

Following the evidence provided to the committee, enclosed is a link to the Tax Statistics published by the ATO:

http://www.ato.gov.au/corporate/content.aspx?menuid=0&doc=/content/00268761.htm&page=16#P1297_63091

Table 4 from this link shows that the total closing value of funds within Private Ancillary Funds (PAF), for information lodged for the 2008-09 year, was a little over \$2 billion held within PAFs.

The Taxation Statistics are the authoritative published advice of the ATO and I have enclosed a copy of the relevant table.

The ATO does periodically publish some less formal information on our non-profit pages, which also show the numbers of newly endorsed PAFs each year. It can be found at:

<http://www.ato.gov.au/content/00163533.htm>

While we have not yet updated this table, the total number of PAFs currently endorsed by the ATO is 948.

As I noted in my evidence, the economic environment of recent years and the process of the community coming to understand the transition from the Prescribed Private Funds (PPF) regime to the Private Ancillary Funds regime has slow the growth in the number of PAFs and the scale of donations.

I hope that this is of assistance.

Regards,

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Taxation statistics 2008–09

Table 4: Charities and deductible gifts

Private ancillary fund donations and distributions, 2001-02 to 2008-09 financial years^{1,2}

Notes:

* The symbol 'n.a.' used in this publication means not applicable or not available.

1 The data in these tables will change slightly over time as outstanding returns are keyed in or other information comes to attention.

2 Data for each financial year includes data processed up to 31 October of the following year.

3 In the 2008-09 financial year the value of donations to private ancillary funds decreased, in part because of a large one-off donation that was made in the 2007–08 financial year. If this one-off donation is not taken into account there would have been a smaller decrease in the value of donations.

4 For 2007-08, the cultural organisations category distributions decreased by 75.5% which is mainly attributable to there being a significant one-off distribution during the 2006–07 financial year.

5 For years prior to 2006-07, data for four categories of specific listed DGRs, ancillary fund DGRs, not a DGR, not a DGR but a TCC came combined in other. For 2007–08, data has been split into the four respective categories.

Taxation statistics 2008-09

Table 4: Charities and deductible gifts

Private ancillary fund donations and distributions, 2001-02 to 2008-09 financial years^{1,2}

	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08 ³	2008-2009 ³
	\$	\$	\$	\$	\$	\$	\$	\$
Donations received²	53,041,569	53,177,509	155,657,519	192,680,639	348,025,630	533,096,770	727,566,306	271,886,499
Health	549,141	390,113	1,382,296	2,447,707	5,720,830	7,831,183	8,024,591	14,333,740
Education	851,036	3,451,638	4,234,797	12,596,664	12,222,161	9,873,819	13,353,382	19,499,979
Research	199,800	577,732	1,322,925	598,928	2,001,817	2,353,085	11,285,663	2,886,935
Welfare	2,780,203	8,315,269	9,593,833	23,518,609	22,496,753	36,920,391	40,771,225	55,608,811
Defence	0	0	0	0	0	0	0	2,000
Environment	176,000	541,253	1,057,177	1,917,820	5,797,762	7,636,862	13,879,045	14,364,715
Industry, Trade & Design	0	0	0	0	0	0	0	10,000
Family	0	0	0	0	5,000	10,000	0	1,100,338
International Affairs	121,020	417,707	4,008,264	4,872,084	4,831,781	5,869,145	10,754,060	14,357,349
Sports & Recreation	0	0	0	0	64,500	41,380	421,000	2,001,969
Philanthropic Trusts	0	0	0	0	0	0	0	108,000
Cultural Organisations ⁴	761,345	2,549,380	2,893,616	2,310,460	5,204,626	39,929,082	9,579,248	18,630,295
Fire & emergency organisations	0	0	0	0	0	0	0	0
Other ⁵	1,268,430	2,177,070	2,965,309	9,159,992	15,863,318	3,091,327	0	505,750
Specific Listing DGRs ⁵	n.a.	n.a.	n.a.	n.a.	n.a.	13,694,212	14,096,030	0
Ancillary Fund DGRs ³	n.a.	n.a.	n.a.	n.a.	n.a.	5,762,247	6,773,688	7,154,462
Not a DGR ³	n.a.	n.a.	n.a.	n.a.	n.a.	359,548	271,517	1,301,287
Not a DGR but a TCC ³	n.a.	n.a.	n.a.	n.a.	n.a.	6,080	261,449	1,256,764
Other unknown ⁵	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Total	6,706,975	18,420,162	27,458,217	57,422,264	74,208,548	133,378,361	129,470,898	153,122,394
Closing value	133,714,806	179,333,372	332,015,573	525,891,748	849,513,839	1,483,927,344	1,889,640,632	2,016,384,507