



# AUSTRALIAN CHARITIES REPORT 2014



### **Australian Charities and Not-for-Profits Commission**

The Australian Charities and Not-for-Profits Commission (ACNC) is Australia's national charity regulator. Registered charities are required to provide the ACNC with an Annual Information Statement comprising up-to-date corporate governance and financial data. The ACNC has commissioned CSI at UNSW to analyse the data and provide reports for distribution to the sector and the broader Australian community. This closes the feedback loop for charities required to provide data and provides empirically-based insights into Australia's charities. ACNC data can also be explored at: <http://www.australiancharities.acnc.gov.au>

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The Centre for Social Impact (CSI) is a collaboration between the University of New South Wales, The University of Western Australia and Swinburne University of Technology. CSI's mission is to create beneficial social impact in Australia through teaching, research, measurement and the promotion of public debate. We aim to consider and promote best practice and thought leadership in the context of a systems thinking approach to social purpose.

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## ABBREVIATIONS

ABN	Australian Business Number
ABR	Australian Business Register
ACNC	Australian Charities and Not-for-profits Commission
AIS	Annual Information Statement
ANZSIC	Australian and New Zealand Standard Industrial Classification
ATO	Australian Taxation Office
BAS	Business Activity Statement
CSI	Centre for Social Impact
DGR	Deductible Gift Recipient
FBT	Fringe benefits tax
GST	Goods and services tax
NPI	Non-Profit Institutions
ORIC	Office of the Registrar of Indigenous Corporations
SPRC	Social Policy Research Centre



## EXECUTIVE SUMMARY

### **About the report**

This report contains new information about the characteristics, activities and purpose of Australia's charities in 2014. It provides a resource to help charities, donors, governments, researchers and the community better understand Australia's charities, and their financial status and sustainability.

It is the first in a series of reports using 2013 and 2014 data, commissioned by the Australian Charities and Not-for-profits Commission (ACNC). The report analyses data from the Annual Information Statements (AIS) which charities are required to provide to the ACNC. Other reports in the series are *Australia's Disability Charities 2014*; *Australia's International Charities 2014*; and *Australian Charities and Red Tape 2014*. Data can also be explored at:

<http://www.australiancharities.acnc.gov.au>

### **A unique dataset**

The information in this report comes from a specially constructed data set. Information is drawn primarily from the 2014 AIS, self-reported by 37,798 charities to the ACNC before 31 July 2015 and matched to each charity's registration information. Where possible, comparisons are made with 2013 AIS data from 49,293 charities reporting by 13 October 2015. Additional data is also included for 2014 from the Australian Business Register (ABR), matched to registration and AIS data using Australian Business Numbers (ABNs).

### **Key findings**

#### **Size and location**

**Around two thirds of Australia's charities are small**, having annual income of less than \$250,000 (64.1%). Around 1 in 5 charities (19.2%) were large, having annual income of \$1 million or more and 16.6% were medium sized, having income between \$250,000 and \$1 million.

Within these basic size categories there was large variation. The incomes of 'large' charities ranged from \$1 million to over \$100 million dollars. More than 1 in 5 large charities (22.8%) reported incomes of over \$10 million. Among 'small' charities that reported any income, more than half reported less than \$50,000 (54.2%).

**Most charities operate in one state or territory only.** 85.4% operated in only one state or territory in 2014. A further 9.3% of Australia's charities operated in multiple states and territories, and 3.8% were national charities, operating in every state and territory.

Just under two-thirds of charities were registered in major cities, while a substantial proportion (31.2%) were registered in regional locations, and 3.8% were based in remote areas.

Approximately 7.7% of charities reported having some overseas operations, but a larger group (16.9%) had an international element to their work, indicated by their international activities, overseas operations, or having beneficiaries overseas.

#### **Sector, activities, purpose and beneficiaries**

**Charities perform a diverse range of activities across different sectors.** Nearly one third (30.0%) of reporting charities listed their main activity as religious. Most of these charities were small (79.7%). A large number of charities also listed their main activity in the education and research sector (18.4%).

Charities in the sector of health, education and research, development and housing, social services, and law, advocacy and politics were more likely than charities in other sector to be large or medium in size. Correspondingly, a high proportion of charities were small in the sectors of religion, philanthropy, culture and recreation, international, and environmental activity.

**Australia's charities pursue a diversity of purposes.** The most commonly reported charitable purpose was advancing religion, reported by more than 1 in 3 registered charities. More than 1 in 5 reported that their purpose was advancing education.



Charities provided free-text descriptions of how they pursue their purpose. Responses most commonly referred to 'community', 'service', 'provision', 'support' and 'education'. Closer analysis shows considerable diversity in how charities pursue their mission.

**Australia's charities have many beneficiaries.** Most charities reported multiple beneficiaries. Almost half of all charities reported helping the general community in Australia (47.6%). Two in five reported helping women (40.9%), slightly fewer reported helping men (38.3%), children (37.6%) and youth (33.9%), while 33.2% reported helping people of all ages. For large charities, the most common groups helped were 'children' and 'youth'.

### History

**On average, charities have been operating for 33 years.** More than 1 in 3 charities (37.7%) were established between 20 and 50 years ago. Around 1 in 5 charities were established between 10 and 20 years ago (20.8%). A substantial number of Australian charities (6.4%) were established one-hundred years ago or more.

### Staff and volunteers

**Almost half of charities have both paid employees and volunteers.** 47.7% of charities reported that they had at least 1 paid employee and 1 volunteer in 2014.

Charities that reported their numbers of paid employees together employed over one million paid workers in 2014. This consisted of 443,270 full time staff, 402,011 part time staff and 272,500 casual workers (whose full or part time status was not indicated).

Almost half of all paid employees in Australia's charities were concentrated in charities who reported three main activities: higher education (16.0% of charities' employment), primary and secondary education (15.6%), and aged care (15.3%). Social services and hospital services and rehabilitation accounted for a further 8.1% and 7.3% respectively.

**Many charities pursue their purpose without paid staff.** In 2014, 44.3% of charities employed no paid staff. Philanthropic charities were the most likely to operate without paid staff: 86.8% had no employees. Charities whose main activity was international; other; environment; and culture and recreation were also among the least likely to have employees; over 50% of charities in these categories had no paid staff in the reference period.

**More than 4 in 5 charities engage volunteers.** Around 1 in 3 charities had 1 to 10 (33.3%) and 11 to 50 (33.1%) volunteers. Roughly 1 in 6 charities (16.6%) reported that they had no volunteers during the reporting period. Large organisations were least likely to use volunteers (25.3% used no volunteers), compared with 16.9% of medium charities and 13.8% of small charities.

### Financial information

**Small charities are the least likely to have DGR status.** Around 2 in 5 reporting charities (40.4%) had Deductible Gift Recipient (DGR) status in 2014, compared with 36.5% in the 2013 sample, indicating an increase in the proportion of charities registering to receive tax deductible gifts. The proportion of small charities with DGR status was low. Only 29.9% of small charities had DGR status in 2014, compared with 66.4% of large charities. In 2014, charities whose main activities were mental health and crisis intervention, law and legal services, and other health services were among those most likely to have DGR status.

**Australia's charities have diverse income sources.** Together, charities reported total income figure of \$103.4 billion for 2014 (including group charities). This consisted of \$42.0 billion in government grants, \$6.8 billion in donated income, and \$54.5 billion in other income and revenue. On average, government grants contributed 18.5% of charities' income, but most charities (over 6 in 10) received no income from government. Government grants comprised a higher share of total income for charities based in the Northern Territory and Tasmania, and for those whose main activity was law and legal services, social services, civic and advocacy activities, aged care, and mental health and crisis intervention. Around 2 in 5 large charities (41%) received more than half of their total income from government, compared with less than 1 in 10 small charities (9%).

**Australia's charities spent \$95 billion in 2014.** This consisted of \$51.8 billion on employee expenses, \$4.5 billion on grants and donations and \$38.7 billion on other expenses. On average,



employee costs accounted for 28% of charities' total expenditure. Spending on employees was proportionally higher in large charities, where it constituted half of average expenditure.

**Most charities operate fairly balanced budgets**, having a surplus or deficit no more than 20% of their total income. Charities were more likely to have a surplus than a deficit, suggesting a generally cautious approach to financial management.

**Most charities are operating sustainably.** The majority of charities reported liabilities valued at less than half of the value of their assets, suggesting a broadly sustainable financial position. Around 13% were operating with liabilities valued at between 50% and 100% of assets, while 3% had liabilities that were more than the value of assets.

### **Reporting and red tape**

**Relatively few charities stated that they had reporting requirements.** Although it was an optional question in the AIS, the majority of charities (82.6%) did not report having any Commonwealth reporting requirements (other than to the ACNC and ATO). 11.4% had reporting requirements to only one other Commonwealth agency. Most also had no state or territory reporting requirements (70.0%). 27.9% had reporting requirements in 1 state or territory, and 2% of charities had reporting requirements in 2 or more states and territories.

**Charities that received income from government had higher reporting requirements** than others, at least in terms of the numbers of Commonwealth agencies they reported to, and the numbers of jurisdictions in which they had reporting responsibilities.



## 1. INTRODUCTION

Australia's not-for-profit sector has been growing rapidly since the 1990s. The sector consists of an estimated 600,000 organisations which make a substantial contribution to GDP, including through activities in areas of human service delivery, the arts and recreation, the environment, emergency relief, research, and grant-making (Productivity Commission, 2010).

Australia's registered charities are a critical part of the not-for-profit sector. To build an understanding of the characteristics and contribution charities make, this report provides new information about their organisational features and purposes, and their workforce, financial arrangements and financial health. The core information comes from data that 37,798 charities<sup>1</sup> provided to the Australian Charities and Not-for-profits Commission (ACNC), as part of their registration information and Annual Information Statements (AIS) for 2014. Comparison data were drawn from the AIS for 49,293 charities which had provided information for 2013 by 13 October 2015. Data provided by charities to the ACNC for 2014 was supplemented with matched administrative data from the Australian Business Register (ABR) to form a rich and unique dataset.

Analysis of these data offers new insight into the structure, activity and purpose of Australia's charities, and creates a resource that can help charities, donors, governments, researchers and the general community to understand the nature and extent of charitable activity in Australia. The information produced can be used to recognize, sustain and develop charities' activities and enhance their economic, social and cultural contributions. It can also inform the identification of risks and appropriate regulatory approaches.

### Report series

This report is part of a series and should be read alongside companion reports, which draw on the same dataset and provide additional detail about Australia's charities. The companion reports focus on *Australia's Disability Charities 2014*; *Australia's International Charities 2014*; and *Australian Charities and Red Tape 2014* and will be released towards the end of 2015 and early 2016.

Together, this series of reports builds on previous profiles of Australia's charities that used ACNC data for 2013, the first year for which AIS reporting was an obligation for the majority of registered charities (Knight and Gilchrist, 2014; Knight and Gilchrist, 2015; McGregor-Lowndes and Crittall, 2015; VCOSS, 2015). However, the 2014 report series is broader in scope, as it contains information about the finances of Australia's charities collected for the first time as part of the 2014 AIS. The analysis in this report also draws on an updated dataset for 2013, containing information from charities which reported before 13 October 2015. As such, it includes data from a larger set of charities than were available at the time of analysis by Knight and Gilchrist (2014).

### Background

Australia's charitable sector consists of a diverse group of organisations pursuing a range of charitable purposes through service delivery, grant-making and other activities which advance health, education, social welfare and religion. Although 'charity' is often used to describe any organisation working to help the community, the word has a technical legal meaning in Australia. The *Charities Act 2013 (Cth)* states that to be a charity an organisation must be not-for-profit, have only charitable purposes that are for the public benefit, not have a disqualifying purpose, and not be an individual, a political party or a government agency (ACNC, 2015e). This technical meaning underpins the regulation of charities' access to Commonwealth tax concessions and other benefits. In order to apply for Commonwealth tax concessions from the ATO or access other Commonwealth exemptions or benefits, charitable organisations must register with the ACNC and be recognised as charities under this definition. This definition of charity is the one used throughout this report. More information about the statutory definition of charities is provided in [Appendix C: Charities and the Charities Act 2013](#).

<sup>1</sup> As noted later, the report is based on data from 37,798 charities, not the whole charity register. This is because some charities are not required to provide AIS and some did not complete by 31 July 2015, in time for inclusion in the analysis.



## **Data sources**

Almost all registered charities are required to lodge an AIS with the ACNC. These statements collect information about registered charities' purposes, activities, resources and reporting obligations, which when aggregated, provide information about Australia's charitable sector as a whole. The majority of the data used in this report are from the ACNC register and AIS data. Some additional information has been obtained from the ABR and Australian Taxation Office (ATO). Data from the various sources were matched using Australian Business Numbers (ABNs). A summary of data obtained from each of these sources is provided below.

### **The ACNC register**

When charities register with the ACNC they are required to provide a range of information including legal name, ABN, legal structure, date of establishment and charitable purpose. The register is available publicly on the [ACNC website](#), although charities are able to withhold details of their organisation from the public register if information is commercially sensitive, could cause harm to the charity or a person, or endanger public safety (ACNC, 2015f). Some information in this report, including ABN, date of establishment, and charitable purpose, is derived from the register. During the 2013-2014 year the ACNC was undertaking extensive work to clean this register, as part of the ACNC's establishment phase.<sup>2</sup> Further, the register is a 'living' dataset, which is regularly updated. In the first three years of the ACNC's operation it registered more than 7,000 charities and approximately 9,000 had their registration either voluntarily or involuntarily revoked. As of 31 July 2015 there were approximately 54,000 charities on the register.

### **The Annual Information Statement (AIS) dataset**

As well as using registration information, the report uses data collected by the ACNC through the AIS for the first two years that it was collected: 2013 and 2014. Not all registered charities were required to provide an AIS. Charities regulated by the Office of the Registrar of Indigenous Corporations (ORIC) did not need to submit an AIS (ACNC, 2015a). In addition, not all registered charities required to provide information did so in time for inclusion in the analysis.

For charities that were required to submit an AIS, data are reported for the financial year ending in 2014 (2014 data) and for the financial year ending in 2013 (2013 data). The standard ACNC reporting period is the financial year from 1 July to 30 June. However, charities that use a different reporting period can apply for a 'substituted accounting period' (ACNC, 2015g).

In total, 37,798 registered charities had submitted an individual AIS for 2014 by 31 July 2015 and are included in the analysis. A further 495 charities reported to the ACNC as a group, with 42 groups in total. Where possible, group-reported data are included and reported separately. However, the capacity to disaggregate group reported data is limited.

Overall, the 2014 data are based on approximately 70% of registered charities.

For 2013, data were included from charities who reported up to 13 October 2015. This longer time period means the dataset in 2013 is larger than for 2014. Cross-sectional comparisons are made between the years, to indicate broad changes in the composition of the sector rather than changes experienced for individual charities.

The AIS asks charities to provide a range of information including charity size, purpose, activities, beneficiaries, employee and volunteer numbers and location of operations. Some questions in the AIS were not answered by all charities, so the total number of responses to each question may vary. Non-response reduces the accuracy with which the findings represent the whole population of registered charities. Notwithstanding, the dataset provides the most accurate and comprehensive information currently available about Australia's charities.

<sup>2</sup> Cleaning the register involved checking that the 54,000 charities transferred from the ATO to the ACNC in 2012 were still operating and that accurate details were held.



From 2014, AIS information included financial information for the first time. Medium and large charities were required to submit their annual financial report as well as the AIS. Basic religious charities<sup>3</sup> are not required to answer the financial information questions on the AIS, and the ACNC obtains financial information for certain charities, such as independent schools<sup>4</sup>, from alternative means.

As the data in the report is only from registered charities who have provided an AIS, it differs in scope from other Australian datasets, such as the Non-Profit Institutions (NPI) Satellite Accounts, which are based on information from around 4,000 NPIs, defined as organisations that are not-for-profit and non-profit-distributing, separate from government, self-governing, and for which membership or contributions are voluntary rather than compulsory (ABS, 2015b; United Nations, 2003). Although most economically significant NPIs would likely be charities, the scope of the NPIs examined in the Satellite Accounts is broader, and so not directly comparable.

Data is self-reported by charities and may contain some errors, despite the best efforts of the ACNC and research team to identify and handle errors and clean the dataset. Notwithstanding, the dataset provides the most accurate and comprehensive information currently available about Australia's charities.

### **The Australian Business Register (ABR) dataset**

The ABR contains details provided by Australian business and organisations when they register for an Australian Business Number (ABN), and information about their current endorsement for tax concessions. Relevant ABR data were obtained by the ACNC and provided to the research team for matching to the 2014 AIS data. Matching was then conducted using ABNs.

In this report we draw on the ABR for information about charities' legal structure, their DGR status, charity type. However, it is important to note that for some charities, ABR data may be incorrect or out of date compared to the ACNC Register.

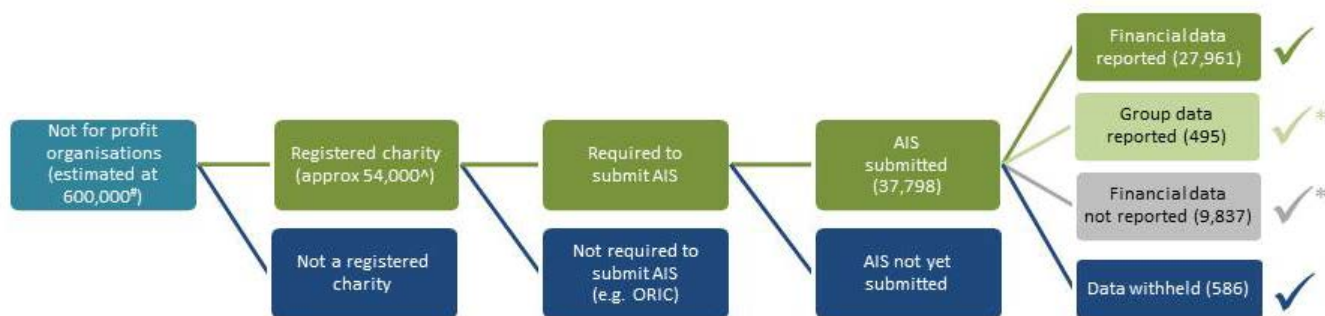
### **The Australian Taxation Office (ATO) dataset**

In order to examine change over time, particularly with regard to financial data, the report includes analysis of ATO data. The ATO extracted data from their dataset for charities that submitted an AIS in 2014, using ABNs to match data. Data was extracted from the 2011-12, 2012-13 and 2013-14 financial years to enable comparisons over time. The ATO dataset, however, is much smaller than the AIS dataset, as many charities are not required to submit annual tax returns or taxation information to the ATO. However, charities that are GST registered and/or who employ staff are required to submit a Business Activity Statement (BAS) and/or payent summary data to the ATO. For the 2013-14 financial year, 25,776 charities submitted both AIS and ATO data, and analysis of ATO data is limited to these charities only.

ATO data is used to examine change in charities' total income, as well as information about the fringe benefits provided by charities to their employees.

<sup>3</sup> Basic religious charities are those that are registered with the subtype of a purpose of advancing religion, that could not be registered under another sub type. Charities are not basic religious charities if they are incorporated, endorsed to receive deductible gifts, or if they fall into other categories. Please refer to the full definition in section 205-35 of the ACNC Act, which is replicated in Appendix C: Charities and the Charities Act 2013.

<sup>4</sup> Financial data for independent schools is collected through the Department of Education, rather than the AIS and is not included in our analysis.


**Figure 1.1 Organisations in focus in this report**


Notes: #Source: Productivity Commission, but note this data is from 2010. ^Source: ACNC (2015b). ORIC – Aboriginal and Torres Strait Islander Corporations. \*495 charities reported as 42 groups, where possible their data is included in analysis, but this is limited. As noted above financial data is not reported for a number of charities and has not been included in our analysis.

## Methods

The above datasets were matched by the research team using ABNs. As the data are self-reported there may be reporting or data entry errors, which may bias the results of the data analysis. The research team consulted with the ACNC regarding data accuracy and handling of errors and the data were cleaned prior to analysis using the rules and filters summarized in Appendix B: Further methodological details.

## Comparisons with Australian Charities 2013

Knight and Gilchrist (2014) published the first report on charities registered with the ACNC. Their report was based on analysis of 38,341 charities that published in the ACNC Register and had submitted an AIS for 2013 by 30 June 2014. In this report, a larger dataset is used for 2013 (49,293), consisting of charities which lodged their information for 2013 prior to 13 October 2015. While differences between the years may reflect real change in Australia's charitable sector, comparison with 2013 figures should be interpreted with caution as apparent differences may result from differences in non-response or late response from some charities in each year.

## Structure of the report

The report is organised into several substantive chapters which explore key characteristics of Australia's charities:

- How big are Australia's charities?
- Where are Australia's charities located?
- What activities do Australia's charities perform?
- How do Australia's charities pursue their purpose?
- Who do Australia's charities help?
- How old are Australia's charities?
- Who works in Australia's charities?
- What business structures are used by Australia's charities?
- How do Australian charities fund their activities?
- How do charities allocate their funds?
- Assessing the financial health of Australia's charities.
- Growth among Australia's charities
- Australian charities' reporting obligations.





## 2. HOW BIG ARE AUSTRALIA'S CHARITIES?

This section describes the size of Australia's charities in 2014. This helps understand the scale on which they operate, and can be used to monitor changes in the structure and composition of the charitable sector over time. There are two ways the AIS data captures information about size:

- A 'basic, self-reported' measure, which can be compared with 2013, and
- A 'detailed financial' measure, based on the financial information captured for the first time in 2014.

### **Basic measure of charity size**

The 2013 and 2014 AIS required charities to self-report which of three size categories they belonged to:

- Small charity: annual income is less than \$250,000;
- Medium charity: annual income is \$250,000 or more, but less than \$1 million; or
- Large charity: annual income is \$1 million or more.

This basic measure is the main source of information about size used in this report, as it was answered by all but 28 charities in the 2014 AIS dataset.<sup>5</sup>

Using this measure, of the 37,770 registered charities which reported their size in 2014, 64.1% reported that they were small, having annual income of less than \$250,000 (Figure 2.1.) A further 19.2% of charities were large, having annual income of \$1 million or more. Slightly fewer were medium sized (16.6%), having income between \$250,000 and \$1 million.

While there may be some compositional differences in the populations reporting in each year, Figure 2.1 shows that a slightly smaller proportion of reporting charities stated they were small in 2014 than in 2013 (64.1% compared with 68.6%). Correspondingly, the proportion of reporting charities in the large and medium size categories was slightly higher in 2014 (Figure 2.1).

As the size thresholds in the AIS are fixed, the proportions of large and medium charities would be expected to grow over time relative to the thresholds, due to bracket creep<sup>6</sup>. However, change from 2013 to 2014 may also reflect real growth among some charities. Growth in the proportion of medium and large charities may have resulted from increased income consistent with growth activity and provision, for example, or from mergers or amalgamations.<sup>7 8</sup>

<sup>5</sup> As well as describing annual revenue, this measure is also used for regulatory purposes, as the category selected determines the amount of financial information required by the ACNC. Small charities, along with basic religious charities, did not need to submit financial reports, and basic religious charities did not need to provide any financial information ACNC. (2015c) *Factsheet: Charity size and revenue*. Available at: [http://acnc.gov.au/ACNC/FTS/Fact\\_CharSize.aspx](http://acnc.gov.au/ACNC/FTS/Fact_CharSize.aspx).

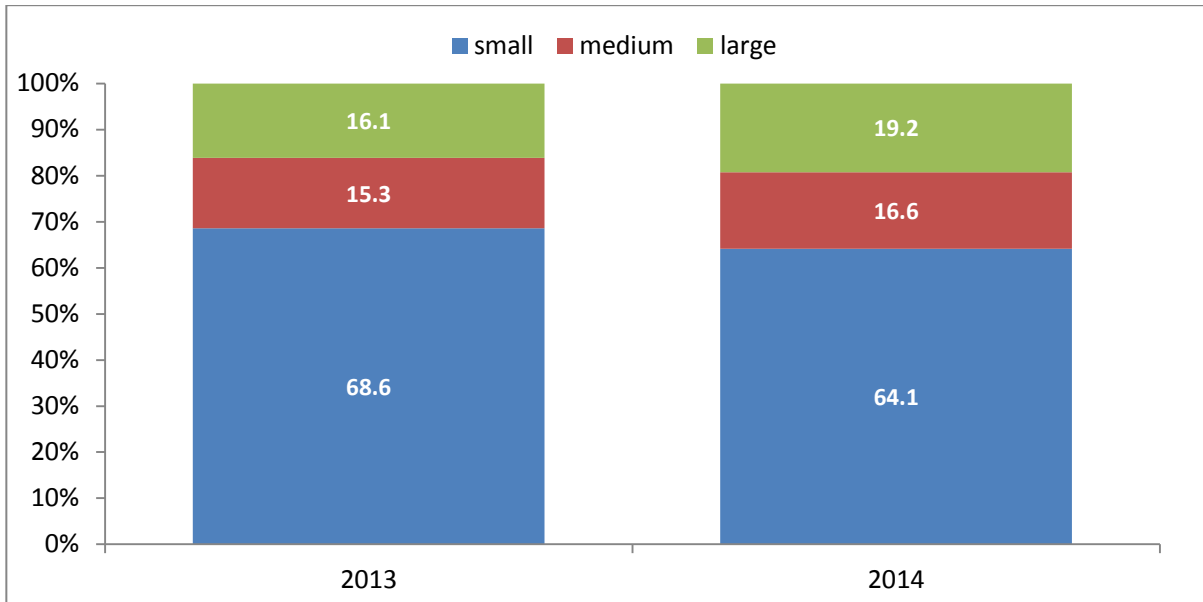
<sup>6</sup> For example, due to inflation it can be expected that some charities incomes will grow over time, potentially putting them into the next size category, since the size thresholds stay the same.

<sup>7</sup> While charities subject to mergers need to notify ACNC to revoke their registration, the dataset does not currently capture how many mergers occurred during the 2014 reporting period.

<sup>8</sup> Compared to charities internationally, Australia appears to have a larger proportion of large charities. For example, in the UK, as of 31 December 2014, among charities where revenue was known, 79.7% of charities were small (income less than £100,000), 13.6% were medium (income between £100,000 and £500,000), and 6.8% were large (income over £500,000) (Charity Commission, 2015). However, some caution should be applied in interpreting this data due to definitions of charity and current exchange rates.



**Figure 2.1** Size of charities in the dataset using basic measure, 2013 and 2014 (%)



Note: For 2014 n= 37,770. This excludes 28 charities who did not report their size. For 2013, n= 49,114; data for 179 charities was missing.

**Detailed financial measure of size**

The second source of AIS information about size comes from the financial information, which was reported by most but not all charities in 2014.<sup>9</sup> Information sourced from charities’ reports of their financial information provides more information about the distribution of financial income across the three ‘basic’ administrative categories. As not all charities were required to report financial information, and as not all had complied with financial reporting requirements by the cut-off date, missing data means this is less comprehensive than the ‘basic’ size categories. It is nonetheless helpful for demonstrating diversity within the three basic categories.

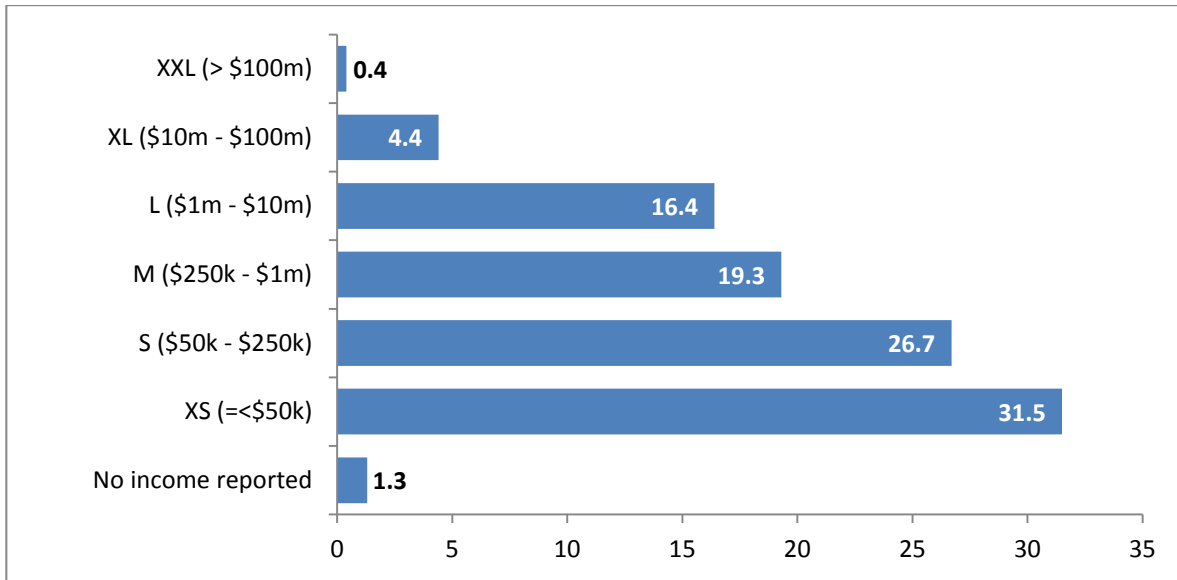
The detailed measure of size shows that among ‘small’ charities (with less than \$250,000), most charities reported income of less than \$50,000 (Figure 2.2). Around 3 in 10 charities overall reported income less than \$50,000.

There was also large variation among large charities (receiving more than \$1 million). In this category, charities’ incomes range from \$1 million to over \$100 million. Overall, 4.8% of charities reported incomes of more than \$10 million. A small number of charities (120, or 0.4%) reported incomes of more than \$100 million. Charities that reported income of more than \$100 million reported that their main activities were in higher education, aged care, hospital services and rehabilitation and social services.

<sup>9</sup> Financial information was not included in the first year of the AIS, 2013.



**Figure 2.2** Size of charities in the dataset using the detailed financial measure, 2014 (%)



Notes: n= 27,961. It excludes 9,837 charities that reported all zeros in the financial data. Financial information was not provided for non-government schools.



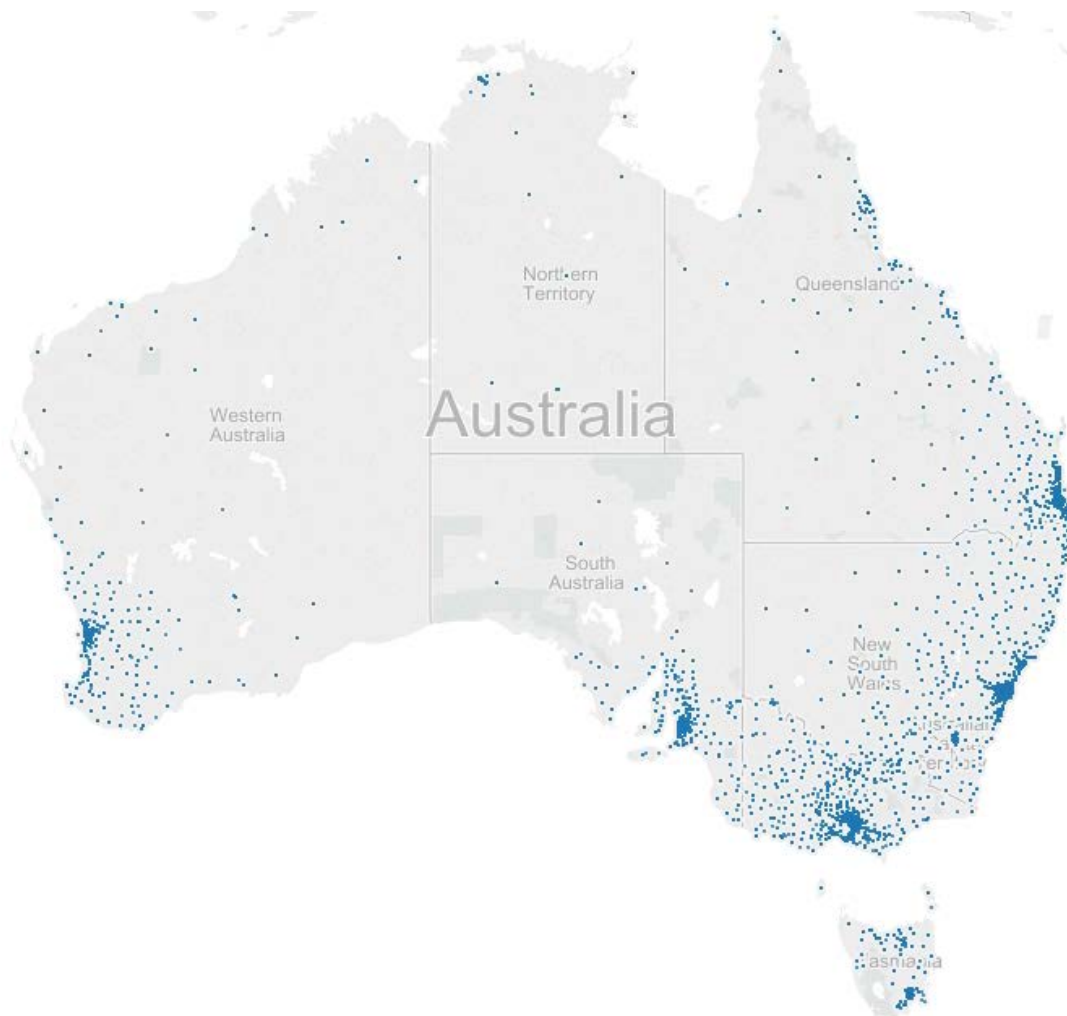
### 3. WHERE ARE AUSTRALIA'S CHARITIES LOCATED?

The AIS captured two main types of information about where charities' are located. First, it required charities to report their main business address, including their state or territory and postcode. This information is used to indicate the place where charities are based. Information was also included about the states and territories which charities' operated in.

#### **Registered business address**

The AIS collected charities' primary business address, including their state and postcode. The concentration of charities is depicted in Figure 3.1.

**Figure 3.1 Location of Australia's charities by registered business address, 2014**

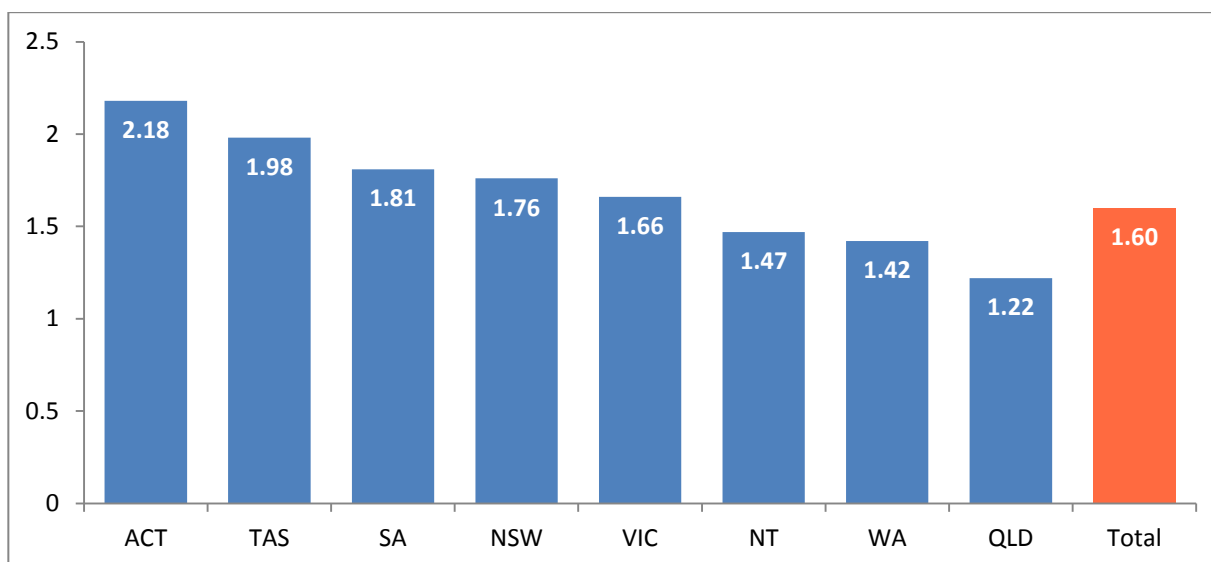


The largest number of charities (13,321) were registered in Australia's most populous state, NSW, representing 35.3% of Australia's charities (Figure A.1). Around a quarter (25.8%) were registered in Victoria, and 15.3% were registered in Queensland. Figure 3.2 shows the number of charities per 1,000 people.

For most states and territories, the proportion of charities broadly reflected their share of the population. However, Queensland had 20.1% of the population but only 15.3% of charities, or 1.22 charities per 1000 people (compared with an average of 1.6 charities per 1000 people). The ACT had 1.6% of the population, but 2.2% of charities were registered there. Indeed, the ACT had the highest ratio of charities, with 2.2 registered charities per 1,000 people.



**Figure 3.2 Charities per 1000 people in the States and Territories, 2014**



Notes: n=37,792. This excluded 6 registered charities that did not provide an address. Population data sourced from ABS (2015a). For further information see Figure A.1.

However, the main business address of charities may not indicate the location of charities' operations. It also does not indicate the extent of their activities or capacity, or how effectively they achieve their purpose, which may differ across jurisdictions. Moreover, the simple ratio of number of charities per 1,000 people does not take into account differences in need in the population, including the age distribution or levels of poverty or disability.

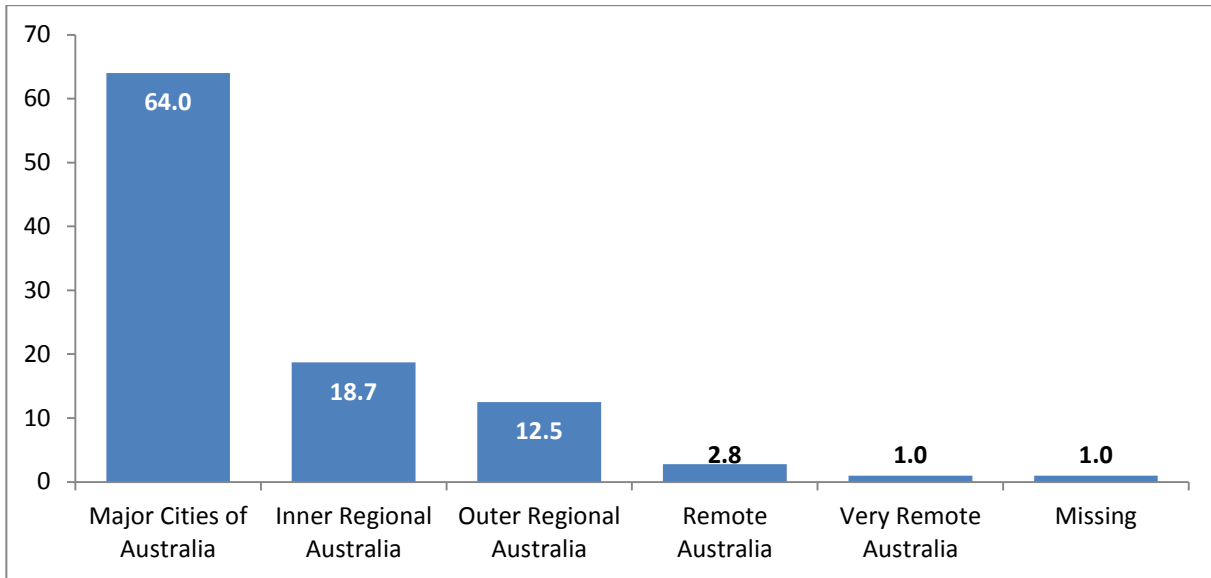
**Charities registered in rural and remote locations**

The AIS captured charities' main business address, including their postcode. Postcodes were coded against the Australian Bureau of Statistics Remoteness Areas 2011, part of the Australian Standard Geographical Classification (ABS, 2011b). This provides an indication of the distribution of charities across major cities, regional and remote Australia.<sup>10</sup> Most charities (64.0%) were based in major cities (Figure 3.3). However, a substantial proportion (18.7%) were based in inner regional locations, and 12.5% were based in outer-regional locations. 3.8% were located in remote or very remote Australia. The spread of charities across cities and regions would appear to map fairly well against the spread of the population. In 2011 for example, 68.2% of Australia's population lived in major cities, 19.6% were in inner regional areas, 9.7% were in outer regional areas, 1.6% were in remote areas and 0.9% were in very remote areas (ABS, 2012)

<sup>10</sup> For definitions, see ABS. (2011b) Australian Statistical Geography Standard (ASGS): Volume 5 - Remoteness Structure, ABS Cat. No. 1270.0.55.005. Canberra: Australian Bureau of Statistics.



**Figure 3.3 Charities registered in major cities, regional and remote areas, 2014 (%)**



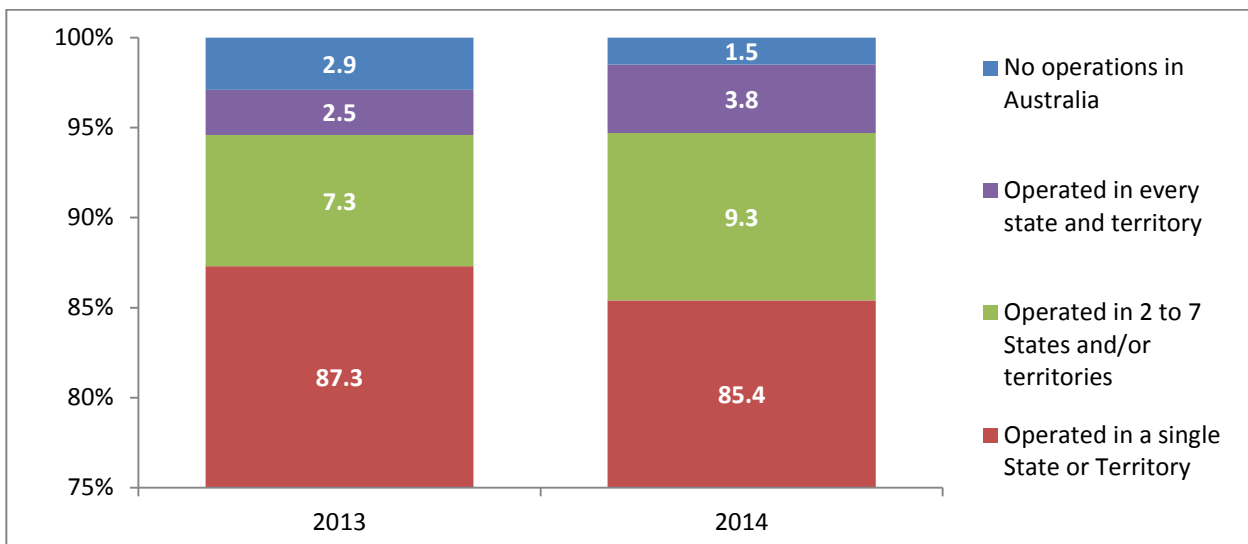
Notes: n=37,798.

**Operations in the States and Territories**

Although charities have a business address in one state or territory, they may operate in more than one location. As discussed above, Australia’s charitable sector in 2014 was comprised of a large number of charities which are considered small, on the basis that they had annual incomes of under \$250,000. Reflecting the small size of the majority of Australia’s charities, most reported operating in one state only (Figure 3.4). Overall, 85.4% of reporting charities operated in a single state or territory only in 2014. This was slightly lower than in 2013, when 87.3% of charities operated in one jurisdiction only.

In 2014, a further 13.1% operated in multiple states and territories: 9.3% operated in between 2 and 7 states and territories, and 3.8% operated in every state and territory. A small proportion (1.5%) indicated that they did not operate in any Australian jurisdiction. This may be because they operated overseas only, because they did not undertake any activities during the reporting period, or because of respondent error.

**Figure 3.4 Location of charities’ operations, 2013 and 2014 (%)**

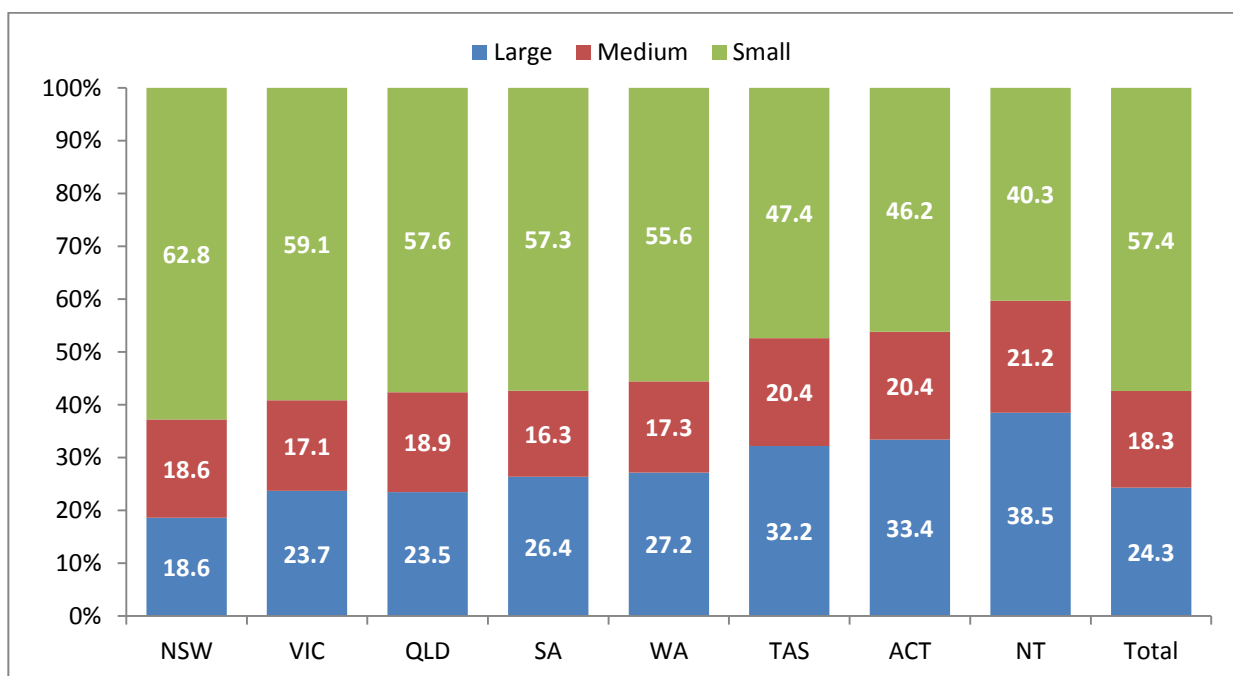


Notes: n=37,798. For further information see Figure A.2.



Figure 3.5 shows the proportion of charities operating in each state and territory which were large, medium, and small, for 2014. Compared with the other states and territories, a relatively high proportion of charities which were operating in NSW were small (62.8%), and a small proportion were large (18.6%). In the states and territories with smaller populations, there were larger proportions of charities operating which were large: 38.5% in the Northern Territory, 32.2% in Tasmania, and 33.4% in the ACT. Significant numbers of smaller charities were also present in the less populous states and territories: only the NT had less than 1000 small charities in operation.

**Figure 3.5** Proportion of small, medium and large charities operating in each state and territory, 2014 (%)



Notes: n=58,798, as many charities have multi-jurisdictional operations. 28 charities who did not report size are excluded. For further information see Figure A.3.

**Multivariable analysis: charities operating in more than one state**

To explore factors associated with charities operating in more than one state, beyond organisational size, we conducted multivariable analysis (logistic regression). This is reported in more detail in Figure B.1. The model controlled for whether or not the charity had DGR status, number of years since establishment, number of beneficiary groups the charity supports and sector. The findings show that when controlling for these factors, operating in more than one state has a positive association with DGR status (odds ratio = 1.6, p<0.001) and charities supporting more than one beneficiary group also have slightly higher odds of operating in multiple states (odds ratio = 1.04, p<0.001). Compared to charities whose sector was social services, charities in all other sectors, had greater odds of operating in more than one state.

**Charities operating internationally**

Approximately 2,909 charities in the dataset (7.7%) reported having some overseas operations (Figure A.3). As with other charities, the majority of these were small charities (62.3%). These charities operated in 161 countries. A companion report, *Australia's International Charities 2014*, will be released in early 2016 examining the breadth and diversity of Australian charities' involvement overseas.

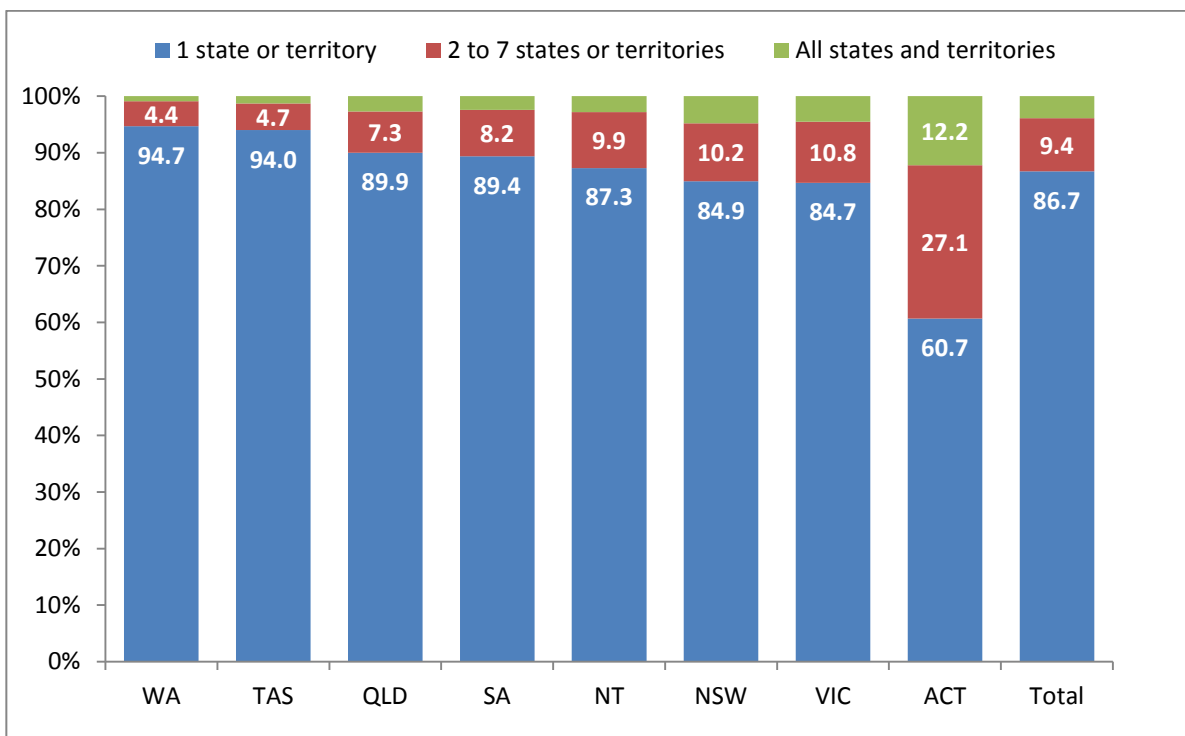
**Charities' operating locations compared with registered addresses**

Figure 3.6 shows charities' operating locations according to the jurisdiction of their registered address. This shows that a relatively large proportion of charities which used the ACT as their



business address operated nationally. Almost 1 in 8 charities (12.2%) which reported that the ACT was their main business address were operating in all states and territories, compared with 3.9% of all charities. Further, over a quarter of charities (27.1%) based in the ACT operated in between 2 and 7 states, compared with 9.4% overall. Although there are higher numbers of national and multi-state charities registered in NSW, Victoria and Queensland than the ACT, the relatively high proportion of national and multi-state charities is a key feature of charities based in the ACT. As shown in 2013 (Knight and Gilchrist, 2014), the 2014 data also indicate that charities located in the ACT were more likely to be active outside their home jurisdiction than those based in other states. In contrast, smaller proportions of charities based in Tasmania and WA had multi-state or national operations. Figure 3.6 indicates that relatively high proportions of charities which were based in Tasmania and Western Australia operated only in one state: 94.0% and 94.7% respectively. As such, these states were the base for only small numbers of multistate and national charities.

**Figure 3.6** Proportion of charities in each state with multi-state operations and national operations, 2014 (%)



Notes: this excludes 6 charities that reported the state of operations but not a registered address. For further information see Figure A.3.





## 4. WHAT ACTIVITIES DO AUSTRALIA'S CHARITIES PERFORM?

The AIS asked charities to select their main activities in the reporting period, as well as any general activities they performed. AIS activity areas were based on the International Classification of Non-profit Organisations (ICNPO).<sup>11</sup> Activities are examined by grouped main activity areas, which we refer to as sector, and a detailed breakdown of activity areas.<sup>12</sup>

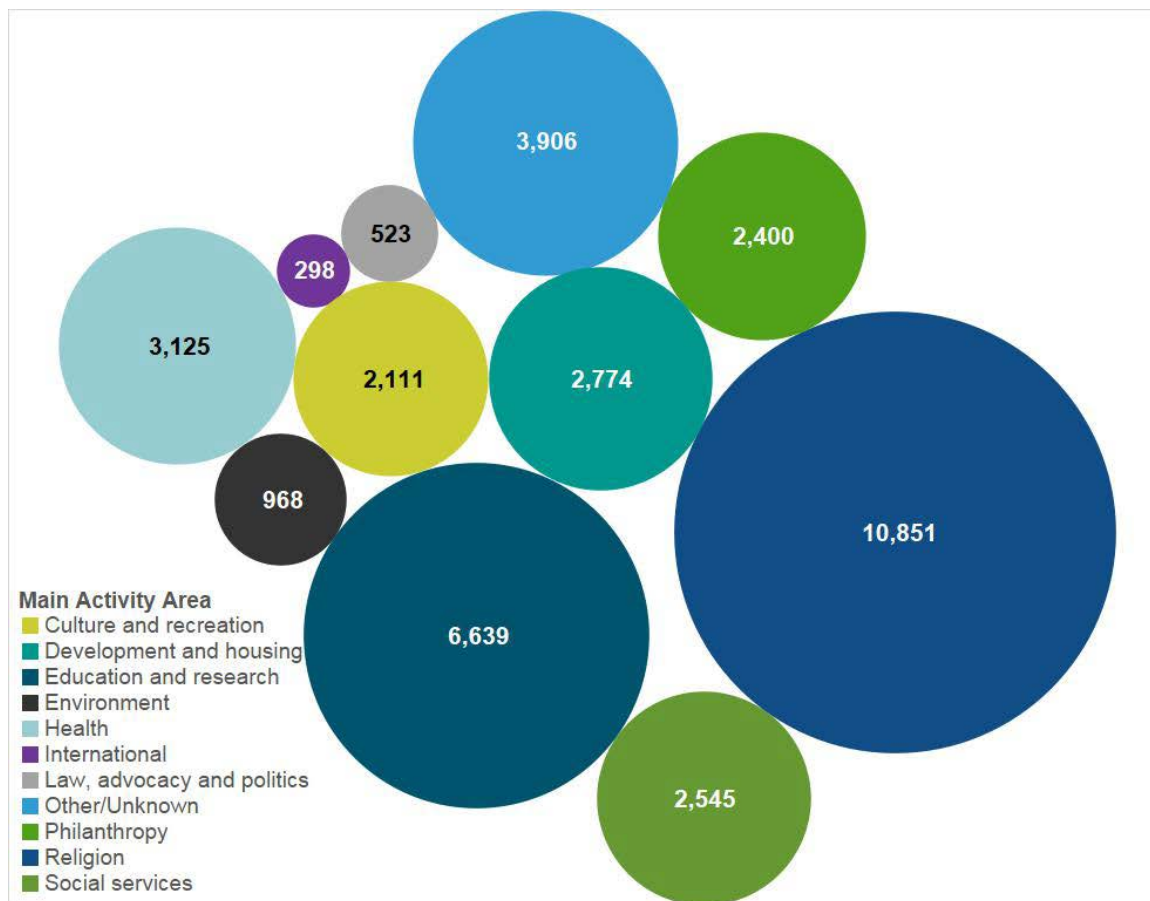
### Charities which reported any activity

The vast majority of charities reported having performed some kind of activity during the reporting period (94.8%), although smaller charities were slightly less likely to have reported activities (92.6%) (Figure A.5). This may be because charities with low annual income in 2014 were newly established and not yet conducting activities, or were winding down during the reporting period.

### Main activity of registered charities

Figure 4.1 shows the most commonly reported sector of main activity by registered charities in 2014. The most common sector was religion, comprising 30.0% of reporting charities in 2014, slightly lower than in 2013, when religious charities constituted 31.2% of reporting charities. The second largest sector was education and research, comprising 18.4% of reporting charities in 2014 (Figure 4.1).

Figure 4.1 Number of charities in each sector of main activity, 2014 (n)



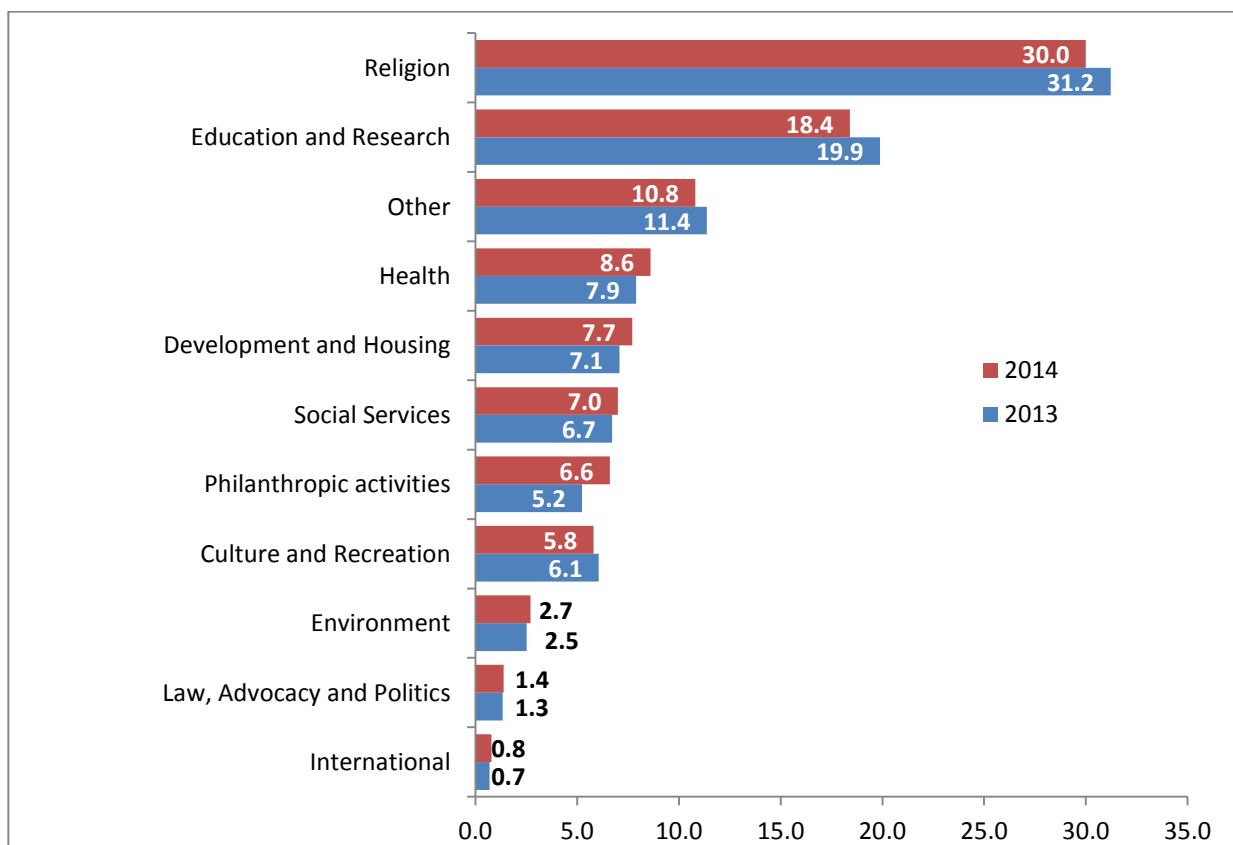
<sup>11</sup> The AIS categories had some minor variations from ICNPO, namely the inclusion of a category for aged care and the exclusion of business and professional associations and unions. The ICNPO category of philanthropic intermediaries and volunteerism promotion was replaced by grant-making activities.

<sup>12</sup> For information about grouping of activity areas, see Appendix D: The Annual Information Statement.



Figure 4.2 shows similar data comparing sectors of reporting charities in 2013 and 2014. In both 2013 and 2014, a relatively large group of charities indicated their main activity was in an 'other' sector (10.8% in 2013 and 11.4% in 2014). This may be because they felt their specialisation was not accurately captured in the categories provided, or because there was no clear 'main activity' among the multiple activities the charities performed.

**Figure 4.2** Sector of main activity, 2013 and 2014 (%)



Notes: n=36,140 in 2014, 39,900 in 2013. Excludes charities for which main activity was unknown. For further information see Figure A.7 and Figure A.9 for a detailed breakdown by activity type.

Indeed, text analysis of open ended responses for 2014 indicates that some charities did use the opportunity to provide a very detailed statement about their main activity. Figure 4.3 provides a word frequency cloud, based on the descriptions of 'other activities' provided by charities which reported their main activity as 'other'. Among the ten most frequently occurring words in charities' specifications of their 'other activities' were words like 'family' (most frequent), 'veterans' (third most frequent) and 'disabled' (eighth most frequent).<sup>13</sup> This suggests charities performing activities for families, veterans and the disabled may have had difficulty selecting their main activity from the list. In future, additional guidance could be provided to charities to ensure accurate reporting of their main activities.

<sup>13</sup> Other common words were 'supports', 'services', 'community', 'provide', 'people' and 'activity'.



Figure 4.3 Word frequencies in charities' description of their 'other activities', 2014



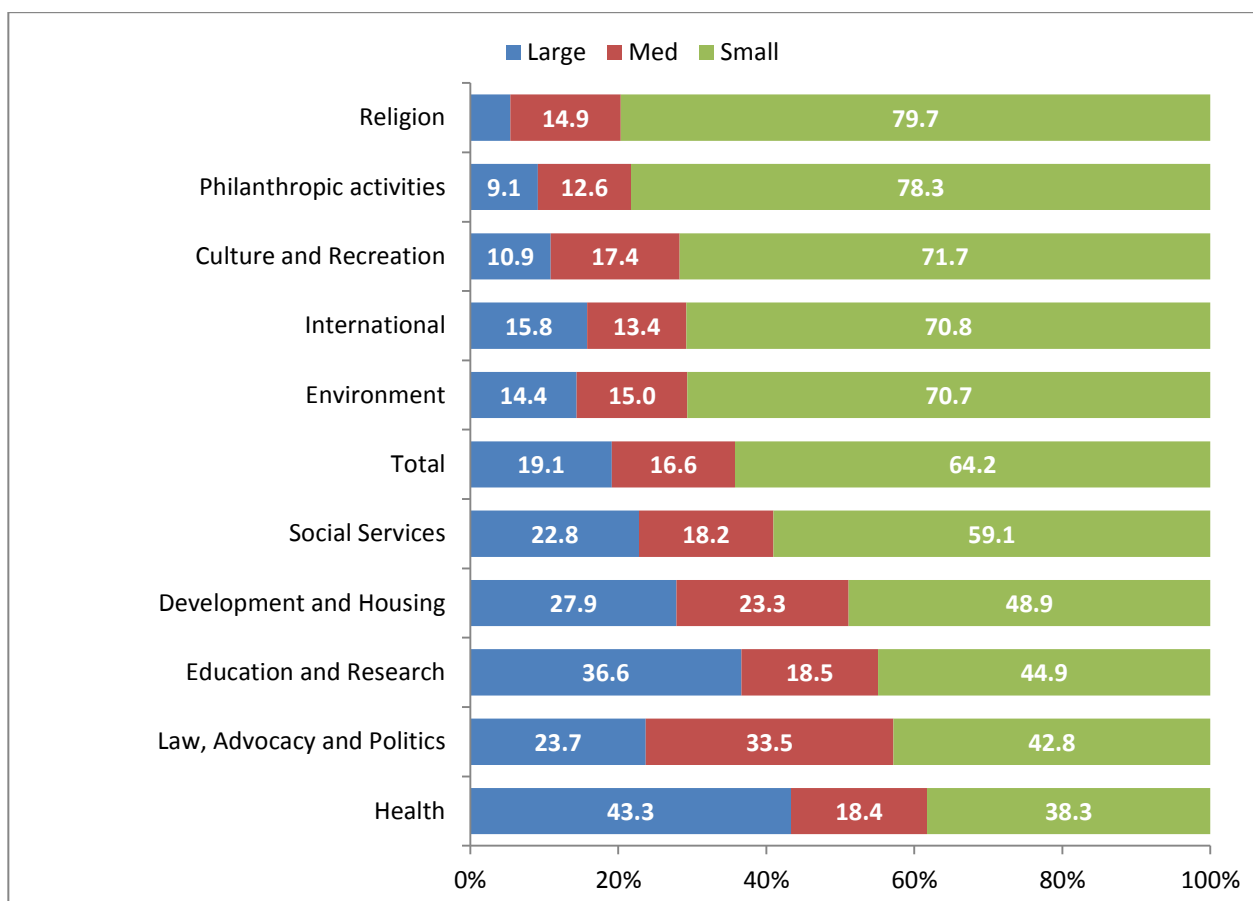
After those charities which reported their main activities as religious, education and research or other activities, the most common main activity areas in 2014 reported were health (8.6%), development and housing (7.7%) and social services (7.0%) (Figure 4.2). This is broken down further by detailed activity areas in Figure A.9, which shows that there was variation within sectors.

While a substantial number of reporting charities did not record a main activity in 2014 (4.3%), this was lower than in 2013, reflecting improvements in data capture. In 2013, 19.1% of charities which lodged 2013 data before 13 October 2015 did not record a main activity type. Omission of main activity may be due to inaccurate completion of the AIS form. However, it may also be because charities did not perform activity during the reporting period, because they performed activity less regularly, were very new and had not yet commenced activity, or were in the process of winding up. The majority of charities that did not report a main activity in 2014 were small (88.5%).

Figure 4.4 shows the grouped main activities of registered charities, and the proportion of charities in each category of main activity which were large, medium and small, for 2014. While 19.1% of charities were large and 64.2% were small, this varied greatly by main activity group. Charities in a number of activity areas were more likely to be large charities, including charities whose main activity was health (43.3%), education and research (36.6%) and development and housing (27.9%). Charities in other activity areas were more likely to be small charities, including charities whose main activity was religion (79.7%), philanthropy (78.3%), culture and recreation (71.7%), international (70.8%) and environment (70.7%). Again this varied within activity areas as demonstrated in Figure A.9.



Figure 4.4 Sector and size (basic measure) of registered charities, 2014 (%)



Notes: n= 37,770. This excludes 28 registered charities for which size was unknown. For further information see Figure A.7 and Figure A.9 for a detailed breakdown by activity type.

**Main and general activities**

In addition to selecting one main activity, charities in 2014 were also able to select as many other general activities that were relevant to their organisation. Charities' main and general activities tended to be closely clustered. Among charities whose main activity was sport, for example, 'other recreation and social club activities' was frequently selected as another activity. Similarly, for hospital services and rehabilitation activities, other health service delivery, aged care and mental health and crisis intervention were common. Social services were clustered with emergency relief and income support and maintenance. Emergency relief was also commonly listed as a general activity by charities whose main activity was housing or religious activity. Among charities whose main activities were international activities, economic, social and community development, primary and secondary education and other education were most commonly listed as general activities (Figure 4.5).

Figure 4.5 Main activity and general activities, 2014

Main activity type	Most common general activity	Second most common general activity	Third most common general activity
<b>Culture and Recreation</b>			
Culture and the arts	Other education	Other recreation and social club	Other
Sport	Other recreation and social club	Other	Other education
Other recreation and social club	Other	Sport	Culture and the arts
<b>Law, Advocacy and Politics</b>			



Civic and advocacy <sup>^</sup>	Other education	Social services	Research
Law and legal	Civic and advocacy	Other education	Social services
<b>Health</b>			
Hospital services and rehabilitation	Other health service delivery	Aged care	Mental health and crisis intervention
Aged care	Other health service delivery	Social services	Other recreation and social club
Mental health and crisis intervention	Other health service delivery	Social services	Other education
Other health service delivery	Other	Mental health and crisis intervention	Other education
<b>Social Services</b>			
Social services	Emergency relief	Economic, social and community development	Other
Emergency relief	Social services	Other	Income support and maintenance
Income support and maintenance	Social services	Emergency relief	Income support and maintenance
<b>International</b>			
International	Economic, social and community development	Primary and secondary education	Other education
<b>Education and Research</b>			
Primary and secondary education	Primary and secondary education	Religious	Other education
Higher education	Other education	Research	Primary and secondary education
Other education	Other	Primary and secondary education	Culture and the arts
Research	Other education	Other health service delivery	Other
<b>Environment</b>			
Environment	Other education	Animal protection	Research
Animal protection	Environment	Other education	Other
<b>Development and Housing</b>			
Economic, social and community development	Social services	Other education	Culture and the arts
Housing	Economic, social and community development	Social services	Emergency relief
Employment and training	Other education	Social services	Economic, social and community development
<b>Philanthropic</b>			
Grant-making	Grant-making	Primary and secondary education	Social services
Other philanthropic activities*	Grant-making	Other philanthropic activities	Culture and the arts
<b>Religion</b>			
Religious	Religious	Emergency relief	Other education
<i>Other</i>			
Other	Other	Emergency relief	Other education
<b>Main activity unknown</b>			
Main activity unknown	Religious	Other recreation and social club	Primary and secondary education
<b>Total</b>			
All	Other education	Religious	Other

Note: <sup>^</sup> Civic and advocacy includes 3 charities which nominated 'political activities' as their main activity. \* Other philanthropic activities includes 'philanthropic promotion' and 'other philanthropic'.

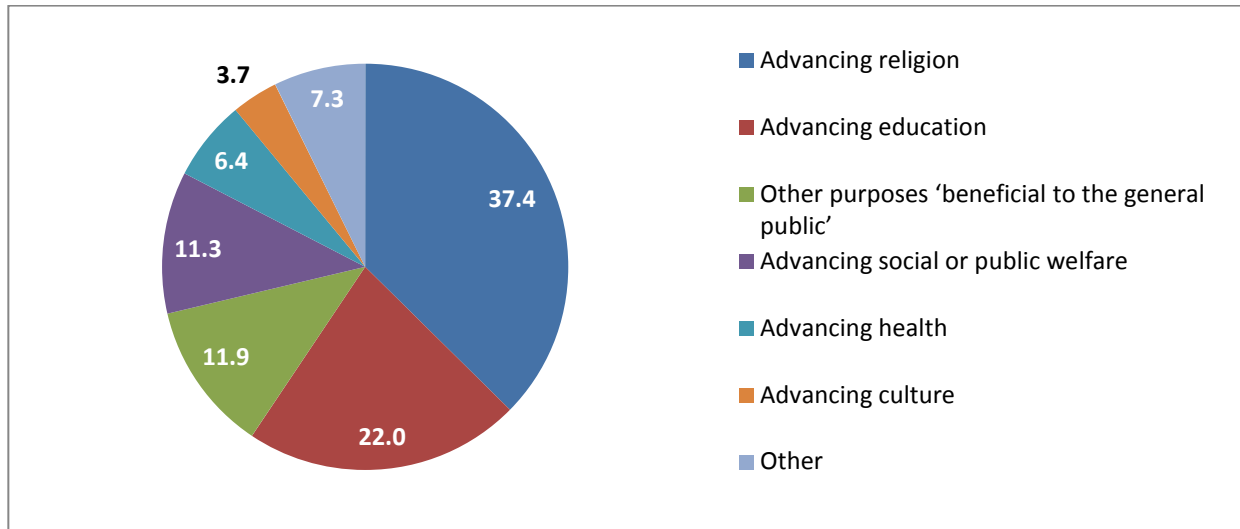


## 5. HOW DO AUSTRALIA'S CHARITIES PURSUE THEIR PURPOSE?

The *Charities Act 2013 (Cth)* lists twelve charitable purposes. Charities may have more than one charitable purpose on the register, and other purposes which are themselves not charitable but that further its charitable purpose (ACNC, 2015e).

Most commonly, charities are engaged in advancing religion (37.4%) and education (22.0%) (Figure 5.1). Over 11,000 charities reported that their charitable purpose was advancing religion, consistent with the high numbers of charities who reported that their main activity was religious. Over 6,500 charities reported that their purpose was in advancing education.

**Figure 5.1 Charitable purpose, 2014 (%)**



Notes: n= 29,907. 28 charities for which the size was unknown have been omitted from analysis. 13,443 charities did not declare their purpose. 495 group-reporting charities were further excluded. For further information see Figure A.11.

Charities whose purpose was advancing religion and preventing or relieving the suffering of animals were most likely to be small charities (72.5% and 75.7% respectively). Charities whose purpose was advancing education (33.6%), advancing health (33.7%) or promoting or opposing a change to any matter established by law, policy or practice (36.3%) were more likely to be large charities than charities pursuing other purposes. For further information on purpose by charity size, see Figure A.11.

### **Charities' descriptions of how they pursue their purpose**

While Figure 5.1 provides some insight into charitable purposes, based on the purposes recorded on the register, charities' free-text descriptions of how they pursue their purposes, captured in the AIS, offer further insight. The AIS asked charities to describe how their activities and outcomes helped achieve their purpose.<sup>14</sup> A high proportion of charities (96.5%) took the opportunity to provide some information, although rather than clearly stating how their activities and outcomes helped achieve purpose, some restated their charitable purpose (such as advancing religion) or entered instructions to refer to their annual report or website. Word frequency analysis shows how responses most commonly referred to 'community', 'service', 'provision', 'support' and 'education' (Figure 5.2). Closer analysis helps show the extent of diversity among Australia's charities, not only in terms of their structural characteristics such as size, activity and workforce, but also in the ways they pursue their mission.

<sup>14</sup> The form also provided the option of providing further information in an attachment or annual report. Analysis relates to the statements entered only. Any attachments were not analysed, although they do appear on the ACNC Register.



**Figure 5.2 Word frequencies in descriptions of how charities' activities and outcomes helped achieve their purpose, all charities, 2014**



In many cases, charities used language of 'community', 'support', 'service' and 'provision' to describe how they had pursued their purpose of achieving change for all Australians, for example:

*We inspire healthy eating for all Australians. This is achieved through community-based education and the provision of credible, current and practical nutrition information (large health service delivery charity, VIC).*

Other charities described pursuing activities and outcomes in particular circumstances, such as emergencies:

*We provide a range of support services including emergency accommodation to women and children who are escaping domestic violence and at risk of homelessness (large social service charity, QLD).*

*Provide assistance to the community during emergencies such as fires, road crash rescue and storm related emergencies (small emergency relief charity, WA).*

Others pursued purposes relating to particular populations such as students, children and young people, and people with disability. Examples included statements such as:

*Giving the pleasure of sailing to disabled children and adults (small sporting charity, QLD).*

*Provision of after school education programmes for Indigenous students (large educational charity, WA).*

*Our charity assists people to obtain essential goods and services, including providing English language translation and interpretation (small economic, social and community development charity, NT).*

*Performing in community events, elderly nursing homes and self-host concerts are ways the choir promotes Chinese culture and music (small arts and culture charity, VIC).*

Further, while words like 'care', 'education' and 'provide' were commonly used to describe how charities pursued their purpose with respect to people and communities, they were also used to describe the pursuit of purpose relating to animals and the environment. For example:



*We were able to help care for lost, unwanted, sick and injured animals. Go to schools and give talks on pet ownership. We have arrangements with carers of special needs children and adults so they can bring them out and play with the dogs and cats (medium sized animal protection charity, NT).*

*Members were involved in replanting koala food trees and other natives at several locations in South East Queensland. Koala education and awareness presentations were provided to several schools and not for profit groups within the region (small environmental charity, QLD).*

**Grant-making charities**

While references to care, community service provision and support were common across the charitable sector, charities which listed grant-making as their main activity used some distinctive language to describe how their activities and outcomes helped achieve their charitable purpose. Rather than referring to service delivery or provision of support to communities, grant-making charities described achieving their mission through funding, distributions and trusts. This is reflected in the word cloud in Figure 5.3.

**Figure 5.3** Word frequencies in grant-making charities' descriptions of how their activities and outcomes helped achieve their purpose, 2014



Many grant-making charities described pursuing their purpose by simply stating: ‘Distributions of trust funds for charitable purposes as defined in the trust deed’. Others elaborated slightly to explain their role in investing and distributing funds, for example:

*Investment of capital with a view towards maximising quantum of grants provided to worthy and needy causes (medium grant-making charity, NSW).*

*As Trustee our company invests the capital and income generated is utilised for distributions to named charities or for the payment of scholarships as per the governing document (small grant-making charity, SA).*

Overall, grant-making charities' descriptions of how they pursue their purpose demonstrate their importance in resourcing a diversity of activity in Australia's charitable sector:

*Funds are raised, invested and income distributed to local eligible charitable organisations through an open and transparent grant round promoting the development of pathways to employment for local disadvantaged people (small grant-making charity, VIC).*

*During the year 2014 we made grants to support DGR organisations running programs to assist disadvantaged Aboriginal families (small grant-making charity, TAS).*





*Conducted fundraising activities and have provided significant distribution to PBI entity for accommodation refurbishment and construction project. Projects supported are usually accommodation facilities for people who are homeless or at risk of homelessness (large grant-making charity, WA).*

Future research could examine how grant-making charities pursue their activities and purpose in more detail.

**Religious charities**

Religious charities' descriptions of how their activities and outcomes helped achieve their purpose are also notable. Among this large group of charities, 'church' or 'churches' were the most frequently occurring word. However, reflecting how many faith-based charities pursue purposes in addition to advancing religion (Knight and Gilchrist, 2015), their accounts frequently used language of community service provision and care, overlapping with the words frequently used by social service, health and other charities (Figure 5.4).

**Figure 5.4 Word frequencies in religious charities' descriptions of how their activities and outcomes helped achieve their purpose, 2014**



References to 'Christianity', and the words 'meetings', 'worship', 'God' and 'bible' were common in the descriptions provided by religious charities. For example:

*The organisation pursued its charitable purposes by facilitating worshipping, witnessing and serving as a fellowship of the Spirit in Christ. Its members meet regularly to hear God's Word, to celebrate the sacraments, to build one another up in love, to share in the wider responsibilities of the Church, and to serve the world (small religious charity, TAS).*

Importantly, religious charities' statements about how they pursued their purpose also often included references to 'community support', or connecting or assisting people 'in need'. For example:

*Reaching out to others in need, worshipping and proclaiming the Gospel to others by actions and words and calling others to Jesus and promoting a more loving and just society (small religious charity, WA).*

*Our church's program provide spiritual and community support to the congregation as well as reaching out to those in needs by providing food / clothing / free English classes to the homeless and asylum seekers. The church members also supported disaster relief appeals (large religious charity, VIC).*



While references to Christianity were most common in religious charities' statements about how they pursue their purpose, charities' descriptions of how they achieve their mission also reflect the diversity of faiths among Australia's religious charities:

*Conducting meditation practice for all ages, teaching and helping young people to understand Buddhist knowledge; translation of Buddha's teaching from Chinese to Vietnamese and English; and establish charity activities to help the sick, poor and disabled people in Australia, India, Africa and Indo- Chinese countries (small religious charity, NSW).*

*Regular educational classes for children, youth and community on Hindu culture and heritage (medium religious charity, VIC).*

*We work with other Muslim and Non-Muslim organisations across Australia to promote peace, harmony and understanding. We held our annual Mosque Open day for members of the broader community attend and find out information on Islam and Muslims. We organise religious celebrations and festivities for our community including the two Eid days (small religious charity, QLD).*

*The Local Baha'is ran study circles - based around the Holy Word but with the unifying outcome of turning this study into action to aid ourselves and others to change the calibre of our lives and our spirituality (small religious charity, SA).*

### **Charities' plans to change pursuit of charitable purpose**

The AIS form also asked if charities planned to change the way they pursued their charitable purposes in the next reporting period. Only a small number of charities (2.4%) indicated that they did intend to change their purpose. The proportion of charities that reported intending to change how they pursued its charitable purpose did not vary by organisational size or age of the charity.

These charities were then asked to explain the types of activities they intended to change or introduce during the next reporting period that were different to the 2014 reporting period.

Most charities who answered the question described relatively small changes to their activities, for example adding an additional program or changing the way they provided services or supports; or changing which groups their programs were aimed at:

*Broaden group to include men without addictions, but [who] are homeless (small housing charity, WA).*

*A group from the Drop in Centre are getting involved with the Community Gardens Project to grow vegetables and flowers to meet their own needs and to contribute to the meals at the Centre (small mental health and crisis intervention charity, QLD).*

*We will not be holding regular church services. However, we will continue to support other churches with similar goals and objectives (small religious charity, SA).*

Many of the charities' statements described changes in accordance with the lifecycle of the organisation. Some explained, for example, that their activities would be discontinued altogether in the 2015 reporting period, or that activities would be transferred to another organisation, in many cases because they were merging with another charity, or indicated activities were transferring to a social enterprise. Other charities described entering a new phase in their activity, for example:

*As this statement is for the first year that we were registered, we spent the year establishing ourselves with regards the development and research of various projects and programs and raising our organisation's profile (small charity with no main activity, VIC).*

*As the Men's Shed is likely to be completed, programs for this resource will commence (small economic, social and community development charity, SA).*



In other cases, charities' descriptions indicate that they were intending to continue pursuing their mission in the same general way, but would be increasing or decreasing the scale of their operations, for example:

*Building another nursing home of 60 beds to further cater for the needs low income and social disadvantage Indochinese elderly community (large aged care charity, VIC).*

*A reduction in Government funding from January 2015 will necessitate a possible reduction in services (medium social services charity, NSW).*

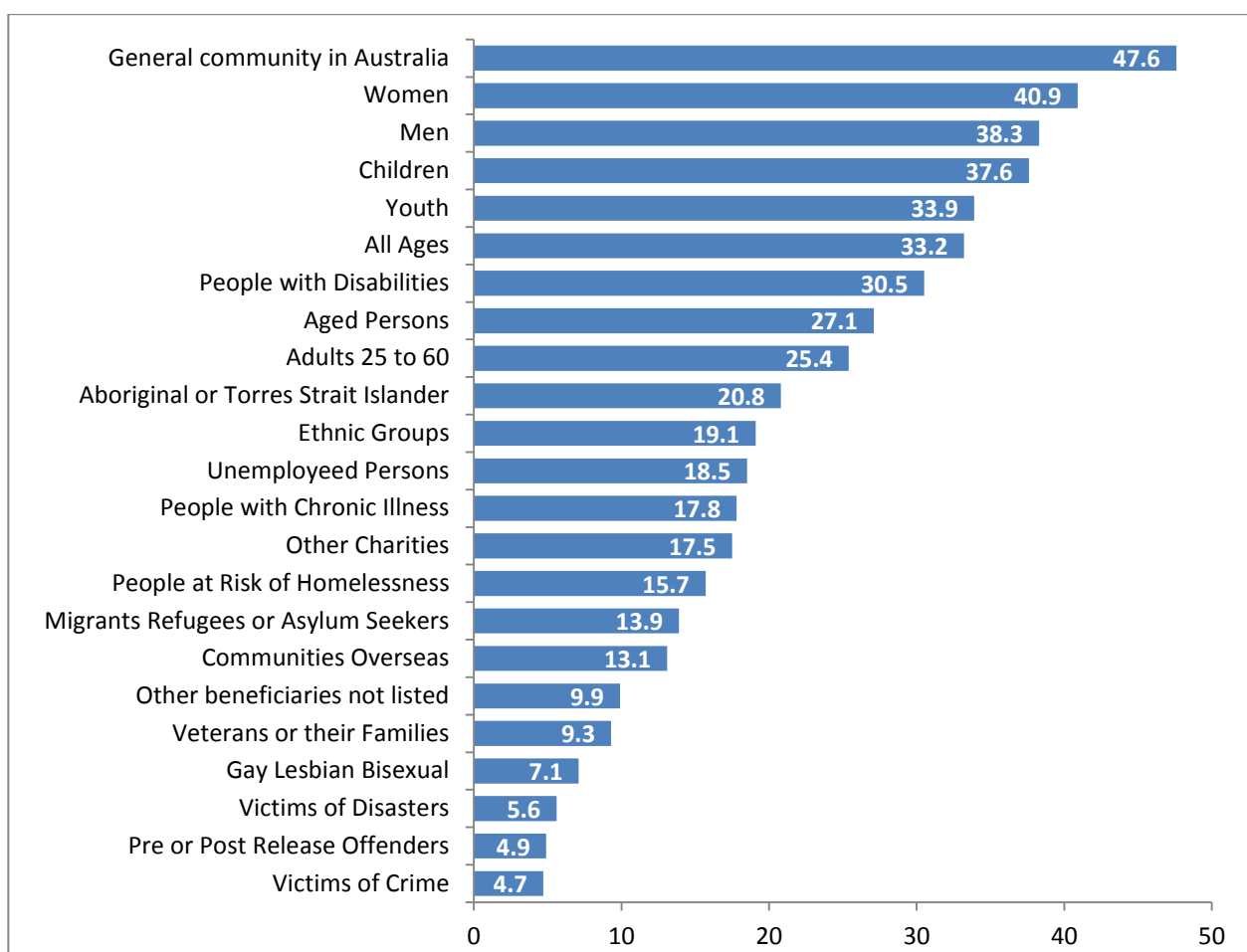


## 6. WHO DO AUSTRALIA'S CHARITIES HELP?

The 2014 AIS form asked charities which groups were helped by their activities in the 2014 reporting period. We refer to these groups as beneficiaries. To capture how charities may help multiple populations, a list was provided with instructions to select all options that applied. The main beneficiary group was not specifically identified.

Figure 6.1 provides information on the numbers and proportions of charities which reported that their activities helped particular groups. Most commonly, charities reported that they helped the general community. Indeed, almost half of charities (47.6%) reported this. The next most common groups helped were women, who were reported to be beneficiaries by 40.9% of charities, and men (38.3%). Large proportions of charities reported that their activities helped children (37.6%) and youth (33.9%). A third reported they helped people of all ages (33.2%).

**Figure 6.1 Charities' reported beneficiaries, 2014 (%)**



Notes: n=36,234. This excludes 1,564 charities who did not report their size or beneficiaries and 495 group-reporting charities. Charities could select more than one beneficiary. For further information see Figure A.13.

Information about the reported beneficiaries of small, medium and large organisations is in Figure A.13. For small and medium organisations, the most commonly reported beneficiaries reflected the trend for charities overall, with 'general community' being most frequent, followed by 'women'. Among large charities however, the pattern differed: the most common groups helped were 'children' and 'youth', followed by people with a disability and women. Further, more than a third of large charities reported helping Aboriginal and Torres Strait Islander populations (37.2%). However, the figure was lower in small organisations, with 13.5% of small organisations reporting that their activities benefited ATSI people (see Figure A.13 for details).



Figure 6.2 lists the three most frequently nominated groups helped for charities in each activity category. Together, these tables provide insight into the likely impact of charities on different populations, and the sources of assistance for particular groups.

**Figure 6.2 Groups helped, by charities' main activity, 2014**

Main activity type	Most common beneficiary group	Second most common beneficiary group	Third most common beneficiary group
Aged care activities	Aged persons	People with disabilities	Women
Animal protection	General community in Australia	Other beneficiaries not listed	All ages
Civic and advocacy	Women	People with disabilities	General community in Australia
Culture and arts	General community in Australia	All ages	Women
Economic, social and community development	Women	Men	General community in Australia
Emergency relief	General community in Australia	All ages	Women
Employment and training	People with disabilities	Unemployed persons	Youth
Environmental activities	General community in Australia	All ages	Women
Grant-making activities	Other charities	Other beneficiaries not listed	General community in Australia
Higher education	General community in Australia	Youth	Women
Hospital	People with chronic illness	People with disabilities	Women
Housing activities	Women	Men	People at risk of homelessness
Income support and maintenance	All ages	Women	Men
International activities	Communities overseas	Women	Children
Law and legal services	Women	Aboriginal or Torres Strait Islander people	People with disabilities
Mental health and crisis intervention	Women	Men	General community in Australia
Other	Women	General community in Australia	Children
Other Education	Children	General community in Australia	Youth
Other health service delivery	Women	Men	People with chronic illness
Other recreation and social club	General community in Australia	Men	Women
Philanthropic	General community in Australia	Other charities	People with disabilities
Primary and secondary education	Children	Youth	Aboriginal or Torres Strait Islander people
Religious activities	General community in Australia	Women	Men
Research	General community in Australia	Women	All Ages
Social services	Women	People with disabilities	Men
Sports	Youth	People with disabilities	Women
Main activity unknown	General community in Australia	Children	Women
All	General community in Australia	Women	Men



Over 11,000 charities reported that they helped people with disabilities: 11,528 charities or 30.5% of active charities. People with disabilities were among the most common beneficiary groups for charities whose main activities were aged care, civic and advocacy activities, employment and training, hospital, law and legal services, sport, social services, and philanthropic activities. The characteristics of charities assisting people with disabilities will be explored further in a separate forthcoming report: *Australia's Disability Charities in 2014*.

Just under 5,000 charities reported assisting communities overseas (13.1%). Among charities whose main activities were international, the most frequently helped group was 'communities overseas'. Charities with international operations are the subject of a forthcoming report: *Australia's International Charities in 2014*.

Future research could continue to explore charities assisting particular groups. This could include Aboriginal and Torres Strait Islander people, the large numbers of charities assisting women, or children and young people, or the grant-making and philanthropic charities.



## 7. HOW OLD ARE AUSTRALIA'S CHARITIES?

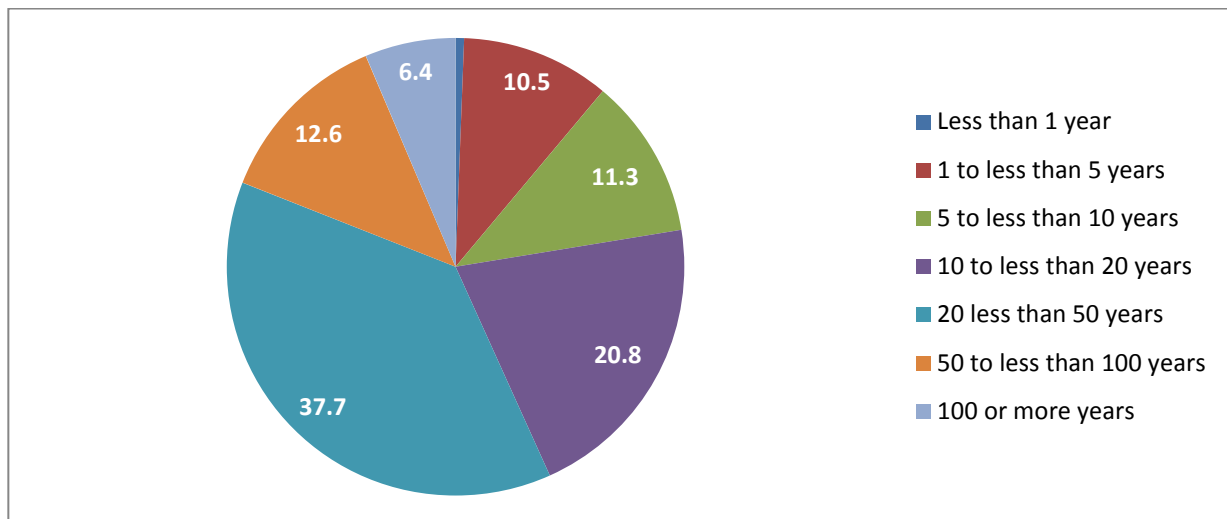
### Years since establishment

Understanding the age of charities, or how long they have operated since they were established, can help to understand their activities and performance over time and across the lifecycle. For example, older charities are likely to have more established fundraising channels, and higher ratios of reserves and assets to expenditures, resulting in higher levels of financial resilience (McGregor-Lowndes and Crittall, 2015).

As Figure 7.1 shows, among charities that reported the number of years since they were established, more than 1 in 3 charities (37.7%) were established between 20 and 50 years ago; roughly, between the mid-1960s and mid-1990s. A relatively high proportion of large and medium sized charities were established in that period. Around 1 in 5 charities were established between 10 and 20 years ago, that is, between the mid-1990s and 2005. A substantial number of Australian charities were established a hundred years ago or more; 2,242 charities (6.4%). A little over 1 in 10 (10.5%) that reported in 2014 had been operating for less than 5 years but more than one year. Only a very small proportion of charities (0.6%) reported being less than one year old. However, the low proportion of young charities may be because charities registered after 31 July 2013 (which were less than a year old) were not required to lodge an AIS for the 2014 year.<sup>15</sup>

Larger charities do not appear to be older, on average, than small charities, reflecting findings previously documented for Queensland (McGregor-Lowndes and Crittall, 2015). As such, growth of charities over time should not be a universal expectation; some may remain small to maintain their focus on purpose. Further research could explore the dynamics of charities' lifecycles and the determinants of growth.

Figure 7.1 Years since charity was established, 2014 (%)

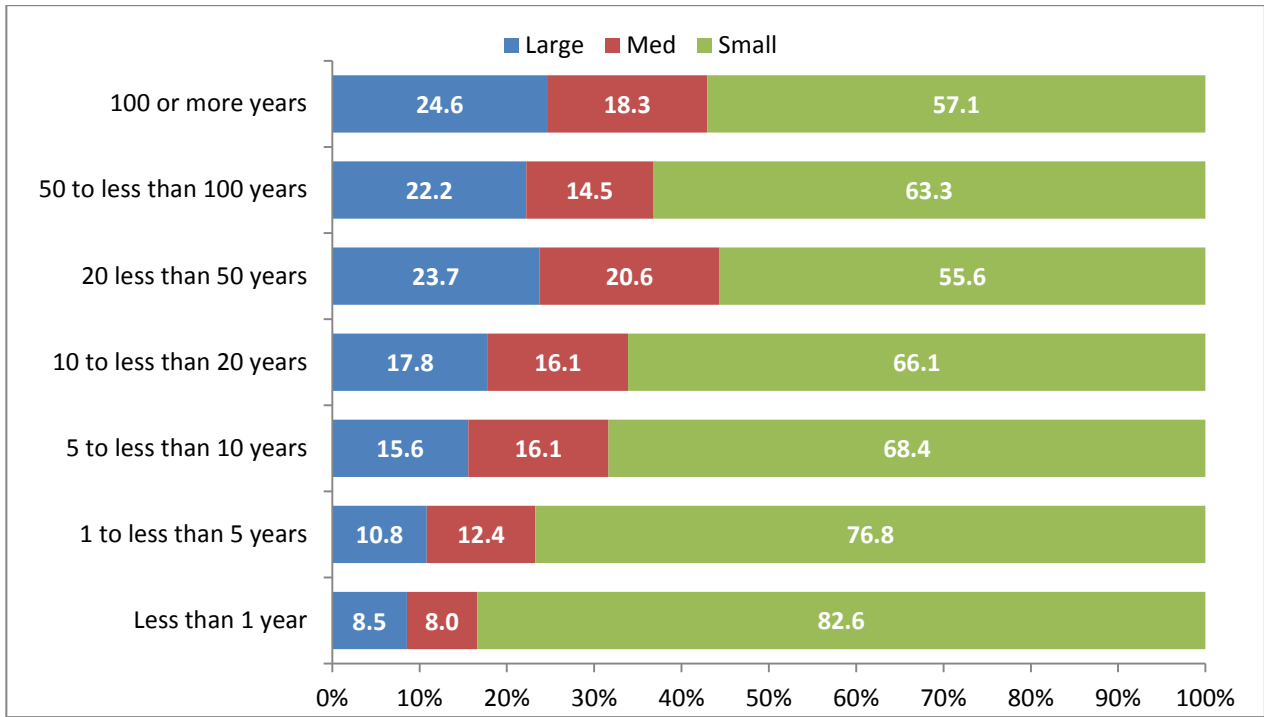


Notes: n=35,074. Excludes 28 charities for which size was missing, 2,694 charities for which years established was missing and 2 charities' age that appear to be incorrect. For further information see Figure A.15.

<sup>15</sup> Charities lodge six months after their financial year ends. In the 2013-2014 financial year, ACNC registered 3,100 charities. Those charities that were registered within three months of the end of their financial year were not required to lodge an AIS.



**Figure 7.2** Years since charity was established by size (basic measure), 2014 (%)



Notes: n=35,074. Excludes 28 charities for which size was missing, 2,694 charities for which years established was missing and 2 charities' age that appear to be incorrect. For further information see Figure A.15.

On average, Australia's charities have been established for 33 years. Religious charities have been operating longer than other charities with an average age of 47 years. Charities whose main activities involved primary and secondary education were also older on average (mean of 42.7 years). Conversely, charity activities that were relatively young included environmental activities (mean age of 17.7 years), mental health and crisis intervention (17.3 years), research (17.3 years), international activities (14.2 years), and animal protection (13.3 years). See Figure A.16 for further information.





## 8. WHO WORKS IN AUSTRALIA'S CHARITIES?

Australia's charities conduct activities and pursue their purposes using a large workforce of both paid employees and volunteers. Understanding the characteristics of the workforce is important given evidence of the challenges experienced by the wider not-for-profit sector in attracting and retaining both employees and volunteers. This is particularly significant against a background where demand for service provision by charities is expected to continue (Productivity Commission, 2010).

### *Paid employees in Australia's registered charities*

The AIS asked charities to indicate the number of paid full time, part time, and casual employees who worked for the charity during the last pay period of the 2014 reporting period. Charities were asked to provide their best estimate, if exact figures were unavailable. As such, the data should be considered indicative of staff numbers only. Further, as the data is for one pay period only, it does not capture fluctuations in staffing levels over the reporting period. Rather, it should be considered a snapshot of the charity's employment for that pay period.

Overall, 55.7% of charities that reported workforce data employed any paid staff. In total, registered charities that reported workforce data in the AIS together employed 443,270 full time staff, and 402,011 part time staff, along with 272,500 casual workers (whose full or part time status was not indicated). Together, this totals 1,117,781 paid staff.<sup>16</sup> Figure 8.1 disaggregates this by charities who reported individually and charities who reported as part of a group.

**Figure 8.1** Employment summary, 2014

Staff	Individual reporters	Group reporters <sup>^</sup>	Total
Full time staff	416 425	26 845	443 270
Part time staff	385 466	16 545	402 011
Casual staff	255 459	17 041	272 500
Total	1 057 350	60 431	1 117 781

Notes: <sup>^</sup> 495 charities reported as 42 groups.

On the basis that there were 11,582,400 employed persons in Australia in June 2014 (seasonally adjusted) (ABS, 2014), charities for which workforce data was reported employed up to 9.7% of the workforce.<sup>17</sup>

In 2013 slightly higher proportions of medium and large charities responded to questions about staff numbers, compared with small charities (Knight and Gilchrist, 2014) and this was again the case in 2014: 99% of the large and medium charities responded to questions on staff numbers, compared with 94% of the small charities.<sup>18</sup>

<sup>16</sup> These figures include charities reporting as a group. This compares with estimates of non-profit employment from the 2012-13 Satellite Account of 1,081,900 persons (ABS, 2014).

<sup>17</sup> This figure should be interpreted with caution. The structure of the questions about employee numbers in the AIS may have resulted in double counting for some charities, as some casual staff may also have been counted as full or part time. As such, this figure may slightly overstate the size of registered charities' workforce, and should be considered an upper-end estimate for the sample of reporting charities only. On the other hand, there may have been some under-reporting of employees, as not all charities reported workforce information.

<sup>18</sup> While some non-response to this question may be by small non-employing charities, non-response by charities which did employ staff would lead the data to understate total employment numbers (Knight and Gilchrist, 2014). Initiatives to improve response and restructure the question to reduce error will increase the reliability of these estimates in coming years.



**Employment across Australia's charities**

As would be expected, larger charities had higher numbers of staff, on average. Figure 8.2 shows that large charities employed 55.3 full time staff and 48.9 part time staff on average, compared with 2.0 full time and 3.6 part time staff employed per medium charity. Small organisations employed less than 1 full time staff member on average, reflecting the high numbers of small organisations which employed no paid staff. The 2014 AIS data shows that large charities had higher proportions of staff who were full time. Small charities had a relatively high proportion of casual staff (36.0%) and medium size organisations had the highest proportion of part time staff (43.2%) although larger numbers of both were employed in large charities.

While the AIS does not collect information about the demographic characteristics of charities' employees, other datasets have indicated that Australia's not-for-profit sector workforce is strongly dominated by women, many of whom work part time (Productivity Commission, 2010; Cortis and Blaxland, 2015). Indeed, much activity in health, education and social services requires care and support to help recipients meet physical, psychological and developmental needs, and as such, many jobs in the charitable sector require skills which have traditionally been associated with women (Meagher and Cortis, 2010). Other studies have also shown that part time employment is very common in industries where charities operate, including in community services and disability services, where around 55% of non-professional positions are part-time (Martin and Healy, 2010; ABS, 2011a). AIS data for 2014 shows that paid employment was highly concentrated in a relatively small number of charities. Indeed, 95.3% of full time staff employed by registered charities in the sample were employed by large organisations, which constituted only 19.2% of registered charities. Similarly, in 2013, employment was concentrated in a small number of charities. Ninety percent of full time staff were employed by only ten percent of reporting charities. For part time staff, about eighty one per cent of part time staff were employed by top ten per cent of the charities. These figures, based on the revised dataset, nonetheless reflect the findings in 2013 (Knight and Gilchrist, 2014).

**Figure 8.2 Total and mean full time, part time and casual staff by charity size (basic measure), 2014**

Staff	Large		Medium		Small	
	n	mean	n	mean	n	mean
Full time staff	397 177	55.3	12 567	2.0	6 717	0.3
Part time staff	350 807	48.9	22 309	3.6	12 661	0.6
Casual staff	228 145	31.8	16 782	2.7	10 877	0.5
All staff	976 129	136.3	51 658	8.4	30 255	1.3

Notes: n=1,058,042. Excludes 1,628 charities that did not respond to the staff questions or report size and 495 group-reporting charities.

Figure 8.4 shows the total number of full time, part time and casual staff employed according to the main activity reported by charities. This has been ranked according to the main activities which constituted the highest number of employees. It shows the charities accounting for the largest share of charitable employment according to their main activity. Higher education accounted for 16.0% of all employment, followed by primary and secondary education (15.6%) and aged care (15.3%). Charities whose main activities involved environmental activities, civic and advocacy activities, animal protection, international activities, sports, grant-making and philanthropy each accounted for less than 0.5% of charities' total employment.


**Figure 8.3 Total and mean numbers of full time, part time and casual staff by charities' main activity, 2014**

Main activity	Full time staff		Part time staff		Casual staff		All staff	
	n	mean	n	mean	n	mean	N	% of all employed
Higher education	86 639	184.7	21 723	46.2	61 312	131.3	169 674	16.0
Primary and secondary education	83 702	31.0	57 278	21.2	23 870	8.8	164 850	15.6
Aged care	30 381	24.6	99 297	80.3	32 514	26.3	162 192	15.3
Social services	28 120	19.8	35 778	25.2	22 230	15.7	86 128	8.1
Hospital services and rehabilitation activities	30 088	105.2	35 508	124.2	11 687	41.0	77 283	7.3
Other	26 864	7.0	25 885	6.7	20 995	5.5	73 744	7.0
Other education	23 223	7.8	28 702	9.7	20 513	6.9	72 438	6.8
Other health service delivery	19 109	16.2	23 177	19.7	11 145	9.5	53 431	5.0
Religious activities	15 433	1.4	15 547	1.5	8 582	0.8	39 562	3.7
Employment and training	22 829	51.9	9 709	22.1	5 426	12.3	37 964	3.6
Economic, social and community development	11 862	7.6	8 439	5.4	9 080	5.8	29 381	2.8
Culture and arts	3 985	2.7	2 859	1.9	8 490	5.8	15 334	1.4
Mental health and crisis intervention	5 450	14.8	4 806	13.1	2 207	6.0	12 463	1.2
Research	7 008	16.8	3 109	7.4	1 545	3.7	11 662	1.1
Housing	4 489	6.3	3 390	4.8	2 267	3.2	10 146	1.0
Other recreation and social club activity	1 160	2.7	1 497	3.5	6 609	15.3	9 266	0.9
Emergency relief	2 498	2.6	1 478	1.5	1 774	1.8	5 750	0.5
Law and legal services	3 937	20.9	1 268	6.7	247	1.3	5 452	0.5
Environmental activities	1 789	2.8	1 248	1.9	1 220	1.9	4 257	0.4
Civic and advocacy <sup>^</sup>	1 825	5.6	1 118	3.4	650	2.0	3 593	0.3
Main activity unknown	1 487	2.6	1 478	2.6	372	0.7	3 337	0.3
Animal protection	1 382	4.5	826	2.7	826	2.7	3 034	0.3
International activities	2 052	7.0	563	1.9	366	1.2	2 981	0.3
Sports	397	2.6	416	2.7	1 068	6.9	1 881	0.2
Grant-making activities	722	0.3	538	0.2	444	0.2	1 704	0.2
Other philanthropic activities*	106	1.0	148	1.3	112	0.9	366	0.0
Income support and maintenance	59	0.5	42	0.4	253	2.3	354	0.0
Total	416 596	11.5	385 827	10.7	255 804	7.1	1 058 227	100

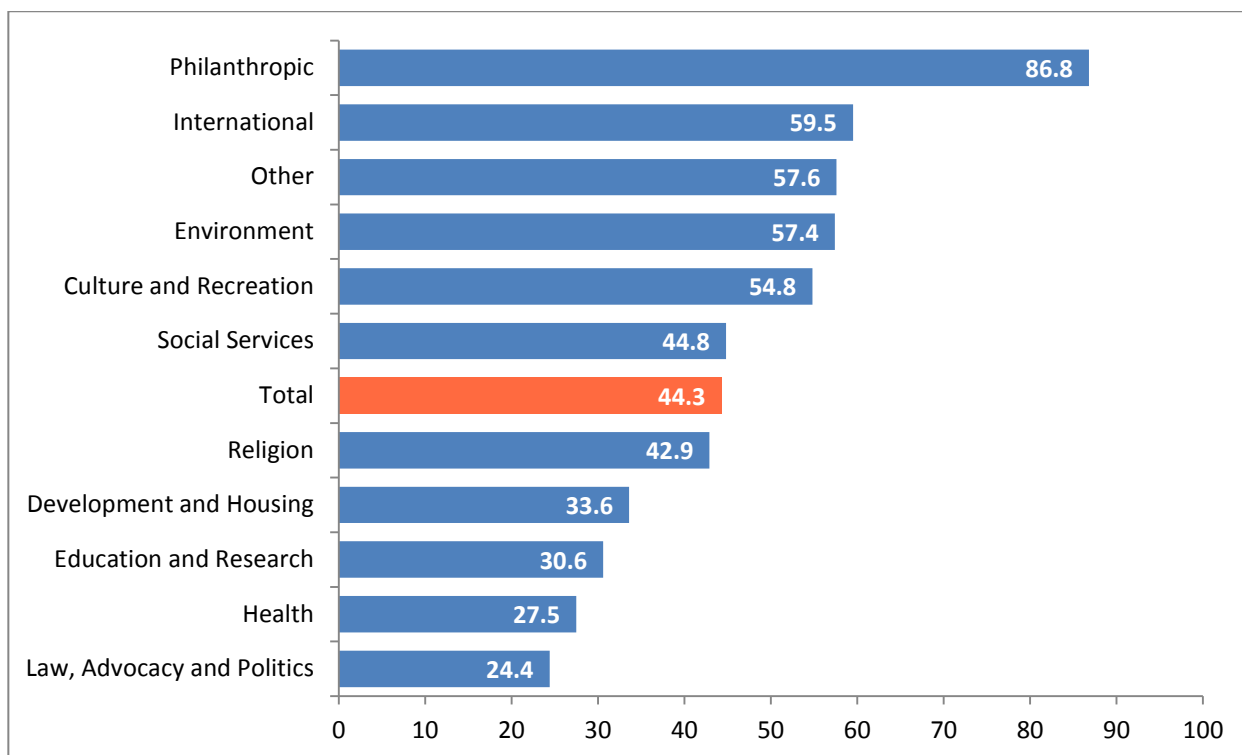
Note: Excludes 1,683 charities that did not respond to the staff questions and 495 group-reporting charities (60,431 employees). <sup>^</sup> Civic and advocacy includes 3 charities which nominated 'political activities' as their main activity. \* Other philanthropic activities includes 'philanthropic promotion' and 'other philanthropic'.



An important feature of Australia's charitable sector is that many organisations pursue their activities without paid staff. Indeed, in 2014 a significant proportion of charities, 44.3%, employed no paid staff. Figure 8.4 shows the proportion of charities which employed no paid staff, according to their sector.

Philanthropic charities were the most likely to operate without paid staff; 86.8% had no paid employees. Charities whose main activity was in the international sector (59.5%), the environment sector (57.4%) and culture and recreation sector (54.8%) were also among the least likely to have paid employees; over 50% of charities in these categories had no paid staff in the reference period. Lower proportions of charities whose main activity was in the law, advocacy and politics sector (24.4%), health (27.5%) and education and research sector (30.6%) operated without paid staff. For a breakdown by main activity areas see Figure A.21.

**Figure 8.4 Proportion of charities with no paid staff by sector, 2014 (%)**



Notes: n=36,170. Excludes 1,683 charities that did not respond to the staff questions and 495 charities that reported as 42 groups. For further information see Figure A.19 and Figure A.21 for a detailed breakdown by activity type.

**Multivariable analysis: Paid employees**

To explore factors associated with the number of paid employees working for a charity, we conducted multivariable analysis (negative binomial regression). This is reported in more detail in Figure B.3. The model controlled for the number of volunteers engaged by the charity, the number of states charities operated in, DGR status, years since establishment, number of beneficiary groups supported by the charity and sector. The findings reveal a positive association between number of paid employees and volunteers. For example, charities with over 1,000 volunteers had 15 times as many paid employees as charities with less than 50 employees (Incident Rate Ratio = 15.5, p<0.001). This is important as it indicates that paid staff do not displace volunteer staff or vice versa. This is in contrast to findings from the Productivity Commission (2010), which identified a trend among not-for-profit organisations towards engaging professionally qualified staff, with some appearing to have replaced volunteer positions with paid roles. The results also show a positive association between paid employees numbers and DGR status, as well as the number of states a charity operates in, the number of beneficiary groups a charity supports, and the number of years a charity has been established. The predicted number of paid employees also varied by charities' sector, suggesting some sectors (for example, education and research) are more dependent on paid employees than others.

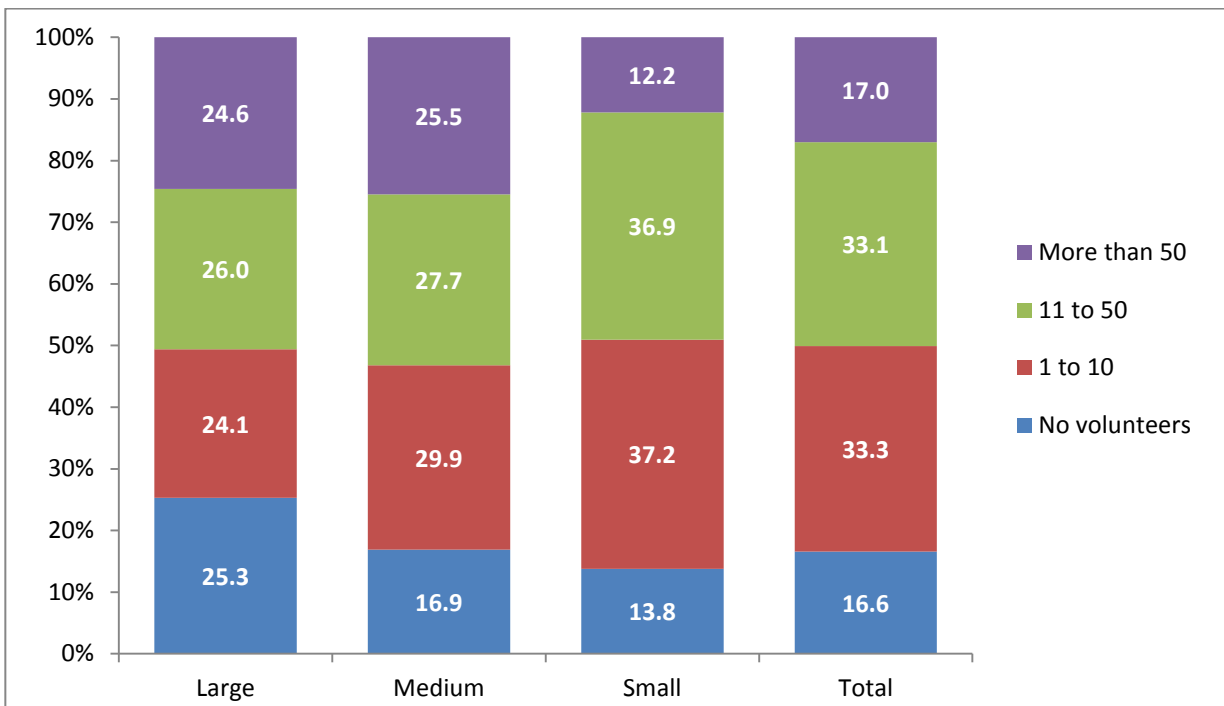


**Volunteers**

The role of volunteers in charities is critical, such that the ABS (2015b) indicated that volunteers in not-for-profit institutions provided over \$17.3 billion of unpaid labour in 2012-13. According to the ABS, volunteers were most likely to be involved in sport, welfare or community, and religion. While not directly comparable to the ABS data, ACNC data provides insight into the number of volunteers that charities engaged (measured in categories) and the kinds of charities where volunteers were most commonly engaged.

The AIS asked charities to report the number of unpaid volunteers who worked for their charity during the 2014 reporting period. As in 2013 (Knight and Gilchrist, 2014), a higher proportion of charities engaged volunteers than engaged paid employees. More than 4 in 5 charities reported having volunteers (83.4%). Around 1 in 3 charities had 1 to 10 (33.3%) and 11 to 50 (33.1%) volunteers (Figure 8.5). Higher proportions of large and medium than small organisations had more than 50 volunteers (24.6% and 25.5% compared with 12.2% respectively). Roughly 1 in 6 charities (16.6%) reported that they had no volunteers during the reporting period. A higher proportion of large organisations (25.3%) did not use volunteers compared with 16.9% of medium charities and 13.8% of small charities.

**Figure 8.5 Use of volunteers by size (basic measure) of registered charities, 2014 (%)**

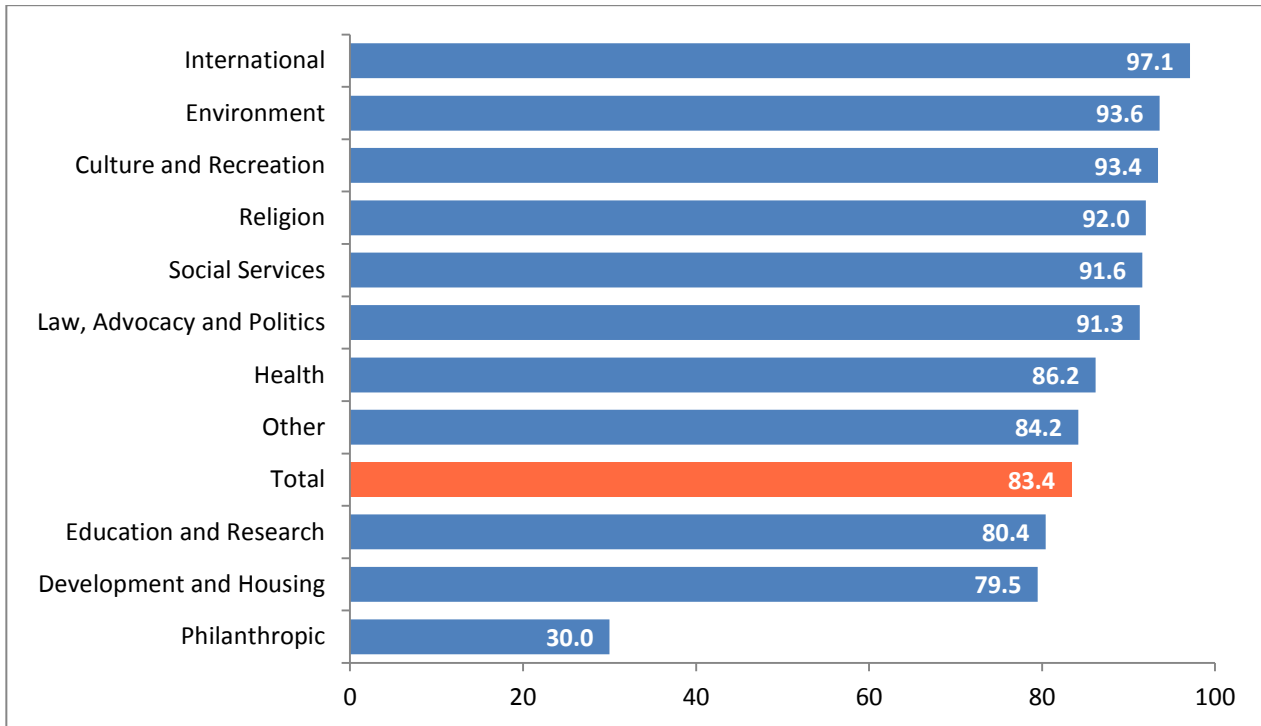


Notes: n = 35,190. This excludes 2580 charities that indicated 0-50 for the volunteer question, who did not respond to the volunteer question, or who did not provide charity size. It also excludes 495 charities that reported as 42 groups. For further information see Figure A.23.

Figure 8.6 shows that whether a charity had volunteers differed according to the sector of their main activity. Philanthropic charities were least likely to engage volunteers: only 30.0% did so, compared with 83.4% of all reporting charities. This is notable because philanthropic charities were also the least likely to employ paid staff (see Figure 8.4 above). In contrast, very high proportions of charities used volunteers if their main activity was in one of the following sectors: international (97.1%), environment (93.6%), culture and recreation (93.4%), and religion (92.0%).



**Figure 8.6 Charities with volunteers by sector, 2014 (%)**



Notes: n = 35,214. This excludes 2,584 charities which did not provide volunteer information or who indicated 0-50 for the volunteer question (see Appendix C: Further methodological details for more information). It also excludes 495 charities that reported as 42 groups. For further information see Figure A.24 and Figure A.26 for a detailed breakdown by activity type.

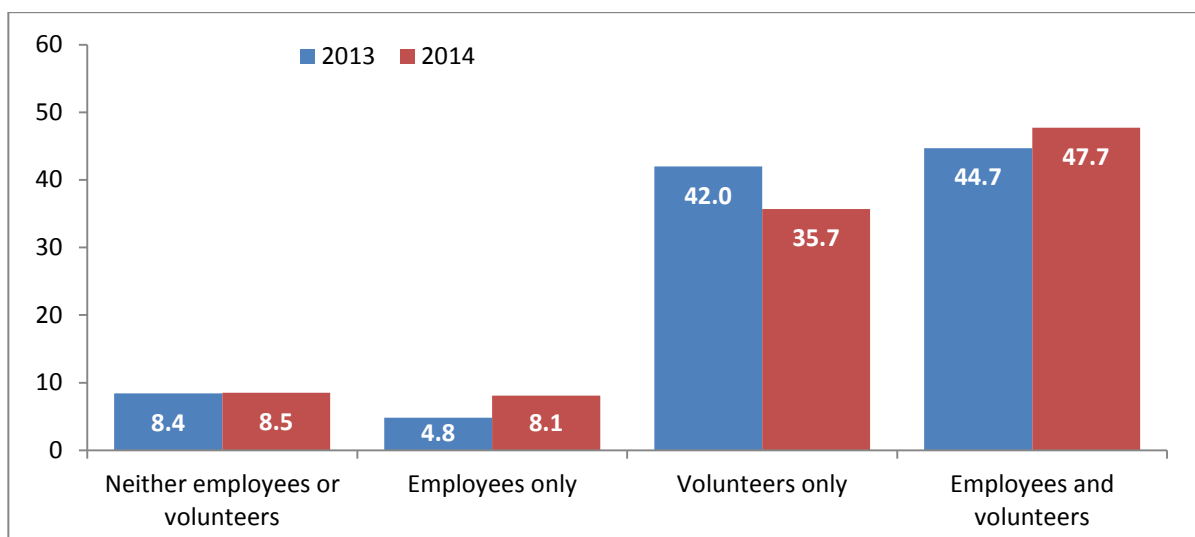
Almost half of charities had both employees and volunteers. Figure 8.7 shows that of the 35,214 charities that provided the information for 2014, almost half (47.7%) reported that they had at least 1 paid employee and at least 1 volunteer (slightly higher than for 2013). A further 35.7% reported having volunteers in 2014 but no paid staff. Around 1 in 12 charities had paid staff only in 2014 (8.1%) and around the same number (8.5%) had neither paid employees or volunteers.

This may be because they were not performing activities in that time, for example a trust which was in between grant-making rounds. Others may have been in the process of winding up or winding down. Comparison with 2013 indicates growth in the proportion of charities with employees, and with both employees and volunteers, and a fall in the proportion of reporting charities operating with volunteers.<sup>19</sup>

<sup>19</sup> However, this may reflect compositional differences in the sample rather than the population of charities, as the 2014 data does not include the 'late reporters' captured in the 2013 dataset, many of whom may be charities without paid staff.



**Figure 8.7** Proportion of charities with employees and volunteers, 2013 and 2014 (%)



Noted: n= 35,214 (2014), 43,683 (2013). Excludes 2,584 charities that did not respond to volunteer question, staff questions, and indicated 0-50 for the volunteer question. It also excludes 495 charities that reported as 42 groups. For further information see Figure A.17.

Multivariable analysis: Volunteers

To explore factors associated with charities engaging volunteers, we conducted multivariable analysis (logistic regression) using the 2014 data. This is reported in more detail in Figure B.4. The model controlled for the number of states a charity operated in, DGR status, years since establishment, number of beneficiary groups supported by a charity and sector. The findings show a small but negative association between engaging volunteers and the number of states a charity operates in (odds ratio = 0.96,  $p < 0.001$ ). This may be because charities operating in more than one state are likely to be larger charities with more requirement for paid professionals and office staff, reflected in their greater reliance on paid employees than volunteers. The results also reveal a positive association between engaging volunteers and having DGR status (odds ratio = 1.3,  $p < 0.001$ ) and supporting a greater number of beneficiary groups (odds ratio = 1.1,  $p < 0.001$ ). As with paid employees, engagement of volunteer staff varied greatly by charities' sector. Sectors with high odds of engaging volunteers included international activities (odds ratio = 3.8,  $p < 0.001$ ) and environment activities (odds ratio = 1.8,  $p < 0.001$ ).



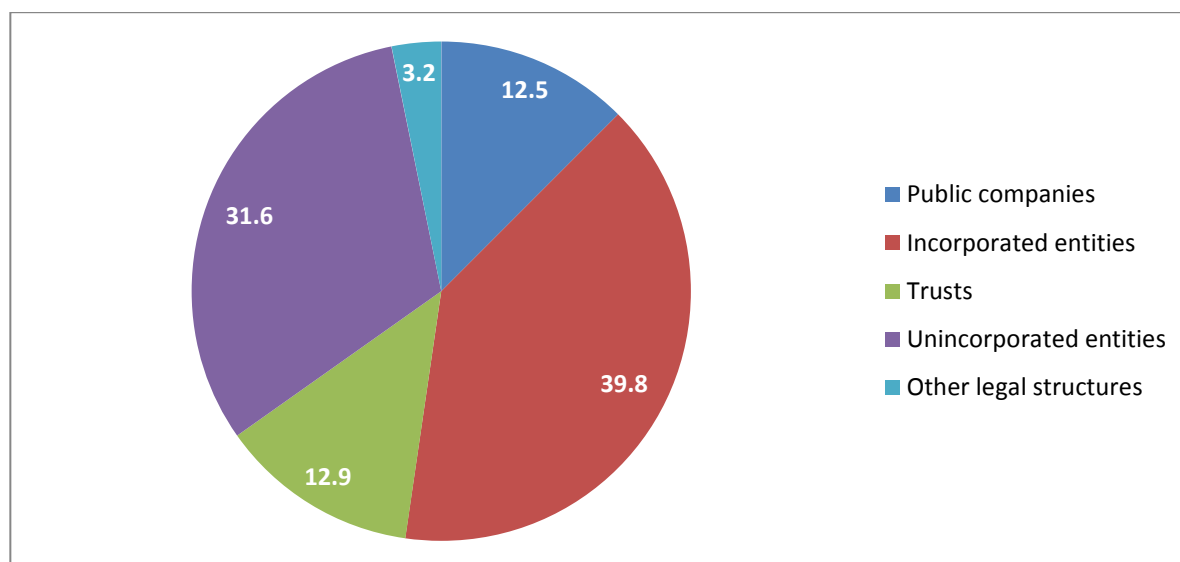
## 9. WHAT BUSINESS STRUCTURES ARE USED BY AUSTRALIA'S CHARITIES?

The business structures of charities shape their legal identity, governance structure, financial responsibility and compliance obligations. Charities are required to declare their legal structure and charitable purpose when registering with the ACNC. They are required to notify the ACNC if their legal structure changes, to keep the information on the register current.

### Business structure

Figure 9.1 shows information about the business structures of reporting charities for 2014, as obtained from the ABR. This indicates that the largest proportion was structured as 'incorporated entities' – e.g. incorporated associations (39.8% of charities), followed by unincorporated entities (31.6%). Around 1 in 8 charities were structured as trusts (12.9%) while slightly fewer (12.5%) were public companies – e.g. companies limited by guarantee.

Figure 9.1 Legal structure of reporting charities, 2014 (%)



Notes: n= 37,395. Three charities did not have their legal structure recorded on the ABR. For further information see Figure A.28.

By basic size categories, large charities were more likely than average to be public companies (29.1%), medium charities were more likely than average to be other incorporated entities (46.7%) and small charities were more likely than average to be trusts (15.5%). For further information about legal structure by size see Figure A.30.

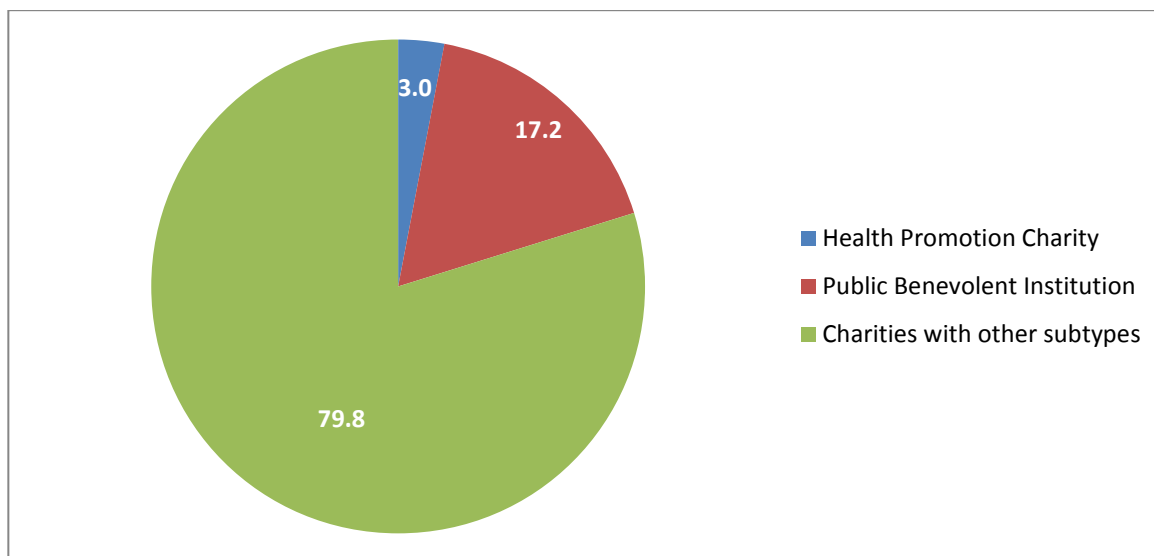
### Charity sub-type

Charity sub-type is determined according to its purposes, and helps determine charities' eligibility for some tax concessions. As Figure 9.2 shows, 17.2% of reporting charities were defined as Public Benevolent Institutions, and 3% were Health Promotion charities. Designation as a Public Benevolent Institution or Health Promotion Charity are important as these types of charities may be eligible for deductible gift recipient (DGR) status and fringe benefit tax exemptions, which can help charities attract donations and underpin more generous provision of salary sacrificing arrangements for paid employees.





Figure 9.2 Charity sub-type of reporting charities, 2014 (%)



Note: n= 37,536. This excludes 262 charities for which charity sub-type was missing.

**DGR status**

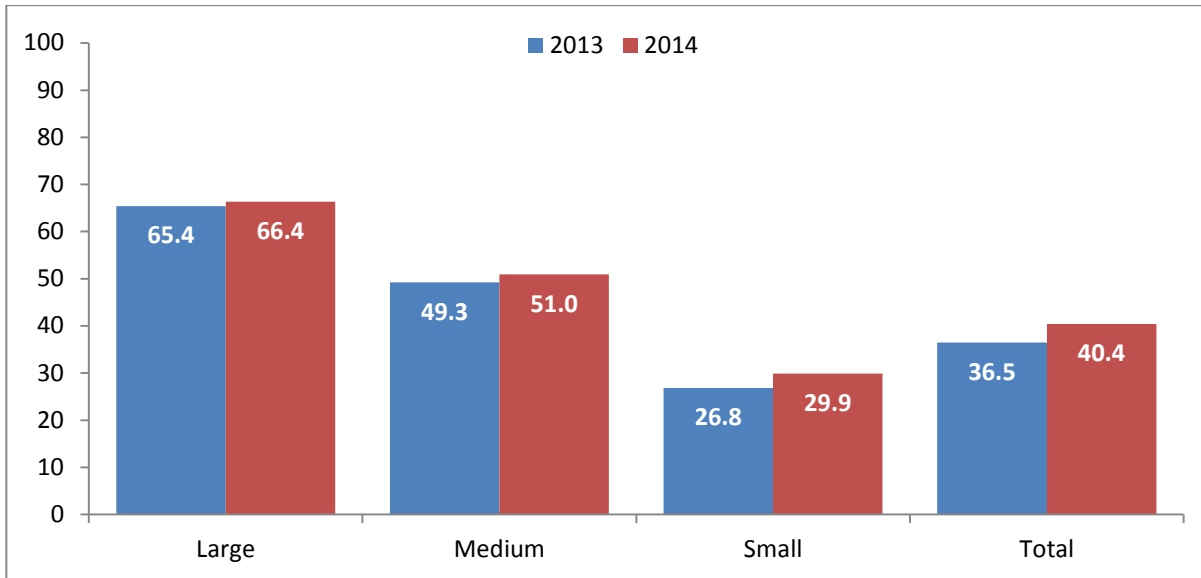
Deductible gift recipients (DGRs) are organisations that are registered to receive tax deductible gifts. This enables donors to reduce their taxable income by the amount donated, and so can help charities to attract donations. Not all charities are able to be DGRs. To be eligible, an organisation must have its own ABN, fall within a general DGR category or have a fund that is part of the organisation which falls within a general DGR category, have acceptable rules for transferring surplus gifts and deductible contributions on winding up or DGR endorsement being revoked, maintain a gift fund (if seeking endorsement for the operation of a fund), and generally, be in Australia (ACNC, 2015d). Data about DGR status was obtained from the ABR.

**DGR status and size**

Overall, 40.4% of registered charities had DGR status in 2014, which was an increase from 2013, when 36.5% of reporting charities had DGR status. However, although the criteria for DGR endorsement does not specify size, larger charities were much more likely to have DGR status. Figure 9.3 shows that whereas 29.9% of small charities had DGR status in 2014, among large charities, more than double this figure (66.4%) were deductible gift recipients. Around half of medium sized charities had DGR status in 2014 (51.0%). Other studies have similarly shown that larger organisations are more likely than others to have DGR status (Cortis and Blaxland, 2014; Cortis and Blaxland, 2015; Knight and Gilchrist, 2014). Comparison with 2013 (also in Figure 9.3) shows that the proportion of charities with DGR status in each of the basic size categories grew from 2013 to 2014.



**Figure 9.3 Proportion of charities with DGR status by size (basic measure), 2013 and 2014 (%)**



Notes: n=37,770 (2014); n= 49,114 (2013). 2014 data excludes 28 charities for which size was missing and 1 charity that did not match to the ABR data. ^While most charities with DGR status are endorsed in their own right, some have it in relation to a fund, authority or institution it operates. This table reports charities with DGR status regardless of how they are endorsed. For further information see Figure A.32.

**Multivariable analysis: DGR status and size in 2014**

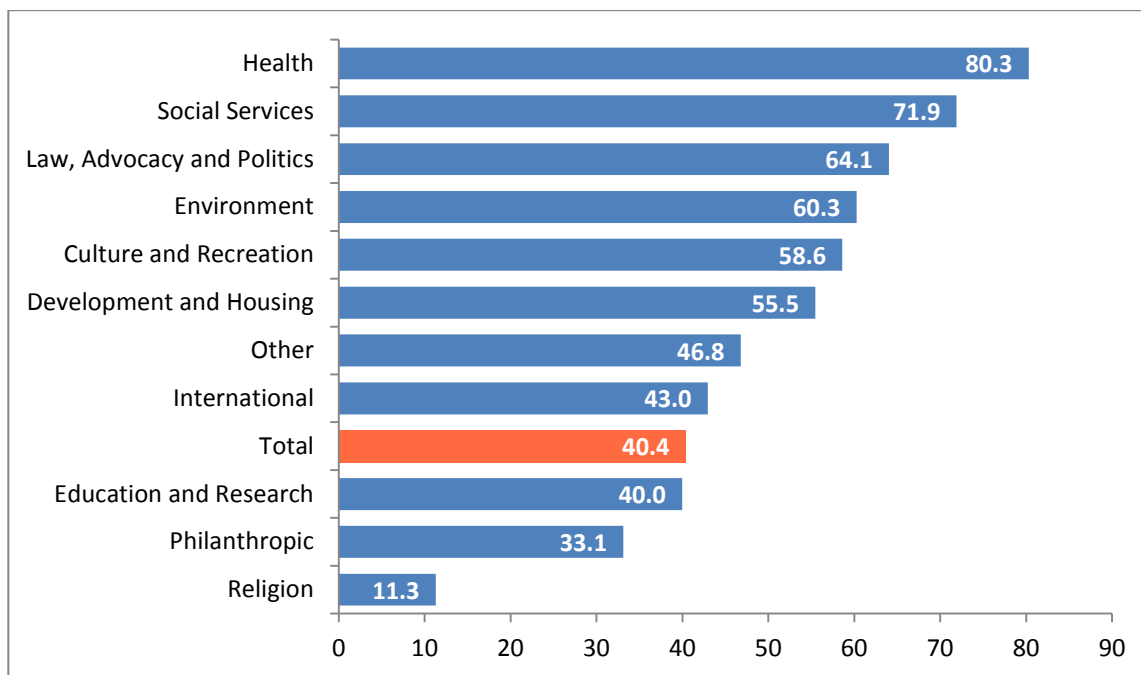
To explore whether the association between charity size and DGR status held after controlling for potentially confounding factors, we conducted multivariable analysis (logistic regression) using 2014 data. This is reported in more detail in Figure B.2. The model controlled for the age of charities (age since establishment, measured in years), whether or not the charity operated in more than one state, and whether it employed any paid staff. It also controlled for four large categories of main activity: religious activities, primary and secondary education, other education, and grant-making activity. The findings show that when controlling for these factors, being a small charity (compared to a medium charity) has a negative association with DGR status, more than halving the odds of being a deductible gift recipient (odds ratio = 0.4, p<.001). Correspondingly, being a large charity was associated with more than double of the odds of having DGR status (odds ratio = 2.3, p<.001), compared with a medium charity. Further research could explore any barriers to obtaining DGR status for smaller organisations, and appropriate mechanisms to support obtaining such status.

**DGR status and main activity**

Figure 9.4 provides information about charities with DGR status according to their sector. This shows substantial variation in the proportion of charities which had DGR status, according to their sector. Charities whose main activity was in the health sector (80.3%) and social services sector (71.9%) were most likely to have DGR status. Charities whose main activity was in the religious sector were least likely to have DGR status (11.3%). There was also variation within sectors. For example, within education and research, 68.1% of charities whose main activity was research had DGR status, but only 40.2% of charities whose main activity was primary and secondary education had DGR status (see Figure A.36 for more information).



**Figure 9.4** Proportion of charities with DGR status by sector, 2014 (%)



Notes: n=37,798. For further information see Figure A.34 and Figure A.36 for a detailed breakdown by activity type.



## 10. HOW DO AUSTRALIAN CHARITIES FUND THEIR ACTIVITIES?

The AIS required all charities, except for basic religious charities and independent schools<sup>20</sup>, to answer questions about financial information, including the source of their income for the 2014 reporting period. Income was captured in three categories:

- government grants,
- donations and bequests, and
- other income and revenue.

When aggregated, these provide information about total income and revenue, and can be used to show the composition of charities' income, and how income to charities flows to a relatively small proportion of charities. Note that the sample size for analysis of financial data varies since not all charities were required to report it. Charities with unreliable financial data, identified in the data cleaning process, were excluded. In some cases, group reporting charities were excluded. For more information about filters and exclusions see [Appendix B: Further methodological details](#).

### Total income

Together, the 35,281 charities for which financial data was available reported income totalling \$103.4 billion in 2014 (Figure 10.1). Of this \$95.3 billion went to charities reporting as individual charities and \$8.1 billion went to 495 charities reporting as 42 groups.<sup>21</sup>

**Figure 10.1 Summary of income sources, 2014**

Income source	Total income individual reporters (\$)	Total income group reporters (\$)	Total income (\$)
Government grants	39,200,693,305	2,815,276,309	42,015,969,614
Donations and bequests	6,458,239,918	344,547,766	6,802,787,684
Other income and revenue	49,563,804,335	4,902,655,609	54,466,459,944
Total	95,321,677,240	8,062,479,684	103,384,156,924

Notes: n=37,786 individual reporters and 42 group reporting charities. This excludes 12 charities that reported individually as well as a group.

While the mean income per charity was \$3.4 million, most charities reported much less than this; half of all charities reported income of less than \$146,000 (Figure 10.2).

**Figure 10.2 Further income source data, 2014**

Income source	Charities which received any income (%)	Mean per charity (\$)	Median per charity (\$)	Mean contribution to charities' total income (%)
Government grants	37.2	1,403,240	0	18.5
Donations and bequests	65.3	231,157	260	26.2
Other income and revenue	93.4	1,773,642	51,297	55.3
Total		3,411,451	145,372	100.0

Notes: n=27,961. This excludes group reporting charities and 9,837 charities which did not report any financial information.

<sup>20</sup> Financial data for independent schools is collected through the Department of Education, rather than the AIS and is not included in our analysis.

<sup>21</sup> Charities which reported as a group have been excluded from calculation of means and medians as the information they reported is aggregated and does not relate to the organizational unit. Group reporters are also excluded from breakdowns based on size or activity because they include aggregate information for charities across a range of categories.



As would be expected, total gross income was higher, on average, for charities in the 'large' basic category, whose mean income was \$15.9 million, although the median income for this group was \$3.6 million. Small charities received an average of \$69,275, although half of small charities received less than \$41,097 (Figure 10.3).

**6.8Figure 10.3 Average gross total income by size (basic measure), 2014**

Charity size	N	Mean (\$)	Median (\$)
Large	5 552	15,919,415	3,559,277
Medium	5 109	549,684	501,389
Small	16 724	69,275	41,097
Size unknown	14	602,741	144,711
Total	27 399	3,370,923	137,973

Note: n = 27,399. Excludes 10,399 charities for whom financial data was missing or did not pass our filter test. It also excludes 495 group-reporting charities.

### **Concentration of Income**

Charities' total income was concentrated among a small number of very large charities. The top 1% of charities (279 charities) reported a total of 57.9% of income (\$55.2 billion). The largest 20% (5,592 charities) together reported 95.5% of income. The smallest 50% of charities (13,981) reported less than 0.6% of income. For further information see Figure A.38.

### **Government grants**

Government grants are a key source of income for Australia's charities, especially in subsectors where government programs are delivered by contracted non-government agencies. Together, charities reported government grants totalling \$42.0 billion in 2014, as shown in Figure 10.1.<sup>22</sup> However, there was much variation among charities.

The mean contribution of government grants to total income differed according to charities' main activity. It was highest for those whose main activity was law and legal services (70%), social services (45%), civic and advocacy (40%), aged care (39%), mental health and crisis intervention (38%) and other health services (37%). Full data are available in Figure A.39.

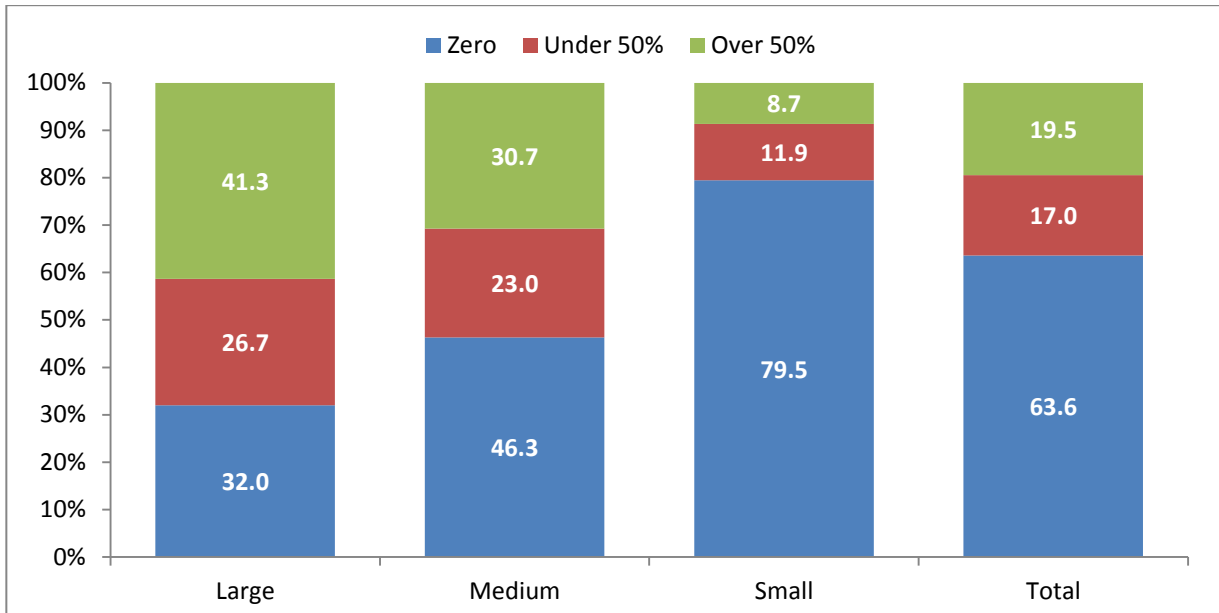
The mean contribution of government grants to charities' total income also differed according to the state in which the charity was based. For those based in the Northern Territory and Tasmania, government funds comprised a relatively high proportion of total income, on average (39% and 26% respectively). In contrast, charities based in South Australia, NSW and Victoria received 15%, 16% and 17% of their income from government, on average. Full data is in Figure A.40.

As an indicator of reliance on government grants, three categories were constructed to capture charities which received no government grants, those for which grants made a minor (less than 50%) contribution to total income, and those for which grants constituted a major (more than 50%) contribution to total income. Overall, around 1 in 5 charities (19%) received more than half of their total income from government grants. Around 2 in 5 large charities (41%) depended on government grants for more than half of their total income, compared with less than 1 in 10 small charities (9%). Correspondingly, small charities were most likely to receive no income from government grants: around 4 in 5 small charities (79%) received no income from government grants. This is depicted in Figure 10.4.

<sup>22</sup> Of this \$42.0 billion, \$2.8 billion was reported by group reporting charities. Charities treated as a group have been excluded from breakdowns based on size or activity, because they group charities which cross a range of categories. They are also excluded from calculation of mean and medians.



**Figure 10.4** Reliance on government grants by size (basic measure), 2014 (%)

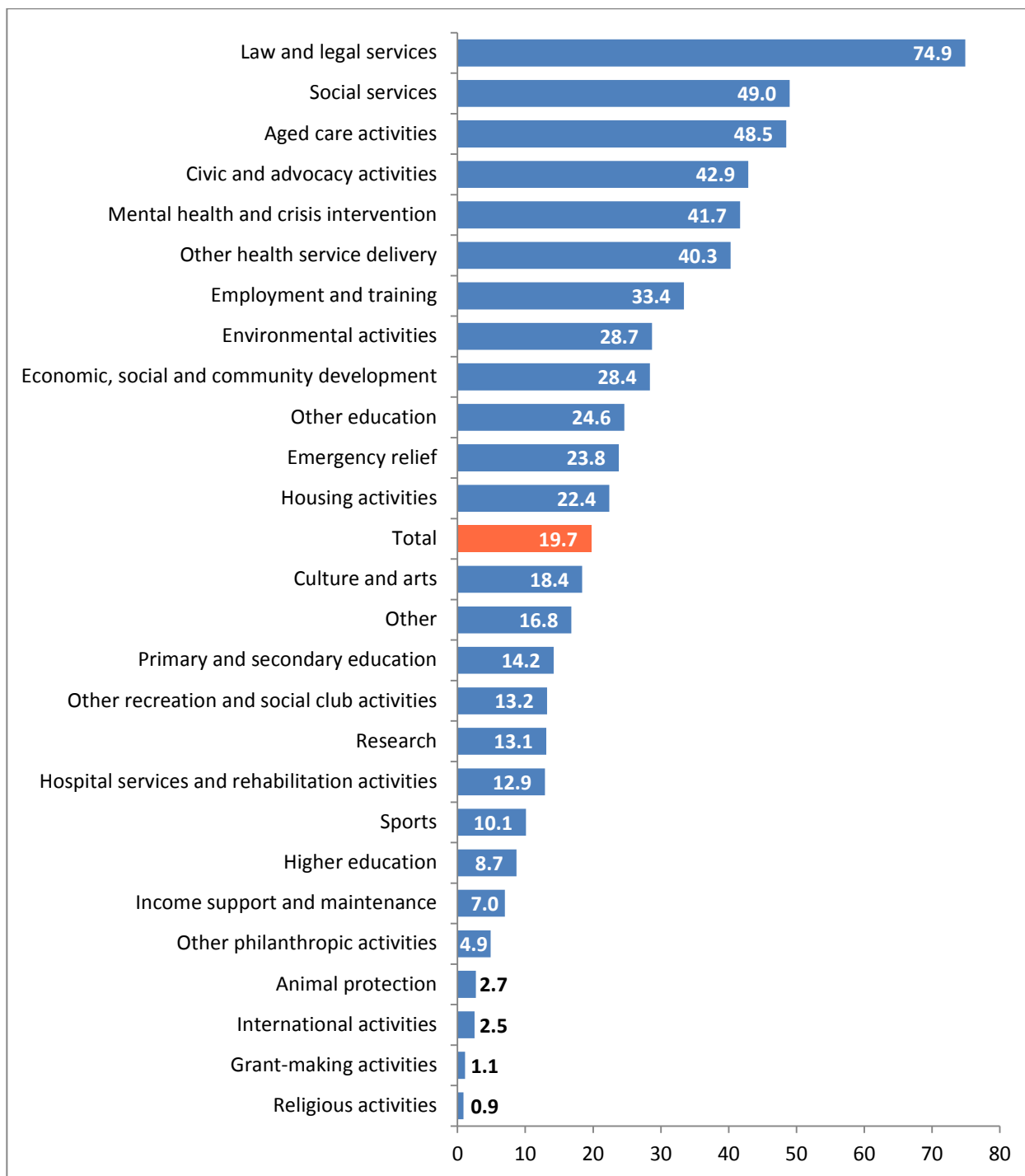


Note: n= 27,584. Excludes 10,766 charities and 495 group-reporting charities. For further information see Figure A.41.

The proportion of charities reliant on government grants for more than half of their income also differed by main activity. Charities whose main activities were grant-making, religious, international and animal protection were least likely to depend on government for the majority of their income. However, 3 in 4 charities whose main activity was law and legal services received more than half their income from government, as did around half of social services and aged care charities (Figure 10.5).



**Figure 10.5 Charities for which government grants comprised more than 50% of total income by main activity, 2014 (%)**



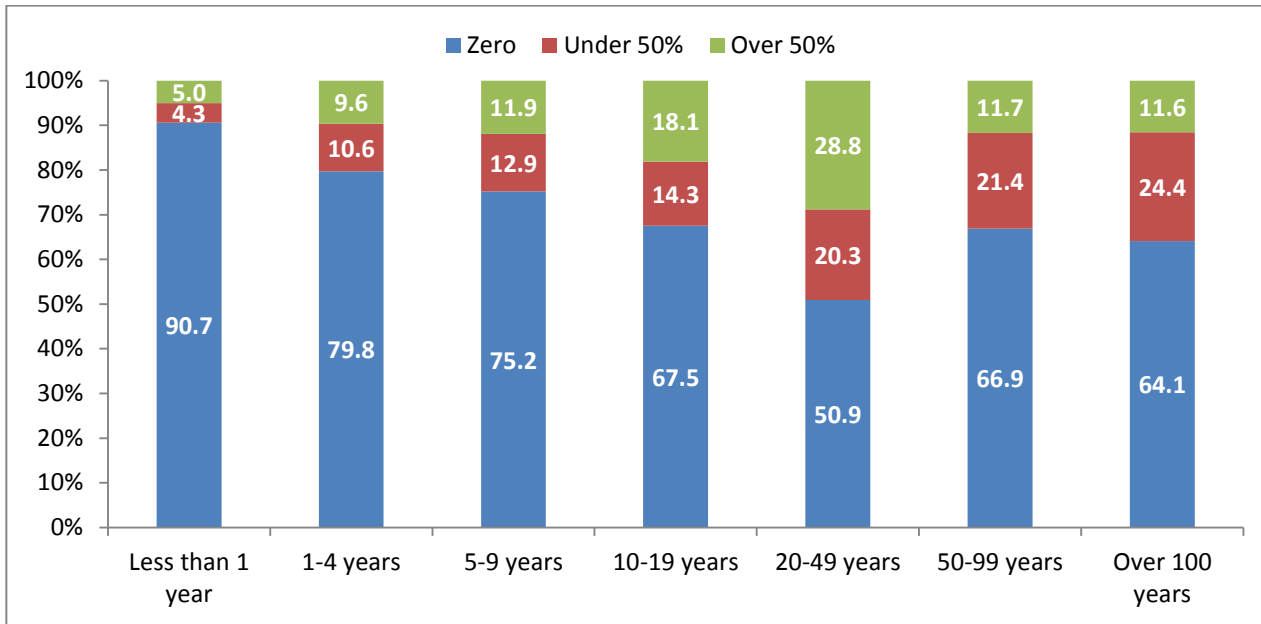
Notes: n = 26,964. Excludes 10,766 charities who did not report financial data and those charities that did not pass filter tests as described in [Appendix B: Further methodological details](#). It also excludes 495 group-reporting charities.

The contribution of government grants to total income also differed according to the number of years since the charity had been established (Figure 10.6). Among charities aged less than 50 years old, reliance on government grants increased with age. Whereas 10 percent of those established 1 to 4 years ago received more than half of their income from government grants; this was the case for 29% of those established 20 to 49 years ago. Interestingly, patterns were different for the oldest charities. Around two thirds of the oldest charities (50-99 years old and over 100) received no government



income, while 1 in 8 of these more established charities relied on government grants for more than half of their income (Figure 10.6).

**Figure 10.6 Contribution of government grants to charities' total income by age of charity, 2014 (%)**



Notes: n = 25,934. This excludes 10,766 charities who did not report financial data and those charities that did not pass filter tests as described in [Appendix B: Further methodological details](#). It also excludes 495 group-reporting charities.

**Donations and bequests**

Together, charities that provided financial data for 2014 reported donated and bequested income totalling \$6.8 billion. Of this, the 42 'group reporting' charities accounted for around \$344.5 million (Figure 10.1).<sup>23</sup> Around two-thirds of charities reported receiving donations and bequests: 35% of charities reported no income from donations (see also Figure 10.8).

On average, donations contributed over a quarter of charities' total income (26%). However, for around half of charities, donations contributed less than 2% of total income. The contribution of donations to total income varied, however, according to charities' size and main activity.

For larger charities, donations contributed 13% of total income on average, compared with 23% of medium charities and 32% of small charities. Donations made a relatively large contribution to total income for charities whose main activity was international or religious activity. In these main activity categories, donations contributed 69% and 57% of total income, on average. For animal protection charities, donations contributed half of income, on average. At the other end, donations accounted for less than 10% of total income, on average, for charities whose main activity was aged care, employment and training, housing, law and legal services. Full data is in Figure A.43.

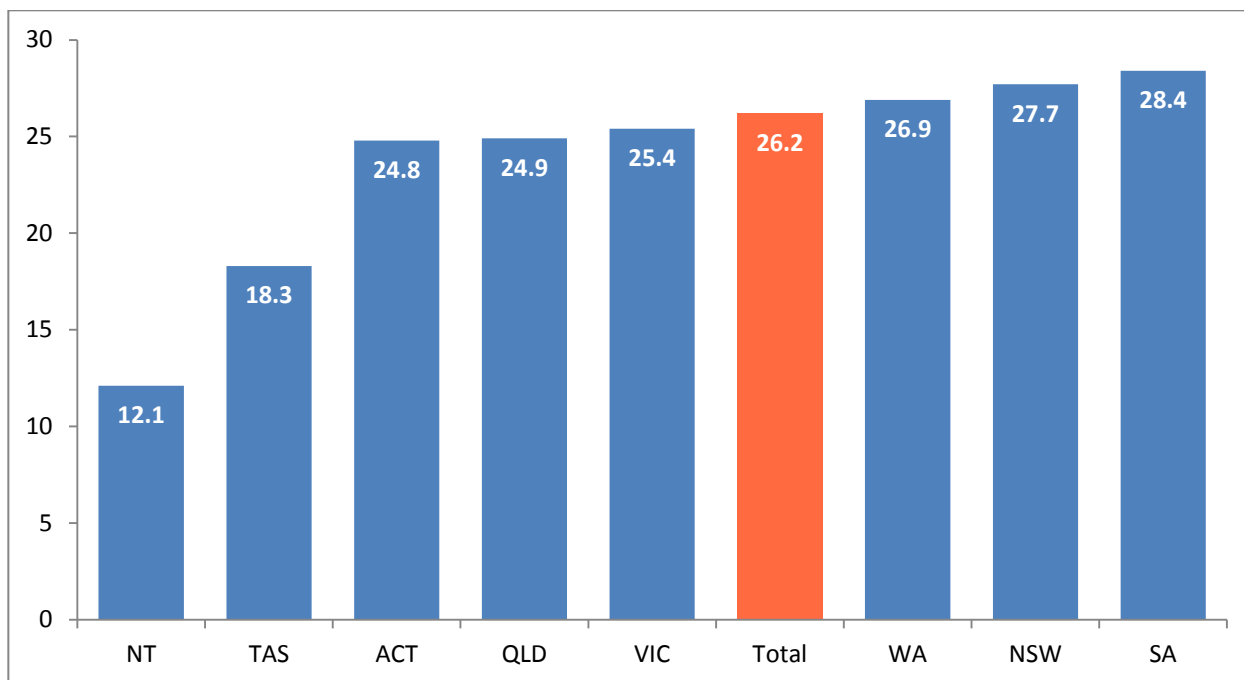
The average contribution that donations made to total income also differed by the state or territory in which the charity was based. This is shown in Figure 10.7. On average, donations made a larger contribution to total income among charities based in South Australia and New South Wales, and lowest in the Northern Territory and Tasmania.

<sup>23</sup> Charities reporting as a group are included in the \$6.8 billion total figure but have been excluded from breakdowns as they cannot be disaggregated.



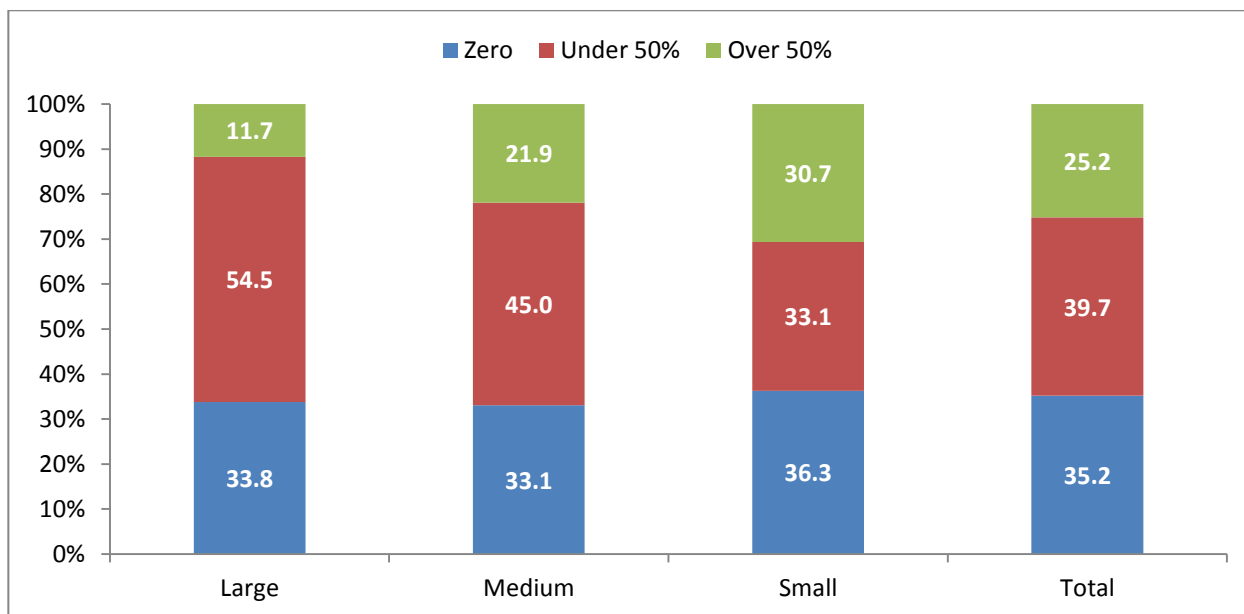


**Figure 10.7** Average contribution of donations to charities' total income by home jurisdiction, 2014 (%)



As an indicator of reliance on donations, three categories were constructed to capture charities which received no donations, those for which donations made a minor (less than 50%) contribution to total income, and those for which it constituted a major (more than 50%) contribution to total income. Overall, 35% of charities received no donations. One in four (25%) relied on donations for more than half of their income. Larger charities were less likely to rely on donations for most of their income. For 11.7% of large charities, donations comprised more than 50% of total income, compared with 21.9% of medium and 30.7% of small charities (Figure 10.8).

**Figure 10.8** Reliance on donations by size (basic measure), 2014 (%)

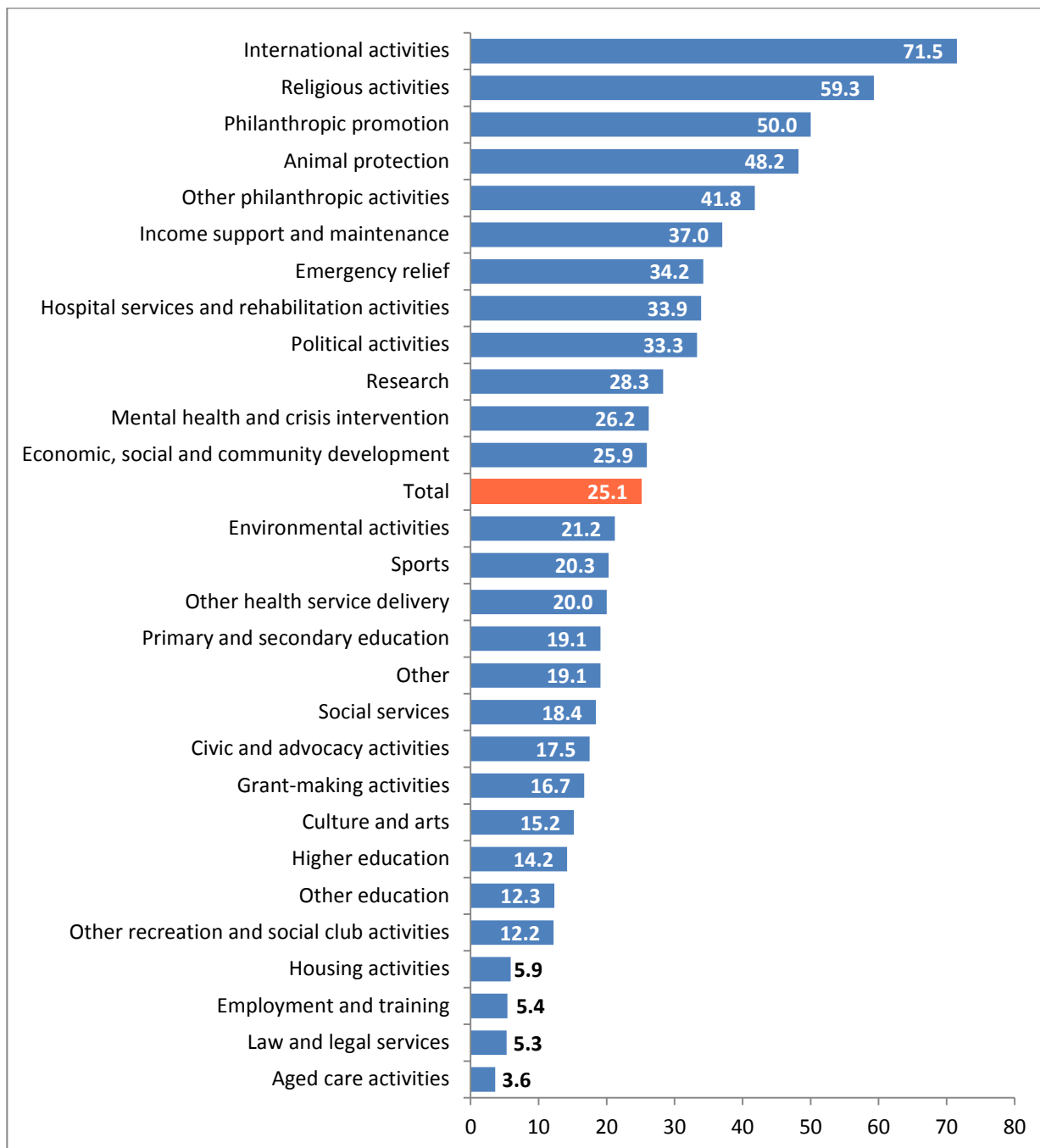


Notes: n = 27,584. This excludes 10,766 charities who did not report financial data and those charities that did not pass filter tests as described in [Appendix B: Further methodological details](#). It also excludes 495 group-reporting charities. For further information see Figure A.44.



Reliance on donations also varied widely by main activity (Figure 10.9). For charities whose main activity was religious or international, donations comprised more than 50% of total income (59.3% and 71.5% respectively). On average, less than 10% of charities whose main activity was housing, employment and training, law and legal services and aged care activities relied on donations to provide 50% of their income.

**Figure 10.9 Charities for which donations comprised more than 50% of total income by main activity, 2014**



Notes: n=26,964 This excludes 10,766 charities who did not report financial data and those charities that did not pass filter tests as described in Appendix B: Further methodological details. It also excludes 495 group-reporting charities. For further information see Figure A.43.

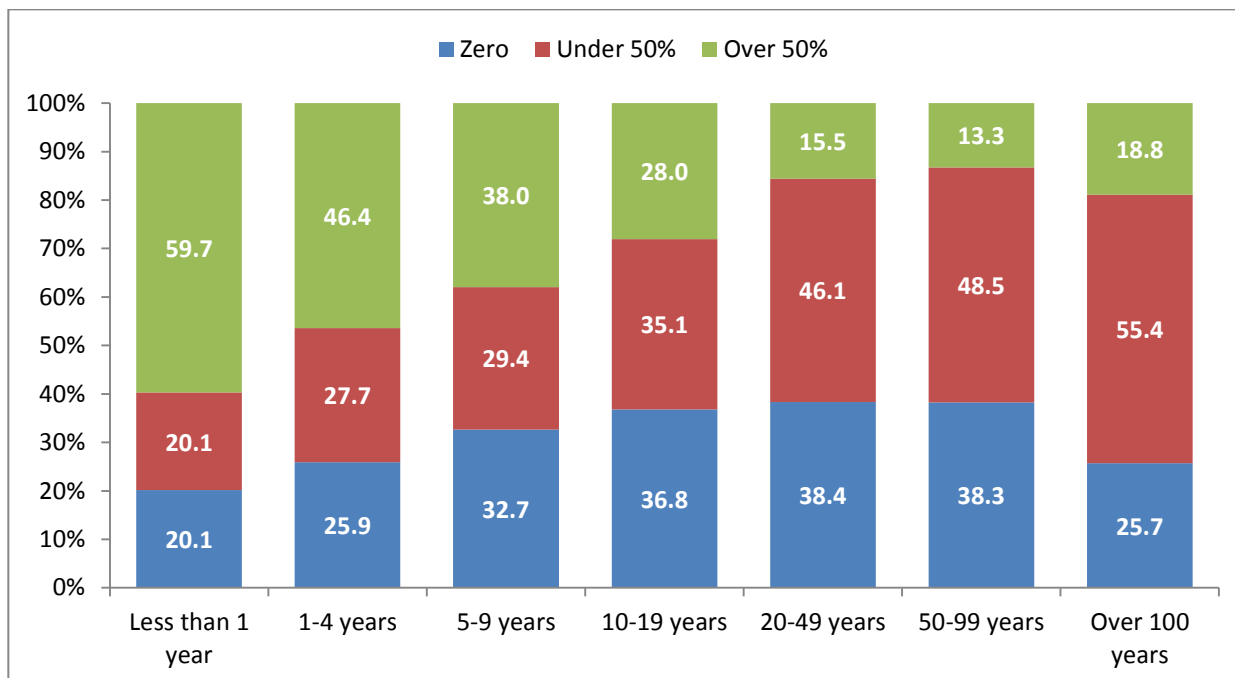
Reliance on donations reduced according to the number of years since the charity was established. Among those established 1 to 4 years ago, 46% received more than half of their income from



donations. This reduced with age, such that for those established 50-99 years ago, donations accounted for more than half of total income for only 13 % of charities.

The newest charities (less than 1 year old) were most likely to rely heavily on income from donations, but this appears a characteristic of the establishment phase, as the contribution of donations to total income tends to reduce with the numbers of years since establishment (see Figure 10.10).

**Figure 10.10 Contribution of donations to total income by years since charity was established, 2014 (%)**



Notes: n = 25,932. This excludes 10,766 charities who did not report financial data and those charities that did not pass filter tests as described in Appendix B: Further methodological details. It also excludes 495 group-reporting charities.

### Other income and revenue

Apart from government grants and donations, charities' income was captured in three other AIS line items called: 'other income/receipts', 'other revenue' and 'other income'. We will collectively refer to these as 'other income'. Charities were directed to include all other income and revenue earned within one of these three AIS line items apart from government grants, donations and bequests. Items within these AIS line items could include a variety of income sources such as those from ordinary activities including sale of goods, user contributions to services rendered, member fees, interest, dividends, as well as income earned outside of ordinary activities such as gains received from the sale of assets.

In total, charities reported receiving \$54.5 billion in other income. Of this, group reporting charities accounted for \$4.9b (Figure 10.1).

On average, charities received \$1,740,059 in other income (excluding group charities). However, this was driven by large amounts of other income received by a relatively small number of charities, reflected by the low median figure. Average other income was higher for large charities (\$8,220,403) than medium (\$270,025) and small charities (\$38,832). However, for all categories, median figures were much lower, indicating mean figures are driven by small numbers of high earning charities. For further information see Figure A.45.

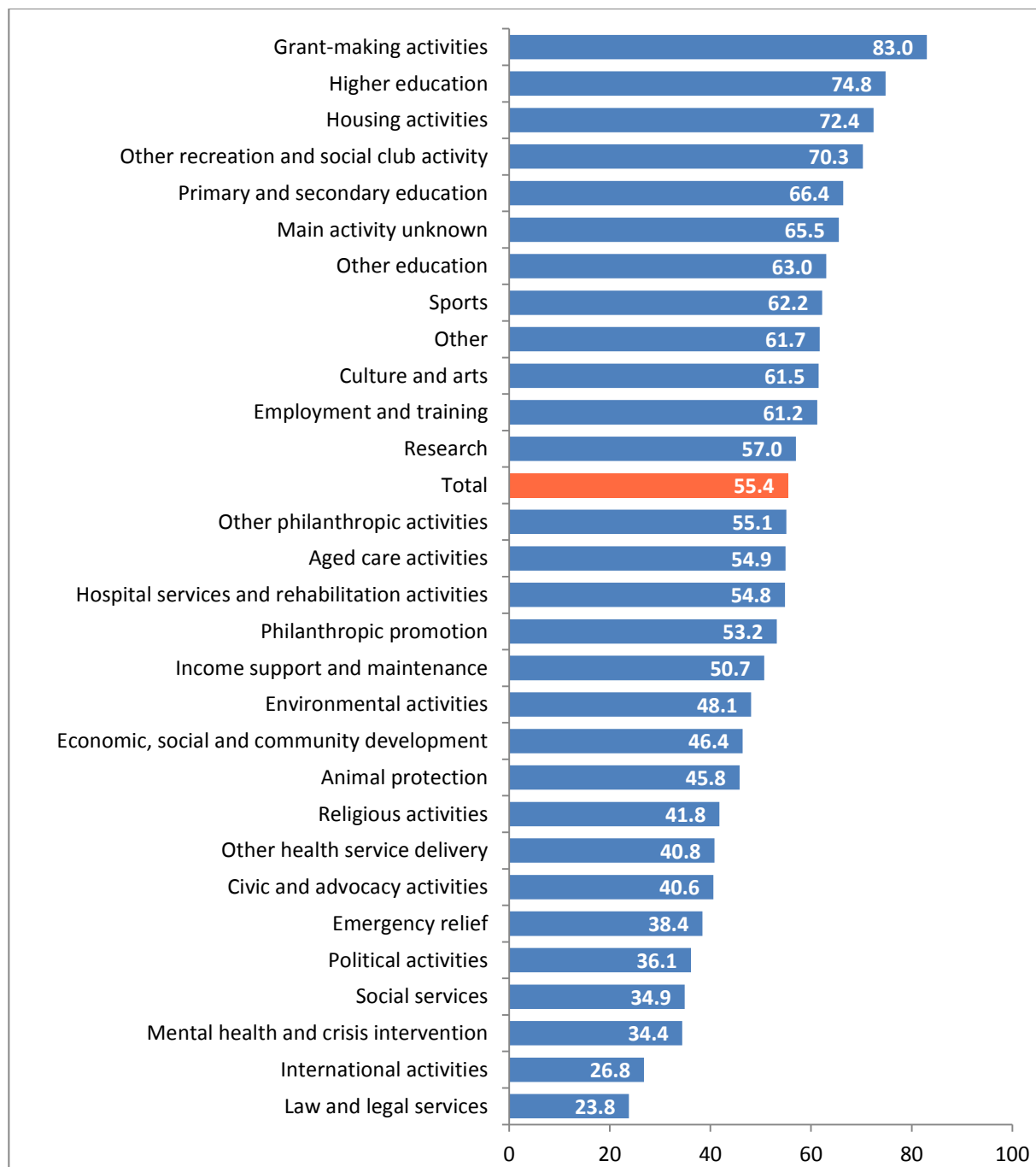
On average, other income contributed 55% of charities' total income. There was some variation in the relative contribution of other income, according to charities' size, home state and main activity, but differences were generally smaller than for government grants and donations.

Differences based on size were also less pronounced than for donations or government grants. For larger charities, other income contributed 50% of total income on average, but contributed 59% of



income to small charities. By main activity (Figure 10.11), the contribution of other income was highest for grant making activities (83%) (which is likely to include interest earnings); and for higher education (75%), housing (72%) presumably due to user contributions. Other income also contributed a relatively high share of total income for primary education and other education, presumably due to parent or student fees. Sports (62%), culture and arts (62%), and other recreation (70%) were also relatively high, presumably due to participant or audience fees. At the other end, other income accounted for relatively small proportions of income for charities which, as discussed above, were more reliant on government grants: social services, mental health and crisis intervention, and law and legal services (all 35% and under).

**Figure 10.11 Contribution of other income to total income by main activity, 2014 (%)**



Notes: n= 27,017. This excludes 10,766 charities who did not report financial data and those charities that did not pass filter tests as described in Appendix B: Further methodological details. It also excludes 495 group-reporting charities.



## 11. HOW DO AUSTRALIAN CHARITIES ALLOCATE THEIR FUNDS?

As part of the AIS, charities were required to specify how they allocate their funds.<sup>24</sup> This was part of the income statement, under expenses/payments. Categories were:

- Employee expenses/payments;
- Grants and donations made by the registered entity for use in Australia;
- Grants and donations made by the registered entity for use outside Australia; and
- Other expenses / payments.

These were then added to indicate total expenses, and compared with total income to indicate net surplus / deficit.

### **Total expenses**

Together, charities reported expenses totalling \$95.0 billion (Figure 11.1); \$87.5 billion was reportedly spent by individual reporting charities and \$7.5 billion by charities reporting in groups.

On average, each charity spent \$3.2 million (Figure 11.2). As would be expected, spending was higher, on average, for large charities, whose mean expenditure was \$14.9 million, although median amount spent for this group was \$3.2 million. Small charities reported an average of \$69,400 in expenditure, although half of small charities spent less than \$35,469.

**Figure 11.1 Summary of expenditure, 2014 (\$)**

Expenditure	Individual reporters (\$)	Group reporters (\$)	Total expenses (\$)
Employee expenses	47,587,419,494	4,171,997,633	51,759,417,127
Grants and donations	4,402,453,252	143,608,726	4,546,061,978
Other	35,495,704,868	3,237,930,413	38,733,635,281
Total	87,490,905,150	7,553,536,772	95,044,441,922

Notes: Note that due to discrepancies in charities' reporting of each expense source and totals, figures for employee expenses, grants and other expenses may not sum to the total.

**Figure 11.2 Mean and median total expenditure by size (basic measure), 2014 (\$)**

Charity size	N	Mean (\$)	Median (\$)
Large	5 553	14,898,934	3,181,903
Medium	5 111	501,503	447,693
Small	16 727	69,400	35,469
Unknown	14	524,746	112,812
Total	27 405	3,155,087	116,400

Notes: n=27,405. This excludes those charities that did not pass filter tests as described in [Appendix B: Further methodological details](#). It also excludes the group-reporting 495 charities.

### **Spending on employees**

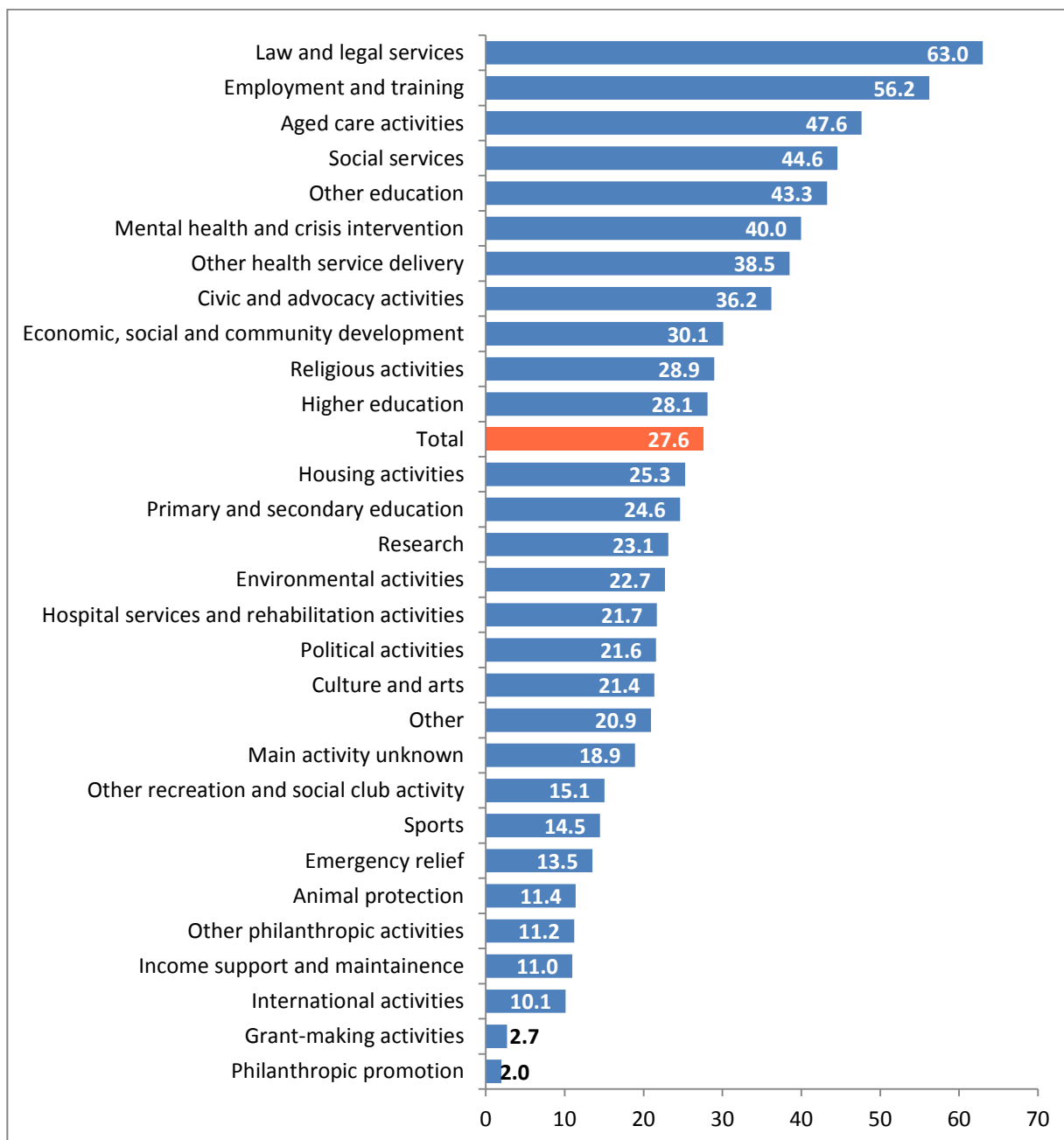
On average, spending on employees accounted for 28% of charities' total expenditure. Spending on employees was proportionally higher in large charities, where it constituted half of average expenditure on average, compared with 44% in medium charities and 15% in small charities. Spending on employees constituted more than half of expenditure in law and legal services (63%)

<sup>24</sup> Note, however, basic religious charities are not required to answer the financial information questions on the AIS, and the ACNC obtains financial information for certain charities, such as independent schools, from alternative means and their data are not included in this report.



and employment and training (56%), while figures were also relatively high in aged care (48%) and social services (45%), given the labour intensive nature of these activities, and requirements for professional staff (Figure 11.3).

**Figure 11.3 Employee expenses as a proportion of total expenditure by main activity, 2014**

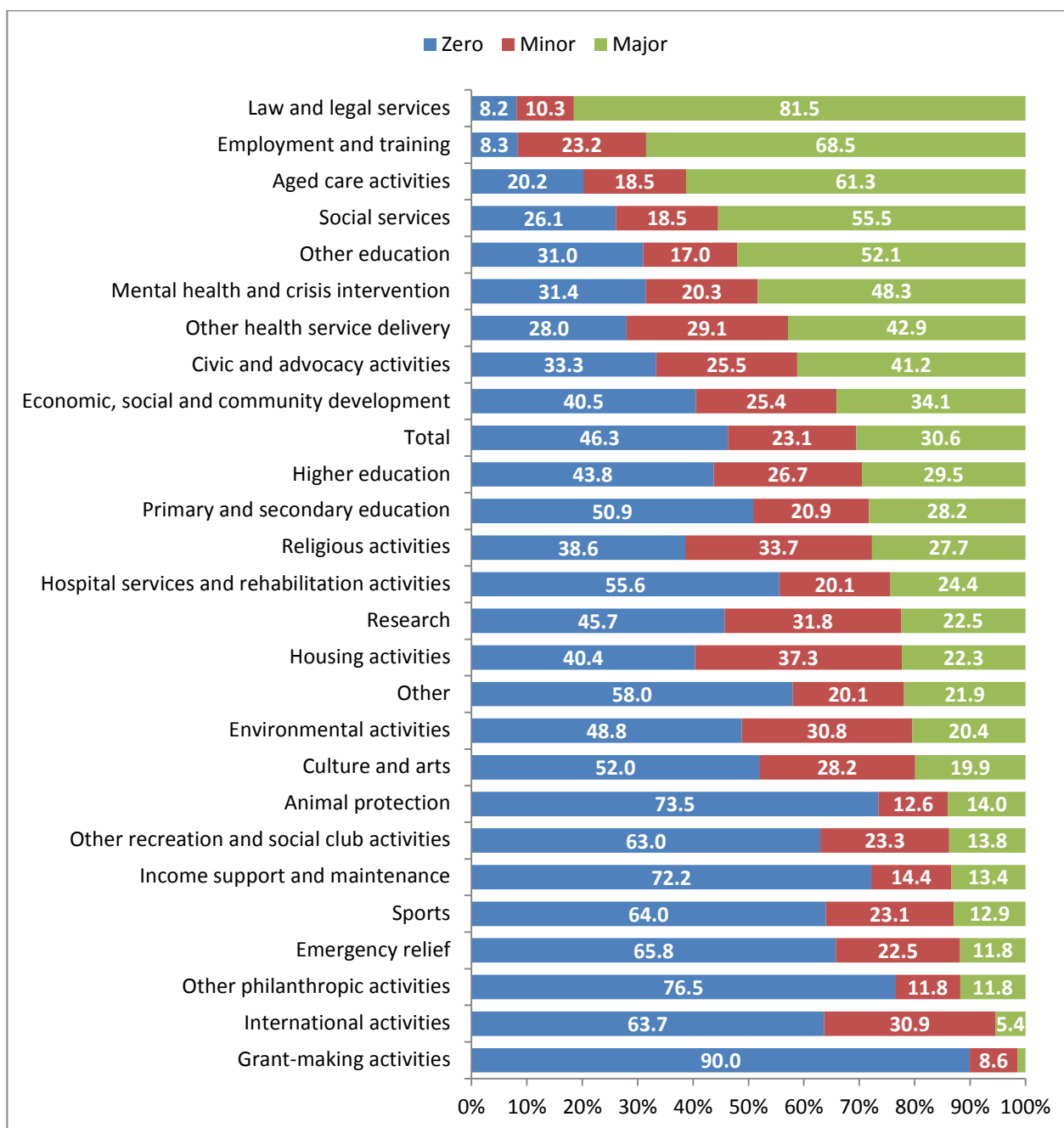


Notes: n= 26,593. This excludes those charities that did not pass filter tests as described in [Appendix B: Further methodological details](#). It also excludes 495 group-reporting charities.

To distinguish charities with no employee expenses, and those with minor, and major employee expenses relative to total income, we constructed three categories (see Figure 11.4). This showed that charities performing labour intensive activities like law and legal services, employment services, aged care and social services had the highest employee expenses as a proportion of total expenditure. In contrast, employee expenditure was more than half of total expenditure in only 1% of grant making charities.



**Figure 11.4 Charities for which employee expenses were zero, less than 50% of total expenditure (minor) or more than 50% of total expenditure (major), main activity, 2014 (%)**



Notes: n=26,627. This excludes those charities that did not pass filter tests as described in [Appendix B: Further methodological details](#). It also excludes 495 group-reporting charities. For further information see Figure A.47.

**Concentration of spending on employees**

Charities’ total spending on employees was heavily concentrated among a small number of very large charities. The top 1% of charities (279 charities) reported a total of 62.2% of expenses on employees (\$29.6 billion). The largest 10% (2,796 charities) together reported 92.6% of employee expenses. The bottom 80% of charities reported less than 2.4% of employee expenses.

**Spending on grants and donations**

The AIS also asked about spending on grants and donations made by the charity for use within Australia, and for use outside Australia. As noted in Figure 11.1, the total spending on grants and



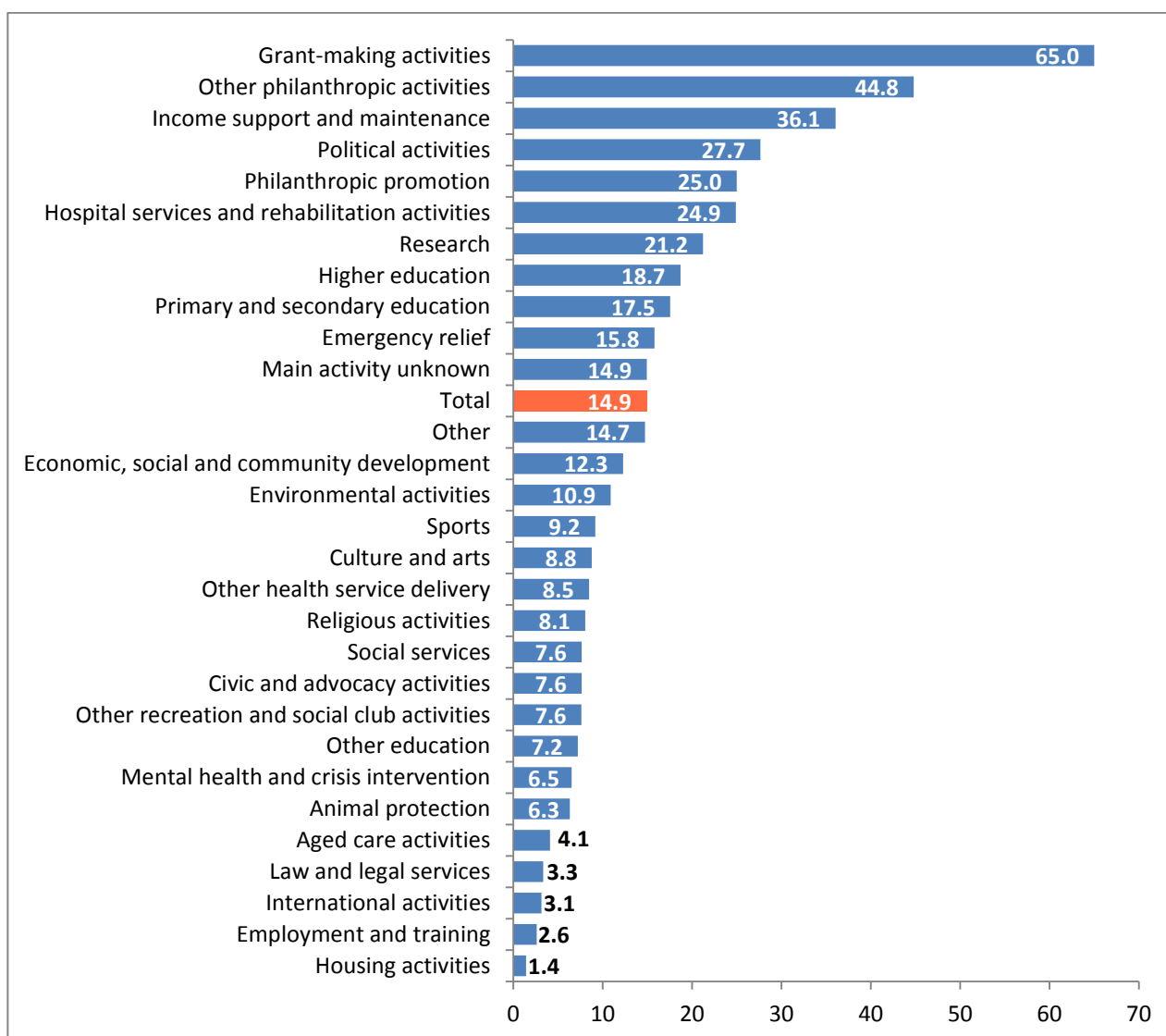
donations was \$4.5 billion, including group reporting charities. Figure 11.5 shows how expenditure on grants was divided between grants for use within Australia and for use outside Australia. Three-quarters of grant expenditure was for use within Australia and one-quarter for use outside Australia.

**Figure 11.5 Expenditure on grants, 2014 (%)**

Expenditure on grants	Individual reporters (\$)	Group reporters (\$)	Total expenses (\$)
For use in Australia	3,276,736,578	136,808,184	3,413,544,762
For us outside Australia	1,125,716,674	6,800,542	1,132,517,216

On average, spending on grants and donations for use in Australia constituted 15% of total expenditure. For larger charities, grants for use in Australia constituted a smaller proportion of total expenditure (8%) compared with 19% of small charities. By main activity, grants for use in Australia constituted the highest share of expenditure among grant-making charities (65%) and charities whose main activities were other philanthropic activities (45%) (Figure 11.6).

**Figure 11.6 Grants for use in Australia as a proportion of total expenses by main activity, 2014 (mean %)**



Notes: n=26,639. This excludes those charities that did not pass filter tests as described in Appendix B: Further methodological details. It also excludes 495 group-reporting charities.





Spending on grants and donations for use overseas constituted a smaller proportion of total expenditure: 3% on average. However, there was large variation by main activity. In charities for which international activities were nominated as the main activity, spending on grants and donations for use overseas constituted 52% of average total expenditure. Further information about expenditure related to international activities will be included in the forthcoming report *Australia's International Charities 2014*.



## 12. ASSESSING THE FINANCIAL HEALTH OF AUSTRALIA'S CHARITIES

Charities' sustainability and capacity to continue to achieve their purpose depends on their financial status. This section assesses the financial health of Australia's charities using the income statement and balance sheet extract sections of the 2014 AIS, which captured information on charities' total income and revenue, and their total expenses/payments for the reference period.

### ***Charities with net surplus and deficit***

The financial information captured in the 2014 AIS enables identification of the proportion of charities which:

- Operated a fairly balanced budget, defined as having reported total expenditure within 20% of reported income;
- Had a surplus of more than 20% of their total income in the reference period ; or
- Had a net deficit of more than 20% of their total income).

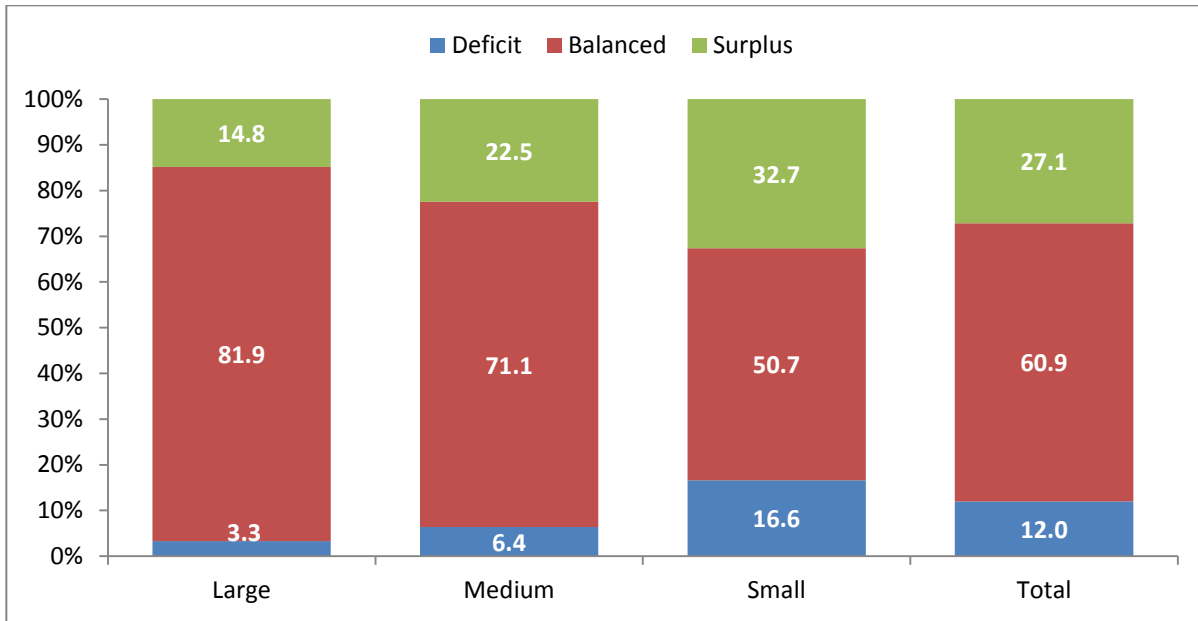
It is important to recognize that fluctuations in income may result from accounting methods, including the recognition of income from government grants up front with expenditure lagging. Net surplus or deficit for the reporting period may arise due to the timing of government funding and donation cycles and project expenditure, which may not occur at regular intervals. For the purposes of the analysis, the threshold has been set at 20% to account for wide fluctuations in income and expenditure which charities may experience.

Of course, assessing the proportion of charities in surplus or deficit using information collection from one year does not capture charities' reasons for operating with surplus or deficit. Operating in surplus for example may result from poor confidence in the future funding environment for example, or anticipation of future expenses, which could constrain charities' capacity to achieve their purpose. Operating in deficit may result from temporary fluctuations in income and expenditure, poor financial management, or inadequate access to the income required to achieve purpose. As such, discussion of surplus and deficit is an imperfect measure of financial health. Longitudinal analysis of charities' financial operations will help deepen understanding of changes in charities' budgets over time. Notwithstanding, the measure provides a broad indication of charities financial health.

Overall, most charities (61%) operated fairly balanced budgets in 2014, reporting expenses which were no more than 20% more or less than their total income. Charities were more likely to be in surplus than deficit for the year, which may suggest a generally cautious approach to financial management. Small charities were more likely than large and medium charities to be either in surplus or deficit. As Figure 12.1 shows, one third of small charities were in surplus for the year, compared with 22% of medium charities and 15% of large charities. However, small charities were also more likely than medium and large charities to report higher expenses than income: this was the case for 17% of small charities compared with 3% of large charities.



**Figure 12.1 Proportion of charities which operated balanced budgets by size (basic measure), 2014 (%)**



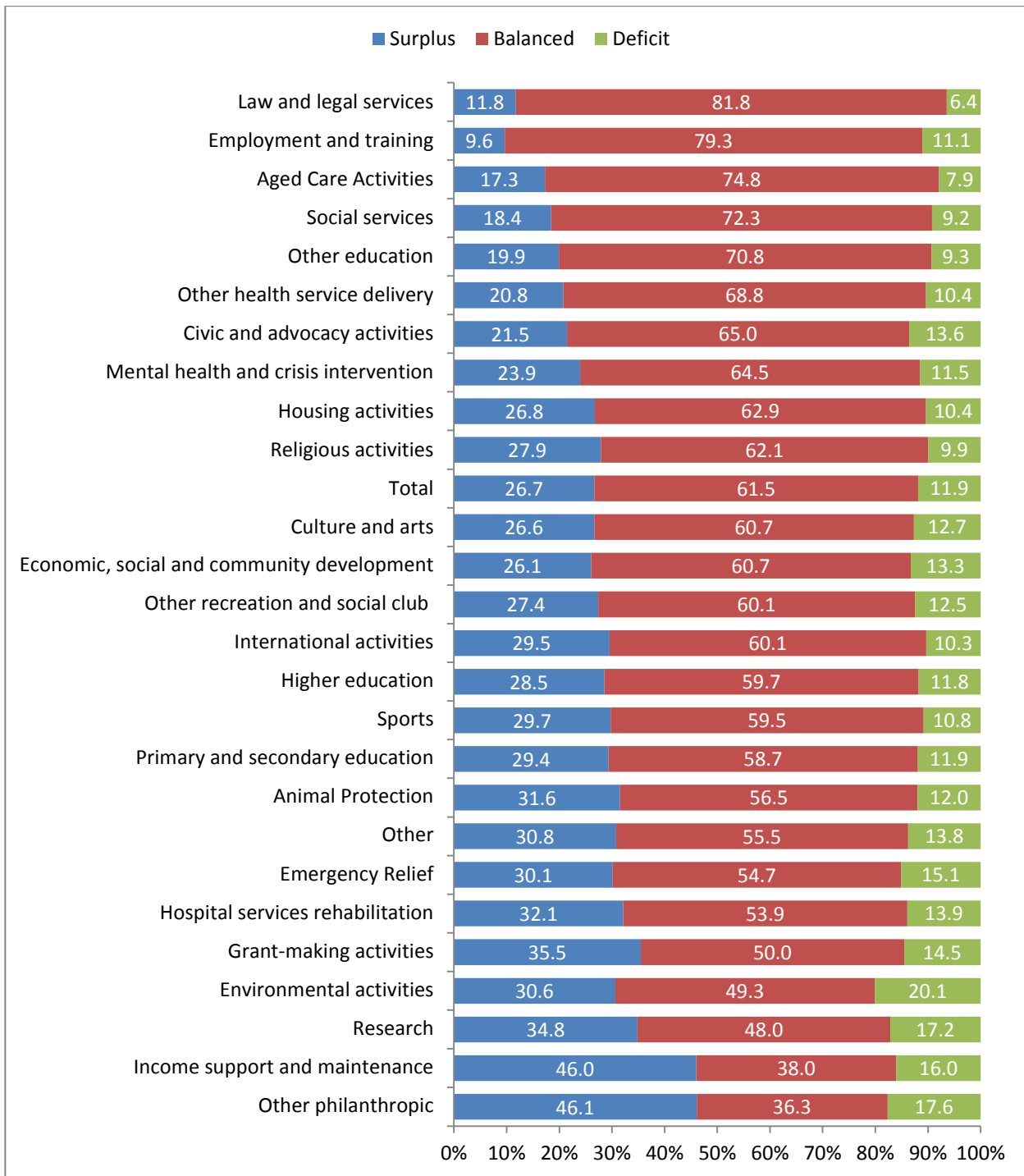
Notes: n=27,584. This excludes those charities that did not pass filter tests as described in [Appendix B: Further methodological details](#). It also excludes 495 group-reporting charities.

Figure 12.2 shows the proportion of charities which operated balanced budgets, according to their main activity. Law and legal services, employment and training, aged care activities, social services, and other education, were most likely to operate balanced budgets, with more than 70% operating within 20% of their income in 2014. Charities in these main activity categories were also more likely to receive government grants than others (see Section 10).

Those most likely to underspend (and have a surplus for the year) reported main activities of income support and maintenance, grant-making and other philanthropic, and research (for which 35% or more charities had a surplus of more than 20%). Those most likely to have a deficit for the year were environmental activities, other philanthropic, research, income support, emergency relief, and grant making (15% or more charities had expenses which exceeded their income by 20% or more).



Figure 12.2 Proportion of charities which operated balanced budgets by main activity, 2014 (%)



Notes: n=26,964. This excludes those charities that did not pass filter tests as described in [Appendix B: Further methodological details](#). It also excludes 495 group-reporting charities. For further information see Figure A.48.

### Assets and liabilities of Australia's charities

The AIS information on assets and liabilities also provides insight into the financial status of Australia's charities in 2014. A summary of charities' total assets and liabilities is in Figure 12.3. This shows that together, individual and group reporting charities had net assets of \$141.4 billion.



**Figure 12.3 Summary of assets and liabilities, 2014**

	Total Assets (\$)	Total Liability (\$)	Net assets liability (\$)
Individual reporters	186,611,209,029	59,074,953,291	130,594,030,517
Group reporters	15,879,052,451	5,113,099,536	10,765,953,915
Total	202,490,261,480	64,188,052,827	141,359,984,432

Note: N=37,798 individual reporting charities and 42 groups. Excludes 12 charities that reported individually and a part of group reporting. Note that due to discrepancies in charities' reporting of each assets and liabilities and totals, figures for total assets and liability may not sum to the net assets/liability figure

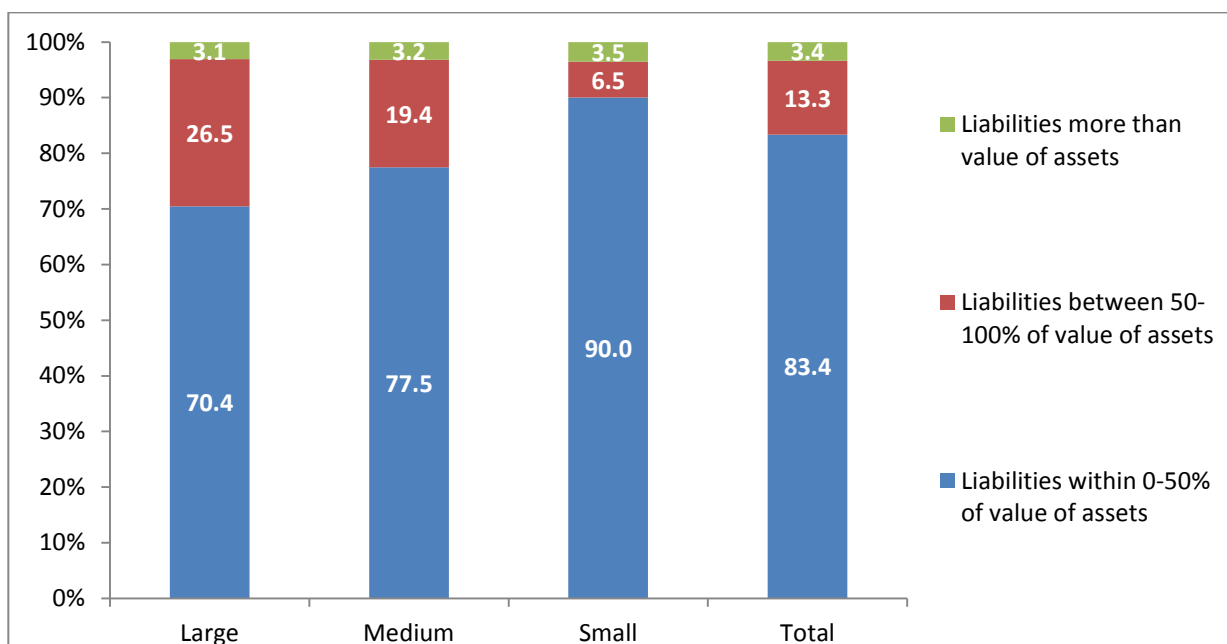
**Assets in relation to liabilities**

To provide further insight into charities' financial liabilities in relation to assets, we constructed three categories:

- liabilities within 0-50% of the value of assets;
- liabilities between 50% and 100% of the value of assets; and
- liabilities more than the value of assets.

Overall, 83.4% of charities had liabilities which were less than half the value of their assets. Around 13.3% were operating with some risk, and 3.4% might be considered as having extreme risk, having liabilities which were more than the value of their assets (Figure 12.4).

**Figure 12.4 Liabilities and assets among Australia's charities by size (basic measure), 2014 (%)**

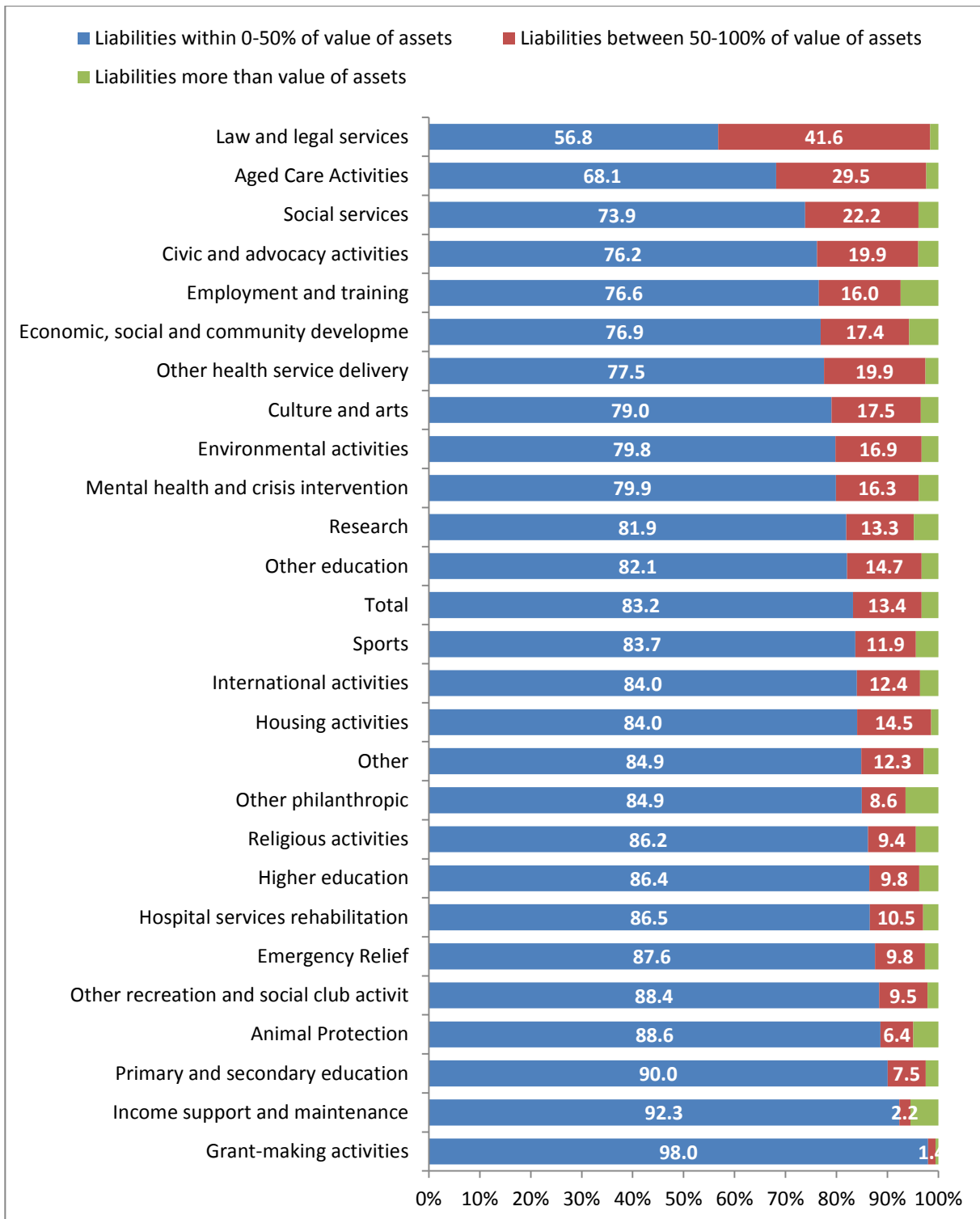


Notes: n=26,131. This excludes those charities that did not pass filter tests as described in Appendix B: Further methodological details. It also excludes 495 group-reporting charities.

Figure 12.5 shows the proportion of charities in each category, according to main activity. Law and legal services were least likely to be operating with liabilities of less than 50% of their assets (56.8%) although only 1.6% of these services had very high liabilities relative to assets. Charities whose main activities were aged care and social services were also less likely than others to be operating with low liabilities relative to assets.



Figure 12.5 Liabilities and assets among Australia's charities by main activity, 2014 (%)



Notes: 25,468. This excludes those charities that did not pass filter tests as described in Appendix B: Further methodological details. It also excludes 495 group-reporting charities and those did not report main activity. For further information see Figure A.49.

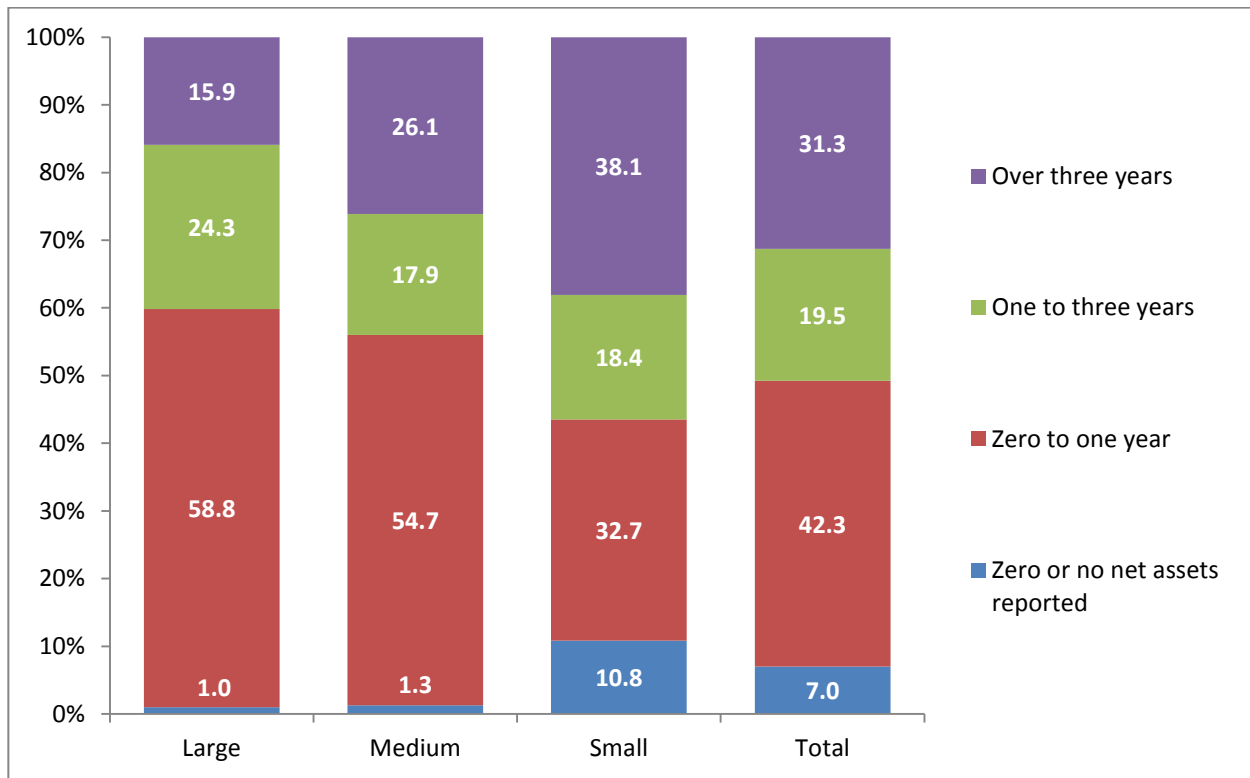
**Expenses in relation to assets**

Another ratio was constructed to assess the number of years that a charities' assets would cover their expenses, at 2014 levels. Overall, the largest group of charities had assets which would cover their expenses for less than 1 year (42.3%) (Figure 12.6). However, more than half of large charities had net assets which would cover their expenses for under a year (58.8%). Almost a third of charities



(31.3%) had assets which would cover expenses for over three years, but this was much lower in large charities (15.9%).

**Figure 12.6 Length of time charities' assets would cover their 2014 expenses, by size 2014 (%)**

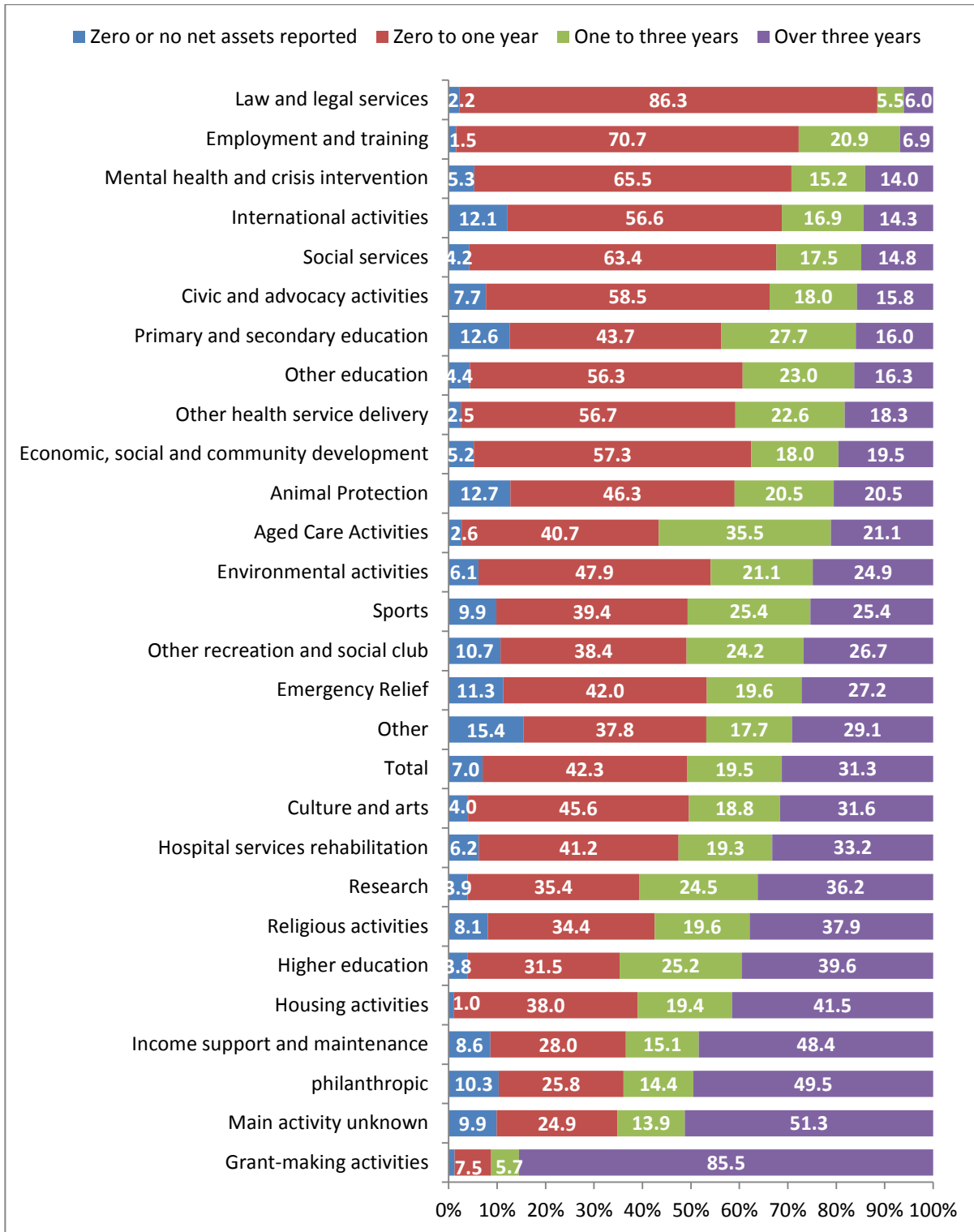


Notes: n=26,551.

Figure 12.7 shows the proportion of charities with assets which would cover their expenses for under a year, one to three years, and over three years, by main activity. Charities' whose main activities were law and legal services, employment and training, and mental health and crisis intervention were less likely than others to have assets which would cover expenses for more than one year. Charities whose main activity was grant making were most likely to have assets which would cover expenses for more than three years.



**Figure 12.7 Length of time charities' assets would cover their 2014 expenses, by main activity 2014 (%)**



Notes: n=26,564.





### 13. GROWTH AMONG AUSTRALIA'S CHARITIES: DATA FROM THE ATO

Data from the ATO for 2012, 2013 and 2014 was used to assess change in total income among a sample of charities. As explained in the introduction, the ATO sample was matched to the registered charities and AIS data by ABN. Because many charities do not need to lodge tax returns, the ACNC requested data provided by charities on Business Activity Statement and payment summary information<sup>25</sup>. It is important to note that many charities would not file either of these documents (such as those that do not employ staff or are not registered for GST). Indeed, taxation information was only available for 25,776 of the charities that filed a 2014 AIS in time for analysis (68.2%). Nonetheless, this information provides an opportunity to assess growth trends among charities, for the years where financial data was not collected in the AIS.

#### ***Changes in charities total income from 2012 to 2013 and 2013 to 2014***

On the Business Activity Statement, label G1 represents 'total sales', and can be used as a proxy for a charity's overall income.<sup>26</sup> This label is not directly used to assess taxation liability, and so it is possible that the information provided at this label is not accurate. Approximately 20,595 charities that filed a 2014 AIS also provided information at label G1.

Using the ATO data, total income as reported under label G1 was used to compare income levels for charities from 2012 to 2013, and from 2013 to 2014. This enabled an assessment of the proportions of charities which grew from 2012 to 2013, and from 2013 to 2014.

From 2012 to 2013, 34.4% of charities maintained a steady income level, defined as operating within 10% of their previous year's income level. Roughly the same proportion (34.8%) had steady income levels from 2013 to 2014. From 2012 to 2013 and from 2013 to 2014 the largest proportions of charities saw their income increase. From 2012 to 2013 38.4% of charities reported their income increased by more than 10%, while 27.2% reported their income reduced by at least 10% over the year.

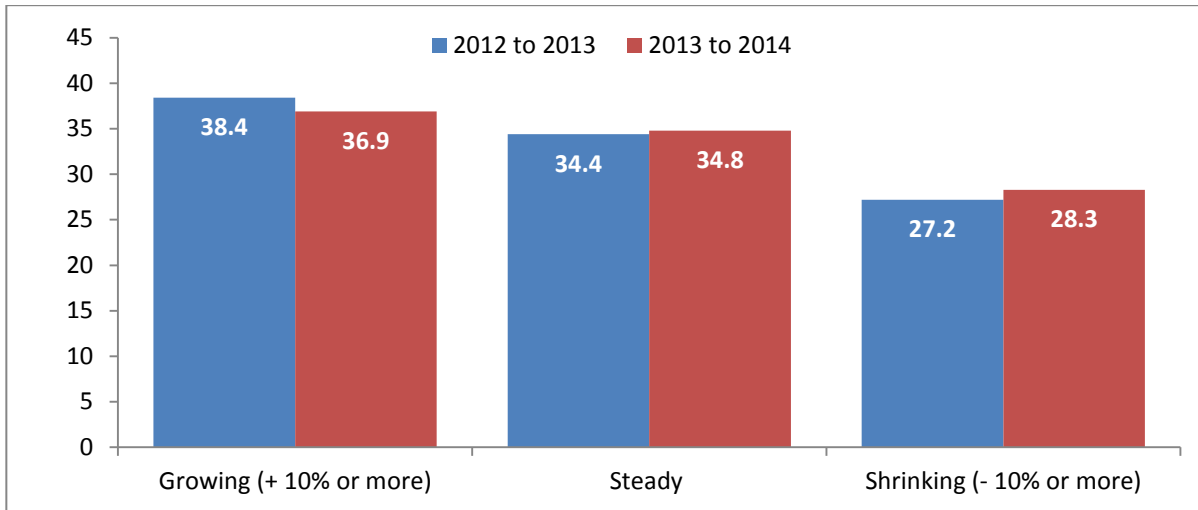
From 2013 to 2014, around 1 in 3 (34.8%) charities maintained steady growth, operating with 2014 incomes which were within 10% of 2013 levels. However, there was a slightly lower proportion which experienced growth from 2013 to 2014 (36.9%) compared with the previous year, and a slightly higher proportion reported reduced income (28.3%).

<sup>25</sup> Business Activity Statements are a reporting requirement for businesses (including some charities) that are used for reporting and paying tax obligations such as GST and pay as you go (PAYG) instalments. The ACNC also obtained payment summary information provided by charities that employ staff about the value of fringe benefits provided.

<sup>26</sup> G1 total sales includes GST-free sales, input-taxed sales and taxable sales.



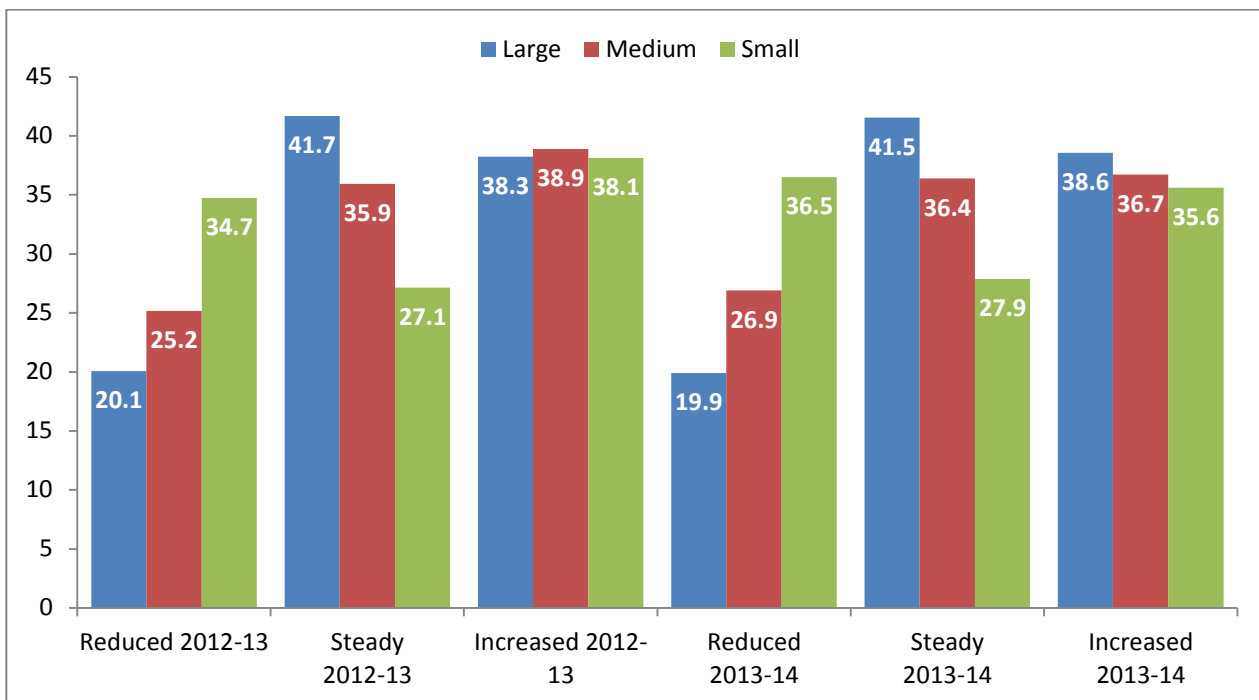
**Figure 13.1** Change in charities' income from 2012 to 2013 and 2013 to 2014 (%)



Notes: n= 18,836

Figure 13.2 shows the proportion of charities which had reduced, steady or increased income from 2012 to 2013 and 2013 to 2014, for small, medium and large categories of charity. This shows that lower proportions of large charities than others reported their income shrank by more than 10% in both years. Indeed, from 2012 to 2013 20.1% of large charities had reduced income compared with 34.7% of small charities. In 2013 to 2014, 19.9% of large charities had reduced income compared with 36.5% of small charities. Larger charities were most likely to have incomes which remained steady or grew. While these data may capture small temporary fluctuations in income, they also suggest small charities may be most likely to experience threats to their viability and sustainability.

**Figure 13.2** Change in charities' income, 2012-2013 and 2013-2014 by size (basic measure) (%)



Notes: n= 18,836

The ATO data, linked to the ACNC data also allows analysis of growth according to charities main activity. For 2013 to 2014, the charities with the highest proportions of charities reporting shrinking incomes were grant-making charities (50.6%), other philanthropic (45.8%), and environmental



activities (41.4%). The activities with the highest proportions of charities for which incomes grew by more than 10% were animal protection (46% of charities reported growth), international activities (45%) and sports (43%).

### ***Fringe benefits provided by Australia's charities***

The ATO also provided information about the fringe benefits provided by charities to their staff. Around 16% of the charities that lodged a 2014 AIS also provided the ATO with information about reportable fringe benefits<sup>27</sup> that they provided to their employees. In total, the charities that filed a 2014 AIS provided \$6.8 billion in 'grossed up'<sup>28</sup> reportable fringe benefits in 2014. After these figures are adjusted to take into account 'grossing up', the total reportable fringe benefits provided to staff by the charities was \$3.6 billion (Figure 13.3). Almost all of the reportable fringe benefits by value were provided by large charities (91.1% in 2014).

**Figure 13.3 Reportable fringe benefits provided by charities who submitted an AIS, 2014**

	2012	2013	2014
Large	\$2,823,257,892	\$3,074,983,391	\$3,317,988,282
Medium	\$76,889,080	\$81,364,807	\$85,535,225
Small	\$46,192,858	\$44,035,727	\$37,379,411
Group reporting charities	\$175,046,223	\$181,936,642	\$201,192,679
Total	\$3,121,386,053	\$3,382,320,567	\$3,642,095,597
N that reported providing fringe benefits	5 930	6 147	6 291

<sup>27</sup> The reportable fringe benefit amount is the grossed up taxable value of certain fringe benefits provided by employers to their employees for the fringe benefits tax (FBT) year (1 April to 31 March), where the taxable value of those benefits exceeds \$2,000 for the FBT year (\$1,000 for the FBT year ended 31 March 2007 and earlier years).

<sup>28</sup> 'Grossing up' means adjusting the taxable value of the benefits provided to reflect the gross salary that employees would have had to earn at the highest marginal tax rate (including Medicare levy) to buy the benefits after paying tax. For 2012-2014, the relevant gross up rate was 1.8692. This means that the value of the actual reportable fringe benefits provided to employees by the employer is the value reported on the payment summary divided by 1.8692.



## 14. AUSTRALIAN CHARITIES' REPORTING OBLIGATIONS

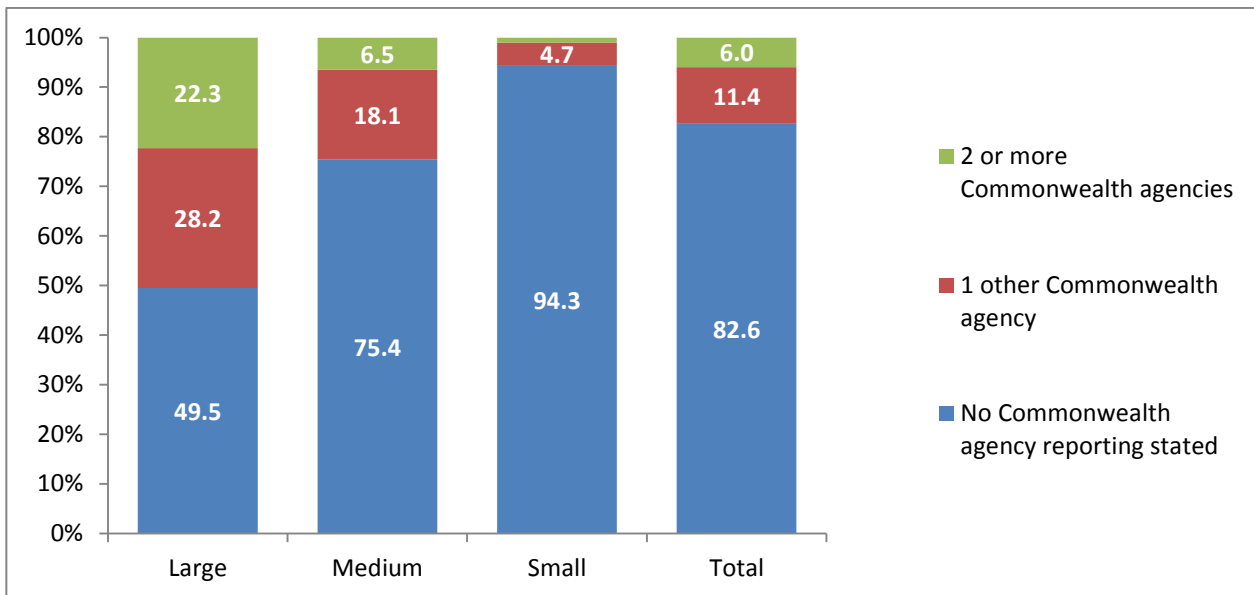
Reducing red-tape is one of the ACNC's primary objectives, to maintain public trust, improve efficiency and sustain a robust and vibrant non-profit sector. It is therefore important to understand charities' current obligations to measure and report their activities, outputs, and outcomes, as a possible source of duplication and administrative burden. The AIS contained three questions about reporting obligations, which were optional<sup>29</sup>. This section provides insight into the number of agencies charities have reporting obligations to, in addition to the ACNC and ATO. A companion report, *Australian Charities and Red Tape 2014*, to be released in 2016, will examine in more detail the reporting obligations of Australia's charities.

### Reporting obligations to Commonwealth departments and agencies

The AIS asked whether charities had to report to a Commonwealth department or agency over the 2014 reporting period, excluding the ATO and ACNC. Those who stated that they had a Commonwealth reporting obligation were then asked which agencies they were required to report to. The vast majority of charities (82.6%) did not state that they had reporting obligations to any other Commonwealth department or agency. A further 11.4% advised that they had reporting requirements to 1 Commonwealth agency. A relatively small minority had reporting requirements to more than 2 other Commonwealth agencies: 5.4% reported to between 2 and 4 other Commonwealth agencies, and 0.6% reported to 5 or more. Large charities were more likely to have reporting obligations to additional Commonwealth agencies than small and medium charities (Figure 14.1).

However, charities which received income from government generally had higher reporting requirements than are indicated by the figures for the charitable sector as a whole (see Figure 14.2). Among those which received government grants, 26.5% reported to 1 other Commonwealth agency, and 16.3% reported to 2 or more additional Commonwealth agencies (compared with 11.4% and 6.0% of all charities).

Figure 14.1 Charities' reporting obligations to Commonwealth agencies, 2014 (%)

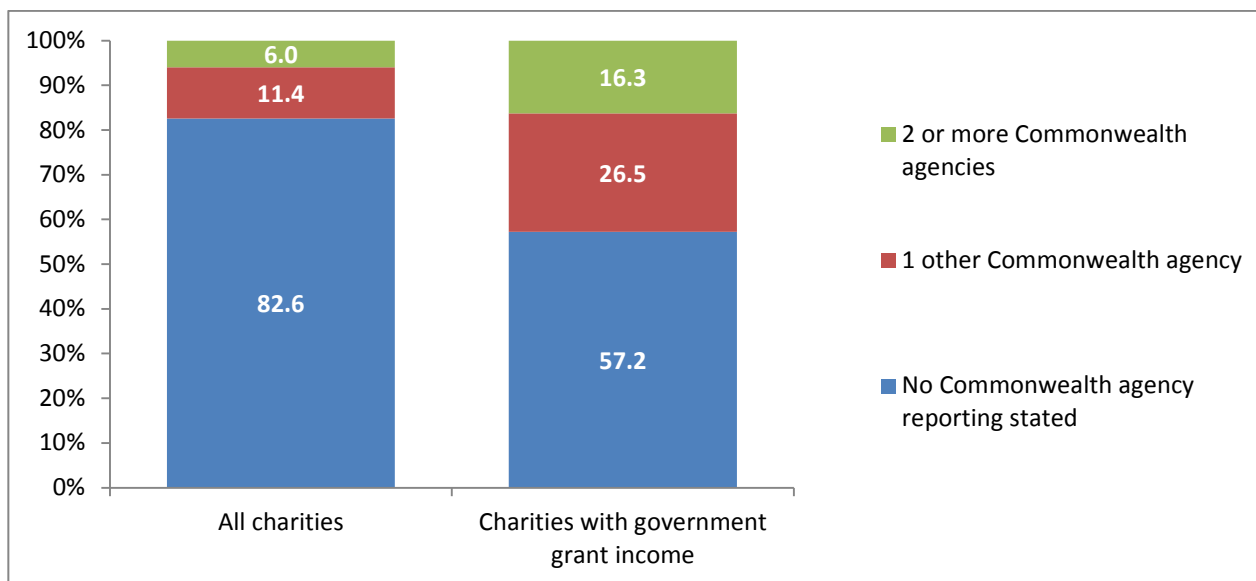


Notes: n=37,770. This excludes 28 charities who did not report their size. It also excludes 495 group-reporting charities. Note that this also excludes reporting to the ACNC and ATO. For further information see Figure A.50.

<sup>29</sup> We are unable to distinguish between charities that opted not to answer questions about reporting and those charities that said they did not have reporting obligations. Data is therefore likely to underestimate reporting obligations.



**Figure 14.2 Charities' reporting obligations to Commonwealth agencies, all charities and those with income from government 2014 (%)**

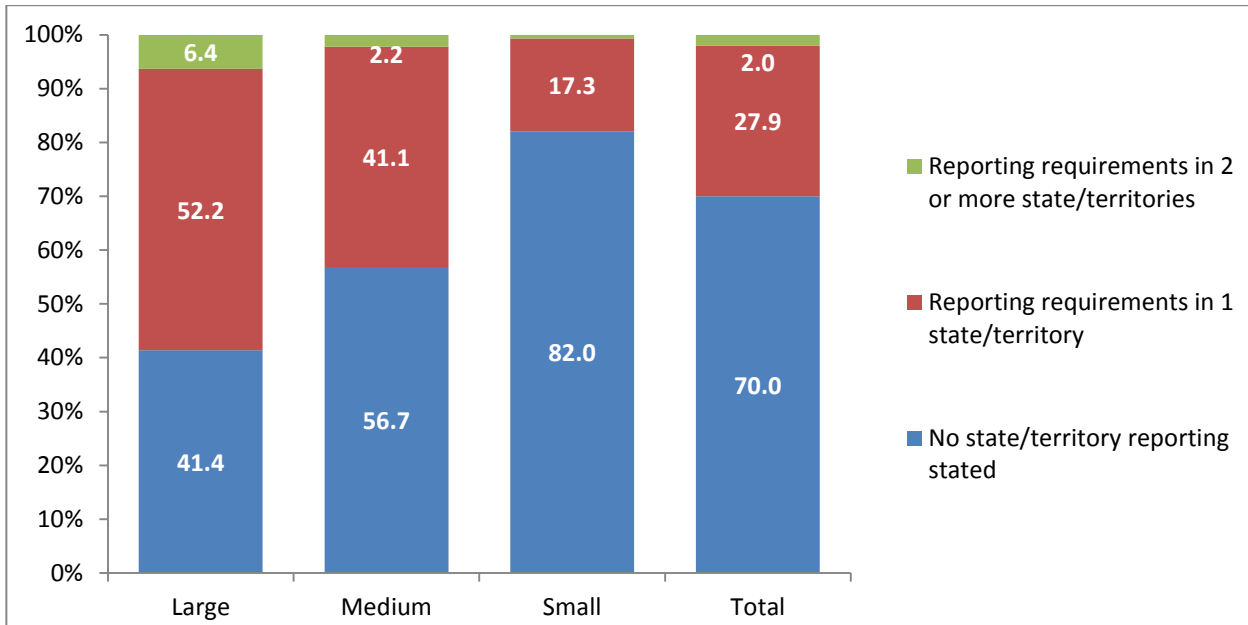


**Reporting obligations to State and Territory departments and agencies**

As well as asking about charities' Commonwealth reporting requirements, the AIS also asked charities which states and territories, if any, they were required to report to. Overall, 70% of charities did not state that they had reporting requirements to state or territory agencies, although this was lower in large organisations (41.4%) than in small organisations (82.0%) (Figure 14.3). A little over a quarter (27.9%) had reporting requirements in 1 state or territory and 2.0% of charities had reporting requirements in 2 or more states and territories. As would be expected, charities which received income from government generally had higher reporting requirements in the states and territories, than indicated by the figures for the charitable sector as a whole. Among those which received government grants, 64.3% reported to 1 other jurisdiction, and 4.6% reported to 2 or more jurisdictions (Figure 14.4).

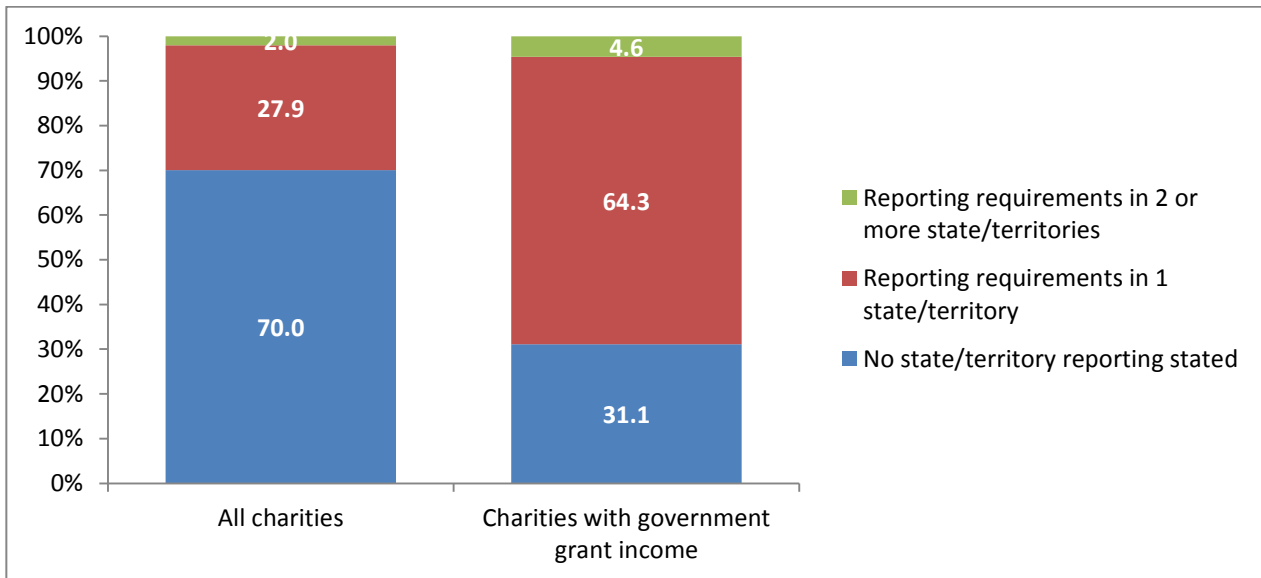


**Figure 14.3 Charities reporting obligations to state and territory agencies, 2014 (%)**



Notes: n=37,770. This excludes 28 charities who did not report their size. It also excludes 495 group-reporting charities. For further information see Figure A.52.

**Figure 14.4 Charities reporting obligations to state and territory agencies, all charities and those with income from government, 2014 (%)**



**Hours spent reporting in 2014**

The AIS also asked charities with reporting obligations to any Commonwealth, State or territory departments or agencies how many hours their charity spent on reporting during the period. Overall, including those with zero hours, the average number of hours spent reporting was 26.4 hours. Large charities reported more hours spent on reporting: 96.4 hours on average. Medium charities reported 31.6 hours, and small charities reported 3.7 hours, on average. This does not take into account time spent reporting to the ACNC or ATO. It also includes the high number of charities which did not receive funding from government. Reporting obligations are likely to be higher for those receiving government funds and operating in multiple jurisdictions. This information will be explored further in a companion report on *Australian Charities' Reporting Obligations 2014*, forthcoming in 2016.



## 15. CONCLUSIONS

The report has used a unique dataset to provide new information about Australia's charities in 2014, including their size, age, activity, location, and structure, and their use of paid employees and volunteers. It has also showed the diversity in their beneficiaries and purpose, and in their descriptions of how they pursue these through a range of activities and outcomes. Further, it has provided the first analysis of the financial data reported by charities to the ACNC as part of the AIS 2014. In doing so, the report attests to the significant economic, social and cultural contribution made by Australia's charities. It is hoped that the information will help build understanding, public trust and confidence, help identify any risks for the sector, and inform the development of appropriate regulatory approaches.

The report is part of a series and should be read alongside forthcoming reports on *Australia's Disability Charities 2014*, *Australia's International Charities 2014*, and *Australian Charities and Red Tape 2014*. It is also complemented by data resources available at <http://www.australiancharities.acnc.gov.au>.

As well as providing key information about Australia's charities in 2014, the report suggests a number of areas for further research. The richness of the ACNC data means it could be used to explore the characteristics of very large or very small charities, which charities experienced growth over time, and the factors influencing income growth or diversification. Future work should continue to monitor the contribution of government income to Australia's charities, as an indicator of the important linkages between Australia's charities and government, and how relationships and resource flows are changing. Correspondingly, trends in donations and other income can help monitor the development of philanthropy in Australia, and trends in marketization. Indeed, further analysis could explore change in the contribution of donated and other income to various groups of charities, as indicators of the changing flows of resources and the development of philanthropic and market opportunities for Australia's charities.

The dataset also offers important new insight into selected parts of the charitable sector. It could be used, for example, to examine Australia's grant making and other philanthropic charities, and the distinctive ways they pursue their purpose, in developing flows of philanthropic resources among Australia's charities. Future work focused on beneficiaries could focus on the characteristics and resourcing of charities which assist Aboriginal and Torres Strait Islander people, for example, or people at risk of homelessness, or other groups, although analytical capacity would be improved if the dataset captured an indicator of charities' main beneficiaries. Further analysis of data on age of establishment, combined with financial information which will accumulate in coming years, provides the basis for deeper exploration of the dynamics of charities' lifecycles and determinants of growth. Overall, as the database grows and develops in future years, and benefits from the ACNC's significant data improvement efforts, it will continue to build a contemporary picture of Australia's charities, and the diversity within it.



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## APPENDIX A: SUPPLEMENTARY TABLES

### Where are Australia's charities located?

Figure A.1 Location of registered charities, 2014

Registered address	Charities		Population <sup>^</sup>		Charities per 1,000 people
	n	%	n ('000s)	%	
NSW	13 321	35.3	7 565.5	32.0	1.76
VIC	9 746	25.8	5 886.4	24.9	1.66
QLD	5 772	15.3	4 750.5	20.1	1.22
WA	3 670	9.7	2 581.3	10.9	1.42
SA	3 057	8.1	1 691.5	7.2	1.81
TAS	1 022	2.7	515.2	2.2	1.98
ACT	846	2.2	387.6	1.6	2.18
NT	358	1.0	244.3	1.0	1.47
Total	37 792	100.0	23 622.3	100.0	1.60

Notes: n=37,792. This excludes 6 registered charities that did not provide address. <sup>^</sup> source: ABS (2015a).

Figure A.2 Number of operating locations, 2013 and 2014

	2013 (%)	2014 (%)
No operations in Australia	2.9	1.5
Operated in a single State or Territory	87.3	85.4
Operated in 2 to 7 States and/or territories	7.3	9.3
Operated in every state and territory	2.5	3.8

Notes: n=49,293 2013; n= 7,798 2014.

Figure A.3 Charities operating in each of the states and territories, 2014

State	Large		Medium		Small		All	
	n	%	n	%	n	%	n	%
NSW	2 867	18.6	2 870	18.6	9 671	62.8	15 408	100
VIC	2 826	23.7	2 039	17.1	7 037	59.1	11 902	100
QLD	1 995	23.5	1 605	18.9	4 894	57.6	8 494	100
SA	1 428	26.4	880	16.3	3 096	57.3	5 404	100
WA	1 650	27.2	1 049	17.3	3 378	55.6	6 077	100
TAS	998	32.2	634	20.4	1 471	47.4	3 103	100
ACT	1 056	33.4	643	20.4	1 458	46.2	3 157	100
NT	903	38.5	496	21.2	945	40.3	2 344	100
Overseas	546	18.8	552	19	1 811	62.3	2 909	100
Total	14 269	24.3	10 768	18.3	33 761	57.4	58 798	100

Notes: n=58,798. The total is larger than the number of charities as some have multi-jurisdictional operations. 28 charities who did not report size are excluded.

Figure A.4 Charities' operating locations by registered address, 2014

Registered address	Operated in a single state or territory		Operated in 2 to 7 states and/or territories		Operated in all states and territories	
	n	%	n	%	n	%



ACT	507	60.7	226	27.1	102	12.2
NSW	11 148	84.9	1 343	10.2	636	4.8
NT	309	87.3	35	9.9	10	2.8
QLD	5 123	89.9	418	7.3	155	2.7
SA	2 698	89.4	247	8.2	73	2.4
TAS	955	94.0	48	4.7	13	1.3
VIC	8 116	84.7	1 035	10.8	428	4.5
WA	3 407	94.7	160	4.4	32	0.9
Total	32 263	86.7	3 512	9.4	1 449	3.9

Notes: n=32,263. This excludes 6 charities that reported the state of operations but not a registered address.

### What activities do Australia's charities perform?

**Figure A.5 Charities which conducted activities in the reporting period by size (basic measure), 2014**

	Large		Medium		Small		All	
	n	%	n	%	n	%	n	%
Reported activities	7 174	99.3	6 174	98.2	22 457	92.6	35 805	94.8
Did not report activities	53	0.7	111	1.8	1 801	7.4	1 965	5.2
Total	7 227	100	6 285	100	24 258	100	37 770	100

Notes: n=37,770; excludes 28 charities who did not report their size

**Figure A.6 Charities which conducted activities in the reporting period by size (basic measure), 2013**

	Large		Medium		Small		All	
	n	%	n	%	n	%	n	%
Reported activities	7 737	97.6	7 106	94.7	29 294	87.0	44 137	89.9
Did not report activities	193	2.4	397	5.3	4 387	13.0	4 977	10.1
Total	7 930	100	7 503	100	33 681	100	49 114	100

Notes: n=49,114; excludes 179 charities who did not report their size

**Figure A.7 Charities' sector by size (basic measure), 2014**

	Large		Medium		Small		Total	
	n	% (row)	n	% (row)	n	% (row)	n	% (col)
Culture and recreation	229	10.8	368	17.4	1 514	71.7	2 111	5.8
Law, advocacy and politics	124	23.7	175	33.5	224	42.8	523	1.4
Health	1 354	43.3	575	18.4	1 196	38.3	3 125	8.6
Social services	580	22.8	462	18.2	1 503	59.1	2 545	7.0
International	47	15.8	40	13.4	211	70.8	298	0.8
Education and research	2 432	36.6	1 226	18.5	2 981	44.9	6 639	18.4
Environment	139	14.4	145	15.0	684	70.7	968	2.7
Development and housing	773	27.9	645	23.3	1 356	48.9	2 774	7.7
Philanthropic intermediaries and voluntarism promotion	219	9.1	302	12.6	1 879	78.3	2 400	6.6
Religion	586	5.4	1 621	14.9	8 644	79.7	10 851	30.0
Other	665	17.0	618	15.8	2 623	67.2	3 906	10.8



Total	7 227	20.0	6 285	17.4	24 258	67.1	36 140	100
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Notes: n= 36,140. This excludes 28 charities who did not report their size and 1,630 charities for whom main activity was unknown.

**Figure A.8 Charities' sector by size (basic measure), 2013**

	Large		Medium		Small		Total	
	n	% (row)	n	% (row)	n	% (row)	n	% (col)
Culture and recreation	247	10.3	425	17.7	1 726	72.0	2 398	4.9
Law, advocacy and politics	120	22.5	160	30.0	253	47.5	533	1.1
Health	1 305	41.6	558	17.8	1 276	40.6	3 139	6.4
Social services	568	21.2	446	16.7	1 659	62.1	2 673	5.4
International	47	17.2	45	16.5	181	66.3	273	0.6
Education and research	2 401	30.5	1 306	16.6	4 168	52.9	7 875	16.0
Environment	141	14.1	147	14.7	715	71.3	1 003	2.0
Development and housing	755	26.8	660	23.4	1 403	49.8	2 818	5.7
Philanthropy and grant-making	170	8.1	251	12.0	1 667	79.8	2 088	4.3
Religion	659	5.3	1 743	14.0	10 032	80.7	12 434	25.3
Other	749	16.6	724	16.0	3 044	67.4	4 517	9.2
Main activity unknown	768	8.2	1 038	11.1	7 557	80.7	9 363	19.1
Total	7 930	16.1	7 503	15.3	33 681	68.6	49 114	100.0

Notes: n= 49,114. This excludes 179 charities that did not report size.

**Figure A.9 Charities' main activity by size (basic measure), 2014**

	Large		Medium		Small		Total	
	n	% (row)	n	% (row)	n	% (row)	n	% (col)
Aged care activities	649	51.4	221	17.5	392	31.1	1 262	3.3
Animal protection	32	10.3	28	9.0	251	80.7	311	0.8
Civic and advocacy activities <sup>^</sup>	56	16.8	89	26.6	189	56.6	334	0.9
Culture and arts	184	12.2	297	19.6	1 031	68.2	1 512	4.0
Economic, social and community development	316	19.7	353	22.0	934	58.3	1 603	4.2
Emergency relief	76	7.6	121	12.1	804	80.3	1 001	2.7
Employment and training	257	57.8	95	21.3	93	20.9	445	1.2
Environmental activities	107	16.3	117	17.8	433	65.9	657	1.7
Grant-making activities	207	9.0	277	12.1	1 808	78.9	2 292	6.1
Higher education	179	37.4	81	16.9	218	45.6	478	1.3
Hospital services and rehabilitation activities	95	32.0	53	17.8	149	50.2	297	0.8
Housing activities	200	27.5	197	27.1	329	45.3	726	1.9
Income support and maintenance	10	9.1	16	14.5	84	76.4	110	0.3
International activities	47	15.8	40	13.4	211	70.8	298	0.8
Law and legal services	68	36.0	86	45.5	35	18.5	189	0.5
Mental health and crisis intervention	106	28.3	87	23.3	181	48.4	374	1.0
Other	665	17.0	618	15.8	2 623	67.2	3 906	10.3



Other education	577	19.1	888	29.4	1 553	51.5	3 018	8.0
Other health service delivery	504	42.3	214	18.0	474	39.8	1 192	3.2
Other recreation and social club activity	33	7.5	49	11.1	358	81.4	440	1.2
Philanthropic activities*	12	11.1	25	23.1	71	65.7	108	0.3
Primary and secondary education	1 531	56.3	183	6.7	1 007	37.0	2 721	7.2
Religious activities	586	5.4	1 621	14.9	8 644	79.7	10 851	28.7
Research	145	34.4	74	17.5	203	48.1	422	1.1
Social services	494	34.4	325	22.7	615	42.9	1 434	3.8
Sports	12	7.5	22	13.8	125	78.6	159	0.4
Main activity unknown	79	4.8	108	6.6	1 443	88.5	1,630	4.3
All	7 227	19.1	6 285	16.6	24 258	64.2	37 770	100

Notes: n=37,770. 28 registered charities for which size was unknown have been omitted from this table. ^ Civic and advocacy includes 3 charities which nominated 'political activities' as their main activity. \* Philanthropic includes 'philanthropic promotion' and 'other philanthropic'.

**Figure A.10 Charities' main activity by size (basic measure), 2013**

	Large		Medium		Small		Total	
	n	% (row)	n	% (row)	n	% (row)	n	% (col)
Aged care activities	639	48.4	242	18.3	439	33.3	1 320	3.3
Animal protection	33	10.1	29	8.8	266	81.1	328	0.8
Civic and advocacy activities	49	14.5	78	23.0	212	62.5	339	0.9
Culture and arts	206	12.5	333	20.3	1 105	67.2	1 644	4.1
Economic, social and community development	301	18.8	349	21.8	951	59.4	1 601	4.0
Emergency relief	80	6.6	133	11.0	998	82.4	1 211	3.0
Employment and training	262	56.6	97	21.0	104	22.5	463	1.2
Environmental activities	108	16.0	118	17.5	449	66.5	675	1.7
Grant-making activities	170	8.1	251	12.0	1 667	79.8	2 088	5.3
Higher education	198	35.3	88	15.7	275	49.0	561	1.4
Hospital services and rehabilitation activities	100	32.3	38	12.3	172	55.5	310	0.8
Housing activities	192	25.5	214	28.4	348	46.2	754	1.9
Income support and maintenance	6	5.2	11	9.6	98	85.2	115	0.3
International activities	47	17.2	45	16.5	181	66.3	273	0.7
Law and legal services	70	37.0	81	42.9	38	20.1	189	0.5
Mental health and crisis intervention	99	26.8	81	22.0	189	51.2	369	0.9
Other	749	16.6	724	16.0	3 044	67.4	4 517	11.4
Other education	584	17.1	905	26.6	1 919	56.3	3 408	8.6
Other health service delivery	467	41.0	197	17.3	476	41.8	1 140	2.9
Other recreation and social club activity	30	5.1	64	11.0	490	83.9	584	1.5
Primary and secondary education	1 478	42.5	241	6.9	1 762	50.6	3 481	8.8
Religious activities	659	5.3	1 743	14.0	10 032	80.7	12 434	31.3
Research	141	33.2	72	16.9	212	49.9	425	1.1



Social services	482	35.8	302	22.4	563	41.8	1 347	3.4
Sports	11	6.5	28	16.5	131	77.1	170	0.4
Main activity unknown	768	8.2	1 038	11.1	7 557	80.7	9 363	19.1
All	7 930	16.1	7 503	15.3	33 681	68.6	49 114	100.0

Notes: n=49,114. ^ Civic and advocacy includes 1 charity which nominated 'political activities' as their main activity.

### How do Australia's charities pursue their purpose?

Figure A.11 Charitable purpose by size (basic measure), 2014

Charitable purpose	Large		Medium		Small		Total	
	n	% (row)	n	% (row)	n	% (row)	n	% (col)
Advancing religion	1 414	12.6	1 662	14.8	8 119	72.5	11 195	37.4
Advancing education	2 215	33.6	1 067	16.2	3 308	50.2	6 590	22.0
Other purposes 'beneficial to the general public'	671	18.8	532	14.9	2 368	66.3	3 571	11.9
Advancing social or public welfare	1 009	29.9	657	19.5	1 703	50.5	3 369	11.3
Advancing health	643	33.7	321	16.8	943	49.4	1 907	6.4
Advancing culture	251	22.8	216	19.6	636	57.7	1 103	3.7
Advancing the natural environment	134	27.7	87	18.0	263	54.3	484	1.6
Promoting reconciliation, mutual respect and tolerance between groups of individuals that are in Australia	137	28.8	111	23.4	227	47.8	475	1.6
Promoting or protecting human rights	134	30.2	87	19.6	222	50.1	443	1.5
Advancing the security or safety of Australia or the Australian public	59	18.4	37	11.6	224	70.0	320	1.1
Preventing or relieving the suffering of animals	32	13.6	25	10.6	178	75.7	235	0.8
Promoting or opposing a change to any matter established by law, policy or practice in the Commonwealth, a state, a territory or another country	78	36.3	50	23.3	87	40.5	215	0.7
All	6 777	22.7	4 852	16.2	18 278	61.1	29 907	100.0

Notes: n=29,907. 28 charities for which the size was unknown have been omitted from analysis. 13,443 charities did not declare their purpose.

Figure A.12 Charitable purpose by size (basic measure), 2013

Charitable purpose	Large		Medium		Small		Total	
	n	% (row)	n	% (row)	n	% (row)	n	% (col)
Relief of poverty sickness or the needs of the aged	2 571	22.1	1 910	16.4	7 165	61.5	11 646	23.8
The advancement of education	3 880	22.3	2 774	16.0	10 732	61.7	17 386	35.5
The advancement of religion	1 879	11.5	2 168	13.3	12 266	75.2	16 313	33.3
The provision of child care services	873	23.9	1 093	29.9	1 687	46.2	3 653	7.5
All	9 203	18.8	7 945	16.2	31 850	65.0	48 998	100

Notes: n=48,998. Excludes charities which did not declare their purpose.



## Who do Australia's charities help?

Figure A.13 Charities' reported beneficiaries by size (basic measure), 2014

Beneficiaries	Large		Medium		Small		All	
	n	%	n	%	n	%	n	%
General community in Australia	3 081	42.6	3 236	51.5	11 674	48.1	17 991	47.6
Women	3 128	43.3	3 108	49.5	9 209	38.0	15 445	40.9
Men	2 949	40.8	2 821	44.9	8 692	35.8	14 462	38.3
Children	3 468	48.0	2 849	45.3	7 889	32.5	14 206	37.6
Youth	3 156	43.7	2 508	39.9	7 119	29.3	12 783	33.8
All ages	2 057	28.5	2 353	37.4	8 124	33.5	12 534	33.2
People with disabilities	3 142	43.5	2 405	38.3	5 974	24.6	11 521	30.5
Aged persons	2 201	30.5	1 979	31.5	6 070	25.0	10 250	27.1
Adults 25 to 60	2 033	28.1	2 068	32.9	5 488	22.6	9 589	25.4
Aboriginal or Torres Strait Islander	2 692	37.2	1 880	29.9	3 276	13.5	7 848	20.8
Ethnic groups	1 869	25.9	1 729	27.5	3 603	14.9	7 201	19.1
Unemployed persons	1 548	21.4	1 570	25.0	3 883	16.0	7 001	18.5
People with chronic illness	1 589	22.0	1 260	20.0	3 878	16.0	6 727	17.8
Other charities	952	13.2	1 122	17.9	4 533	18.7	6 607	17.5
People at risk of homelessness	1 493	20.7	1 373	21.8	3 082	12.7	5 948	15.7
Migrants refugees or asylum seekers	1 218	16.9	1 198	19.1	2,848	11.7	5 264	13.9
Communities overseas	641	8.9	875	13.9	3 441	14.2	4 957	13.1
Other beneficiaries not listed	515	7.1	530	8.4	2 699	11.1	3 744	9.9
Veterans or their families	810	11.2	554	8.8	2 164	8.9	3 528	9.3
Gay, lesbian, bisexual, transgender or intersex persons	916	12.7	727	11.6	1 056	4.4	2 699	7.1
Victims of disasters	224	3.1	349	5.6	1 556	6.4	2 129	5.6
Pre or post release offenders	520	7.2	456	7.3	884	3.6	1 860	4.9
Victims of crime	381	5.3	472	7.5	939	3.9	1 792	4.7

Note: n=36,234. This excludes 1,564 charities who did not report their size or beneficiaries. Charities could select more than one beneficiary.

Figure A.14 Charities' reported beneficiaries by size (basic measure), 2013

Beneficiaries	Large		Medium		Small		All	
	n	%	n	%	n	%	n	%
Children	4 668	11.7	4 385	11.6	15 540	13.0	24 593	12.5
General community in Australia	3 440	8.6	3 796	10.1	15 034	12.6	22 270	11.3
Young people	3 892	9.8	3 459	9.2	10 764	9.0	18 115	9.2
Women	2 893	7.3	3 129	8.3	9 808	8.2	15 830	8.1
Elderly people	2 540	6.4	2 379	6.3	8 923	7.5	13 842	7.0
Men	2 528	6.4	2 570	6.8	8 730	7.3	13 828	7.0
People with disabilities	3 236	8.1	2 613	6.9	6 803	5.7	12 652	6.4



Aboriginal and Torres Strait Islander people	3 295	8.3	2 447	6.5	5 311	4.5	11 053	5.6
Other charities	1 274	3.2	1 509	4.0	6 205	5.2	8 988	4.6
Ethnic groups	1 946	4.9	1 846	4.9	4 719	4.0	8 511	4.3
Unemployed persons	1 722	4.3	1 885	5.0	4 824	4.1	8 431	4.3
People with chronic or terminal illness	1 671	4.2	1 409	3.7	4 679	3.9	7 759	3.9
People at risk of homelessness the homeless	1 696	4.3	1 586	4.2	3 987	3.3	7 269	3.7
Migrants refugees or asylum seekers	1 381	3.5	1 334	3.5	3 409	2.9	6 124	3.1
Veterans or their families	842	2.1	655	1.7	2 917	2.4	4 414	2.2
Other beneficiaries not listed	512	1.3	574	1.5	2 931	2.5	4 017	2.0
Gay lesbian bisexual transgender intersex persons	1 010	2.5	861	2.3	1 666	1.4	3 537	1.8
Pre post release offenders and their families	693	1.7	605	1.6	1 245	1.0	2 543	1.3
Victims of crime	537	1.3	586	1.6	1 197	1.0	2 320	1.2
Disaster victims	11	0.0	40	0.1	238	0.2	289	0.1
Communities overseas	9	0.0	21	0.1	166	0.1	196	0.1

Note: n=44,115. Excludes 5,178 charities that did not report beneficiaries.

### How old are Australia's charities?

Figure A.15 Years since charity was established, 2014

Years since established	Large		Medium		Small		All	
	n	% (row)	n	% (row)	n	% (row)	n	% (col)
Less than 1 year	18	8.5	17	8.0	178	83.6	213	0.6
1 to less than 5 years	401	10.8	459	12.4	2 840	76.8	3 700	10.5
5 to less than 10 years	618	15.6	638	16.1	2 712	68.3	3 968	11.3
10 to less than 20 years	1 301	17.8	1 172	16.1	4 827	66.1	7 300	20.8
20 less than 50 years	3 140	23.7	2 731	20.6	7 362	55.6	13 233	37.7
50 to less than 100 years	982	22.2	640	14.5	2 796	63.3	4,418	12.6
100 or more years	552	24.6	411	18.3	1 279	57.0	2 242	6.4
All	7 012	20.0	6 068	17.3	21 994	62.7	35 074	100

Notes: n=35,074. Excludes 28 charities for which size was missing, 2,694 charities for which years established was missing and 2 charities' age that appear to be incorrect.

Figure A.16 Average age of charities in years by main activity, 2014

Main activity	N	Mean age (years)
Aged care activities	1 204	34.5
Animal protection	310	13.3
Civic and advocacy^	327	26.5
Culture and arts	1 484	25.5
Economic, social and community development	1 557	19.9
Emergency relief	932	24.1
Employment and training	439	22
Environmental activities	649	17.7





Grant-making activities	2 279	27.1
Higher education	472	28.9
Hospital services and rehabilitation activities	291	27.7
Housing activities	700	25.4
Income support and maintenance	109	24.1
International activities	292	14.2
Law and legal services	184	21.9
Mental health and crisis intervention	363	17.3
Other	3 718	32.1
Other education	2 896	27.7
Other health service delivery	1 151	21.9
Other philanthropic activities	106	22.9
Other recreation and social club activity	405	34.3
Primary and secondary education	2 557	42.7
Religious activities	9 181	47
Research	416	17.3
Social services	1 388	28.4
Sports	148	28.1
Main activity unknown	1 544	26.2
Total	35 102	33

Notes: n=35,102. This excludes 2,694 charities that did not provide data of establishment and 2 charities with suspected errors. ^ Civic and advocacy includes 3 charities which nominated 'political activities' as their main activity. \* Other philanthropic activities includes 'philanthropic promotion' and 'other philanthropic'.

### Who works in Australia's charities?

Figure A.17 Use of volunteers and paid employees, 2014

Use of volunteers	No paid employees		At least 1 paid employee	
	n	%	n	%
No volunteers	2 981	8.5	2 864	8.1
At least 1 volunteer	12 566	35.7	16 803	47.7

Notes: n= 35,214. Excludes 2,584 charities that did not respond to volunteer question, staff questions, and indicated 0-50 for the volunteer question. It also excludes 495 charities that reported as 42 groups.

Figure A.18 Use of volunteers and paid employees, 2013

Use of volunteers	No paid employees		At least 1 paid employee	
	n	%	n	%
No volunteers	3 659	8.4	2 111	4.8
At least 1 volunteer	18 365	42.0	19 547	44.7

Notes: n= 43,682. Excludes charities that did not respond to volunteer question or staff questions

Figure A.19 Charities with no paid staff by sector, 2014

Sector	No paid employees		1 or more paid employee	
	n	%	n	%
Culture and recreation	1 130	54.8	933	45.2
Law, advocacy and politics	126	24.4	390	75.6
Health	843	27.5	2 224	72.5



Social services	1 121	44.8	1 379	55.2
International	175	59.5	119	40.5
Education and research	2 008	30.6	4 549	69.4
Environment	548	57.4	406	42.6
Development and housing	914	33.6	1 806	66.4
Philanthropic intermediaries and voluntarism promotion	2 067	86.8	314	13.2
Religion	4 595	42.9	6 109	57.1
Other	2 211	57.6	1 628	42.4
Main activity unknown	280	48.7	295	51.3
Total	16 018	44.3	20 152	55.7

Notes: n=36,170. Excludes 1,683 charities that did not respond to the staff questions and 495 charities that reported as 42 groups.

**Figure A.20 Charities with no paid staff by sector, 2013**

Sector	No paid employees		1 or more paid employee	
	n	%	n	%
Culture and recreation	1336	60.2	882	39.8
Law, advocacy and politics	164	26.5	454	73.5
Health	950	21.8	3404	78.2
Social services	1291	48.2	1388	51.8
International	167	60.9	107	39.1
Education and research	2713	42.3	3705	57.7
Environment	582	57.8	425	42.2
Development and housing	950	33.6	1875	66.4
Philanthropic intermediaries and voluntarism promotion	1822	87.2	268	12.8
Religion	5526	44.4	6928	55.6
Other	2487	50.1	2478	49.9
Main activity unknown	6276	66.8	3115	33.2
Total	24264	49.2	25029	50.8

Notes: n=49,293.

**Figure A.21 Charities with no paid staff by main activity, 2014**

Main activity	No paid employees		1 or more paid employee	
	n	%	n	%
Aged care activities	259	20.9	978	79.1
Animal protection	230	74.2	80	25.8
Civic and advocacy activities	107	32.6	221	67.4
Culture and arts	759	51.5	716	48.5
Economic, social and community development	603	38.5	965	61.5
Emergency relief	641	66.0	330	34.0
Employment and training	34	7.7	406	92.3
Environmental activities	318	49.4	326	50.6
Grant-making activities	1 987	87.4	286	12.6
Higher education	192	40.9	278	59.1
Hospital services and rehabilitation activities	149	52.1	137	47.9
Housing activities	277	38.9	435	61.1
Income support and maintenance	82	75.2	27	24.8



International activities	175	59.5	119	40.5
Law and legal services	19	10.1	169	89.9
Mental health and crisis intervention	111	30.2	257	69.8
Other	2 211	57.6	1 628	42.4
Other education	894	30.1	2 074	69.9
Other health service delivery	324	27.6	852	72.4
Philanthropic activities	80	74.1	28	25.9
Other recreation and social club activities	276	63.7	157	36.3
Primary and secondary education	736	27.2	1 965	72.8
Religious activities	4 595	42.9	6 109	57.1
Research	186	44.5	232	55.5
Social services	398	28.0	1 022	72.0
Sports	95	61.3	60	38.7
Main activity unknown	280	48.7	295	51.3
<b>Total</b>	<b>16 018</b>	<b>44.3</b>	<b>20 152</b>	<b>55.7</b>

Notes: n=36,170. Excludes 1,683 charities that did not respond to the staff questions and 495 charities that reported as 42 groups.

**Figure A.22 Charities with no paid staff by main activity, 2013**

Main activity	No paid employees		1 or more paid employee	
	n	%	n	%
Aged Care activities	315	23.8	1 006	76.2
Animal protection	250	76.0	79	24.0
Civic and advocacy activities	139	40.1	208	59.9
Culture and arts	842	50.8	815	49.2
Economic, social and community development	622	38.7	986	61.3
Emergency relief	870	71.7	344	28.3
Employment and training	44	9.5	419	90.5
Environmental activities	332	49.0	346	51.0
Grant-making activities	1 822	87.2	268	12.8
Hospital services and rehabilitation activities	165	53.2	145	46.8
Higher education	241	42.8	322	57.2
Housing activities	284	37.7	470	62.3
Income support and maintenance	83	72.2	32	27.8
International activities	167	60.9	107	39.1
Law and legal services	25	9.2	246	90.8
Mental health and crisis intervention	125	5.7	2 053	94.3
Other	2 487	50.1	2 478	49.9
Other Education	1 121	58.3	801	41.7
Other health service delivery	345	63.3	200	36.7
Other recreation and social club activity	385	99.7	1	0.3
Primary and secondary education	1 159	33.0	2 349	67.0
Religious activities	5 526	44.4	6 928	55.6
Research	192	45.2	233	54.8
Social services	338	25.0	1 012	75.0
Sports	109	62.3	66	37.7



Main activity unknown	6 276	66.8	3 115	33.2
Total	24 264	49.2	25 029	50.8

Notes: n=49,293.

**Figure A.23 Use of volunteers by size (basic measure), 2014**

Number of volunteers	Large		Medium		Small		Total	
	n	%	n	%	n	%	n	%
No volunteers	1 770	25.3	1 027	16.9	3 045	13.8	5 842	16.6
1 to 10	1 681	24.1	1 812	29.9	8 225	37.2	11 718	33.3
11 to 50	1 816	26.0	1 683	27.7	8 159	36.9	11 658	33.1
51 to 100	660	9.4	881	14.5	1 795	8.1	3 336	9.5
101 to 500	772	11.0	600	9.9	817	3.7	2 189	6.2
501 to 1000	123	1.8	30	0.5	44	0.2	197	0.6
Over 1000	165	2.4	36	0.6	49	0.2	250	0.7
Total	6 987	100	6 069	100	22 134	100	35 190	100

Notes: n=35,190. Excludes 2,608 charities that did not respond to volunteer question, charity size question, or who indicated 0-50 for the volunteer question.

**Figure A.24 Charities with volunteers by sector, 2014**

Sector	No volunteers		1 or more volunteers	
	n	%	n	%
Culture and recreation	132	6.6	1 881	93.4
Law, advocacy and politics	44	8.7	460	91.3
Health	402	13.8	2 521	86.2
Social services	201	8.4	2 187	91.6
International	8	2.9	271	97.1
Education and research	1 267	19.6	5 181	80.4
Environment	59	6.4	860	93.6
Development and housing	537	20.5	2 088	79.5
Philanthropic intermediaries and voluntarism promotion	1 644	70.0	704	30.0
Religion	836	8.0	9 632	92.0
Other	590	15.8	3 133	84.2
Main activity unknown	125	21.7	451	78.3
Total	5 845	16.6	29 369	83.4

Notes: n = 35,214. This excludes 2,584 charities which did not provide volunteer information or who indicated 0-50 for the volunteer question (see Appendix C: Further methodological details for more information). It also excludes 495 charities that reported as 42 groups.

**Figure A.25 Charities with volunteers by sector, 2013**

Sector	No volunteers		1 or more volunteers	
	n	%	n	%
Culture and recreation	119	5.2	2 153	94.8
Law, advocacy and politics	44	8.9	453	91.1
Health	304	10.6	2 567	89.4
Social services	150	5.9	2 401	94.1
International	9	3.4	257	96.6



Education and research	813	12.2	5 870	87.8
Environment	47	4.9	916	95.1
Development and housing	386	15.8	2 059	84.2
Philanthropic intermediaries and voluntarism promotion	990	63.6	567	36.4
Religion	882	7.7	10 552	92.3
Other	471	11.1	3 768	88.9
Main activity unknown	1 554	19.7	6 349	80.3
Total	5 769	13.2	37 912	86.8

Notes: n=43,682.

**Figure A.26 Charities with volunteers by main activity, 2014**

Main activity	No volunteers		1 or more volunteers	
	n	%	n	%
Aged care activities	82	6.9	1 106	93.1
Animal protection	17	5.7	281	94.3
Civic and advocacy activities	27	8.4	293	91.6
Culture and arts	110	7.6	1 331	92.4
Economic, social and community development	230	15.2	1 283	84.8
Emergency relief	39	4.2	879	95.8
Employment and training	159	38	259	62.0
Environmental activities	42	6.8	579	93.2
Grant-making activities	1 620	72.3	621	27.7
Higher education	146	31.5	318	68.5
Hospital services rehabilitation	48	17.2	231	82.8
Housing activities	148	21.3	546	78.7
Income support and maintenance	16	15.4	88	84.6
International activities	8	2.9	271	97.1
Law and legal services	17	9.2	167	90.8
Mental health and crisis intervention	48	13.8	299	86.2
Other	590	15.8	3 133	84.2
Other education	486	16.7	2 417	83.3
Other health service delivery	224	20.2	885	79.8
Philanthropic	24	22.4	83	77.6
Other recreation and social club activities	14	3.3	406	96.7
Primary and secondary education	516	19.2	2 172	80.8
Religious activities	836	8	9 632	92.0
Research	119	30.3	274	69.7
Social services	146	10.7	1 220	89.3
Sports	8	5.3	144	94.7
Main activity unknown	125	21.7	451	78.3
Total	5 845	16.6	29 369	83.4

Notes: n=35,214. This excludes 2,584 charities which did not provide volunteer information or who indicated 0-50 for the volunteer question (see Appendix C: Further methodological details for more information). It also excludes 495 charities that reported as 42 groups.

**Figure A.27 Charities with volunteers by main activity , 2013**

Main activity	No volunteers	1 ore more volunteers
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	n	%	n	%
Aged care activities	54	4.4	1 179	95.6
Animal protection	9	2.8	310	97.2
Civic and advocacy activities^	22	6.8	300	93.2
Culture and arts	103	6.7	1 438	93.3
Economic, social and community development	151	10.2	1 327	89.8
Emergency relief	32	2.7	1 150	97.3
Employment and training	113	30.2	261	69.8
Environmental activities	38	5.9	606	94.1
Grant-making activities	990	63.6	567	36.4
Hospital services and rehabilitation activities	42	14.9	239	85.1
Higher education	110	24.8	333	75.2
Housing activities	122	20.6	471	79.4
Income support and maintenance	7	6.5	101	93.5
International activities	9	3.4	257	96.6
Law and legal services	22	12.6	153	87.4
Mental health and crisis intervention	36	10.6	305	89.4
Other activities	471	11.1	3 768	88.9
Other education	349	11.8	2 615	88.2
Other health service delivery	172	16.9	844	83.1
Other recreation and social club activity	14	2.5	547	97.5
Primary and secondary education	272	9.3	2 641	90.7
Religious activities	882	7.7	10 552	92.3
Research	82	22.6	281	77.4
Social services	111	8.8	1 150	91.2
Sports	2	1.2	168	98.8
Main activity unknown	1 554	19.7	6 349	80.3
Total	5 770	13.2	37 912	86.8

Notes: n=43,682.

### How are Australia's charities structured?

Figure A.28 Legal structure of charities, 2014

Legal structure	n	%
<b>Public Company</b>	<b>4 717</b>	<b>12.5</b>
Australian public company	4 713	12.5
Commonwealth government public company	1	0.0
State government public company	3	0.0
<b>Incorporated Entities</b>	<b>15 052</b>	<b>39.8</b>
Other incorporated entity	15 045	39.8
State Government other incorporated entity	7	0.0
<b>Trusts</b>	<b>4 868</b>	<b>12.9</b>
Cash management trust	4	0.0
Corporate unit trust	7	0.0
Discretionary investment trust	1 782	4.7



Discretionary services management trust	95	0.3
Discretionary trading trust	91	0.2
Fixed trust	734	1.9
Fixed unit trust	13	0.0
Hybrid trust	26	0.1
Other trust	2 097	5.5
Public trading trust	13	0.0
State government fixed trust	1	0.0
Territory government fixed trust	4	0.0
Unlisted public unit trust	1	0.0
<b>Unincorporated Entities</b>	<b>11 940</b>	<b>31.6</b>
Local government other unincorporated entity	1	0.0
Other unincorporated entity	11 926	31.6
State government other unincorporated entity	13	0.0
<b>Other Legal Structure</b>	<b>1 218</b>	<b>3.2</b>
Australian private company	450	1.2
Co-operative	292	0.8
Commonwealth government entity	5	0.0
Deceased estate	444	1.2
Limited partnership	1	0.0
Local government entity	1	0.0
Other partnership	3	0.0
State government discretionary investment trust	2	0.0
State government entity	14	0.0
State government statutory authority	1	0.0
Strata-title	3	0.0
Territory government discretionary investment trust	1	0.0
Territory government entity	1	0.0
<b>Missing/unknown</b>	<b>3</b>	<b>0.0</b>
<b>Total</b>	<b>37 798</b>	<b>100.0</b>

Notes: n=37,798.

**Figure A.29 Legal structure of charities, 2013**

Legal structure	n	%
<b>Public Company</b>	<b>5 377</b>	<b>10.9</b>
Australian public company	5 372	10.9
Commonwealth government public company	2	0.0
State government public company	3	0.0
<b>Incorporated Entities</b>	<b>19 621</b>	<b>39.8</b>
Other incorporated entity	19 614	39.8
State Government other incorporated entity	7	0.0
<b>Trusts</b>	<b>5 410</b>	<b>11.0</b>
Cash management trust	5	0.0
Corporate unit trust	6	0.0
Discretionary investment trust	1 803	3.7
Discretionary services management trust	111	0.2



Discretionary trading trust	103	0.2
Fixed trust	729	1.5
Fixed unit trust	14	0.0
Hybrid trust	30	0.1
Listed public unit trust	1	0.0
Other trust	2 585	5.2
Public trading trust	15	0.0
State government fixed trust	1	0.0
Territory government fixed trust	4	0.0
Unlisted public unit trust	3	0.0
<b>Unincorporated Entities</b>	<b>17 475</b>	<b>35.5</b>
Local government other unincorporated entity	1	0.0
Other unincorporated entity	17 459	35.4
State government other unincorporated entity	15	0.0
<b>Other Legal Structure</b>	<b>1 406</b>	<b>2.9</b>
Australian private company	542	1.1
Co-operative	347	0.7
Commonwealth government entity	7	0.0
Deceased estate	475	1.0
Limited partnership	1	0.0
Local government company	1	0.0
Local government entity	1	0.0
Other partnership	4	0.0
State government discretionary investment trust	2	0.0
State government entity	16	0.0
State government statutory authority	2	0.0
Strata-title	6	0.0
Territory government discretionary investment trust	1	0.0
Territory government entity	1	0.0
<b>Other/unknown</b>	<b>4</b>	<b>0.0</b>
<b>Total</b>	<b>49 293</b>	<b>100</b>

Notes: N=49,293.

**Figure A.30 Legal structure of charities by size (basic measure), 2014**

Legal structure	Large		Medium		Small		All	
	n	%	n	%	n	%	n	%
Incorporated entities	2 648	36.6	2 935	46.7	9 460	39.0	15 043	39.8
Unincorporated entities	1 754	24.3	1 701	27.1	8 475	34.9	11 930	31.6
Public companies	2 103	29.1	865	13.8	1 745	7.2	4 713	12.5
Trusts	484	6.7	613	9.8	3 771	15.5	4 868	12.9
Other legal structure	238	3.3	170	2.7	805	3.3	1 213	3.2
<b>Total</b>	<b>7 227</b>	<b>100.0</b>	<b>6 284</b>	<b>100.0</b>	<b>24 256</b>	<b>100.0</b>	<b>37 767</b>	<b>100.0</b>

Notes: n=37,767.




**Figure A.31 Legal structure of charities by size (basic measure), 2013**

Legal structure	Large		Medium		Small		All	
	n	%	n	%	n	%	n	%
Incorporated entities	2 965	37.4	3 501	46.7	13 063	38.8	19 529	39.8
Unincorporated entities	1 915	24.1	2 196	29.3	13 302	39.5	17 413	35.5
Public companies	2 308	29.1	986	13.1	2 070	6.1	5 364	10.9
Trusts	460	5.8	612	8.2	4 329	12.9	5 401	11.0
Other legal structure or unknown	282	3.6	208	2.8	917	2.7	1 407	2.9
Total	7 930	100.0	7 503	100	33 681	100.0	49 114	100.0

Notes: n=49,114.

**Figure A.32 Charities with DGR status by size (basic measure), 2014**

DGR status	Large		Medium		Small		All	
	n	%	n	%	n	%	n	%
Has DGR status <sup>^</sup>	4 796	66.4	3 203	51.0	7 255	29.9	15 254	40.4
Does not have DGR status	2 431	33.6	3 082	49.0	17 003	70.1	22 516	59.6
Total	7 227	100	6 285	100	24 258	100	37 770	100

Notes: n=37,770. 28 charities for which size was missing are excluded and 1 charity that did not match to the ABR data <sup>^</sup>While most charities with DGR status are endorsed in their own right, some have it in relation to a fund, authority or institution it operates. This table reports charities with DGR status regardless of how they are endorsed.

**Figure A.33 Charities with DGR status by size (basic measure), 2013**

DGR status	Large		Medium		Small		All	
	n	%	n	%	n	%	n	%
Has DGR status <sup>^</sup>	5 186	65.4	3 695	49.2	9 025	26.8	17 906	36.5
Does not have DGR status	2 744	34.6	3 808	50.8	24 656	73.2	31 208	63.5
Total	7 930	100	7 503	100	33 681	100	49 114	100

Notes: n=49,114.

**Figure A.34 Charities with DGR status by sector, 2014**

Sector	Does not have DGR status		Has DGR status	
	n	%	n	%
Culture and recreation	874	41.4	1 238	58.6
Law, advocacy and politics	188	35.9	335	64.1
Health	615	19.7	2 510	80.3
Social services	715	28.1	1 831	71.9
International	170	57.0	128	43.0
Education and research	3 989	60.0	2 656	40.0
Environment	385	39.7	584	60.3
Development and housing	1 237	44.5	1 540	55.5
Philanthropic intermediaries and voluntarism promotion	1 606	66.9	795	33.1
Religion	9 630	88.7	1 227	11.3
Other	2 080	53.2	1 829	46.8



Main activity unknown	1 044	63.8	592	36.2
Total	22 533	59.6	15 265	40.4

Notes: n=37,798.

**Figure A.35 Charities with DGR status by sector, 2013**

Sector	Does not have DGR status		Has DGR status	
	n	%	n	%
Culture and recreation	1 103	45.6	1 314	54.4
Law, advocacy and politics	199	37.1	337	62.9
Health	723	23.0	2 425	77.0
Social services	745	27.8	1 934	72.2
International	153	55.8	121	44.2
Education and research	5 013	63.2	2 918	36.8
Environment	443	44.0	564	56.0
Development and housing	1 339	47.4	486	52.6
Philanthropic intermediaries and voluntarism promotion	1 558	74.5	532	25.5
Religion	11 083	89.0	1 371	11.0
Other	2 555	56.3	1 986	43.7
Main activity unknown	6 416	68.3	2 975	31.7
Total	31 330	64.9	16 963	35.1

Notes: n=48,293

**Figure A.36 Charities with DGR status by main activity, 2014**

Main activity	Does not have DGR status		Has DGR status	
	n	%	n	%
Aged care activities	295	23.4	967	76.6
Animal protection	65	20.9	246	79.1
Civic and advocacy <sup>^</sup>	159	47.6	175	52.4
Culture and arts	540	35.7	973	64.3
Economic, social and community development	785	48.9	820	51.1
Emergency relief	301	30.1	700	69.9
Employment and training	196	44.0	249	56.0
Environmental activities	320	48.6	338	51.4
Grant-making activities	1 569	68.4	724	31.6
Higher education	235	49.2	243	50.8
Hospital services and rehabilitation activities	78	26.3	219	73.7
Housing activities	256	35.2	471	64.8
Income support and maintenance	41	36.9	70	63.1
International activities	170	57.0	128	43.0
Law and legal services	29	15.3	160	84.7
Mental health and crisis intervention	50	13.4	324	86.6
Other activities	2 080	53.2	1 829	46.8
Other education	1 989	65.9	1 031	34.1
Other health service delivery	192	16.1	1 000	83.9
Other recreation and social club activity	282	64.1	158	35.9
Philanthropic activities	37	34.3	71	65.7



Primary and secondary education	1 630	59.8	1 094	40.2
Religious activities	9 630	88.7	1 227	11.3
Research	135	31.9	288	68.1
Social services	373	26.0	1 061	74.0
Sports	52	32.7	107	67.3
Main activity unknown	1 044	63.8	592	36.2
Total	22 533	59.6	15 265	40.4

Notes: n=37,798. ^ Civic and advocacy includes 3 charities which nominated 'political activities' as their main activity. \* Philanthropic includes 'philanthropic promotion' and 'other philanthropic'.

**Figure A.37 Charities with DGR status by main activity, 2013**

Main activity	Does not have DGR status		Has DGR status	
	n	%	n	%
Aged care activities	356	26.9	965	73.1
Animal protection	85	25.8	244	74.2
Civic and advocacy activities	164	47.3	183	52.7
Culture and arts	631	38.1	1 026	61.9
Economic, social and community development	846	52.6	762	47.4
Emergency relief	373	30.7	841	69.3
Employment and training	213	46.0	250	54.0
Environmental activities	358	52.8	320	47.2
Grant-making activities	1 558	74.5	532	25.5
Hospital services and rehabilitation activities	89	28.7	221	71.3
Higher education	304	54.0	259	46.0
Housing activities	280	37.1	474	62.9
Income support and maintenance	46	40.0	69	60.0
International activities	153	55.8	121	44.2
Law and legal services	35	18.5	154	81.5
Mental health and crisis intervention	62	16.7	309	83.3
Other activities	2 555	56.3	1 986	43.7
Other education	2 311	67.3	1 124	32.7
Other health service delivery	216	18.8	930	81.2
Other recreation and social club activities	409	69.9	176	30.1
Primary and secondary education	2 260	64.4	1 248	35.6
Religious activities	11 083	89.0	1 371	11.0
Research	138	32.5	287	67.5
Social services	326	24.1	1 024	75.9
Sports	63	36.0	112	64.0
Main activity unknown	6 416	68.3	2 975	31.7
Total	31 330	63.6	17 963	36.4

Notes: 49,293. 1 investment and other capital funds and 1 outngs charities are reclassified as Other. 5 political activities charities are reclassified as Civic and advocacy activities.



## How do Australian charities fund their activities?

Figure A.38 Concentration of income among Australia's charities, 2014

Income percentile	n	Mean income (\$)	Sum of income (\$)	Cumulative income (%)
1	279	197,887,888	55,210,720,863	57.9
2	280	33,090,906	9,265,453,647	67.6
3	279	19,410,445	5,415,514,051	73.3
4	280	14,098,731	3,947,644,719	77.4
5	280	10,945,144	3,064,640,182	80.6
6	279	8,689,024	2,424,237,648	83.2
7	280	7,019,366	1,965,422,491	85.2
8	279	5,803,102	1,619,065,453	86.9
9	280	4,813,045	1,347,652,699	88.3
10	280	4,019,973	1,125,592,398	89.5
11	279	3,436,862	958,884,549	90.5
12	280	2,962,991	829,637,584	91.4
13	279	2,572,536	717,737,654	92.1
14	279	2,243,174	625,845,499	92.8
15	281	1,970,145	553,610,849	93.4
16	279	1,750,250	488,319,716	93.9
17	280	1,578,488	441,976,735	94.4
18	279	1,422,424	396,856,296	94.8
19	280	1,291,128	361,515,783	95.1
20	280	1,180,161	330,445,067	95.5
21	279	1,072,194	299,142,264	95.8
22	280	981,990	274,957,200	96.1
23	280	902,601	252,728,173	96.4
24	279	831,760	232,061,152	96.6
25	280	761,899	213,331,810	96.8
26	279	701,450	195,704,411	97.0
27	280	651,408	182,394,157	97.2
28	280	605,443	169,523,932	97.4
29	279	565,379	157,740,853	97.6
30	280	528,103	147,868,753	97.7
31	279	494,378	137,931,328	97.9
32	280	461,281	129,158,788	98.0
33	280	429,212	120,179,475	98.1
34	279	399,064	111,338,866	98.2
35	280	371,836	104,114,113	98.4
36	279	348,663	97,276,955	98.5
37	280	325,469	91,131,365	98.6
38	280	304,858	85,360,262	98.6
39	279	286,086	79,817,939	98.7
40	280	268,469	75,171,423	98.8
41	280	251,892	70,529,642	98.9



42	279	237,964	66,391,919	98.9
43	280	224,564	62,877,815	99.0
44	279	211,725	59,071,179	99.1
45	280	200,194	56,054,321	99.1
46	280	188,023	52,646,309	99.2
47	279	177,333	49,475,984	99.2
48	280	167,645	46,940,596	99.3
49	279	158,501	44,221,732	99.3
50	280	149,560	41,876,758	99.4
51	280	141,484	39,615,415	99.4
52	279	133,487	37,242,739	99.5
53	280	125,096	35,026,875	99.5
54	279	117,627	32,818,058	99.5
55	280	110,596	30,967,000	99.6
56	280	103,955	29,107,471	99.6
57	279	97,998	27,341,528	99.6
58	280	92,022	25,766,154	99.7
59	279	86,327	24,085,319	99.7
60	280	81,427	22,799,641	99.7
61	280	76,687	21,472,427	99.7
62	278	72,176	20,064,866	99.7
63	281	68,070	19,127,586	99.8
64	280	63,935	17,901,736	99.8
65	279	59,851	16,698,300	99.8
66	280	56,115	15,712,182	99.8
67	279	52,389	14,616,430	99.8
68	280	49,056	13,735,648	99.8
69	280	45,863	12,841,589	99.9
70	279	42,616	11,889,929	99.9
71	280	39,710	11,118,772	99.9
72	279	37,044	10,335,205	99.9
73	280	34,488	9,656,637	99.9
74	280	32,082	8,982,850	99.9
75	279	29,653	8,273,141	99.9
76	280	27,375	7,665,100	99.9
77	279	25,246	7,043,742	99.9
78	280	23,386	6,548,078	99.9
79	280	21,532	6,028,860	100.0
80	279	19,951	5,566,240	100.0
81	280	18,294	5,122,386	100.0
82	280	16,650	4,662,054	100.0
83	279	15,156	4,228,428	100.0
84	278	13,763	3,825,977	100.0
85	281	12,290	3,453,404	100.0
86	280	10,978	3,073,917	100.0



87	280	9,903	2,772,979	100.0
88	279	8,749	2,440,879	100.0
89	274	7,616	2,086,906	100.0
90	285	6,543	1,864,715	100.0
91	280	5,622	1,574,219	100.0
92	280	4,762	1,333,490	100.0
93	279	3,883	1,083,398	100.0
94	280	3,017	844,748	100.0
95	279	2,199	613,478	100.0
96	280	1,481	414,619	100.0
97	279	840	234,422	100.0
98	279	340	94,804	100.0
99	197	45	8,818	100
100	364	-	-	100
Total	27961	3,411,451	95,387,576,516	

Note that group reporting charities are excluded

**Figure A.39 Mean contribution of government grants to charities' total income by main activity, 2014**

Main activity	N	Mean (%)	Median (%)
Main activity unknown	613	8	0
Aged care activities	1 160	39	46
Animal protection	294	4	0
Civic and advocacy activities	307	40	28
Culture and arts	1 432	20	0
Economic, social and community development	1 485	27	0
Emergency relief	897	24	0
Employment and training	416	32	16
Environmental activities	610	29	2
Grant-making activities	2 196	1	0
Higher education	446	9	0
Hospital services and rehabilitation activities	276	11	0
Housing activities	685	21	0
Income support and maintenance	95	6	0
International activities	275	4	0
Law and legal services	185	70	88
Mental health and crisis intervention	348	38	21
Other	3 543	17	0
Other education	2 763	23	1
Other health services	1 117	37	18
Other philanthropic activities	97	5	0
Other recreation and social club activity	403	14	0
Philanthropic promotion	4	0	0
Political activities	3	32	0



Primary and secondary education	1 303	13	0
Religious activities	4 208	1	0
Research	388	14	0
Social services	1 339	45	49
Sports	144	13	0
Total	27 032	18	0

Notes: n=27,032. Excludes 10,766 charities who did not report financial data and those charities that did not pass filter tests as described in [Appendix B: Further methodological details](#).

**Figure A.40 Mean contribution of government grants to charities' total income by State and Territory, 2014**

State	N	Mean (%)	Median (%)
State unknown	5	0	0
ACT	650	22	0
NSW	9 626	16	0
NT	269	39	31
QLD	3 904	22	0
SA	2 084	15	0
TAS	718	26	0
VIC	7 097	17	0
WA	2 679	21	0
Total	27 032	18	0

Notes: n=27,032. Excludes 10,766 charities who did not report financial data and those charities that did not pass filter tests as described in [Appendix B: Further methodological details](#).

**Figure A.41 Proportion of charities for which government grants made a zero, minor or major contribution to total income by size (basic measure), 2014**

	N	Zero (%)	Under 50% (%)	Over 50% (%)
Large	5 552	32	27	41
Medium	5 255	46	23	31
Small	16 778	79	12	9
Total	27 584	64	17	19

Notes: n = 27,548. This excludes those charities that did not pass filter tests as described in [Appendix B: Further methodological details](#). It also excludes 495 group-reporting charities.

**Figure A.42 Mean proportion of total income from donations by size (basic measure), 2014**

Charity size	N	Mean (%)	Median (%)
Unknown	13	17	0
Large	5 549	13	0
Medium	5 100	23	1
Small	16 368	32	6
Total	27 030	26	2

Notes: n = 27,030. This excludes those charities that did not pass filter tests as described in [Appendix B: Further methodological details](#). It also excludes 495 group-reporting charities.


**Figure A.43 Mean contribution of donations to charities' total income by main activity, 2014**

Main activity	N	Mean (%)	Median (%)
Main activity unknown	612	27	0
Aged care activities	1 160	6	0
Animal protection	294	50	45
Civic and advocacy activities	307	19	2
Culture and arts	1 432	19	4
Economic, social and community development	1 484	27	2
Emergency relief	898	38	21
Employment and training	416	6	0
Environmental activities	611	23	4
Grant-making activities	2 195	16	0
Higher education	446	16	0
Hospital services and rehabilitation activities	276	34	12
Housing activities	686	6	0
Income support and maintenance	95	43	31
International activities	275	69	87
Law and legal services	185	7	0
Mental health and crisis intervention	348	27	5
Other	3 543	22	2
Other education	2 763	14	0
Other health service delivery	1 117	22	2
Other philanthropic intermediaries and voluntarism protection	97	39	23
Other recreation and social club activity	403	16	3
Philanthropic promotion	4	47	44
Political activities	3	32	3
Primary and secondary education	1 303	20	0
Religious activities	4 206	57	73
Research	388	29	7
Social services	1 339	21	1
Sports	144	25	9
Total	27 030	26	2

Notes: n = 27,030. This excludes those charities that did not pass filter tests as described in [Appendix B: Further methodological details](#). It also excludes 495 group-reporting charities.

**Figure A.44 Proportion of charities for which donations made a zero, minor or major contribution to total income by size (basic measure), 2014**

Charity size	N	Zero (%)	Under 50% (%)	Over 50% (%)
Large	5 551	34	54	12
Medium	5 255	33	45	22
Small	16 778	36	33	31
Total	27 584	35	40	25

Notes: n=27,584. This excludes those charities that did not pass filter tests as described in [Appendix B: Further methodological details](#). It also excludes 495 group-reporting charities.




**Figure A.45 Mean contribution of other income to charities' total income by size (basic category), 2014**

Size	N	Mean (\$)	Median (\$)
Unknown	14	289,379	50,459
Large	5 552	8,220,403	1,428,859
Medium	5 108	270,025	198,427
Small	16 723	38,832	14,168
Total	27 397	1,740,059	49,195

Notes: n=27,397. Excludes 10,401 charities that did not pass the filter tests as described in [Appendix B: Further methodological details](#).

**Figure A.46 Mean contribution of other income to charities' total income by main activity, 2014**

Main activity	N	Mean (%)	Median (%)
Main activity unknown	613	66	95
Aged care activities	1 160	55	46
Animal protection	294	46	46
Civic and advocacy activities	307	41	27
Culture and arts	1 432	62	68
Economic, social and community development	1 485	46	39
Emergency relief	898	38	27
Employment and training	415	61	69
Environmental activities	611	48	42
Grant-making activities	2 195	83	100
Higher education	446	75	97
Hospital services and rehabilitation activities	276	55	57
Housing activities	686	72	98
Income support and maintenance	95	51	57
International activities	275	27	7
Law and legal services	185	24	9
Mental health and crisis intervention	348	34	21
Other	3 539	62	74
Other education	2 760	63	70
Other health service delivery	1 117	41	28
Other philanthropic activities	96	55	66
Other recreation and social club activity	403	70	85
Philanthropic promotion	4	53	56
Political activities	3	36	7
Primary and secondary education	1 301	66	85
Religious activities	4 204	42	24
Research	387	57	59
Social services	1 338	35	21
Sports	144	62	72
Total	27 017	55	58

Notes: n = 27,017. This excludes those charities that did not pass filter tests as described in [Appendix B: Further methodological details](#). It also excludes 495 group-reporting charities.



## How do charities allocate their funds?

**Figure A.47** Proportion of charities for which employee expenses constituted a zero, minor (<50%) and major (>50%) share of total expenditure by main activity, 2014

Main activity	Zero (%)	Under 50% (%)	Over 50% (%)
Grant-making activities	90	9	1
International activities	64	31	5
Other philanthropic activities	76	12	12
Emergency relief	66	22	12
Sports	64	23	13
Income support and maintenance	72	14	13
Other recreation and social club activities	63	23	14
Animal protection	73	13	14
Culture and arts	52	28	20
Environmental activities	49	31	20
Other	58	20	22
Housing activities	40	37	22
Research	46	32	22
Hospital services and rehabilitation activities	56	20	24
Religious activities	39	34	28
Primary and secondary education	51	21	28
Higher education	44	27	30
Total	46	23	31
Economic, social and community development	41	25	34
Civic and advocacy activities	33	25	41
Other health service delivery	28	29	43
Mental health and crisis intervention	31	20	48
Other education	31	17	52
Social services	26	18	55
Aged care activities	20	19	61
Employment and training	8	23	68
Law and legal services	8	10	82

Notes: n = 26,627. This excludes those charities that did not pass filter tests as described in [Appendix B: Further methodological details](#). It also excludes 495 group-reporting charities.

## Assessing the financial health of Australia's charities

**Figure A.48** Proportion of charities which operated balanced, surplus or deficit budgets by main activity, 2014

Main activity	Surplus (%)	Balanced (+ or – 20% of income)	Deficit (%)
Other philanthropic activities	46	36	18
Income support and maintenance	46	38	16
Research	35	48	17
Environmental activities	31	49	20
Grant-making activities	36	50	15



Hospital services and rehabilitation activities	32	54	14
Emergency relief	30	55	15
Other	31	55	14
Animal protection	32	56	12
Primary and secondary education	29	59	12
Sports	30	59	11
Higher education	29	60	12
International activities	30	60	10
Other recreation and social club activities	27	60	12
Economic, social and community development	26	61	13
Culture and arts	27	61	13
Total	27	61	12
Religious activities	28	62	10
Housing activities	27	63	10
Mental health and crisis intervention	24	65	12
Civic and advocacy activities	21	65	14
Other health service delivery	21	69	10
Other education	20	71	9
Social services	18	72	9
Aged care activities	17	75	8
Employment and training	10	79	11
Law and legal services	12	82	6

Notes: n=27,584. This excludes those charities that did not pass filter tests as described in [Appendix B: Further methodological details](#). It also excludes 495 group-reporting charities.

**Figure A.49 Value of liabilities compared with assets by main activity, 2014**

Main activity	Liabilities <50% value of assets (%)	Liabilities 50% - 100% value of assets (%)	Liabilities over 100% value of assets (%)	Total
Aged care activities	68	29	2	1 177
Animal protection	89	6	5	264
Civic and advocacy activities	76	20	4	302
Culture and arts	79	17	3	1 412
Economic, social and community development	77	17	6	1 467
Emergency relief	88	10	3	828
Employment and training	77	16	7	418
Environmental activities	80	17	3	603
Grant-making activities	98	1	1	2 222
Higher education	86	10	4	450
Hospital services and rehabilitation activities	87	10	3	267
Housing activities	84	15	1	695
Income support and maintenance	92	2	5	91
International activities	84	12	4	250
Law and legal services	57	42	2	185



Mental health and crisis intervention	80	16	4	338
Other	85	12	3	3 117
Other education	82	15	3	2 737
Other health service delivery	78	20	3	1 126
Other philanthropic activities	85	9	6	93
Other recreation and social club activities	88	9	2	370
Primary and secondary education	90	7	3	1 193
Religious activities	86	9	4	4 009
Research	82	13	5	392
Social services	74	22	4	1 327
Sports	84	12	4	135
Total	83	13	3	25 468

Notes: n = 25,468. This excludes those charities that did not pass filter tests as described in [Appendix B: Further methodological details](#). It also excludes 495 group-reporting charities.

### Australian charities' reporting obligations

**Figure A.50 Charities' reporting obligations to Commonwealth agencies (other than the ACNC and ATO), 2014**

	Large		Medium		Small		All	
	n	%	n	%	n	%	n	%
Does not report to Commonwealth	3 576	49.5	4 739	75.4	22 879	94.3	31 194	82.6
Reports to 1 Commonwealth agency	2 040	28.2	1 138	18.1	1 132	4.7	4 310	11.4
Reports to 2 or more Commonwealth agencies	1 611	22.3	408	6.5	247	1.0	2 266	6

Notes: n=37,770. This excludes 28 charities who did not report their size.

**Figure A.51 Charities' reporting obligations to Commonwealth agencies (other than the ACNC and ATO), charities which received income from government grants only, 2014**

	Large		Medium		Small		All	
	n	%	n	%	n	%	n	%
Does not report to Commonwealth	1,423	37.7	1,216	56.9	1,134	79.0	3,773	57.3
Reports to 1 Commonwealth agency	1,606	32.2	877	31.1	338	16.3	2,821	26.5
Reports to 2 or more Commonwealth agencies	8475	30.1	3220	12.0	1796	4.7	13491	16.3

Notes: n=10,041.

**Figure A.52 Charities' reporting obligations to State and Territory agencies, 2014**

	Large		Medium		Small		All	
	n	%	n	%	n	%	n	%
No state/territory reporting requirements	2 993	41.4	3 564	56.7	19 893	82.0	26 450	70.0
Reporting requirements in 1 state/territory	3 775	52.2	2 582	41.1	4 196	17.3	10 553	27.9
Reporting requirements in 2 or more state/territories	459	6.4	139	2.2	169	0.7	767	2.0



Notes: n=37,770. This excludes 28 charities who did not report their size.

**Figure A.53 Charities' reporting obligations to State and Territory agencies, charities which received income from government, 2014**

	Large		Medium		Small		All	
	n	%	n	%	n	%	n	%
No state/territory reporting requirements	869	23.0	733	26.0	1 520	44.1	3 122	31.1
Reporting requirements in 1 state/territory	2 570	68.1	2 009	71.2	1 878	54.5	6 457	64.3
Reporting requirements in 2 or more state/territories	334	8.9	79	2.8	49	1.4	462	4.6

Notes: n=10,041.



## APPENDIX B: FURTHER METHODOLOGICAL DETAILS

All quantitative data analysis was undertaken in Stata version 13.1. Qualitative analysis of open text responses was undertaken in NVivo. Unless otherwise noted, group-reporting charities were excluded from the analysis. This includes 495 charities that reported as part of 42 groups in 2014. Further details are provided where relevant in each section of the report.

### **Data cleaning**

The AIS data are self-reported by charities and may contain reporting errors. Prior to analysis, the research team consulted with the ACNC regarding data accuracy and appropriate rules for data cleaning. These are listed below:

- The ACNC advised CSI of which fields contained blank/zero or null responses by default so that non-reporting could be separated from actual zeros in the data.
- The ACNC provided a list of charities that had been given permission to retain their size for reporting purposes although their income in 2014 may not be consistent with the relevant cut-off. For example, small charities who, due to a one-off large donation, temporarily had an income exceeding the small-charity income cut-off of \$250,000 and were permitted to retain their small charity status.
- Where charities reported no activities, this has been treated as a genuine response and reported as such.
- In the 2014 AIS form, initially charities had the option to choose 0-50 volunteers. However, the volunteer category was further expanded to 0, 1-10, and 11-50. Before the category was expanded, 965 charities indicated that they had 0-50 volunteers. Accordingly these charities were excluded when reporting volunteer figures.
- Group-reporting charities who have multiple ABNs but complete a single AIS for the group are only included in analyses where reporting is at an aggregate level (such as total employees); they are excluded from averages where having grouped data may bias the results.
- Multiple entities reporting under a single ABN, such as a diocese which has one ABN but includes multiple churches, are not dissimilar to other large charities who may have multiple offices so these are treated as one entity for reporting purposes.
- Some charities have reported implausible values for the "number of hours spent reporting". The top 1% of values by charity size have been excluded from analysis of reporting hours.
- Inconsistencies in reporting such as reporting 'Victoria' instead of 'VIC' were corrected for consistency.

### **AIS financial data, cleaning and filters**

The AIS financial data was closely examined to assess its accuracy. Systematic error checking was conducted which led to contacting 7,000 charities to verify and correct their reported information. Any information that was corrected by 18 September 2015 was included in the 2014 dataset for analysis.

Further error checking was conducted by the research team to identify potential outliers that could impact on findings. Over 500 charities were identified and 281 records were corrected after verifying them with the uploaded financial report and/or annual reports. Where individual income and expense items were reported but the total income or expenses field was zero, the totals were updated by adding the individual items.

For the analysis of financial data the following filter tests were conducted to exclude likely inaccuracies in financial information. Not every filter was used in every analysis. For example when analysing income related figures, only the filters that are relevant to income fields were used.

Filters excluded charities from the analysis where the following applied and was relevant to the analysis:

#### **Filters based on size**

- Charities which classified themselves as small but reported more than \$350,000 in total gross income
- Medium charities that reported more than \$1,500,000 in total gross income



- 41 charities that had been given permission to retain their size for reporting purposes although their income in 2014 may not be consistent with the relevant cut-off, were excluded when reporting financials by size.

#### Filters to identify inaccurate financial data:

- Reported zero to every financial field but conducted activity and not registered as a basic religious charity

#### Filters to identify inaccurate income data:

- The sum of individual income fields and total income differ by more than \$25,000 for small charities
- The sum of individual income fields and total income differ by more than \$100,000 for medium charities
- The sum of individual income fields and total income differ by more than \$1,000,000 for large charities

#### Filter to identify inaccurate expenditure data

- The sum of individual expense fields and total expenses differ by more than \$25,000 for small charities
- The sum of individual expense fields and total expenses differ by more than \$100,000 for medium charities
- The sum of individual expense fields and total expenses differ by more than \$1,000,000 for large charities
- Employee expenses per reported employee exceeds \$300,000.

#### Other filters:

- Ratios (e.g. Government grant per total gross income) exceed 100%
- Negative values (e.g. negative employee expenses or liability).

### **Multivariable analysis**

#### **Multi-state charities**

Logistic regression was used to explore factors associated with charities operating in more than one state. The dependent variable was a binary measure of whether a charity operated in more than one state (yes=1, no=0). Independent variables were DGR status (yes=1, no=0), number of years since establishment (continuous variable), number of beneficiaries (continuous variable), and main activity group, with the reference category being social services.

The results showed that having DGR status (odds ratio = 1.6,  $p < 0.001$ ) and more than one beneficiary group (odds ratio = 1.0,  $p < 0.001$ ) was significantly associated with charities operating in more than one state. Compared to charities whose main activity was in social services, charities in all other activity areas, had greater odds of operating in more than one state. Of particular note, for charities whose main activity was environment, the odds of operating in more than one state were twice as high as social services charities (odds ratio = 2.1,  $p < 0.001$ ), while those in law, advocacy and politics had almost three times the odds of operating in more than one state (odds ratio = 2.7,  $p < 0.001$ ), and those whose main activity was international had 4.5 times the odds of operating in multiple states (odds ratio = 4.6,  $p < 0.001$ ). Results, reported as odds ratios, are shown in Figure B.1.

**Figure B.1 Odds ratios: charities with operations in more than one state, 2014**

	Odds Ratios	Standard Error
Has DGR status	1.63***	0.06
Years since establishment	0.99***	0.00
Number of beneficiaries	1.04***	0.00
<i>Sector</i>		
Culture and recreation	1.46***	0.13



Education and research	1.60***	0.12
Health	1.30**	0.10
Environment	2.14***	0.22
Development and housing	1.38***	0.11
Law, advocacy and politics	2.74***	0.32
Philanthropic intermediaries and voluntarism promotion	1.48***	0.13
International	4.57***	0.63
Religion	1.44***	0.11
Other	1.41***	0.11
Constant	0.11***	0.01

Notes: n=33,560, LR chi-square=1152.34, log likelihood=-13082.48; pseudo  $r^2=0.04$ . \*\*\*p<0.001, \*\*p<0.01, \*p<0.05. Reference category: charity operating without DGR status, with one beneficiary and whose main activity is social services.

### DGR status

Logistic regression was used to explore the association between charity size and DGR status, controlling for other factors. The dependent variable was a binary measure of whether a charity had DGR status (yes=1, no=0). Independent variables were binary measures for small and large charities, leaving medium charities as the reference group. Controls were age since establishment, measured in years, whether or not the charity operated in more than one state, and whether it employed any paid staff. It also controlled for four large categories of main activity: religious activities, primary and secondary education, other education, and grant-making activity. All binaries were coded as yes=1, no=0.

The results show that even after controlling for these factors, being a small charity (compared to a medium sized charity) had a significant negative association with DGR status, more than halving the odds of being a deductible gift recipient (odds ratio = 0.4, p<.001). Being a large charity was associated with more than double the odds of having DGR status, compared with a medium charity (odds ratio = 2.3, p<.001).

While the presence of paid employees in the charity was not associated with DGR status, the other factors in the model were. Factors associated with reduced odds of DGR status include conducting religious, primary and secondary education and grant-making activities, as their main activity. Having 'other education' activities as the charities' main activity was associated with higher odds of DGR status (odds ratio = 1.2, p<.001) as was multi-state operations (odds ratio = 1.3, p<.001). Results, reported as odds ratios, are shown in Figure B.2.

**Figure B.2 Odds ratios: charities with DGR status, 2014**

	Odds Ratios	Standard Error
Small	0.42***	0.01
Large	2.27***	0.09
Multistate	1.28***	0.04
Has any paid staff	1.00	0.03
Age of charity (years)	0.99***	0.00
Religious activities	0.39***	0.02
Primary and secondary education	0.83***	0.03
Other education	1.20***	0.04
Grant-making	0.62***	0.03
Constant	1.61***	0.06

Notes: n=33,524, LR chi-square=5197.67, log likelihood=-20192.93; pseudo  $r^2=0.11$ . \*\*\*p<0.001, \*\*p<0.01, \*p<0.05. Reference category: medium sized charity operating in one state only, with no paid staff and main activities other than religious, primary and secondary education, other education, and grant-making.





### **Paid employees**

Negative binomial regression, a technique appropriate for count variables, was used to explore the factors associated with the number of paid employees working for a charity. The dependent variable was a continuous measure of the total number of employees (full time + part time + casual employees). Independent variables were the number of volunteers (0-50 being the reference category); the number of states a charity operated in (continuous), DGR status (yes=1, no=0), years since establishment (continuous), number of beneficiaries (continuous) and main activity group (social services being the reference group).

The results clearly show that numbers of paid employees and volunteers are associated. Such that an increasing number of volunteers was associated with far greater numbers of paid employees. For example, charities with over 1,000 volunteers had 15 times as many paid employees as charities with less than 50 employees (IRR = 15.5,  $p < 0.001$ ). The results also show that for every additional state a charity operates in, there is a 10% increase in staff (IRR = 1.1,  $p < 0.001$ ). While for every year since establishment, there is a 1% increase in paid employees (IRR = 1.01,  $p < 0.001$ ); and for every additional beneficiary group a charity supports, there is a 4% increase in paid employees (IRR = 1.04,  $p < 0.001$ ). Charities that have DGR status are predicted to have 2.7 times as many paid employees compared to those without DGR status (IRR = 2.7,  $p < 0.001$ ).

By charities' sector, charities operating in most activity areas employed significantly less paid staff than those in social services (reference category). Exceptions to this are charities whose main activity was education and research, who employed three times as many staff (IRR = 3.2,  $p < 0.001$ ); health, who employed 2.5 times as many staff (IRR = 2.45,  $p < 0.001$ ); and development and housing, who employed almost twice as many staff as charities whose main activity was social services (IRR = 1.9,  $p < 0.001$ ). Results, reported as incident rate ratios, are shown in Figure B.3.

**Figure B.3 Incident rate ratios: number of paid employees in charities, 2014**

	Incident Rate Ratios	Standard Error
<i>Number of volunteers</i>		
51 to 100	1.61***	0.07
100 to 500	4.14***	0.22
501 to 1000	12.63***	1.95
Over 1000	15.47***	2.13
Number of states charity operates in	1.10***	0.01
Has DGR status	2.72***	0.07
Years since establishment	1.01***	0.00
Number of beneficiaries	1.04***	0.00
<i>Sector</i>		
Culture and recreation	0.64***	0.04
Education and research	3.21***	0.17
Health	2.45***	0.14
Environment	0.27***	0.02
Development and housing	1.89***	0.12
Law, advocacy and politics	0.86	0.09
Philanthropic intermediaries and voluntarism promotion	0.06***	0.00
International	0.27***	0.04
Religion	0.30***	0.02
Other	0.97	0.06
Constant	3.92***	0.21

Notes:  $n=33,016$ , LR chi-square=13041.08, log likelihood=-93266.66; pseudo  $r^2 = 0.07$ . \*\*\* $p < 0.001$ , \*\* $p < 0.01$ , \* $p < 0.05$ . Reference category: charity engaging 50 or fewer volunteers, operating in only one state, without DGR status, with one beneficiary and whose main activity is social services.



## Volunteers

Logistic regression was used to explore the factors associated with having volunteers. The dependent variable was a binary measure of whether a charity had volunteers (yes=1, no=0). Independent variables were the number of states a charity operated in (continuous), DGR status (yes=1, no=0), years since establishment (continuous), number of beneficiaries (continuous) and main activity group (social services being the reference group).

The results showed that the odds of having volunteers decreased slightly the more states a charity operated in (odds ratio = 0.96,  $p < 0.001$ ). Charities with DGR status had higher odds of engaging volunteer staff (odds ratio = 1.3,  $p < 0.001$ ) and the odds of engaging volunteers increased slightly for every one unit increase in the number of beneficiaries a charity supports (odds ratio = 1.1,  $p < 0.001$ ). In comparison to charities whose main activity was social services, the odds of engaging volunteers varied greatly across sectors. A number of sectors had significantly lower odds of engaging volunteer staff compared to social services, notably education and research (odds ratio = 0.5,  $p < 0.001$ ), health (odds ratio = 0.6,  $p < 0.001$ ), development and housing (odds ratio = 0.4,  $p < 0.001$ ) and philanthropic intermediaries and voluntarism promotion (odds ratio = 0.1,  $p < 0.001$ ). By contrast charities in a number of sectors had higher odds of engaging volunteer staff, including culture and recreation (odds ratio = 1.5,  $p < 0.01$ ), environment (odds ratio = 1.8,  $p < 0.001$ ), and international (odds ratio = 3.8,  $p < 0.001$ ). Results, reported as odds ratios, are shown in Figure B.4.

**Figure B.4 Odds ratios: charities with volunteers, 2014**

	Odds Ratios	Standard Error
Number of states charity operates in	0.96***	0.01
Has DGR status	1.28***	0.05
Years since establishment	1.00*	0.00
Number of beneficiaries	1.08***	0.00
<i>Sector</i>		
Culture and recreation	1.49**	0.18
Education and research	0.53***	0.04
Health	0.59***	0.05
Environment	1.79***	0.28
Development and housing	0.37***	0.03
Law, advocacy and politics	1.04	0.18
Philanthropic intermediaries and voluntarism promotion	0.06***	0.01
International	3.76***	1.38
Religion	1.16	0.10
Other	0.59***	0.52
Constant	5.84***	0.49

Notes:  $n=31,887$ , LR chi-square=4635.45, log likelihood=-12354.99; pseudo  $r^2 = 0.16$ . \*\*\* $p < 0.001$ , \*\* $p < 0.01$ , \* $p < 0.05$ . Reference category: charity operating in one state only, without DGR status, with one beneficiary and whose main activity is social services.



## APPENDIX C: CHARITIES AND THE CHARITIES ACT 2013

To be recognized as a charity under the Charities Act 2013, a charity's governing documents must set out that the organisation is not-for-profit, in that it does not operate for the personal gain or other benefit of particular people, but instead applies any surplus to the organisation's charitable purpose (ACNC, 2015e; Knight and Gilchrist, 2014; Lyons, 2001). Charities must also have purposes which are only for the public benefit, such as protecting human rights, promoting reconciliation and tolerance, educating, researching and raising awareness.

Some purposes may benefit the community, but not fit the legal meaning of charitable purpose, including social clubs, some sport and recreation organisations, and professional or trade groups not focused on advancing education. These organisations may still be not-for-profits and exempt from income tax, or qualify as charities under state or territory laws, but they are not defined as charities by the ACNC and would therefore not be included in the register, or required to complete the AIS.

Some purposes are explicitly disqualified in the legislation from being charitable, such as:

- the purpose of engaging in or promoting activities that are unlawful or against public policy
- the purpose of promoting or opposing a political party or a candidate for political office.

Unlawful activities would include being engaged in tax evasion, people or drug trafficking, dealing in weapons or illegal goods. In some cases, a charity may be set up for charitable purposes but be used to hide or transfer money that has been gained illegally. In these cases, the organisation is not a charity because its activities show that its true purpose is to engage in unlawful activities.

### **ACNC Act 2012 Section 205-35: The definition of basic religious charity**

#### **Basic religious charity**

1. An entity is a basic religious charity if:
  - a. the entity is a registered entity; and
  - b. the entity is registered as the subtype of entity mentioned in column 2 of item 3 of the table in subsection 25-5(5) (Entity with a purpose that is the advancement of religion); and
  - c. the entity is not entitled to be registered as any other subtype of entity
2. However, an entity is not a basic religious charity if:
  - a. the entity is a body corporate that is registered under the Corporations Act 2001; or
  - b. the entity is a corporation registered under the Corporations (Aboriginal and Torres Strait Islander) Act 2006; or
  - c. the entity is a corporation registered under the Companies Act 1985 of Norfolk Island; or
  - d. the entity is incorporated under any of the following:
    - i. the Associations Incorporation Act 2009 of New South Wales;
    - ii. the Associations Incorporation Act 1981 of Victoria;
    - iii. the Associations Incorporation Act 1981 of Queensland;
    - iv. the Associations Incorporation Act 1987 of Western Australia;
    - v. the Associations Incorporation Act 1985 of South Australia;
    - vi. the Associations Incorporation Act 1964 of Tasmania;
    - vii. the Associations Incorporation Act 1991 of the Australian Capital Territory;
    - viii. the Associations Act 2010 of the Northern Territory;
    - ix. the Associations Incorporation Act 2005 of Norfolk Island.
3. An entity is also not a basic religious charity if it is a deductible gift recipient.



## APPENDIX D: THE ANNUAL INFORMATION STATEMENT

# 2014 Annual Information Statement



Australian Charities and Not-for-profits Commission

### CHARITIES

#### Purpose

Registered charities are required to complete this statement, which must be lodged no later than six months after the end of a charity's reporting period.

#### Instructions

- Please ensure you complete all relevant sections of this statement. Failure to complete all sections might mean the ACNC cannot accept your statement, and you will be required to resubmit it.
- Please complete this statement in conjunction with the associated guidance notes.
- Print clearly, using a pen only.
- USE BLOCK LETTERS.
- Place an (X) in the relevant boxes.
- Do not use whiteout or covering stickers
- This form is fillable on your computer using the free [Adobe Acrobat Reader](#).
- You can also choose to print the blank form and fill it out by hand.
- Make sure the declaration is signed. Section F explains who can sign the declaration.
- Attach any additional information to this form (for example, if you need more space).

**i** All of the information you provide on this statement (apart from the contact person's details and the details in Section F: Declaration), will be published on the ACNC Register. If you don't want any of the information to be published, you must apply to withhold the information. For more information and instructions, refer to the [guidance on acnc.gov.au](#). If you have already applied to withhold information, only submit your charity's Annual Information Statement after we confirm that you can do this.

#### Lodging this form

Make a copy of this application (including any attachments) for your own records.

Email it to:  
[advice@acnc.gov.au](mailto:advice@acnc.gov.au)

Send it to:  
Australian Charities and Not-for-profits Commission  
GPO Box 5108  
MELBOURNE VIC 3001

Fax it to:  
1300 232 569

For information call Advice Services on:  
13ACNC (13 22 62)

#### Section A: Charity Information

**i** You must answer all questions in this section. This information will appear on the ACNC Register.

1 What is your charity's Australian Business Number (ABN)?

2 What is your charity's name?

*This is your charity's formal name as it appears on legal or other official documents.*


3 Are there any other names your charity is known by?

*For example, your charity's trading name, business name or any other name the public knows your charity by.*


4 What is your charity's address for service including contact person?

**i** The address for service is the address you want the ACNC to send all correspondence (including legal documents) to. It is mandatory to complete all of the address fields. It is also mandatory to provide the details of a contact person. The ACNC will use the contact person as the primary contact for your charity. The contact person's details will not appear on the ACNC Register.

Title

Mr  Mrs  Miss  Ms  Other

Family name

Given name(s)

Other given name(s)



**CHARITIES**

Date of birth

Day      Month      Year  
 /  /

Daytime phone number

Mobile phone number

Address for service email address

  
 @

Address


Suburb or town

State/territory

 ▼

Postcode

Country (if not Australia)

**5 What is your charity's address?**

**i** Provide your charity's email and business address. Both the email and business address will appear as your charity's contact details on the ACNC Register. The email address should be your charity's email and not a personal email, for example [inquiries@charity.org.au](mailto:inquiries@charity.org.au). Make sure you put down the details you want the public to use to contact you.

Email address

  
 @

Business address


Suburb or town

State/territory

 ▼

Postcode

Country (if not Australia)

**6 What is the size of your charity?**

Small  Medium  Large

Size	Revenue for the 2014 reporting period
Small	Revenue less than \$250,000
Medium	Revenue of \$250,000 to \$999,999
Large	Revenue of \$1 million or more

**i** For more information on calculating your charity's revenue, see our guidance at [acnc.gov.au/charitysize](http://acnc.gov.au/charitysize)

**7 Is your charity registered with a charitable purpose of advancing religion?**

Yes  > Go to Question 7(a) to determine whether it is a basic religious charity or not.  
 No  > Your charity is not a basic religious charity. Go to Question 8.

**BASIC RELIGIOUS CHARITY**

**7(a) Could your charity be registered as any other subtype of charity?**

Yes  > Your charity is not a basic religious charity. Go to Question 8.  
 No  > Go to Question 7(b).

**7(b) Is your charity incorporated as a company or incorporated association?**

Yes  > Your charity is not a basic religious charity. Go to Question 8.  
 No  > Go to Question 7(c).

**7(c) Has the ACNC allowed your charity to report as part of a group?**

Yes  > Your charity is not a basic religious charity. Go to Question 8.  
 No  > Go to Question 7(d).

**7(d) Is your charity endorsed as a deductible gift recipient?**

Yes  > Your charity is not a basic religious charity. Go to Question 8.  
 No  > Go to Question 7(e).

**7(e) Has your charity received more than \$100,000 in government grants in the 2014 reporting period, or in either of the past two reporting periods?**

Yes  > Your charity is not a basic religious charity. Go to Question 8.  
 No  > Your charity is a basic religious charity. You are not required to answer the financial Questions (18 & 19). Go to Question 8.

**i** To find out more about basic religious charities, see our guidance under [acnc.gov.au/basicreligiouscharity](http://acnc.gov.au/basicreligiouscharity)



**CHARITIES**

**Section B: Activities**

**8 Did your charity conduct any activities in the 2014 reporting period?**

Yes  > Go to Question 9.

No  > Complete Question 11 and Section F (Declaration) only.

**9 What were your charity's activities in the 2014 reporting period?**

Please select one main activity from the list below, then select as many general activities as needed from the checklist.

Main activity

**Culture and Recreation**

Culture and Arts

Sports

Other recreation and social club activity

**Law, Advocacy and Politics**

Civic and advocacy activities

Law and legal services

Political activities

**Health**

Hospital services and rehabilitation activities

Aged care activities

Mental health and crisis intervention

Other health service delivery

**Social services**

Social services

Emergency and relief

Income support and maintenance

**International**

International activities

**Education and Research**

Primary and secondary education

Higher Education

Other Education

Research

**Environment**

Environmental activities

Animal protection

**Development and Housing**

Economic, social and community development

Housing activities

Employment and training

**Philanthropic Intermediaries And Voluntarism Promotion**

Grant-making activities

Other philanthropic intermediaries and voluntarism promotion

**Religion**

Religious activities

**Other**

Other (please describe in the box below)

**10 Describe how your charity's activities and outcomes helped achieve your charity's purpose (charitable purpose).**

You may want to summarise the key points from your charity's annual report here.

Please limit your response to 3000 characters. If you run out of space you can provide your response as an attachment to this statement or provide your annual report.


**11 Will your charity change the way it pursues its charitable purposes in the next reporting period?**

Yes  > Explain the types of activities your charity intends to change or introduce during the next reporting period that are different to the 2014 reporting period in the box provided below.

No  > Go to Question 12.

Please limit your response to 1500 characters. You can provide your response as an attachment to this statement.



**CHARITIES**

**12 Who was helped by your charity's activities in the 2014 reporting period?**

Select all that apply.

- |  |  |
|--|--|
| <input type="checkbox"/> General community in Australia          | <input type="checkbox"/> Veterans and/or their families                          |
| <input type="checkbox"/> Communities overseas                    | <input type="checkbox"/> Migrants, refugees or asylum seekers                    |
| <input type="checkbox"/> Women                                   | <input type="checkbox"/> People at risk of homelessness/ the homeless            |
| <input type="checkbox"/> Men                                     | <input type="checkbox"/> Victims of disaster                                     |
| <input type="checkbox"/> Children – under 13                     | <input type="checkbox"/> Victims of crime  |
| <input type="checkbox"/> Youth – 13 to under 25                  | <input type="checkbox"/> Pre/post release offenders and/or their families        |
| <input type="checkbox"/> Adults – 25 to under 60                 | <input type="checkbox"/> People from an ethnic background                        |
| <input type="checkbox"/> Elderly – 60 and over                   | <input type="checkbox"/> Aboriginal and Torres Strait Islander people            |
| <input type="checkbox"/> All ages                                | <input type="checkbox"/> Gay, lesbian, bisexual, transgender or intersex persons |
| <input type="checkbox"/> People with disabilities                | <input type="checkbox"/> Unemployed persons                                      |
| <input type="checkbox"/> People with chronic or terminal illness | <input type="checkbox"/> Other charities   |
| <input type="checkbox"/> Others not listed                       |  |
- Please describe in the box provided below
- 

**Section C: Resources and operating locations**

**13 What is the number of paid employees who worked for your charity during the last pay period of the 2014 reporting period?**

If exact figures are not available, please provide your best estimate.

- Full time employees
- Part time employees
- Casual employees

**What is the estimated number of unpaid volunteers who worked for your charity during the 2014 reporting period?**

- |                                |                                   |                                    |
|--------------------------------|-----------------------------------|------------------------------------|
| <input type="checkbox"/> 0     | <input type="checkbox"/> 51–100   | <input type="checkbox"/> Over 1000 |
| <input type="checkbox"/> 1–10  | <input type="checkbox"/> 101–500  |                                    |
| <input type="checkbox"/> 11–50 | <input type="checkbox"/> 501–1000 |                                    |

**14 Where did your charity operate during the 2014 reporting period?**

Select all that apply.

- |                              |                              |
|------------------------------|------------------------------|
| <input type="checkbox"/> ACT | <input type="checkbox"/> SA  |
| <input type="checkbox"/> NSW | <input type="checkbox"/> TAS |
| <input type="checkbox"/> NT  | <input type="checkbox"/> VIC |
| <input type="checkbox"/> QLD | <input type="checkbox"/> WA  |
- Overseas / outside of Australia. Please select all overseas countries where your charity conducted activities or helped communities using the list provided on pages 10 and 11.

**Section D: Reporting and regulatory obligations – this section is optional**

**i** Any information you voluntarily provide will be used by the ACNC to identify ways to reduce unnecessary regulatory obligations and cut red tape in the future.

**15 Did your charity have to report to a Commonwealth department or agency over the 2014 reporting period, excluding the ATO and ACNC?**

- Yes  Select Commonwealth department/(s) and/or agency/agencies from the list below.
- No  Go to Question 16.

- |   |  |
|---|--|
| <input type="checkbox"/> Australian Securities and Investments Commission   | <input type="checkbox"/> Department of Education                 |
| <input type="checkbox"/> Office of the Registrar of Indigenous Corporations | <input type="checkbox"/> Department of Employment                |
| <input type="checkbox"/> Australian Bureau of Statistics                    | <input type="checkbox"/> Department of the Environment           |
| <input type="checkbox"/> Australian Competition and Consumer Commission     | <input type="checkbox"/> Department of Foreign Affairs and Trade |
| <input type="checkbox"/> Fair Work Commission                               | <input type="checkbox"/> Department of Health                    |
| <input type="checkbox"/> Australian Skills Quality Authority                | <input type="checkbox"/> Department of Human Services            |
| <input type="checkbox"/> Tertiary Education Quality and Standards Agency    | <input type="checkbox"/> Department of Social Services           |
| <input type="checkbox"/> Australian Prudential Regulation Authority         | <input type="checkbox"/> Others not listed                       |
| <input type="checkbox"/> Attorney-General's Department                      | Please describe in the box provided below                        |
- 

**16 Did your charity have to report to any state or territory department or agency over the 2014 reporting period, excluding a state or territory regulator under associated incorporations or cooperatives laws?**

- Yes  Please indicate which state or territory you had non-corporate reporting obligations to.
- No  Go to Question 17.

- |                              |                              |
|------------------------------|------------------------------|
| <input type="checkbox"/> ACT | <input type="checkbox"/> SA  |
| <input type="checkbox"/> NSW | <input type="checkbox"/> TAS |
| <input type="checkbox"/> NT  | <input type="checkbox"/> VIC |
| <input type="checkbox"/> QLD | <input type="checkbox"/> WA  |

**17 If your charity had to report to any Commonwealth, state or territory departments or agencies in the 2014 reporting period (as per Questions 15 and 16), how many hours did your charity spend on reporting during this period?**

- Approximate hours spent reporting by paid staff (a)
- Approximate hours spent reporting by unpaid volunteers (b)
- Total hours spent reporting (add the totals for a and b)



**CHARITIES**

**Section E: Financial Information**

**i** You must answer all questions in this section (unless you are a basic religious charity). This information will appear on the ACNC Register. The financial information questions you complete depend on your charity's size as selected in Question 6.

Size	Revenue for the 2014 reporting period
Small	Revenue less than \$250 000 Complete financial information below
Medium	Revenue of \$250 000 to \$999 999 Complete financial information on page 6
Large	Revenue of \$1 million or more Complete financial information on page 7

**SMALL CHARITIES**

**18** Did your charity use cash or accrual accounting in the 2014 reporting period?  
Select one only.

- Cash
- Accrual
- Did not report

**i** Complete a summary Income statement and balance sheet extract, as set out below. Check you are using financial statements from the 2014 reporting period. Enter your amounts in Australian dollars. Drop off any cents and do not enter any dollar signs, commas, decimal places and other symbols such as - and ().

For more information read the 2014 Annual Information Statement guide and view how these questions map to NSCOA at [acnc.gov.au/reporting](http://acnc.gov.au/reporting)

**INCOME STATEMENT**

For the period 1 July 2013 to 30 June 2014 (if different provide range below)

Day	Month	Year		Day	Month	Year
/	/		to	/	/	

*Income/Receipts*

		\$
<b>a</b>	Government Grants	
<b>b</b>	Donations and bequests	
<b>c</b>	Other Income/Receipts	
<b>d</b>	Total Income/Receipts (a+b+c)	

*Expenses/Payments*

<b>e</b>	Employee expenses/payments	
<b>f</b>	Grants and donations made by the registered entity for use in Australia	
<b>g</b>	Grants and donations made by the registered entity for use outside Australia	
<b>h</b>	Other expenses/payments	
<b>i</b>	Total expenses/payments (e+f+g+h)	
<b>j</b>	Net surplus/deficit (d-i)	

**BALANCE SHEET EXTRACT**

<b>k</b>	Total assets	
<b>l</b>	Total liabilities	
<b>m</b>	Net Assets/Liabilities (k-l)	





**CHARITIES**

**MEDIUM CHARITIES**

**18 Did your charity prepare general purpose financial statements, special purpose financial statements or financial statements under the transitional reporting arrangements?**

Select one only.

- General purpose financial statements
- Special purpose financial statements
- Transitional financial statements

**▶** Complete a summary Income statement and balance sheet extract, as set out below. Check you are using financial statements from the 2014 reporting period. Enter your amounts in Australian dollars. Drop off any cents and do not enter any dollar signs, commas, decimal places and other symbols such as – and ().

For more information read the 2014 Annual Information Statement guide and view how these questions map to NSCOA at [acnc.gov.au/reporting](http://acnc.gov.au/reporting)

**INCOME STATEMENT**

For the period 1 July 2013 to 30 June 2014 (if different provide range below)

Day	Month	Year	to	Day	Month	Year
/	/			/	/	

**Gross Income**

\$

<b>a</b>	Government Grants	
<b>b</b>	Donations and bequests	
<b>c</b>	All other revenue	
<b>d</b>	Total revenue (a+b+c)	
<b>e</b>	Other Income	
<b>f</b>	Total Gross Income (d+e)	

**Expenses**

<b>g</b>	Employee expenses	
<b>h</b>	Grants and donations made by the registered entity for use in Australia	
<b>i</b>	Grants and donations made by the registered entity for use outside Australia	
<b>j</b>	All other expenses	
<b>k</b>	Total expenses (g+h+i+j)	
<b>l</b>	Net surplus/deficit (f-k)	

**BALANCE SHEET**

**Assets**

<b>m</b>	Total current assets	
<b>n</b>	Total non-current assets	
<b>o</b>	Total Assets (m+n)	

**Liabilities**

<b>p</b>	Total current liabilities	
<b>q</b>	Total non-current liabilities	
<b>r</b>	Total liabilities (p+q)	
<b>s</b>	Net Assets/Liabilities (o-r)	



**CHARITIES**

**LARGE CHARITIES**

18 Did your charity prepare general purpose financial statements, special purpose financial statements or financial statements under the transitional reporting arrangements?

Select one only.

- General purpose financial statements
- Special purpose financial statements
- Transitional financial statements

▶ Complete a summary Income statement and balance sheet extract, as set out below. Check you are using financial statements from the 2014 reporting period. Enter your amounts in Australian dollars. Drop off any cents and do not enter any dollar signs, commas, decimal places and other symbols such as – and ().

For more information read the 2014 Annual Information Statement guide and view how these questions map to NSCOA at [acnc.gov.au/reporting](http://acnc.gov.au/reporting)

**INCOME STATEMENT**

For the period 1 July 2013 to 30 June 2014 (if different provide range below)

Day	Month	Year		Day	Month	Year
/	/		to	/	/	

		\$
<i>Gross Income</i>		
a	Government Grants	
b	Donations and bequests	
c	All other revenue	
d	Total revenue (a+b+c)	
e	Other Income	
f	Total Gross Income (d+e)	
<i>Expenses</i>		
g	Employee expenses	
h	Interest	
i	Grants and donations made by the registered entity for use in Australia	
j	Grants and donations made by the registered entity for use outside Australia	
k	All other expenses	
l	Total expenses (g+h+i+j+k)	
m	Net surplus/deficit (f-l)	

**BALANCE SHEET**

<i>Assets</i>		
n	Total current assets	
o	Non-current loans	
p	Other non-current assets	
q	Total non-current assets(o+p)	
r	Total Assets (n+q)	
<i>Liabilities</i>		
s	Total current liabilities	
t	Non-current loans	
u	Other non-current liabilities	
v	Total non-current liabilities (t+u)	
w	Total liabilities (s+v)	
x	Net Assets/Liabilities (r-w)	



**CHARITIES**

**19 Attach your financial report for the 2014 reporting period.**  
 This requirement is mandatory for medium and large charities and optional for small or exempt charities.

**▶** Medium charities must submit an annual financial report that is reviewed or audited. Large charities must submit an annual financial report that is audited.

If you are reporting under the transitional arrangements you need to attach a responsible entities' declaration. For more information read our guidance on transitional reporting arrangements at [acnc.gov.au/transitionalreporting](http://acnc.gov.au/transitionalreporting)

**19 (a) Is the financial report you are providing a report submitted to a State/Territory regulator?**

Yes  > Go to Question 19 (b).

No  > Go to Section F.

**19 (b) Is your charity:**

*Select one only from below*

an incorporated association

a cooperative

a charitable fundraising organisation?

**19 (c) In which state or territory is the regulator where you submitted your report?**

*Tick more than one if applicable*

ACT

SA

NSW

TAS

NT

VIC

QLD

WA



**CHARITIES**

**Section F: Declaration**

Please complete the declaration below.

**i** It is a serious offence to give false or misleading information. Penalties may be imposed.

**Privacy**

The information collected in this form is collected for the purpose of administering the *Australian Charities and Not-for-Profits Commission Act 2012* (Cth) (the ACNC Act). We will use the information collected at Section F: Declaration to process your Annual Information Statement (AIS). If you do not provide us with this information, we cannot process this form. This information will be kept confidential and will not be published on the ACNC Register.

All of the other sections of the AIS (unless withheld) will be published on the ACNC Register as required by section 40-5 of the ACNC Act.

We will use the information collected in the AIS to help us administer the ACNC Act, update our records about your charity and maintain the ACNC Register. Where authorised to do so, we may give this information to other government agencies (for example, through the use of the [Charity Passport](#))

The ACNC's privacy policy is available on our website ([www.acnc.gov.au](http://www.acnc.gov.au)). The policy contains important information about how you can access and request correction of information we hold about you, how you may complain about a breach of the Australian Privacy Principles and how the ACNC will deal with any privacy complaint.

If you have any questions, our contact details are [advice@acnc.gov.au](mailto:advice@acnc.gov.au), 13 22 62 or GPO Box 5108 Melbourne Victoria 3001.

**Who can sign this form**

This form must be signed by:

- a responsible person (such as a board or committee member or trustee), or
- an authorised person who holds a position in the charity that gives them authority to sign (such as a CEO or CFO), or
- an agent authorised by the charity to sign this form (such as a lawyer or an accountant), or
- another registered charity (lodging entity) that can legally change the governing rules of the charity subject to this form.

Name of person signing this form

Position held (for example, trustee, board or committee member, lawyer or an accountant)

Email address

@

If you are acting on behalf of another registered charity (lodging entity) you will also need to complete the following fields.

Name of other charity

ABN of other charity

I am authorised to make this declaration. The information contained within this application is true and correct.

- i** If you are signing this form electronically, you must either:
- use a digital ID
  - Insert an image of your signature
  - draw your name.

Do not type your name in the signature field as the ACNC cannot accept this as a signature.

For further instructions on how to sign this form electronically, see the [forms section](#) of the ACNC website.

Signature

Date

Day	Month	Year
/	/	



**CHARITIES**

**Country listing**

- |   |  |  |
|---|--|--|
| <input type="checkbox"/> AFGHANISTAN                      | <input type="checkbox"/> CAYMAN ISLANDS              | <input type="checkbox"/> GREECE                                      |
| <input type="checkbox"/> ALAND ISLANDS                    | <input type="checkbox"/> CENTRAL AFRICAN REPUBLIC    | <input type="checkbox"/> GREENLAND                                   |
| <input type="checkbox"/> ALBANIA                          | <input type="checkbox"/> CHAD                        | <input type="checkbox"/> GRENADA                                     |
| <input type="checkbox"/> ALGERIA                          | <input type="checkbox"/> CHILE                       | <input type="checkbox"/> GUADELOUPE                                  |
| <input type="checkbox"/> AMERICAN SAMOA                   | <input type="checkbox"/> CHINA                       | <input type="checkbox"/> GUAM  |
| <input type="checkbox"/> ANDORRA                          | <input type="checkbox"/> CHRISTMAS ISLAND            | <input type="checkbox"/> GUATEMALA                                   |
| <input type="checkbox"/> ANGOLA                           | <input type="checkbox"/> COCOS (KEELING) ISLANDS     | <input type="checkbox"/> GUERNSEY                                    |
| <input type="checkbox"/> ANGUILLA                         | <input type="checkbox"/> COLOMBIA                    | <input type="checkbox"/> GUINEA                                      |
| <input type="checkbox"/> ANTARCTICA                       | <input type="checkbox"/> COMOROS                     | <input type="checkbox"/> GUINEA-BISSAU                               |
| <input type="checkbox"/> ANTIGUA AND BARBUDA              | <input type="checkbox"/> CONGO (DEMOCRATIC REPUBLIC) | <input type="checkbox"/> GUYANA                                      |
| <input type="checkbox"/> ARGENTINA                        | <input type="checkbox"/> CONGO (REPUBLIC)            | <input type="checkbox"/> HAITI                                       |
| <input type="checkbox"/> ARMENIA                          | <input type="checkbox"/> COOK ISLANDS                | <input type="checkbox"/> HEARD AND MCDONALD ISLAND                   |
| <input type="checkbox"/> ARUBA                            | <input type="checkbox"/> COSTA RICA                  | <input type="checkbox"/> HONDURAS                                    |
| <input type="checkbox"/> AUSTRIA                          | <input type="checkbox"/> COTE D'IVOIRE               | <input type="checkbox"/> HONG KONG                                   |
| <input type="checkbox"/> AZERBAIJAN                       | <input type="checkbox"/> CROATIA                     | <input type="checkbox"/> HUNGARY                                     |
| <input type="checkbox"/> BAHAMAS                          | <input type="checkbox"/> CUBA                        | <input type="checkbox"/> ICELAND                                     |
| <input type="checkbox"/> BAHRAIN                          | <input type="checkbox"/> CYPRUS                      | <input type="checkbox"/> INDIA                                       |
| <input type="checkbox"/> BANGLADESH                       | <input type="checkbox"/> CZECH REPUBLIC              | <input type="checkbox"/> INDONESIA                                   |
| <input type="checkbox"/> BARBADOS                         | <input type="checkbox"/> DENMARK                     | <input type="checkbox"/> IRAN (THE ISLAMIC REPUBLIC OF)              |
| <input type="checkbox"/> BELARUS                          | <input type="checkbox"/> DJIBOUTI                    | <input type="checkbox"/> IRAQ  |
| <input type="checkbox"/> BELGIUM                          | <input type="checkbox"/> DOMINICA                    | <input type="checkbox"/> IRELAND                                     |
| <input type="checkbox"/> BELIZE                           | <input type="checkbox"/> DOMINICAN REPUBLIC          | <input type="checkbox"/> JAPAN                                       |
| <input type="checkbox"/> BENIN                            | <input type="checkbox"/> ECUADOR                     | <input type="checkbox"/> ISLE OF MAN                                 |
| <input type="checkbox"/> BERMUDA                          | <input type="checkbox"/> EGYPT                       | <input type="checkbox"/> ISRAEL                                      |
| <input type="checkbox"/> BHUTAN                           | <input type="checkbox"/> EL SALVADOR                 | <input type="checkbox"/> ITALY                                       |
| <input type="checkbox"/> BOLIVIA                          | <input type="checkbox"/> EQUATORIAL GUINEA           | <input type="checkbox"/> JAMAICA                                     |
| <input type="checkbox"/> BOSNIA AND HERZEGOVINA           | <input type="checkbox"/> ERITREA                     | <input type="checkbox"/> JERSEY                                      |
| <input type="checkbox"/> BOTSWANA                         | <input type="checkbox"/> ESTONIA                     | <input type="checkbox"/> JORDAN                                      |
| <input type="checkbox"/> BOUVET ISLAND                    | <input type="checkbox"/> ETHIOPIA                    | <input type="checkbox"/> KAZAKHSTAN                                  |
| <input type="checkbox"/> BRAZIL                           | <input type="checkbox"/> FALKLAND ISLANDS (MALVINA)  | <input type="checkbox"/> KENYA                                       |
| <input type="checkbox"/> BRITISH INDIAN OCEAN TERRITORIES | <input type="checkbox"/> FAROE ISLANDS               | <input type="checkbox"/> KIRIBATI                                    |
| <input type="checkbox"/> BRITISH VIRGIN ISLANDS           | <input type="checkbox"/> FIJI                        | <input type="checkbox"/> KOREA (THE DEMOCRATIC PEOPLE'S REPUBLIC OF) |
| <input type="checkbox"/> BRUNEI DARUSSALAM                | <input type="checkbox"/> FINLAND                     | <input type="checkbox"/> KOREA (THE REPUBLIC OF)                     |
| <input type="checkbox"/> BULGARIA                         | <input type="checkbox"/> FRANCE                      | <input type="checkbox"/> KUWAIT                                      |
| <input type="checkbox"/> BURKINA FASO                     | <input type="checkbox"/> FRENCH POLYNESIA            | <input type="checkbox"/> KYRGYZSTAN                                  |
| <input type="checkbox"/> BURUNDI                          | <input type="checkbox"/> FRENCH SOUTHERN TERRITORIES | <input type="checkbox"/> LAO PEOPLE'S DEMOCRATIC REPUBLIC (THE)      |
| <input type="checkbox"/> CAMBODIA                         | <input type="checkbox"/> GABON                       | <input type="checkbox"/> LATVIA                                      |
| <input type="checkbox"/> CAMEROON                         | <input type="checkbox"/> GAMBIA                      | <input type="checkbox"/> LEBANON                                     |
| <input type="checkbox"/> CANADA                           | <input type="checkbox"/> GEORGIA                     | <input type="checkbox"/> LESOTHO                                     |
| <input type="checkbox"/> CAPE VERDE                       | <input type="checkbox"/> GERMANY                     | <input type="checkbox"/> LIBERIA                                     |
|   | <input type="checkbox"/> GHANA                       | <input type="checkbox"/> LIBYA                                       |
|   | <input type="checkbox"/> GIBRALTAR                   |  |



**CHARITIES**

- |  |  |  |
|--|--|--|
| <input type="checkbox"/> LIECHTENSTEIN                               | <input type="checkbox"/> OMAN                      | <input type="checkbox"/> SUDAN (the)               |
| <input type="checkbox"/> LITHUANIA                                   | <input type="checkbox"/> PAKISTAN                  | <input type="checkbox"/> SURINAME                  |
| <input type="checkbox"/> LUXEMBOURG                                  | <input type="checkbox"/> PALAU                     | <input type="checkbox"/> SVALBARD AND JAN MAYEN IS |
| <input type="checkbox"/> MACAO                                       | <input type="checkbox"/> PALESTINIAN TERRITORY (OC | <input type="checkbox"/> SWAZILAND                 |
| <input type="checkbox"/> MACEDONIA (THE FORMER YUGOSLAV REPUBLIC OF) | <input type="checkbox"/> PANAMA                    | <input type="checkbox"/> SWEDEN                    |
| <input type="checkbox"/> MADAGASCAR                                  | <input type="checkbox"/> PAPUA NEW GUINEA          | <input type="checkbox"/> SWITZERLAND               |
| <input type="checkbox"/> MALAWI                                      | <input type="checkbox"/> PARAGUAY                  | <input type="checkbox"/> SYRIAN ARAB REPUBLIC      |
| <input type="checkbox"/> MALAYSIA                                    | <input type="checkbox"/> PERU                      | <input type="checkbox"/> TAIWAN                    |
| <input type="checkbox"/> MALDIVES                                    | <input type="checkbox"/> PHILIPPINES               | <input type="checkbox"/> TAJIKISTAN                |
| <input type="checkbox"/> MALI  | <input type="checkbox"/> PITCAIRN                  | <input type="checkbox"/> TANZANIA (UNITED REPUBLIC |
| <input type="checkbox"/> MALTA                                       | <input type="checkbox"/> POLAND                    | <input type="checkbox"/> THAILAND                  |
| <input type="checkbox"/> MARSHALL ISLANDS (THE)                      | <input type="checkbox"/> PORTUGAL                  | <input type="checkbox"/> TIMOR-LESTE               |
| <input type="checkbox"/> MARTINIQUE                                  | <input type="checkbox"/> PUERTO RICO               | <input type="checkbox"/> TOGO                      |
| <input type="checkbox"/> MAURITANIA                                  | <input type="checkbox"/> QATAR                     | <input type="checkbox"/> TOKELAU                   |
| <input type="checkbox"/> MAURITIUS                                   | <input type="checkbox"/> REUNION                   | <input type="checkbox"/> TONGA                     |
| <input type="checkbox"/> MAYOTTE                                     | <input type="checkbox"/> ROMANIA                   | <input type="checkbox"/> TRINIDAD AND TOBAGO       |
| <input type="checkbox"/> MEXICO                                      | <input type="checkbox"/> RUSSIAN FEDERATION        | <input type="checkbox"/> TUNISIA                   |
| <input type="checkbox"/> MICRONESIA (THE FEDERATED STATES OF)        | <input type="checkbox"/> RWANDA                    | <input type="checkbox"/> TURKEY                    |
| <input type="checkbox"/> MOLDOVA (THE REPUBLIC OF)                   | <input type="checkbox"/> SAINT HELENA              | <input type="checkbox"/> TURKMENISTAN              |
| <input type="checkbox"/> MONACO                                      | <input type="checkbox"/> SAINT KITTS AND NEVIS     | <input type="checkbox"/> TURKS AND CAICOS ISLANDS  |
| <input type="checkbox"/> MONGOLIA                                    | <input type="checkbox"/> SAINT LUCIA               | <input type="checkbox"/> TUVALU                    |
| <input type="checkbox"/> MONTENEGRO                                  | <input type="checkbox"/> SAINT PIERRE AND MIQUELON | <input type="checkbox"/> UGANDA                    |
| <input type="checkbox"/> MONTSERRAT                                  | <input type="checkbox"/> SAINT VINCENT AND THE GRE | <input type="checkbox"/> UKRAINE                   |
| <input type="checkbox"/> MOROCCO                                     | <input type="checkbox"/> SAMOA                     | <input type="checkbox"/> UNITED ARAB EMIRATES      |
| <input type="checkbox"/> MOZAMBIQUE                                  | <input type="checkbox"/> SAN MARINO                | <input type="checkbox"/> UNITED KINGDOM            |
| <input type="checkbox"/> MYANMAR                                     | <input type="checkbox"/> SAO TOME AND PRINCIPE     | <input type="checkbox"/> UNITED STATES             |
| <input type="checkbox"/> NAMIBIA                                     | <input type="checkbox"/> SAUDI ARABIA              | <input type="checkbox"/> UNITED STATES MINOR OUTLY |
| <input type="checkbox"/> NAURU                                       | <input type="checkbox"/> SENEGAL                   | <input type="checkbox"/> UNITED STATES VIRGIN ISLA |
| <input type="checkbox"/> NEPAL                                       | <input type="checkbox"/> SERBIA                    | <input type="checkbox"/> URUGUAY                   |
| <input type="checkbox"/> NETHERLANDS                                 | <input type="checkbox"/> SEYCHELLES                | <input type="checkbox"/> UZBEKISTAN                |
| <input type="checkbox"/> NETHERLANDS-ANTILLES                        | <input type="checkbox"/> SIERRA LEONE              | <input type="checkbox"/> VANUATU                   |
| <input type="checkbox"/> NEW CALEDONIA                               | <input type="checkbox"/> SINGAPORE                 | <input type="checkbox"/> VATICAN CITY STATE (HOLY  |
| <input type="checkbox"/> NEW ZEALAND                                 | <input type="checkbox"/> SLOVAKIA                  | <input type="checkbox"/> VENEZUELA                 |
| <input type="checkbox"/> NICARAGUA                                   | <input type="checkbox"/> SLOVENIA                  | <input type="checkbox"/> VIETNAM                   |
| <input type="checkbox"/> NIGER                                       | <input type="checkbox"/> SOLOMON ISLANDS           | <input type="checkbox"/> WALLIS AND FUTUNA ISLANDS |
| <input type="checkbox"/> NIGERIA                                     | <input type="checkbox"/> SOMALIA                   | <input type="checkbox"/> WESTERN SAHARA            |
| <input type="checkbox"/> NIUE  | <input type="checkbox"/> SOUTH AFRICA              | <input type="checkbox"/> YEMEN                     |
| <input type="checkbox"/> NORFOLK ISLAND                              | <input type="checkbox"/> SOUTH GEORGIA/SOUTH SANDW | <input type="checkbox"/> ZAMBIA                    |
| <input type="checkbox"/> NORTHERN MARIANA ISLANDS                    | <input type="checkbox"/> SOUTH SUDAN               | <input type="checkbox"/> ZIMBABWE                  |
| <input type="checkbox"/> NORWAY                                      | <input type="checkbox"/> SPAIN                     |  |
|  | <input type="checkbox"/> SRI LANKA                 |  |

