



AUSTRALIAN CHARITIES REPORT 2015

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 charity 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://australiancharities.acnc.gov.au/>

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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
CPI	Consumer Price Index
CSI	Centre for Social Impact
DGR	Deductible Gift Recipient
L	Large charities (total income \$1,000,000 to <\$10,000,000)
M	Medium charities (total income \$250,000 to <\$1,000,000)
ORIC	Office of the Registrar of Indigenous Corporations
PBI	Public Benevolent Institutions
S	Small charities (total income \$50,000 to <\$250,000)
SPRC	Social Policy Research Centre
XL	Extra large charities (total income \$10,000,000 to <\$100,000,000)
XS	Extra small charities (total income <\$50,000)
XXL	Extra, extra large charities (total income >\$100,000,000)

Executive summary

This report is the most comprehensive record to date of Australia's charity sector.

It profiles over 51,000 individual charities¹, a larger group than were profiled in previous *Australian Charities Reports*².

The report also provides estimates of change from 2014 to 2015 and new indicators of charity sustainability.

Key findings

Australia's charity sector is very significant in terms of number of organisations, income, assets, paid and unpaid staff and more. The 50,908 charities³ had:

- **Total income of \$134.5 billion**; total expenses of \$122.8 billion resulting in a net income margin of 8.7%
- **Total assets worth \$267.2 billion**, with **net assets worth \$186.2 billion** after liabilities
- **1.2 million paid staff** employed, and a total of nearly **3 million volunteers**
- **Sector income grew 2.0%** between 2014 and 2015⁴.

These headline statistics hide the sector's diversity. Charities ranged widely in size, purpose & activities, location, financial makeup, staff and volunteer use, organisation type and more.

Number of Charities*	Total Income	Total Staff	Estimated Volunteers	With DGR Status
50,908	\$134.5b	1,222,676	2,966,157	38.4%

* including 885 charities reporting as part of 114 groups.

Size and location

The majority of Australia's charities are relatively small. Two-thirds have annual income below \$250,000 and 37% have incomes below \$50,000.

At the other end of the scale a small number of charities (142) have **annual incomes of over \$100 million**. The majority of these are universities and hospitals.

Most charities operate in a single State or Territory within Australia (82%). Large charities are more likely to operate in multiple States and Territories.

¹ The report covers 50,908 charities. However, this includes information for 885 individual charities which reported as part of 114 'groups'. As such, the total number of individual charities represented in the 50,908 records is 51,679.

² The Australian Charities Report 2014 (Cortis, Lee, Powell et al, 2015a) was based on information for 37,798 charities which had completed an Annual Information in time for analysis. The Australian Charities Report 2013 (Knight and Gilchrist, 2014) was based on information provided by 38,341 charities.

³ As noted, this included 114 Group reporting charities (total of 51,679 individual charity ABNs).

⁴ Change from 2014-2015 is determined using a like-for-like comparison of charities that reported in both 2014 and 2015 financial years. The approach to constructing the dataset is in Appendix B: Further methodological details.

Sector, activities and beneficiaries

Charities perform a range of activities across sectors. **Religious activity was the main activity for almost a third of Australia's charities** (31.0%). The next most common main activities were primary and secondary education (8.6%) and 'other education' (9.0%).

Main activity is strongly associated with charity size. Charities which stated that their main activity was in the categories of 'culture and recreation' or 'environment' were most likely to be extra small (<\$50,000). Large (over \$10 million) and extra-large (over \$100 million) charities tended to be focused on health or education related activities.

Most charities report multiple beneficiaries. **Just over half of all charities reported helping the 'general community in Australia'** (50.9%). This was followed by women, children, men, all ages and young people.

Staff and volunteers

In 2015 charities employed approximately 1.2 million staff. Around 70% of these were employed in the largest charities (those with incomes over \$10 million). The largest numbers of employees were in primary and secondary education (which employed 16.5% of all charity's employees), higher education (15.6%), aged care activities (14.2%), and social services (11.5%). Almost 1 in 2 charities (47.5%) had no paid staff. This was especially common among charities whose main activity was philanthropy or international activities.

Charities engaged almost 3 million volunteers in 2015. More than 4 in every 5 charities engaged at least one volunteer. Charities whose main activities were in the categories of religion, social services and health engaged the highest numbers of volunteers.

Income sources

In total, 50,908 **charities had \$134.5 billion in income** in 2015. The mean income per charity was \$2.6 million but the median figure was \$128,703. Income was concentrated among a small number of large charities; the top 20% of charities accounted for 95.8% of all charity income.

Government grants provided 41.4% of charity income (\$55.7 billion). Around \$11.2 billion came from donations and bequests (8.3%). Just over half of all income came from other sources (\$67.7 billion or 50.3%). Around one in five charities (19.1%) received 50% or more of their total income from government grants. The proportion of charities who received more than half their income from government was higher for charities registered in Western Australia (33.3%) and the Northern Territory (38.0%).

Expenses

In 2015, **charities spent a total of \$122.8 billion** pursuing their charitable purposes.⁵

Over half of this - \$69 billion - was spent on employees.

Expenditure on employees was proportionally higher among charities involved in more labour intensive charitable activities, such as employment and training; law and legal services; and aged care.

⁵ Total income was approximately \$11.7 billion higher than charities' total expenditure, reflecting generally prudent financial operations and capacity to invest in future operations.

Charities spent \$5.5 billion on grants and donations. \$1.5 billion of this was spent on grants and donations for use outside of Australia.

Financial status

The financial sustainability of charities is explored by analysing financial performance, financial position and using a *sustainability framework* combining data from both the income statement and balance sheet.

- The average **net income ratio for charities was 8.7%**. 65.6% of charities made a surplus in the most recent year and 32.5% reported a deficit result (the balance broke even). In almost all sectors around 60%-65% of charities reported a surplus and 30-35% a deficit. A slightly higher proportion of Philanthropic sector charities (70.8%) and Education and Research charities (68.9%) reported surpluses.
- Australia's charities had **net assets of \$186 billion**. Overall, the sector's **Net Asset Ratio is estimated to be 69.7%**. Nearly 3% of all charities had a negative Net Asset Ratio, meaning their liabilities were reported as more than their assets, while 85% of all charities had a Net Asset Ratio of 50% or greater. The philanthropy sector had the largest average net asset ratio (95%) and health the lowest (52%).
- In exploring short-term financial position for medium and large charities, we are also able to compare net *current* assets with annual expenditure. **Two-thirds of these charities have less than six months "cover"** from net current assets.
- A **sustainability framework** developed using two ratios, Asset Growth and Asset Years, can be used to produce overall views of potential sustainability, showing (for example):
 - 13.0% of charities have low Asset Years (i.e. Net Assets of the charity are worth less than six months of the charity's operating expenses) and shrinking assets (negative Asset Growth). These charities may be "at risk".
 - 10.7% of charities have low Asset Years but very high Asset Growth (> 20%); they may be building net assets to reach a more secure financial position.
 - 7.3% of charities have high Asset Years (> 5 years) but shrinking assets (negative Asset Growth). These may be investing in service delivery or they might be foundations with a "spend down invested funds" strategy.

Change over time (2014-2015)

Between 2014 and 2015, most charities remained the same basic size, and performed the same main activities.

Total income grew by around 2.0%. Smaller charities experienced the highest growth rates. By sector, the highest growth was among international and social service charities. Total income fell for philanthropic, development and housing, and religious sectors.

The total assets of Australia's charities grew by 5.5% and their net assets grew by 4.7%.

There was modest growth in the numbers of people employed by the charities which lodged in both years (just over 7,000 employees, or 0.7%). Growth in part time and casual employees offset a reduction in full time employees.

Where does the data come from?

Data comes from all Australian charities registered with the Australian Charities and Not-for-profits Commission (ACNC) at the end of each charity's 2015 financial year.⁶ It uses the best and most recent data available for each charity. In most cases, data came from Annual Information Statements (AIS) provided for 2015, or from 2014 or 2013 where 2015 data was unavailable. Where no AIS data was available, information was used from the ACNC Register. Where financial information was not reported by charities, it was estimated, to help build a complete picture of the charity sector.

Visit <http://australiancharities.acnc.gov.au/> to:

- Download a summary **Australian Charities Report 2015** – a view of the charity sector in pictures.
- Interact with “**datacubes**” to view and customize graphics for the whole Charity Sector or for one or two Sectors (for example, Health or Education).
- Download **specific interest reports**. Reports on aged care charities and smaller charities will be added in 2017. Reports on charities working with people with disabilities, charities working internationally and charity red tape were completed in 2015.

⁶ Charities which, by the end of the 2015 AIS lodgement period, had not provided their AIS for 2 years (and met the criteria for deregistration) were excluded. Around 800 charities which report to the Office of the Registrar of Indigenous Corporations (ORIC) were also excluded.

1. Introduction

Australia's charities deliver services, make grants, and perform a wide range of other activities to advance health, education, welfare, religious and other charitable causes. This report provides the most comprehensive record to date of charities registered with Australia's charities regulator, the Australian Charities and Not-for-Profits Commission (ACNC), in 2015.⁷

Data in the report comes from all Australian charities registered with the Australian Charities and Not-for-profits Commission (ACNC) at the end of each charity's 2015 financial year.⁸ It uses the best and most recent data available for each charity. In most cases, data came from Annual Information Statements (AIS) provided for 2015, or from the 2014 or 2013 AIS where 2015 data was unavailable. Additional data was taken from the ACNC Register and from the Australian Business Register. Where no AIS data was available for a charity, data was estimated using information from the ACNC Register where possible. Estimation processes are described further below, and in Appendix B: Further methodological details.

The information builds a more accurate picture of charities' characteristics, structure, activities, purpose and resources than previously available. It shows, for example, that charities had total income of \$134.5 billion - equivalent to around 8.3% of GDP⁹ – and employed 1.2 million staff. The report establishes a firmer baseline for comparing Australian charities into the future. For the first time, it also uses a panel data set which shows the change among charities between 2014 and 2015. The findings attest to Australian charities' diversity, and their rich social, economic and cultural contributions in Australia and internationally.

2015 Report series

This report is the first in a series drawing on the specially constructed dataset. Companion reports, scheduled for release in 2017, focus on *Australia's Small Charities 2015*; and *Australia's Aged Care Charities 2015*.

Data can also be explored at <http://australiancharities.acnc.gov.au/>, where you can:

- Download a summary (14 page) **Australian Charities Report 2015** – a view of the charity sector in pictures.
- Interact with “**datacubes**” to view and customize graphics for the whole Charity Sector or for one or two Sectors (for example, Health or Education).
- Download **specific interest reports**. Reports on aged care charities and smaller charities will be added in 2017. Reports on charities working with people with disabilities, charities working internationally and charity red tape were completed in 2015.

⁷ Charitable organisations must register with the ACNC and be recognised as charities under the *Charities Act 2013* (Commonwealth) in order to receive Commonwealth charity tax concessions from the Australian Taxation Office or access other Commonwealth exemptions or benefits. Throughout this report, the term 'charities' refers to charities registered with the ACNC. Information about the statutory definition of charities is provided in Appendix D.

⁸ Charities which, by the end of the 2015 AIS lodgement period, had not provided their AIS for 2 years (and met the criteria for deregistration) were excluded. Around 800 charities which report to the Office of the Registrar of Indigenous Corporations (ORIC) were also excluded.

⁹ See ABS (2016a) *Australian National Accounts: National Income, Expenditure and Product, June 2016*, Cat. No. 5206.0, Table 1, Key National Accounts Aggregates. Figure A.1 shows the charity sector's income and expenditure in relation to other industries.

Constructing a dataset to build Australia's evidence-base

Information in this report supersedes previous data and provides a more complete snapshot of Australia's registered charities. Whereas previous reports¹⁰ focused only on those charities which provided their Annual Information Statements (AIS) to the ACNC in time for analysis, in 2015 exclusions have been minimised and the best available data has been used. This is consistent with the ACNC's goal of promoting transparency. Whereas the 2014 Reports were based on data from approximately 70% of registered charities, the 2015 dataset includes information for around 95% of the 54,564 charities which were registered with the ACNC at the end of the 2015 financial year¹¹.

Note that because the data in this report is more complete and based on a different methodology to previous profiles of Australia's charities, the data presented here is not directly comparable to that contained in previous reports. This dataset provides a new, more comprehensive baseline from which to analyse Australian charities now and into the future.

About the dataset

Data from the following sources was matched using Australian Business Numbers (ABNs):

- The ACNC Register
- The Australian Business Register
- Charities' Annual Information Statements.

Overall, there were 50,908 records containing information about the activities of 51,679 charities.¹² Each data source is detailed below.

The ACNC Register

The ACNC Register contains information provided by charities for the purposes of registering with the ACNC. This includes their legal name, ABN, date of establishment and their charitable purpose. The register is available publicly on the [ACNC website](#).¹³ The ACNC register is a 'living' dataset. It is regularly updated by the ACNC as new charities are registered or report a change of details, or as charities have their registration voluntarily or involuntarily revoked. Some data in this report, including charities' date of establishment, and charitable purpose, is derived from the register, as this information was not captured in the AIS.

The Australian Business Register (ABR) dataset

The ABR contains details provided by Australian businesses and organisations when they register for an Australian Business Number (ABN). It includes information about whether or not charities are endorsed for tax concessions. Relevant ABR data were obtained by the ACNC and provided to the research team for matching to the ACNC Register and 2015 AIS data. In this report, ABR information is used to profile charities' legal structure, and their DGR status. It is important to note that for some charities, ABR data may be incorrect or out of date compared to data held on the ACNC Register.

¹⁰ Previous reports using 2014 data include Cortis et al., 2015a; Cortis et al., 2015b; Cortis et al., 2016; Sayers and Mukherjee, 2016. Reports based on 2013 data include Knight and Gilchrist, 2014; Knight and Gilchrist, 2015a; Knight and Gilchrist, 2015b; McGregor-Lowndes and Crittall, 2015; VCOS, 2015.

¹¹ Of registered charities, those that report to the Office of the Registrar of Indigenous Corporations (ORIC) were excluded (812). This is because they are regulated primarily by ORIC, and not required by the ACNC to submit an AIS ACNC. (2015a) *2014 Annual Information Statement guide*. Available at: <http://www.acnc.gov.au/ACNC/Manage/Reporting/2014Guide/ACNC/Report/2014AISGuide.aspx>. Charities that failed to provide both their 2014 or 2015 Annual Information Statements, so were liable for revocation, were excluded (2080 charities). Further, 885 reported as part of 114 groups. For the purposes of this report, group reporting charities are treated as a single charity. As such, the total number of records in the dataset is 50,908, representing 51,679 individual charities.

¹² There were 885 charities which reported as part of 114 groups. Each group is treated as a single charity.

¹³ Charities are able to withhold commercially sensitive details, if public release could cause harm to the charity or a person, or endanger public safety ACNC. (2016) *Information on the ACNC Register: withheld information*. Available at: http://acnc.gov.au/ACNC/FindCharity/About_Register/Withheld_info/ACNC/Reg/With_info.aspx.

The Annual Information Statement (AIS) dataset

Most information in this report comes from information reported by charities to the ACNC as part of their AIS. The 2015 AIS relates to charities characteristics and activities in the financial year ending in 2015. 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, 2015e). The time period reported on in the AIS is based on the reporting period used by the charity.

The AIS captures information including charity size, activities, beneficiaries, employee and volunteer numbers, and locations of operations. Since 2014, AIS information has included financial information. Not all registered charities were required to provide an AIS in 2015 (such as newly established charities), and not all providing an AIS were required to provide financial information (such as basic religious charities).

The dataset incorporates information from the 2015 AIS for 44,670 registered charities which had provided the required information to the ACNC by 19 September 2016. Among those who provided their 2015 AIS, there were 885 charities which reported their AIS as part of 114 groups. Each group is treated as a single charity for the purposes of the analysis, as it is not possible to disaggregate the data and assign values to each charity in the group.

Although the 2015 AIS provides the best source of information about a charity in 2015, some charities were not required to provide a 2015 AIS, while others were required to report but had not done so in time for the analysis. In these cases, proxy information for the charity was used.

Where proxy information was required, for the 6,238 charities for which 2015 AIS data was not available,¹⁴ information was estimated based on the best available data about the charity which was held by the ACNC. In most cases information was drawn from the charity's previous AIS (either the 2014 or 2013 AIS). Where information could not be drawn from a previous AIS, estimation processes were used, based on information in the ACNC Register. The approach to estimation is described in Appendix B :Further methodological details.

The composition of the dataset is presented in Figure 1.1.

Figure 1.1 Summary of data sources

Source	Number of Charities	Percent	Cumulative Percent
2015 AIS	44,670	87.8	87.8
Group charities, 2015 AIS	114 groups*	0.2	88.0
2014 AIS	3,672	7.2	95.2
2013 AIS	500	1.0	96.2
Data estimated, where possible based on information in ACNC Register	1,952	3.8	100.0
Total	50,908		100

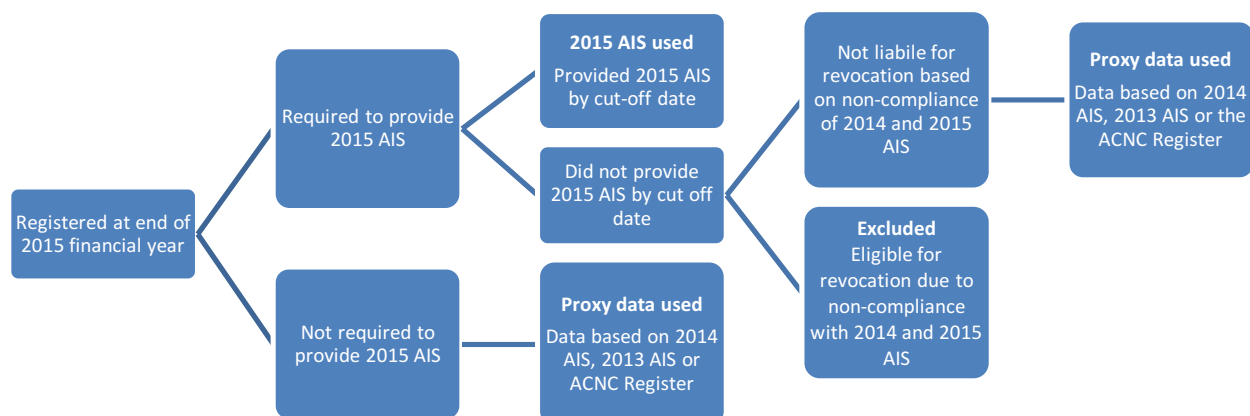
Notes: *885 charities reported as 114 groups

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 near complete nature of the data, and the approach to identifying and correcting errors means the dataset provides the most accurate and comprehensive information ever available about Australia's charities.

The scope of the AIS dataset, and an indication of when reported or proxy data were used, is also provided in Figure 1.2.

¹⁴ Charities did not report 2015 either because they were not required to, or in a smaller number of cases, because they had not done so in time for the analysis.

Figure 1.2 Use of reported and proxy data

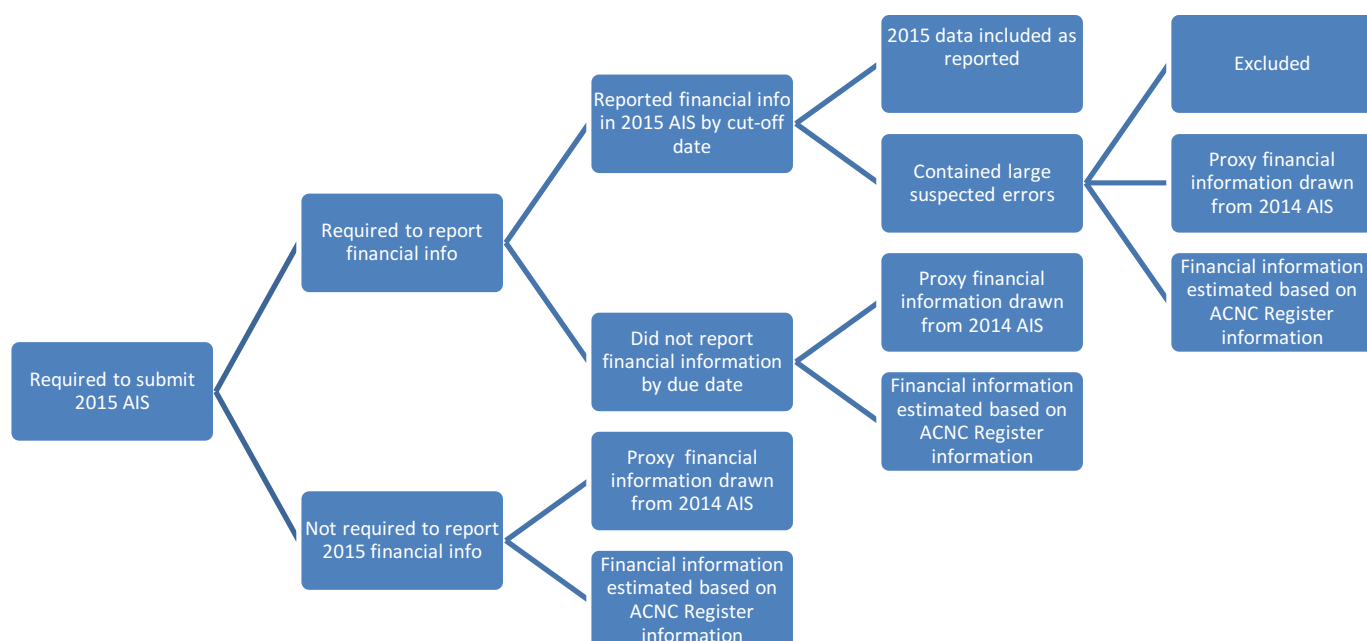


Financial information in the AIS

Since 2014, AIS information has included financial information for most (but not all) charities. Basic religious charities¹⁵ are not required to answer the financial information questions on the AIS. Further, the ACNC obtains financial information for non-government schools from the Commonwealth Department of Education, rather than the AIS. Medium and large charities were required to submit their annual financial report as well as the AIS. A summary of circumstances for which financial data was estimated is in Figure 1.3.

¹⁵ 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 D: Charities and the Charities Act 2013.

Figure 1.3 Summary of reported and estimated financial data



Use of the 2015 dataset

As explained above, information from the ACNC register, three years of AIS, and ABR data were combined to construct the most complete dataset possible: around 95% of registered charities. In most cases, data in the report uses the full dataset (50,908 cases). However, for some variables, proxy information could not be found and estimation was considered unreliable. Where this was the case, the figures are based on the fullest reported data possible, that is, data drawn from the 2015 with proxy information drawn from a 2014 or 2013 AIS, where available.

The 2014-2015 panel dataset

Due to methodological differences, data in this report should not be compared with data reported in the *Australian Charities Report 2014*. Instead, to assess change and show which charities were growing, a matched panel dataset was constructed, consisting of charities which reported Annual Information Statements in 2014 and 2015. Findings are in Section 13. Construction of the panel dataset is described in Appendix B: Further methodological details.

Data quality

The use of the best possible data for the charity where the 2015 AIS data was unavailable ensures accuracy. Data was only used from a previous AIS where 2015 data was unavailable. Throughout the process, the research team collaborated closely with the ACNC to refine handling of errors and to improve data accuracy. The data were cleaned prior to analysis using the rules and filters summarized in Appendix B: Further methodological details. This approach to identifying and correcting errors in the data improved standards of data accuracy. However, data which is self-reported by charities may contain some errors, despite the best efforts of the ACNC and research team to identify and address these.

2. How big are Australia's charities?

The dataset includes three sources of information about charities' size:

- A measure of charities' total income in six categories. This was taken where possible from financial data reported as part of the charity's most recent AIS.
- A basic, self-reported measure of total revenue in three categories. This was based on a question asked of all charities at the beginning of the AIS.¹⁶
- Information about size held on the ACNC Register (also in three categories).

The first of these – information about size based on charities' total income – is used wherever possible, as this was the most detailed and accurate measure¹⁷. The use of more reliable income data, and compositional differences in the datasets, means the information reported in this section is not directly comparable with information reported in the *Australian Charities Report 2014*.¹⁸

Charities' total income

Of the 50,908 charities in the dataset:

- The largest group of charities were 'extra small' (XS), with incomes under \$50,000 (18,892 charities, 37.1%).
- A further 30.2% of charities had incomes between \$50,000 and less than \$250,000 (defined as small).
- A relatively small number of charities (3.7%) had incomes between \$10 million and less than \$100 million (defined as extra large, XL)
- Very few charities had incomes over \$100 million (142 charities, or 0.3%) (defined as extra, extra large). The majority of these were universities and hospitals.

This is shown in Figure 2.1. A list of charities with the highest income and their main activity is included in Appendix C: Charities by highest income.

Figure 2.1 Detailed measure of size, 2015

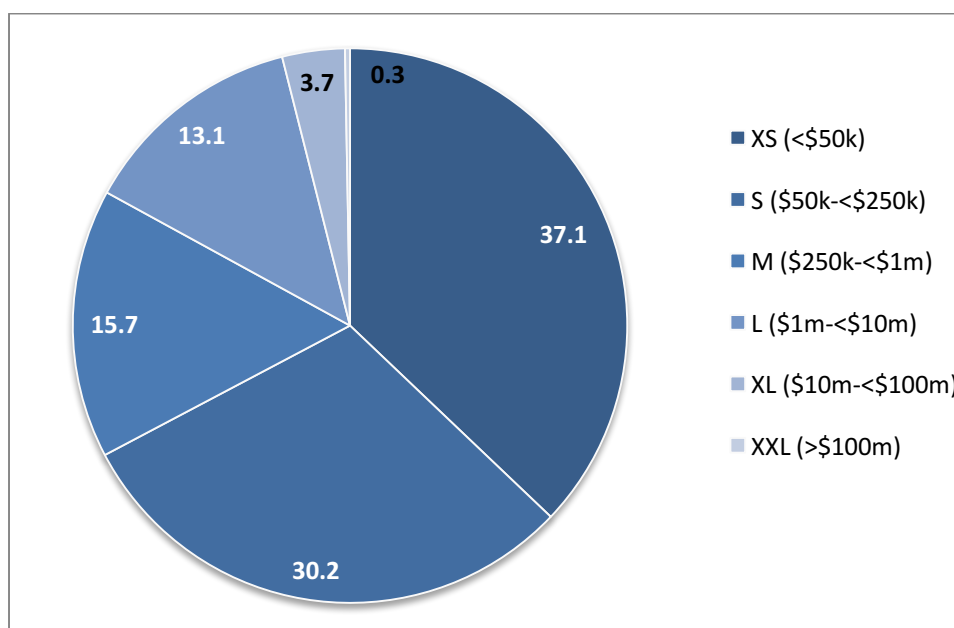
Size	n	%	Cumulative %
XS (<\$50k)	18,892	37.1	37.1
S (\$50k-<\$250k)	15,356	30.2	67.3
M (\$250k-<\$1m)	7,993	15.7	83.0
L (\$1m-<\$10m)	6,662	13.1	96.1
XL (\$10m-<\$100m)	1,863	3.7	99.7
XXL (>\$100m)	142	0.3	100.0
Total	50,908	100	

¹⁶ Size categories are small charity: annual revenue is less than \$250,000; medium charity: annual revenue is \$250,000 or more, but less than \$1 million; and large charity: annual revenue is \$1 million or more. 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. (2015b) *Factsheet: Charity size and revenue*. Available at: http://acnc.gov.au/ACNC/FTS/Fact_CharSize.aspx.

¹⁷ Where this was unavailable, the basic, self-reported measure was used, and if that wasn't available, information about size from the ACNC Register was used.

¹⁸ Compositional differences in the dataset include the use of estimates for non-reporters in 2015, and improved accuracy in reporting by charities in 2015.

Figure 2.2 Detailed measure of size, 2015 (%)



Notes: n=50,908

For reasons of brevity and reliability, and to aid policy and regulatory discussions around size categories, in some cases, we report data using three categories of small, medium and large charities. This increases reliability on some measures as it reduces the effect of estimation for charities for which financial data was unavailable¹⁹. Of the 50,908 charities in the dataset:

- 34,248 (67.3%) were small, having annual income of less than \$250,000
- 7,993 were medium sized (15.7%), having income between \$250,000 and less than \$1 million
- 8,667 of charities were large (17.0%), having annual income of \$1 million or more.

[Click here to explore online](#)

You can filter by size, sector and more, and on this page you can enter a keyword and include only charities with that word in their name.

¹⁹ Note that data needed to be estimated for larger numbers of smaller charities than medium and larger charities. Small charities, along with basic religious charities, did not need to submit financial reports, see ACNC. (2015b) *Factsheet: Charity size and revenue*. Available at: http://acnc.gov.au/ACNC/FTS/Fact_CharSize.aspx.

3. Where are Australia's charities located?

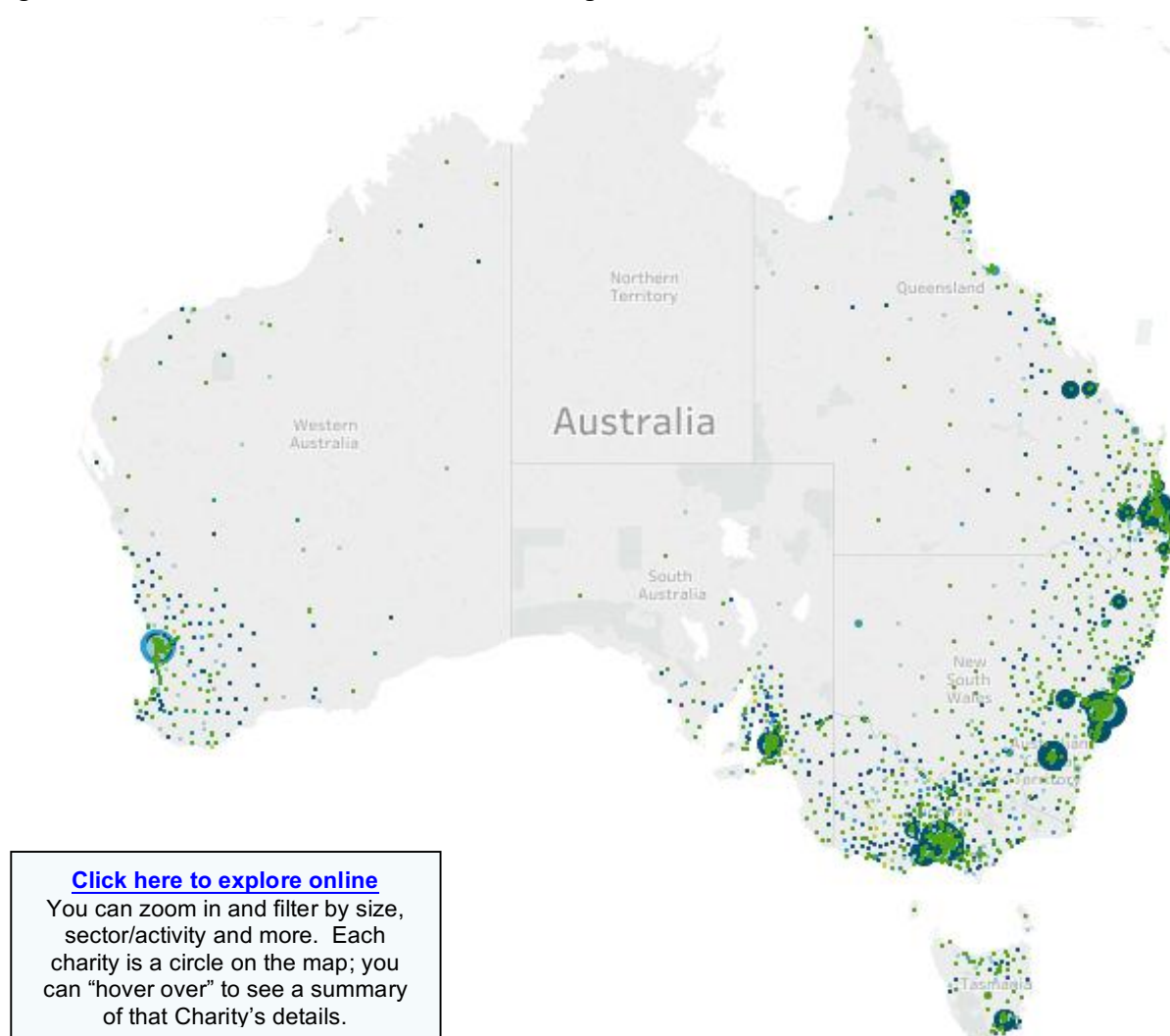
The dataset captures two types of information about charities' locations. These are:

- Main or registered business address, including the state or territory and postcode. This shows the locations in which charities were *registered* or *based*.
- The Australian states and territories and the overseas countries in which charities' operated. This shows the jurisdictions in which charities *operated*.

Registered business address

Information about charities' main business address includes their state and postcode. The distribution of charities' main address across Australia is depicted in Figure 3.1. Of course, many charities operate in multiple sites. This indicates their 'home', but not necessarily the areas in which they conduct activities.

Figure 3.1 Location of Australia's charities' registered business address, 2015



Distribution of charities across jurisdictions

Figure 3.2 provides a summary of information about the charities' main business address, and the jurisdictions in which they operated. It shows the numbers and proportion of charities which were based in each state or territory, and the numbers and proportion which operated in each jurisdiction. It also contains population estimates and estimation of the number of charities per 1,000 people.

The largest number of charities were registered in New South Wales (17,829, or 35.1% of charities), and 40.2% of charities operated there. 13,232 charities were registered in Victoria (26.1%) and 16,035 charities (31.5%) operated there.

Only 1.0% of charities were registered in the Northern Territory (486 charities). However, 3,653 charities (7.2%) operated there, indicating relatively high servicing from charities based in more populous states. Similarly, only 2.6% of charities were registered in Tasmania, but 8.9% of charities reported operating in that state,

Figure 3.2 Charities registered and operating in each jurisdiction, 2015

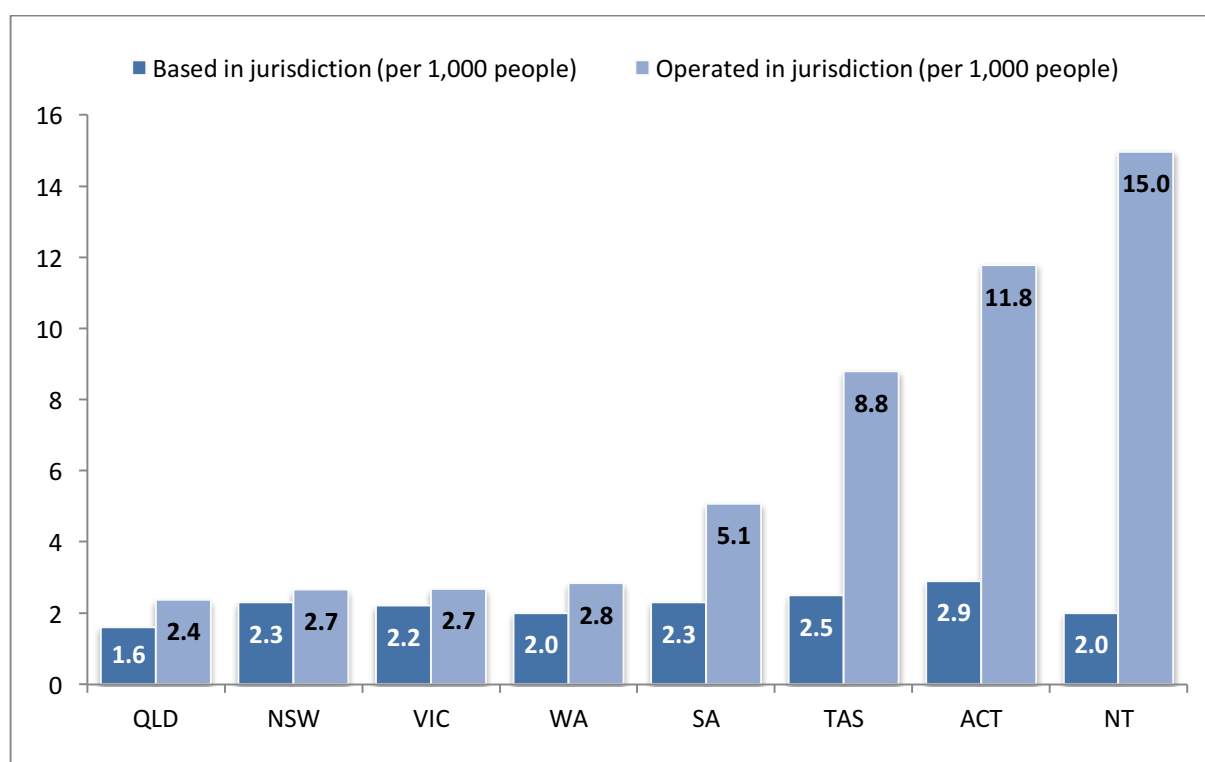
	Charities' registered address in each jurisdiction		Charities operating in each jurisdiction		Population of jurisdiction		Charities based in jurisdiction per 1,000 people	Charities operating in jurisdiction per 1,000 people
	n	%	n	%	n	%		
NSW	17,829	35.1	20,454	40.2	7,670,700	32.0	2.3	2.7
VIC	13,232	26.1	16,035	31.5	5,996,400	25.0	2.2	2.7
QLD	7,671	15.1	11,384	22.4	4,808,800	20.1	1.6	2.4
SA	3,899	7.7	8,626	16.9	1,702,800	7.1	2.3	5.1
WA	5,252	10.3	7,381	14.5	2,603,900	10.9	2	2.8
TAS	1,298	2.6	4,546	8.9	517,400	2.2	2.5	8.8
ACT	1,127	2.2	4,626	9.1	393,000	1.6	2.9	11.8
NT	486	1.0	3,653	7.2	244,000	1.0	2	15.0
Total	50,794	100	50,908	100.0	23,940,300	100	2.1	2.1

Notes: Population data for each jurisdiction is based on December 2015 (ABS, 2016b).

Number of charities per capita

Figure 3.3 provides a visual summary of the number of charities per 1000 people which were based in each state or territory, and the numbers which operated there. In Queensland there was a relatively low number of charities per head of population: 1.6 charities were based in Queensland per 1000 people, and 2.4 charities operated in Queensland for every 1000 people. While numbers were similar in NSW, Victoria and WA, there were particularly high numbers of charities per capita operating in the Northern Territory, ACT and Tasmania. While there were 2.0 charities based in the Northern Territory for every 1000 residents, 15.0 charities operated there for every 1000 residents, again indicating high levels of servicing by charities based interstate. Similar patterns were found for the ACT and Tasmania.

Figure 3.3 Number of charities per 1,000 people in each State and Territory, 2015

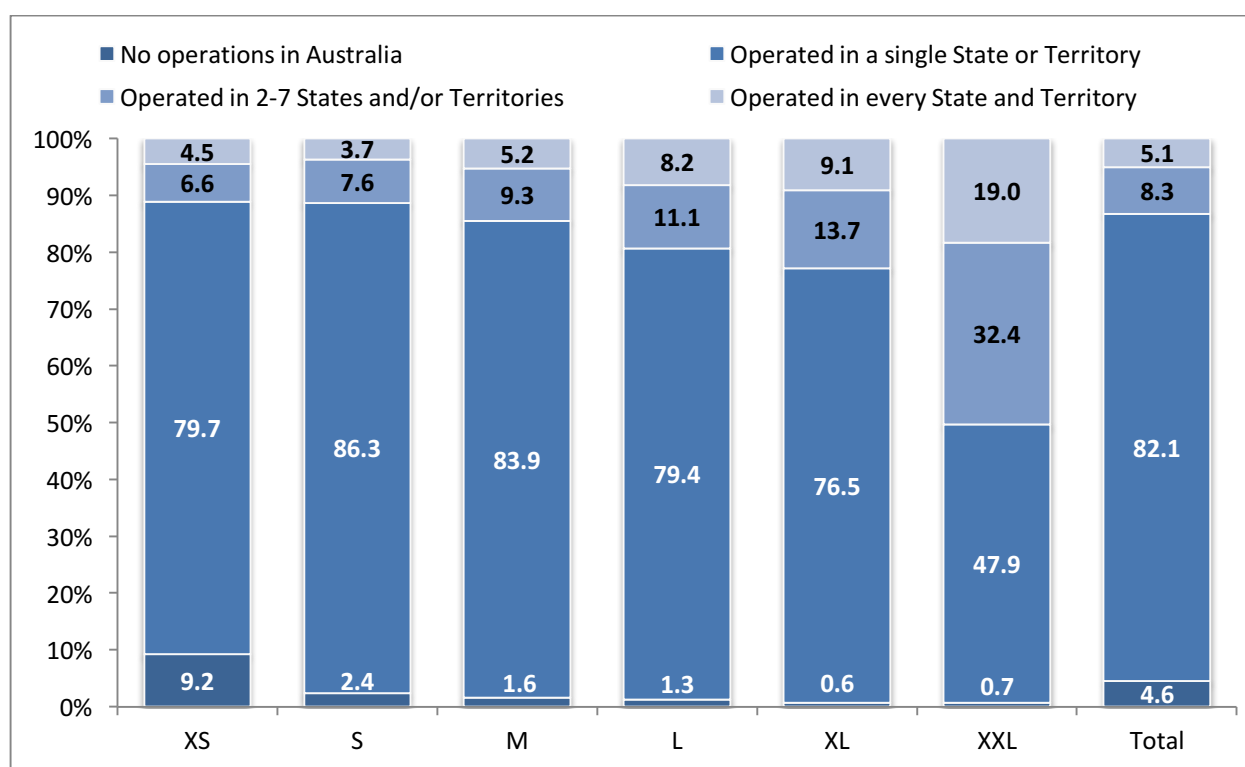


Notes: n=50,794. A single registered business address was not discernible for the 114 charities reporting as a group. Population data is for December 2015 (ABS, 2016b).

Charities operating in multiple States and Territories

Many charities operate in multiple sites within the state or territory in which they are based, and beyond. While the ACNC does not collect information about the exact locations in which charities operate, the AIS asks which states and territories charities operated in. Reflecting the small size of most charities, 82.1% reported operating in one state or territory only. As would be expected, larger charities were more likely to operate in multiple states and territories. This is shown in Figure 3.4. Among XS charities (incomes under \$50,000), 79.7% operated in one state only and 11.1% operated in more than one state, whereas among the largest charities (with incomes over \$100 million), 47.9% operated in one jurisdiction only and 51.4% operated in more than one state or territory.

Figure 3.4 Number of states and territories that charities operated in, by income, 2015 (%)

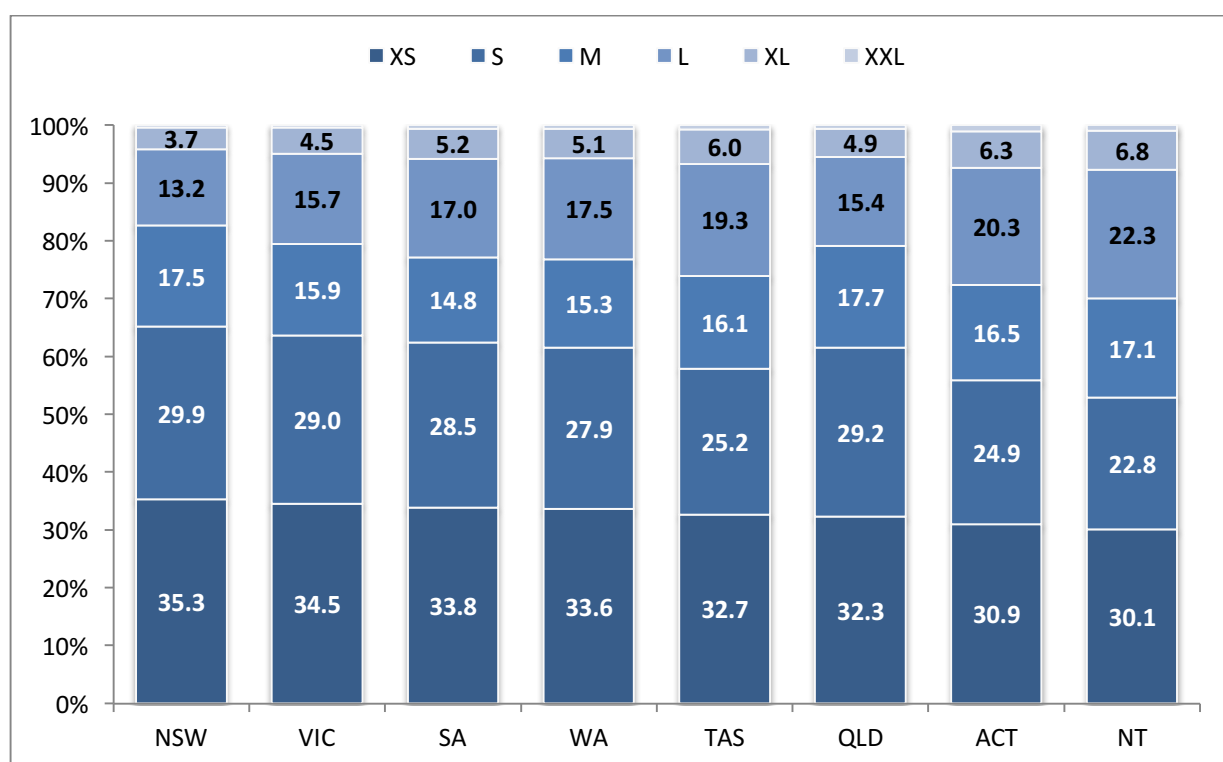


Notes: n=50,908. See also Figure A.2.

Size of charities in each jurisdictions

There were some differences in the size mix of charities operating in the States and Territories. Figure 3.5 shows the proportion of charities which operated in each jurisdiction according to income. Of the 20,454 charities operating in NSW, 35.3% were XS and 29.9% were small. By contrast, small charities comprised a smaller proportion of charities in the Northern Territory and ACT. The charities operating in these jurisdictions consisted of relatively high proportions of XL and XXL charities. For the Northern Territory, this perhaps reflects the resource requirements for operating in remote areas, while for the ACT, it likely reflects how many large charities are headquartered in Canberra as the nation's capital.

Figure 3.5 Proportion of charities operating in each state and territory by size, 2015 (%)



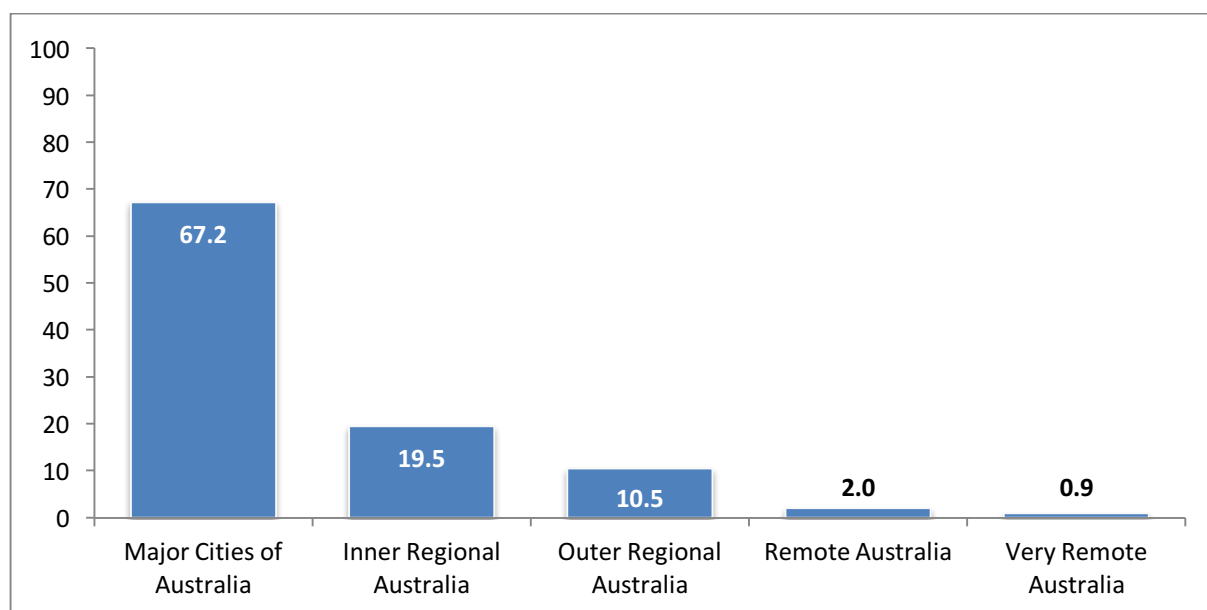
Notes: As charities could operate in more than 1 state the total number of charities is greater than 50,908. NSW n=20,454. VIC n=16,035. SA n=7,381. WA n=8,626. Tas n=4546. QLD n=11,384. ACT n=4,626. NT n=3,653.

Charities registered in rural and remote locations

The ACNC does not currently collect information about the precise locations of charities' operations. However, charities which were registered in rural and remote locations can be identified, using their main business address. This is shown in Figure 3.6. Postcodes of main business address were coded against the Australian Bureau of Statistics Remoteness Areas 2011, part of the Australian Standard Geographical Classification (ABS, 2011). This shows the distribution of charities across major cities, regional and remote Australia.²⁰ A little over 2 in 3 charities were based in the major cities of Australia (67.2%). Around 2.0% of charities were registered in remote areas, and a further 0.9% were based in postcodes classified as very remote.

²⁰ For definitions, see ABS. (2011) Australian Statistical Geography Standard (ASGS): Volume 5 - Remoteness Structure, ABS Cat. No. 1270.0.55.005. Canberra: Australian Bureau of Statistics.

Figure 3.6 Charities registered in major cities, regional and remote areas, 2015 (%)



Notes: n=49,330. Postcodes could not be classified for 1,578 charities.

Charities operating overseas

When charities were asked to report in which Australian jurisdictions they conducted activities, they were also given the opportunity to select 'overseas', and were directed to select which overseas countries the charity conducted activities in or helped communities. There were 4,102 charities (8.1%) that selected 'overseas'. The ten most common countries selected were India (selected by 664 charities), Philippines (532 charities), New Zealand (470 charities), Cambodia (438 charities), Papua New Guinea (427 charities), Indonesia (426 charities), the United States (358 charities), Thailand (356 charities), Nepal (345 charities) and Vanuatu (307 charities). Figure 3.7 provides further details about where charities conducted activities.

Of those which operated overseas, around two thirds (67.3%) had an income of less than \$250,000. Thirty charities which reported operating overseas were XXL with incomes over \$100 million. A breakdown by size can be found in Figure A.5. Detailed background information on Australia's charities operating overseas in 2014 can be found in (Cortis et al., 2016b).

A world map illustrating the global distribution of countries that have signed the Paris Agreement. The map is color-coded based on the number of countries in each region that have signed the agreement, with a scale from light green (1-10) to dark green (300+). The United States is labeled with 358, and Russia with 45. Other countries are labeled with their respective counts, such as 123 for Canada, 65 for Brazil, and 470 for New Zealand.

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 are based on the International Classification of Non-profit Organisations (ICNPO).²¹ Activities are examined by grouped main activity areas, referred to as sectors, as well as more detailed main activities.²²

Charities which reported any activity

Overall, 96.2% reported that they performed any activity in the previous year. The reasons for not performing activity were not captured. However, they may indicate the charity was either newly established or winding down; that it did not perform activities every year; or that it may have distributed funds and not considered this an 'activity' as such.

Main activity of registered charities

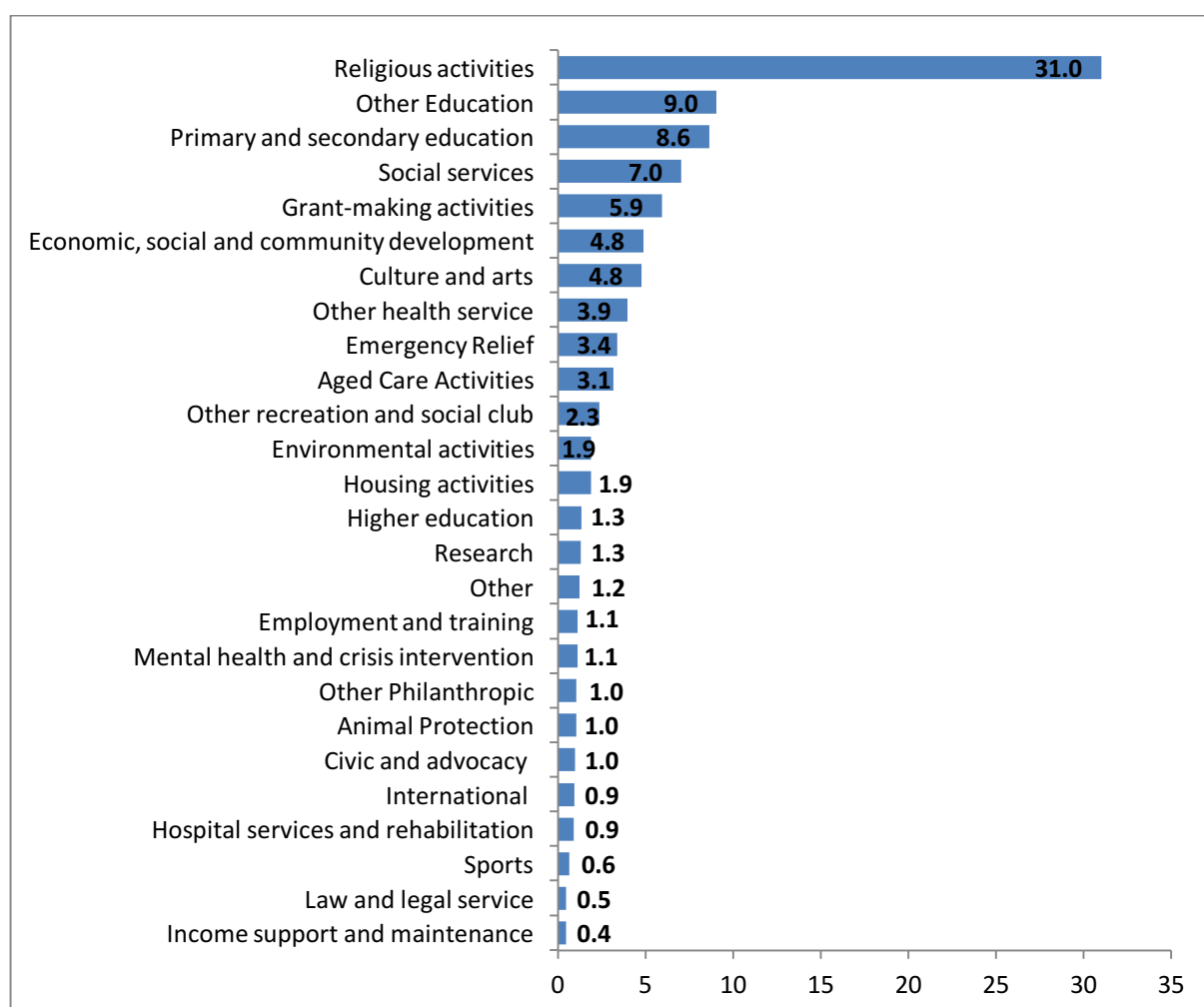
Information about the charities' main activity was available for 46,830 charities.²³ The most common main activity was religious activities. This was the main activity for 14,517 charities (31.0%). The second most common main activity was 'other education', which includes early childhood education and care and some adult education organisations (4,233 charities, 9.0%) and primary and secondary education (4,032, 8.6%). Full data is in Figure A. 6, Appendix A: Supplementary tables.

²¹ 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.

²² For information about grouping of activity areas, see Appendix E: The 2015 Annual Information Statement.

²³ As per our method, where information from the 2015 AIS was unavailable, data from a previous AIS was used.

Figure 4.1 Percentage of charities in each main activity category, 2015 (%)



Notes: n=46,831. Information on main activity was unavailable for 4,077 charities. See also Figure A.7.

Other activities

Charities which indicated 'other' activities were asked to describe them. Among those who provided a description, the most commonly occurring words were community, support, services, people, health, education, children care, school and families. Many of the descriptions suggest the charities' activity may relate to other activity categories, for example:

Worked with local and remote communities in response to requests for assistance with local environment issues (large charity in the NT)

Home visits and greeting parents and children from local school supplying a drink, eats and chat (small charity based in VIC)

Selection of 'other' may reflect difficulties of self-classifying activities, or charities' preferences to have the uniqueness of their operations described and recognised.

Other responses suggest that 'other activities' were selected to reflect charities' focus on business planning activities during 2015, perhaps as the charity was newly established, or focused on developing new activities. Examples of responses included:

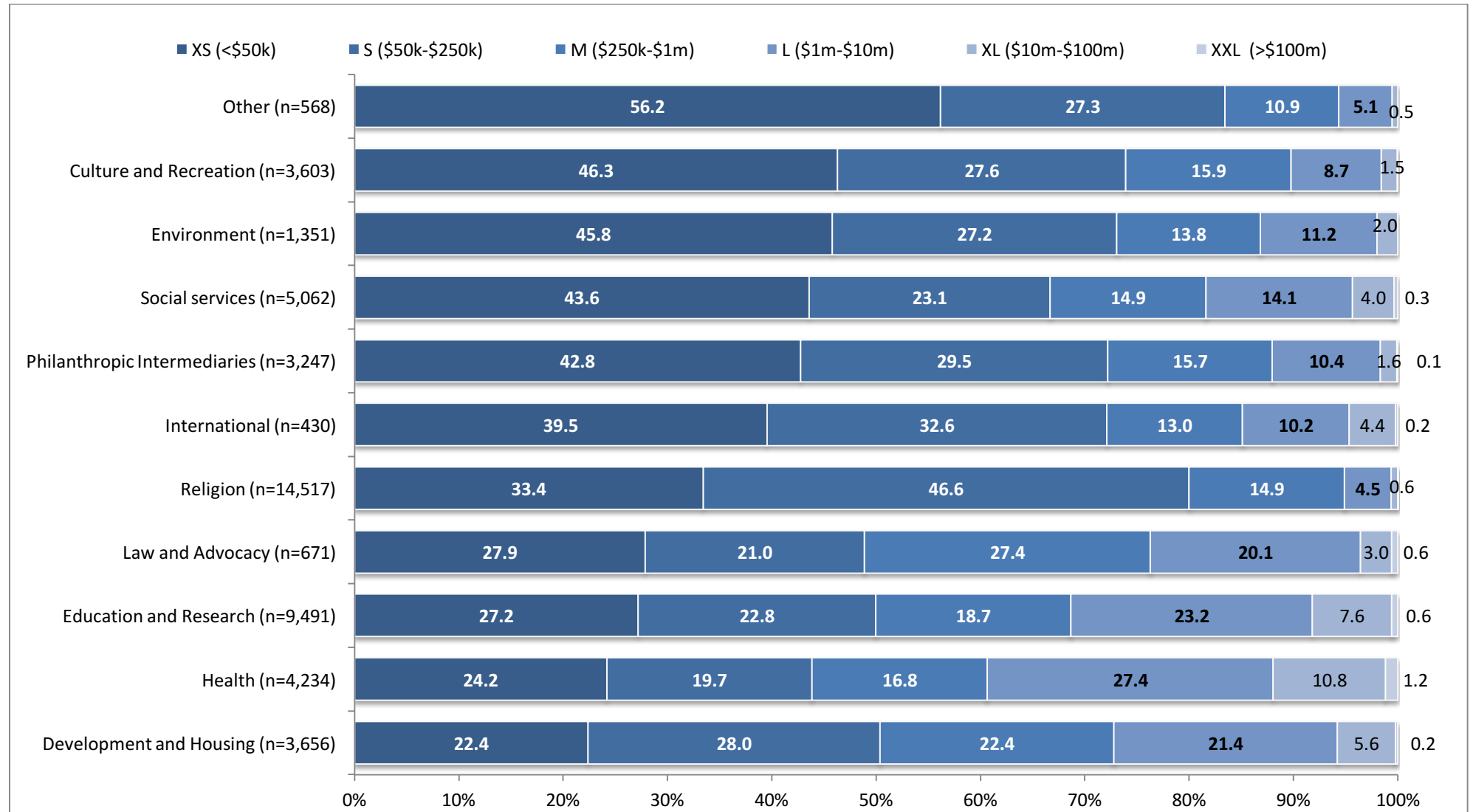
The charity is still in the stages of maintenance before it is operational. There was work undertaken for a strategic and donations plan, employment of a caretaker and various renovations to make the property available for public access (small charity in NSW)

2015 involved planning for our School to be operational in 2016, this involved business planning, marketing and information sessions, building renovation, recruiting staff, preparing for operation (small charity in Victoria)

Size and main activity

As shown in Figure 4.2, the size mix of charities differed across each sector of main activity. The categories of 'culture and recreation' and 'environment' were comprised of relatively high proportions of smaller charities. In contrast, the categories of health, and education and research had relatively high proportions of charities with incomes over \$10 million.

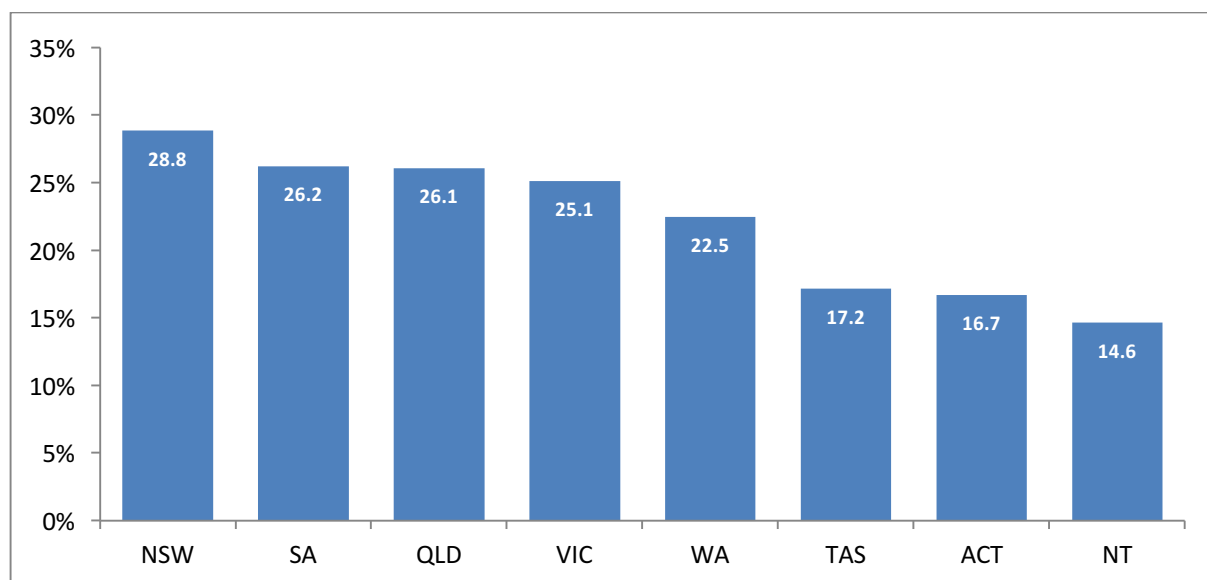
Figure 4.2 Sector of main activity by size, 2015 (%)



Notes: n=46,831. Information on main activity was unavailable for 4,077 charities. See also Figure A.9.

In each state, there were slight differences in charities' main activities (see also Figure A.8). Figure 4.3 shows how the proportion of charities whose main activity was religious activity differed across the jurisdictions. Among all charities which operated in NSW (as distinct from those which were *registered* in that state), 28.8% selected religious activities as their main activity. This was slightly higher than in SA, QLD and VIC (see Figure 4.3). Religion was much less commonly nominated as a main activity among charities operating in some other jurisdictions. Among charities operating in the Northern Territory, 14.6% were religious, slightly below figures for the ACT (16.7%) and Tasmania (17.2%).

Figure 4.3 Proportion of charities operating in each jurisdiction whose main activity was religion, 2015 (%)



Notes: n=46,831. Information on main activity was unavailable for 4,077 charities. Note also that 6,773 of these charities operated in more than one state.

Main and general activities

In addition to selecting one main activity in the AIS, charities were also able to select as many other general activities that were relevant to their organisation. As found in the Australian Charities Report 2014, in 2015 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 (figure 4.4).

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You can filter by size, sector and more, and on this page you can enter a keyword and include only charities with that word in their name.

Figure 4.4 Most common general activities for charities in each main activity type, 2015

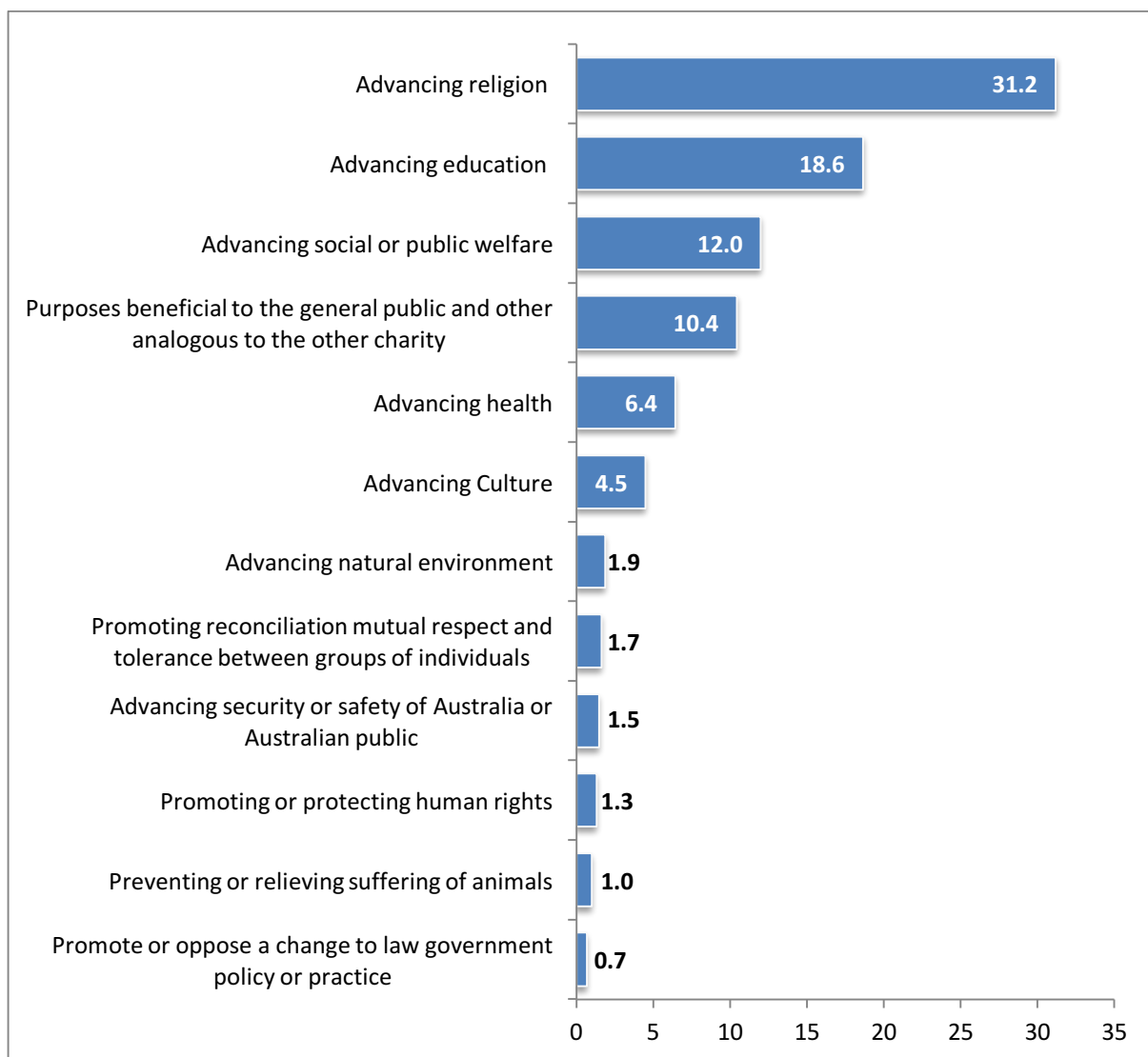
Main activity type	Most common general activity	Second most common general activity	Third most common general activity
Culture and Recreation			
Culture and the arts	Other education	Other recreation and social club	Other activities
Sport	Other recreation and social club	Other activities	Other education
Other recreation and social club	Other activities	Sports	Culture and the arts
Law, Advocacy and Politics			
Civic and advocacy	Other activities	Other education	Social services
Law and legal	Civic and advocacy	Other education	Social services
Political activities	Civic and advocacy	Research	Other education
Health			
Hospital services and rehabilitation	Other health service delivery	Aged care	Mental health and crisis intervention
Aged care	Other health service delivery	Social services	Other activities
Mental health and crisis intervention	Other health service delivery	Social services	Other education
Other health service delivery	Other activities	Other education	Mental health and crisis intervention
Social Services			
Social services	Other activities	Emergency relief	Civic and advocacy
Emergency relief	Other activities	Social services	Other education
Income support and maintenance	Emergency relief	Social services	Other activities
International			
International	Economic, social and community development	Primary and secondary education	Other education
Education and Research			
Primary and secondary education	Other education	Religious activities	Sports
Higher education	Other education	Research	Primary and secondary education
Other education	Other activities	Primary and secondary education	Culture and the arts
Research	Other education	Other health service delivery	Other activities
Environment			
Environment	Other education	Animal protection	Research
Animal protection	Environment	Other activities	Other education
Development and Housing			
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
Philanthropic			
Grant-making	Other activities	Social services	Primary and secondary education
Other philanthropic activities	Other activities	Grant-making	Social services
Religion			
Religious	Emergency relief	Social services	Other education
Other			
Other	Other recreation and social club	Other education	Emergency relief

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 ACNC Register, and other purposes which are themselves not charitable but that further a charitable purpose (ACNC, 2015d). Most charities had a charitable purpose listed, although a considerable number (13,844 or 27.3%) did not. Most charities nominated one charitable purpose only (60.9%), while 11.8% nominated two or more.

Most commonly, the charitable purpose was advancing religion, reported by 31.2% of charities. This reflects how religious activities were also reported as the main activity for almost 1 in 3 charities. The next most common charitable purpose was advancing education (18.6%) and advancing social or public welfare (12.0%) (Figure 5.1).

Figure 5.1 Charitable purpose, 2015 (%)



Notes: n=50,794. Charities could have more than 1 purpose. 13844 listed no charitable purpose.

Descriptions of how charities achieve their purpose

The 2015 AIS gave charities the opportunity to describe how their charity's activities and outcomes helped achieve their purpose. Figure 5.2 shows that the most commonly occurring words were 'community', 'support', 'services', 'activities', education', and 'people'. Closer analysis helps show the

rich diversity of Australia's charities, and the diverse range of ways they contribute to social, cultural, and economic life.

Figure 5.2 Word frequency: how charities pursue their purpose



The descriptions provided by many charities reflect that a large proportion of Australia's charities are focused on religious activities, with a wide range of faiths represented. Examples of how religious charities achieve their purpose include, for example:

“Conducted regular church services and other religious activities including acts of kindness and mercy in the community as part of those religious activities” (small religious charity in QLD)

*“Held religious services on all Jewish holy days; provided spiritual guidance to fellow Jews; held weddings and other religious rituals; welcomed Jewish visitors”
(small religious charity in Victoria)*

“Our Association organised several religious and cultural events and activities that helped people of all ages ... We have conducted classes for children of all ages and provided mental and physical help and support to people who were faced with hardship, distress and frustration due to housing, family and financial problems as well as unemployment.” (Small religious charity in the ACT)

“We pursued our charitable purpose in 2015 through conducting Anglican services of Public Worship, supporting Christian Mission, conducting small group, youth and children’s ministries, providing pastoral support to members of the parish and the broader community and engaging with the broader community through ESL classes, outreach to Chinese community. “ (Medium religious charity in NSW)

"It conducted a Greek Orthodox Church which via its Greek Priest provided various religious services including regularly weekly church services , funeral

church services, wedding services, christening and baptism services, Greek related bible / theology services, etc , etc and is open to all of the public/community. It provides donations to other charitable institutions and charitable causes. It also has a school which teaches the Greek language classes (primary school students) and is open to all to attend. “ (Medium religious charity in Victoria)

Other descriptions reflect the highly diverse activities and contributions of Australia's charities. These generally reflected charities' main activities, for example, a social service charities explained:

“Provision of services to persons with disability: Residential and in-home support services; Leisure and social activities through individual and group programmes; Vocational training and education through; supported disability employment; Health support; Community advocacy. Respite services.” (Large social services charity in NSW)

An emergency relief charity described how their activities pursued outcomes for beneficiaries in Australia and overseas, for example:

“provided welfare relief in the form of food, clothing, furniture and other like relief in Queensland, New South Wales and Northern Territory, sent shipping containers containing the same as part of cyclone relief to Nauru, Fiji and Vanuatu; worked closely with abused males and their families; sponsored Aboriginal and Torres Strait Islander youth football teams (touch); worked closely with indigenous churches across the eastern seaboard; provided legal assistance and advocacy and other forms of relief as required.” (small emergency relief charity based in QLD)

Some aimed at multiple beneficiary groups, for example:

“Provided a range of programs to the frail aged, people with early memory loss and people with a disability to help support them continue to live within a community setting and be more independent. Provided a range of activities for ranging from toddlers to seniors to help foster improved health and well being, maintain social connection and learn new skills” (medium other recreation and social club activity based in SA)

Some charities provided shorter descriptions of how they pursued their purposes, for example:

“Distributed funds and goods to assist those who were in financial crisis.” (Small emergency relief charity based in the NT)

“Provide affordable independent living units in our retirement villages”. (Large housing charity based in SA)

“The organisation donated money to pay for learn to swim” (small primary and secondary education charity in Tasmania)

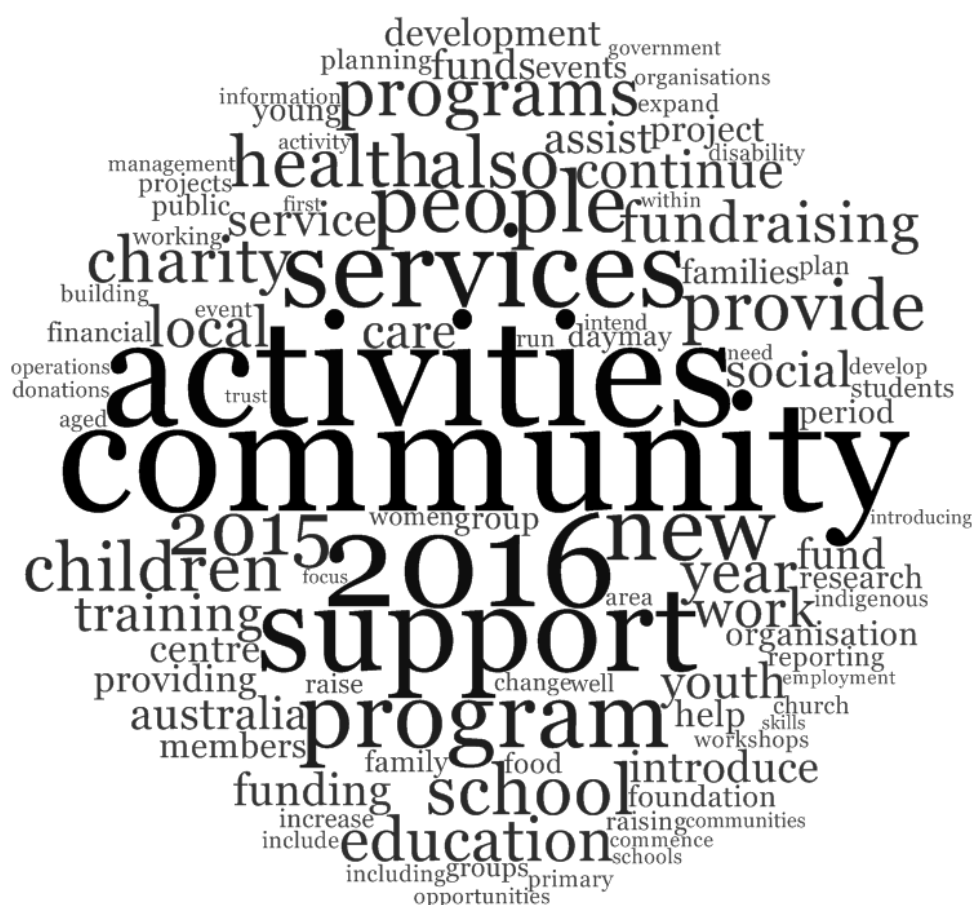
“Facilitated and supported the participation of deaf Australians in all levels of sport.” (medium sports charity based in Victoria)

“We conducted training and education in several African countries and provided disability support and tutoring” (Small international charity based in SA)

Expected changes in activities and how they achieve their purposes

The 2015 AIS also asked whether the charity they would change or introduce any activities in the 2016 reporting period, and if so, to explain the types of activities the charity intends to change or introduce during the next reporting period. There were 2826 charities which provided descriptions of how their activities would change. A summary word cloud, based on word frequencies, is in Figure 5.3.

Word frequency: how charities expect to change



Descriptions of how charities' activities would change were highly diverse. Some indicated plans to expand the range of activities performed, and build on their strengths. Some explained expanding particular programs, stated simply that they would do more of particular activities, with one reporting for example that they would perform:

"More activities reaching out to the community" (small religious charity in NSW)

Others explained how they would add particular activities or expand to enhance how they pursued and achieved purpose, for example:

"Possibly introduce a Bush Kinder program into our Service, and possibly extend our After Kinder Care Program" (Large 'other education' charity based in Victoria)

"We will be expanding our program to exhibit in public spaces in addition to privately owned buildings." (Small culture and arts charity in NSW)

"The intention is to further extend our reach with informative roadshows in our main regional areas." (small 'other education' charity based in WA)

A few described differences in how they were changing the way they sought to work, such as through expanding the scope of collaborations and range of partners, or through utilising newly established infrastructure:

“We will be working with and through a broader range of organisations and services to purchase and provide services direct to local communities for mental health and drug and alcohol treatment and prevention.” (Large ‘other health’ charity based in Tasmania)

"We have also just fitted out a new 'community shed' that will be used for a variety of programs, activities and services to reach and engage socially isolated / vulnerable people in our community. Our plans also include more 'informal' support networks through a 'drop-in' centre lounge." (medium 'economic social and community development' charity based in SA)

Some charities also described that they would be reducing their activities, or shifting their operations to other activities. Examples included:

"Due to recent program funding cuts, [we] will be forced to reduce the number of workshops and courses." (Small 'culture and arts' charity based in WA)

"We no longer provide crisis accommodation" (Medium Housing charity in NSW)

"A large project and funding have come to an end so these will no longer continue. However we will continue on a smaller scale to support local communities in efforts to improve environmental matters" (Large environmental charity based in the NT)

In some cases the changes that charities explained were contingent on mergers which were planned or in progress. Examples included:

"charity will be wound up as it is merging with another charity." (Small economic, social and community development charity based in NSW)

"Our organisation is currently in the process of merger negotiations with another locally based not-for-profit charity; if this process is successfully completed the organisation will also be providing centre based day care activities and respite services for the aged and persons with ongoing functional disabilities". (Medium Aged care charity in WA)

Interestingly, many charities referred to National Disability Insurance Scheme, in describing how their charity, and its activity, would change. Some explanations of how they would change focused on the National Disability Insurance Scheme, with some stating they would register for NDIS, or would shift their focus to people with disability:

"Registration with the NDIS to promote Information, Linkages and Capacity Building" (Small civic and advocacy organisation in Tasmania)

"We will be moving into NDIS and delivering an extra service to the delayed development/ disability childhood" (medium 'other education' charity in NSW)

Others described preparing their organisation to be sustainable under NDIS, or responding to the new policy, financial and service delivery environment, for example

"Review service costing and pricing and increase efficiency of shared services to ensure financial sustainability under NDIS" (large 'hospital services and rehabilitation' charity based in Victoria)

"Probable change to service delivery and business models due to reform in Commonwealth Aged Care and NDIS" (large 'Other health service delivery' charity in Victoria)

"[Our organisation] is registered as a provider under the National Disability Insurance Scheme (NDIS) and will be progressively introducing services for participants in the scheme (individuals with disability and their carers), and expects a reduction in government-funded grant income for services to people with disabilities" (Large 'other health' charity in the ACT)

Several were also focused on preparing people with disability for NDIS, or were planning to provide additional services under NDIS, or to expand or enhance services for people eligible for NDIS, for example:

"We are introducing some events such as information and support sessions to assist those who will need assistance in dealing with the introduction of NDIS."
(Small employment and training charity in NSW)

"We will begin to deliver NDIS ready workshops, preparing people with disabilities to know about the NDIS, and begin pre planning activities, as this is a newly funded project for the 2015/16 period." (medium social services charity in NSW)

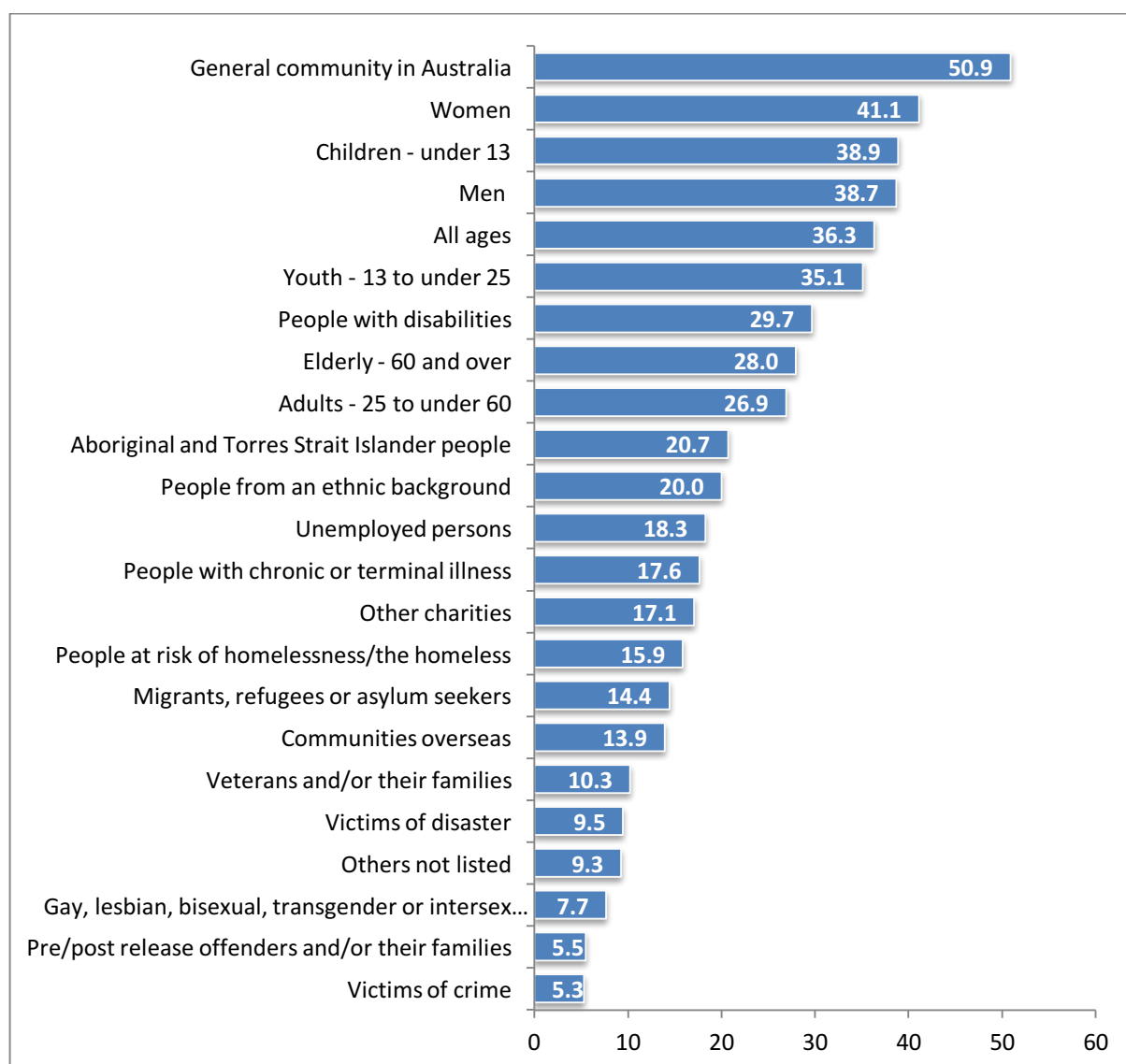
"We will be offering a range of individual and group support services to children, families and adults who are eligible NDIS participants. We will expand our children's mental health services and introduce a range of recreational, respite and disability specific child care programs in schools and community." (Small, VIC social services)

6. Who do Australia's charities help?

The 2015 Annual Information Statement asked charities about their beneficiaries with the question: "Who was helped by your charity's activities in the 2015 reporting period?" As charities may help multiple populations, they were asked to select all that apply. Whether or not the charity was focused on a main beneficiary group, and the extent to which their activities were aimed at this group, was not identified. From the 2016 Annual Information Statement onwards, the beneficiary question will collect more specific information from charities about their beneficiaries.

Figure 6.1 provides information on the proportion of charities which reported that their activities helped particular groups. Around half of charities selected the category "general community in Australia" (50.9%), while 2 in 5 (41.1%) selected "women". A substantial proportion of charities (38.9%) helped children aged under 13, and 35.1% helped young people aged 13 to under 25. People with disabilities were reported as beneficiaries by 29.7% of charities, while around 1 in 5 charities helped Aboriginal and Torres Strait Islander people (20.7%) and about the same number (20.0%) assisted people from an ethnic background.

Figure 6.1 Proportion of charities helping particular groups, 2015 (%)

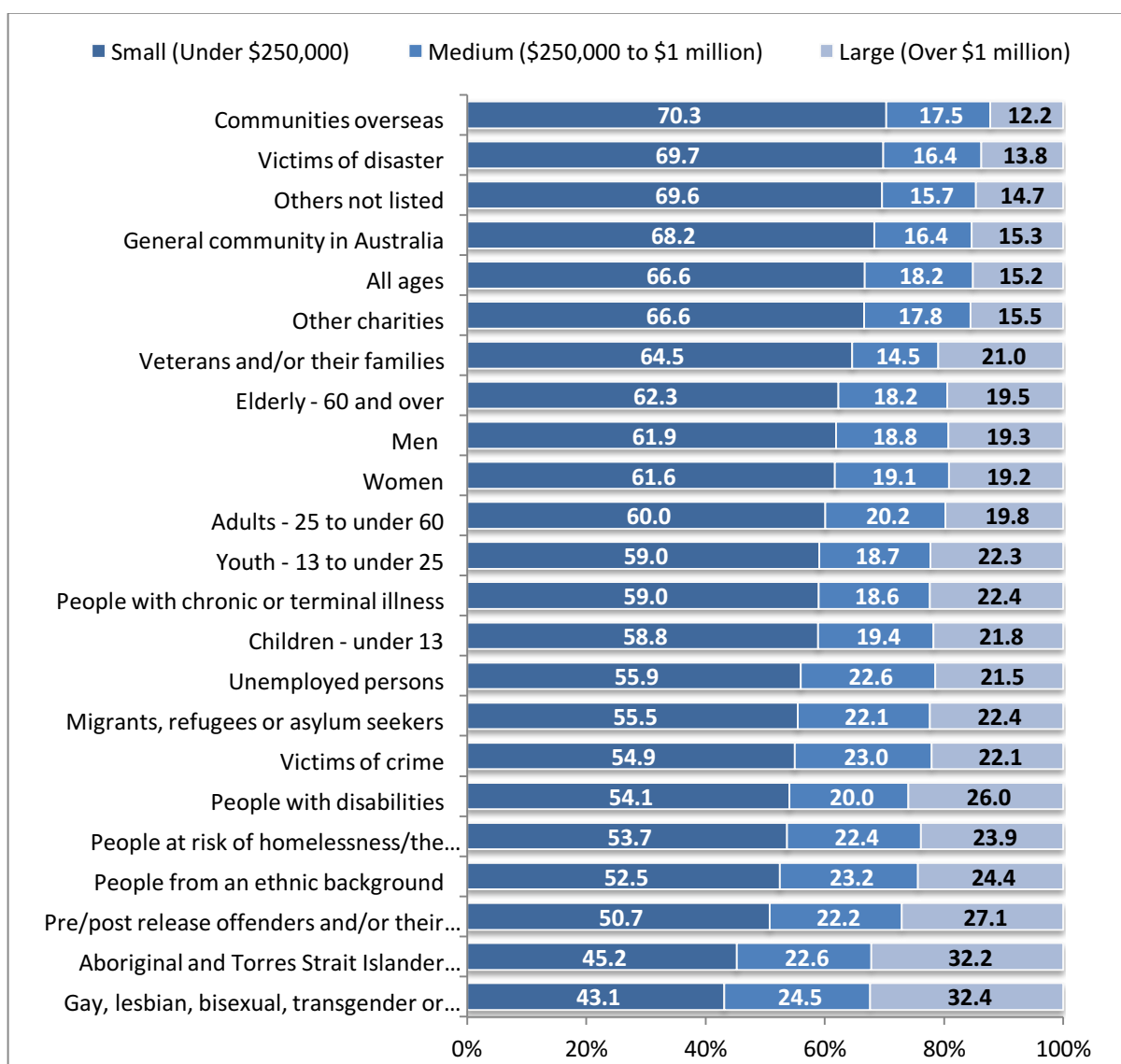


Notes: n=50,908. Charities could report helping more than one beneficiary group.

Size of charities helping different groups

Figure 6.2 shows the proportion of small (<\$250,000), medium (\$250,000 to \$1 million) and large (>\$1 million) charities involved in helping each beneficiary group. Communities overseas and victims of disaster were supported by relatively high proportions of small charities (70.3% and 69.7% respectively). Around 1 in 3 charities supporting gay, lesbian, bisexual, transgender or intersex people were large (32.4%), as were those charities who included Aboriginal and Torres Strait Islander people among their beneficiaries (32.2%).

Figure 6.2 Size of charities that helped particular groups, 2015 (%)



Notes: n=50,908. As beneficiary data is held on both the ACNC Register and collected in the Annual Information Statement, information from these sources was combined for all variables. Exceptions were for the following categories which didn't exist in the ACNC Register: 'Other charities', 'Other beneficiaries not listed', 'Adults 25 to 60', and 'All Ages'. See also Figure A.10.

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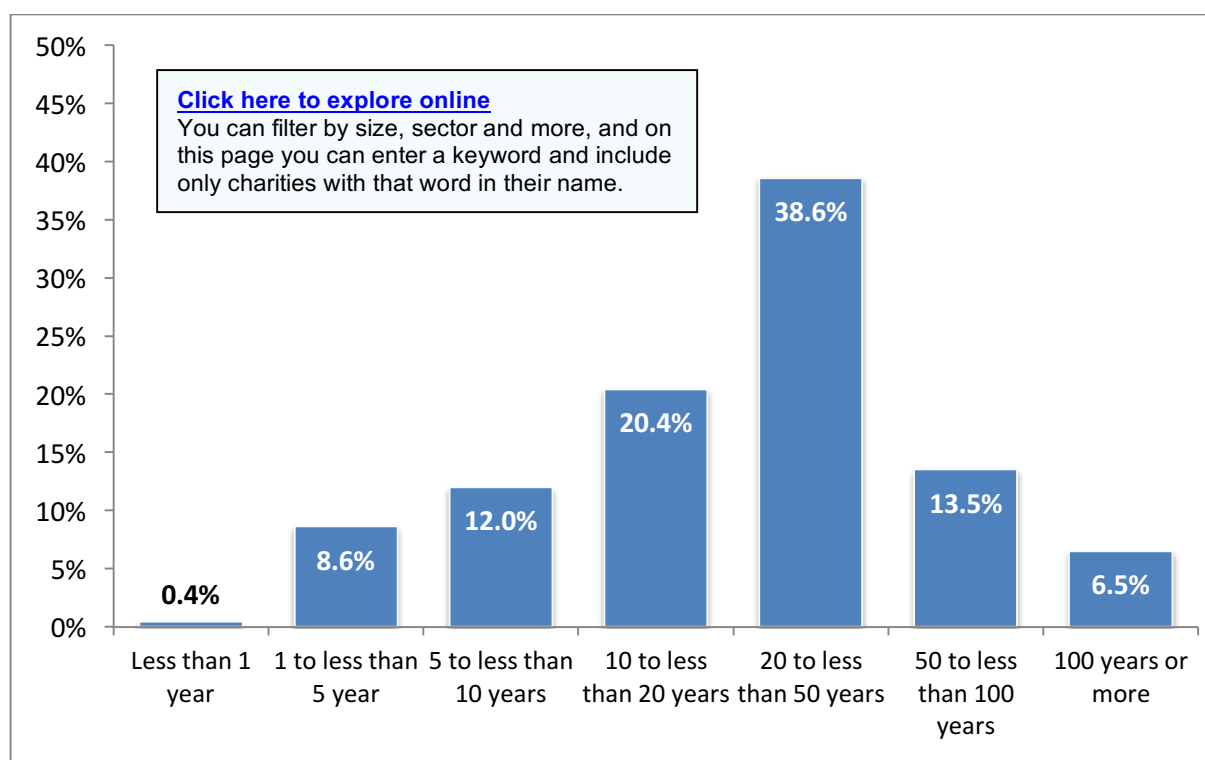
7. How old are Australia's charities?

Years since establishment

Understanding the age of charities, or how long they have operated since they were established, can provide a basis for understanding their activities and performance over time and across the lifecycle. For example, older charities have had more opportunity to establish fundraising channels, and are likely to have higher ratios of reserves and assets to expenditures, resulting in higher levels of financial resilience (McGregor-Lowndes and Crittall, 2015). Data on the age of charities, calculated as of 31 December 2015, was available for the subset of 44,871 charities. On average, charities had been established for 34.1 years (median of 24.0).

Figure 7.1 shows that the largest group of charities had been established for between 20 and 50 years. A substantial number (20.0%) were very well established, having operated for more than 50 years. Relatively few were new: 0.4% had operated for less than 1 year (although this group may be under-represented due to AIS reporting requirements) and 8.6% had operated for between 1 and 5 years).

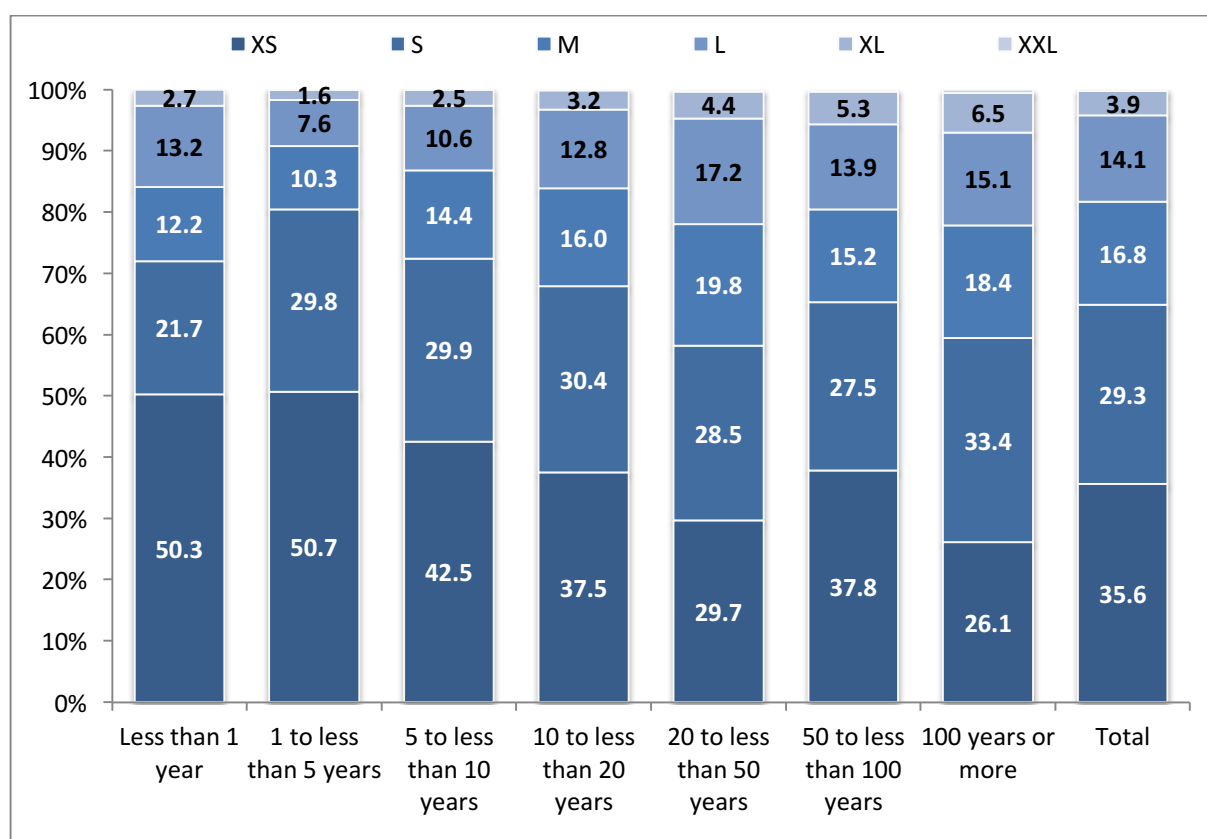
Figure 7.1 Years since established, 2015



Notes: n=44,871. Data was missing for 6,037 charities.

Figure 7.2 provides a breakdown of charities' age (as of 31 December 2015) for each size category. This shows that among younger charities, there were larger proportions of smaller charities. For example, more than 50% of charities aged less than 5 years were XS, having less than \$50,000 of income, compared with 35.6% of charities overall. However, smaller charities comprised a substantial proportion of older charities as well. Among those aged 100 years or more, 26.1% of charities were XS and 33.4% were small. Among those in operation for 50 and 100 years, 37.8% were XS and 27.5% were small. Mean and median age by size can be found in Figure A.11. Further research could explore the dynamics of charities' lifecycles and the determinants of growth in more depth.

Figure 7.2 Years since charity was established by size, 2015 (%)



Notes: n= 44,871. Less than 1 year n=189. 1 to less than 5 years n=3873. 5 to less than 10 years n=5,381. 10 to less than 20 years n= 9,153. 20 to less than 50 years n= 17,315. 50 to less than 100 years n=6,055. 100 years or more n=2,905.

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.

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 2015 reporting period. Charities were asked to provide their best estimate, if exact figures were unavailable. The AIS did not ask charities whether their casual staff worked on a full or part time basis. 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.

Figure 8.1 shows that charities employed around 1.2 million paid staff. On the basis that there were 11,775,800 employed persons in Australia, charities employed approximately 10.4% of employees.²⁴ Note that the total number of staff in 2015 was higher than in 2014, in part due to use of a fuller dataset in 2015.²⁵

Of all employees in Australia's charities in 2015, 465,771 were full time (38.1%). While charities had 25.2 paid staff on average, there were a relatively small number of large employers, and just under half (47.5%) of all charities had no paid staff (discussed below).

Figure 8.1 Full time, part time and casual staff, 2015

Staff	Mean	Sum	% of total
Full time staff	9.6	465,771	38.1
Part time staff	8.9	430,972	35.2
Casual staff	6.6	315,702	25.8
Total	25.2	1,222,676	100

As would be expected, most paid staff were employed in larger charities. The numbers of staff employed in charities in each size category, and across the categories of main activity, are shown in Figure A.12 and Figure A.13. Figure 8.2 provides a summary of the proportion of all paid staff according to the main activity of their employer. This shows that within the charity sector, the largest employers were in primary and secondary education (which employed 16.5% of all charity's employees), higher education (15.6%), aged care activities (14.2%), and social services (11.5%).

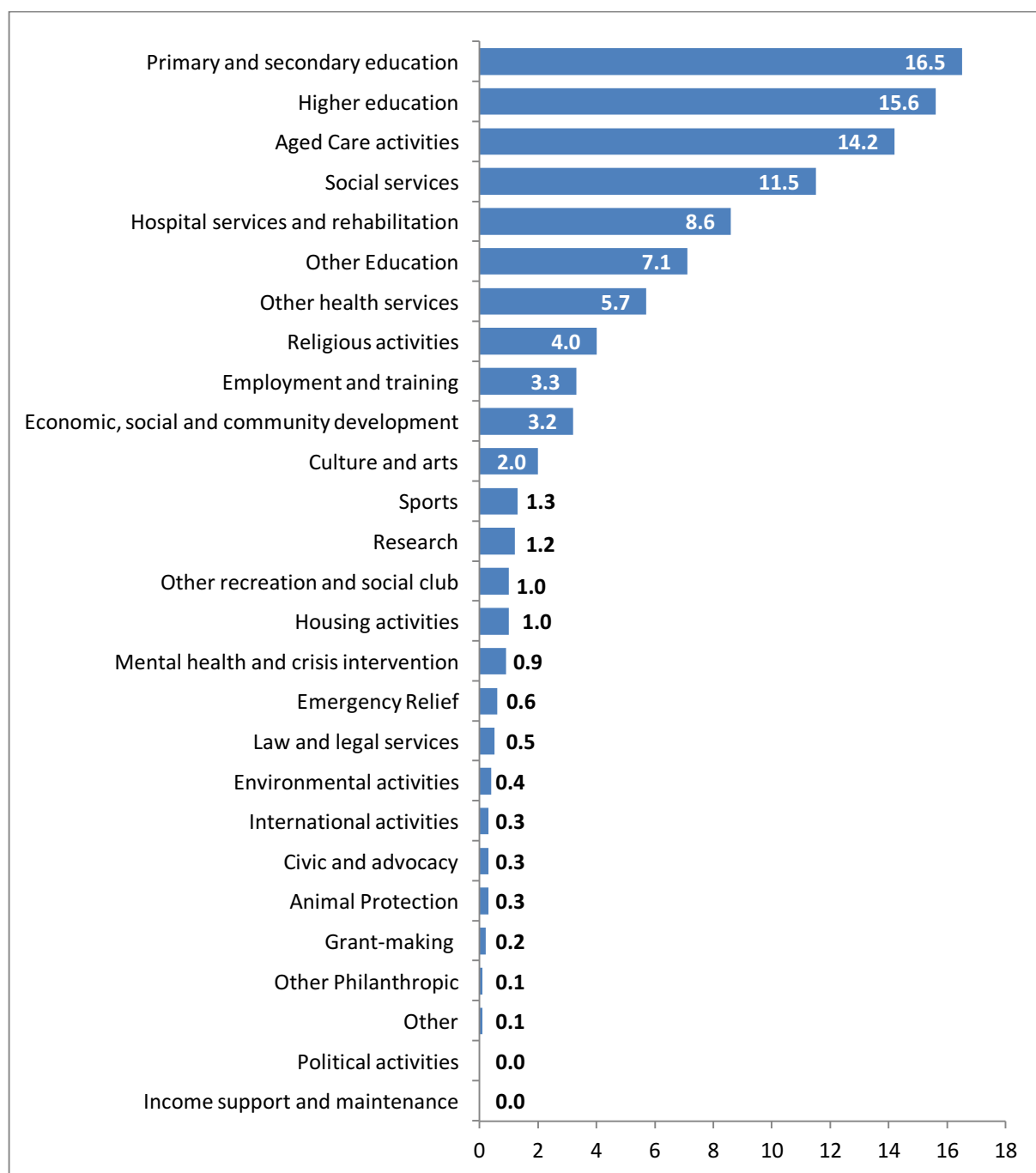
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²⁴ see ABS Labour Force, Australia, Aug 2015 Cat no. 6202.0.

²⁵ In 2014, analysis of reporting charities showed there were 443,270 full time staff, 402,011 part time staff and 272,500 casual staff (1.1 million in total). See Cortis N, Lee I, Powell A, et al. (2015a).

Figure 8.2 Proportion of staff employed in each main activity category, 2015 (%)

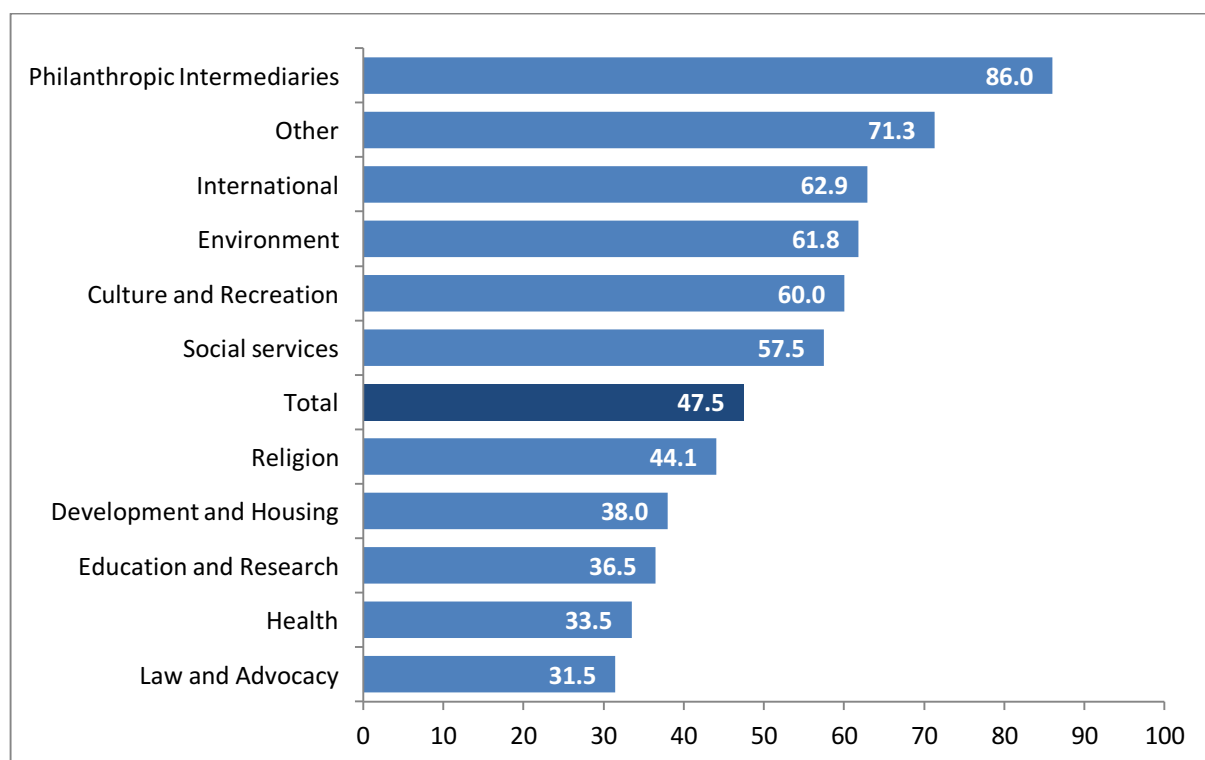


Notes: n=46,626

Charities with no paid staff

Almost half of charities (47.5%) had no paid staff. Figure 8.3 shows how this differed across sector of main activity. Operating without paid staff was highest among charities whose main activity was classified as 'philanthropic intermediaries and voluntarism promotion' (86.0%), 'other' activities (71.3%) and international activities (62.9%), which includes many charities focused on raising funds for use overseas (as documented in Cortis et al. 2016b).

Figure 8.3 Proportion of charities with no paid staff by sector, 2015 (%)



Notes: n=46,626. See also Figure A.14.

Volunteers in Australia's Charities

The role of volunteers in charities is critical, such that the ABS (2015a) indicated that volunteers in not-for-profit institutions (including charities) 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 estimated number of unpaid volunteers who worked for the charity during the 2015 reporting period. Figure 8.4 shows the proportion of charities which had any volunteers, and provides mean, median and total numbers of volunteers by sector.

Together, charities drew on the volunteer efforts of 2.97 million people over the year²⁶. On average, each charity had 63.4 volunteers (median of 11), although this differed by sector. The highest total number of volunteers were in the sectors of religion (681,574 volunteers in total), social services (598,139) and health (406,540) (Figure 8.4).

The highest average numbers of volunteers were in the sectors of environment, social services and international (which each had an average of over 100). However, the median number of volunteers was highest in religion and culture and recreation, and lowest for philanthropic intermediaries and development and housing.

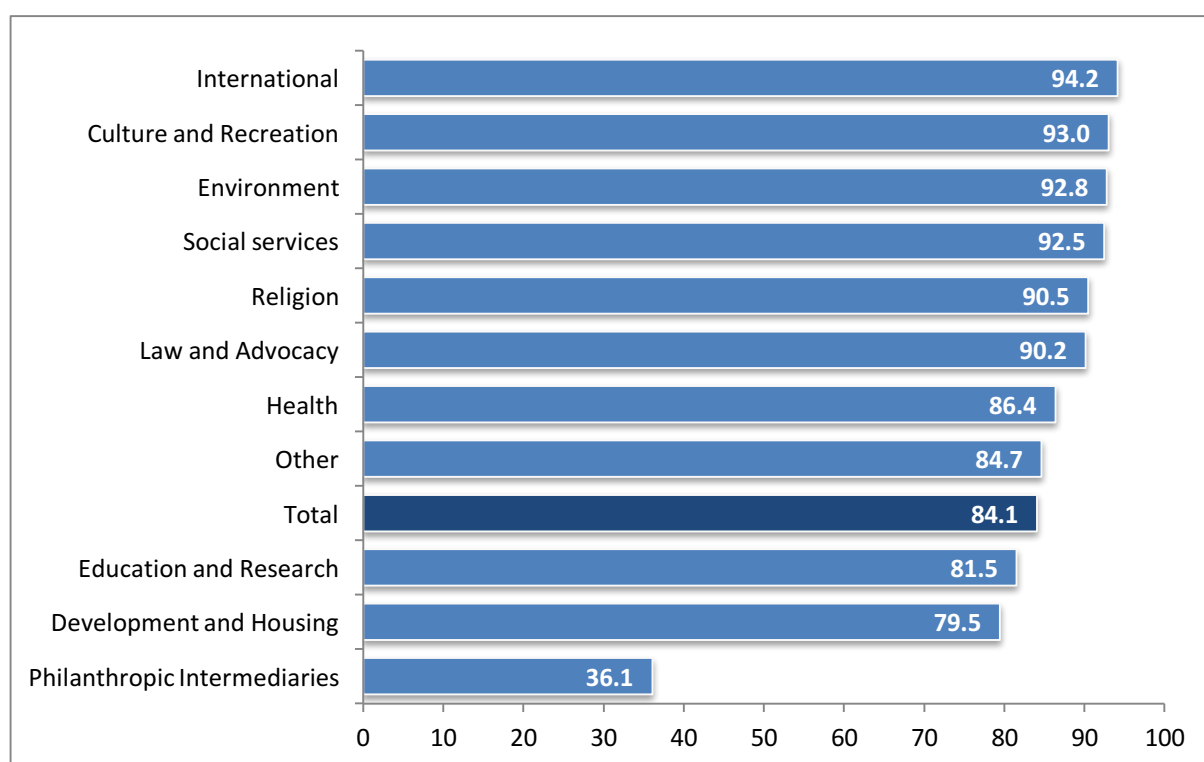
²⁶ This is much lower than the 5.8 million people over the age of 15 that stated they participated in voluntary work as part of the 2014 General Social Survey (ABS, 2015b). This difference is likely due to the fact that not all voluntary work is for charities.

Figure 8.4 Proportion of charities with volunteers by sector, 2015 (%)

	% with any volunteers	Mean number of volunteers	Median	Sum	% of total
Culture and Recreation	93.0	81.3	20	291,908	9.8
Education and Research	81.5	42.7	10	401,290	13.5
Law and Advocacy	90.2	91.1	10	61,135	2.1
Environment	92.8	142.7	20	192,210	6.5
Health	86.4	96.3	12	406,540	13.7
Development and Housing	79.5	53.4	8	194,535	6.6
Social services	92.5	118.4	16	598,139	20.2
Philanthropic intermediaries	36.1	17.1	0	55,428	1.9
Religion	90.5	47.0	20	681,574	23.0
International	94.2	109.7	10	46,851	1.6
Other	84.7	56.1	5	31,447	1.1
Total	84.1	63.4	11	2,966,157	100

Notes: n=46,649, as number of volunteers and sector of main activity were missing for 3,914 charities.

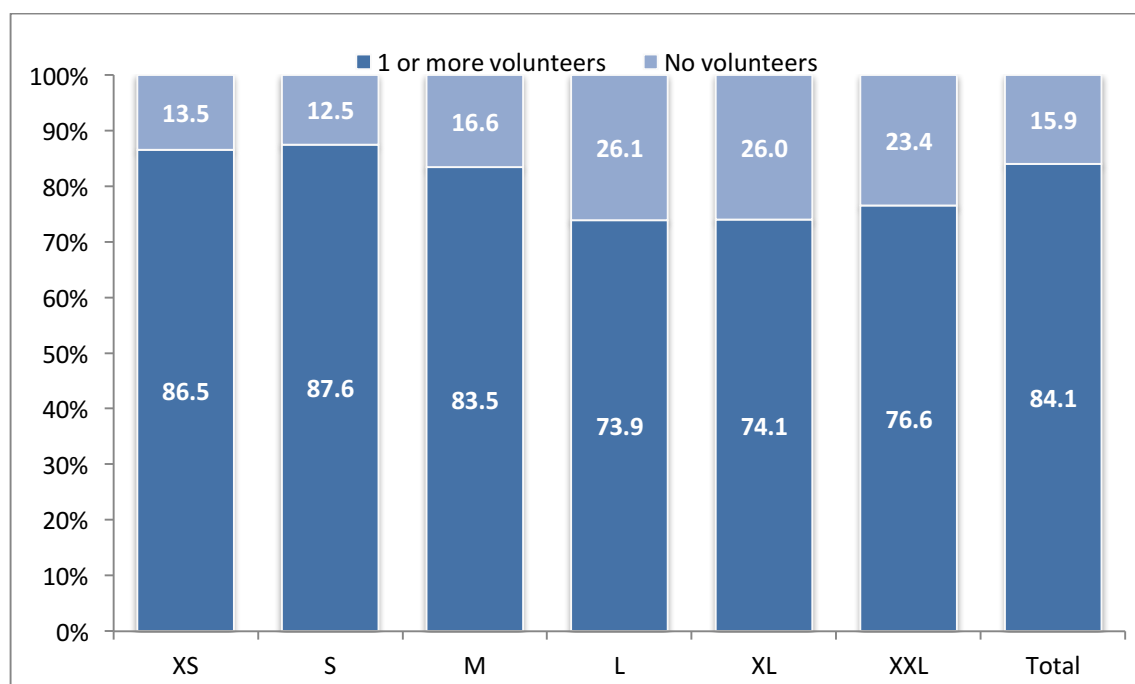
Figure 8.5 Charities with volunteers by sector, 2015 (%)



Notes: n=46,649 as numbers of volunteers and sector of main activity were missing for 3,914 charities.

Figure 8.6 provides a breakdown of volunteers by charity size. This shows larger charities (over \$1 million) were slightly less likely to use volunteers, although variation by size was not as pronounced as variation by sector of main activity.

Figure 8.6 Use of volunteers by size of registered charities, 2015 (%)

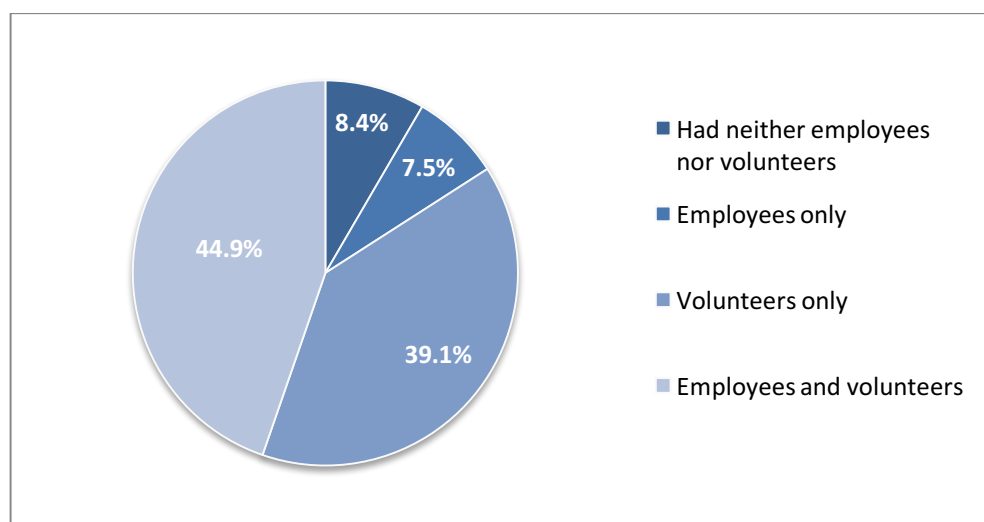


Notes: n= 46,813. Volunteer numbers were not reported by 4,095 charities.

Charities with both volunteers and employees

Figure 8.7 shows the proportion of charities with employees and volunteers. The contributions of the largest group of charities were made through both employees and volunteers (44.9%). A significant group however, had volunteers only (39.1%). There were 7.5% who pursued their mission with employees only (and not volunteers), and 8.4% had neither in 2015.²⁷

Figure 8.7 Proportion of charities with employees and volunteers, 2015 (%)



Notes: n=46,813

²⁷ The group which did not report either employees or volunteers would include those which did not perform activities in the 2015 year. It may also include some charities which performed activities using contractors rather than employees or volunteers.

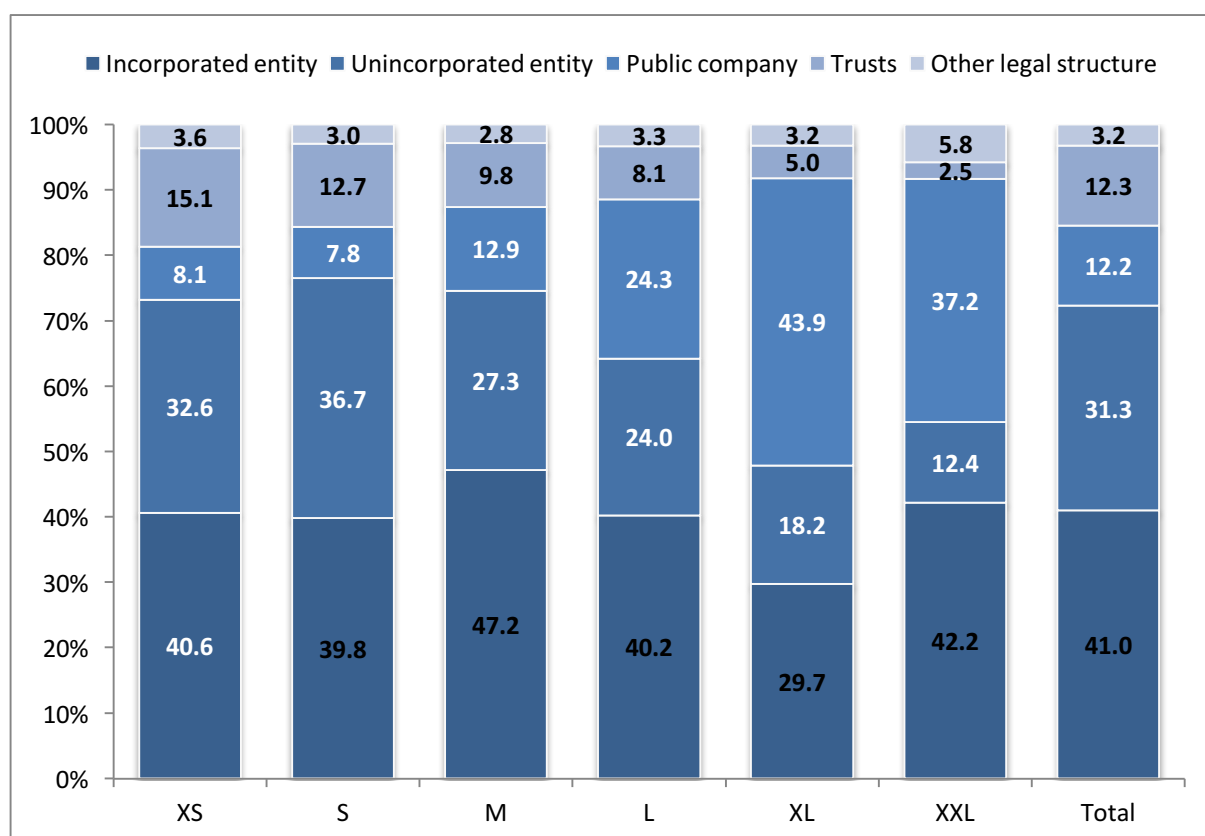
9. What business structures are used by Australia's charities?

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

Entity type

Figure 9.1 shows information about the entity type, or business structure of charities, by charity size. Among all charities, the largest group were incorporated entities (41.0%), which are generally incorporated associations, followed by unincorporated entities, a category which includes unincorporated associations (31.3%). Around 1 in 8 charities were structured as trusts (12.3%) and about the same number were public companies (12.2%). However, this differed by size. Smaller proportions of larger charities were structured as unincorporated entities and trusts, and higher proportions of larger charities were public companies.

Figure 9.1 Charity sub-type of reporting charities, 2015 (%)

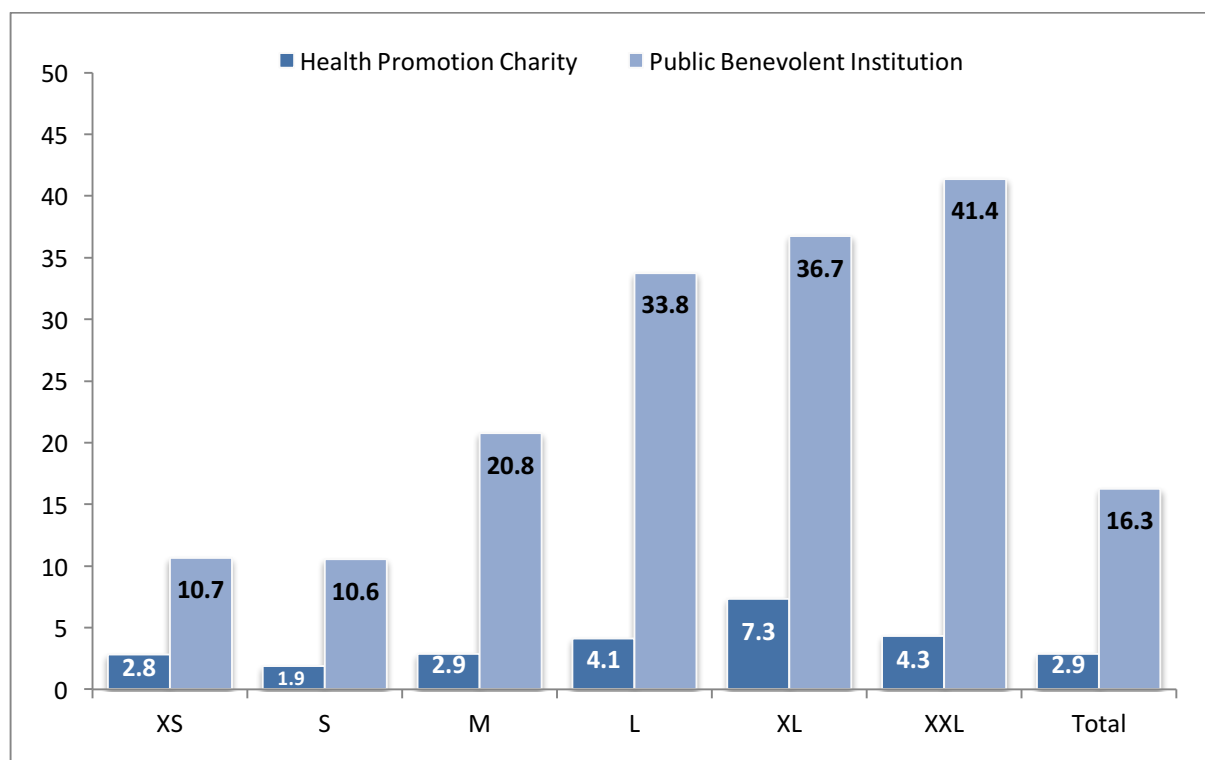


Notes: n=50,792 as data was missing for 114 groups and 2 who did not record their entity type. See also Figure A.15.

Charity sub-type

Charity sub-type is determined according to the charity's purpose. This information is used to determine charities' eligibility for some tax concessions. Among all charities, 2.9% were recognised as 'health promotion charities', and 16.3% were public benevolent institutions (Figure 9.2). This differed by size. Larger charities were much more likely to be recognised as public benevolent institutions. Among XXL charities (those with more than \$100 million), around 2 in 5 (41.4%) had PBI status, while around 1 in 10 small and extra-small charities had PBI status.

Figure 9.2 Proportion of charities which were Health Promotion Charities and Public Benevolent Institutions, 2015 (%)



Notes: n=49,593, excludes 1,315 charities which were either group charities or didn't report charity subtype.

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 enables charities to receive distributions from some charitable funds, so can help charities to attract donations. It also enables charities to receive distributions from some charitable funds. 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, 2015c). Data about DGR status was obtained from the ABR.

DGR status and size

Overall, 38.4% of registered charities had DGR status in 2015²⁸. Although the criteria for DGR endorsement does not specify size, larger charities were much more likely to have DGR status. This shows that while around 3 in 10 small charities had DGR status, the figure was much higher for larger charities (Figure 9.3). Almost 3 in 4 XL charities, for example, had DGR status (73.6%) and 85.2% of XXL charities had DGR status (Figure 9.3).

²⁸ This is slightly lower than the figure reported in the Australian Charities Report 2014 (40.4%), most likely because of the use of the more comprehensive dataset in 2015.

Figure 9.3 Proportion of charities with DGR status by size, 2015 (%)



Notes: n=50,908. See also Figure A.17.

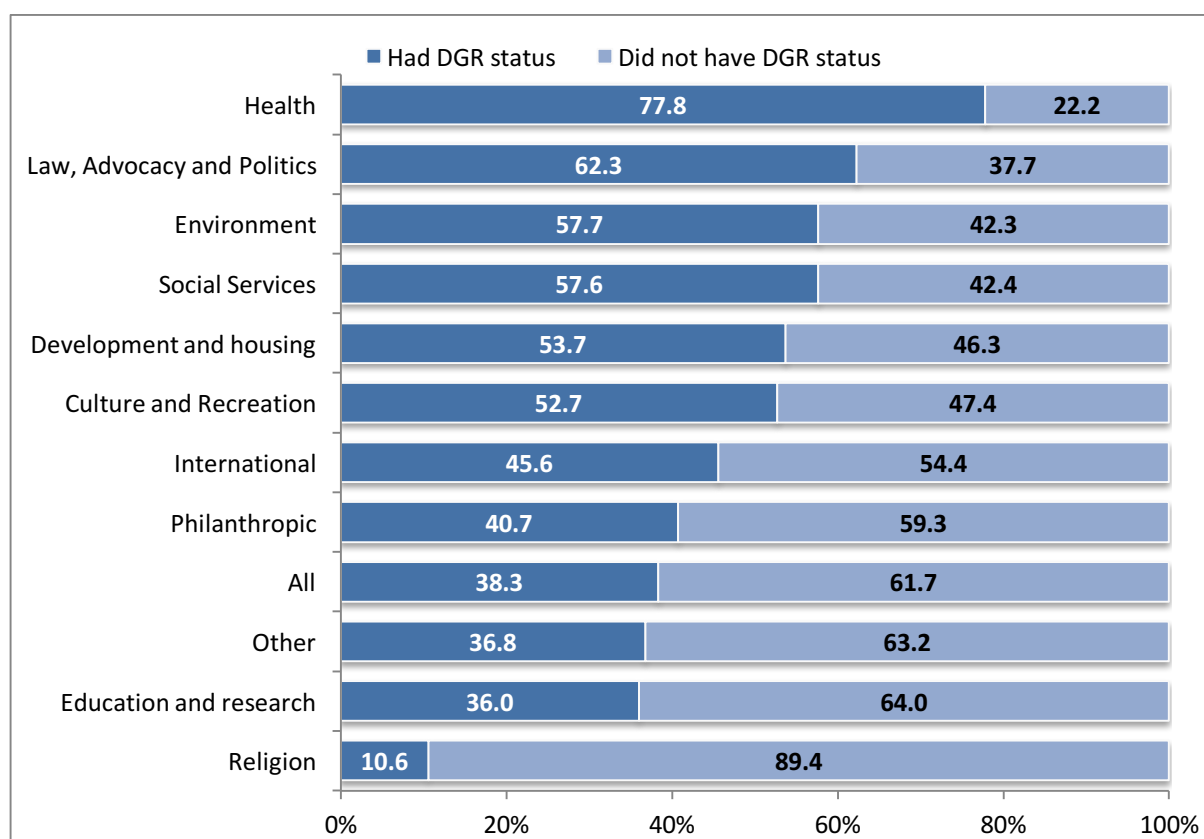
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DGR status and main activity

Figure 9.4 provides information about charities with DGR status by sector or main activity. This shows that while only a small proportion of charities whose main activity was religion had DGR status (10.6%), this was much higher in other activity categories. More than 3 in 4 charities in the health category had DGR status (77.8%) and 62.3% of those whose main activity was law, advocacy and politics had DGR status.

Figure 9.4 Proportion of charities with DGR status by sector, 2015 (%)



Notes: n=46,831. Main activity was not available for 4,077 charities. See also Figure A.16.

10. How do Australian charities fund their activities?

The AIS requires most charities to answer questions about financial information, including the source of their income for the 2015 reporting period. Income for basic religious charities and others for which financial information was unavailable is estimated (see Appendix B: Further methodological details). This information shows the composition of charities' income, to help understand how they fund their activities. Income in the AIS was captured in three main categories:

- Government grants
- Donations and bequests
- Other income and revenue.

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Total income

Together, the 50,908 charities had \$134.5 billion in income.²⁹ Around \$11.2 billion came from donations and bequests (8.3%). Another 41.4% of the sector's total income was from government grants (\$55.7 billion). The remaining half came from income categorised in the AIS as 'other income and revenue' (\$67.7 billion or 50.3%).

From 2017, charities will be asked for additional financial data to expand on the information available on charities' revenue.

Figure 10.1 Summary of income sources, 2015

Income source	Total income (\$)	(%)
Government grants	55,664,078,556	41.4
Donations and bequests	11,169,158,530	8.3
Other income and revenue	67,682,720,868	50.3
Total	134,514,292,173	100.0

Notes: n=50,908. Totals include estimated data for charities which had not provided financial reports.

Figure 10.2 reports the proportion of charities that received any income from each source, and the mean income per charity from each source. The most common source of income was 'other income and revenue', which were received by 91.2% of charities. Donations and bequests were received by 62.8%, although amounts were low relative to other income sources (Figure 10.2).

The average income for a charity in 2015 was \$2.6 million. Median figures, based on reported data only (to reduce the effect of estimations) are in Figure A.19 and Figure A.20. This indicates many charities had much less than the mean figure, as the median total income was \$128,703.

Figure 10.2 Key indicators of income sources, 2015

Income source	Charities which received any income (%)	Mean per charity (\$)
Government grants	35.1	1,093,425
Donations and bequests	62.8	219,399
Other income and revenue	91.2	1,329,641
Total	98.1	2,642,302

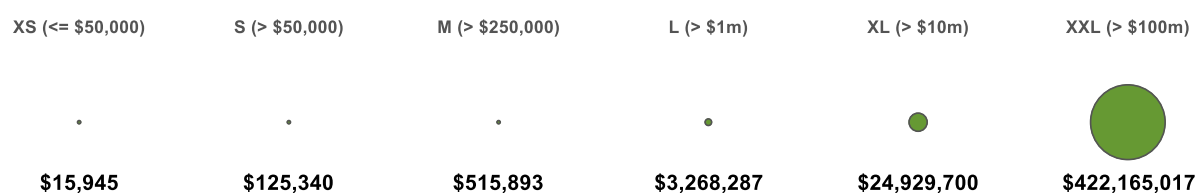
Notes: n=50,908

As would be expected, charities total income was higher, on average, for larger charities (see Figure 10.3). In the 'extra small' category, which captured charities with less than \$50,000, the mean income was only \$15,945. Half of 'extra small' charities had incomes under \$12,526. The 142 largest charities

²⁹ This figure is higher than the figure reported in the Australian Charities Report 2014, because of the use of a more complete data set in 2015. This does not reflect change. For estimates of growth in total income see Section 13.

had mean incomes of \$422 million. Median total income by size, based on reported data only, can be found in Figure A.20.

Figure 10.3 Mean total income by size, 2015



Notes: n=50,908. See also Figure A. 18

Figure 10.4 shows that close to half of the charity sector's income was reported by those in the education and research sector (45.1%), including higher education institutions and schools. Around a quarter of income was reported by those involved in health activities, including hospitals and aged care (25.2%).

Figure 10.4 Mean total income by main activity, 2015

Charity size	n	Mean (\$)	Sum (\$)	% of total
Culture and Recreation	3,603	793,758	2,859,910,074	2.1
Education and Research	9,492	6,341,843	60,196,773,756	45.1
Law and Advocacy	671	2,482,066	1,665,466,286	1.2
Environment	1,351	863,272	1,166,280,472	0.9
Health	4,234	7,942,569	33,628,837,146	25.2
Development and Housing	3,656	2,844,433	10,399,247,048	7.8
Social services	5,062	2,426,976	12,285,352,512	9.2
Philanthropic Intermediaries	3,247	1,122,543	3,644,897,121	2.7
Religion	14,517	428,290	6,217,485,930	4.7
International	430	2,886,037	1,240,995,910	0.9
Other	568	289,771	164,589,928	0.1
Total	46,831	2,850,031.83	133,469,840,631	100.0

Notes: n=46,831. Main activity data was missing for 4,077 charities.

Concentration of Income

Charities' total income was concentrated among a small number of very large charities. This is shown in Figure 10.5 (based on reported data only). The largest 1% of charities shared \$75.0 billion in income, or 58.0% of the sector's total income. The largest 20% had 95.8% of total income. The top 50% had 99.4% of income. Reflecting the very small size of the majority of charities, half of charities had only 0.6% of the sector's total income.

Figure 10.5 Concentration of income, 2015

	n	% of income	Mean income(\$)	Total income (\$)
Top 1% charities	381	58.0%	196,811,406	74,985,145,794
Top 10% of charities	3,811	89.5%	30,365,802	115,724,072,036
Top 20% of charities	7,623	95.8%	16,253,433	123,899,920,682
Top 50% of charities	19,059	99.4%	6,749,217	128,633,327,471

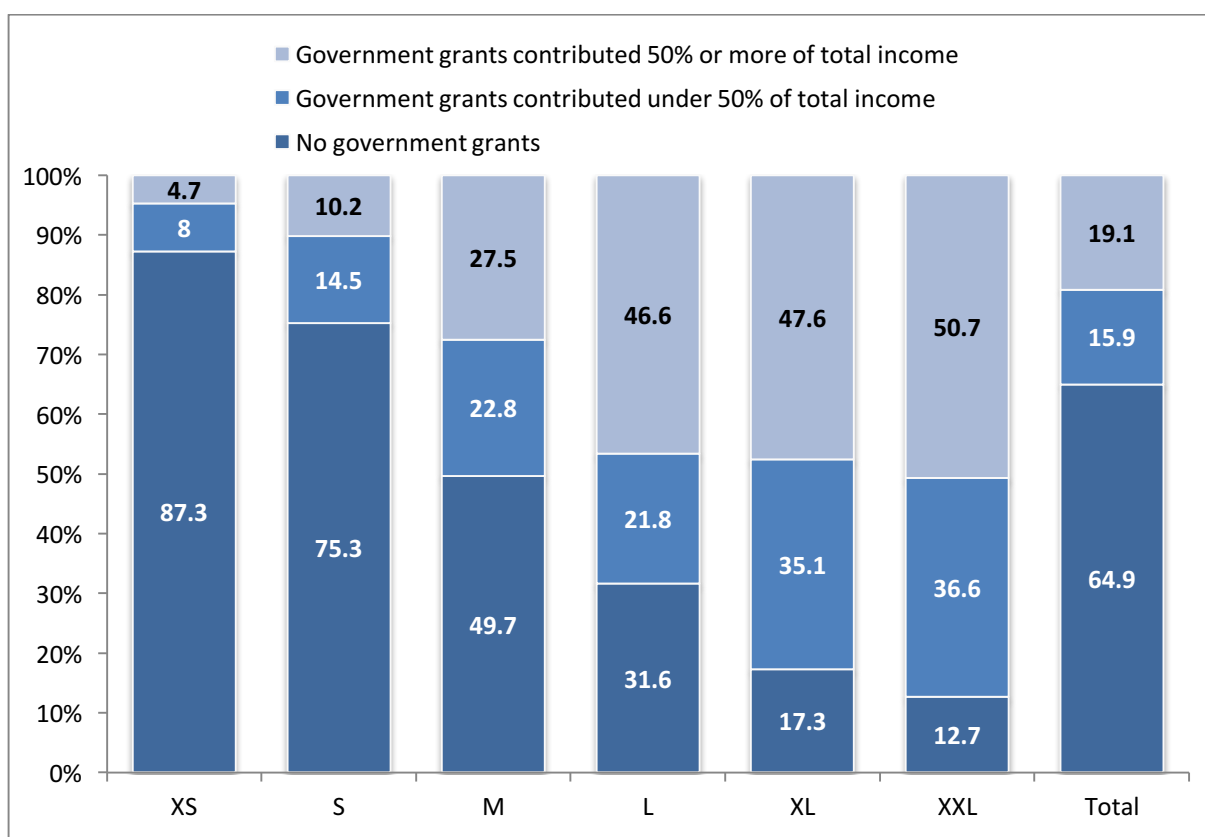
Notes: n=38,117, based on reported income data only.

Government grants

Government grants are a key source of income for Australia's charities, especially in subsectors where charities are contracted to provide government programs. The total charity sector had government grants totalling around \$55.7 billion. However, there was much variation among charities.

As an indicator of reliance on government grants, three categories were constructed, capturing those with no government grants, those for which grants made a relatively minor (less than 50%) contribution to total income, and those for which grants constituted a major (more than 50%) contribution to total income. Figure 10.6 shows how higher proportions of larger charities received government grants, and were more likely to depend on income from government for more than half of their income (see also Figure A.21). This is likely to be driven by a mix of factors and relationships, including the type of activity and government's outlays in that domain; charity's need for and capacity to apply for government funds; and the competitiveness of different kinds of organisations.

Figure 10.6 Charities for which government grants comprised more than 50% of total income by size, 2015 (%)

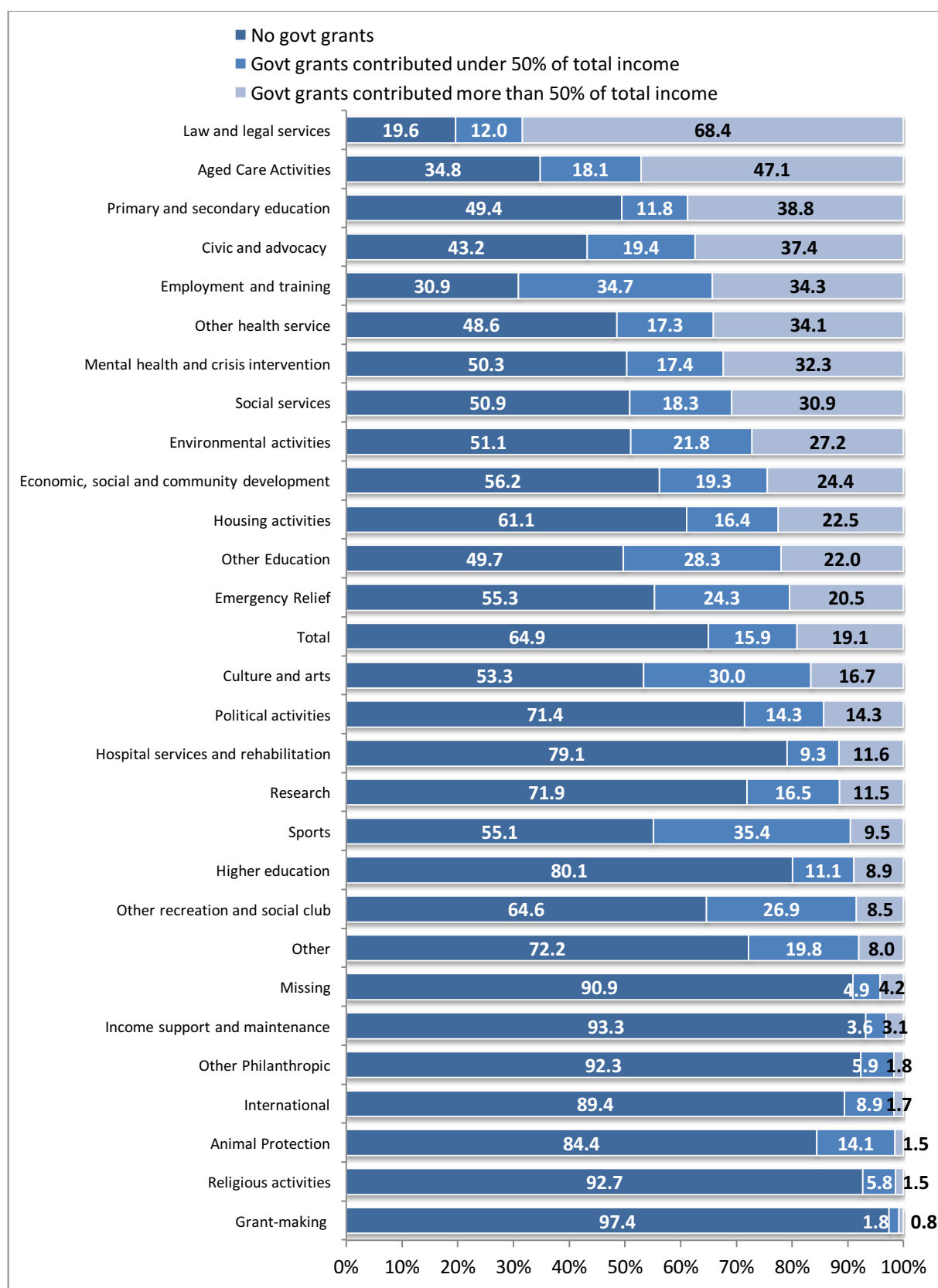


Notes: n=38,114, based on charities with reported income data only. Data for 3 charities which reported income for government grants but not for total income was excluded. See also Figure A.21.

Figure 10.7 shows the contribution of government grants to charities' total incomes by main activity. Among charities with the main activities of law and legal services, a relatively high proportion received more than half of their income from government grants (68.4%). Very small proportions of grant-making and religious charities received government funding (2.6% and 7.3% respectively).

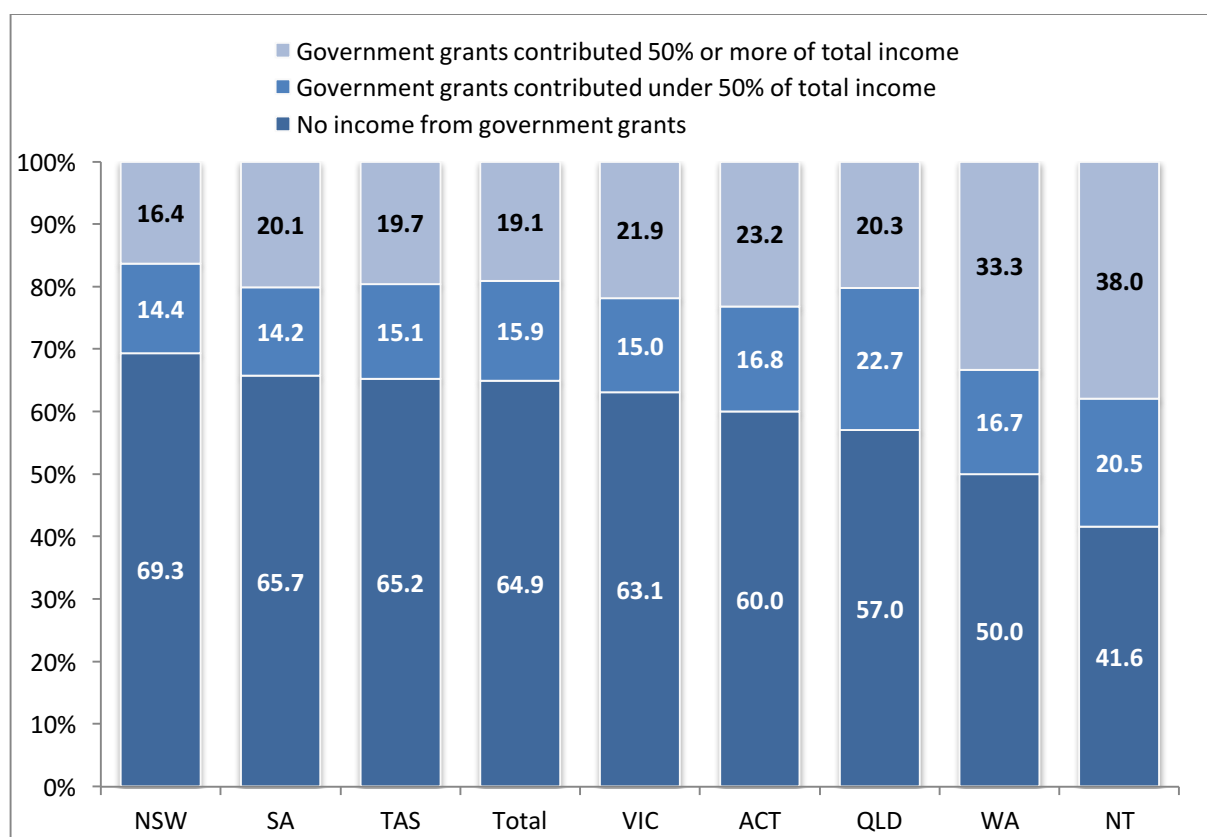
Figure 10.8 shows similar information by jurisdiction of registration. Whereas 16.4% of charities registered in NSW received 50% of more of their total income from government grants, among those based in the Northern Territory, 38.0% received half or more of their income from government.

Figure 10.7 Charities for which government grants comprised more than 50% of total income by main activity, 2015 (%)



Notes: n=38,114, based on charities with reported income data only. Data for 3 charities which reported income for government grants but not for total income was excluded.

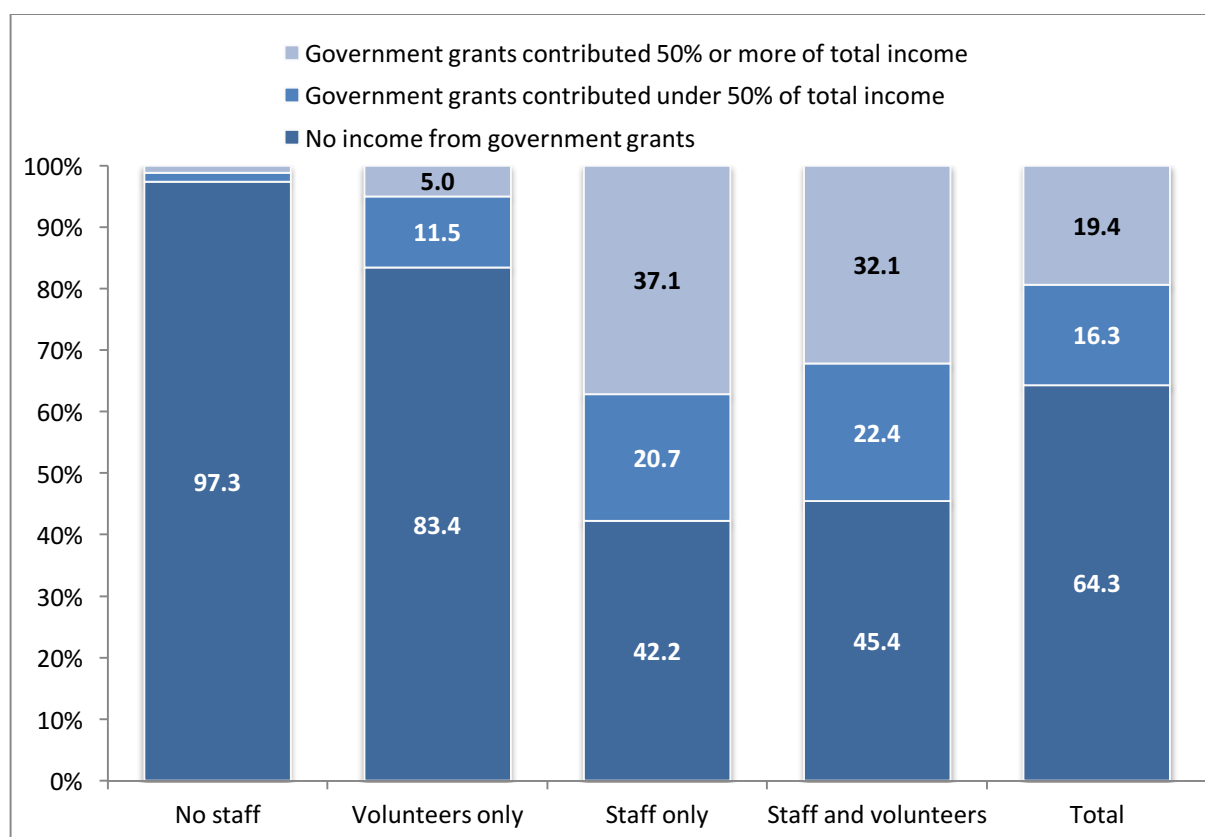
Figure 10.8 Percentage of charities for which 50% or more of total income came from government grants, by jurisdiction of registration, 2015 (%)



Notes: n=38,114, based on reported income data only. Data for 3 charities which indicated income for government grants but not for total income was excluded.

Figure 10.9 shows how charities with paid staff were more likely to receive income from government grants. Very few charities without paid staff received government grants. However, among those with staff only, 37.1% received half of their income or more from government grants. Among charities which had both paid staff and volunteers, 32.1% received half or more of their income from government grants. This is likely to reflect both how government grants enable charities to engage and pay staff, and that government grants may be directed to those activities for which paid staff are required.

Figure 10.9 Percentage of charities for which 50% or more of total income came from government grants, by staffing arrangements, 2015 (%)

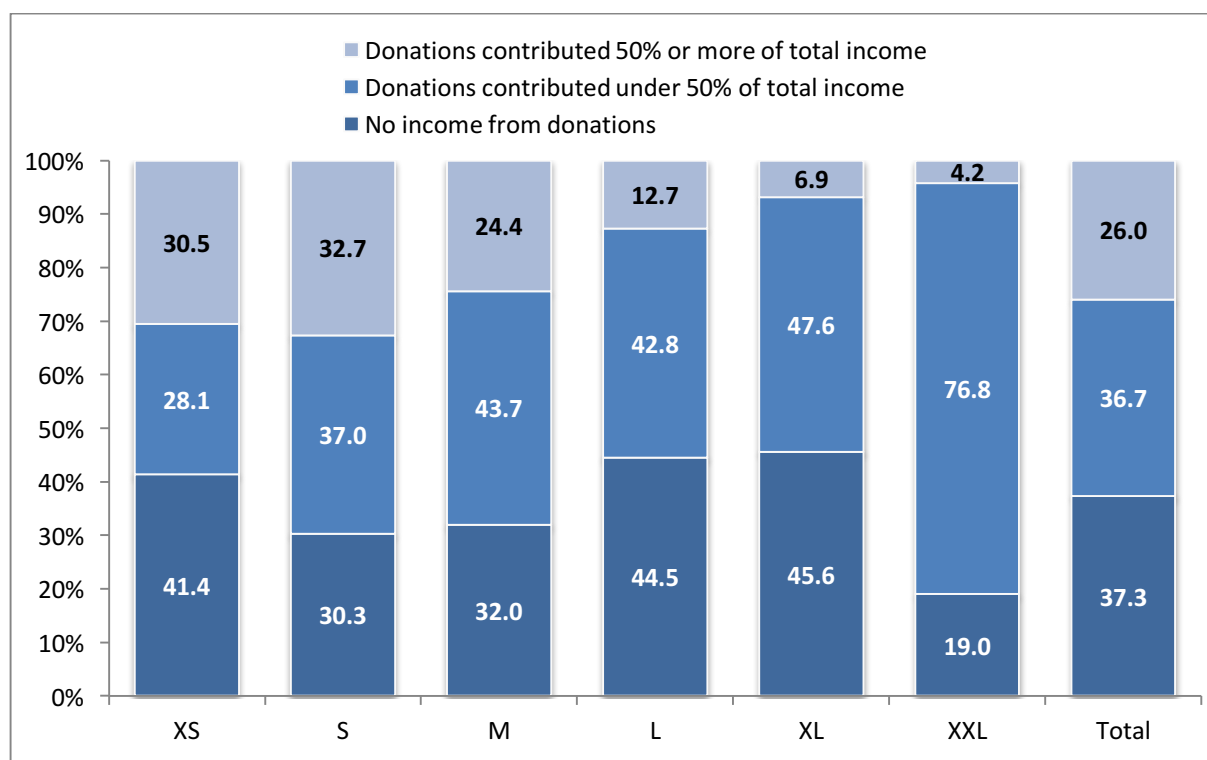


Notes: n=37,013 based on reported income data only. No staff = 3,243. Volunteers only= 14,231. Staff only = 3,065. Staff and volunteers= 16,473.

Donations and bequests

As shown above in Figure 10.2, 62.8% of charities received some amount of income from donations and bequests, which amounted to \$11.2 billion, or 8.3% of charities' total income. Figure 10.10 shows the proportion of charities in each size category which received no income from donations and bequests, less than half and half or more of their income from this source (see also Figure A.22). Around 1 in 4 charities (26.0%) depended on donations and bequests for 50% or more of their total income. However, this figure was higher for smaller charities: 30.5% of extra small charities and 32.7% of small charities depended on donations for the majority of their income. Among the largest charities (over \$100 million), only 4.2% received half or more of their income from donations.

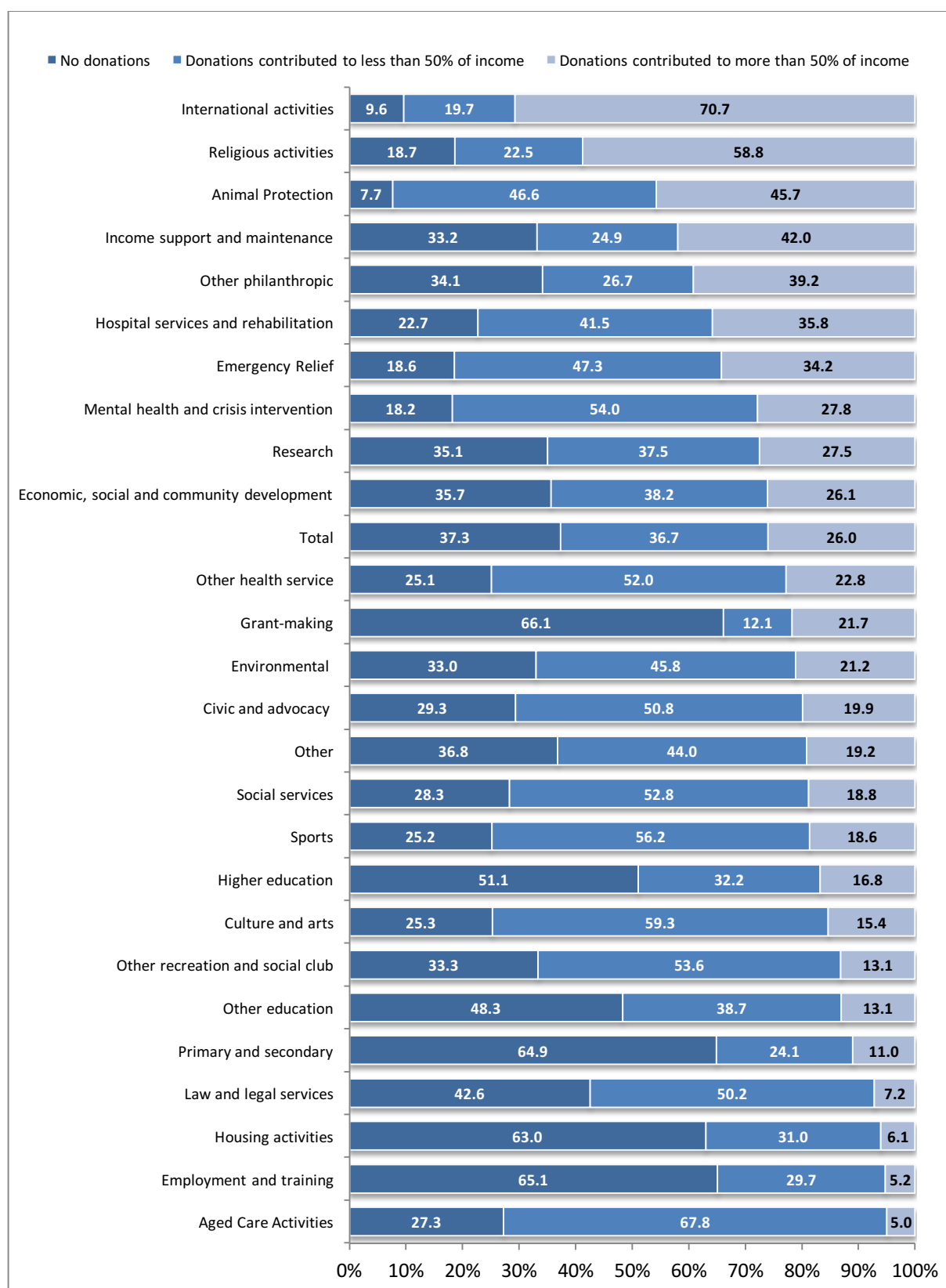
Figure 10.10 Proportion of total income from donations and bequests, by size, 2015 (%)



Notes: n=38,117, based on reported data only.

Figure 10.11 shows how the contribution of donations to total income varied by main activity. Among charities whose main activity was international activities, 7 in 10 relied on donations and bequests for at least half of their income. This was also the case for a relatively high proportion of charities whose main activity was religious (58.9% received more than half their income from donations) while high proportions of animal protection and income support charities were also dependent on donations for the major share of their income. Relatively few aged care, employment, or housing charities received half their income or more from donations. This reflects the higher proportions of income coming from government funding (aged care and employment) and in the case of housing, relatively high proportions of total income coming from 'other income' sources.

Figure 10.11 Charities for which donations comprised more than 50% of total income by main activity, 2015 (%)



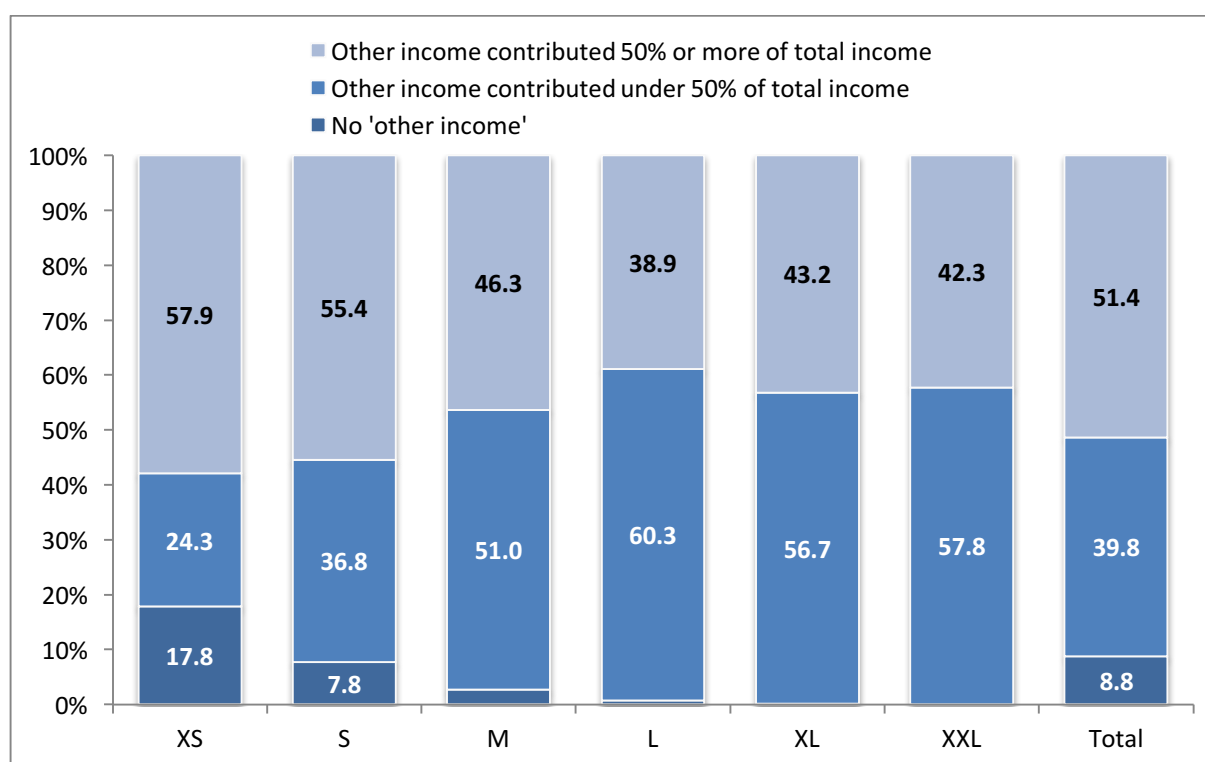
Notes: n=38,117, based on reported data only.

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 at this item that was not 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. As such, this can be considered an indication of charities' market or commercial income. Future development of the AIS should provide more detailed breakdown of 'other income', given that this is the most commonly reported source of income and comprises a significant portion of the sector's total income.

Figure 10.12 shows that for half of charities (51.4%), other income comprised half of total income or more, while for 39.8% of charities, it made a lesser contribution to total income. Around 1 in 12 (8.8%) of charities had no 'other income or revenue'. Larger charities were less likely to depend on other income and revenue for more than half of their total income (see also Figure A.23).

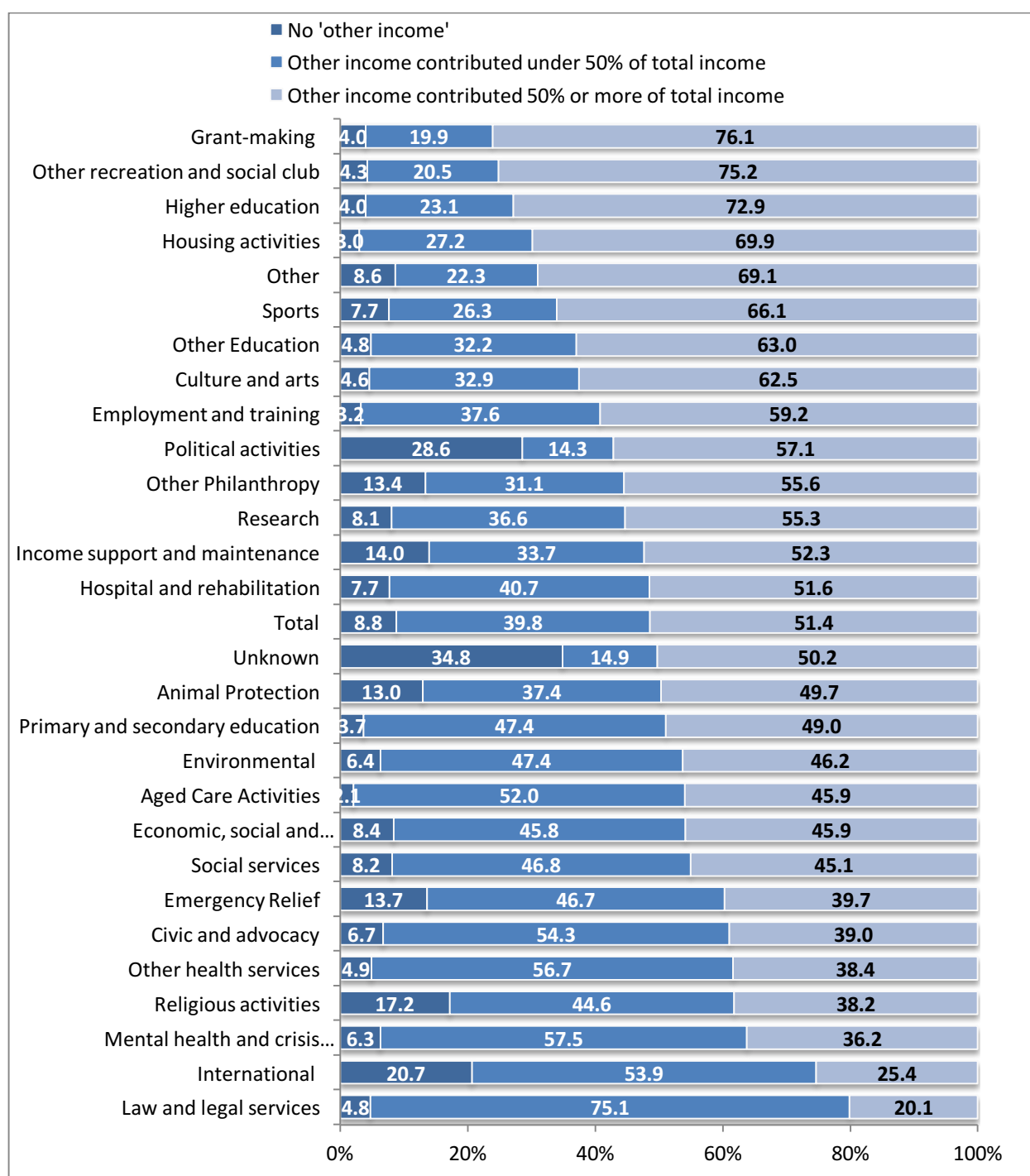
Figure 10.12 Proportion of total income from 'other income' by size, 2015 (%)



Notes: n=38, 117, based on reported income data only.

Figure 10.13 shows that charities in some categories of main activity reported lower levels of dependence on 'other income'. For those whose main activity was grant making, other recreation and social club, higher education and housing, relatively high proportions of charities reported 'other income' contributed 50% or more of their income. In the categories of law and legal services and international activities, relatively low proportions of charities reported that other income contributed 50% or more of total income.

Figure 10.13 Contribution of other income to total income by main activity, 2015 (%)



Notes: n=38,117, based on reported income data only.

11. How do Australian charities allocate their funds?

As part of the AIS, charities were required to specify how they allocate their funds.³⁰ This is captured as 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
- Other expenses / payments.

These were then added to indicate total expenses, and (in the following section) compared with total income to indicate net surplus / deficit.

Total expenses

In total, charities spent around \$122.8 billion pursuing their purposes over the 12 month period reported in the 2015 AIS (see Figure 11.1). The main type of spending was on employees (\$69.0 billion), or 56.2% of total spending. Around 4.5% of charities' total spending was on grants and donations, while 39.3% was on other purposes. On average, each charity spent \$2.4 million. This differed across the size categories (Figure 11.2). However, the median figure of \$110,285 (calculated using reported data only), indicate that most charities spent much less (for median figures, see Figure A.24).

Figure 11.1 Summary of expenditure, 2015 (\$)

Expenditure	Total expenses (\$)	Mean
Employee expenses	68,996,806,256	56.2
Grants and donations	5,518,827,193	4.5
Other	48,251,592,822	39.3
Total	122,768,180,845	100.0

Notes: n=50,908. 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 total expenditure by size, 2015 (\$)

Charity size	n	Mean (\$)
XS (<\$50k)	1,892	19,123
S (\$50k-\$250k)	15,356	119,820
M (\$250k-\$1m)	7,993	473,761
L (\$1m-\$10m)	6,662	2,945,342
XL (\$10m-\$100m)	1,863	22,775,825
XXL (>\$100m)	142	385,401,042
Total	50,908	2,411,570

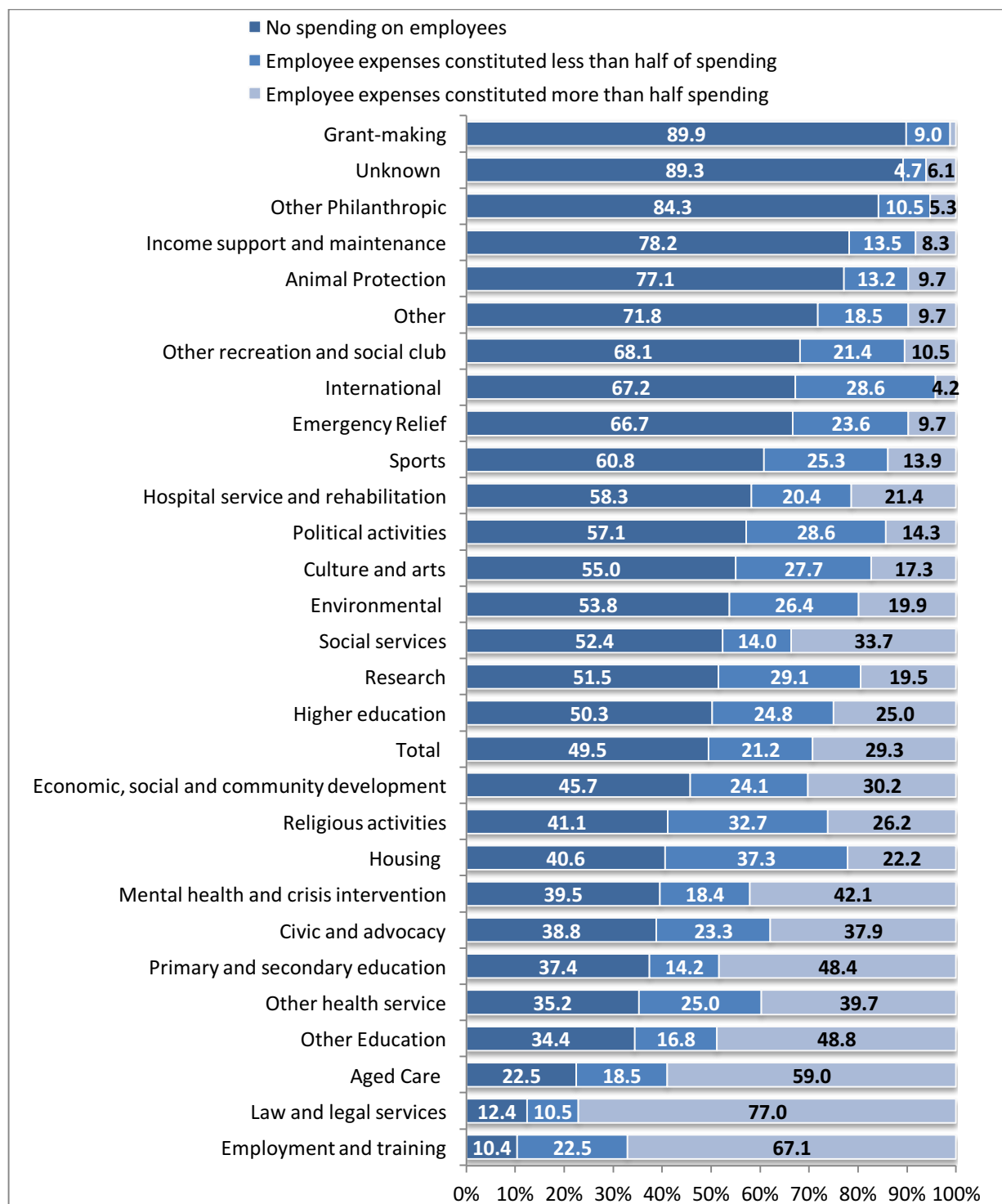
Spending on employees

Around half of charities reported some expenditure relating to employees, totalling \$69.0 billion, or 56.2% of total spending. Spending on employees comprised a lower share of total spending in grant making charities, and those engaged in income support and maintenance and animal protection. It was highest among charities involved in more labour intensive activities, such as employment and training, law and legal services, and aged care (see Figure 11.3).

³⁰ 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. As such their data are not included in this report.

Mean levels of spending on employees were also higher among charities which received government grants (Figure 11.4). For example, those which didn't report government grants spent on average \$252,181 on employees, while those for which government grants constituted less than half of total income spent much more (\$1.5 million). Among charities for which government income constituted at least 50% of total income, spending on employees was \$4.8 million, on average.

Figure 11.3 Charities for which employee expenses were zero, less than 50% of total expenditure (minor) or more than 50% of total expenditure (major), main activity, 2015 (%)



Notes: n=38,107, based on reported data only. See also Figure A.25.

Figure 11.4 Mean total expenditure on staff expenses by receipt of government grants, 2015

	n	Mean (\$)
No government grants	24,752	252,181
Government grants contributed less than 50% of total income	18,737	1,455,000
Government grants contributed more than 50% of total income	7,416	4,787,803
Total	50,905	1,355,676

Notes: n=50,905

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. Spending on grants for use in Australia totalled \$4.0 billion, while grants for use outside Australia totalled \$1.5 billion (Figure 11.5).

Figure 11.5 Expenditure on grants, 2015 (\$)

Expenditure on grants	Total expenses (\$)	Mean (\$)
For use in Australia	4,029,691,046	79,156
For use outside Australia	1,489,547,039	29,260
Total	5,519,238,078	108,416

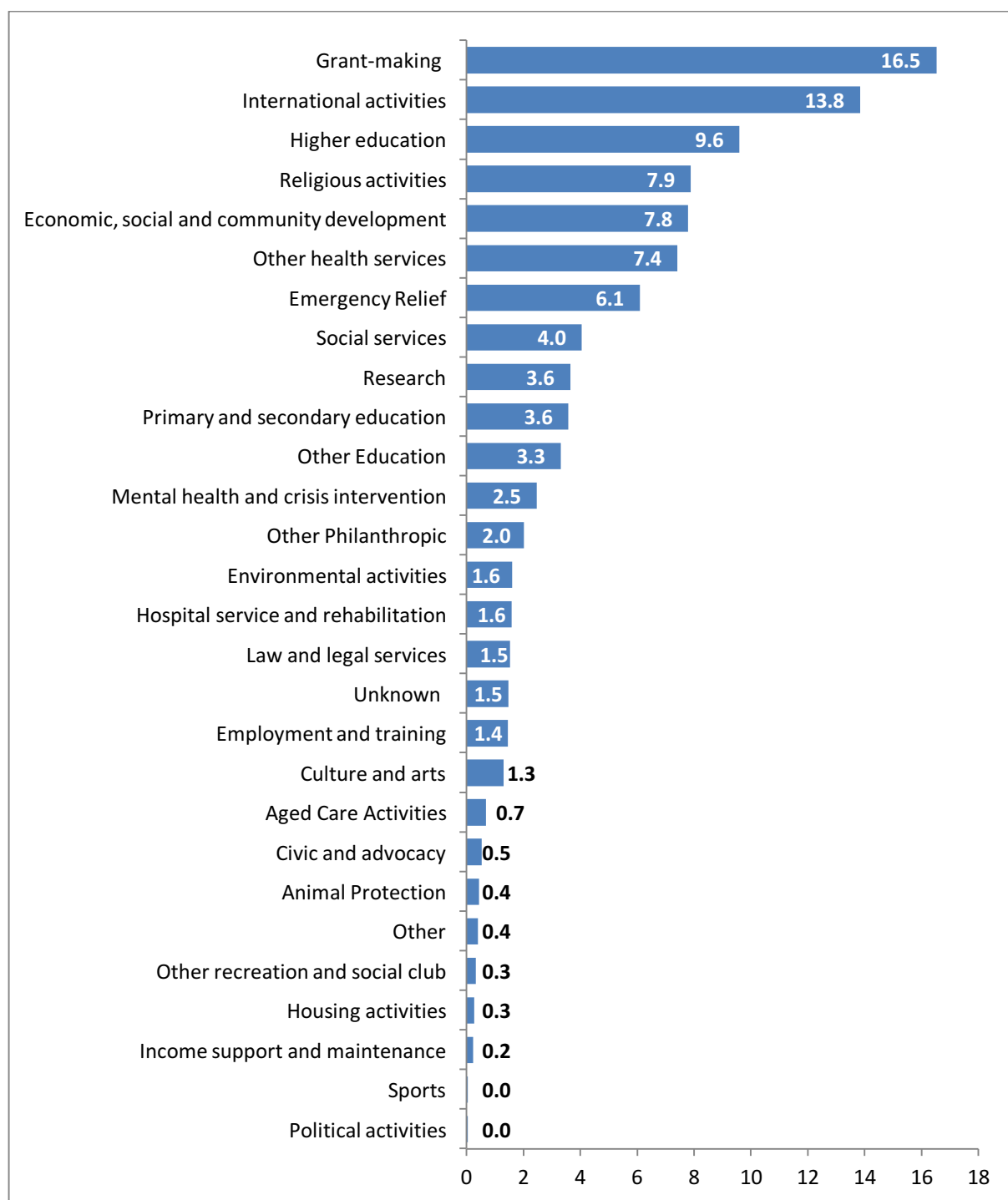
Notes: n=50,908. See also Figure A.26.

Spending on grants and donations by charities whose main activity was grant making constituted 16.5% of all spending on grants, while charities focused on international activities contributed 13.8% of grant spending (Figure 11.6). Charities in the categories of higher education, religion and economic, social and community development also made a significant portion of the total spending on grants (see also Figure A.26).

[Click here to explore online](#)

You can filter by size, sector and more, and on this page you can enter a keyword and include only charities with that word in their name.

Figure 11.6 Proportion of all spending on grants by sector of main activity, 2015



Notes: n=50,908

12. The financial status of Australia's charities

Introduction

Charities need to have sound financial health in order to sustain their activities and achieve their purpose. However, there is no simple, universally applicable way of assessing the financial sustainability of organisations (whether they are charities or for-profit businesses).

In practice understanding the financial health of a charity necessitates understanding the nature of the organisation, their context, funding environment, accounting policies, their strategy, and in many cases, nuances of their financial performance and position. For example:

- A charity delivering social services may have a specific strategy to invest³¹ money in the current year from its prior year reserves, for example to build its capacity in readiness for the NDIS. The investment may be the basis for longer term sustainability but in the current year it looks like it made a loss.
- A health services charity may have significant property assets that it needs to sustain future operations (they are the basis for its service delivery). It may look like it has very high assets but these assets can't be utilised to fund current activities.
- A housing charity may have received a large amount of funding from government for future program delivery. This funding is "held" on the charity's balance sheet as an asset (cash) and also as a liability (reserved funding for a specific program). The charity's total assets and liabilities are significantly affected.
- Foundations may have very different strategies. One may have a large body of funds from which it seeks to distribute grants in perpetuity (and as a result, has high assets). Another might spend down its invested funds over a ten-year period (making a "loss" each year).

There are also important relationships between financial performance, financial position and sustainability which vary widely between organisations. The risk profile of a small local foundation distributing grants from invested funds is very different to a large service organisation with thousands of staff and volunteers.

Finally, financial statements can vary significantly depending on choices made about accounting policies³². For example, charities may choose to value property assets at "cost" (their purchase price, even if this was a decade or more ago) or at "market value"; the charity's net assets could be substantially different depending on this decision. Small charities can report on either a cash or accrual accounting basis.

This chapter explores financial performance, position and sustainability based on an extract of financial information provided by charities through the AIS.

The analysis should be considered general in nature; **the principles used in the analysis should not be applied to an individual charity without more careful consideration of context, strategy, risk and accounting practices.**

The analysis in this chapter provides a snapshot of the financial stability of the charity sector as a whole and of significant groups within the sector. In future years as ACNC data accumulates, longitudinal analysis of charities' financial performance and position will be possible, helping to deepen understanding of charities' financial sustainability over time. The financial status of Australia's charities is an area that merits significant further research.

³¹Here we mean "invest" in a general rather the accounting terminology sense.

³²Variability in accounting practices could be addressed through a more established standard for financial reporting.

Aspects of Financial Status

The AIS includes extracts from two financial statements³³ – the income statement and the balance sheet.

- The **income statement** tells us about what the charity earned in income and incurred in expenses during the financial year. Net Income (total income minus total expenses) can be more than or less than zero. If Net Income is more than zero the charity has made a profit or surplus³⁴.
- The **balance sheet** tells us about the charity's assets (what it owns) and liabilities (what it owes) at the end of the financial year. If net assets is more than zero the charity owns more than it owes.

The information in these financial statements provides different perspectives on charity sustainability. This chapter analyses sustainability in three ways:

1. **Financial Performance:** analysis of net income from the **income statement**. Did charities make a surplus or deficit? Of what amount?
2. **Financial Position:** examining charities' assets and liabilities (the **balance sheet**). Are charities' assets worth significantly more or less than their liabilities?
3. **Sustainability Framework:** a view of sustainability can be derived by analysing ratios combining data from both the income statement and balance sheet. In this section a sustainability framework is developed examining two key dimensions.

Ratios are commonly used calculations that help to assess the financial performance and position of organisations by examining relationships between key items from an organisation's income statement and balance sheet.

There are many types of ratios. Some are designed for use by specific industries and others can be more generally applied. The ratios used in this section here are indicators that are used commonly within the charitable sector and/or more widely.

It is important to remember that ratios are used to assist in focusing on potential problem areas rather than representing good or bad situations. Ratio calculations may explore symptoms rather than causes. **Organisations should consider their situation in their own financial contexts.**

³³There may be additional information in a charity's detailed annual financial reports, for example the Cashflow statement, which could also be used in considering financial sustainability.

³⁴"It is important to remember that a charity can make a profit. In fact, charities should aim to do so – especially if they are low on reserves." (acnc.gov.au/ACNC/FTS/Charity_reserves.aspx).

Financial Performance

Net Income Ratio

Net Income = Total Income – Total Expenses

Net Income Ratio = Net Income/Total Income (%)

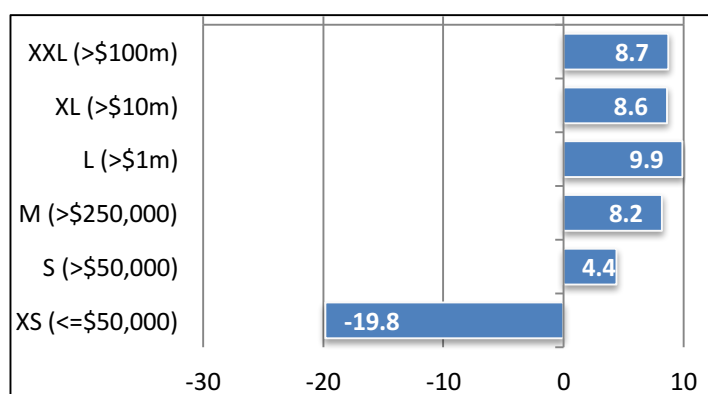
A charity's *Net Income Ratio*³⁵ summarises the ratio of the charity's *surplus or deficit* to its total income in the financial year.

For the charity sector as a whole the Net Income Ratio was 8.7%. 65.6% of charities made a surplus in the most recent year and 32.5% reported a deficit result (the balance had near-zero net income, or *broke even*).

Net Income Ratio by Size

Net Income Ratio varied significantly by organisation size, as shown in Figure 12.1, with charities turning over more than \$250,000 pa (medium and larger) reporting net income around 8-10%, but smaller charities reporting lower net income (significantly negative for XS charities with total income below \$50,000 per annum).

Figure 12.1 Average Net Income Ratio by Size, 2015 (%)³⁶



A note on Extra Small “XS” charities: In Figure 12.1 above XS charities’ average net income ratio is minus 19.8%. Based on this indicator alone it may appear that XS charities are unsustainable; however, the true picture is more complex.

Charity size is defined based on revenue or income. The XS category includes charities whose Total Income is either zero or small, but whose Net Income is significantly negative (charities which didn’t have material income but did have significant expenses). If, for example, charities with a deficit of more than \$100,000 are excluded from the calculation, the Net Income Ratio for XS charities **improves to -3.6%**.

The **overall picture for XS charities also looks more positive** if different factors are considered:

- Around **sixty percent of XS charities have a positive net income ratio** (see section following below) and only 38.4% had a negative ratio;
- XS charities tend to have **higher net assets** relative to the size of their expenditure than larger charities;
- XS charities’ **overall income growth** (see section 13) was higher than any other size segment.
- In the last part of this section (see Figure 12.17) XS charities’ position in a **two-dimensional sustainability framework** is shown; this framework provides a more positive picture of XS charity sustainability.

This is a good example of the **risks involved in viewing one indicator of sustainability in isolation**.

³⁵In the ACNC’s Annual Information Statement form financial data may have different labels; for example, “Net Income” is *Net Surplus/Deficit*; “Total Income” is *Total Gross Income* for Medium and Large charities and *Total Income/Receipts* for Small charities.

³⁶Calculated as the total of net income for charities in a group, divided by total income for charities in that group.

Figure 12.2 Net Income Ratio by Size, 2015

% of Charities by Size	n	< -25%	-25% to -10%	-10% to -5%	-5% to 0%	0%	0% to 5%	5% to 10%	10% to 25%	> 25%		< 0	> 0
XXL	142	0.0%	1.4%	0.7%	9.9%	0.0%	38.0%	33.8%	11.3%	4.9%		12.0%	88.0%
XL	1,734	1.0%	2.2%	3.2%	12.1%	2.0%	32.8%	21.1%	19.1%	6.6%		18.5%	79.5%
L	6,014	2.1%	4.4%	4.7%	12.5%	1.9%	25.3%	18.3%	18.2%	12.7%		23.6%	74.5%
M	6,456	5.5%	7.2%	6.3%	12.7%	1.4%	19.2%	12.9%	17.0%	17.9%		31.6%	66.9%
S	10,055	9.2%	8.7%	6.6%	9.6%	1.4%	12.2%	9.7%	18.1%	24.4%		34.1%	64.5%
XS	12,092	22.0%	7.7%	3.6%	5.0%	2.4%	6.4%	6.1%	14.2%	32.5%		38.4%	59.2%
All Charities	36,493	11.2%	7.0%	5.0%	9.2%	1.8%	14.8%	11.1%	16.7%	23.1%		32.5%	65.6%

Notes: n=50,189; 719 charities reported zero Total Income (and the ratio is not calculable). "0%" Net Income Ratio is $\pm 0.1\%$. The table values are percentage of charities in each size band (rows add to 100%).

Figure 12.3 Net Income Ratio by Sector, 2015

% of Charities by Sector	n	< -25%	-25% to -10%	-10% to -5%	-5% to 0%	0%	0% to 5%	5% to 10%	10% to 25%	> 25%		< 0	> 0
Culture & Recreation	3,378	12.5%	8.4%	5.8%	9.1%	1.3%	14.2%	9.3%	16.9%	22.5%		35.8%	62.9%
Development and Housing	3,346	11.7%	7.7%	5.3%	10.5%	2.1%	16.9%	10.1%	16.1%	19.5%		35.3%	62.6%
Education and Research	8,781	9.2%	6.3%	4.7%	9.3%	1.6%	16.6%	15.4%	18.2%	18.8%		29.5%	68.9%
Environment	1,252	16.9%	9.3%	4.6%	7.3%	1.7%	11.4%	8.8%	16.2%	23.9%		38.0%	60.3%
Health	3,951	9.3%	7.2%	5.6%	10.9%	1.8%	19.2%	11.6%	15.5%	19.0%		33.0%	65.2%
International	400	12.3%	8.0%	5.3%	9.5%	3.0%	14.8%	9.3%	13.5%	24.5%		35.0%	62.0%
Law, Advocacy & Politics	626	11.8%	7.3%	5.3%	14.2%	2.4%	21.7%	10.5%	14.2%	12.5%		38.7%	58.9%
Philanthropy, intermed & volunteer promotion	2,712	14.5%	6.2%	2.9%	4.5%	1.2%	6.0%	8.5%	17.2%	39.0%		28.1%	70.8%
Religion	6,363	8.6%	8.2%	6.3%	10.0%	2.3%	13.6%	10.1%	17.9%	23.0%		33.1%	64.6%
Social Services	4,491	13.5%	5.6%	4.4%	9.0%	2.2%	15.1%	10.1%	15.2%	24.8%		32.6%	65.3%
Other/Unknown	1,193	18.8%	4.4%	3.6%	6.7%	2.3%	6.9%	4.6%	10.6%	42.1%		33.5%	64.1%
All Charities	36,493	11.2%	7.0%	5.0%	9.2%	1.8%	14.8%	11.1%	16.7%	23.1%		32.5%	65.6%

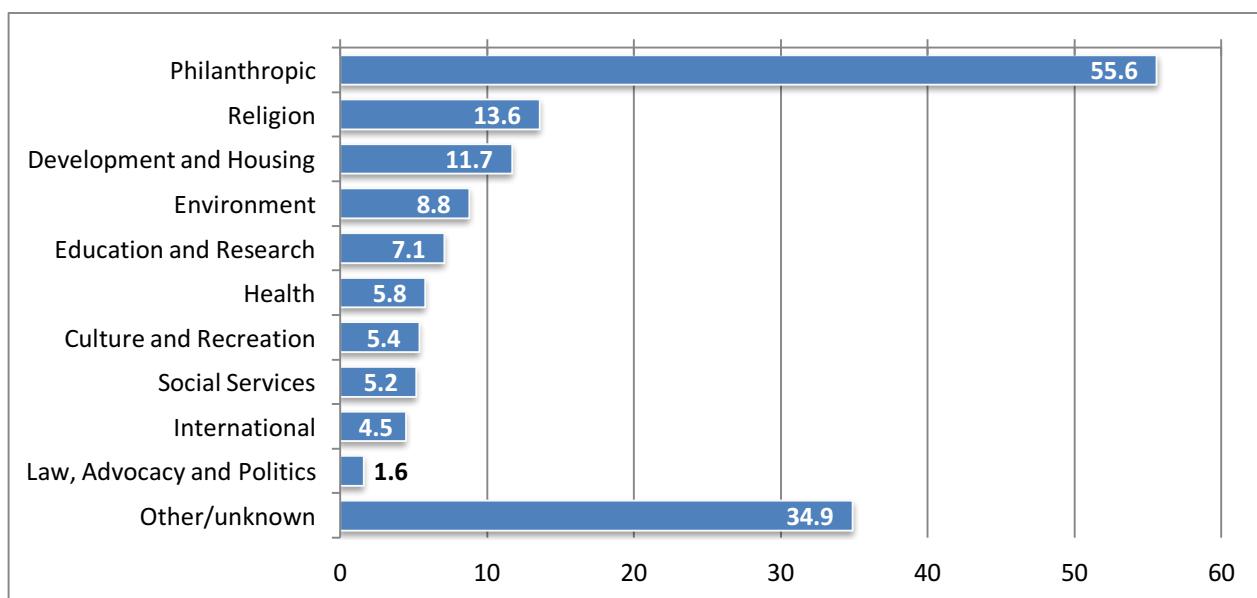
Figure 12.2 provides a detailed breakdown of the proportion of charities whose Net Income falls into nine bands from -25% or less to +25% or more. There is significant variation by size:

- Nearly 60% percent of XS charities recorded a surplus while 88% of XXL charities recorded a surplus.
- About 28% of all charities recorded a result between 0% and +10% while 72% of XXL charities' results fell in this range.
- Smaller charities' Net Income Ratios were generally both lower and more varied, compared with larger charities. 22% of XS charities recorded a deficit of more than 25% and 32.5% recorded a surplus of more than 25%³⁷.

Net Income Ratio by Sector

Figure 12.4 below summarises the average Net Income Ratio by sector.

Figure 12.4 Average Net Income Ratio by Sector, 2015 (%)



Notes: n=50,908

Figure 12.3 on the previous page provides a breakdown of the proportion of charities in each sector in Net Income Ratio bands. In general the variation across sectors is less significant than the corresponding variation by size:

- In almost all sectors, around 60%-65% of charities reported a surplus and 30-35% a deficit. A slightly higher proportion of philanthropic sector charities (70.8%) and Education and Research charities (68.9%) reported surpluses.
- 23.1% of charities reported relatively large surpluses (in this analysis, over 25%). Fewer Law, Advocacy and Politics sector charities (12.5%) made large surpluses while a larger proportion of Philanthropic sector charities did³⁸ (39%; also reflected in the average surplus shown in Figure 12.4 above).

³⁷This could be caused by a variety of factors; for example, small charities can report using cash accounting (which can be "lumpy" in treatment of income and expenses, and not necessarily matching these in the same year); for very small charities the denominator in this ratio can be small so percentage calculations larger.

³⁸Philanthropic sector charities general have very different financial performance, position and strategies to other charities; this will be explored in more detail in a sector sub report in 2017.

There is a wide range of potential factors that may affect charities' net income. For example, charities with a high dependence on government funding may find it difficult to create a surplus. Charity size and method of accounting are key factors as highlighted earlier in this section.

Financial Position

While analysis of net income tells us something about financial performance, the balance sheet provides a clearer picture of charities' financial position³⁹. In this section we analyse indicative ratios of a charities long term financial (net asset ratio) and short term financial position (current ratio).

Long-Term Financial Position: Net Assets and Net Asset Ratio

$$\text{Net Assets} = \text{Total Assets} - \text{Total Liabilities}$$
$$\text{Net Asset Ratio} = \text{Net Assets} / \text{Total Assets} (\%)$$

The AIS information on assets and liabilities provides insight into the financial position of Australia's charities. Australia's charities reported net assets of \$186.2 billion at the end of the 2015 reporting period. Overall, the sector's Net Asset Ratio is estimated to be 69.7%.

Figure 12.5 Summary of assets and liabilities, 2015 (\$)

	\$
Total Assets	267,187,180,406
Total Liabilities	80,973,040,329
Net Assets	186,220,785,911
Net Asset Ratio	69.7%

Notes: n=50,908.

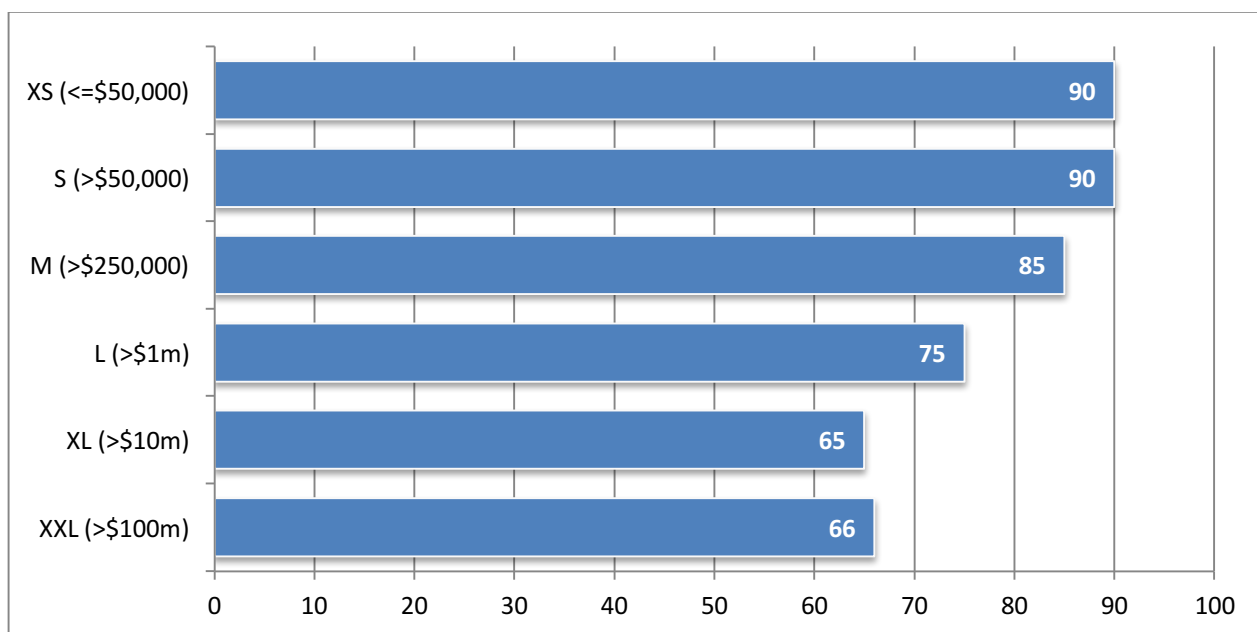
³⁹ Not all assets can be readily converted to cash to fund operations; for example, a health care charity cannot deliver services without its property assets (hospitals).

Net Asset Ratio by Size

Figure 12.6 shows that average Net Asset Ratio varies by size from around 65% to 90%. Smaller charities tend to have higher average Net Asset Ratios than larger charities.

This could be because smaller charities are less likely to have significant liabilities. For example, a voluntary organisation providing local services may have a bank account and operating income and expenses, but no liabilities; in these cases the Net Asset Ratio would be 100%.

Figure 12.6 Average Net Asset Ratio by Size, 2015 (%)



Notes: n = 50,908

Figure 12.7 shows that nearly 3% of all charities had a negative Net Asset Ratio in 2015, meaning their liabilities were reported as more than their assets, while 85% of all charities had a Net Asset Ratio of 50% or greater.

Figure 12.7 Net Asset Ratio by Size, 2015⁴⁰

% of Charities by Size	n	< 0%	0 to 50%	50% to 75%	75% to 90%	90% to 100%
XXL	134	1.5%	31.3%	36.6%	23.9%	6.7%
XL	1,566	1.2%	27.0%	35.8%	23.7%	12.3%
L	5,168	2.8%	24.6%	27.3%	21.4%	23.9%
M	6,310	2.8%	18.0%	20.7%	19.1%	39.4%
S	9,558	2.8%	8.0%	9.2%	10.5%	69.4%
XS	11,390	2.8%	5.3%	3.2%	3.6%	85.2%
All Charities	34,126	2.7%	12.4%	13.4%	12.1%	59.4%

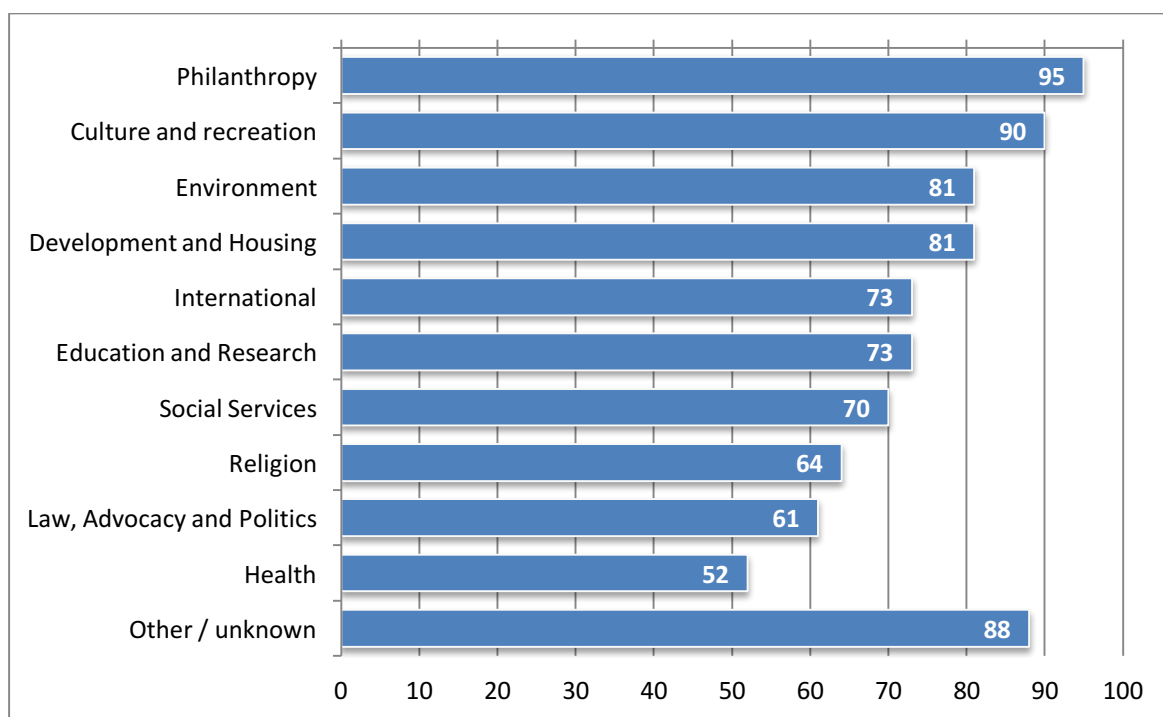
⁴⁰The strength of the shading in the figure relates to the relative prevalence of charities in each table cell.

Net Asset Ratio by Sector

The philanthropy sector had the highest average Net Asset Ratio (95%), with Health the lowest (52%).

- Philanthropy sector organisations may have high Net Asset Ratios, for example, because they are foundations typified by having a body of investment capital from which it funds grants (resulting in high assets) with a small staff and low operating expenses resulting in low liabilities.
- Understanding drivers in variation in Net Asset Ratios across other sectors may be an opportunity for more detailed research.

Figure 12.8 Average Net Asset Ratio by Sector, 2015 (%)⁴¹



Notes: n = 50,908

⁴¹This average is calculated as <Sector total Net Assets>/<sector Total Assets>, as opposed to the average of individual charities' Net Asset Ratios.

Figure 12.9 Net Asset Ratio by Sector, 2015⁴²

% of Charities by Size	n	< 0%	0 to 50%	50% to 75%	75% to 90%	90% to 100%
Culture & Recreation	3,194	2.3%	12.7%	8.8%	9.4%	66.7%
Development and Housing	3,308	3.8%	16.0%	17.1%	16.8%	46.3%
Education and Research	7,282	2.6%	11.9%	17.3%	16.8%	51.3%
Environment	1,173	3.5%	11.4%	12.7%	11.1%	61.3%
Health	3,861	2.3%	20.8%	20.8%	14.4%	41.6%
International	357	3.1%	14.6%	10.4%	9.8%	62.2%
Law, Advocacy & Politics	609	2.3%	26.3%	22.0%	14.6%	34.8%
Philanthropy, intermed & volunteer promotion	2,688	0.9%	3.0%	2.5%	3.0%	90.6%
Religion	5,959	3.4%	9.2%	10.5%	10.7%	66.2%
Social Services	4,394	2.2%	12.5%	13.4%	10.4%	61.6%
Other/Unknown	1,301	3.9%	8.3%	4.5%	4.9%	78.3%
All Charities	34,126	2.7%	12.4%	13.4%	12.1%	59.4%

Short-Term Financial Position: Net Current Assets/Current Ratio

Current Assets and Current Liabilities reflect more "liquid" (short-term) items like cash in the bank or amounts owed to suppliers (rather than long term assets like property. Generally current assets and liabilities are expected to be converted to/paid from cash within a year. It is important to remember that not all of these items are cash-based; for example, unearned income can be a current liability but not likely to result in a cash outgoing.

Analysis of current assets and liabilities can provide indicators of shorter term sustainability. This information is captured in the ACNC data only for charities that reported their size as "Medium" or "Large" (small charities don't report current assets or liabilities); as a result the analysis in this section covers only approximately one third of charities.

Current Ratio = Current Assets/Current Liabilities

Net Current Assets = Current Assets – Current Liabilities

Net Current Assets Expenditure Cover = Net Current Assets/Total Expenses

Current Ratio

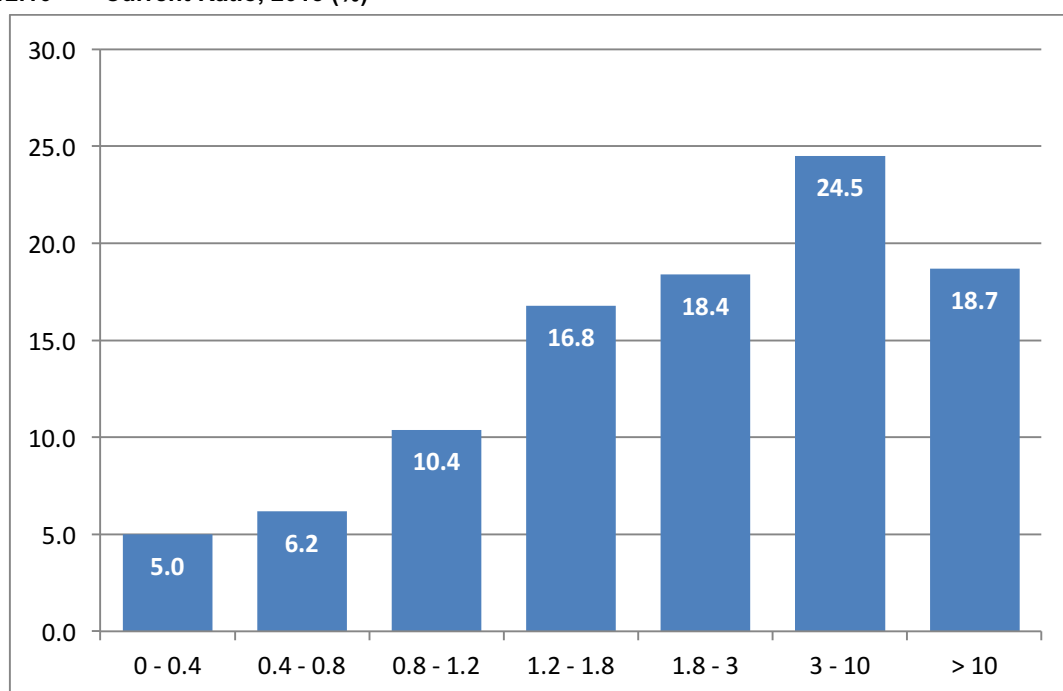
One commonly used indicator used is the **Current Ratio**. If the Current Ratio is more than one then short-term assets are greater than short-term liabilities. A higher ratio may mean the charity is more easily able to service its debts in the short term.

A ratio of at least 1.5 is considered a good benchmark⁴³, however charities need to consider the best asset ratio for their circumstances. As shown in Figure 12.10, three fifths (61.6%) of charities had a current ratio of at least 1.8 indicating relative strength; 16.8% of charities had current ratios between 1.2 and 1.8 while for 21.6%, the current ratio fell below 1.2.

⁴²The strength of the shading in the figure relates to the relative prevalence of charities in each table cell.

⁴³Eg S. Dianne Azoor Hughes, *Financial Fundamentals for Directors*, AICD 2014, p14.

Figure 12.10 Current Ratio, 2015 (%)

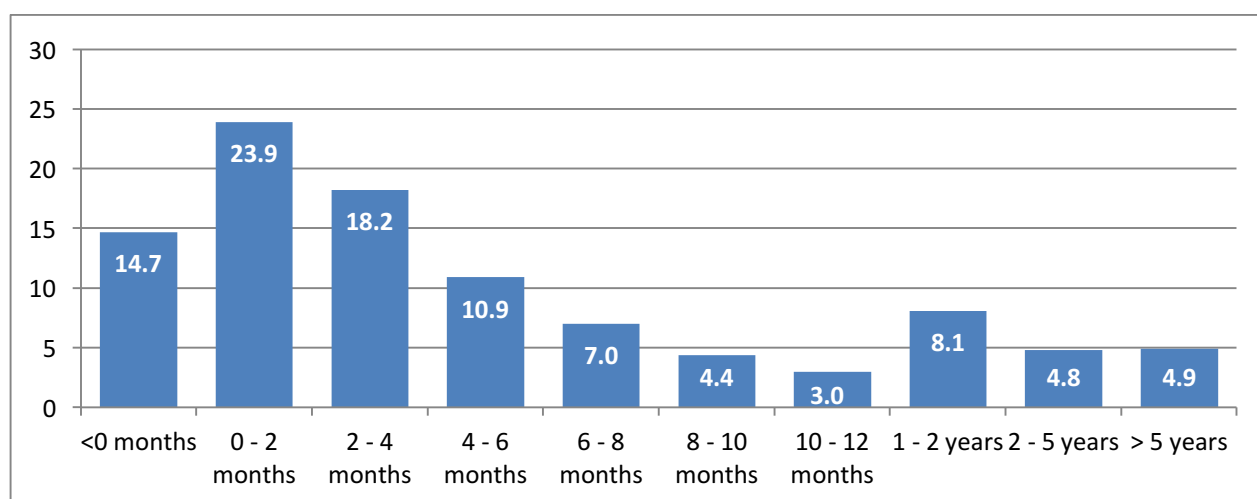


Notes: n=12,040; Charities reporting as Medium or Large only

Net Current Assets is a simple indication of whether an organisation's short-term assets were more than or less than the amounts owed in the short-term. Comparing Net Current Assets with Total Expenses shows how many months or years of charity's operating expenses could effectively be paid from its Net Current Assets. This may be a useful indicator – for example, if a charity relies on two or three sources of income, and one was materially affected or delayed, this ratio gives an indication of the time the charity might have to find alternative income to sustain its operations.

Figure 12.11 shows that more than two thirds of charities had less than six months' worth of net current assets. Most charities did not operate with large liquid assets in reserve.

Figure 12.11 Net Current Assets Expenditure Cover, 2015 (months/years)



Notes: n=12,649; Charities reporting as Medium or Large only

The last ratio Net Current Assets Expenditure Cover is an example of a ratio that compares data from both the Income Statement and the Balance Sheet (Net Current Assets divided by Total Expenses).⁴⁴

Sustainability Framework

The final section in this chapter explores a more complex comparison of ratios from both financial statements, building a more informative picture of sustainability. The analysis in this section combines two ratios that compare charities' Net Assets with Income and Expenses.

Asset Years and Asset Growth

Asset Years or **Net Asset Expenditure Cover** represents how long a charity could (theoretically) operate for if it received no more income⁴⁵. It is calculated by dividing Net Assets by Total Expenses.

Asset Growth⁴⁶ is an estimate of the rate at which charities are growing or using up their Net Assets. Asset Growth is calculated by dividing Net Income by Net Assets⁴⁷.

Asset Years = Net Assets/Total Expenses (expressed in months or years)

Asset Growth = Net Income/Net Assets (%)

The figures below summarise Asset Years and Asset Growth for all charities.

- Around 40% of charities had less than six months expenditure cover in "Asset Years" – ie their Net Assets value was less than six months of annual expenses. At the other end of the spectrum, 21.8% have more than five years' worth of expenditure cover in Net Assets.
- About a third of charities' Net Assets shrunk⁴⁸; another third grew between 0 and 10%, and another third grew by more than 10%.

⁴⁴The Net Current Assets Expenditure Cover ratio is calculated here on the year-end balance sheet data; in some analysis it is calculated on an averaged basis (eg average of year-beginning and year-end figures).

⁴⁵Some charities historically have assessed their need for reserves based on an assessment of how long they might continue to operate if their funding was cut or income delayed. The *Asset Years* ratio is used to make this calculation by dividing Net Assets by Total Expenses. The relationship between assets and income is important, as is the need to plan for different eventualities like losing funding contracts. However, there are a number of limitations of this calculation; for instance:

- If the assets held by a charity are predominantly used for delivering services, then the sale of those assets to prolong operations is nonsensical—their sale would prevent service delivery;
- Donated or funded assets can have restrictions placed on their use and resale by the donor/agency. In these cases sale restrictions may mean the asset cannot be sold and so funds won't be available.

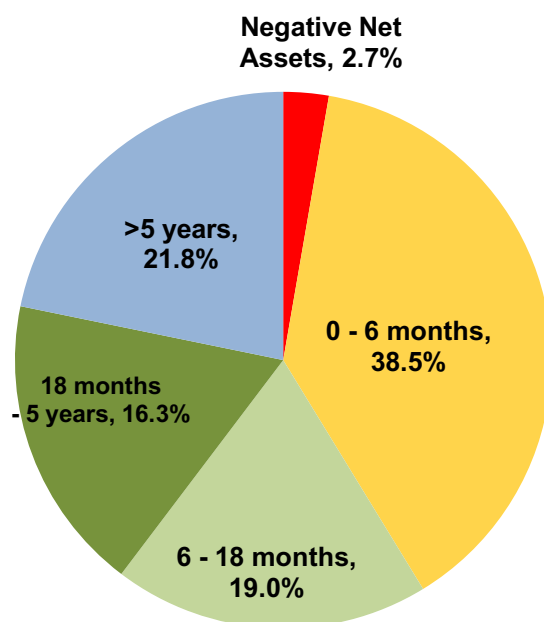
Charities should consider asset ratios for their organisation in the context of the types of assets included.

⁴⁶Asset Growth may also be referred to as Return on Equity, especially in for-profit contexts.

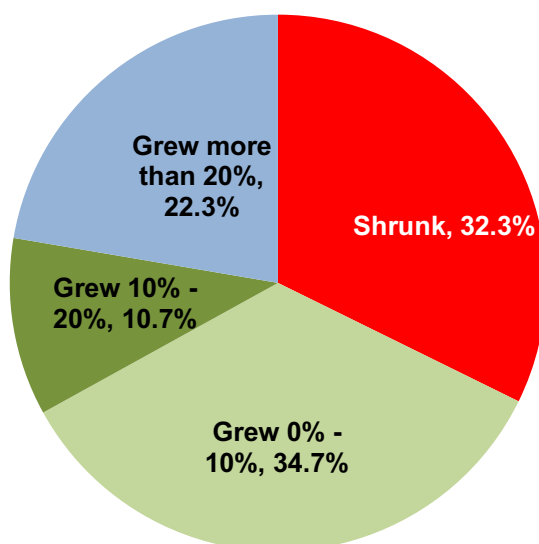
⁴⁷In general an organisation's net income in a year equals growth in net assets in that year.

⁴⁸Growth less than zero.

Figure 12.12 Asset Years & Asset Growth



Notes: n = 39,940



Notes: n = 32,984

Sustainability Framework

The two ratios (Asset Years and Asset Growth) each tell us something about charities' potential financial sustainability. Considered in tandem they can potentially tell us even more about charities' financial positioning.

Figure 12.13 summarises nine potential "segments" based on an intersection of Asset Years and Asset Growth, and the narrative that follows explains the framework. On the following page the framework is applied to the AIS dataset.

Figure 12.13 Asset years and asset growth framework

Asset Growth	Growing (> 10%)	3. Building Assets	6. Growing	9. Banking Surplus
	Steady (0 - 10%)	2. Asset Poor	5. Steady	8. Asset Rich
	Shrinking (<0%)	1. At Risk?	4. Shrinking	7. Using Assets
		Low (< 6 months)	Medium (6 - 18 months)	Higher (> 18 months)
		Asset Years		

In the first column charities' Net Assets value is less than six months of annual expenses. These charities don't have a lot in reserve should something adversely affect their income⁴⁹.

1. **"At Risk?"** – in the bottom-left corner, charities are also *shrinking* (their net income was less than zero). These charities *might* be at risk in the short term.
2. **"Asset Poor"** – charities have low net assets but are neither shrinking nor growing net assets quickly.
3. **"Building Assets"** – charities have low net assets but are growing; they will move into a box to the right if this continues. They may have a strategy to build their net assets to a more secure position.

In the second column charities' Net Assets are worth between 6 and 18 months of annual expenses. Depending on the risk associated with their income and the nature of their assets, they may be fairly financially secure.

4. **"Shrinking"** – net income was less than zero in the last year; if this continues they may be at risk of moving into the left hand column.
5. **"Steady"** – have "medium" net assets and are neither growing nor shrinking quickly.
6. **"Growing"** – have "medium" net assets and are also growing net assets.

In the third column, charities' Net Assets are worth more than 18 months of annual expenses. This may be for example, a foundation with invested funds or a charity with property assets that it relies on for service delivery.

⁴⁹Some charities may not need significant assets; for example, if their income is highly reliable.

7. **“Using Assets”** – have higher net assets but had negative net income. A foundation with a strategy to spend down its invested funds may fit here, for example.
8. **“Asset Rich”** – higher net assets and are neither growing nor shrinking quickly.
9. **“Banking Surplus”** – higher net assets and are increasing their net assets.

Australian Charities in the Sustainability Framework

Figure 12.14 applies this sustainability framework to the AIS data (with four rows and columns creating a more detailed breakdown of the results).

The sustainability framework shows, for example:

- 13.0% of charities have low Asset Years (ie Net Assets of the charity are worth less than six months of the charity’s operating expenses) and shrinking assets (negative Asset Growth). These charities may be “at risk”.
- 10.7% of charities have low Asset Years but very high Asset Growth (> 20%); they may be building net assets to reach a more secure financial position.
- 7.3% of charities have high Asset Years (> 5 years) but shrinking assets (negative Asset Growth). These may be investing in service delivery or they might be foundations with a “spend down invested funds” strategy.

Figure 12.14 Sustainability Framework: Net Asset Growth (%) vs Asset Years, 2015 (net assets/total expenses)

Asset Growth	"Asset Years"			
	0 - 6 months	6 - 18 months	18 months - 5 years	>5 years
> 20%	10.7%	5.0%	3.9%	2.7%
10% - 20%	3.4%	3.1%	2.5%	1.8%
0 - 10%	5.3%	5.9%	7.1%	15.3%
< 0	13.0%	6.9%	6.0%	7.3%

Notes: n = 31,972

The framework above explores financial sustainability based on summary financial information. It should be considered general in nature; the framework should not be applied to an individual charity without careful consideration of context, strategy, risk and accounting practices.

It should be noted in particular that Net Assets (used in the calculation of “Asset Years” may include assets charities cannot dispose of to fund services; for example, property assets which a charity relies on for delivery

The sustainability framework varies significantly with size and sector; for example:

- Figure 12.15: For the philanthropy, intermediaries and volunteer promotion sector - a significant majority of charities in this sector have more than five years “Asset Years”, with the majority of these also growing Net Assets. 28% of the charities in this sector are reducing net assets – potentially spending from their invested funds distribute grants.

Figure 12.15 Sustainability Framework example: Philanthropy, intermediaries and volunteer promotion sector, 2015

Asset Growth	"Asset Years"			
	0 - 6 months	6 - 18 months	18 months - 5 years	>5 years
> 20%	2.8%	1.9%	2.0%	4.4%
10% - 20%	0.5%	0.6%	1.2%	2.1%
0 - 10%	1.0%	1.1%	2.2%	52.2%
< 0	4.3%	2.9%	3.8%	17.0%

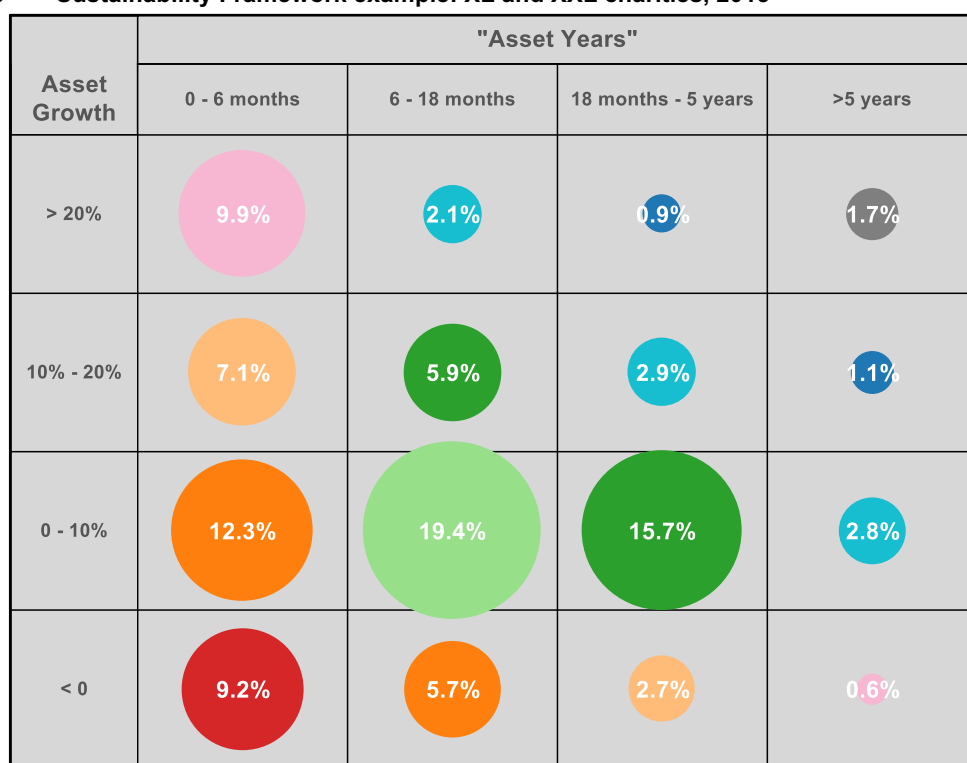
Notes: n = 2,592

- The figures on the next page compare the sustainability framework for XL and XXL charities (charities with total income over \$10m pa), and for XS charities (income of \$50,000 or less):
 - Figure 12.16: XL and XXL charities tend to be clustered in the bottom-left cells in the framework, as might be expected for large, mature organisations with larger assets – fewer organisations with net assets in the tens of millions of dollars (or more) generate surpluses of 10% of net assets or higher, and similarly, few organisations with income over \$10m pa have net assets of five times this amount or more.
 - Figure 12.17: As noted earlier in this section, around 40% of XS charities have negative Net Income (as a result their Asset Growth is less than zero). However, the sustainability framework shows that the majority of these have reasonable net assets in proportion to their expenses, so may not be at immediate financial risk.⁵⁰

The sustainability framework can be explored further, for example, by filtering on charity size, sector and/or state/territory at <http://australiancharities.acnc.gov.au>.

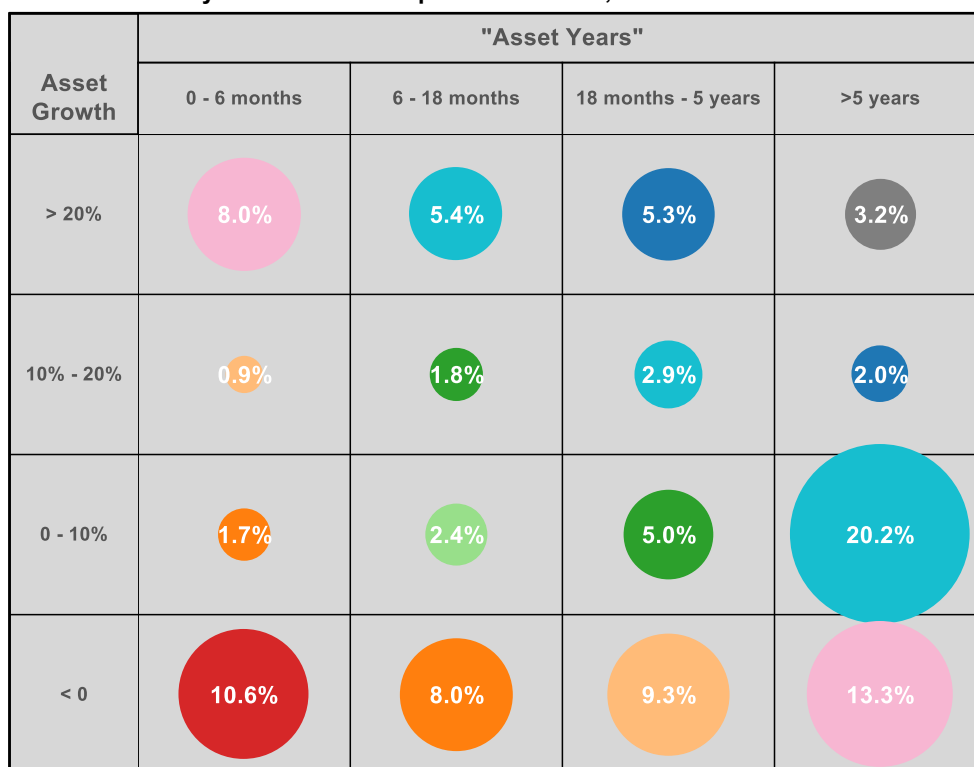
⁵⁰ A “sub-report” analysing XS charities in more detail will be published in follow-up to this report. Sustainability of charities of this size will be explored in more detail then.

Figure 12.16 Sustainability Framework example: XL and XXL charities, 2015



Notes: n = 1,671

Figure 12.17 Sustainability Framework example: XS charities, 2015



Notes: n = 10,022

13. Change Among Australia's Charities: 2014 to 2015

This section examines how Australia's charity sector changed from 2014 to 2015. It uses a specially constructed matched panel dataset consisting of the 41,908 charities which provided their Annual Information Statement in both 2014 and 2015⁵¹. The sample of charities which provided financial data in both years is smaller (29,829 charities), however, this group accounted for most (75.9%) of the charity sector's total income in 2015. Further information on how the matched panel dataset was constructed is in Appendix B: Further methodological details.

Reported size

Figure 13.1 shows that most charities stayed in the same basic size category from 2014 to 2015. Of charities which were small in 2014, the vast majority (95.9%) remained small in 2015. Similarly, 94.6% of charities which were large in 2014 were still large in 2015. Medium charities were most likely to move a size category between years. Around 1 in 10 (10.7%) charities which were medium in 2014 were classified as small in 2015, while 8.5% had grown and were large in 2015.

Figure 13.1 Change from 2014 to 2015 by basic size category (%)

Size in 2014	N (2014)	Size in 2015			
		Small (%)	Medium (%)	Large (%)	Missing (%)
Small	27,387	95.9	3.7	0.4	0.0
Medium	6,817	10.7	80.8	8.5	0.0
Large	7,389	1.8	3.6	94.6	0.0
Missing	315	50.8	21.3	27.9	0.0

Notes: n=41,908. See also Figure A.29.

Change in main activity

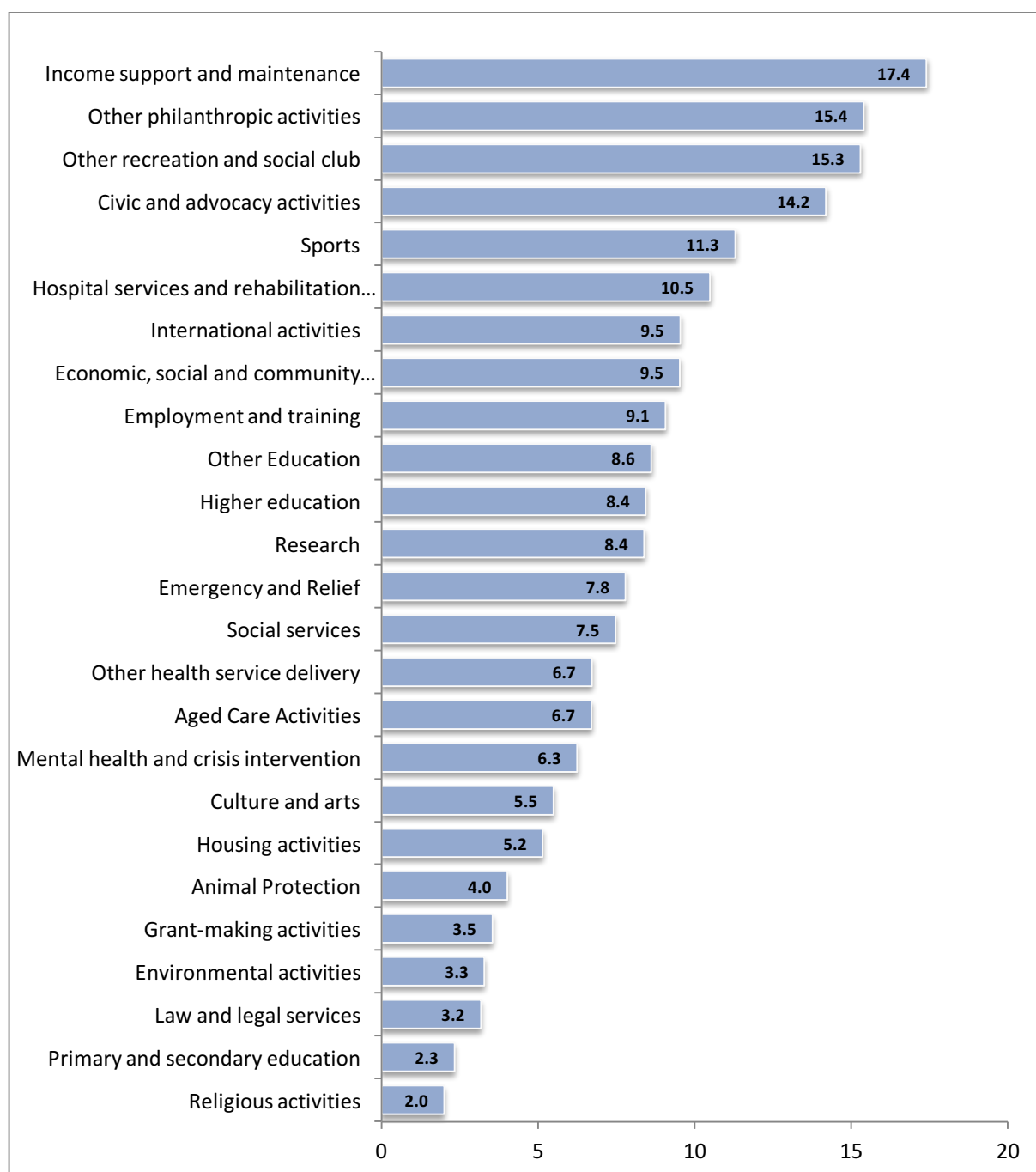
Most charities selected the same main activity category in 2015 as they did in 2014 (see Figure 13.2). For those whose main activity was religious activity in 2014, 98.0% had the same category in 2015. Similarly, for those whose main activity was primary and secondary education in 2014, 97.7% were in the same main activity category in 2015. There was also much stability in other main activity categories.

The categories with most change were 'income support and maintenance'. For charities in this category in 2014, only 82.6% remained in the same category in 2015. Those which moved were spread over a range of categories, including social services and religious activities.

In other main activity categories, any change was similarly spread over a range of similar categories. Among charities in the category of 'other recreation and social club activities' in 2014 for example, there was some movement but this tended to be to associated main activities, such as culture and the arts, economic, social and community development, other education and sports.

⁵¹ We acknowledge that the use of a matched panel dataset has a survivorship bias, since it includes only those charities which reported in both 2014 and 2015. Charities which discontinued operations or started operations in 2015 are excluded. We intend to examine these charities, and other changes over time evident in the sector, in a 2018 sub-report.

Figure 13.2 Proportion of charities which changed their main activity in 2015, by 2014 main activity category (%)



Notes: n=41,908

Change in overseas operations

In the matched panel dataset, there were 3,258 charities which reported operating overseas in 2014 (7.9%). Of these, 89.3% also reported operating overseas in 2015. Of those which did not report operating overseas in 2014, 1.0% had overseas operations in 2015. Of those with missing data in 2014, 3.8% operated overseas in 2015.

Figure 13.3 Proportion of charities which were operating overseas in 2015, by 2014 status (%)

Overseas operations in 2014	N (2014)	Overseas operations in 2015		
		Did not operate overseas (%)	Operated overseas (%)	Unknown/missing (%)
Did not operate overseas	37,078	98.5	1.0	0.5
Operated overseas	3,258	10.2	89.3	0.5
Unknown/missing	1,572	96.1	3.8	0.1

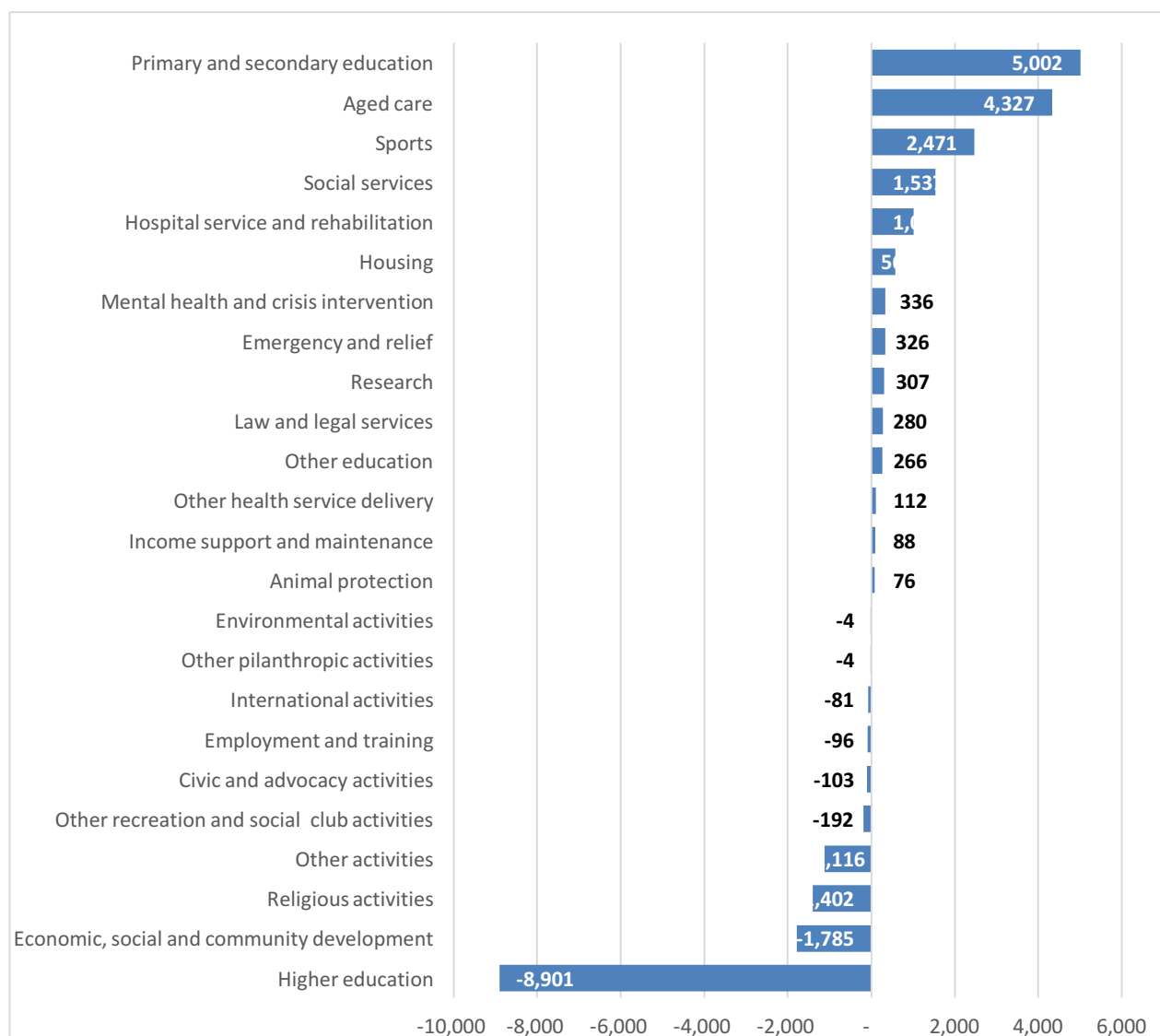
Notes: n=41,908

Change in employment

The 39,756 charities which reported employees in both years together employed 1,050,295 people in 2014 and 1,057,663 in 2015 (a modest net increase of 7,368 staff or 0.7%). Most growth was among part time and casual employees. Overall, from 2014 to 2015 charities in the panel dataset lost 5,876 full time employees, while the number of part time employees grew by 5,140 and the number of casual employees grew by 7,396.

The largest total increases were in primary and secondary education (net growth of 5,002 staff) and aged care, which employed 4,327 more staff in 2015 compared with 2014 (see Figure 13.4). The largest decrease was in higher education charities (net loss of 8,901 paid staff). Detailed data, including rates of employment growth or decrease, are in Figure A.30.

Figure 13.4 Change in employee numbers from 2014 to 2015, by main activity (n)



Change in volunteer numbers

The AIS asked for numbers of volunteers in categories in the 2014 AIS, and for a total figure in the 2015 AIS, and as such, net increases and decreases cannot be shown. However, movement between categories can be shown. Of those charities which did not report volunteers in 2014, 76.9% also reported no volunteers in 2015, while 15.3% reported between 1 and 10 volunteers in 2015, and 4.2% reported between 11 and 50 volunteers. The largest decreases were evident among charities which reported between 51 and 100 volunteers in 2014. In this group, 60.0% remained in the same range in 2015, while around a quarter (26.8%) reported fewer volunteers in 2015.

Figure 13.5 Percentage of charities in the same or different category of volunteers in 2015 compared with 2014

Volunteers in 2014	N (2014)	Volunteers in 2015			
		Same volunteers (%)	Fewer volunteers (%)	More volunteers (%)	Missing/unknown (%)
No volunteers	6,475	76.9	NA	20.5	2.5
1-10 volunteers	12,997	72.5	7.1	18.7	1.7
11-50 volunteers	12,983	77.9	13.3	8.0	0.8
51-100 volunteers	3,607	60.0	26.8	12.7	0.5
101-500 volunteers	2,347	73.7	22.8	3.0	0.5
>500 volunteers	458	68.3	31.4	NA	0.2

Notes: n=38,867. Data was excluded for 2,140 charities for which volunteer data was missing in 2014, and for 901 charities which reported '0-50' in 2014.

Change in total gross income

The panel dataset also offers insight into change in total gross income for the 29,829 charities which provided financial information in both years. Growth is apparent in each size category. Overall, total income grew by approximately \$2 billion (or 2.0%), which is faster than CPI⁵². The highest rate of income growth overall, and for each source of income, was for extra small charities.⁵³ This group reported increased income of 38.4% in 2015 compared with 2014. However this amounted to a relatively small share of total income growth (\$62.4 million). Growth rates were lower for larger charities, however, the extra income of \$581.5 million reported by large charities and \$973.6 million reported by extra large charities accounted for most of the sector's income growth from 2014-2015.

The largest portion of the sector's additional income went to charities with between \$10 million and \$100 million (in 2014). Together, this group reported income growth of \$973.6 million from 2014 to 2015 (growth rate of 2.6%). There was minimal growth in the total gross incomes of the largest 108 charities in the dataset (0.4%), although their large size meant even this small rate of growth constituted \$166.2 million. This is shown in Figure 13.6.

Figure 13.6 Change in total gross income, by 2014 size

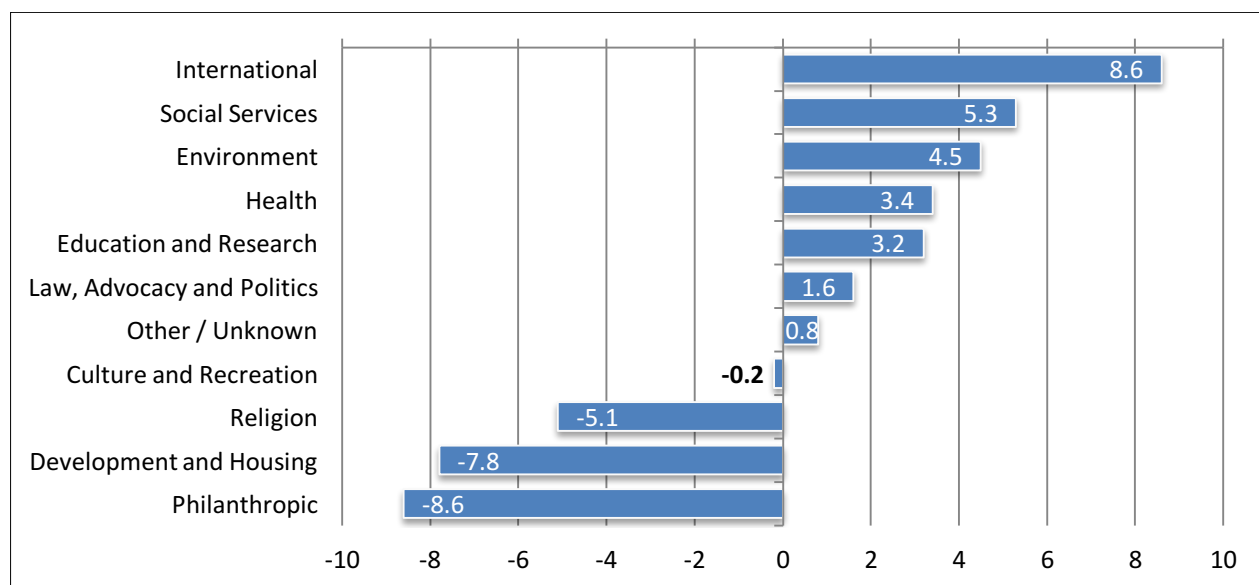
2014 size	n	2014 (\$)	2015 (\$)	\$ Change	% Change
XS (<\$50k)	9,372	162,466,562	224,871,664	62,405,102	38.4
S (\$50k-\$250k)	8,007	1,004,332,867	1,068,749,075	64,416,208	6.4
M (\$250k-\$1m)	5,644	2,935,753,091	3,074,951,533	139,198,442	4.7
L (\$1m-\$10m)	5,198	16,962,160,345	17,543,646,720	581,486,375	3.4
XL (\$10m-\$100m)	1,500	36,982,412,485	37,955,991,079	973,578,594	2.6
XXL (>\$100m)	108	42,109,111,350	42,275,357,263	166,245,913	0.4
Total	29,829	100,156,236,701	102,143,567,334	1,987,330,633	2.0

⁵² The ABS indicates that CPI increased by 1.5% over the 12 months to the June Quarter 2015, See ABS (2015c).

⁵³ High rates of change in extra-small charities' financial data may reflect real changes and growth, or may result from the use of cash accounting.

Change in total income by charity's main activity gives a more nuanced picture (see also detailed main activity data in Figure A30). This shows large decreases in the amount of total income reported by charities in some categories. Figure 13.7 shows that incomes grew most in the international and social services sector 8.6% and 5.3% respectively. There were notable falls in income among charities in the philanthropic, development and housing, and religious activity sectors. Full data is in Appendix B: Further methodological details.

Figure 13.7 Percentage change in total income by sector of main activity, 2014 to 2015



Change in government grants

Among the 29,829 charities, government grants grew by 1.7%. There was growth in income from government grants in all size categories except for the largest: the 108 charities in the XXL category had a 1.7% fall in total income, amounting to \$331.2 million. In terms of the rate of growth, it was highest for extra-small charities, which experienced 83.0% growth in government grants between 2014 and 2015. This high rate of growth accounted for \$9.3 million which was small relative to the amount of increase (see Figure 13.8). Change in the value of government grants by sector of main activity is in Appendix A, Supplementary Tables.

Figure 13.8 Change in income from government grants, 2014 to 2015

2014 size	Government grants in 2014 (\$)	Government grants in 2015 (\$)	\$ Change	% Change
XS (n=9,372)	11,233,037	20,557,477	9,324,440	83.0%
S (n=8,007)	124,329,866	131,726,858	7,396,993	6.0%
M (n=5,644)	846,356,559	875,773,458	29,416,899	3.5%
L (n=5,198)	7,300,908,997	7,646,422,889	345,513,892	4.7%
XL (n=1,500)	14,690,112,838	15,361,503,060	671,390,222	4.6%
XXL (n= 108)	19,843,553,307	19,512,326,504	-331,226,803	-1.7%
Total	42,816,494,604	43,548,310,246	731,815,643	1.7%

Notes: n=29,829

Change in donations and bequests

In total, charities in the dataset had income from donations and bequests which totaled \$6.2 billion in 2014 and \$6.4 billion in 2015, constituting growth of 2.4%. However, the highest rate of growth in donations and bequests was among extra small charities, for which total donations and bequests grew by 47.5%. Growth was experienced for all size categories except for large charities (those with total incomes between \$1 million and \$10 million). Large charities reported \$38.2 million less in donations and bequests in 2015 than 2014, a drop of 2.1%. Change in the value of donations and bequests by sector of main activity is in Appendix A, Supplementary Tables.

Figure 13.9 Change in value of donations and bequests, by 2014 size category

2014 size	Donations and bequests in 2014 (\$)	Donations and bequests in 2015 (\$)	\$ Change	% Change
XS (n=9,372)	53,242,204	78,528,240	25,286,036	47.5
S (n=8,007)	323,925,218	358,034,996	34,109,778	10.5
M (n=5,644)	638,792,757	690,863,001	52,070,244	8.2
L (n=5,198)	1,832,668,369	1,794,427,967	-38,240,402	-2.1
XL (n=1,500)	2,551,505,431	2,603,434,089	51,928,658	2.0
XXL (n= 108)	838,607,550	866,012,766	27,405,216	3.3
Total	6,238,741,529	6,391,301,059	152,559,530	2.4

Notes: n=29,829

Change in other income

Charities in the panel dataset reported 'other income' of \$52.2 billion in 2015, a 2.2% increase on the 2014 figure of \$51.1 billion. While increases were evident for all size categories, growth rates were the highest for the smallest charities. Growth in other income was 28.4% for extra small charities and under 5% for all other size categories (see Figure 13.10). Change in the value of other income by sector of main activity is in Appendix A, Supplementary Tables.

Figure 13.10 Change in value of other income, by 2014 size category

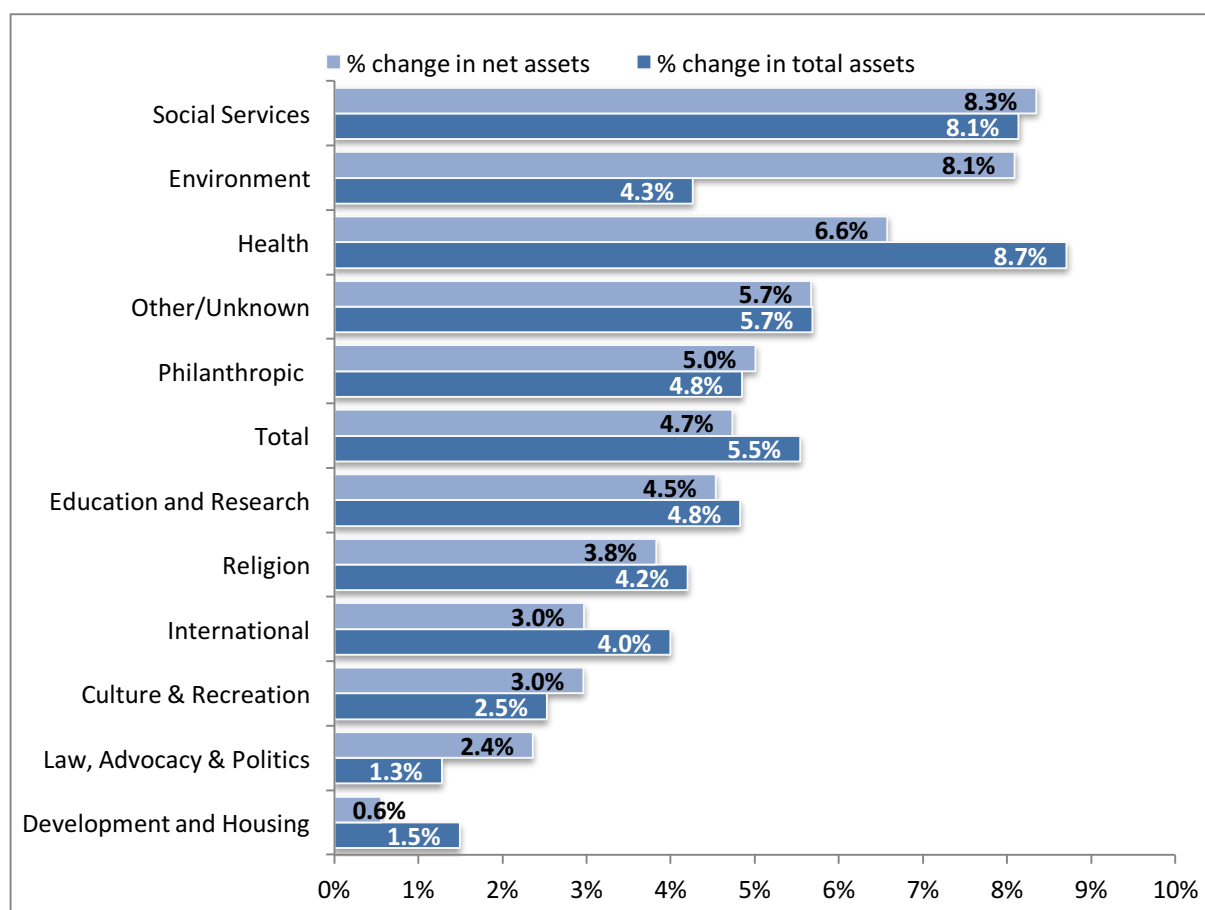
2014 size	Value of 'other income' in 2014 (\$)	Value of 'other income' in 2015 (\$)	\$ Change	% Change
XS (n=9,372)	97,990,068	125,798,048	27,807,980	28.4%
S (n=8,007)	556,052,713	578,907,293	22,854,581	4.1%
M (n=5,644)	1,450,242,217	1,508,875,922	58,633,705	4.0%
L (n=5,198)	7,828,253,747	8,103,411,632	275,157,885	3.5%
XL (n=1,500)	19,735,430,568	19,992,798,828	257,368,260	1.3%
XXL (n= 108)	21,426,605,271	21,897,017,993	470,412,722	2.2%
Total	51,094,574,584	52,206,809,717	1,112,235,133	2.2%

Notes: n=29,829

Change in Assets

Overall, there was 5.5% growth in total assets held by Australia's charities from 2014 to 2015. The highest rate of growth was among charities in the health sector (8.7%) and the lowest was in law, advocacy and politics (1.3%). In terms of *net* assets, there was 4.7% growth across the sector, with the highest growth in the social services and environment sectors (8.4% and 8.1% growth respectively). Change in total and net assets by sector is shown in Figure 13.11.

Figure 13.11 Change in net assets and total assets by sector of main activity, 2014-2015 (%)



Notes: n= 27,179.

14. Conclusion

The report provides the most comprehensive record to date of Australia's charity sector, containing information for a larger group than previously profiled. It builds on and supersedes the material contained in the *Australian Charities Report 2014*, as it has used the most recent and most accurate data held by the ACNC for each charity.

The report is part of a series and should be read alongside forthcoming reports on *Australia's Small Charities 2015* and *Australia's Aged Care Charities 2015*, which are forthcoming in 2017. It is also complemented by interactive data resources available at <http://australiancharities.acnc.gov.au/>.

The report contains higher quality data than previously available. In most cases, data came from Annual Information Statements (AIS) provided for 2015, or from 2014 or 2013 (where 2015 data was unavailable). Where no AIS data was available, information was used from the ACNC Register. Where financial information was not reported by charities, it was estimated, in order to help build a complete picture of the charity sector. This methodology produces both a more complete picture of Australia's charities, and establishes a baseline to support future comparison. In addition, the report has contributed estimates of change from 2014 to 2015 using a specially constructed panel dataset, and provides new indicators of charity sustainability.

The findings attest to the diversity of Australia's charities. Charities perform a diverse range of activities in pursuit of their purpose, and each have a unique mix of resources and beneficiaries. They make significant economic, social and cultural contributions. As the data collected by the ACNC accumulates and data quality improves, the information can be developed to further build understanding, public trust and confidence, whilst identifying any risks for the sector, and informing the development of appropriate regulatory approaches.

It is hoped that further research will continue to explore the characteristics of Australia's charities, using the data in this report and the unit record data made publicly available by the ACNC at data.gov.au and on the ACNC website. As well as exploring which charities experienced growth over time, and the factors influencing income growth and diversification across charities' lifecycles, future work could monitor the contribution of government income to Australia's charities, and the diversification of charities' resource base. Small modifications to the way the financial information in the Annual Information Statement is collected would assist in this endeavour. A priority should be to clarify the 'other income' category, as this is the most commonly reported source of income and comprises a significant portion of the sector's total income, yet relatively little is known about its composition. Specifying sales of goods and services, including user fees, would help ensure data is captured in a meaningful and useful way. Other changes could include more detailed identification of the locations in which charities conduct their activities (in addition to the location of registration) to enable more detailed analysis of those operating in rural and remote locations. In addition, improving the method of data capture in the AIS would help to minimise errors at the point of charity reporting, would improve data quality and reliability.

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Appendix A: Supplementary tables

Figure A.1 Charity sector compared to other sectors, 2014-15

	Total income	Total expenses	Net Income (Total income - Total expenses)	Net Income (Net income/ Total income)	Employment
	\$m	\$m	\$m	%	000
Wholesale Trade	485,276	476,422	8,854	1.8%	543
Retail Trade	390,943	375,816	15,127	3.9%	1,316
Construction	388,340	345,070	43,270	11.1%	1,038
Manufacturing	383,049	361,731	21,318	5.6%	856
Professional, Scientific and Technical Services	227,422	177,838	49,584	21.8%	964
Mining	195,606	176,990	18,616	9.5%	173
Transport, Postal and Warehousing	161,473	143,863	17,610	10.9%	574
Rental Hiring and Real Estate Services	145,504	92,951	52,553	36.1%	403
Australian Charities	134,514	122,790	11,724	8.7%	1,219
Electricity, Gas, Water & Waste Services	120,005	106,120	13,885	11.6%	112
Health Care and Social Assistance (Private)	119,432	96,441	22,991	19.3%	1,079
Accommodation and Food Services	93,293	85,404	7,889	8.5%	963
Agriculture, Forestry & Fishing	90,223	74,492	15,731	17.4%	477
Administrative and Support Services	84,244	77,118	7,126	8.5%	812
Information Media and Telecommunications	77,946	68,676	9,270	11.9%	170
Other Services	68,233	60,478	7,755	11.4%	472
Education and Training (Private)	38,518	34,442	4,076	10.6%	399
Arts and Recreation Services	32,896	28,861	4,035	12.3%	201
Public Administration and Safety (Private)	10,425	9,978	447	4.3%	85
Total (excl Australian Charities)	3,112,828	2,792,690	320,137	10.3%	10,636
Australian Charities - % of Total	4.3%	4.4%	3.7%	n/a	11.5%
Australian Charities - Rank	9	8	11	13	2

Notes:

- Source: ABS 81550DO001_201415 Australian Industry, 2014-15. The table is a selection of Australian Industries, and totals don't represent overall Australian totals, for example, for employment.
- Australian Charities data has been added to the table from ACNC AIS data for comparison purposes. There may be differences in detailed data definition and methodology; the table should be taken as indicative only.
- Australian Charities data also included in other rows in the ABS data, for example, health care and social assistance.

Where are Australia's charities located?

Figure A.2 Operating locations by basic size, 2015

Size	No operations in Australia		Operated in a single State or Territory		Operated in 2-7 States and/or Territories		Operated in every State and Territory		Total
	n	%	n	%	n	%	n	%	n
Small (<\$250,000)	2,099	6.1	28,322	82.7	2,416	7.1	1,411	4.1	34,248
Medium (\$250,000 to <\$1 million)	126	1.6	6,706	83.9	744	9.3	417	5.2	7,993
Large (>\$1 million)	98	1.1	6,784	78.3	1,044	12.0	741	8.5	8,667
Total	2,323	4.6	41,812	82.1	4,204	8.3	2,569	5.0	50,908

Figure A.3 Charities operating in each of the states and territories, 2015

State	Large		Medium		Small		Total
	n	%	n	%	n	%	n
NSW	3,545	17.3	3,587	17.5	13,322	65.1	20,454
VIC	3,297	20.6	2,542	15.9	10,196	63.6	16,035
QLD	2,375	20.9	2,011	17.7	6,998	61.5	11,384
SA	1,684	22.8	1,094	14.8	4,603	62.4	7,381
WA	1,998	23.2	1,316	15.3	5,312	61.6	8,626
TAS	1,185	26.1	730	16.1	2,631	57.9	4,546
ACT	1,278	27.6	765	16.5	2,583	55.8	4,626
NT	1,096	30.0	624	17.1	1,933	52.9	3,653

Notes: As charities could operate in more than one jurisdiction, the total is greater than 50,908.

Figure A.4 Charities' operating locations by registered address, 2015

Registered address	No operations in Australia		Operated in a single State or Territory		Operated in 2-7 States and/or Territories		Operated in every State and Territory		Total
	n	%	n	%	n	%	n	%	n
ACT	37	1.6	682	1.6	265	6.3	146	5.7	1,130
NSW	690	29.7	14,446	34.5	1,623	38.6	1,108	43.1	17,867
NT	21	0.9	414	1.0	38	0.9	14	0.5	487
QLD	342	14.7	6,494	15.5	535	12.7	327	12.7	7,698
SA	239	10.3	4,472	10.7	319	7.6	142	5.5	5,172
TAS	620	26.7	10,239	24.5	1,194	28.4	576	22.4	12,629
VIC	357	15.4	4,912	11.7	226	5.4	216	8.4	5,711
WA	17	0.7	153	0.4	4	0.1	40	1.6	214
Total	2,323	100	41,812	100	4,204	100	2,569	100	50,908

Figure A.5 Charities' which conducted activities overseas, 2015

	Conducted activities overseas		Did not conduct activities overseas		Total
	n	%	n	%	n
XS (<\$50k)	1,342	7.2	17,416	92.9	18,758
S (\$50k-<\$250k)	1,355	8.8	13,990	91.2	15,345
M (\$250k-<\$1m)	724	9.1	7,232	90.9	7,956
L (\$1m-<\$10m)	506	7.7	6,112	92.4	6,618
XL (\$10m-<\$100m)	145	7.8	1,714	92.2	1,859
XXL (>\$100m)	30	21.3	111	78.7	141
Total	4,102	8.1	46,575	91.9	50,677

Missing=231

What activities do Australia's charities perform?

Figure A.6 Charities which conducted activities in the reporting period by size, 2015

Size	Any activity		No activity in the period		Total
	n	%	n	%	n
XS (<\$50k)	15,815	91.2	1,519	8.8	17,334
S (\$50k-<\$250k)	14,711	98.3	250	1.7	14,961
M (\$250k-<\$1m)	7,799	99.2	62	0.8	7,861
L (\$1m-<\$10m)	6,509	99.5	30	0.5	6,539
XL (\$10m-<\$100m)	1,846	99.8	4	0.2	1,850
XXL (>\$100m)	141	100.0	0	0.0	141
Total	46,821	96.2	1,865	3.8	48,686

Notes: n= 48,686, reported data only.

Figure A.7 Main activity (detailed), 2015

	n	%
Political activities	8	0.0
Income support and maintenance	202	0.4
Law and legal service	213	0.5
Sports	288	0.6
Hospital services and rehabilitation	414	0.9
International	430	0.9
Civic and advocacy	450	1.0
Animal Protection	474	1.0
Other Philanthropic	477	1.0
Mental health and crisis intervention	509	1.1
Employment and training	520	1.1
Other	568	1.2
Research	606	1.3
Higher education	621	1.3
Housing activities	868	1.9
Environmental activities	877	1.9
Other recreation and social club	1,090	2.3
Aged Care Activities	1,465	3.1
Emergency Relief	1,573	3.4
Other health service	1,846	3.9
Culture and arts	2,225	4.8
Economic, social and community development	2,268	4.8
Grant-making activities	2,770	5.9
Social services	3,287	7.0
Primary and secondary	4,032	8.6
Other Education	4,233	9.0
Religious activities	14,517	31.0
Total	46831	100.0

Notes: n=46,831, data was missing for 4,077 charities.

Figure A.8 Charities' operating in each jurisdiction by sector of main activity, 2015

Sector	NSW		ACT		NT		QLD		SA		TAS		VIC		WA	
	n	%	n	%	n	%	n	%	n	%	n	%	n	%	n	%
Culture and Recreation	1,414	6.9	291	6.3	216	5.9	817	7.2	496	6.7	303	6.7	1,141	7.1	533	6.2
Education and Research	4,238	20.7	973	21.0	643	17.6	2,025	17.8	1,342	18.2	824	18.1	3,059	19.1	1,756	20.4
Law and Advocacy	298	1.5	168	3.6	132	3.6	217	1.9	172	2.3	148	3.3	280	1.7	184	2.1
Environment	540	2.6	201	4.3	142	3.9	407	3.6	284	3.8	189	4.2	483	3.0	324	3.8
Health	1,784	8.7	482	10.4	394	10.8	1,194	10.5	707	9.6	558	12.3	1,356	8.5	811	9.4
Development and Housing	1,317	6.4	322	7.0	331	9.1	880	7.7	539	7.3	339	7.5	1,246	7.8	683	7.9
Social services	1,825	8.9	293	6.3	243	6.7	1,111	9.8	492	6.7	310	6.8	1,619	10.1	944	10.9
Philanthropic Intermediaries	1,607	7.9	375	8.1	319	8.7	565	5.0	550	7.5	365	8.0	1,506	9.4	474	5.5
Religion	5,900	28.8	773	16.7	535	14.6	2,968	26.1	1,935	26.2	780	17.2	4,029	25.1	1,937	22.5
International	227	1.1	88	1.9	63	1.7	157	1.4	115	1.6	80	1.8	213	1.3	126	1.5
Other	178	0.9	21	0.5	10	0.3	108	0.9	47	0.6	19	0.4	123	0.8	72	0.8
Total	20,454	100.0	4,626	100.0	3,653	100.0	11,384	100.0	7,381	100.0	4,546	100.0	16,035	100.0	8,626	100.0

Notes: Charities may operate in more than one state

Figure A.9 Charities' main activity by size, 2015

Sector	XS (<\$50k)		S (\$50k-<\$250k)		M (\$250k-<\$1m)		L (\$1m-<\$10m)		XL (\$10m-<\$100m)		XXL (>\$100m)		Total
	n	%	n	%	n	%	n	%	n	%	n	%	n
Culture and Recreation	1,669	46.3	995	27.6	571	15.8	312	8.7	55	1.5	1	0.0	3,603
Education and Research	2,582	27.2	2,161	22.8	1,775	18.7	2,197	23.1	720	7.6	57	0.6	9,492
Law and Advocacy	187	27.9	141	21.0	184	27.4	135	20.1	20	3.0	4	0.6	671
Environment	619	45.8	368	27.2	186	13.8	151	11.2	27	2.0	0	0.0	1,351
Health	1,025	24.2	832	19.7	712	16.8	1,160	27.4	455	10.7	50	1.2	4,234
Development and Housing	819	22.4	1,023	28.0	819	22.4	783	21.4	204	5.6	8	0.2	3,656
Social services	2,206	43.6	1,169	23.1	756	14.9	711	14.0	203	4.0	17	0.3	5,062
Philanthropic Intermediaries	1,388	42.7	957	29.5	511	15.7	337	10.4	51	1.6	3	0.1	3,247
Religion	4,851	33.4	6,761	46.6	2,163	14.9	653	4.5	88	0.6	1	0.0	14,517
International	170	39.5	140	32.6	56	13.0	44	10.2	19	4.4	1	0.2	430
Other	319	56.2	155	27.3	62	10.9	29	5.1	3	0.5	0	0.0	568
Total	15,835	33.8	14,702	31.4	7,795	16.6	6,512	13.9	1,845	3.9	142	0.3	46,831

Notes: Main activity was missing for 4,077 charities

Who do Australia's charities help?

Figure A.10 Charities which helped each beneficiary group (basic size), 2015

	Small		Medium		Large		Total
	n	%	n	%	n	%	n
Aboriginal and Torres Strait Islander people	4,733	45.2	2,365	22.6	3,370	32.2	10,468
Adults - 25 to under 60	8,177	60.0	2,751	26.3	2,696	19.8	13,624
Elderly - 60 and over	8,820	62.3	2,575	24.6	2,763	19.5	14,158
All ages	12,258	66.6	3,339	31.9	2,795	15.2	18,392
Children - under 13	11,589	58.8	3,811	36.4	4,293	21.8	19,693
Communities overseas	4,958	70.3	1,233	11.8	863	12.2	7,054
People from an ethnic background	5,315	52.5	2,345	22.4	2,469	24.4	10,129
Gay, lesbian, bisexual, transgender or intersex people	1,676	43.1	951	9.1	1,258	32.4	3,885
General community in Australia	17,575	68.2	4,230	40.4	3,948	15.3	25,753
Men	12,118	61.9	3,690	35.3	3,780	19.3	19,588
Migrants, refugees or asylum seekers	4,051	55.5	1,614	15.4	1,635	22.4	7,300
Pre/post release offenders and/or their families	1,415	50.7	619	5.9	756	27.1	2,790
People with chronic or terminal illness	5,257	59.0	1,658	15.8	2,000	22.4	8,915
People with disabilities	8,120	54.1	2,996	28.6	3,900	26.0	15,016
People at risk of homelessness/the homeless	4,311	53.7	1,803	17.2	1,921	23.9	8,035
Unemployed persons	5,179	55.9	2,094	20.0	1,987	21.5	9,260
Veterans and/or their families	3,348	64.5	753	7.2	1,087	21.0	5,188
Victims of crime	1,475	54.9	618	5.9	593	22.1	2,686
Victims of disaster	3,343	69.7	788	7.5	662	13.8	4,793
Women	12,830	61.6	3,981	38.0	4,003	19.2	20,814
Youth - 13 to under 25	10,485	59.0	3,321	31.7	3,958	22.3	17,764
Other charities	5,765	66.6	1,544	14.7	1,345	15.5	8,654
Others not listed	3,265	69.6	734	7.0	690	14.7	4,689

Notes: Data was missing for 6,037 charities

How old are Australia's charities?

Figure A.11 Years since charity was established, 2015

Years since established	XS (<\$50k)		S (\$50k-\$250k)		M (\$250k-\$1m)		L (\$1m-\$10m)		XL (\$10m-\$100m)		XXL (>\$100m)		Total
	n	%	n	%	n	%	n	%	n	%	n	%	n
Less than 1 year	95	50.3	41	21.7	23	12.2	25	13.2	5	2.7	0	0.0	189
1 to less than 5 years	1,962	50.7	1,153	29.8	400	10.3	293	7.6	62	1.6	3	0.1	3,873
5 to less than 10 years	2,289	42.5	1,607	29.9	773	14.4	572	10.6	135	2.5	5	0.1	5,381
10 to less than 20 years	3,435	37.5	2,782	30.4	1,460	16.0	1,172	12.8	291	3.2	13	0.1	9,153
20 less than 50 years	5,134	29.7	4,942	28.5	3,429	19.8	2,985	17.2	766	4.4	59	0.3	17,315
50 to less than 100 years	2,287	37.8	1,664	27.5	919	15.2	842	13.9	319	5.3	24	0.4	6,055
100 or more years	757	26.1	969	33.4	535	18.4	439	15.1	188	6.5	17	0.6	2,905
Total	15,959	35.6	13,158	29.3	7,539	16.8	6,328	14.1	1,766	3.9	121	0.3	44,871

Notes: data was missing for 6,037 charities.

Who works in Australia's charities?

Figure A.12 Paid employees by size, 2015

Size	Full time			Part time			Casual			Total^		
	Sum	Mean	Median	Sum	Mean	Median	Sum	Mean	Median	Sum	Mean	Median
XS (<\$50k)	4,218	0.2	0	4,320	0.2	0	17,522	1.0	0	26,177	1.5	0
S (\$50k-<\$250k)	6,609	0.4	0	10,300	0.7	0	7,640	0.5	0	24,554	1.7	0
M (\$250k-<\$1m)	12,607	1.6	1	23,520	3	2	18,865	2.4	0	55,303	7.0	5
L (\$1m-<\$10m)	89,335	13.6	8	100,148	15.3	8	62,550	9.6	2	259,445	39.4	25
XL (\$10m-<\$100m)	167,968	90.8	67	144,735	78.3	42	94,046	51.2	17	406,957	219.7	157
XXL (>\$100m)	185,034	1312.3	706	147,949	1049.3	688	115,079	816.2	375	450,240	3170.7	2110

^ Note that the total for all employees is larger in some cases than for full time, part time and casual, as there were 231 charities which reported total numbers of employees but did not provide a breakdown of full time, part time and casual employees. Further, 17 charities did not report total staff numbers.

Figure A.13 Total and mean numbers of full time, part time and casual staff by charities' main activity, 2015

Main activity	Full time staff		Part time staff		Casual		Total		% of total employment
	Sum	Mean	Sum	Mean	Sum	Mean	Sum	Mean	
Aged Care Activities	28,221	19.3	104,279	71.3	39,363	27.0	171,863	117.5	14.1
Animal Protection	1,529	3.2	1,027	2.2	958	2.0	3,514	7.4	0.3
Civic and advocacy	1,513	3.4	1,246	2.8	581	1.3	3,340	7.4	0.3
Culture and arts	5,781	2.6	3,696	1.7	15,413	7.0	24,890	11.2	2.0
Economic, social and community development	14,674	6.5	11,760	5.2	11,827	5.2	38,261	16.9	3.1
Emergency Relief	3,292	2.3	1,943	1.4	2,434	1.7	7,669	5.4	0.6
Employment and training	23,599	45.5	10,686	20.6	5,903	11.4	40,188	77.4	3.3
Environmental	2,141	2.4	1,501	1.7	1,477	1.7	5,119	5.8	0.4
Grant-making	908	0.3	676	0.2	508	0.2	2,092	0.8	0.2
Higher education	99,023	159.5	23,242	37.5	67,101	108.4	189,366	304.9	15.5
Hospital	36,288	87.9	47,601	115.3	20,419	49.8	104,308	252.6	8.5
Housing	5,518	6.4	3,907	4.5	2,819	3.3	12,244	14.1	1.0
International	2,196	5.1	740	1.7	334	0.8	3,270	7.6	0.3
Income support and maintenance	118	0.6	76	0.4	385	1.9	579	2.9	0.0
Law and legal services	4,018	18.9	1,477	6.9	319	1.5	5,814	27.3	0.5
Mental health and crisis	4,434	8.7	4,634	9.1	1,928	3.8	10,996	21.7	0.9
Other Education	27,155	6.4	33,526	7.9	25,930	6.2	86,611	20.5	7.1
Other health services	26,533	14.4	28,106	15.3	14,918	8.1	69,557	37.7	5.7
Other Philanthropy	620	1.3	408	0.9	528	1.1	1,556	3.3	0.1
Other	535	1.0	593	1.1	590	1.1	1,718	3.0	0.1
Other recreation	1,709	1.6	1,860	1.7	8,235	7.6	11,804	10.9	1.0
Primary and secondary education	98,936	24.6	67,377	16.7	31,764	7.9	200,255	49.7	16.4
Political activities	5	0.6	9	1.1	2	0.3	16	2.0	0.0
Religious activities	20,330	1.4	19,207	1.3	9,534	0.7	49,071	3.4	4.0
Research	8,452	14.0	4,169	6.9	2,086	3.4	14,707	24.3	1.2
Social services	47,712	14.5	56,645	17.2	34,725	10.6	139,082	42.3	11.4
Sports	402	1.4	387	1.3	15,596	54.3	16,385	56.9	1.3
Missing	129	0.1	194	0.1	25	0.0	8401	4.2	0.7
Total	465,771	9.6	430,972	8.9	315,702	6.6	1222676	25.2	100.0

Notes: There were 231 charities which reported total employee numbers but did not provide a breakdown by full time, part time and casual status. There were 17 charities which did not report employee numbers. N=48604 (total staff). N=48470 (full time staff) n=48462 (part time staff). N=48077 (casual staff).

Figure A.14 Charities with no paid staff by sector, 2015

Sector	Has paid staff		Does not have paid staff		Total
	n	%	n	%	n
Culture and Recreation	1,438	40.0	2,158	60.0	3,596
Development and Housing	2,265	62.1	1,385	38.0	3,650
Education and Research	6,020	63.5	3,458	36.5	9,478
Environment	516	38.2	834	61.8	1,350
Health	2,812	66.5	1,414	33.5	4,226
International	159	37.2	269	62.9	428
Law and Advocacy	460	68.6	211	31.5	671
Other	162	28.7	402	71.3	564
Philanthropic intermediaries	456	14.1	2,790	86.0	3,246
Religion	8,113	56.0	6,387	44.1	14,500
Social Services	2,090	42.5	2,827	57.5	4,917
Total	24,491	52.5	22,135	47.5	46,626

How are Australia's charities structured?

Figure A.15 Legal structure of charities by size, 2015

Legal structure	XS (<\$50k)		S (\$50k-<\$250k)		M (\$250k-<\$1m)		L (\$1m-<\$10m)		XL (\$10m-<\$100m)		XXL (>\$100m)		Total	
	n	%	n	%	n	%	n	%	n	%	n	%	n	%
Incorporated entity	7,672	40.61	6,109	39.8	3,770	47.2	2,665	40.24	541	29.71	51	42.15	20,808	40.97
Unincorporated entity	6,154	32.58	5,635	36.71	2,182	27.32	1,588	23.98	331	18.18	15	12.4	15,905	31.31
Public company	1,532	8.11	1,200	7.82	1,030	12.89	1,611	24.33	800	43.93	45	37.19	6,218	12.24
Trusts	2,860	15.14	1,952	12.72	780	9.76	539	8.14	91	5	3	2.48	6,225	12.26
Other legal structure	673	3.56	453	2.95	226	2.83	219	3.31	58	3.19	7	5.79	1,636	3.22
Total	18,891	100	15,349	100	7,988	100	6,622	100	1,821	100	121	100	50,792	100

Notes: This excludes data for 114 groups and 2 charities which didn't specify an entity type

Figure A.16 Charities with DGR status by sector, 2015

Sector	Had DGR status		Did not have DGR status		Total
	n	%	n	%	n
Religion	1,541	10.6	12,976	89.4	14,517
Education and research	3,420	36.0	6,072	64.0	9,492
Other	209	36.8	359	63.2	568
Health	3,293	77.8	941	22.2	4,234
Development and housing	1,962	53.7	1,694	46.3	3,656
Social Services	2,916	57.6	2,146	42.4	5,062
Philanthropic	1,321	40.7	1,926	59.3	3,247
Culture and Recreation	1,897	52.7	1,706	47.4	3,603
Environment	779	57.7	572	42.3	1,351
Law, Advocacy and Politics	418	62.3	253	37.7	671
International	196	45.6	234	54.4	430
Total	17,952	38.3	28,879	61.7	46,831

Notes: Missing for 4,077 charities for which main activity was missing.

Figure A.17 Charities with DGR status by size, 2015

Size	Had DGR Status		Did not have DGR status		Total
	n	%	n	%	n
XS (<\$50k)	5,605	28.7	13,287	42.4	18,892
S (\$50k-<\$250k)	4,515	23.1	10,841	34.6	15,356
M (\$250k-<\$1m)	3,898	19.9	4,095	13.1	7,993
L (\$1m-<\$10m)	4,036	20.7	2,626	8.4	6,662
XL (\$10m-<\$100m)	1,372	7.0	491	1.57	1,863
XXL (>\$100m)	121	0.6	21	0.1	142
Total	19,547	38.4	31,361	61.6	50,908

How do Australian charities fund their activities?

Figure A. 18 Mean income by size, 2015

Charity size	n	Mean (\$)
XS (<\$50k)	18,892	15,945
S (\$50k-<\$250k)	15,356	125,340
M (\$250k-<\$1m)	7,993	515,893
L (\$1m-<\$10m)	6,662	3,268,287
XL (\$10m-<\$100m)	1,863	24,929,700
XXL (>\$100m)	142	422,165,017
Total	50,908	2,642,302

Figure A.19 Median income by source, 2015

Income source	Median per charity (\$)
Government grants	0
Donations and bequests	2,100

Other income and revenue	46,924
Total	128,703

Notes: n=38,117, based on reported data only.

Figure A.20 Median total income by size, 2015

Size	Median (\$)
XS (<\$50k)	12,526
S (\$50k-<\$250k)	113,241
M (\$250k-<\$1m)	475,740
L (\$1m-<\$10m)	2,542,967
XL (\$10m-<\$100m)	18,098,000
XXL (>\$100m)	243,329,389
Total	128,703

Notes: n=38,117, based on reported data only.

Figure A.21 Reliance on government grants by size (basic measure), 2015 (%)

Size	No government grants		Government grants contributed under 50% of total income		Government grants contributed 50% or more of total income		Total
	n	%	n	%	n	%	
XS (<\$50k)	11,381	87.3	1,042	8.0	614	4.7	13,037
S (\$50k-<\$250k)	7,789	75.3	1,494	14.5	1,059	10.2	10,342
M (\$250k-<\$1m)	3,308	49.7	1,518	22.8	1,834	27.5	6,660
L (\$1m-<\$10m)	1,950	31.6	1,345	21.8	2,871	46.6	6,166
XL (\$10m-<\$100m)	306	17.3	620	35.1	841	47.6	1,767
XXL (>\$100m)	18	12.7	52	36.6	72	50.7	142
Total	24,752	64.9	6,071	15.9	7,291	19.1	38,114

Notes: n=38,114, based on reported data only. Data for 3 charities which indicated income for government grants but not for total income was excluded.

Figure A.22 Percentage of charities for which 50% or more of total income came from donations and bequests, by size, 2015 (%)

Size	No donations and bequests		Donations and bequests contributed under 50% of total income		Donations and bequests contributed more than 50% of total income		Total
	n	%	n	%	n	%	
XS (<\$50k)	5,348	41.2	3,661	28.2	3,982	30.7	12,991
S (\$50k-<\$250k)	3,133	30.3	3,826	37.0	3,383	32.7	10,342
M (\$250k-<\$1m)	2,129	32.0	2,908	43.7	1,623	24.4	6,660
L (\$1m-<\$10m)	2,741	44.5	2,639	42.8	785	12.7	6,165
XL (\$10m-<\$100m)	805	45.6	841	47.6	121	6.9	1,767
XXL (>\$100m)	27	19.0	109	76.8	6	4.2	142
Total	14,183	37.3	13,984	36.7	9,900	26.0	38,067

Notes: n=38,067, based on reported data only. Data for 50 charities was missing.

Figure A.23 Percentage of charities for which 50% or more of total income came from 'other income and revenue', by size, 2015 (%)

Size	No other income and revenue		Other income and revenue contributed under 50% of total income		Other income and revenue contributed more than 50% of total income		Total
	n	%	n	%	n	%	n
XS (<\$50k)	2,319	17.8	3,160	24.3	7,544	57.9	13,023
S (\$50k-<\$250k)	805	7.8	3,803	36.8	5,729	55.4	10,337
M (\$250k-<\$1m)	177	2.7	3,397	51.0	3,086	46.3	6,660
L (\$1m-<\$10m)	49	0.8	3,720	60.3	2,397	38.9	6,166
XL (\$10m-<\$100m)	3	0.2	1,001	56.7	763	43.2	1,767
XXL (>\$100m)	0	0.0	82	57.8	60	42.3	142
Total	3,353	8.8	15,164	39.8	19,583	51.4	38,095

Notes: n=38,100, based on reported data only.

How do charities allocate their funds?

Figure A.24 Median expenditure by size, 2015

Size	n	Median per charity (\$)
XS (<\$50k)	13,040	11,049
S (\$50k-<\$250k)	10,342	100,000
M (\$250k-<\$1m)	6,660	423,529
L (\$1m-<\$10m)	6,166	2,269,758
XL (\$10m-<\$100m)	1,767	16,861,844
XXL (>\$100m)	142	226,088,000
Total	38,117	110,285

Notes: n=38,117, based on reported data only.

Figure A.25 Proportion of charities for which employee expenses constituted a zero, minor (<50%) and major (>50%) share of total expenditure by main activity, 2015

Main activity	No spending on employees		Employee expenses constituted less than half of spending		Employee expenses constituted more than half spending	
	n	%	n	%	n	%
Aged Care	314	22.5	257	18.5	822	59.0
Animal Protection	351	77.1	60	13.2	44	9.7
Civic and advocacy	168	38.8	101	23.3	164	37.9
Culture and arts	1,168	55.0	588	27.7	368	17.3
Economic, social and community development	990	45.7	521	24.1	655	30.2
Emergency Relief	899	66.7	318	23.6	131	9.7
Employment and t	52	10.4	112	22.5	334	67.1
Environmental	457	53.8	224	26.4	169	19.9
Grant-making	2,399	89.9	239	9.0	31	1.2
Higher education	300	50.3	148	24.8	149	25.0
Hospital service and rehabilitation	226	58.3	79	20.4	83	21.4
Housing	342	40.6	314	37.3	187	22.2
International	273	67.2	116	28.6	17	4.2
Income support and maintenance	151	78.2	26	13.5	16	8.3
Law and legal services	26	12.4	22	10.5	161	77.0
Mental health and crisis intervention	193	39.5	90	18.4	206	42.1
Other Education	1,391	34.4	678	16.8	1,970	48.8
Other health service	621	35.2	441	25.0	700	39.7
Other Philanthropic	385	84.3	48	10.5	24	5.3
Other	341	71.8	88	18.5	46	9.7
Other recreation and social club	701	68.1	220	21.4	108	10.5
Primary and secondary education	1,396	37.4	528	14.2	1,807	48.4
Political activities	4	57.1	2	28.6	1	14.3
Religious activities	2,668	41.1	2,120	32.7	1,703	26.2
Research	299	51.5	169	29.1	113	19.5
Social services	1,663	52.4	444	14.0	1,069	33.7
Sports	166	60.8	69	25.3	38	13.9
Unknown	915	89.3	48	4.7	62	6.1
Total	18,859	49.5	8,070	21.2	11,178	29.3

Figure A.26 Mean spending on grants for use in or outside Australia by main activity, 2015

Main activity	N	Sum (\$)	Mean (\$)
Aged Care Activities	1,465	37,011,914	25,264
Animal Protection	474	23,533,536	49,649
Civic and advocacy	450	29,115,361	64,701
Culture and arts	2,225	71,877,220	32,304
Economic, social and community development	2,268	429,816,139	189,513
Emergency Relief	1,573	336,013,489	213,613
Employment and training	520	79,552,786	152,986
Environmental activities	877	87,921,641	100,253
Grant-making	2,770	911,880,081	329,199
Higher education	621	529,194,817	852,166
Hospital service and rehabilitation	414	87,682,504	211,794
Housing activities	868	14,239,987	16,406
International activities	430	764,023,570	1,776,799
Income support and maintenance	202	12,955,662	64,137
Law and legal services	213	84,086,684	394,773
Mental health and crisis intervention	509	136,110,799	267,408
Other Education	4,233	182,690,219	43,159
Other health services	1,846	408,846,962	221,477
Other Philanthropic	477	111,371,208	233,483
Other	568	21,543,983	37,930
Other recreation and social club	1,090	18,158,730	16,659
Primary and secondary education	4,032	197,326,153	48,940
Political activities	8	1,775,586	221,948
Religious activities	14,517	434,753,052	29,948
Research	606	200,994,442	331,674
Social services	3,287	223,203,918	67,905
Sports	288	2,279,464	7,915
Unknown	4,077	81,278,171	19,936
Total	50,908	5,519,238,078	108,416

The financial status of Australia's charities

Figure A.27 Value of liabilities compared with assets by size, 2015

Size	Liabilities less than 50% of the value of assets		Liabilities of 50% to 100% of the value of assets		Liabilities more than the value of assets		Total
	n	%	n	%	n	%	n
XS (<\$50k)	10,673	92.0	505	4.4	430	3.7	11,608
S (\$50k-<\$250k)	8,791	89.4	732	7.4	315	3.2	9,838
M (\$250k-<\$1m)	5,179	79.5	1,136	17.4	199	3.1	6,514
L (\$1m-<\$10m)	3,881	73.0	1,259	23.7	176	3.3	5,316
XL (\$10m-<\$100m)	1,154	72.2	418	26.2	26	1.6	1,598
XXL (>\$100m)	90	67.2	42	31.3	2	1.5	134
Total	29,768	85.0	4,092	11.7	1,148	3.3	35,008

Figure A.28 Value of liabilities compared with assets by main activity, 2015

Main activity	Liabilities less than 50% of the value of assets		Liabilities of 50% to 100% of the value of assets		Liabilities more than the value of assets		Total
	n	%	n	%	n	%	n
Aged Care Activities	949	69.5	385	28.2	31	2.3	1,365
Animal Protection	344	86.9	22	5.6	30	7.6	396
Civic and advocacy	327	79.2	72	17.4	14	3.4	413
Culture and arts	1,672	82.1	303	14.9	62	3.0	2,037
Economic, social and community development	1,666	79.8	330	15.8	93	4.5	2,089
Emergency Relief	1,098	89.5	100	8.2	29	2.4	1,227
Employment and training	373	76.6	82	16.8	32	6.6	487
Environmental	684	84.6	104	12.9	21	2.6	809
Grant-making	2,581	97.9	37	1.4	18	0.7	2,636
Higher education	506	87.5	53	9.2	19	3.3	578
Hospital service	321	88.2	32	8.8	11	3.0	364
Housing activities	709	84.6	110	13.1	19	2.3	838
International	297	82.5	50	13.9	13	3.6	360
Income support and maintenance	162	89.5	10	5.5	9	5.0	181
Law and legal services	110	53.7	90	43.9	5	2.4	205
Mental health and crisis intervention	372	78.5	80	16.9	22	4.6	474
Other Education	3,144	82.2	546	14.3	135	3.5	3,825
Other health service	1,368	80.0	297	17.4	46	2.7	1,711
Other Philanthropy	377	87.3	35	8.1	20	4.6	432
Other	369	89.1	30	7.3	15	3.6	414
Other recreation	836	90.5	63	6.8	25	2.7	924
Primary and secondary education	2,165	90.9	169	7.1	49	2.1	2,383
Political activities	7	100.0	0	0.0	0	0.0	7
Religious activities	5,248	87.3	513	8.5	251	4.2	6,012
Research	466	82.9	66	11.7	30	5.3	562
Social services	2,578	83.4	428	13.9	84	2.7	3,090
Sports	224	87.2	24	9.3	9	3.5	257
Unknown	815	87.4	61	6.5	56	6.0	932
Total	29,768	85.0	4,092	11.7	1,148	3.3	35,008

Change among Australia's Charities 2014-2015

Figure A.29 Change in reported size (2014-2015)

	Large in 2015		Medium in 2015		Small in 2015		Size unknown		Total
	n	%	n	%	n	%	n	%	n
Large in 2014	6,988	94.6	269	3.6	129	1.8	0	0.0	315
Medium in 2014	578	8.5	5,507	80.8	729	10.7	3	0.0	7,389
Small in 2014	120	0.4	1,003	3.7	26,254	95.9	3	0.0	6,817
Size in 2014 unknown	88	27.9	67	21.3	160	50.8	10	0.0	27,387

Total	7,774	18.6	6,846	16.3	27,272	65	16	0.0	41,908
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Figure A.30 Change in employment numbers, by 2014 main activity

		2014	2015	Change	% change
Aged Care Activities n=1,243	Total employees	142,679	147,006	4,327	3.0
	Mean	114.8	118.3	3.5	
Animal Protection n= 345	Total employees	3,021	3,097	76	2.5
	Mean	8.8	9.0	0.2	
Civic and advocacy n= 348	Total employees	2,860	2,761	-99	0.0
	Mean	8.2	7.9	-0.3	
Culture and arts n= 1,655	Total employees	17,122	20,780	3,658	21.4
	Mean	10.4	12.6	2.2	
Economic, social and community development n= 1,642	Total employees	29,498	27,713	-1,785	-6.1
	Mean	18.0	16.9	-1.1	
Emergency Relief n=1,021	Total employees	6,576	6,902	326	5.0
	Mean	6.4	6.8	0.3	
Employment and training n= 434	Total employees	34,941	34,845	-96	-0.3
	Mean	80.5	80.3	-0.2	
Environmental activities n=687	Total employees	4,405	4,401	-4	-0.1
	Mean	6.4	6.4	0.0	
Grant-making activities n=2,292	Total employees	1,688	1,683	-5	-0.3
	Mean	0.7	0.7	0.0	
Hospital service and rehabilitation n=292	Total employees	69,437	70,448	1,011	1.5
	Mean	237.8	241.3	3.5	
Higher education n=534	Total employees	175,074	166,173	-8,901	-5.1
	Mean	327.9	311.2	-16.7	
Housing activities n=721	Total employees	10,241	10,810	569	5.6
	Mean	14.1	14.9	0.8	
Income support and maintenance n=119	Total employees	344	432	88	25.6
	Mean	2.9	3.6	0.7	
International activities n=321	Total employees	3,056	2,975	-81	-2.7
	Mean	9.5	9.3	-0.3	
Law and legal services n=188	Total employees	5,593	5,873	280	5.0
	Mean	29.8	31.2	1.5	
Mental health and crisis intervention n=379	Total employees	9,436	9,772	336	3.6
	Mean	24.9	25.8	0.9	
Other Philanthropic activity n=126	Total employees	360	327	-33	-0.1
	Mean	2.9	2.6	-0.3	
Other n=4,499	Total employees	74,815	73,699	-1,116	-1.5
	Mean	16.6	16.4	-0.2	
Other Education n=3,252	Total employees	75,637	75,903	266	0.4
	Mean	23.3	23.3	.1	
Other health services n=1,186	Total employees	50,462	50,574	112	0.2
	Mean	42.5	42.6	0.1	
Other recreation and social club n=517	Total employees	8,990	8,798	-192	-2.1

	Mean	17.4	17.0	-0.4	
Primary and secondary education n=3,104	Total employees	171,005	176,007	5,002	2.9
	Mean	55.1	56.7	1.6	
Religious activities n=12,141	Total employees	42,549	41,147	-1,402	-3.3
	Mean	3.5	3.4	-0.1	
Research n=447	Total employees	11,694	12,001	307	2.6
	Mean	26.2	26.8	0.7	
Social services n=1,472	Total employees	81,428	82,965	1,537	1.9
	Mean	55.3	56.4	1.0	
Sports n=180	Total employees	13,450	15,921	2,471	18.4
	Mean	74.7	88.5	13.7	
Missing n=607	Total employees	3,934	4,650	716	18.2
	Mean	6.48	7.66	1.18	
Total n=39,756	Total employees	1,050,295	1,057,663	7,368	0.7
	Mean	26.4	26.6	0.2	

Figure A.31 Change in total gross income, by 2014 main activity

2014 main activity	n	2014 (\$)	2015 (\$)	Change (%)	% Change
Aged Care Activities	1,171	9,611,788,773	10,244,928,814	633,140,041	6.6
Animal Protection	313	306,867,051	333,971,849	27,104,798	8.8
Civic and advocacy activities	328	292,164,325	306,276,862	14,112,537	5.3
Culture and arts	1,557	1,444,500,349	1,475,472,440	30,972,091	2.1
Economic, social and community development	1,496	2,701,807,853	2,687,309,385	-14,498,468	-0.5
Emergency and Relief	927	1,001,006,275	1,032,227,495	31,221,220	3.1
Employment and training	405	2,396,359,922	2,388,435,905	-7,924,017	-0.3
Environmental activities	652	617,791,973	631,972,320	14,180,347	2.3
Grant-making activities	2,179	1,249,137,811	1,118,869,630	-130,268,181	-10.4
Higher education	493	21,824,202,301	22,637,744,704	813,542,403	3.7
Hospital services and rehabilitation activities	264	8,646,525,350	8,639,430,434	-7,094,916	-0.1
Housing activities	668	2,204,812,042	1,659,972,802	-544,839,240	-24.7
Income support and maintenance	105	62,113,614	43,698,409	-18,415,205	-29.6
International activities	296	1,010,369,166	1,097,452,067	87,082,901	8.6
Law and legal services	181	896,625,624	901,709,130	5,083,506	0.6
Mental health and crisis intervention	351	807,942,418	815,533,458	7,591,040	0.9
Other philanthropic activities	106	142,247,734	152,759,486	10,511,752	7.4
Other activities	4,003	7,855,809,710	7,920,390,411	64,580,701	0.8
Other Education	3,048	5,909,678,682	5,899,973,585	-9,705,097	-0.2
Other health service delivery	1,126	4,676,255,984	4,860,297,847	184,041,863	3.9
Other recreation and social club activities	466	382,324,924	371,339,175	-10,985,749	-2.9
Primary and secondary education	2,544	15,283,228,945	15,852,448,316	569,219,371	3.7
Religious activities	4,576	2,780,480,192	2,639,620,202	-140,859,990	-5.1
Research	404	1,956,997,805	2,021,603,983	64,606,178	3.3
Social services	1,353	5,580,699,710	5,918,313,964	337,614,254	6.0
Sports	166	124,271,208	100,927,750	-23,343,458	-18.8
Total	29,178	99,766,009,742	101,752,680,423	1,986,670,681	2.0

Figure A.32 Change in income from government grants, by sector of main activity, 2014 to 2015

2014 sector	n	2014 (\$)	2015 (\$)	\$ Change	% Change
Culture & Recreation	2,189	519,585,651	499,846,445	-19,739,206	-3.8%
Development and Housing	2,569	2,496,691,743	2,281,523,014	-215,168,729	-8.6%
Education and Research	6,489	21,094,753,814	21,323,408,383	228,654,569	1.1%
Environment	965	248,063,859	251,918,017	3,854,158	1.6%
Health	2,912	9,966,858,379	10,359,869,732	393,011,353	3.9%
International	296	141,908,419	158,078,825	16,170,406	11.4%
Law, Advocacy & Politics	509	954,991,054	965,978,310	10,987,256	1.2%
Philanthropic	2,285	85,471,498	80,706,183	-4,765,315	-5.6%
Religion	4,576	264,212,540	271,901,500	7,688,960	2.9%
Social Services	2,385	4,079,898,808	4,367,816,973	287,918,165	7.1%
Other/Unknown	4654	2,964,058,839	2,987,262,864	23,204,025	0.8%
Total	29,829	42,816,494,604	43,548,310,246	731,815,643	1.7%

Figure A.33 Change in income from donations and bequests, by sector of main activity, 2014 to 2015

2014 sector	n	2014 (\$)	2015 (\$)	\$ Change	% Change
Culture & Recreation	2,189	240,719,389	212,611,160	-28,108,229	-11.7%
Development and Housing	2,569	512,399,737	438,493,515	-73,906,222	-14.4%
Education and Research	6,489	912,408,339	904,595,577	-7,812,762	-0.9%
Environment	965	311,400,379	332,161,182	20,760,803	6.7%
Health	2,912	672,433,774	753,330,807	80,897,033	12.0%
International	296	741,245,888	807,793,921	66,548,033	9.0%
Law, Advocacy & Politics	509	33,275,199	38,058,744	4,783,545	14.4%
Philanthropic	2,285	431,753,804	398,047,001	-33,706,803	-7.8%
Religion	4,576	972,958,448	1,007,952,580	34,994,132	3.6%
Social Services	2,385	547,893,166	606,398,597	58,505,431	10.7%
Other/Unknown	4654	862,253,406	891,857,974	29,604,568	3.4%
Total	29,829	6,238,741,529	6,391,301,058	152,559,529	2.4%

Figure A.34 Change in other income, by sector of main activity, 2014 to 2015

2014 sector	n	2014 (\$)	2015 (\$)	\$ Change	% Change
Culture & Recreation	2,189	1,190,683,832	1,235,405,210	44,721,378	3.8%
Development and Housing	2,569	4,293,788,119	4,016,850,584	-276,937,535	-6.4%
Education and Research	6,489	22,967,893,907	24,184,437,457	1,216,543,550	5.3%
Environment	965	365,169,477	381,870,556	16,701,079	4.6%
Health	2,912	13,098,326,270	13,447,045,312	348,719,042	2.7%
International	296	127,215,211	131,584,070	4,368,859	3.4%
Law, Advocacy & Politics	509	200,495,889	203,747,867	3,251,978	1.6%
Philanthropic	2,285	874,094,637	792,729,154	-81,365,483	-9.3%
Religion	4,576	1,541,092,013	1,360,161,387	-180,930,626	-11.7%
Social Services	2,385	2,016,051,683	2,020,036,530	3,984,847	0.2%
Other/Unknown	4654	4,419,763,546	4,432,941,589	13,178,043	0.3%
Total	29,829	51,094,574,584	52,206,809,717	1,112,235,133	2.2%

Appendix B: Further methodological details

All quantitative data analysis was undertaken in Stata version 14.0.

Data inclusion

Charities in scope for this report are charities which were registered with the ACNC at the end of their 2015 financial year⁵⁴, excluding:

- Charities that report to Office of the Registrar of Indigenous Corporations (ORIC)
- Charities that failed to provide both their 2014 or 2015 Annual Information Statements and were liable for revocation at the end of the 2015 year (“double-defaulters”).

For each charity, the most recent data was used in the following order of preference:

- 2015 Annual Information Statement – Groups Data
- 2015 Annual Information Statement
- 2014 Annual Information Statement
- 2013 Annual Information Statement
- ACNC Register information.

In addition, data about tax concessions and entity type from the Australian Business Register, based on a charity’s ABN.

Group data

The ACNC Act 2012 allows some charities to request group reporting. If approved, one Annual Information Statement report is provided for two or more charities. In the 2015 AIS data 114 Groups reported for a total of 885 individual charities.

If at least one charity in each group had DGR status then the group was considered to have DGR status. The ACNC also provided a location as the “head office” for each Group.

Some data cannot be inferred for the group as a whole, for example, type of entity. These are treated as missing in the associated analyses.

Data cleaning - ACNC

Errors in Annual Information Statement data for the 2014 and 2015 years were corrected by the ACNC as follows:

- Errors/potential errors in financial data were identified; for example, where totals did not agree with the data provided or where financial data provided was materially inconsistent with other data (for example, reported charity size);
- Charities were contacted by email and/or phone about the potential errors and invited to correct errors. In correcting potential errors in the 2015 AIS (for example) 7,085 charities were contacted and invited to complete an online form correcting one or more potential errors in the submitted AIS.

Corrected/amended data was uploaded to the ACNC Register by the ACNC prior to data being provided to the research team.

⁵⁴ Charities financial years vary; the end of the 2015 financial year may be 30 June 2015 for many, but can also be 31 December 2015 or any other date. Charities were included based on their registration status on the last day of the Charity’s financial year.

Data cleaning/omission – Research team

The research team received the data from the ACNC in separate data files (see Data inclusion above) and combined the data into a consolidated dataset for analysis (see Data inclusion above).

The team then conducted an analysis to identify remaining errors and/or outliers:

- Financial errors, where data provided did not match sub-totals or totals provided;
- Materially inconsistent data, for example, where a Charity reported its size as Small but had Total Revenue over \$10m.

Where one or more errors were identified:

- Data was examined record-by-record for errors over \$30m. Where data could be amended with confidence it was corrected (for example, where an error in a sub-total could be corrected, and the resulting sub-total agreed with both the data adding to the sub-total and in the resulting overall total); otherwise the data was excluded.
- For financial data errors below \$30m, data was excluded based on its significance in relation to the calculated size of the charity (generally excluded if the largest error was more than half the minimum total income figure for the calculated size segment):
 - Error of at least \$50m for XXL charities (income over \$100m)
 - Error of at least \$5m for XL charities (income over \$10m)
 - Error of at least \$0.5m for L charities (income over \$1m)
 - Error of at least \$125k for M charities (income over \$250k)
 - Error of at least \$25k for S charities (income over \$50k)
 - Error of at least \$5k for XS charities (income more than \$0 but less than \$50k)

In addition, the research team consulted with the ACNC data details for cleaning:

- The ACNC advised the research team which fields contained blank, zero or 'null' responses by default so that non-reporting could be separated from actual zeros in the data.
- Data for volunteers in prior years was reported in ranges (for example, 1-10, and 11-50), and the 2015 AIS as an estimated number (eg 36). Data provided in ranges was converted to an estimated value using the midpoint of the range (eg 31 if 11-50).
- Inconsistencies in reporting were amended for consistency; for example, reporting 'Victoria' instead of 'VIC' and binary data in the forms of Y/N and 1/0.
- Some missing data was added where it could be inferred; for example, a missing State added where the postcode was present.

Estimation model

The consolidated dataset includes over 50,000 records, of which 25% have no reported financial data either because they have not reported financial data (e.g. Basic Religious Charities or other exemption; have not yet submitted an 2015 or 2014 Annual Information Statement, or had large errors in financial data and so data was excluded.

For charities without reported financial data, financial data was estimated using mean values from a two-dimensional segmentation model based on "sector" (category of main activity eg Health, Social Services) and income segment (XS, S, M, L, XL or XXL):

- Charities were allocated estimated values for financial data based on their reported size and main activity.
- In addition, charities within the "Small" size group were allocated at random into XS and S income segments, and charities in the "Large" group were allocated at random into L and XL income segments in proportion to the segmentation model data.

Sensitivity testing was conducted on the estimated model. In spite of the fact that 25% of charities did not report financial data, and so their data was estimated, a disproportionate number of these are small. As a result the contribution of the estimated financial data to overall sector totals is of the order of 4-6% and so the uncertainty introduced by the model is very low. Averages (e.g. for total income) by income size (XS, S, M, L, XL, XXL) or sector of main activity (Health, Social Services etc) are not affected.

Estimated model data is used to calculate sector and segment financial totals (estimating the value of the whole charity sector) and averages (where the model does not affect the outcome). Reported data is used to calculate medians and for categorical data such as staff, volunteers, and beneficiaries.

Change over time model

The change over time model used a specially constructed matched panel dataset consisting of the 41,908 charities which provided an AIS in both 2014 and 2015. This was constructed by matching ABNs. Data was cleaned using the same methods described above, so data excluded from the 2015 dataset was also excluded in the panel dataset. Additional exclusion criteria were applied to financial data. To summarise:

- Charities with financial data in 2014 AND 2015 was used as the starting point (~31,000).
- Charities whose 2014 data had errors above the same thresholds used in the 2015 analysis were excluded.
- Balance sheet data was excluded for any charity with all zeros in either year or both years. The counts were 2,933 in 2014, 2,322 in 2015, and 3,388 excluded as a result.
- Income Statements excluded where the statement was zero in either or both years (346 excluded)
- Then the size of the change was considered:
 - The top 1% of changes in the Income Statement were excluded for each Segment (XS, S, M, L, XL, XXL) –the whole income statement for these was excluded, but the balance sheet was retained
 - The top 1% of changes in the Balance Sheet were excluded for each Segment - the whole balance sheet for these was excluded, but the income statement was retained
 - For the largest segment, changes exceeding \$500million were also excluded (one case).

Appendix C: Charities by highest income

All data below includes reported data only and only charities who have consented to have their data included in the ACNC Register.

All XXL charities by total gross income

Charity name	Sector	Main activity	Total gross income (\$)
University of Melbourne (group reporter)	Education and Research	Higher education	2,183,968,545
Monash University	Education and Research	Higher education	1,927,124,000
University of New South Wales (group reporter)	Education and Research	Higher education	1,747,364,401
The University Of Queensland	Education and Research	Higher education	1,712,812,000
WA Country Health Service	Health	Hospital services and rehabilitation activities	1,578,332,000
Catholic Education Office Diocese Of Parramatta	Education and Research	Primary and secondary education	1,538,525,535
UnitingCare Queensland (group reporter)	Health	Hospital services and rehabilitation activities	1,470,494,000
St John Of God Health Care Inc	Health	Hospital services and rehabilitation activities	1,301,767,000
The Corporation Of The Trustees Of The Roman Catholic Archdiocese Of Brisbane	Education and Research	Primary and secondary education	1,267,691,161
Little Company of Mary Health (group reporter)	Health	Hospital services and rehabilitation activities	1,171,254,000
Australian National University	Education and Research	Higher education	1,112,310,000
Royal Melbourne Institute Of Technology	Education and Research	Higher education	1,063,898,033
Australian Red Cross Society	Social Services	Social services	967,122,292
Queensland University Of Technology	Education and Research	Higher education	955,854,000
The Paul Ramsay Foundation	Philanthropic, intermediaries and volunteerism promotion	Grant-making activities	952,706,096
Sydney Catholic Schools Archdiocese of Sydney	Education and Research	Primary and secondary education	945,994,692
Deakin University	Education and Research	Higher education	930,002,000
Curtin University Of Technology	Education and Research	Higher education	909,506,000
Griffith University	Education and Research	Higher education	881,151,000
The University Of Adelaide	Education and Research	Higher education	872,694,000
Goodstart Early Learning Ltd	Education and Research	Other Education	869,091,000
Mater Misericordiae Limited	Health	Hospital services and rehabilitation activities	835,397,000
Macquarie University	Education and Research	Higher education	794,467,374
Edmund Rice Education Australia (group reporter)	Education and Research	Primary and secondary education	782,903,653
University Of Technology Sydney	Education and Research	Higher education	751,841,000
Western Sydney University	Education and Research	Higher education	731,450,000

La Trobe University	Education and Research	Higher education	720,656,000
The University Of Newcastle	Education and Research	Higher education	718,374,000
Seventh Day Adventist (group reporter)	Health	Hospital services and rehabilitation activities	710,727,034
Co-operative Bulk Handling Limited	Development and Housing	Economic, social and community development	709,431,000
The Sydney Children's Hospitals Network (Randwick And Westmead) (Incorporating The Royal Alexandra Hospital For Children)	Health	Hospital services and rehabilitation activities	695,349,000
Uniting NSW.ACT (group reporter)	Health	Aged Care Activities	694,223,000
Epworth Foundation	Health	Hospital services and rehabilitation activities	692,584,000
The University Of Wollongong	Education and Research	Higher education	657,621,000
St. Vincent's Hospital (Melbourne) Limited	Health	Hospital services and rehabilitation activities	641,320,961
University Of South Australia	Education and Research	Higher education	607,720,000
University Of Tasmania	Education and Research	Higher education	588,703,000
Swinburne University Of Technology	Education and Research	Higher education	557,056,000
James Cook University (group reporter)	Education and Research	Higher education	525,672,000
Charles Sturt University	Education and Research	Higher education	510,408,000
St. Vincent's Hospital Sydney Limited	Health	Hospital services and rehabilitation activities	495,900,395
Australian Catholic University Limited	Education and Research	Higher education	478,062,000
The Flinders University Of South Australia	Education and Research	Higher education	456,040,000
World Vision Australia	International	International activities	424,367,000
Victoria University	Education and Research	Higher education	419,122,000
Salvation Army – Southern (group reporter)	Social Services	Social services	401,864,000
St George Community Housing Portfolio Limited	Development and Housing	Housing activities	390,403,547
Edith Cowan University	Education and Research	Higher education	389,556,000
Salvation Army – Eastern (group reporter)	Social Services	Social services	384,178,460
Life Without Barriers	Social Services	Social services	376,010,000
University Of Southern Queensland	Education and Research	Higher education	369,675,000
Central Queensland University	Education and Research	Higher education	357,269,000
Murdoch University	Education and Research	Higher education	311,694,000
Charles Darwin University	Education and Research	Higher education	308,003,000
The University Of New England	Education and Research	Higher education	306,491,000
University Of Canberra	Education and Research	Higher education	297,093,000
Adelaide Community Healthcare Alliance Incorporated	Health	Hospital services and rehabilitation activities	291,235,000
Mission Australia	Development and Housing	Economic, social and community development	284,649,454
Mercy Hospitals Victoria Limited	Health	Hospital services and rehabilitation activities	281,911,000

The Trustee For R.S.L (QLD) War Veterans' Homes Trust	Health	Aged Care Activities	276,669,000
Federation University Australia	Education and Research	Higher education	272,869,000
Catholic Healthcare Limited	Health	Aged Care Activities	268,133,838
BaptistCare NSW & ACT	Health	Aged Care Activities	267,220,000
Anglican Schools Corporation (group reporter)	Education and Research	Primary and secondary education	266,321,570
Catholic Church Insurance Limited	Religion	Religious activities	266,305,000
St Vincent's Private Hospitals Ltd	Health	Hospital services and rehabilitation activities	260,713,100
The Roman Catholic Trust Corporation For The Diocese Of Rockhampton	Education and Research	Other Education	257,908,968
Legal Aid Commission Of NSW	Law, Advocacy & Politics	Law and legal services	253,360,000
Endeavour Foundation	Social Services	Social services	252,827,000
St John Ambulance Western Australia Ltd.	Health	Other health service delivery	251,460,724
Catholic Schools Office - Newcastle	Education and Research	Primary and secondary education	245,156,257
Trustees For The Wollongong Diocese Catholic School System	Education and Research	Primary and secondary education	241,502,520
Diabetes Australia (group reporter)	Law, Advocacy & Politics	Civic and advocacy activities	240,355,228
Mercy Education Limited	Education and Research	Primary and secondary education	237,563,000
Churches of Christ Queensland (group reporter)	Social Services	Social services	233,192,000
Compass Housing Services Co Ltd	Development and Housing	Housing activities	225,877,812
Ozcare	Health	Aged Care Activities	224,579,699
University Of The Sunshine Coast	Education and Research	Higher education	215,773,639
Mission Australia Housing	Development and Housing	Housing activities	212,397,434
St Vincent's Private Hospital Sydney (group reporter)	Health	Other health service delivery	208,037,847
Silver Chain Group Limited	Health	Aged Care Activities	207,191,000
Hancock Family Medical Foundation Inc	Health	Other health service delivery	205,679,237
Rsl Lifecare Limited	Health	Aged Care Activities	204,074,428
Southern Cross University	Education and Research	Higher education	198,087,000
Anglican Community Services	Health	Aged Care Activities	197,067,900
Wesley Community Services Limited	Social Services	Social services	187,677,000
HammondCare (group reporter)	Health	Aged Care Activities	187,052,000
The Roman Catholic Trust Corporation For The Diocese Of Cairns	Education and Research	Primary and secondary education	179,935,658
Bond University (group reporter)	Education and Research	Primary and secondary education	176,425,741

The University Of Notre Dame Australia	Education and Research	Higher education	175,947,000
Corporation Of The Roman Catholic Diocese Of Toowoomba Catholic Education	Education and Research	Primary and secondary education	173,316,571
St Vincents & Mater Health Sydney Limited	Health	Hospital services and rehabilitation activities	171,091,639
The Corporation of the Synod of the Diocese of Brisbane (group reporter)	Health	Aged Care Activities	167,869,437
Victoria Legal Aid	Law, Advocacy & Politics	Law and legal services	166,749,000
Illawarra Retirement Trust	Health	Aged Care Activities	165,674,067
The Holy Spirit Northside Private Hospital Limited	Health	Hospital services and rehabilitation activities	153,157,178
Wesley Mission Queensland	Social Services	Social services	151,514,000
Open Universities Australia Pty Ltd	Education and Research	Higher education	151,175,699
Baptcare Ltd	Health	Aged Care Activities	150,079,000
Southern Cross Care (NSW & Act) Ltd	Health	Aged Care Activities	145,912,120
Mercy Health and Aged Care Central Queensland (group reporter)	Health	Hospital services and rehabilitation activities	145,854,724
St Vincent de Paul Society NSW (group reporter)	Social Services	Social services	143,410,188
Mercy Aged and Community Care Limited	Health	Aged Care Activities	140,814,000
Brightwater Care Group Limited	Health	Aged Care Activities	140,625,541
House With No Steps	Social Services	Social services	138,505,771
Uniting Church Homes	Health	Aged Care Activities	138,159,761
Southern Cross Care (S.A. & N.T.) Incorporated	Health	Aged Care Activities	136,929,222
Victorian Ymca Community Programming Pty Ltd	Culture & Recreation	Other recreation and social club activity	136,477,825
Save The Children Australia	Social Services	Emergency Relief	132,688,000
PMSA (group reporter)	Education and Research	Research	129,545,000
Headspace National Youth Mental Health Foundation Ltd	Health	Mental health and crisis intervention	129,425,229
The Whiddon group (group reporter)	Health	Aged Care Activities	129,019,000
Royal District Nursing Service Limited	Health	Aged Care Activities	126,155,094
Baptistcare Inc	Health	Aged Care Activities	123,240,000
Sydney Anglican Home Mission Society Council	Social Services	Social services	121,139,000
The Walter And Eliza Hall Institute Of Medical Research	Education and Research	Research	120,008,000
Anglicare SA Ltd.	Social Services	Social services	119,381,539
Monash College Pty Ltd	Education and Research	Higher education	118,231,000
Ku Children's Services	Education and Research	Other Education	116,752,368
L.D.S. Charitable Trust Fund	Philanthropic, intermediaries and volunteerism promotion	Grant-making activities	116,721,251
The Corporation Of The Trustees Of The Roman Catholic Archdiocese Of Brisbane	Health	Aged Care Activities	116,703,000
Resthaven Incorporated	Health	Aged Care Activities	115,748,452

Legal Aid Queensland	Law, Advocacy & Politics	Law and legal services	113,225,000
The Bethanie Group Inc	Health	Aged Care Activities	113,077,599
Aged Care & Housing Group Inc	Health	Aged Care Activities	111,204,000
The Benevolent Society	Development and Housing	Economic, social and community development	108,716,353
MUH Operations No. 2 Pty Limited	Health	Hospital services and rehabilitation activities	108,264,000
The Garvan Institute Of Medical Research	Education and Research	Research	106,869,000
State Emergency Service (NSW)	Social Services	Emergency Relief	106,369,000
The Smith Family	Social Services	Social services	106,274,000
Sargents Charity Limited	Development and Housing	Economic, social and community development	105,946,836
Megt (Australia) Ltd	Development and Housing	Employment and training	105,934,000
Lifestyle Solutions (Aust) Ltd	Social Services	Social services	105,209,131
Anglicare Victoria	Social Services	Social services	104,277,000
Yooralla	Health	Hospital services and rehabilitation activities	103,882,122
Anglican Aged Care Services Group	Health	Aged Care Activities	103,786,751
Uniting AgeWell Victoria	Health	Aged Care Activities	102,033,834
Amana Living Incorporated	Health	Aged Care Activities	101,463,000
Royal Freemasons' Benevolent Institution	Health	Aged Care Activities	101,121,296
The Movember Group Pty Limited As Trustee For The Movember Foundation	Philanthropic, intermediaries and volunteerism promotion	Grant-making activities	100,725,934
Murdoch Childrens Research Institute	Education and Research	Research	100,279,643
National ICT Australia Limited	Education and Research	Research	100,251,000

XXL charities who operate overseas

Charity name	Sector	Main activity	Total gross income (\$)
University of Melbourne (group reporter)	Education and Research	Higher education	2,183,968,545
Monash University	Education and Research	Higher education	1,927,124,000
University of New South Wales (group reporter)	Education and Research	Higher education	1,747,364,401
St John Of God Health Care Inc	Health	Hospital services and rehabilitation activities	1,301,767,000
The Corporation Of The Trustees Of The Roman Catholic Archdiocese Of Brisbane	Education and Research	Primary and secondary education	1,267,691,161
Australian Red Cross Society	Social Services	Social services	967,122,292
Queensland University Of Technology	Education and Research	Higher education	955,854,000
Deakin University	Education and Research	Higher education	930,002,000
Curtin University Of Technology	Education and Research	Higher education	909,506,000
Griffith University	Education and Research	Higher education	881,151,000

Western Sydney University	Education and Research	Higher education	731,450,000
La Trobe University	Education and Research	Higher education	720,656,000
The University Of Newcastle	Education and Research	Higher education	718,374,000
University Of South Australia	Education and Research	Higher education	607,720,000
University Of Tasmania	Education and Research	Higher education	588,703,000
Charles Sturt University	Education and Research	Higher education	510,408,000
Australian Catholic University Limited	Education and Research	Higher education	478,062,000
The Flinders University Of South Australia	Education and Research	Higher education	456,040,000
World Vision Australia	International	International activities	424,367,000
Victoria University	Education and Research	Higher education	419,122,000
Life Without Barriers	Social Services	Social services	376,010,000
University Of Southern Queensland	Education and Research	Higher education	369,675,000
Central Queensland University	Education and Research	Higher education	357,269,000
Murdoch University	Education and Research	Higher education	311,694,000
The University Of New England	Education and Research	Higher education	306,491,000
Federation University Australia	Education and Research	Higher education	272,869,000
Save The Children Australia	Social Services	Emergency Relief	132,688,000
Monash College Pty Ltd	Education and Research	Higher education	118,231,000
The Movember Group Pty Limited As Trustee For The Movember Foundation	Philanthropic, intermediaries and volunteerism promotion	Grant-making activities	100,725,934
Murdoch Childrens Research Institute	Education and Research	Research	100,279,643

Charities with highest income by sector

Culture and recreation

Charity Name	Main activity	Total gross income (\$)
Victorian Ymca Community Programming Pty Ltd	Other recreation and social club activity	136,477,825
Opera Australia_ACNC Group	Culture and arts	95,470,582
Victorian Arts Centre Trust	Culture and arts	79,300,649
Royal Agricultural Society Of NSW	Culture and arts	68,023,000
Art Gallery Of NSW Trust	Culture and arts	67,549,000
Bridgewater Police & Citizens Youth Club Inc	Sports	63,049,485
Queensland Performing Arts Trust	Culture and arts	53,630,000
The Australian Ballet	Culture and arts	52,507,174
The Trustee For Australian Museum Trust	Culture and arts	46,051,000
Sydney Symphony Orchestra Holdings Pty Limited	Culture and arts	39,097,427
Sydney Theatre Company Ltd	Culture and arts	38,358,311
Police Citizens Youth Clubs NSW Ltd	Sports	37,662,515
The Trustee For The Neilson Foundation	Culture and arts	32,721,157
The Trustee For Historic Houses Trust Of NSW	Culture and arts	29,025,000

Melbourne Symphony Orchestra Pty Ltd	Culture and arts	28,973,063
The Sovereign Hill Museums Association	Culture and arts	28,129,534
The Royal Agricultural Society Of Victoria Limited	Other recreation and social club activity	27,007,458
The Young Men's Christian Association Of Victoria Incorporated	Other recreation and social club activity	26,149,291
The Scout Association of Australia, South Australian Branch Incorporated	Other recreation and social club activity	25,706,024
University Of Sydney Union	Other recreation and social club activity	22,543,094

Law, advocacy and politics

Charity Name	Main activity	Total gross income (\$)
Legal Aid Commission Of NSW	Law and legal services	253,360,000
Diabetes Australia _ACNC GROUP	Civic and advocacy activities	240,355,228
Victoria Legal Aid	Law and legal services	166,749,000
Legal Aid Queensland	Law and legal services	113,225,000
Prisoners' Legal Serv Inc	Law and legal services	48,789,594
The Institution Of Engineers Australia - National Office	Civic and advocacy activities	45,809,000
Legal Services Commission Of Sa	Law and legal services	40,149,000
National Disability Services Limited	Civic and advocacy activities	36,562,770
National Heart Foundation Of Australia	Civic and advocacy activities	35,298,000
Aboriginal Legal Service (NSW/ACT) Limited	Law and legal services	20,873,790
Aboriginal & Torres Strait Islander Legal Service (Qld) Ltd	Law and legal services	20,221,311
Law Institute of Victoria Limited	Law and legal services	17,432,873
Reconciliation Australia Limited	Civic and advocacy activities	16,721,383
National Stroke Foundation	Civic and advocacy activities	14,900,429
Legal Aid Commission Of Tasmania	Law and legal services	14,735,000
Aboriginal Legal Service Of Wa Inc	Law and legal services	14,610,278
Anglicare North Queensland Limited	Civic and advocacy activities	14,341,607
Legal Aid Commission Act	Law and legal services	12,352,078
North Australian Aboriginal Justice Agency Ltd	Law and legal services	12,266,000
Queensland South Native Title Services Limited	Law and legal services	12,244,149

Health

Charity Name	Main activity	Total gross income (\$)
WA Country Health Service	Hospital services and rehabilitation activities	1,578,332,000
UnitingCare Queensland	Hospital services and rehabilitation activities	1,470,494,000
St John Of God Health Care Inc	Hospital services and rehabilitation activities	1,301,767,000
Little Company of Mary Health	Hospital services and	1,171,254,000

	rehabilitation activities	
Mater Misericordiae Limited	Hospital services and rehabilitation activities	835,397,000
Seventh Day Adventist	Hospital services and rehabilitation activities	710,727,034
The Sydney Children's Hospitals Network (Randwick And Westmead) (Incorporating The Royal Alexandra Hospital For Children)	Hospital services and rehabilitation activities	695,349,000
Uniting NSW.ACT_ACNC GROUP	Aged Care Activities	694,223,000
Epworth Foundation	Hospital services and rehabilitation activities	692,584,000
St. Vincent's Hospital (Melbourne) Limited	Hospital services and rehabilitation activities	641,320,961
St. Vincent's Hospital Sydney Limited	Hospital services and rehabilitation activities	495,900,395
Adelaide Community Healthcare Alliance Incorporated	Hospital services and rehabilitation activities	291,235,000
Mercy Hospitals Victoria Limited	Hospital services and rehabilitation activities	281,911,000
The Trustee For R.S.L (QLD) War Veterans' Homes Trust	Aged Care Activities	276,669,000
Catholic Healthcare Limited	Aged Care Activities	268,133,838
BaptistCare NSW & ACT	Aged Care Activities	267,220,000
St Vincent's Private Hospitals Ltd	Hospital services and rehabilitation activities	260,713,100
St John Ambulance Western Australia Ltd.	Other health service delivery	251,460,724
Ozcare	Aged Care Activities	224,579,699
St Vincent's Private Hospital Sydney_ACNC Group	Other health service delivery	208,037,847

Social services

Charity Name	Main activity	Total gross income (\$)
Australian Red Cross Society	Social services	967,122,292
Salvation Army - Southern_ACNC GROUP	Social services	401,864,000
Salvation Army - Eastern_ACNC GROUP	Social services	384,178,460
Life Without Barriers	Social services	376,010,000
Endeavour Foundation	Social services	252,827,000
Churches of Christ Queensland_ACNC GROUP	Social services	233,192,000
Wesley Community Services Limited	Social services	187,677,000
Wesley Mission Queensland	Social services	151,514,000
St Vincent de Paul Society NSW_ACNC GROUP	Social services	143,410,188
House With No Steps	Social services	138,505,771
Save The Children Australia	Emergency Relief	132,688,000
Sydney Anglican Home Mission Society Council	Social services	121,139,000
Anglicare SA Ltd.	Social services	119,381,539
State Emergency Service (NSW)	Emergency Relief	106,369,000
The Smith Family	Social services	106,274,000
Lifestyle Solutions (Aust) Ltd	Social services	105,209,131
Anglicare Victoria	Social services	104,277,000

Karingal Inc.	Social services	99,863,000
Scope (Aust) Ltd	Social services	95,358,000
Activ Foundation Inc	Social services	95,124,983

International

Charity Name	Main activity	Total gross income (\$)
World Vision Australia	International activities	424,367,000
Oxfam Australia	International activities	97,190,000
Compassion Australia	International activities	76,022,633
The Fred Hollows Foundation	International activities	69,211,835
Caritas Australia	International activities	45,917,029
Australia For UNHCR	International activities	41,944,283
Cbm Australia	International activities	35,012,000
Australian Volunteers International	International activities	33,035,463
Australian Committee For UNICEF Limited	International activities	32,944,572
Global Development Group	International activities	32,928,209
Amnesty International Australia	International activities	30,879,363
United Israel Appeal Refugee Relief Fund Limited	International activities	28,033,160
Adventist Development And Relief Agency Australia Ltd	International activities	18,446,893
Catholic Mission	International activities	17,414,357
Oxfam Australia Trading Pty Ltd	International activities	12,879,922
Opportunity International Australia Limited	International activities	12,763,000
NCCA as the Operator of a PBI Act for Peace	International activities	11,434,818
The Australian Foundation For The Peoples Of Asia And The Pacific Limited	International activities	10,918,325
Church Missionary Society - Australia Limited	International activities	10,435,546
Actionaid Australia	International activities	9,512,167

Education and research

Charity Name	Main activity	Total gross income (\$)
University of Melbourne_ACNC GROUP	Higher education	2,183,968,545
Monash University	Higher education	1,927,124,000
University of New South Wales	Higher education	1,747,364,401
The University Of Queensland	Higher education	1,712,812,000
Catholic Education Office Diocese Of Parramatta	Primary and secondary education	1,538,525,535
The Corporation Of The Trustees Of The Roman Catholic Archdiocese Of Brisbane	Primary and secondary education	1,267,691,161
Australian National University	Higher education	1,112,310,000
Royal Melbourne Institute Of Technology	Higher education	1,063,898,033

Queensland University Of Technology	Higher education	955,854,000
Sydney Catholic Schools Archdiocese of Sydney	Primary and secondary education	945,994,692
Deakin University	Higher education	930,002,000
Curtin University Of Technology	Higher education	909,506,000
Griffith University	Higher education	881,151,000
The University Of Adelaide	Higher education	872,694,000
Goodstart Early Learning Ltd	Other Education	869,091,000
Macquarie University	Higher education	794,467,374
Edmund Rice Education Australia_ACNC GROUP	Primary and secondary education	782,903,653
University Of Technology Sydney	Higher education	751,841,000
Western Sydney University	Higher education	731,450,000
La Trobe University	Higher education	720,656,000

Environment

Charity Name	Main activity	Total gross income (\$)
The Royal Society For The Prevention Of Cruelty To Animals; New South Wales	Animal Protection	51,559,500
Royal Society For The Prevention Of Cruelty To Animals (Queensland) Limited	Animal Protection	45,449,152
The Royal Society For The Prevention Of Cruelty To Animals (Victoria)	Animal Protection	33,226,000
Australian Trust For Conservation Volunteers	Environmental activities	30,807,653
World Wide Fund For Nature Australia	Environmental activities	27,968,671
Workways Australia Limited_ACNC GROUP	Environmental activities	27,741,269
Royal Zoological Society Of South Australia Inc	Animal Protection	24,218,752
LORT SMITH	Animal Protection	21,580,498
Greenpeace Australia Pacific Limited	Environmental activities	20,728,215
Bush Heritage Australia	Environmental activities	20,305,000
Australian Wildlife Conservancy	Environmental activities	19,072,610
The Trustee For The Nature Conservancy Australia Trust	Environmental activities	17,930,764
The Lost Dogs' Home	Animal Protection	16,728,286
Animal Welfare League Of Qld Inc	Animal Protection	15,574,896
Royal Society For The Prevention Of Cruelty To Animals (South Australia) Incorporated	Animal Protection	14,724,738
Australian Conservation Foundation Incorporated	Environmental activities	14,672,315
Fitzroy Basin Association Inc	Environmental activities	14,092,739
The Trustee For The R.R.A. Environment Trust	Environmental activities	14,027,617
Reef Catchments (Mackay Whitsunday Isaac) Limited	Environmental activities	13,528,979
Nq Dry Tropics Ltd	Environmental activities	11,871,344

Development and housing

Charity Name	Main activity	Total gross income (\$)
CO-OPERATIVE BULK HANDLING LIMITED	Economic, social and community development	709,431,000
SGCH Portfolio Limited	Housing activities	390,403,547
Mission Australia	Economic, social and community development	284,649,454
Compass Housing Services Co Ltd	Housing activities	225,877,812
Mission Australia Housing	Housing activities	212,397,434
The Benevolent Society	Economic, social and community development	108,716,353
Sargents Charity Limited	Economic, social and community development	105,946,836
Megt (Australia) Ltd	Employment and training	105,934,000
L Y A A C Ltd	Housing activities	91,388,907
Minda Incorporated	Economic, social and community development	88,810,000
Hume Community Housing Association Co Ltd	Housing activities	84,777,151
yourtown	Economic, social and community development	83,219,000
Brotherhood Of St Laurence	Economic, social and community development	80,236,713
Job Futures Ltd	Employment and training	77,868,684
St George Community Housing Limited	Housing activities	77,397,001
New South Wales Aboriginal Land Council	Economic, social and community development	69,390,000
Plan International Australia	Economic, social and community development	68,218,838
Campbell Page Limited	Employment and training	67,492,427
Chamber of Commerce and Industry of Western Australia (Inc)	Economic, social and community development	58,504,258
Aboriginal Hostels Limited	Housing activities	57,164,000

Philanthropic intermediaries and voluntarism promotion

Charity Name	Main activity	Total gross income (\$)
The Paul Ramsay Foundation	Grant-making activities	952,706,096
L.D.S. Charitable Trust Fund	Grant-making activities	116,721,251
The Movember Group Pty Limited As Trustee For The Movember Foundation	Grant-making activities	100,725,934
Puutu Kunti Kurrama and Pinikura People Charitable Trust	Grant-making activities	71,517,100
The Trustee For Peter Maccallum Cancer Foundation	Other Philanthropic activities	48,241,275
The Royal Children's Hospital Foundation Limited	Grant-making activities	40,506,257
The Trustee For Garvan Research Foundation	Other Philanthropic activities	39,370,031

The Surf Life Saving Foundation	Other Philanthropic activities	36,534,298
THE TRUSTEE FOR THE IAN POTTER FOUNDATION	Grant-making activities	34,858,546
Communities@Work Ltd	Other Philanthropic activities	33,218,177
Rotary Australia Overseas Aid Fund	Other Philanthropic activities	33,203,885
Freemasons Benevolent Fund	Grant-making activities	33,098,547
Diabetes Australia - Victoria	Grant-making activities	26,112,843
Lord Mayor's Charitable Fund_ACNC GROUP	Grant-making activities	24,071,915
The Trustee For Scanlon Foundation	Grant-making activities	21,485,987
The Trustee For The Lowy Foundation	Grant-making activities	20,586,848
Community Broadcasting Foundation	Grant-making activities	19,538,593
The Trustee For Colonial Foundation Trust	Grant-making activities	18,098,000
The Trustee For AMP Foundation Charitable Trust	Grant-making activities	17,459,474
Children's Hospital Foundation Queensland	Grant-making activities	16,692,903

Religion

Charity Name	Main activity	Total gross income (\$)
Catholic Church Insurance Limited	Religious activities	266,305,000
The Baptist Union Of Queensland	Religious activities	97,652,806
Hillsong Church Ltd	Religious activities	94,156,682
Church Of New Life Inc	Religious activities	80,962,590
The Uniting Church In Australia Property Trust (Victoria)	Religious activities	62,702,000
Catholic Church Endowment Society Inc	Religious activities	58,284,582
The Uniting Church (NSW) Trust Association Limited	Religious activities	53,769,104
Church Of Scientology Australia	Religious activities	48,535,360
The Uniting Church In Australia Property Trust (Q.)	Religious activities	46,658,413
Christian Outreach Centre	Religious activities	44,442,301
The Lutheran Laypeople's League Of Australia Inc	Religious activities	42,270,611
The Perth Diocesan Trustees	Religious activities	37,079,214
Trustees Of The Christian Brothers	Religious activities	34,317,987
Scripture Union Queensland	Religious activities	32,905,000
The Church Of Jesus Christ Of Latter-Day Saints Australia	Religious activities	31,806,932
Church of Scientology Religious Education College Inc	Religious activities	30,135,114
Presbyterian Church (NEW SOUTH WALES) Property Trust_ACNC Group	Religious activities	25,189,834
Watchtower Bible & Tract Society Of Australia	Religious activities	22,557,952
Sydney Christian Life Centre Ltd	Religious activities	22,486,657
Uca Growth Fund Limited	Religious activities	22,161,000

Other or unknown activity

Charity Name	Main activity	Total gross income (\$)
WASO Holdings Ltd	No main activity reported	21,901,314
Annandale North Public School P&C Association	No main activity reported	15,751,176
Banjima Charitable Trust	No main activity reported	14,639,920
Westvic Staffing Solutions Inc	No main activity reported	14,090,064
Surf Life Saving Western Australia Inc	No main activity reported	10,247,640
The Rock Private Ancillary Fund	No main activity reported	9,850,763
Frankston-Mornington Peninsula Medicare Local Limited	No main activity reported	9,688,738
Community Care Options Incorporated	No main activity reported	9,383,294
Televison Sydney (Tvs) Limited	No main activity reported	6,823,435
Elba Inc	No main activity reported	6,160,075
The Reid Malley Foundation	No main activity reported	6,041,908
The Rock Foundation	No main activity reported	6,000,000
THE TRUSTEE FOR THE BERG FAMILY FOUNDATION TRUST	No main activity reported	3,853,420
The Quintilian School (Inc)	No main activity reported	3,621,516
Occupational Therapy Australia Limited	No main activity reported	3,437,627
The Trustee for Kloppositive Foundation	No main activity reported	3,389,076
Beerwah Peachester R S L Sub Branch	No main activity reported	3,162,617
The Trustee For Gras Foundation	No main activity reported	3,044,891
Northcliffe Surf Life Saving Club Inc	Other	2,744,487
Burdekin Community Association Inc	Other	2,719,062

Charities with highest income by remoteness area (registered address)

Registered in major cities

Charity Name	Main activity	Total gross income (\$)
University of Melbourne (group reporter)	Higher Education	2,183,968,512
Monash University	Higher Education	1,927,123,968
University of New South Wales	Higher Education	1,747,364,352
The University of Queensland	Higher Education	1,712,812,032
WA Country Health Service	Hospital services and rehabilitation activities	1,578,332,032
Catholic Education Office Diocese of Parramatta	Primary and secondary education	1,538,525,568
UnitingCare Queensland	Hospital services and rehabilitation activities	1,470,493,952
St John of God Health Care Inc	Hospital services and rehabilitation activities	1,301,767,040

The Corporation Of The Trustees Of The Roman Catholic Archdiocese Of Brisbane	Primary and secondary education	1,267,691,136
Little Company of Mary Health	Hospital services and rehabilitation activities	1,171,254,016
Australian National University	Higher Education	1,112,310,016
Australian Red Cross Society	Social services	967,122,304
Queensland University of Technology	Higher Education	955,854,016
The Paul Ramsay Foundation	Grant-making activities	952,706,112
Sydney Catholic Schools Archdiocese of Sydney	Primary and secondary education	945,994,688
Deakin University	Higher Education	930,001,984
Curtin University of Technology	Higher Education	909,505,984
Griffith University	Higher Education	881,150,976
The University of Adelaide	Higher Education	872,694,016
Goodstart Early Learning Ltd	Other education	869,091,008

Registered in inner regional areas

Charity Name	Main activity	Total gross income (\$)
University of Tasmania	Higher Education	588,702,976
Charles Sturt University	Higher Education	510,408,000
University of Southern Queensland	Higher Education	369,675,008
Central Queensland University	Higher Education	357,268,992
The University of New England	Higher Education	306,491,008
Federation University Australia	Higher Education	272,868,992
The Roman Catholic Trust Corporation For The Diocese Of Rockhampton	Other education	257,908,960
Southern Cross University	Higher Education	198,087,008
Corporation Of The Roman Catholic Diocese Of Toowoomba Catholic Education	Primary and secondary education	173,316,576
Mercy Health and Aged Care Central Queensland_ACNC GROUP	Hospital services and rehabilitation activities	145,854,720
St Vincent's Hospital Toowoomba Limited	Hospital services and rehabilitation activities	71,383,056

Campbell Page Limited	Employment and training	67,492,424
Bridgewater Police & Citizens Youth Club Inc	Sports	63,049,484
Anglicare Tasmania Inc	Social services	62,696,784
Bundaberg Friendly Society Medical Institute Limited	Hospital services and rehabilitation activities	60,037,456
Goulburn Ovens Institute Of Tafe	Other education	57,433,000
Southern Cross Care (Tas) Inc	Aged care activities	55,493,016
Challenge Community Services	Social services	47,392,708
Integratedliving Australia_ACNC GROUP	Aged care activities	46,665,992
Latrobe Community Health Service Limited	Other health service delivery	45,268,476

Registered in outer regional areas

Charity Name	Main activity	Total gross income (\$)
James Cook University (group reporter)	Higher Education	525,672,000
Charles Darwin University	Higher Education	308,003,008
The Roman Catholic Trust Corporation For The Diocese Of Cairns	Primary and secondary education	179,935,664
Mater Health Services North Queensland Limited	Hospital services and rehabilitation activities	81,832,688
RFDS of Australia (South Eastern Section)_ACNC Group	Other health service delivery	67,802,136
Onecare Limited	Aged care activities	50,084,000
Menzies School Of Health Research	Research	45,680,984
Islanders Board Of Industries & Services	Emergency relief	44,249,000
Northern Land Council	Economic, social and community development	41,203,000
St John Ambulance Australia Nt Inc	Emergency relief	32,965,000
Health Network Northern Territory Ltd	Other health service delivery	31,904,378
Madec Australia	Employment and training	31,284,324
Townsville Grammar School	Primary and secondary education	31,275,490
Roman Catholic Trust For The Diocese Of Townsville	Primary and secondary education	30,747,144
Meadowbank Education_ACNC Group	Primary and secondary education	28,931,018

Workways Australia Limited_ACNC GROUP	Environmental	27,741,268
Northern Australia Primary Health Limited	Other health service delivery	26,686,268
The Cathedral School Of St Anne And St James	Primary and secondary education	26,584,704
The Synod Of The Diocese Of The Nt Inc	Social services	26,370,734
North And West Remote Health Limited	Other health service delivery	24,650,748

Registered in remote areas

Charity Name	Main activity	Total gross income (\$)
Batchelor Institute Of Indigenous Tertiary Education	Other Education	41,266,000
Central Land Council	Economic, social and community development	39,606,472
Kimberley Aboriginal Medical Services Limited	Other health service delivery	36,986,408
Nyamba Buru Yawuru Ltd	Economic, social and community development	25,951,728
The Kimberley Sustainable Development Charitable Trust	Emergency Relief	25,167,828
Nganampa Health Council Inc	Other health service delivery	20,987,616
The Trustee For Ngarluma And Yindjibarndi Foundation Trust	Economic, social and community development	20,391,948
Ngarluma And Yindjibarndi Foundation Limited	Economic, social and community development	20,391,948
St Marys College Broome	Primary and secondary education	16,311,143
Kimberley Renal Services Pty Ltd	Other health service delivery	15,079,980
St Philip's College	Primary and secondary education	13,985,079
Pilbara Health Network Ltd	Other health service delivery	13,650,249
North West Health Alliance Ltd	Other health service delivery	12,888,815
St Luke's College	Primary and secondary education	12,829,021
St Joseph's School Board Port Lincoln	Primary and secondary education	12,588,710
Yaandina Family Centre Limited	Hospital services and rehabilitation activities	11,074,239
Roman Catholic Trust Corporation For The Diocese Of Townsville	Primary and secondary	10,121,716

	education	
The Trustee For The Kuruma Marthudunera Charitable Trust	Economic, social and community development	9,881,781
East Kimberley Job Pathways Pty Ltd	Employment and training	9,809,362
Ninti One Limited	Economic, social and community development	9,471,222

Registered in very remote areas

Charity Name	Main activity	Total gross income (\$)
The Trustee For Anindilyakwa Mining Trust	Economic, social and community development	19,828,932
The Trustee For The Western Cape Communities Trust	Economic, social and community development	17,313,412
Thamarrurr Development Corporation Ltd	Economic, social and community development	12,596,900
Maningrida Progress Association Inc	Economic, social and community development	12,242,111
Yirara College Of The Finke River Mission Inc	Primary and secondary education	10,976,489
Miwatj Employment and Participation	Economic, social and community development	10,101,177
Seisia Enterprises Pty Ltd	Economic, social and community development	10,028,904
Anindilyakwa Land Council	Economic, social and community development	9,653,842
Far West NSW Medicare Local Ltd	Other health service delivery	9,574,818
Bamaga Enterprises Limited	Economic, social and community development	9,433,758
GEAT Incorporated	Economic, social and community development	9,036,976
The Trustee For Miliditjpi Trust	Economic, social and community development	8,151,888
Gumatj Corporation Limited	Economic, social and community development	7,700,782
Far West Coast Aboriginal Community Charitable Trust	Economic, social and community development	7,612,350
Anangu Pitjantjatjara Inc	Economic, social and community development	7,403,063
Manungurra Development Corporation Ltd	Social services	7,207,506
Kalyuku Ninti - Puntuku Ngurra Limited	Economic, social and community development	7,207,165
Nguiu Ullintjinni Association Inc	Economic, social and community development	6,830,855
Nindilingarri Cultural Health Services Inc	Other health service delivery	6,072,633
Karu Bulangkarni Pty. Ltd	Economic, social and community development	5,285,978

Appendix D: Charities and the Charities Act 2013

To be recognised 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, 2015d; Knight and Gilchrist, 2014; Lyons, 2001). Charities must also have only charitable purposes (or purposes that are incidental or ancillary to a charitable purpose), such as protecting human rights, promoting reconciliation and tolerance, or advancing education.

Some purposes of other not-for-profits 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 E: The 2015 Annual Information Statement

SAMPLE

2015 Annual Information Statement



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. All questions marked with an asterisk (*) are mandatory.
- Please complete this statement in conjunction with the associated guidance notes.
- 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 in blue or black pen.
- Make sure the declaration is signed. Section G explains who can sign the declaration.
- Attach any additional information to this form (for example, if you need more space).

! All of the information you provide on this statement (apart from the contact person's details in question 4 and the details in section G: 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 at acnc.gov.au/withhold. You can submit your charity's Annual Information Statement immediately after you submit your withholding request.

Lodging this form

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

Email it to:
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

! 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 Who do you want the ACNC to use as a primary contact in your charity (contact person)?

! The ACNC will use the contact person as the primary contact for your charity. We will also use the contact person's details to prove their identity if they call to discuss charity information over the phone. The contact person's details will not appear on the ACNC Register.

Title

Mr <input type="checkbox"/>	Mrs <input type="checkbox"/>	Miss <input type="checkbox"/>	Ms <input type="checkbox"/>	Other <input type="checkbox"/>	
-----------------------------	------------------------------	-------------------------------	-----------------------------	--------------------------------	--

*Family name

--

*Given name(s)

--

Other given name(s)

--

Date of birth

Day	Month	Year
	/	/

CHARITIES

*Daytime phone number

Mobile phone number

To what address do you want the ACNC to send all your correspondence (your address for service)?

! It is mandatory to provide an address for service (either an email, postal or street address). We encourage you to provide an email as your charity's address for service. Your charity's address for service details will appear on the ACNC Register. If your charity is registered with ASIC, you must provide a street address so ASIC can update its register.

*Address for service email address

*Address

*Suburb or town

*State/territory

*Postcode

5 How do you want the public to contact your charity?

! Provide your charity's email and business address. Both the email and business address will appear as your charity's contact details for the public on the ACNC Register. The email address should be your charity's email and not a personal email, for example 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 based on the revenue for the 2015 reporting period?

Small ☐ Medium ☐ Large ☐

Size	Revenue for the 2015 reporting period
Small	Revenue less than \$250 000
Medium	Revenue of \$250 000 to \$999 999
Large	Revenue of \$1 million or more

> For more information on calculating your charity's revenue, see our guidance at acnc.gov.au/charitysize

7 *Is your charity's only charitable purpose advancing religion?

Yes ☐ > If yes is selected then 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.

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 ☐ > If no is selected then go to question 7 (b)

7 (b) Is your charity incorporated or registered under certain legislation?

Yes ☐ > Your charity is not a basic religious charity. Go to question 8.
 No ☐ > If no is selected then 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 ☐ > If no is selected then go to question 7 (d)

7 (d) Is your charity, as a whole, endorsed as a deductible gift recipient (DGR) or does it operate a DGR fund(s) that had total revenue of \$250 000 or more in the 2015 reporting period?

Yes ☐ > Your charity is not a basic religious charity. Go to question 8.
 No ☐ > If no is selected the go to question 7 (e)

7 (e) Has your charity received more than \$100 000 in government grants in the 2015 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 ☐ > If no is selected, your charity is a basic religious charity. You are not required to answer the financial questions (18 & 19). Go to question 8.

> To find out more about basic religious charities, see our guidance at acnc.gov.au/basicreligiouscharity.

CHARITIES

12 *Who was helped by your charity's activities in the 2015 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 2015 reporting period?

Please provide a head count rather than full-time equivalent (FTE). 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 2015 reporting period?

- Volunteers

14 *Where did your charity conduct activities during the 2015 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. 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

! 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 2015 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 and Training |
| <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 | <input type="checkbox"/> Please describe in the box provided below |

16 Did your charity have to report to any state or territory department or agency over the 2015 reporting period, excluding a state or territory regulator under incorporated association 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 2015 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

! 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.

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 2015 reporting period?
Select one only.

- ☐ Cash
- ☐ Accrual

> Complete a summary income statement and balance sheet extract, as set out below. Check you are using financial statements from the 2015 reporting period. Enter your amounts in Australian dollars. Drop off any cents and do not enter any dollar signs, commas and decimal places.

For more information read the 2015 Annual Information Statement guide at acnc.gov.au/reporting

INCOME STATEMENT

For the period 1 July 2014 to 30 June 2015 (if different, provide range below)

Day	Month	Year		Day	Month	Year
/	/	/	to	/	/	/

Income/Receipts

	\$	
a Government grants		•X
b Donations and bequests		•X
c Other income/receipts		•X
d Total income/receipts (a+b+c)		•X

Expenses/Payments

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

BALANCE SHEET EXTRACT


k Total assets		•X
l Total liabilities		•X
m Net assets/liabilities (k-l)		•X

CHARITIES

MEDIUM CHARITIES

18 *Did your charity prepare general purpose financial statements or special purpose financial statements?
Select one only.

- ☐ General purpose financial statements
- ☐ Special purpose financial statements

 Complete a summary income statement and balance sheet extract, as set out below. Check you are using financial statements from the 2015 reporting period. Enter your amounts in Australian dollars. Drop off any cents and do not enter any dollar signs, commas and decimal places.

For more information read the 2015 Annual Information Statement guide at acnc.gov.au/reporting

INCOME STATEMENT

For the period 1 July 2014 to 30 June 2015 (if different, provide range below)

Day	Month	Year		Day	Month	Year
/	/		to	/	/	

Gross income

		\$	
a	Government grants		•X
b	Donations and bequests		•X
c	All other revenue		•X
d	Total revenue (a+b+c)		•X
e	Other income		•X
f	Total gross income (d+e)		•X

Expenses

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

BALANCE SHEET EXTRACT

Assets

m	Total current assets		•X
n	Total non-current assets		•X
o	Total assets (m+n)		•X

Liabilities

p	Total current liabilities		•X
q	Total non-current liabilities		•X
r	Total liabilities (p+q)		•X
s	Net assets/liabilities (o-r)		•X

CHARITIES

LARGE CHARITIES

18 *Did your charity prepare general purpose financial statements or special purpose financial statements?
Select one only.

- ☐ General purpose financial statements
- ☐ Special purpose financial statements

> Complete a summary income statement and balance sheet extract, as set out below. Check you are using financial statements from the 2015 reporting period. Enter your amounts in Australian dollars. Drop off any cents and do not enter any dollar signs, commas and decimal places.

For more information read the 2015 Annual Information Statement guide at acnc.gov.au/reporting

INCOME STATEMENT

For the period 1 July 2014 to 30 June 2015 (if different, provide range below)

Day	Month	Year		Day	Month	Year
/	/		to	/	/	

Gross income

		\$	
a	Government grants	<input style="width: 100%;" type="text"/>	•X
b	Donations and bequests	<input style="width: 100%;" type="text"/>	•X
c	All other revenue	<input style="width: 100%;" type="text"/>	•X
d	Total revenue (a+b+c)	<input style="width: 100%;" type="text"/>	•X
e	Other income	<input style="width: 100%;" type="text"/>	•X
f	Total gross income (d+e)	<input style="width: 100%;" type="text"/>	•X

Expenses

g	Employee expenses	<input style="width: 100%;" type="text"/>	•X
h	Interest	<input style="width: 100%;" type="text"/>	•X
i	Grants and donations made by the registered entity for use in Australia	<input style="width: 100%;" type="text"/>	•X
j	Grants and donations made by the registered entity for use outside Australia	<input style="width: 100%;" type="text"/>	•X
k	All other expenses	<input style="width: 100%;" type="text"/>	•X
l	Total expenses (g+h+i+j+k)	<input style="width: 100%;" type="text"/>	•X
m	Net surplus/deficit (f-l)	<input style="width: 100%;" type="text"/>	•X

BALANCE SHEET

Assets

n	Total current assets	<input style="width: 100%;" type="text"/>	•X
o	Non-current loans	<input style="width: 100%;" type="text"/>	•X
p	Other non-current assets	<input style="width: 100%;" type="text"/>	•X
q	Total non-current assets (o+p)	<input style="width: 100%;" type="text"/>	•X
r	Total assets (n+q)	<input style="width: 100%;" type="text"/>	•X

Liabilities

s	Total current liabilities	<input style="width: 100%;" type="text"/>	•X
t	Non-current loans	<input style="width: 100%;" type="text"/>	•X
u	Other non-current liabilities	<input style="width: 100%;" type="text"/>	•X
v	Total non-current liabilities (t+u)	<input style="width: 100%;" type="text"/>	•X
w	Total liabilities (s+v)	<input style="width: 100%;" type="text"/>	•X
x	Net assets/liabilities (r-w)	<input style="width: 100%;" type="text"/>	•X

CHARITIES

19 *Attach your financial report for the 2015 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. A financial report consists of:

- Financial statements
- Notes to the financial statements
- Responsible entities' declaration.

The audit or review report should also be included with the financial report.

19 (a) *Have you also submitted this financial report to a state/territory regulator under relevant incorporated associations, cooperatives or charitable fundraising legislation?

! If you reported to a state/territory regulator because your charity is an incorporated association, a cooperative or a charitable fundraising organisation, we have transitional arrangements in place to accept those financial reports. To find out more about transitional reporting arrangements, see our guidance at acnc.gov.au/transitionalreporting

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

- | | |
|------------------------------|------------------------------|
| <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 |

Section F: Other obligations

20 (a) *Is your governing document on the ACNC register current and accurate?

Yes ☐ > Go to question 20 (b)

No ☐ > Attach the current version of your governing document.

20 (b) *Are your charity's responsible persons' details on the ACNC register complete, current and accurate?

Yes ☐ > Go to question 20 (c)

No ☐ > After you submit your Annual Information Statement, contact the ACNC to update your responsible persons.

20 (c) *Are your charity's registered subtypes current and accurate?

Yes ☐ > Go to section G

No ☐ > After you submit your Annual Information Statement, contact the ACNC to update your subtype.

CHARITIES

Section G: Declaration

Please complete the declaration below.

! 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 G: 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). 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, 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)

***Preferred phone number** (landline or mobile)

Email address (optional)

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.

- >** 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

☐ AFGHANISTAN
☐ ALAND ISLANDS
☐ ALBANIA
☐ ALGERIA
☐ AMERICAN SAMOA
☐ ANDORRA
☐ ANGOLA
☐ ANGUILLA
☐ ANTARCTICA
☐ ANTIGUA AND BARBUDA
☐ ARGENTINA
☐ ARMENIA
☐ ARUBA
☐ AUSTRIA
☐ AZERBAIJAN
☐ BAHAMAS
☐ BAHRAIN
☐ BANGLADESH
☐ BARBADOS
☐ BELARUS
☐ BELGIUM
☐ BELIZE
☐ BENIN
☐ BERMUDA
☐ BHUTAN
☐ BOLIVIA
☐ BOSNIA AND HERZEGOVINA
☐ BOTSWANA
☐ BOUVET ISLAND
☐ BRAZIL
☐ BRITISH INDIAN OCEAN TERRITORIES
☐ BRITISH VIRGIN ISLANDS
☐ BRUNEI DARUSSALAM
☐ BULGARIA
☐ BURKINA FASO
☐ BURUNDI
☐ CAMBODIA
☐ CAMEROON
☐ CANADA
☐ CAPE VERDE

☐ CAYMAN ISLANDS
☐ CENTRAL AFRICAN REPUBLIC
☐ CHAD
☐ CHILE
☐ CHINA
☐ CHRISTMAS ISLAND
☐ COCOS (KEELING) ISLANDS
☐ COLOMBIA
☐ COMOROS
☐ CONGO (DEMOCRATIC REPUBLIC)
☐ CONGO (REPUBLIC)
☐ COOK ISLANDS
☐ COSTA RICA
☐ COTE D'IVOIRE
☐ CROATIA
☐ CUBA
☐ CYPRUS
☐ CZECH REPUBLIC
☐ DENMARK
☐ DJIBOUTI
☐ DOMINICA
☐ DOMINICAN REPUBLIC
☐ ECUADOR
☐ EGYPT
☐ EL SALVADOR
☐ EQUATORIAL GUINEA
☐ ERITREA
☐ ESTONIA
☐ ETHIOPIA
☐ FALKLAND ISLANDS
☐ FAROE ISLANDS
☐ FIJI
☐ FINLAND
☐ FRANCE
☐ FRENCH POLYNESIA
☐ FRENCH SOUTHERN TERRITORIES
☐ GABON
☐ GAMBIA
☐ GEORGIA
☐ GERMANY
☐ GHANA
☐ GIBRALTAR

☐ GREECE
☐ GREENLAND
☐ GRENADA
☐ GUADELOUPE
☐ GUAM
☐ GUATEMALA
☐ GUERNSEY
☐ GUINEA
☐ GUINEA-BISSAU
☐ GUYANA
☐ HAITI
☐ HEARD AND MCDONALD ISLAND
☐ HONDURAS
☐ HONG KONG
☐ HUNGARY
☐ ICELAND
☐ INDIA
☐ INDONESIA
☐ IRAN
☐ IRAQ
☐ IRELAND
☐ ISLE OF MAN
☐ ISRAEL
☐ ITALY
☐ JAMAICA
☐ JAPAN
☐ JERSEY
☐ JORDAN
☐ KAZAKHSTAN
☐ KENYA
☐ KIRIBATI
☐ KOREA (THE DEMOCRATIC PEOPLE'S REPUBLIC OF)
☐ KOREA (THE REPUBLIC OF)
☐ KUWAIT
☐ KYRGYZSTAN
☐ LAO (THE PEOPLE'S DEMOCRATIC REPUBLIC)
☐ LATVIA
☐ LEBANON
☐ LESOTHO
☐ LIBERIA
☐ LIBYA

SAMPLE

CHARITIES

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

