

# Briefly noted

► Continued from page 1

The amount is split with \$5,000 being called a donation and \$120 classed as a membership fee. The ATO considers that no part of the \$5,120 is a gift because the patron receives material benefits which are only available on payment of the whole amount. However the Tax Office says that where a donation is optional, benefits may be offered if they are properly costed and paid for as a membership fee.

The Tax Office will allow 'recognition of generosity' by allowing certain non-financial benefits to be provided. Some examples are given in a circular from the Tax Office which describes the provisions of the draft ruling. It is recommended that a copy be obtained by members who have donor or patron programs and which currently offer benefits to these classes of members. For a copy contact AFFM at [info@affm.org.au](mailto:info@affm.org.au). The complete draft ruling which provides many examples of acceptable and non-acceptable practice can be accessed by going to the Tax Office website, [www.ato.gov.au](http://www.ato.gov.au). The draft ruling is TR2004/D19.

It is intended that that the arrangements outlined in the draft ruling will not come into force until January 2006 after which time the Tax office says it will 'test the arrangements organisations then have in place.' AFFM will be commenting on aspects of the ruling prior to the Tax Office evaluating responses and sending the ruling to the Public Rulings Panel. We will keep members in touch with the progress of the draft ruling.

On November 14 the **Friends of the National Library of Australia** celebrated the achievements of writer Frank Moorhouse. The Friends Celebration is an annual event to honour the work of any person who has contributed significantly to the literary culture in Australia. The award was designed by the Friends to honour the recipient and to attract nationwide media and community attention to the Friends and to the National Library of Australia. It was developed with the idea of demonstrating the library's focus on serving the nation as well as the ACT region. *Frank Moorhouse: A Celebration* (essays on and extracts from his work) was published by the National Library of Australia. Moorhouse, now perhaps best known for his novels *Grand Days* and *Dark Palace*, entertained a captivated audience at the Friends event with anecdotes and readings.

**Rookwood's Friends** are doing Murder and Mayhem in March—a tour of the cemetery based on the stories of some of those buried there, including bank robbers, murderers, fishermen drowned in bad weather, and an unfortunate bride. Email [friends\\_of\\_rookwood@hotmail.com](mailto:friends_of_rookwood@hotmail.com). Also coming up is the annual open day—a parade of hearses, entertainment, food stalls, and behind-the-scenes at the crematorium, on 18 September.

About 100 **Members of the Historic Houses Trust** provided assistance in

November 2004 at the fifth biennial *Sydney Open*. Fifty-eight historic buildings in Sydney opened for inspection, and 3,750 people took part, demonstrating the public's insatiable curiosity about their city. More than 400 volunteers, many of them HHT volunteer guides, helped stage the biggest *Sydney Open* to date. Meanwhile, the **Members Elizabeth Farm Committee** were honoured at a dinner in the dining room at Elizabeth Farm, marking a special anniversary. Formed as a chapter of the Friends of the Historic Houses Trust 15 years ago, the committee, still with many of its original Members, continues to organise functions at Elizabeth Farm, including the celebrated *Carols by Candlelight*. First organised by the guides at Elizabeth Farm and then by the Members committee, the Carols, too, enjoyed its fifteenth outing, with over 600 attending.

The **Ballarat Gold Museum Society's** Christmas party was a Chinese meal at Sovereign Hill, a reflection of the enduring influence on the community of the many Chinese who came to the goldfields and stayed. We always enjoy the Society's newsletter *Aurum*, edited by Anne Doggett and full of nuggets of information, demonstrating sound research and a strong sense of community. Pleased to hear of the Gold Museum's success in the **2004 Goldfields Tourism Awards**—the museum shop won the section for Retail Tourism.

Kate McGurk, President of the **Friends of Edith Cowan University Museum of Childhood** in WA has thanked AFFM for its support (alongside that of Museums Australia and the National Trust) through the recent threat of dissolution. Kate writes of the committee's concern that the Edith Cowan Museum of Childhood may be disbanded and relegated to a warehouse in Kewdale (the Department of Culture and the Arts' storage area). 'It may be that our collection will never be viewed again in its entirety if it is incorporated into the WA Museum.' The Friends have written to government and opposition leaders and members of parliament to voice their concern. Meanwhile, Kate reports, 'in May, ever mindful that the fate of our museum hangs in the balance, we decided to honour Mary and John McKenzie for their work in establishing the Museum of Childhood.' The Friends purchased a commemorative paving tile which was placed at the entrance to



## World Federation of Friends of Museums news

Two great opportunities are coming up in 2005 to meet Friends from other parts of the world through the World Federation of Friends of Museums. See if you can fit them into your travel diaries—they are always excellent, well-organized and well-attended.

### WFFM Council Meeting and General Assembly, Montreal, Canada, 19–22 May 2005

Jointly hosted by the Regroupement québécois des amis et bénévoles de musées and the Canadian Federation of Friends of Museums.

Normally, council meetings are closed to non-council members, but this year, for the first time, the WFFM Executive Committee has opened the social program to

all who are members of WFFM national federations (including of course AFFM) and WFFM associations, to introduce them to WFFM and to encourage them to become Individual Members of WFFM.

There is an exciting social program for Montreal while the council is sitting, from 19–22 May, with viewings of private collections, small gatherings and tours to experience the cultural delights the city has to offer.

For details about program, fees, registration etc contact Julia Oh, [wffmsecgen@pacific.net.sg](mailto:wffmsecgen@pacific.net.sg)

### WFFM Congress, Seville, Spain, Spain, October 2005

Turn to page 4.