



SUBMISSIONS – THE KING’S SCHOOL

REVIEW BY MR TOM ALEGOUNARIAS - SECTION 83C OF THE EDUCATION ACT 1990

1. These submissions are provided in response to the invitation from the NSW Government to provide submissions that will be considered as part of Mr Tom Alegounarias’ review of section 83C of the Education Act 1990 (NSW) (**Education Act**). We welcome the call for submissions as an opportunity for schools like The King’s School (TKS) to discuss the problematic and confusing nature of section 83C.
2. TKS wishes to make clear from the outset that it agrees that conditions should be attached to the receipt of government funding. However, TKS is concerned that section 83C goes well beyond what are reasonable, appropriate and fair conditions associated with that funding and threatens the right of every child to receive their share of government funding regardless of which school their parents send them to and how that school chooses to use its income and assets (including surplus funds available to the School). It is important to consider that the level of State government funding that pertains to section 83C for high-fee schools is often a very small percentage of those schools’ overall income and asset base. Therefore, the impact of section 83C is grossly disproportionate. It is akin to a 2% shareholder holding significant power over a company’s operations and limiting their capacity to act even in circumstances where such action was commensurate with the objects of the company (but not something that the 2% shareholder approved of).
3. TKS acknowledges that one option open to it to avoid section 83C is to forfeit receipt of NSW funding. TKS wishes to submit that it does not believe it should have to forfeit its state funding in order to unshackle itself from the onerous requirements of section 83C. This would result, amongst other things, in increased fees, which would further limit access to the education offered at schools like TKS.
4. TKS submits that the Education Act is there to ensure that there are minimum standards and requirements expected of all schools in NSW. The purpose of the Education Act is not to restrict the freedoms of independent schools; however, TKS strongly believes that that is precisely what section 83C is doing.

Primary Submission

5. The fact that section 83C deals with non-government schools’ income and assets, and not just their government funding, paralyses their ability to be genuinely independent. TKS considers the federal model of recurrent funding is far clearer and more suitable than the current cumbersome obligations in section 83C.



The King’s School

6. As noted in section 29(1) of the *Australian Education Regulation 2013*, TKS can only spend or commit to spend recurrent government funding “for the purpose of providing school education at a school...” Section 29(2) then clarifies what is included as being for that purpose, namely:
- salaries and other expenses relating to staff at the school, including expenses related to the professional development of the staff;
 - developing materials related to the school’s curriculum;
 - general operating expenses of the school;
 - maintaining the school’s land and buildings;
 - purchasing capital equipment for the school;
 - administrative costs associated with the school’s compliance with the Education Act and its Regulations.
7. TKS submits that section 83C should be redrafted to mirror the requirements associated with federal funding. We hold this view for many reasons, including that schools that hold a large corpus, either through history, sound financial management, high fees (or a combination of them or others), should not be penalised for using that corpus in a way that the school determines in pursuit of the school’s overall objectives and purposes, noting that classroom-based education taught in a traditional manner is just one component of what it means to attend schools with significant and broad educational offerings. Indeed, it is the fees charged by TKS, and not the government funding, that funds the additional opportunities at the school outside of a narrow definition of what constitutes the operations of a school.
8. If schools were to be penalised for using their corpus to pursue their objectives as a result of breaching section 83C, this would grossly undermine the needs-based, sector-blind funding model of schools. In other words, why should children at non-government schools not receive the funding derived from the taxes their parents have paid because the school their parents enrolled them at has a large corpus, and the school elects to use that corpus in ways it determines? To be clear – TKS agrees that strict limits should be placed on government funding and that it should only be used for the purposes listed in paragraph 6 of these submissions. However, any surplus funds and assets not funded by the NSW Government should be able to be used at the school’s discretion to pursue its not-for-profit objectives. This is how the Federal Government’s model works, and we consider it entirely reasonable for the State Government to follow that model.

Alternative Submission

9. If the Department is not minded to amend section 83C as suggested above to mirror the federal requirements, as an alternative submission, TKS considers that any regulations, policies or guidance notes (collectively, **guidance material**) urgently need to clarify what is intended by the term “for the operation of the school”. TKS submits that this term must be given its broadest possible definition and remove a focus on “operations”; indeed, the definition should extend to anything related to the school’s purposes and objectives. Failure to broaden the definition threatens the independence of non-government schools and their ability to pursue their objects and purposes.

10. Any guidance material must, in our view, reference the relevant Declarations that State and Federal Education Ministers have signed up to (e.g., the Alice Springs (Mparntwe) Education Declaration 2019). Those Declarations clearly promote broad educational aspirations. This approach reflects the fact that schools are a broad community of current and former students, parents of students, and staff.
11. Measures that a non-government school puts in place to achieve the goals and ambitions noted in the relevant Declarations are varied and many and will necessarily relate to the ethos, philosophy, character, history and community of a school. For instance, at TKS, there should be no hesitation for the School to use its corpus to fund religious instruction, provide bursaries for boarding, support alumni, assist with school sports tours, provide on-site accommodation for staff, and make employment as attractive as possible; as each of those things is closely tied to the particular character and history of the school. But are they “for the operation of the School”? Indeed, the ACNC not-for-profit requirements are arguably less prescriptive than section 83C and specifically note that assets and income of an organisation can be applied to further a not-for-profit’s objects, whatever those objects may be.¹
12. Being an independent school requires that schools use their income and assets in different ways. Schools should not suffer from persistent anxiety that such use could constitute a breach of Section 83C because it doesn’t conform to a narrow “cookie-cutter” model the Department considers is for the operation of the school. Furthermore, attracting the best staff to a school may require that school funds (generated from fees paid by parents) are spent in ways other schools would not wish or be able to do. For example, by renovating an on-site residence to bring it up to an executive standard.
13. Ultimately, how a school uses its income and assets, so long as they are at market rate, for the operation of the school (given its broadest ambit) and in conformity with the ACNC definition of not-for-profit, should be the responsibility of each non-government school, who are accountable to multiple stakeholders. In the case of TKS, they include the parents, alumni, the School Council, the ACNC, and the Anglican Diocese of Sydney.
14. We request that the Department release guidance material that clarifies what is NOT considered “for the operation of the school”. This is a good start and will assist schools like TKS to have a clearer idea of what will be considered a breach of section 83C so that it can be avoided. A risk-based approach will assist schools in navigating decisions.
15. Furthermore, as noted above, TKS requests that the Department clarify in the guidance material that non-governmental schools should have the freedom to use their income and assets in seeking to achieve and promote the ethos, philosophy, character, history and community of a school provided that they comply with the not-for-profit requirements of the

¹ The ACNC’s “Not-For-Profit Clause” states: ‘The assets and income of the organisation shall be applied solely to further its objects and no portion shall be distributed directly or indirectly to the members of the organisation except as genuine compensation for services rendered or expenses incurred on behalf of the organisation.’ (see <https://www.acnc.gov.au/for-charities/start-charity/not-for-profit>)

ACNC. Unfortunately, it appears that section 83C has the effect of causing schools to choose between, on the one hand, accepting state government funding or, on the other hand, striving for the unique objectives and purposes associated with their school. With the threat of disciplinary action hanging over a school's head for failure to comply with the undefined terms in section 83C, schools are necessarily hesitant to strive and promote the many things that make them special, great, and attractive to parents (which in turn saves the Government significant money, as it costs the Government far more to educate a child in a public school than in a non-government school). Schools like TKS feel they are being held to ransom, i.e., they must comply with the strict terms of section 83C or forfeit their state funding. The uncertainty and fear of acting as a genuinely independent school cannot have been the intended effect of section 83C.

16. TKS has previously liaised with the Department to seek guidance with respect to initiatives that it was concerned could be problematic in light of section 83C. The responses from the Department demonstrate the lengths to which its administration of section 83C paralyses TKS' ability to achieve good for the community (both within and external to TKS). That correspondence is **annexed** to this letter. In summary:
- a. The Department clarified that it would likely be a breach of section 83C if the School built and maintained a memorial garden for Old Boys on school grounds, even in circumstances where the money used to do this is sourced entirely from philanthropy.
 - b. It would likely be a breach of section 83C if TKS used its assets and spent its funds to improve community access to Hunts Creek (which runs through the School).
 - c. The Department cast doubt over TKS' ability to use its assets and funds to assist those in need during times of fire and flood, as TKS would need to demonstrate how such charitable activity is related to the operation of the School (noting that this is an undefined term).

Summary

17. In summary:
- i. TKS' primary submission is that section 83C should be re-drafted to mirror the requirements associated with federal funding.
 - ii. TKS' alternative submission is that with respect to the term "for the operation of the school" in section 83C:
 1. it must be given its broadest possible definition;
 2. guidance material must refer to the broad goals and objectives of education noted in the relevant Declarations;
 3. guidance material must note examples of what will constitute a breach of section 83C (i.e., what is considered not for the operation of the school); and
 4. guidance material should reflect that schools have the freedom to use the income and assets they have to accommodate and promote the ethos, philosophy,

character, history and community of a school. This would be consistent with the ACNC's definition of not-for-profit, which entitles organisations to further their objects.

18. Section 83C needs to be used for what it was intended, without compromising the independence of non-government schools, namely, to ensure that schools that receive public funding are not-for-profit without restricting the operations or independence of those schools. To illustrate the difficulties associated with, and the problematic nature of, the operation of section 83C, two case studies are provided as an annexure to these submissions.

19. Thank you once again for the opportunity to provide submissions regarding this very important topic.

23 February 2024

Contact:

Mr Anthony George,
Headmaster Email: Phone:



7 December 2022

Natalie Scott
Manager, Governance and Education, Non-Government Schools Unit
Level 7, 105 Phillip Street
Parramatta NSW 2150

By email: ngs-compliance@det.nsw.edu.au

Dear Ms Scott

Re: Further Section 83C Enquiries

Thank you for your email dated 5 December 2022, in which you indicated that you are the manager of an area of the Department of Education that provides advice to schools on not-for-profit compliance queries.

The King's School (**the School**) is conscious of its requirements under section 83C of the *Education Act 1990* (NSW) and does not wish to undertake activities if such activities could prejudice the funding it receives. Accordingly, the purpose of this letter is to seek advice from the Department regarding six activities that the School would like to progress, but are concerned that by doing so, we may inadvertently be in breach of section 83C.

Memorial Garden

The School would like to raise funds through philanthropy for the construction of a memorial garden where alumni (and their families) could rest their ashes upon their death. The School is concerned that this could potentially be a breach of section 83C, as the School's income (through philanthropy) and assets (its grounds) would be used for what would appear to be a project that is not "for the operation of the school" (should that term have a narrow definition).

The School would not use any of its government funding to build or maintain the memorial garden. Rather, as noted above, all of the money required to build the memorial garden would be obtained through philanthropy, and any ongoing maintenance would be funded through donations or school income that was not government funding.

The School is hoping to launch an appeal for donations with respect to the memorial garden very soon. Accordingly, your guidance as soon as practicable would be very much appreciated.



The King's School

The King's School Future Project

The School operates and houses "The Future Project". The Project advances the much-needed development of science and research in our nation and is the first of its kind in an Australian school. It is a cutting-edge example of the transformational power of industry-school partnerships.

The Project's mission is to motivate and engage the next generation of scientists and engineers. The Future Project students are provided with the opportunity to work on authentic research projects in industry-level laboratories with research companies that partner with the Project. The Project also fosters university partnerships. This adds further value to the exceptional experiences provided to the students and the skills that they develop through the program.

Collaboration partners are provided with research space in the state-of-the-art Science Centre in return for providing genuine and real-science research experience to students.

The Future Project was established by the School in 2014. Although it is a project of the School, and most students who participate in the project are Kingsmen, opportunities are made available to other schools – including Public Schools – for students to collaborate in the program.

Further information regarding The Future Project can be obtained [here](#).

One of the greatest and most enjoyable aspects of The Future Project is the inclusion of neighbouring Public School students. Self-evidently, these students are exposed to facilities and educators that they ordinarily would not be exposed to.

The School has long considered that it has a responsibility to positively affect the local community. Accordingly, the School has historically subsidised the program to allow Public School students to attend. However, given the recent scrutiny applied to the School with respect to its compliance with section 83C, from 2023 onwards, the School has made the difficult decision to charge each of the participants from schools other than The King's School \$3,800, so as to cover the cost of their participation in the program. This has caused significant distress amongst the local Public Schools, including [REDACTED], who were disappointed and astonished that the School would make such a decision. I have **annexed** to this letter correspondence from the Principal of that school (noting that [REDACTED] has consented to its provision).

We have reviewed the Not-For-Profit Guidelines for Non-Government Schools (June 2019) (**the Guidelines**). We note that section 9.1 allows for "Shared or Joint Use of Assets". However, where the School elects to share their assets with the community, it "must not cause ... the School to incur a material liability."

The School is concerned that by funding the place of a non-King's student, they may be in breach of section 83C. This surely cannot be the case, particularly given the Guidelines state "Schools are encouraged to use their facilities to support NSW school students..." However, the lack of clarity has caused the School to re-assess the situation and adopt a no-risk stance.

We would appreciate assistance from the Department to confirm that the School can fund the cost of Public-School students to continue to participate in The Future Project.

Hunts Creek

Parts of the picturesque Hunts Creek run through the Parramatta campus of the School. The School would like to open up parts of the creek to be used by members of the public (in consultation with the City of Parramatta). However, similar to the above, the School is concerned that this would cause the School to incur a material liability, particularly if it was required to erect signage, install lights, and incur liability if someone was to injure themselves.

Accordingly, we would appreciate guidance from the Department to confirm that the School can use its funds and assets to enable the public to access Hunts Creek.

First Nations Recognition

The School is actively working on facilitating stronger ties with First Nations peoples and the local First Nations communities. In order to appropriately, accurately and sufficiently reflect and honour First Nations people in the design of new buildings and landscapes, the School will need to pay relevant consultants for such advice. This is in addition to the usual costs of architects/builders etc.

We are concerned that engaging First Nations consultants could cause the School to be in breach of section 83C. We hold this concern for the following reasons:

- it is unclear from the Guidelines (particularly 8.10) whether the engagement of First Nations consultants are “required for the operation of the school” and “reasonable in all the circumstances”; and
- utilising First Nations consultants may cause the cost of the project to ultimately be above market value, given the benefits of using First Nations consultants are desirable, but not necessarily mandatory.

We doubt that section 83C was ever expected to cause the School to reconsider whether it should engage First Nations consultants, but that is its practical effect. Accordingly, we would appreciate your guidance as to whether the engagement of First Nations consultants could cause the School to be in breach of section 83C.

Residential Benefits

Many people live on-site at one of the three campuses of the School. They are each provided with accommodation, which varies from small cottages to larger houses. The School is always looking to improve those residences, and build new residences. However, section 83C has caused the School to question to what extent school funds can be used to do this.

There are many questions that go with this concern. For example:

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- To what extent does the Department have a say as to the nature of improvements to a house?
 - Is there a limit as to the size and quality of a house?
 - Should the School be funding the removal of rubbish or the mowing of residents' grass?
 - What about the building of fences to house residents' dogs?

The Guidelines appear to be silent on these issues, and it would ostensibly appear that the use of school funds for the above purposes would not be "for the operation of the school" and, therefore, a breach of section 83C.

Furthermore, determining what "market value" is would potentially be a very difficult thing to prove. For example, the School may wish to build new residences with top-quality finishes in order to attract and retain the highest quality candidates. Provided the School received more than one quote, would that satisfy the Department that the School paid "market value"? Are some aspects of a house "necessary" (and therefore not in breach of section 83C), but others are not? Would it be an issue if every room had an air-conditioner, and would it matter what brand that air-conditioner was? What about furnishing? What quality bed should the School supply?

The Department's guidance on these matters would be greatly appreciated.

King's Boys Assisting with Floods and Fires

The School wants to be able to provide assistance to flood and fire-affected areas of NSW. The School does not want the parents or the community to provide all the funds to generate this assistance. Rather, the School wants to use school funds and assets to transport the students to affected areas and to provide the essentials required to assist those in need.

Remarkably, doing this would appear to be a breach of section 83C. Indeed, the Guidelines specifically note at section 8.14 that "donations" must be:

- related to the education of students of the school;
- collected from fundraising activities that are separate or discrete from a proprietor's or school's normal sources of income (such as parent fees or government financial assistance); and
- recorded as a third-party transaction and donated in a transparent manner which clearly records the beneficiary and the purpose of the donation.

In a way, the School wishes to "donate" its funds to assist the boys to provide the assistance.

Surely section 83C cannot prevent the School from providing help to those in need, particularly in circumstances where floods and fires are unforeseen, and there accordingly may not be time to adequately "fundraise" in accordance with the Guidelines.

Self-evidently, the School will not participate in activities like this if there is a risk it could be found that the School is in breach of section 83C. Accordingly, if the Department could provide guidance on this matter, we would be very appreciative.

Conclusion

In advance, the School thanks you for your assistance with these matters. As noted above, we want to comply with section 83C so as not to prejudice our funding, but as you will see from the examples provided in this letter, compliance is far from straightforward and, in many cases, is actively prohibiting the School from being able to help communities, including local Public School students.

Should you wish to ask any further questions with respect to these matters, please do not hesitate to contact me.

Kind regards

Daniel Bolkunowicz
**General Counsel and Company
Secretary**
E:
T:

1 December 2022

Mr Tony George
Headmaster
The King's School
87-129 Pennant Hills Rd
North Parramatta NSW 2151

Dear Mr George

I refer to an email from Ms Renay Mannah sent to my Head Teacher Science on 18 November 2022. The email advised applications for the King's School Future Project (TFP) would be sent to [REDACTED].

The email also advised that entry into the TFP program in 2023 would cost each student \$3,800. I was most surprised and disappointed by this news and understand it to be a very significant change in policy.

[REDACTED] students have been involved in the project since its inception in 2014 and have benefitted greatly from the research facilities and the learning they accrued in the industry partnerships made available to them.

A number of the school's former students involved in the program have continued to study Science at tertiary level and pursue careers in STEM related areas. As you would no doubt agree, this has been a particularly good outcome of the program, particularly for our young women that have moved into fields traditionally dominated by men.

Unfortunately, the imposition of the very significant fee of \$3,800 has severely limited the number of students whose families are in a financial position to support their child to gain access to the program.

Therefore, in the interests of equity and inclusivity, [REDACTED] has made the difficult decision to not nominate any students for the program in 2023.

On behalf of the school community, I would like to sincerely thank The Kings School for the opportunities afforded to our students over the past eight years and once again express my disappointment that we are unable to continue to participate in what has been a very positive program.

Yours sincerely

[REDACTED]
Principal

Mr Daniel Bolkunowicz
General Counsel and Company Secretary
The King's School
PO Box 1
PARRAMATTA NSW 2124

Via email:

Dear Mr Bolkunowicz

Thank you for your letter dated 7 December 2022 ('your letter') in which you sought guidance on compliance with the not for profit requirements of section 83C of the *Education Act 1990 (NSW)* (the 'Act'), in relation to a number of activities proposed by The King's School (the 'School'). I apologise for the delay in replying, as I took time to carefully consider and engage with the issues raised by the School and thoughtfully prepare a response. I welcome the School's effort to proactively engage with the NSW Department of Education ('the Department') on these matters.

While I have endeavoured to respond to each matter raised in your letter, I note that the information provided in your letter was somewhat limited. As you will appreciate, whether or not a particular activity complies with the not for profit requirements of the Act will depend on the specific details of what is occurring (or is proposed to occur). As many of these details are not within my knowledge, I am limited in the guidance I am able to provide.

I take this opportunity to remind the School that it should seek and be guided by its own independent legal advice on these matters. Furthermore, please note that the provision of guidance by the Department does not prevent the Minister from initiating an investigation into any of these matters under section 83H of the Act in the future.

For ease of reference, the headings below mirror those in your correspondence of 7 December 2022.

'Memorial Garden'

You have stated that the School proposes to build a memorial garden for ex-students and their families to intern their ashes, with funding to build and maintain the garden to be sourced from 'philanthropic' avenues. On the information provided, there is a risk that, by making payments for services associated with building or maintaining the proposed memorial garden, the School would contravene the not for profit requirements of the Act, as it is unclear how these services could be required for the operation of the school.

‘The King’s School Future Project’

Nothing in your letter causes the Department concern that allowing public school students to participate in the Future Project, without charging these students a fee, would place the School in breach of the not-for-profit requirements of the Act.

In reaching this view, I have not had regard to the issue of whether the School is incurring a “material liability”. This is because, based on the information available to me, I do not consider that the participation of public school students in the Future Project would be a “shared use” of school assets within the meaning of the [Not-for-Profit Guidelines for Non-Government Schools](#) (“Guidelines”). A “shared use” is defined in the Guidelines as an arrangement where a school asset is “hired out for non-school purposes”. I do not understand the School to be “hiring out” its assets to public school students by virtue of allowing them to participate in the Future Project.

I do note, however, that the use of the School’s research space by the research companies would likely be a “shared use” under the Guidelines, as the School is presumably hiring the research space to the companies in exchange for the provision of services.

The Department would require more detailed information in order to assess whether the use of the School’s research space by private research companies is compliant with the Act and the Guidelines. However, I do note that section 9.1 of the Guidelines sets out some guidance on the principles to be observed and the records that should be kept, when a school enters into a “shared use” arrangement, which may be of some assistance to the School.

‘Hunts Creek’

Similar to the above, based on the information in your letter, the School’s Hunts Creek proposal does not appear to involve a “shared use” within the meaning of the Guidelines as it does not appear to involve hiring out a school asset.

Further, the “joint use” of an asset is defined in the Guidelines as:

“formal arrangements where investment is made jointly between the proprietor/school and a third-party to develop, upgrade or maintain a school’s asset with the intent that the asset is then available for use by both the school and the third party for an extended period of time”.

Based on the information you have provided, it does not appear that the Hunts Creek proposal would involve the “joint use” of an asset, as there is no suggestion in your letter that any third party is proposing to invest in the development or maintenance of the school’s asset.

As you know, under s. 83C of the Act, a school operates for profit if any part of its proprietor’s relevant assets or income is used for any purpose other than for the operation of the school. Based on the information you have provided, there is a risk that the School’s proposal in relation to Hunts Creek would breach the not-for-profit

requirements of the Act, as it is unclear how this proposed use of assets and income would be “for the operation of the school”.

‘First Nations Recognition’

The *State Environmental Planning Policy 2017 (Educational Establishments and Child Care Facilities)*, which the School is no doubt familiar with, provides that schools should be designed to respond to and enhance the positive qualities of their Aboriginal cultural heritage. Thus, engaging consultants to provide advice on First Nations recognition in new education building and landscape designs is considered to be a service that is “required for the operation of the school” within the meaning of s. 83C(b)(ii) of the Act.

As such, provided that the engagement is at no more than reasonable market value (s. 83C(2)(b)(i) of the Act) and is not in any other way unreasonable in the circumstances having regard to the fact that financial assistance is provided to the School by the Minister (s. 83C(2)(b)(iii) of the Act), the engagement of First Nations consultants would not breach the not-for-profit requirements of the Act.

Section 8.2 of the Guidelines (*‘What is Reasonable Market Value?’*) notes that reasonable market value may be influenced by a number of factors including *‘heritage or related issues in relation to building and related works’* and provides information on relevant policies that can be put in place to help schools ensure they do not pay more than reasonable market value for property, goods or services. It is recommended that the School considers the information in section 8.2 of the Guidelines in determining how to demonstrate that reasonable market value has been achieved when engaging relevant consultants for these purposes.

‘Residential Benefits’

Your letter provides minimal information about the nature and purpose of the “residential benefits” you refer to. For example, it is not clear from your letter whether you are referring to boarding facilities for students of the School or something else (and, if so, what). While one can certainly envisage circumstances in which the expenditure of School income on residential facilities on the School site would comply with the not-for-profit requirements of the Act, as you will appreciate, this will depend on the specific details of what is proposed.

The Direction issued to the School on 10 January 2023 would no doubt provide some insight into the types of expenditures that are not considered to be required for the operation of the school and which are unreasonable in the circumstances having regard to the fact that financial assistance is provided to the School by the Minister.

‘King’s Boys Assisting with Floods and Fires’

Volunteering to support communities that are experiencing significant adversity is an admirable endeavour.

In order to be compliant with the not-for-profit requirements of the Act, the School would need to be able to demonstrate how the proposed charitable activity is related

to the operation of the school, and any payments associated with the charitable activity would need to be at no more than reasonable market value and not in any other way unreasonable in the circumstances having regard to the fact that financial assistance is provided to the School by the Minister.

In respect of any donations the School may wish to make as part of its charitable activities, as you have noted in your correspondence, the School must ensure that it meets the requirements under Section 8.14 (School Fundraising and Donations) of the Guidelines. This includes that funds are 'collected from fundraising activities that are separate or discrete from a proprietor's or school's normal sources of income (such as parent fees or government financial assistance); and, recorded as a third-party transaction and donated in a transparent manner which clearly records the beneficiary and the purpose of the donation'. Additional advice is also available in the [Term 3, 2018 Not-For-Profit Advisory Committee Newsletter](#) available on the Department's website which includes an example of how donations/fundraising can be undertaken in compliance with the not-for-profit requirements of the Act (case study 5).

Thank you for taking the time to write to the Department. I trust this information is of assistance.

Yours sincerely

Natasa Mitic
Director, Non-Government Schools Unit
27 March 2023

