crucial for this foundation to have a clear mandate focused specifically on building the philanthropic ecosystem rather than simply providing grants. This focus is essential to reduce the risk of "crowding out" government and other funder programs, ensuring that the</p>

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	<p>foundation complements existing efforts rather than duplicating them. The role of a First Nations entity should be twofold: to foster sustainable First Nations giving vehicles and foundations while bolstering the capacity of philanthropic organizations to engage effectively. Success for such an entity would be reflected in the proliferation of sustainable First Nations giving vehicles and foundations nationwide and more equitable giving to Aboriginal and Torres Strait Islander led-controlled organisations.</p>
1591	<p>I work in the non-profit sector and there is an under-sung issue that I would like to highlight: Not all non-profits are being treated equally under the tax code. Specifically, environmental non-profits are being put at a significant disadvantage. Ironically, this issue is unlikely to be strongly represented in the Inquiry's feedback from charities, as most organisations that are not environmental-based are already receiving benefits (detailed below) so this is not an issue for them. Charities that are dubbed Public Benevolent Institutions (PBIs) receive significant Fringe Benefit Tax (FBT) concessions so that their employees' effective take home pay is 5-10% higher. This is the government's way of evening the playing field against higher corporate budgets so that non-profits are better able to compete for talent. However, PBIs are defined as non-profits that serve 'people'. Hence those working to protect wildlife, conserve our precious bush, or fight climate change are not included. This means that environmental charities (that already are operating on very modest budgets) can't offer the same compensation benefits that other charities can. It puts them at a significant disadvantage, for no clear reason. This is relatively unknown outside this niche sector. The current rules simply aren't a fair representation of our society's modern values that acknowledge how much the natural environment benefits our society. It also asks (often younger) people who working in non-profit environmentalism to make extra financial self sacrifice. I would argue that these careers are exactly the types of career paths that should incentivised now, rather than penalised. Changing the policy to extend the FBT exemptions currently given to organisations with PBI status to include environmental charities would make a huge difference to the sector. We'd be better able to compete for talent and reward people doing incredible environmental work that all Australians benefit from. From this relief would be given to organisational and household budgets, and more and better work can be done for the environment. The Australian Land Conservation Alliance has also made an official submission on this topic. At a time when both our environment and cost of living is in crisis, I hope those of us who work in the environmental non-profit sector can find a friend in the Productivity Commission to address this issue and change these policies for the better.</p>
1592	<p>Very pleased to hear at a presentation from Dr Robson yesterday (at QUT), offering a clear message that one of the primary objectives of the government is to see funds getting to the beneficiary (noting that there are a lot of steps to take between a donation given to a beneficiary receiving). The government can't do it all and want to continue to partner and allocate funds to charities to equip us as much as possible. Also, a mention that by charities increasing information (giving opportunities) to donors, can result in more funds donated. A general comment - I think we (charities) should also ensure (by operating efficiently, effectively, correctly) that a high percentage of what we receive from individual donors or via government grants gets to the beneficiary. That our operating costs are reasonable for what we do, keeping in mind the reality of running a charity. Is this a lens that the government should look through (a lens of reasonableness) when deciding who it distributes government grant money to. A hoop that all charities should be happy to step through.</p>
1593	<p>Why is it that the only DGRs the Draft Report recommends removing are for SRE in public schools and private school building funds? Why are these groups so singled out? It looks like the committee have a substantial bias against faith groups, which is certainly NOT OK. In regards to SRE, the</p>

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	<p>volunteers undertaking this gigantic task every year is a dedicated, caring and selfless group of people. They already personally pay for working with children checks, and for ongoing training/ accreditation (which is expensive and very time-consuming). And, that's just the beginning! They need to liaise with the school, with the teachers, and prepare their lessons every week, let me tell you – each week comes around pretty quick. Teaching SRE is time consuming and costly but the time and money are given freely by these amazing volunteers. They should be encouraged, not discouraged. When I taught for the Department of education, it was striking how difficult it was for the ethics option to get teachers to run their program, it was a job few wanted to do, which is telling, other faith groups had less trouble because the volunteers saw the job as important and compelling. Apart from the ethics classes, you govern a people who care about SRE so much they are willing to sacrifice their time and money for it. You need to help not hinder them. The existence of non-government schools takes a burden off the government system and gives parents and children an opportunity to find a learning environment that is right for them. We need to support a diverse range of educational settings; let's not pretend that government schools work for every child. Let's promote diversity of cultures- independent schools have a different culture to government schools, which should be nurtured and supported. Plus, if parents are able and willing to contribute more to their child's learning, that benefits the whole educational system as some families are contributing more money than otherwise would. These measures look like a concerted effort to pressure and close down SRE, under the guise of neutral, disinterested tax reform. These two measures seem to spring from anti-faith ideology, these committee members are not fit to make recommendations on behalf of us all as they are too biased.</p>