SOCIETY FOR PROMOTION OF COMMUNITY STANDARDS INC.

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PATRON:

Prof. TV O'Donnell MD FRACP CBE, FOUNDER: Patricia Bartlett OBE

Newsletter: Dec. 2007 Issue 106

To make a donation&/or join see page 3

Executive committee: Graham Fox, David Lane, Conrad McDonnell, Roger Payne, David Wilson.

Society Succeeds with its Application to Charities Commission for charity status



Major Tax Benefits for Individuals, Trusts & Companies Making donations to SPCS

The Society executive is pleased to advise its many members that it "was registered [by the Charities Commission] as a charitable entity under the Charities Act 2005 on 17 December 2007." This is confirmation that all six objects of its Constitution do in fact embody "charitable purposes" as defined in the Act. A certified copy of the Certificate of Registration (Reg. No. CC20268), signed by the Chair of the Commission and the Chief Executive, will be available shortly on our website.

SPCS Approved as Donee Organisation.

In a recent letter from the Inland Revenue Department the Society status as a donee organisation for tax purposes has been formally recognised. As such, gifts of money it receives from individuals and public companies qualify for certain tax advantages (see below pp. 1-2).



Gifts of money by individuals Financial Year 1 April 2007-31 March 2008

"Under section KC 5(1) of the Income Tax Act 1994, individuals who give cash donations of \$5 or more to donee organisations [e.g. SPCS] may claim a rebate." (p. 37 *IR* 255). However, such individuals must have a taxable income of at least \$2,900. A rebate of 33.3% of all receipted donations can be claimed, up to a maximum of \$1,890 donated (applicable max. rebate =\$630).

VERY IMPORTANT!!

Commencing 1 April 2008

(Applicable Tax Year 1/4/08 to 31/3/09)

From 1 April 2008 the cap on donations eligible for rebates to charitable entities such as SPCS NO LONGER APPLIES! Any individual who has a taxable income of at least \$2,900 can claim a 33.3% rebate on ANY amount of donations given to SPCS. Such donations must be receipted by SPCS (so please request receipt(s) if you seek a rebate) and provide them all to IRD.

Gifts of Money from Public Companies.

Financial Year 1 April 2007-31 March 2008

"Under section DJ 4 of the Income Tax Act 1994, a public company may claim a deduction

against its net income for cash donations it makes to a donee organisation such as SPCS

"The maximum deduction allowed in an income year for gifts made to any single organisation cannot be more than the greater of 1% of the company's net income or \$4,000.

"There is a further limitation – the deduction for the total gifts made in an income year cannot be more than the greater of \$1,000 or 5% of the company's net income." (p. 37 <u>IR</u> <u>255</u>).



Donations from Companies VERY IMPORTANT! Commencing 1 April 2008 (Applicable Tax Year 1/4/08 to 31/3/09)

The 5% threshold for companies (see above) will be removed. Companies can claim a rebate of 33.3% of ANY donation give to a charitable entity, against taxable net income. This is a HUGE TAX ADVANTAGE for companies wanting to support SPCS!!

Gifts to charities

Tax Years 2006/07 & 2007/08

"Under section 73(1) of the Estate and Gift Duties Act 1968, any gift that is ... made to aid a charitable organisations [such as SPCS], is exempt from gift duty.

"Being considered a charitable organisation allows considerable tax benefits to both the organisation and the people who donate money to it...." (p. 38 IR 255)

Gifts to Charitable Entities from Married Couples who *both* have taxable incomes of at least \$2,900

Current Tax Year 1/4/07 to 31/03/08

One spouse is entitled to designate a portion of his or her donation to his partner so that that portion can qualify for a rebate against that partner's separate taxable income. This enables one partner who has given up to his or her maximum entitlement (\$1,890) for which a rebate is applicable, can transfer a tax advantage to his partner on the remaining portion or part of it, to the other partner. IRD can advise how this can best be done.



Donations from Couples VERY IMPORTANT! Commencing 1 April 2008 (Applicable Tax Year 1/4/08 to 31/3/09)

Because the threshold on individual donations eligible for rebates will be removed from 1 April 2008, married couples each with taxable incomes of at least \$2,900, will be able to claim a 33.3% rebate on ALL donations!! The cap of a \$1,890 maximum will be removed.

The Society automatically sends out receipts for all donations of \$50 or more and for all new membership donations (recommended \$35 minimum). If you wish to receive a receipt for any donation less than \$50 please let us know along with your postal address.

The Society's New Website

http://www.spcs.org.nz

The Society has set up a new website. Have you visited it recently? It has a new look with additional functionality and ease of use. Please advertise it widely to your friends and contacts.

New features include:

Use of Live Writer Software. This makes it much easier to upload postings (news reports, articles and video clips). If you have broadband facility the latest video clips posted from *You Tube* may be of special interest.

Dr James Dobson Interviews Serial Rapist and Murderer Ted Bundy hours before he is executed by electrocution

<u>Documentary A Revealing Expose of the Adult Entertainment: on-line streaming video preview</u>

<u>Dr William Lane Craig: Christianity versus</u> Scientific Naturalism

<u>Danny Velasco</u>, <u>drug addict and former gay</u> hairdresser to the stars, finds Christ.

<u>Dr William Lane Craig: If God does not exist, do</u> objective moral values exist?

From Lesbian and Gay Right Activist to Christ

Weblog Response features. Readers can read and post comments on any article and interact with other readers' comments. SPCS administration and article authors can also interact with those posting comments and *vice versa*. We encourage all members and their friends to contribute to the lively debate and discussion using this facility.

- We are looking for members to contribute articles. Please contact us if you are interested.
- If you would like regular email updates on articles as they are posted on our website please email us spcs.org@gmail.com
- If you have suggestions, criticisms or comments to make on our website please email us.

URGENT

Membership Subscriptions due for new financial year 1 Jan. 2008 – 31 Dec. 2008

Membership is by way of donation and is open to all those who support our objectives contained in our constitution which can be viewed at

www.spcs.org.nz

Note: You can join SPCS on-line

Our recommended membership donation fee for 2008 is a minimum of \$35 and this will be receipted on request. Please make cheques out to SPCS (or full name of Society).

Please send ASAP to: The Society Treasurer P.O. Box 13-683 Johnsonville.

If you can recommend a new Society member(s) then please provide us with their contact details so we can send them a complementary copy of our newsletter.

NEW MEMBERS PLEASE COMPLETE

(Cut or photocopy)
Or join up on-line Go to:
www.spcs.org.nz

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Three New Appointments to the Film & Literature Board of Review

Press Release 14/12/07 Hon. Rick Barker

Dr Josephine Baddeley, Judy Callingham and Louise Carroll have been appointed to the Film and Literature Board of Review, Internal Affairs Minister, Rick Barker announced today. [They replace three Board members whose terms of office expired on 31 March 2007: Peter Cartwright, Dr Lalita Rajasingham and Stephen Stelhin]

Dr Josephine Baddeley is a barrister and solicitor and a senior member of the Refugee Status Appeals Authority. Dr Baddeley has worked for eight years on legal aid subcommittees at the Auckland District Court.

Judy Callingham is the Managing Director of Callingham and Edwards Limited. Ms Callingham has extensive experience in radio, television, film and the performing arts. Within these industries she has had numerous successes as a writer, producer, editor, presenter and journalist. Ms Callingham has served on a number of governance boards and is currently Deputy Chair of the New Zealand Broadcasting Commission Board.

Louise Carroll is currently the Youth Development Project Manager for the Turn Your Life Around Trust and has an extensive career in the development, management and delivery of social services, within both the public and not for profit sectors. Ms Carroll has received a Queen's Service Order award for her services to the community and is a Justice of the Peace.

Administered by the Department of Internal Affairs the Board is an independent body appointed by the Governor-General on the recommendation of the Minister of Internal Affairs.

The Board is a statutory appeal body established under section 91 of the Films, Videos and Publications Classification Act 1993 (the Act). The function of the Board is to review the classification of publications referred to it under the Act, after the Office of Film and Literature

Classification (the Office) has classified that publication.

The Board examines the publications according to the criteria in the Act, without regard to the Office's initial classification. The definition of a publication under the Act includes films, video recordings, DVDs, books, magazines and computer based material. The Board does not comment on its decisions or its decision-making process.

http://www.beehive.govt.nz/ViewDocument.aspx?DocumentID=31670

Chief Censor's Annual Report on Hardcore Porn 'Control' Cause for Alarm

By SPCS | November 15, 2007

The latest Annual Report of the Office of Film and Literature Classification (OFLC) tabled in Parliament yesterday, raises serious issues about its use of tax-payer funds (\$3,458,777 held at 30 June 2007) and its lack of disclosure regarding its classification processes, particularly in relation to its clearance of well over 1,000 degrading and gratuitous hard-core pornographic DVD and video publications for "adult entertainment" (R18). Chief Censor Bill Hastings, his deputy, Ms Nicola McCully, and their team of over about 17 censors regularly view and pass this putrid and toxic moral filth for adult viewing. Hastings receives a salary package of between \$200,000 and \$210,000 and his deputy receives between \$180,000 and \$190,000 and both have been in the porn watching censor business for over a decade. Both are "openly gay", hold statutory positions, and are executive members of the OFLC - a Crown entity that receives Crown revenue of \$1,960,000 each year.

During the 2006/07 financial year the OFLC examined and made classification decisions on a total of 2,721 publications. Of these 1,362 (51%) were DVDs – over 80% containing sexually explicit hardcore porn content that degrades, demeans and dehumanises women to a high degree. **Read the rest of this story on** www.spcs.org.nz