

Consultation on the Definition of a Charity  
The Board of Taxation  
C/- the Treasury  
Langton Crescent  
PARKES ACT 26000

Information sought by the Board to frame its recommendations to the Government

1. Name of Organisation: *South Australian Association of School Parents' Clubs Inc*  
Contact Details: *Gwen Secomb, Network Liaison Officer phone 08 85292036 fax 08 85292286*
2. Dominant purpose of the organisation:  
**3 OBJECTS AND PURPOSES**  
*To develop the interest of parents in education generally and in the schooling of their children by:*
  - 3.1 *Promoting initiatives and opportunities for parents to participate in education*
  - 3.2 *Encouraging parents to become involved in their children's schooling*
  - 3.3 *Providing information and support on educational matters*
  - 3.4 *Consulting parents on issues relative to the education of their children and to their well being at school*
3. Principal reasons for making a submission:
  - ❖ *Present status not a charitable organisation able to accept tax deductible gifts and therefore anxious to be able to improve status for Association and affiliated committees in public schools*
  - ❖ *Emphasise the importance this change would make to the financial security and in the case of parent clubs improve the learning outcomes for the students in public schools*
- 4 *Neither the Association or affiliated committees are currently endorsed with the Australian Tax Office as an Income Tax Exempt Charity.*
- 5 *Neither the Association or affiliated committees are currently entitled to exemption from income tax, although affiliated committees are no able to employ staff and thus income tax is not an issue.*
- 6 Any administrative burdens:
  - ❖ *For SAASPC the requirement to open a separate account would be permissible and would only incur a small amount of additional book-keeping and auditing requirements. However Affiliated committees would need the Chief Executive's approval to open an additional account.*
  - ❖ *There would be additional account keeping fee, but the tax deductible gifts should more than outweigh these costs.*

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- 7 *Yes it would appear to offer the flexibility for our Association and affiliated committees in public schools in South Australia and for the changing needs of society.*
  
- 8 *If the public benefit test were further strengthened by requiring the dominant purpose of a charitable entity to also be altruistic, then I believe this would not affect our organisation as there is an assumed obligation towards the wellbeing of others and the communities in general.*

Yours sincerely,

Mrs Gwen Secomb  
SAASPC Network Liaison Officer  
Date 30<sup>th</sup> September 2003