



Australian Government



Australian  
**Charities** and  
Not-for-profits  
Commission

# Australian Charities Report

9th edition

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# Foreword



I am delighted to present the ninth edition of the Australian Charities Report – my first as Commissioner.

This is a project close to my heart as I believe data makes an important contribution to strategy, policy development and decision-making.

The Australian Charities Report – our annual analysis of the charity sector – maps the size and scope of the sector, illustrating the contribution of Australia's charities to the economy and to communities locally and overseas.

In our tenth year, it was timely for us to review the purpose, format and content of the report, in consultation with key stakeholders, to ensure it continues to be the best resource possible for the sector.

We must adapt our approach to conduct the most relevant analysis and will continue to finesse our approach in consultation with our stakeholders. We have made some changes, including more state-based analysis, comparisons with data from the 2018 Australian Charities Report and increased data visualisation.

As philanthropy is part of the current national conversation, with a Productivity Commission review taking place, I am pleased to present our 'Focus on giving and philanthropy' in this report.

Our data confirms not only that philanthropists are significant in number – nearly one fifth of registered charities are grant makers – but they also play a very significant role in funding those charities we regulate.

**The data also shows that \$13.4 billion of charity revenue is made up of donations and bequests, and charities distributed \$9.7 billion in grants and donations.**

The report is based on the most current data available for Australia's registered charities and builds on analysis from previous years. For this edition, we looked at the Annual Information Statements of 49,402 charities from the 2021 reporting period.

While challenges for the sector continued in 2021, such as increased costs of delivery resulting from inflation, revenue, assets and donations grew. Total revenue from those charities reporting to the ACNC rose to \$190 billion, an increase of \$14 billion on the previous year. Charity assets increased by \$31 billion to a total of \$422 billion, and donations increased by \$676 million to a total of \$13.4 billion.

Expenses increased by \$7.1 billion to a total of \$175 billion. Overall, employee expenses continued to be a significant expense for charities. The sector remains a major employer – with charity employees accounting for 10.5% of the Australian workforce. Charities gained over 40,000 employees in the 2021 reporting period, taking the total number added since 2018 to over 111,000.

## Volunteers continue to underpin the work of the sector and 50% of charities operate with no paid staff.

However, the report confirms the widely observed decline in Australian volunteering, with volunteer numbers dropping to 3.2 million from 3.4 million in 2020. The picture is more sobering when we look at the data from 2018, which shows a loss of more than half a million volunteers (596,000) between then and now.

Behind the topline figures are thousands of small charities operating with mostly volunteer staff. In fact, most charities are small (65%) with revenue of under \$250,000, and a third of all charities operate on less than \$50,000 annual revenue with very few paid employees – 53.9% of small charities and 88.3% of extra small charities operate with no paid staff.

I invite you to read the report for a comprehensive picture of the status of Australia's charities and the valuable contribution they make to all facets of life. I also want to highlight that our [Charity Data Explorer](#) allows you to undertake customised searches relevant to specific subsectors areas of interest.

Warm regards,

A handwritten signature in black ink, appearing to read 'Sue Woodward', followed by a small horizontal line.

Sue Woodward AM

Commissioner

Australian Charities and Not-for-profits Commission

# Snapshot of Australian Charities



Despite challenges, Australia's registered charities reported a significant increase in total **revenue, donations** and **assets** in the 2021 reporting period. **Expenses** also increased.

2018

\$10.5 billion

2021

\$13.4 billion

Donations rose to **\$13.4 billion**, an increase of more than **\$676 million** from 2020.



**59,967**  
charities

(as at 8 Feb 2023)

There is approximately one charity for every **433** Australians.



Charities remain a major employer, accounting for **1.42 million** or **10.5%** of all Australian employees.

Employee numbers have increased by over **40,000** since **2020**.



## Charity location

based on postcode of physical address



**69.7%**

major cities

**18.3%**

inner regional

**8.8%**

outer regional

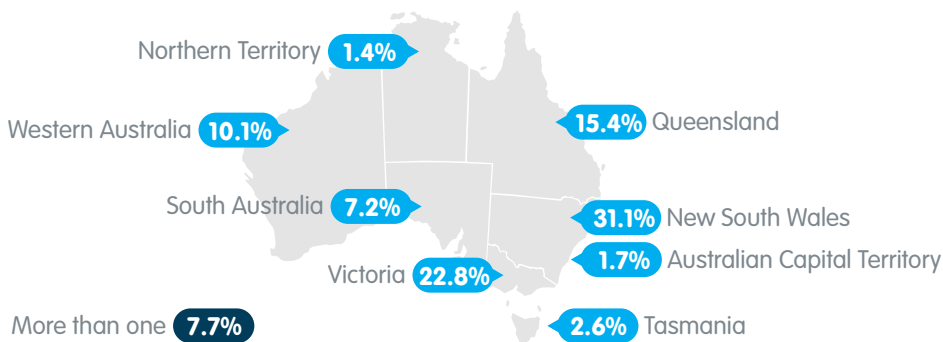
**1.9%**

remote

**1.3%**

very remote

## Operating locations of registered charities



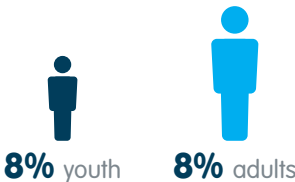
**6%** of charities operated overseas.

The five most common countries (in which charities had overseas operations), were India, Cambodia, the Phillipines, Indonesia and Kenya.



## Who charities help

most common beneficiaries



**7%** families





**Small charities**  
annual revenue of  
under \$250,000.

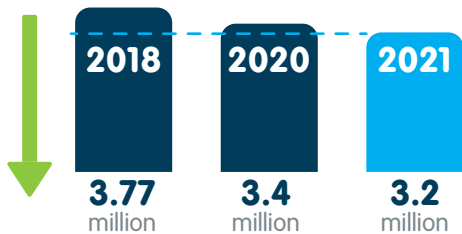


**Medium charities**  
annual revenue of  
\$250,000 or more  
but under \$1 million.



**Large charities**  
annual revenue of  
\$1 million or more.

**1/3** of charities are extra  
small, with annual  
revenue of less  
than **\$50,000**.

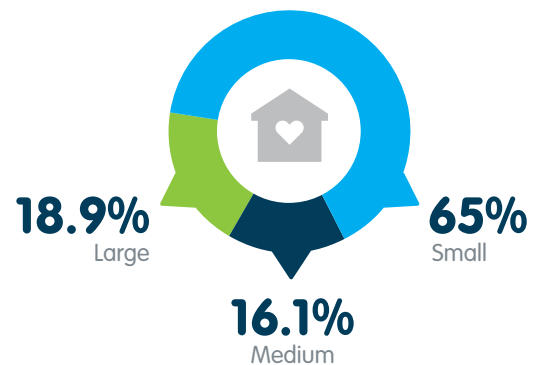


Volunteer numbers continue  
to trend down, decreasing by  
**180,000** since 2020.

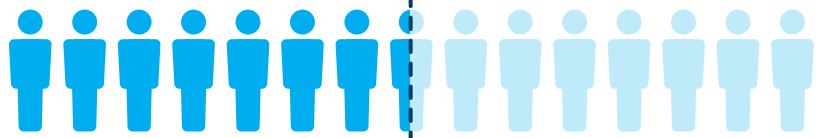


Clean Up  
Australia had  
the most  
volunteers  
with  
**746,000**.

### Charity size



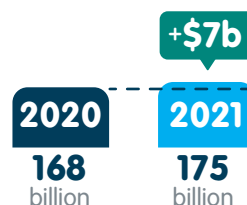
**50%** of charities operating in  
the 2021 reporting period did  
not report any paid staff.



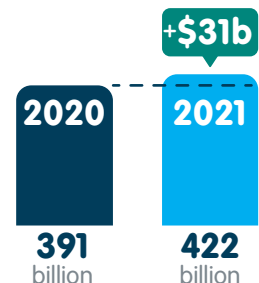
Revenue totalled **\$190 billion**,  
a **7.9%** increase since 2020



### Expenses



### Assets



Nearly a fifth of all charities  
are grant makers of some  
kind. **\$9.7 billion** is  
distributed through grants  
and donations by charities.

# Introduction

This edition of the annual Australian Charities Report is based on information submitted in the 2021 Annual Information Statements (AIS) of 49,402 charities.

*The Australian Charities and Not-for-profits Commission Act 2012 (Cth) (the ACNC Act)* requires registered charities to submit an Annual Information Statement for each financial year.

The Annual Information Statement collects a range of data about charities, including their programs and activities, finances and staff.

This year the Australian Charities Report includes some new observations including:

- time series data from the Australian Charities Report 2018 which analysed data from the 2018 Annual Information Statement
- a focus on giving and philanthropy, which looks at Australia's grant making charities.

The 2021 Annual Information Statement reporting period for most charities was either the financial year of 1 July 2020 – 30 June 2021 or the calendar year of 1 January 2021 – 31 December 2021.

Of the submissions analysed for this report:

- 31,582 charities (64%) had a financial year reporting period
- 14,170 charities (29%) had a calendar year reporting period.
- 3,650 charities (7%) had reporting periods that ended on other dates throughout the year.

## Charity reporting periods



Charities have up to six months after the end of their reporting year to submit their Annual Information Statement and financial report (if required).

For non-government schools, we have an optional arrangement with the Department of Education (DoE) that streamlines their reporting process. The DoE provides us with financial information each year that we use to complete the Annual Information Statements of non-government schools that use this arrangement.

Some Aboriginal and Torres Strait Islander organisations are registered as corporations under the *Corporations (Aboriginal and Torres Strait Islander) Act 2006 (Cth)* (CATSI Act). These corporations are regulated by the Office of the Registrar of Indigenous Corporations (ORIC) and are not required to report to the ACNC so are excluded from this report.

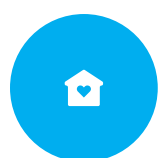
# Size of Australia's charities

There are approximately 60,000 registered charities in Australia.

According to the Australian Bureau of Statistics, Australia's population was 25,978,935 people at 30 June 2022. This equates to approximately one charity for every 433 Australians.

Australia's charity sector comprises charities of different sizes – from tiny local community groups to large universities and international aid organisations.

For the 2021 Annual Information Statement, the ACNC classified charities into three size categories:



**Small charities**  
annual revenue of  
under \$250,000

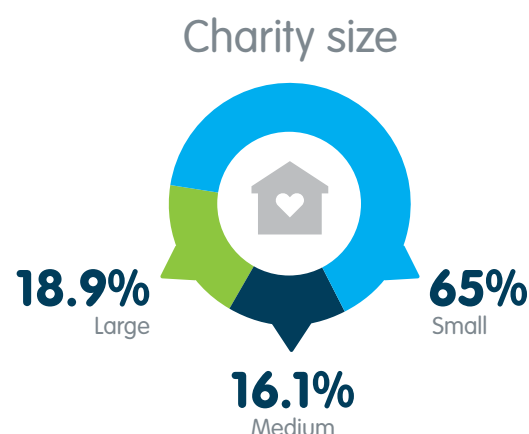


**Medium charities**  
annual revenue of \$250,000  
or more but under \$1 million



**Large charities**  
annual revenue of  
\$1 million or more

A charity's size is based on its total annual revenue for a reporting period.



Analysing charity size helps us understand the scale of charities' operations and provides an insight into the composition of the sector over time.

The distribution of sizes across the charity sector has remained stable since the first edition of the Australian Charities Report in 2013.

For the 2022 and later Annual Information Statements, [the annual revenue thresholds for size classification](#) have changed to less than \$500,000 for small charities, \$500,000 or more, but under \$3 million for medium charities and \$3 million or more for large charities.

## Additional breakdown of charity size

To provide greater insight into Australia's charity sector, this report presents three additional charity size categories:

- Extra small charities – annual revenue less than \$50,000
- Very large charities – annual revenue of \$10 million or more but less than \$100 million
- Extra large charities – annual revenue of \$100 million or more.

In the 2021 reporting period, the percentage of extra small charities increased by 0.2% over the previous year.



Further analysis of charity sizes revealed almost **one-third** of Australia's charities were **extra small**, with annual revenue of less than \$50,000.

Table 1: Australian charities by charity size (additional categories) with changes from the previous reporting period.

Charity size	Total revenue	% of charities	% change from previous year	% change over 3 years
Extra small	Less than \$50,000	31.6	+0.2	+1.2
Small	\$50,000 or more but less than \$250,000	20.3	-0.5	-0.7
Medium	\$250,000 or more but less than \$1 million	14.1	+0.4	+0.2
Large	\$1 million or more but less than \$10 million	13.4	-0.3	0.0
Very large	\$10 million or more but less than \$100 million	4.5	+0.1	+0.5
Extra large	\$100 million or more	0.5	+0.1	+0.1
Size unknown (BRC)		15.7	0.0	-1.2

A **Basic Religious Charity (BRC)** is a type of religious charity that meets specific requirements. Basic Religious Charities are not required to answer the financial questions in the Annual Information Statement, nor submit annual financial reports or comply with Governance Standards.

In their 2021 Annual Information Statement, 8,280 charities (17% of all charities) reported being a Basic Religious Charity. This is 320 fewer than in 2018, when 8,600 identified as Basic Religious Charities.

If a Basic Religious Charity voluntarily provided financial information in its 2021 Annual Information Statement, it was included in the financial analysis of this report.

In the 2021 Annual Information Statement, 7,743 Basic Religious Charities did not provide financial information. In this report, the size of these Basic Religious Charities is noted as 'Size Unknown (BRC)' where relevant.

Table 2: All Basic Religious Charities by ACNC charity size

Charity size	% of Basic Religious Charities	% change over 1 year	% change over 3 years
Small	82.7	+0.1	-0.8
Medium	13.7	-0.1	+0.7
Large	3.6	0.0	+0.1

To explore charity size further visit our [Charity Data Explorer](#)



**17%** of all charities reported being a Basic Religious Charity

## Charities that were not operating

The number of charities not operating rose in the 2021 Annual Information Statement. Four percent of charities (just over 2,000 in total) reported that they did not conduct activities during the period.

In the 2021 Annual Information Statement, more than 860 of these charities – 43% of all charities who said they did not conduct activities – cited COVID-19 as the reason why.



**43%** of charities who said they did not conduct activities cited COVID-19 as the reason why

Other charities that reported no activities were either winding up, conducting activities in the name of another charity, had no funding, reported they had insufficient staff or volunteers available, or were still in a planning or establishment phase and had yet to begin activities.

# Charity locations

We base a charity's location on the physical address provided by the charity. This is most commonly the physical base for the charity – for example, a head office – and may be distinct from the places in which it conducts its activities.

This analysis includes all registered charities that have provided a physical address to us. Some caution should be taken when comparing results from previous editions of the Australian Charities Report, as earlier editions only included those charities that submitted an Annual Information Statement.

Table 3: Charity location (based on postcode of physical address)

Location in Australia	% of charities
Major cities	69.7
Inner regional	18.3
Outer regional	8.8
Remote	1.9
Very remote	1.3

Locations are derived using the measure in the [Australian Statistical Geography Standard \(ASGS\): Volume 5 – Remoteness Structure](#).

## Operations in Australia

In all states and territories, except Queensland, the proportion of charities is similar to that state or territory's proportion of Australia's overall population.

Queensland's proportion of charities is less than its proportion of Australia's population.

Table 4: Operating locations of registered charities

State or territory	% of charities	% of Australia's population at 30 June 2022
ACT	1.7	1.8
NSW	31.1	31.4
NT	1.4	1.0
QLD	15.4	20.5
SA	7.2	7.0
TAS	2.6	2.2
VIC	22.8	25.5
WA	10.1	10.7
More than one	7.7	-

## Operations overseas

Our analysis shows that approximately 6% of charities reported that they operated overseas in the 2021 Annual Information Statement.

Of these charities, 69% reported operating in just one country or region and 31% in more than one. For charities that operated in more than one, 13% reported operating in five or more countries or regions and 5% in ten or more.

Charities reported operating in 199 different countries or regions (excluding Australia). The five most common countries were India, Cambodia, the Philippines, Indonesia and Kenya.



**6%** of charities operated overseas.  
(2021 Annual Information Statement)

## State and territory breakdown

The state and territory breakdown uses a charity's physical address (where we have been provided with it) and data from the 2021 Annual Information Statement.

Around 8% of charities operate in multiple jurisdictions, but this may not be reflected by a charity's physical address.

This is relevant for the analysis of volunteers; although volunteers are attributed to a state based on a charity's street address, the figures include volunteers across Australia.

Table 5: Charity revenue source, volunteers and employees by state or territory

State or territory	Number of charities	Revenue from government (\$ million)	Revenue from donations and bequests (\$ million)	Revenue from goods or services (\$ million)	Total revenue (\$ million)	Volunteers	Employees
ACT	1,106	1,697	154	1,043	3,531	48,711	26,943
NSW	15,727	24,499	5,149	13,560	49,996	1,487,020	337,237
NT	436	1,284	27	571	2,026	11,053	12,547
QLD	6,898	11,424	1,639	7,782	22,510	369,673	174,778
SA	3,370	5,436	391	3,395	10,238	140,989	94,936
TAS	1,053	2,074	107	783	3,215	48,815	29,882
VIC	11,491	24,664	2,979	12,738	44,633	521,317	300,280
WA	4,247	8,551	657	7,190	17,656	200,967	143,528

Note: Charities that report as part of a group have been excluded from this analysis.

To find out more about where charities are located visit our [Charity Data Explorer](#)

# What charities do

To be registered with the ACNC, a charity must have a charitable purpose. This purpose is the reason a charity operates.

A charity may conduct a range of activities and services (programs) to achieve its purpose or purposes.

Our activity classification system is based on CLASSIE (Classification system of Australian Social Sector Initiatives and Entities), which was specifically developed by Our Community for the social sector. By removing some non-charitable classifications, we refined the CLASSIE system to include a taxonomy suitable for the work of charities.

In 2021 all charities were required to provide details of a minimum of one program in their Annual Information Statement and had the option to provide details of up to 10 programs.

Our analysis is limited to the approximately 82,000 programs that charities detailed. This figure may not represent the full number of programs that charities conduct, as some may have only provided details on one of their programs.

## Number of programs reported

Charities can select from 857 classifications for their programs – this is the way we obtain information about their activities.

Charities reported an average of 1.7 programs in the 2021 reporting period. The average number of programs reported increased as charity size increased: extra small charities and Basic Religious Charities reported an average of 1.4 programs, while extra large charities reported an average of 3.4 programs.

The most common program classifications were religion and faith-based spirituality, human services, and education. This corresponds with the second and third most common charities by subtype category being advancing education and advancing religion (see the '[Charity subtypes](#)' section).

## Most common program classifications



Religion and faith-based spirituality



Human services



Education

Table 6: Number and percentage of programs by charity size

Charity size	Number of programs	% of total programs
Extra small	20,184	24.5
Small	16,804	20.4
Medium	13,738	16.7
Large	14,892	18.1
Very large	5,795	7.0
Extra large	822	1.0
Size unknown (BRC)	10,110	12.3
<b>Grand total/average</b>	<b>82,345</b>	<b>100.0</b>



## Activity categories

CLASSIE is a nested taxonomy to classify social sector initiatives using four levels of granularity, with one being the highest level (e.g. arts and culture) and four being the most granular (e.g. musical theatre).

The following analysis is based on CLASSIE's level one activity classifications that registered charities select from to create searchable metadata about what they do for users of the Charity Register [program search](#).

All 857 classifications can be attributed to a level one classification.

In the 2021 Annual Information Statement, the most common classification across all charity sizes was religion and faith-based spirituality (approximately 17,700 programs), followed by human services (approximately 13,100 programs) and education (approximately 12,800 programs).

The least common categories were social sciences, science, and international relations. The distribution of charities across classification types is consistent with the previous year's reporting, with one exception, community development increased by 1.5%, likely due to the ACNC's addition of the new 'grant making' classification.

Programs classified as religion and faith-based spirituality were more prevalent among smaller charities, while programs classified as human services or education were more common among larger charities.

Table 7: CLASSIE level one classifications reported by charities

CLASSIE classification	Number of programs	%
Agriculture, fisheries and forestry	669	0.8
Animal welfare	1,403	1.7
Arts and culture	5,938	7.2
Community development	7,974	9.7
Economic development	1,952	2.4
Education	12,855	15.6
Environment	2,272	2.8
Health	9,256	11.2
Human rights	1,268	1.5
Human services	13,080	15.9
Information and communications	650	0.8
International relations	355	0.4
Public affairs	973	1.2
Public safety	1,975	2.4
Religion and faith-based spirituality	17,673	21.5
Science	245	0.3
Social sciences	123	0.1
Sport and recreation	1,341	1.6
Unknown or not classified	2,343	2.8
<b>Total</b>	<b>82,345</b>	<b>100.0</b>

Table 8: Most common classification by charity size

Charity size	Most common classification	Second most common classification	Third most common classification
Extra small	Education (16%)	Community development (15%)	Religion and faith-based spirituality (13%)
Small	Religion and faith-based spirituality (21%)	Education (15%)	Human services (14%)
Medium	Education (18%)	Human services (17%)	Religion and faith-based spirituality (13%)
Large	Human services (23%)	Education (19%)	Health (15%)
Very large	Human services (31%)	Education (23%)	Health (21%)
Extra large	Human services (40%)	Education (20%)	Health (19%)

# Who charities help

Charities were able to select multiple beneficiaries for each program they reported.

Our analysis is limited to the approximately 82,000 programs that charities reported. This figure may not represent the full number of programs that charities conducted, as charities only had to report on one program, although they could include details of up to 10 programs.

Overall, the most common beneficiaries were:

- Adults – aged 25 to under 65 (8%)
- Youth – aged 15 to under 25 (8%)
- Families (7%).



Table 9: Most common beneficiaries by charity size

Charity size	Most common beneficiary	Second most common beneficiary	Third most common beneficiary
Extra small	Adults – aged 25 to under 65 (9%)	Youth – aged 15 to under 25 (8%)	Families (8%)
Small	Adults – aged 25 to under 65 (8%)	Youth – aged 15 to under 25 (8%)	Families (8%)
Medium	Adults – aged 25 to under 65 (8%)	Youth – aged 15 to under 25 (8%)	Families (7%)
Large	Youth – aged 15 to under 25 (8%)	Adults – aged 25 to under 65 (7%)	Females (6%)
Very large	Youth – aged 15 to under 25 (9%)	Adults – aged 25 to under 65 (7%)	Children – aged 6 to under 15 (7%)
Extra large	Youth – 15 to under 25 (10%)	Adults – aged 25 to under 65 (9%)	Adults – aged 65 and over (9%)

Note: Basic Religious Charities were excluded from the table because their sizes are unknown. To meet the requirements of a Basic Religious Charity, a charity must have the sole purpose of 'advancing religion'.

To find out more about what charities do and who they help, visit our [Charity Data Explorer](#) or search the Charity Register

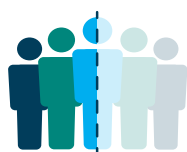
# Volunteers and employees of charities

## Volunteers

Volunteering remains a vital part of the charity sector, with charities reporting that 3.2 million volunteers helped deliver services in the 2021 reporting period.

While the total number remains high, it is a decrease of approximately 180,000 on the previous reporting period and of approximately 596,000 from 2018 when charities reported 3.77 million volunteers.

Despite a reduction in the number of volunteers reported, 50% of the charities that operated in 2021 reported having no paid staff – meaning they relied solely on volunteer efforts.



**50%** of the charities that operated in 2021 relied solely on volunteer efforts.

It is important to note that the figure of 3.2 million does not reflect the total number of individual volunteers across Australia. This is because people may volunteer for more than one charity, and many more volunteer for not-profits that are not charities, such as their local sporting clubs.

## Employees

The Annual Information Statement asks each charity to provide a snapshot of its employment figures based on its most recent pay period.

The charity sector remained a significant employer in Australia with charities reporting 1.42 million paid employees in the 2021 reporting period.

In June 2022, the [Australian Bureau of Statistics reported that Australia had 13.6 million people in employment](#). This means that the charity sector's 1.42 million employees accounted for 10.5% of Australia's workforce and was comparable to the number of employees in the construction industry (1.2 million) and retail trade industry (1.4 million), highlighting the significance of Australia's charities to the national economy. Australian employment by industry data is available on the [Australian Bureau of Statistics website](#).

The charity sector employed **1.42 million** people.

This equates to **10.5%** of all employees in Australia.



Despite the challenges presented by COVID-19 in 2021, charities reported an increase of 40,000 employees across part-time, full-time and casual employees over the previous year and an increase of 111,000 over three years since 2018 when charities reported 1.31 million paid employees.

Table 10: Type of employment by charity size

Size	Full-time		Part-time		Casual	
	% of total staff	Change	% of total staff	Change	% of total staff	Change
Extra small	29.4	-6.8	30.9	+0.1	39.6	+6.7
Small	16.9	-5.8	37.4	-2.0	45.7	+7.8
Medium	20.7	-1.0	43.7	+1.0	35.7	+0.1
Large	32.9	+0.6	38.0	-2.9	29.1	+2.3
Very large	39.9	-0.7	36.6	0.1	23.5	+0.8
Extra large	39.6	+0.8	36.5	+2.1	23.9	-3.0
Size unknown (BRC)	33.0	+0.2	46.0	+2.0	21.0	-2.3
<b>All charities</b>	<b>37.7</b>	<b>+0.2</b>	<b>37.1</b>	<b>+0.5</b>	<b>25.2</b>	<b>-0.6</b>

Decreases in the percentage of full-time employees for extra small and small charities corresponded with similar increases in the percentage of casual employees for those charities.

Table 11: Number of employees by charity size

Charity size	Full-time		Part-time		Casual	
	Number	Change	Number	Change	Number	Change
Extra small	3,249	-1,891	3,416	-950	4,378	-298
Small	2,478	-1,735	5,479	-1,822	6,708	-329
Medium	8,439	-682	17,852	-122	14,568	-407
Large	72,795	+2,085	83,906	-5,418	64,338	+5,742
Very large	188,037	-1,957	172,766	+1,063	110,683	+4,618
Extra large	255,599	+22,004	235,876	+28,610	154,773	-7,593
Size unknown (BRC)	5,465	-106	7,602	+142	3,469	-483
<b>All charities</b>	<b>536,062</b>	<b>+17,718</b>	<b>526,897</b>	<b>+21,503</b>	<b>358,917</b>	<b>+1,250</b>

## Employee and volunteer breakdown by charity size



Small charities were the only group that reported a rise in the number of volunteers, with approximately **9,300** additional volunteers compared to the previous period – an increase of **2.8%**.

Extra large charities reported the biggest drop in volunteer numbers, with approximately 21,000 fewer volunteers compared to the previous reporting period.

In the 2020 reporting period extra small charities reported the highest increase in the number of employees. However,

this wasn't the case for the 2021 reporting period, where this cohort of charities reported the largest decrease in employees (approximately 22%, or 3,100 employees).

Small charities also reported a large decrease in employees, approximately 3,900 employees – a decrease of 21% on the previous reporting period.

Large, very large and extra large charities reported an increase in employees, with extra large charities reporting an additional 43,000 employees compared to the previous reporting period.

Generally, the ratio of volunteers to employees decreased as the size of the charity increased. Smaller charities and Basic Religious Charities were more reliant on volunteers while larger charities had more paid staff to deliver services.

Table 12: Employee and volunteer numbers by charity size with changes from the previous reporting periods

Charity size	Volunteers			Employees			Volunteers per employee		
	Number	% change from previous year	% change over 3 years	Number	% change from previous year	% change over 3 years	Ratio	% change	% change over 3 years
Extra small	228,604	-8.8	-18.2	11,043	-22.1	+37.4	20.7	+17.2	-40.4
Small	347,065	+2.8	+0.7	14,665	-20.9	-0.7	23.7	+30.0	+1.4
Medium	398,776	-9.7	-23.9	40,859	-2.9	-8.8	9.8	-7.0	-16.5
Large	1,226,051	-5.5	-11.0	221,039	+1.1	-2.0	5.5	-6.5	-9.2
Very large	547,202	-3.3	-1.3	471,486	+0.8	+8.1	1.2	-4.0	-8.7
Extra large	152,876	-12.0	-24.6	646,248	+7.1	+14.8	0.2	-17.8	-34.3
Size unknown (BRC)	276,080	-5.9	-43.6	16,536	-2.6	-7.9	16.7	-3.3	-38.7
<b>All charities</b>	<b>3,176,654</b>	<b>-5.5</b>	<b>-15.8</b>	<b>1,421,876</b>	<b>+2.9</b>	<b>+8.5</b>	<b>2.2</b>	<b>-8.2</b>	<b>-22.4</b>

Note: Charities report employee numbers based on their last pay period before submitting the Annual Information Statement. Volunteer numbers are based on the entire reporting period.

## Highest total employees in Australia

Table 13: Charities with the most employees in Australia

Charity name	Registered state	Subtypes	Staff – full time	Staff – part time	Staff – casual	Total employees
Melbourne Archdiocese Catholic Schools Ltd	VIC	<ul style="list-style-type: none"> <li>Education</li> <li>Religion</li> </ul>	8,009	8,047	1,166	17,222
UnitingCare QLD Group	QLD	<ul style="list-style-type: none"> <li>Health</li> <li>PBI</li> <li>Reconciliation</li> <li>Social welfare</li> <li>Other</li> </ul>	3,791	9,757	3,373	16,921
Goodstart Early Learning Group	Not specified	<ul style="list-style-type: none"> <li>Social welfare</li> <li>PBI</li> <li>Education</li> <li>Other</li> </ul>	8,948	3,478	1,212	13,638
Catholic Education Western Australia Limited	WA	<ul style="list-style-type: none"> <li>Education</li> <li>Religion</li> </ul>	5,239	4,301	3,545	13,085
St John Of God Health Care Inc	WA	<ul style="list-style-type: none"> <li>Health</li> <li>HPC</li> <li>Social Welfare</li> <li>Other</li> </ul>	2,351	7,334	2,902	12,587
Little Company of Mary Health Care Limited Group	VIC	<ul style="list-style-type: none"> <li>PBI</li> <li>Social welfare</li> </ul>	3,324	5,999	2,922	12,245
Queensland University of Technology	QLD	<ul style="list-style-type: none"> <li>Education</li> </ul>	3,221	1,502	7,455	12,178
University of Melbourne Group	VIC	<ul style="list-style-type: none"> <li>Education</li> <li>HPC</li> <li>Other</li> </ul>	6,320	2,920	2,720	11,960
The Corporation of The Trustees of The Roman Catholic Archdiocese of Brisbane	QLD	<ul style="list-style-type: none"> <li>Education</li> </ul>	5,703	4,292	1,828	11,823
University of NSW Group	NSW	<ul style="list-style-type: none"> <li>Culture</li> <li>Law</li> <li>HPC</li> <li>Education</li> <li>Other</li> </ul>	5,608	1,225	4,323	11,156

Note: Some charities have permission from the ACNC to report as part of a group. See [page 44](#) for details about subtypes.

## Highest number of volunteers in Australia

Table 14: Charities with the highest number of volunteers in Australia

Charity name	Registered state	Subtype categories	Total volunteers
Clean Up Australia Limited	NSW	■ Environment	745,694
Surf Life Saving New South Wales Group	NSW	■ PBI	74,937
Surf Life Saving Australia Limited	NSW	■ PBI ■ Security	45,205
Multiple Sclerosis Research Australia Limited	NSW	■ Health ■ HPC	40,000
Surf Life Saving Queensland	QLD	■ PBI ■ Security	36,267
PADI AWARE Group	VIC	■ Environment ■ Animals	36,000
Life Saving Victoria Limited	VIC	■ PBI	25,000
Surf Life Saving Western Australia Inc	WA	■ PBI	24,858
MATES in Construction (Aust) Limited	QLD	■ Health ■ HPC ■ Social welfare	23,473
Surf Life Saving Sydney Northern Beaches Inc	NSW	■ PBI ■ Security ■ Health ■ Social welfare ■ Other	19,000

Note: See [page 44](#) for information about subtypes.

Table 15: Operating charities with no employees by charity size

Charity size	% of operating charities with no employees
Extra Small	88.3
Small	53.9
Medium	22.9
Large	11.2
Very large	4.5
Extra large	3.7
Size unknown (BRC)	47.1
<b>Total</b>	<b>50.0</b>

Extra small, small charities and Basic Religious Charities were the most likely to operate without any paid staff.

To find out more about the people that work or volunteer for charities, visit our [Charity Data Explorer](#)

# Financial resources of charities

Australia's charities reported a significant increase in total revenue, expenses and assets in the 2021 reporting period.

Charities generated approximately \$190 billion in revenue – an increase of nearly \$14 billion from the previous reporting period, and an increase of \$34.5 billion from the \$155.4 billion reported three years earlier.

However, expenses also increased by \$7.1 billion from the previous reporting period.

Charities also reported more than \$422 billion in assets, an increase of nearly \$31 billion from the previous reporting period.

## JobKeeper Payment Scheme

The JobKeeper Payment scheme was introduced during the pandemic to support Australian businesses and not-for-profits significantly impacted by COVID-19. JobKeeper commenced on 30 March 2020 and ended on 28 March 2021.

Information provided by the Australian Taxation Office (ATO) shows around 12,000 ACNC-registered charities received JobKeeper payments totalling around \$7.6 billion. This included approximately \$2.9 billion of payments in the 2019-2020 financial year, and around \$4.7 billion in the 2020-2021 financial year.

JobKeeper payments to ACNC-registered charities supported an estimated 331,000 people in the period between April 2020 to September 2020. This fell to around 128,000 people in the period between October 2020 to December 2020, and to around 86,000 people between January 2021 to March 2021.

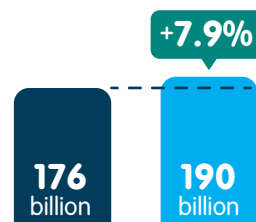
## Income and expenses

### Revenue and income

Revenue forms part of a charity's income and relates to the funds a charity receives when undertaking its ordinary activities. Other income is income (or a loss) from transactions that are not part of a charity's ordinary activities but affect the charity's profit or loss. Other income can include a realised gain or loss on the sale of assets of the charity or changes (positive or negative) in the value of a charity's currently held investments. A charity's total income is made up of its total revenue and other income.

Total revenue increased in the 2021 reporting period, rising by nearly \$14 billion (7.9%) on the previous reporting period to a total of \$190 billion.

### Total revenue



For context, the [Australian Bureau of Statistics](#) reported the Australian economy grew by 3.6% in the 2021–22 financial year.

While total revenue across the sector increased, this was not the case for all charity sizes. Only medium, very large and extra large charities reported an increase in total revenue.

Data from the 2021 Annual Information Statement shows that the largest charities continue to account for most of the sector's aggregate revenue. Extra large charities, which make up 0.5% of Australia's charity sector, accounted for more than 50% of the sector's aggregate revenue.

Extra small charities, despite making up approximately one-third of the sector, contributed 0.1% of the aggregate revenue.



Table 16: Total revenue by charity size with changes from the previous reporting periods

Size	Total revenue (\$ million)	Contribution to the sector's total revenue (%)	Change from previous period (\$ million)	% change from previous period	Change from 2018 Charities Report (\$ million)	% change over 3 years
Extra small	215	0.1	-5	-2.4	-3	-1.5
Small	1,281	0.7	-16	-1.2	-4	-0.3
Medium	3,635	1.9	+108	+3.1	+123	+3.5
Large	21,883	11.5	-533	-2.4	+37	+0.2
Very large	60,168	31.7	+2,477	+4.3	+9,077	+17.8
Extra large	102,798	54.1	+11,954	+13.2	+25,308	+32.7
<b>All charities</b>	<b>189,981</b>	<b>100.0</b>	<b>+13,982</b>	<b>+7.9</b>	<b>+34,538</b>	<b>+22.2</b>

Total income in the 2021 reporting period increased by more than \$18 billion on the previous year to \$196 billion, and by \$37.5 billion on the figure reported by charities three years earlier in the 2018 Australian Charities Report.

Other income of nearly \$6 billion, an increase of over \$4 billion from the previous reporting period, formed a significant part of the increase in total income.

The increase in total income was mainly driven by larger charities.

Table 17: Total income by charity size with changes from the previous reporting periods

Size	Total income (\$ million)	Change from previous period (\$ million)	% change from previous period	Change from 2018 Charities Report (\$ million)	% change over 3 years
Extra small	297	+43	+16.9	+20	+7.1
Small	1,470	+143	+10.7	+105	+7.7
Medium	4,092	+570	+16.2	+442	+12.1
Large	23,181	+495	+2.2	+436	+1.9
Very large	62,078	+3,791	+6.5	+10,007	+19.2
Extra large	104,841	+13,144	+14.3	+26,485	+33.8
<b>All charities</b>	<b>195,959</b>	<b>+18,186</b>	<b>+10.2</b>	<b>+37,495</b>	<b>+23.7</b>

The 10 largest charities by revenue (which includes charities that report collectively to the ACNC as part of reporting groups) accounted for 13% of the sector's revenue, and the 50 largest charities accounted for 33%.

Table 18: Largest charities by revenue in Australia

Charity name	Registered State	Total revenue \$
The University of Sydney	NSW	3,198,720,658
University of Melbourne Group	VIC	3,163,445,000
Catholic Education Commission of Victoria Limited	VIC	3,079,226,256
Monash University	VIC	2,879,192,943
St Vincent's Health Australia Ltd	NSW	2,835,505,999
The University of Queensland Group	QLD	2,435,140,000
St John Of God Health Care Inc	WA	2,019,946,000
Melbourne Archdiocese Catholic Schools Ltd	VIC	2,005,603,779
UnitingCare QLD Group	QLD	1,704,514,000
Little Company of Mary Health Care Limited Group	VIC	1,534,429,000

A further breakdown of Australia's largest charities by state can be found in [Appendix 1](#).

## Expenses

Registered charities must use their funds to further their charitable purpose or purposes. For some charities, part of their income and/or assets may be required to be applied to specific charitable outcomes (such as a specific bequest). The cost of running a charity is also impacted by inflation, with the [Consumer Price Index](#) rising 3.8% over the 12 months to the June 2021 quarter.

The charity sector's total expenses increased by \$7.1 billion to \$174.8 billion in the 2021 reporting period. This increase

is lower than the \$10.2 billion increase reported in the previous reporting period. Three years earlier in the 2018 reporting period, total expenses were reported to be \$148.5 billion.

The increase in expenses over the previous year (4.2%) was less than the increase in revenue (7.9%) in the 2021 reporting period. In the 2020 reporting period the increase in expenses (6.4%) was greater than the increase in revenue (6%).

Table 19: Total expenses by charity size with changes from the previous reporting periods

Size	Total expenses (\$ million)	Change from previous period (\$ million)	% change from previous period	Change over 3 years (\$ million)	% change over 3 years
Extra small	385	+15	+4.2	+39	+11.4
Small	1,228	-174	-12.4	- 15	-1.2
Medium	4,223	+920	+27.8	+631	+17.6
Large	19,875	-893	-4.3	- 594	-2.9
Very large	54,948	+1,252	+2.3	+7,198	+15.1
Extra large	94,213	+5,952	+6.7	+19,088	+25.4
<b>All charities</b>	<b>174,873</b>	<b>+7,073</b>	<b>+4.2</b>	<b>+26,347</b>	<b>+17.7</b>

## Net income

Net income is measured by subtracting a charity's total expenses from its total income.

In the 2021 reporting period, the sector's net income was reported as \$21 billion, an increase of \$11 billion compared to the previous reporting period. Net income was also significantly higher than the \$9.9 billion reported three years earlier.

Compared to the previous reporting period, large, very large and extra large charities reported an increase in net income.

Increases in government revenue, investment revenue and other income as well as a much lower increase in charity expenses all contributed to the increase in net income.

Table 20: Net income by charity size with changes from the previous reporting periods

Size	Net income (\$ million)	Change from previous period (\$ million)	% change from previous period	Change over 3 years (\$ million)	% change over 3 years
Extra small	-88	+26	+22.9	-19	-28.5
Small	242	+316	+422.6	+120	+98.7
Medium	-130	-349	-159.5	-189	-323.7
Large	3,306	+1,388	+72.4	+1,031	+45.3
Very large	7,130	+2,539	+55.3	+2,810	+65.0
Extra large	10,520	+7,084	+206.2	+7,289	+225.6
<b>All charities</b>	<b>20,979</b>	<b>+11,005</b>	<b>+110.3</b>	<b>+11,041</b>	<b>+111.1</b>

# Assets and liabilities

## Total assets

In the 2021 reporting period, the value of charities' total assets increased by approximately \$31 billion (7.9%). As a result, total assets in the sector were approximately \$422 billion. The value of the charity sector's total assets in the 2018 reporting period was \$323.3 billion.

Very large and extra large charities were mostly responsible for the increase in assets, with reported increases of \$11.3 billion and \$14.6 billion respectively compared to the previous reporting period.

Table 21: Total assets by charity size with changes from the previous reporting periods

Charity size	Total assets (\$ million)	Change from previous period (\$ million)	% change from previous period	Change over 3 years (\$ million)	% change over 3 years
Extra small	4,266	+656	+18.2	+1,305	+44.1
Small	8,301	-785	-8.6	-1,306	-13.6
Medium	17,973	+1,482	+9.0	+3,835	+27.1
Large	58,775	+3,419	+6.2	+8,455	+16.8
Very large	131,417	+11,288	+9.4	+24,784	+23.2
Extra large	201,388	+14,682	+7.9	+61,711	+44.2
<b>All charities</b>	<b>422,120</b>	<b>+30,742</b>	<b>+7.9</b>	<b>+98,785</b>	<b>+30.6</b>

Note: Assets include anything of commercial value that is controlled by a charity — examples of assets include cash and cash equivalents, shares, property, plant and equipment and trademarks.

## Total liabilities

Total liabilities for charities increased by approximately \$4.1 billion (3.0%) to \$141.7 billion in the 2021 reporting period. This figure represented an increase in liabilities of approximately \$40.6 billion (40.2%) compared to three

years earlier. Total liabilities in the sector have been increasing since the 2016 reporting period, when charities reported liabilities of \$87 billion.

Table 22: Total liabilities by charity size with changes from the previous reporting periods

Size	Total liabilities (\$ million)	Change from previous period (\$ million)	% change from previous period	Change over 3 years (\$ million)	Change over 3 years (%)
Extra small	504	-144	-22.2	+34	+7.1
Small	979	-79	-7.5	-1,743	-64.0
Medium	2,157	+228	+11.8	+304	+16.4
Large	13,887	+668	+5.0	+2,155	+18.4
Very large	45,719	+1,092	+2.4	+10,222	+28.8
Extra large	78,453	+2,370	+3.1	+29,642	+60.7
<b>All charities</b>	<b>141,699</b>	<b>+4,135</b>	<b>+3.0</b>	<b>+40,613</b>	<b>+40.2</b>

Note: Liabilities are generally defined as what a charity owes. They include anything of commercial value that is owed by a charity — such as bank overdrafts, amounts owed to suppliers or creditors, loans and employee entitlements.

## Net assets/liabilities and the asset ratio

Overall, the increase in assets for charities in the 2021 reporting period was greater than the increase in liabilities.

The charity sector reported net assets of approximately \$281 billion, an increase of \$26.7 billion over the 2020 reporting period. This compares to an increase of \$13.8 billion reported in the 2020 reporting period. Charities reported \$222.2 billion in net assets three years earlier.

On average, charities continued to hold more assets than liabilities in the 2021 reporting period. The asset ratio provides the ratio of a charity's assets to its liabilities.

A ratio of more than one indicates that a charity's assets exceed its liabilities.

## Asset ratio

$$= \text{total assets} / \text{total liabilities}$$

The higher the ratio, the greater the difference between assets and liabilities. And a higher asset ratio can indicate that a charity has set aside funds – known as reserves – to help ensure its financial stability and sustainability.

Overall, charities held three times more in assets than liabilities. This represents an increase in the asset ratio of 2.8 from the previous reporting period, but a decrease in the asset ratio of three years ago (3.2).

Table 23: Net asset/liabilities by charity size with changes from the previous reporting periods

Charity size	Net assets / liabilities (\$ million)	% change from previous period	% change over 3 years	Asset ratio (average)	Change from previous period asset ratio	Change to asset ratio over 3 years
Extra small	3,826	+29.2	+53.7	8.5	+2.9	+2.2
Small	7,321	-8.8	+6.4	8.5	-0.1	+4.9
Medium	15,817	+8.6	+28.7	8.3	-0.2	+0.7
Large	44,887	+6.5	+16.3	4.2	<+0.1	-0.1
Very large	85,699	+13.5	+20.5	2.9	+0.2	-0.1
Extra large	122,935	+11.1	+35.3	2.6	+0.1	-0.3
<b>All charities</b>	<b>281,239</b>	<b>+10.5</b>	<b>+26.2</b>	<b>3.0</b>	<b>+0.1</b>	<b>-0.2</b>

# A detailed look at the revenue of Australia's charities

Charities generate revenue from a range of sources, and it differs according to charity size and purposes.

The larger the charity, the more likely it was to have revenue from multiple sources.

Government contributed more than half of the total revenue for charities, which was similar to 2020.

This section includes financial information from 41,659 charities, including Basic Religious Charities that voluntarily reported finances, as well as charities that did not report activities in the 2021 Annual Information Statement, but who did report on their finances.



Revenue that charities received from donations and bequests increased to **\$13.4** billion in the 2021 reporting period.

## Revenue sources

The revenue sources that a charity must report depend on its size.

Table 24: Revenue reporting requirements based on charity size

Are charities required to provide this information in the Annual Information Statement?		
Revenue source	Extra small and small charities (revenue under \$250,000)	Medium to extra large charities (revenue of \$250,000 or more)
Revenue from government (including grants)	Yes	Yes
Revenue from donations and bequests	Yes	Yes
Revenue from goods or services	No — optional	Yes
Revenue from investments	No — optional	Yes
Other revenue	Yes	Yes

Note: Revenue from government also includes revenue received under a contract with government to provide specified services.

## Breakdown of charity revenue sources

In the 2021 reporting period, revenue from government was \$97.2 billion, an increase of nearly \$8.5 billion from the previous reporting period.

Revenue from goods or services increased by nearly \$2 billion, while revenue from investments increased by \$1.4 billion compared to the previous reporting period.

Overall, donations rose by 5.3% to \$13.4 billion, compared to an 8% increase in the previous reporting period. Donations increased by 27.2% from the 2018 reporting period figures, when revenue from donations was \$10.5 billion.

There was a significant increase in total revenue from investments (28.5%) compared to the 2020 reporting

period, where total revenue from investments decreased by 15.3%. These changes can likely be explained by the impacts of COVID-19 which resulted in a significant decline in financial markets in the 2020 reporting period, followed by a recovery in financial markets in the 2021 reporting period.

Revenue from government, donations and bequests, and investments all increased by more than 25% compared to figures reported in the 2018 reporting period.

The top 10 charities by donation and bequest revenue (including charities that report collectively as groups) contributed to nearly 18% of the sector's total donations or bequests.

Table 25: Revenue sources by charity size with changes from the previous reporting periods

	Charity size	Extra small	Small	Medium	Large	Very large	Extra large	All charities
Government (including grants)	\$ million	24	212	1,183	9,855	29,231	56,742	<b>97,247</b>
	% change	+3.5	-2.1	+1.7	-10.8	+2.5	+18.7	<b>+9.5</b>
	% change over 3 years	+35.2	+28.6	+17.4	-4.4	+23.8	+47.2	<b>+32.0</b>
Donations and bequests	\$ million	84	513	1,022	3,266	4,625	3,849	<b>13,360</b>
	% change	-0.3	+2.1	+4.4	+7.7	+1.5	+9.1	<b>+5.3</b>
	% change over 3 years	+1.1	+6.6	+10.7	+15.6	+7.3	+104.9	<b>+27.2</b>
Goods or services	\$ million	46	279	832	6,215	21,259	30,599	<b>59,229</b>
	% change	-1.1	+2.6	+6.0	+4.4	+5.5	+1.9	<b>+3.5</b>
	% change over 3 years	+1.0	-7.4	-11.6	+1.3	+15.6	+11.7	<b>+11.3</b>
Investments	\$ million	32	124	289	1,080	1,798	3,080	<b>6,404</b>
	% change	-13.1	-16.7	+2.6	+24.8	+46.6	+27.1	<b>+28.5</b>
	% change over 3 years	-9.1	-18.4	-1.7	+9.7	+26.5	+139.6	<b>+53.5</b>
Other revenue	\$ million	29	153	309	1,467	3,256	8,527	<b>13,741</b>
	% change	-1.7	-2.4	-2.7	-3.4	+0.6	+20.9	<b>+11.6</b>
	% change over 3 years	-20.7	-17.7	-10.9	-7.8	-3.3	+1.8	<b>-1.2</b>

Except for extra small and extra large charities, the proportion of revenue charities received from government decreased in comparison to the previous reporting period.

Extra small charities received the least revenue from government, and generally speaking, the percentage of

revenue that came from government increased with charity size.

Donations and bequests comprised just under 4% of extra large charities' total revenue. In comparison, this revenue source comprised more than 39% of extra small charities' total revenue.

Table 26: Revenue sources as a percentage of total revenue by charity size with changes from the previous reporting periods

	Charity size	Extra small	Small	Medium	Large	Very large	Extra large	All charities
Government (including grants)	%	11.1	16.5	32.5	45.0	48.6	55.2	<b>51.2</b>
	% change	+0.6	-0.1	-0.4	-4.2	-0.9	+2.6	<b>+0.7</b>
	% change over 3 years	+3.0	+3.7	+3.8	-2.2	+2.4	+5.4	<b>+3.8</b>
Donations and bequests	%	39.1	40.1	28.1	14.9	7.7	3.7	<b>7.0</b>
	% change	+0.8	+1.3	+0.4	+1.4	-0.2	-0.1	<b>-0.2</b>
	% change over 3 years	+1.0	+2.6	+1.8	+2.0	-0.7	+1.3	<b>+0.3</b>
Goods or services	%	21.2	21.8	22.9	28.4	35.3	29.8	<b>31.2</b>
	% change	+0.3	+0.8	+0.6	+1.8	+0.4	-3.3	<b>-1.3</b>
	% change over 3 years	+0.5	-1.6	-3.9	+0.3	-0.7	-5.5	<b>-3.1</b>
Investments	%	15.0	9.7	8.0	4.9	3.0	3.0	<b>3.4</b>
	% change	-1.8	-1.8	-0.04	+1.1	+0.9	+0.3	<b>+0.5</b>
	% change over 3 years	-1.2	-2.1	-0.4	+0.4	+0.2	+1.3	<b>+0.7</b>
Other revenue	%	13.6	11.9	8.5	6.7	5.4	8.3	<b>7.2</b>
	% change	+0.1	-0.1	-0.5	-0.1	-0.2	+0.5	<b>+0.2</b>
	% change over 3 years	-3.2	-2.6	-1.4	-0.6	-1.2	-2.5	<b>-1.7</b>



## Revenue sources reported by charities

In the 2021 reporting period, 45.4% of charities reported receiving revenue from government.

That figure represented a 1.5% decrease from the previous reporting period but was close to a 9% increase on the figure recorded in the 2018 reporting period.

15.4% of extra small charities reported receiving revenue from government (a marginal decrease from 15.7% in the previous reporting period), whereas more than 94% of extra large charities reported receiving revenue from government, a figure similar to the previous reporting period.

Fewer medium charities reported revenue from government in the 2021 reporting period (67.5% compared to 70% in 2020). However, the 2021 figure was up almost 16% on that recorded in the 2018 reporting period.

Despite an increase in the total revenue charities received from donations, the percentage of charities that reported receiving revenue from donations or bequests (66.2%) remained stable in the 2021 reporting period and was similar to the percentage recorded in the 2018 reporting period (65.9%).

With the exception of a slight increase for extra large charities, the percentage of charities reporting revenue from investments (55%) decreased compared to the previous reporting period (58.2%).

And outside of extra large and very large charities, the percentage of charities with revenue from investments has also decreased over the past three years.

Table 27: Percentage of charities that reported revenue from different sources by size with changes from the previous reporting periods

	Charity size	Extra small	Small	Medium	Large	Very large	Extra large	All charities
Government (including grants)	% of total revenue	15.4	42.4	67.5	80.2	91.2	94.3	45.4
	% change	-0.4	-1.3	-2.5	-3.7	-1.9	+0.5	-1.5
	% change over 3 years	+1.5	+15.9	+16.1	+8.8	+4.6	+0.9	+8.9
Donations and bequests	% of total revenue	54.7	74.8	73.8	70.6	69.7	79.1	66.2
	% change	-1.3	+1	-	-0.7	-0.7	-5.2	-0.4
	% change over 3 years	-0.7	+2.7	+2.3	-1.2	-1.5	-0.9	+0.3
Goods or services	% of total revenue	30.7	48.7	64.6	77.1	86.8	86.9%	51.4
	% change	-1.1	+0.02	-0.8	-2.3	-0.7	-3.1	-0.9
	% change over 3 years	+0.4	+0.9	+0.03	-0.5	+1.6	-0.4	+0.4
Investments	% of total revenue	40.1	50.3	63.9	76.3	84.9	91.0	55.0
	% change	-2.4	-5	-4.3	-2.2	-1.5	+0.1	-3.2
	% change over 3 years	-0.9	-3.1	-4.5	-2.1	+0.8	+3.2	-2.1
Other revenue	% of total revenue	35.8	48.2	60.9	73.7	84.2	87.3	51.9
	% change	-1.1	-2.4	-0.9	-2.9	-1.1	-1.2	-1.6
	% change over 3 years	-2.4	-5.2	-0.6	-1.8	+1.6	-4.4	-2.5

# What charities spend money on

Charities must use funds to further their charitable purposes, and some assets held by charities may have additional conditions on how they can be used – for example, some grants or gifts must be used for specific purposes.

Charities are a significant employer in Australia, with more than half of the sector's expenses being employee expenses. Charities also distributed nearly \$10 billion on grants and donations in the 2021 reporting period.

## Types of expenses

The expenses that a charity must report to the ACNC are based on its size. In the Annual Information Statement all charities must report the following expenses:

- Employee
- Grants and donations within Australia
- Grants and donations outside Australia
- Other (for example rental expenses, bank charges, utilities)
- Large, very large and extra large charities must also report interest expenses.

## Employee expenses

According to 2021 reporting period figures, charities spent nearly \$99 billion on employee expenses – a 5.4% increase on the previous reporting period.

The increases were seen mostly in the expenses of very large and extra large charities.

This reflects the 40,000 increase in charity employees to 1.42 million employees in the 2021 reporting period.

In the 2018 reporting period, employee expenses were \$81 billion.

Table 28: Employee expenses by charity size with changes from the previous reporting periods

Charity size	Employee expenses				
	\$ million	Change over previous year \$ million	% change	Change over 3 years \$ million	% change over 3 years
Extra small	33	+2	+6.4	+4	+13.4
Small	305	-4	-1.2	+4	+1.4
Medium	1,864	+471	+33.8	+445	+31.4
Large	10,851	-777	-6.7	-346	-3.1
Very large	32,119	+783	+2.5	+5,210	+19.4
Extra large	53,632	+4,614	+9.4	+12,411	+30.1
<b>All charities</b>	<b>98,804</b>	<b>+5,089</b>	<b>+5.4</b>	<b>+17,728</b>	<b>+21.9</b>

## Interest and other expenses

'Interest expenses' details the interest paid by charities on any money they have borrowed. Only large, very large and extra large charities are required to report on interest expenses.

'Other expenses' includes all expenses other than employee expenses, and grants and donations made in and outside Australia. For extra small, small and medium charities, interest expenses are included within 'Other expenses'.

Other expenses may include expenses such as rent, insurance, bank charges, consultancy fees, cost of goods sold, equipment hire, depreciation, fundraising expenses, utilities and other administration.

In the 2021 reporting period, charities reported a \$43 million decrease in interest expenses.

Interest and other expenses accounted for \$60.3 billion in expenditure in the 2018 reporting period, where they comprised \$982 million in interest expenses and \$59.3 billion in other expenses.

Table 29: Interest and other expenses by charity size with changes from the previous reporting periods

Charity size	Interest expenses			Other expenses		
	\$ million	% change	% change over 3 years	\$ million	% change	% change over 3 years
Extra small	-	-	-	189	-5.3	-8.9
Small	-	-	-	622	-18.0	-5.2
Medium	-	-	-	1,839	+38.2	+7.9
Large	118	-28.6	-21.1	6,842	-5.2	-9.5
Very large	452	-9.2	+28.2	19,181	+0.4	+6.4
Extra large	908	+5.8	+89.4	36,208	+4.3	+16.2
<b>All charities</b>	<b>1,478</b>	<b>-2.8</b>	<b>+50.6</b>	<b>64,880</b>	<b>+2.5</b>	<b>+9.4</b>

Note: Extra small, small and medium charities do not separately report interest expenses in the Annual Information Statement.

## Breakdown of types of charity expenses

Overall, the employee expenses that charities reported in the 2021 reporting period accounted for 56.5% of total charity expenses compared to 55.8% of total charity expenses in the 2018 reporting period.

The percentage of expenses charities spent on employees was higher for larger charities.

Extra small charities reported more than 8% of expenses going to employee costs, whereas the three large categories all reported 54% or more of expenses going to employee costs.

To find out more about charity revenue and expenditure visit our [Charity Data Explorer](#).

Table 30: Charity expenses as a percentage of total expenses by charity size with changes from the previous reporting periods

		Extra small	Small	Medium	Large	Very large	Extra large	All charities
Employee expenses	% of total expenses	8.5	24.8	44.2	54.6	58.5	56.9	56.5
	% change	+0.2	+2.8	+2.0	-1.4	+0.1	+1.4	+0.7
	% change over 3 years	+0.2	+0.6	+4.7	-0.1	+2.1	+2.0	+1.9
Interest expenses	% of total expenses	-	-	-	0.6	0.8	1	0.8
	% change	-	-	-	-0.2	-0.1	-0.02	-0.1
	% change over 3 years	-	-	-	-0.1	+0.1	+0.4	+0.1
Grants and donations within Australia	% of total expenses	38	19.9	9.8	7.4	4.4	3	4.3
	% change	+4.5	+0.4	-5.0	+0.6	+0.5	-0.4	-0.1
	% change over 3 years	+11.3	+0.5	-0.9	+1.4	+0.7	+0.5	+0.5
Grants and donations outside Australia	% of total expenses	4.6	4.7	2.5	3	1.4	0.7	1.3
	% change	+0.6	+0.2	-0.3	+1.3	+0.2	-0.1	+0.1
	% change over 3 years	-0.5	+1.0	+0.1	+1.4	+0.03	+0.2	+0.3
Other expenses	% of total expenses	49	50.6	43.5	34.4	34.9	38.4	37.1
	% change	-5.0	-3.4	+3.3	-0.3	-0.7	-0.9	-0.6
	% change over 3 years	-10.9	-2.1	-3.9	-2.5	-2.9	-3.1	-2.8

Note: Extra small, small and medium charities do not separately report interest expenses in the Annual Information Statement.

# Focus on giving and philanthropy

The provision of grants, donations and structured philanthropy are important components of the charity sector.

Our data shows nearly a fifth of all charities are grant-makers of some type, including ancillary funds and other types of charitable trusts.

The Australian Government has pledged to work with the sector to double philanthropic giving by 2030.

In March 2023, the Government established a Productivity Commission review to analyse motivations for philanthropic giving in Australia and identify opportunities for growth.

This analysis aims to aid public understanding of giving and philanthropy in Australia.

For the purposes of this report, we adopted the term 'structured philanthropy' which was used in the ACNCs report [Australia's Grant-Making Charities in 2016](#). The term refers collectively to private ancillary funds, public ancillary funds and other types of trusts.

Structured philanthropy accounts for about 14% of all Australian charities.

For the fourth category of grant-making charities we use the term 'other grant-makers' in this report. These are charities that classified a program as grant-making or reported grants and donations expenses (in Australia or overseas) of more than 70% of their total expenses.

Other grant-makers account for just under 5% of all registered charities.

## Grant-making charities

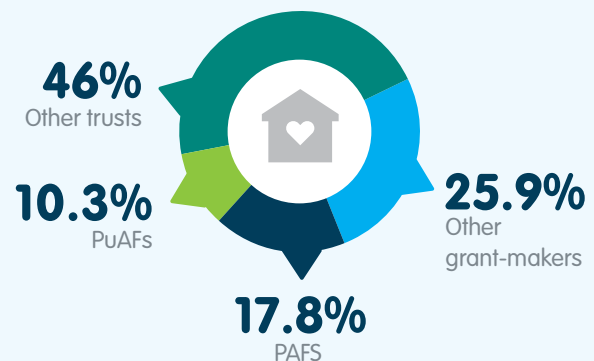


In total, **19%** of the **59,967** registered charities analysed as of 8 February 2023 were found to be grant makers (for the purposes of this report).

There are a number of different types of grant-making charities including:

- Ancillary funds which are trusts established for the purpose of providing money, property or benefits to deductible gift recipients. There are two types of ancillary funds:
  - Private ancillary funds (PAFs) are established for private philanthropy – for example by family groups.
  - Public ancillary funds (PuAFs) collect donations from the public.
- 'Other types of trusts' which have been established to hold and distribute funds for charitable purposes.

## % of grant-making charities



Of 11,427 grant-making charities, 8,467 (74.1%) were either private ancillary funds, public ancillary funds or other trusts (structured philanthropy). Charities classed as other grant-makers comprise 25.9% of Australia's charities (2,960 charities).

Table 31: Summary of all grant-making charities as of 8 February 2023

Category of grant-maker	Number of charities	% of grant-making charities	% of all charities
PAFs	2,035	17.8	3.4
PuAFs	1,172	10.3	1.9
Other trusts	5,260	46.0	8.7
<i>All structured philanthropy (i.e. PAFs, PuAFs and trusts)</i>	<i>8,467</i>	<i>74.1</i>	<i>14.0</i>
Other grant-makers	2,960	25.9	4.9
<b>Total grant-makers</b>	<b>11,427</b>	<b>100.0</b>	<b>19.0</b>

Of the 11,427 grant-makers identified overall, 10,165 submitted an individual 2021 Annual Information Statement.

Those that did not submit an individual 2021 Annual Information Statement might have been members of an ACNC-approved reporting group, or were registered with the ACNC after the 2021 reporting period.

The number of other grant-makers in this year's report cannot be compared directly to figures in the [Australia's Grant-making Charities in 2016 report](#). This is because the taxonomy charities use to report on their work and activities has changed.

The number of private ancillary funds and other trusts reporting increased by 32% and 13% respectively, but the number of public ancillary funds decreased by 19%.

Statistics from the [Australian Taxation Office](#) show that the current number of endorsed public ancillary funds has declined since 2016, whereas the number of endorsed private ancillary funds has continued to increase.

Table 32: Summary of grant-making charities that submitted the 2021 Annual Information Statement

Category of grant-maker	Number of charities	% of grant-making charities	% of all charities
PAFs	1,735	17.1	3.5
PuAFs	986	9.7	2.0
Other trusts	4,640	45.6	9.4
<i>All structured philanthropy (i.e. PAFs, PuAFs and trusts)</i>	<i>7,361</i>	<i>74.1</i>	<i>14.9</i>
Other grant-makers	2,804	25.9	5.7
<b>Total grant-makers</b>	<b>10,165</b>	<b>100.0</b>	<b>20.6</b>

Private ancillary funds and public ancillary funds received almost all of their revenue from either donations and bequests, or investments. This contrasted with grant-makers classed as other trusts and other grant-makers, who received a far higher percentage of their total revenue from government.

Table 33: Grant-maker revenue sources as a percentage of total revenue

	PAFs	PuAFs	Other trusts	All structured philanthropy	Other grant-makers	Total grant-makers
Government (including grants) %	<0.1	0.6	29.8	18.9	47.6	27.5
Donations and bequests %	69.1	68.3	21.5	38.9	39.4	39.0
Goods or services %	0.1	2.1	17.0	11.1	2.6	8.5
Investments %	27.2	26.2	15.3	19.5	4.7	15.1
Other revenue %	3.5	2.8	16.4	11.6	5.7	9.8

Grant-makers total assets amounted to approximately \$51 billion. On average, grant-makers held \$5 million in assets, with charities categorised as structured philanthropy holding an average of \$6.06 million, compared to \$2.35 million for other grant-makers.

Table 34: Grant-maker total and average assets

Category of grant-maker	Number of charities	Average assets \$	Total assets \$
PAFs	1,735	7,002,478	12,149,298,730
PuAFs	986	5,817,844	5,736,394,322
Other trusts	4,640	5,762,450	26,737,768,420
<i>All structured philanthropy</i>	<i>7,361</i>	<i>6,062,147</i>	<i>44,623,461,472</i>
Other grant-makers	2,804	2,347,737	6,583,055,587
<b>Total grant-makers</b>	<b>10,165</b>	<b>5,037,532</b>	<b>51,206,517,059</b>

More than 73% of grant-making charities' total spending on grants and donations was for use in Australia with the remainder for use outside Australia. Spending on grants for use in Australia was significantly higher for charities categorised as structured philanthropy (90.6%) than it was for charities categorised as other grant-makers (61.8%).

Table 35: Grant-maker spending on grants and donations

	Grants and donations for use in Australia			Grants and donations for use outside Australia			Total spending on grants and donations	
	Average \$	Total \$	% of total spending on grants	Average \$	Total \$	% of total spending on grants	Average \$	Total \$
PAFs	430,672	747,215,931	94.9	22,968	39,849,304	5.1	453,640	787,065,235
PuAFs	443,394	437,186,460	95.4	21,260	20,962,371	4.6	464,654	458,148,831
Other trusts	168,644	782,507,773	84.6	30,624	142,095,369	15.4	199,268	924,603,142
<i>All structured philanthropy</i>	<i>267,207</i>	<i>1,966,910,164</i>	<i>90.6</i>	<i>27,565</i>	<i>202,907,044</i>	<i>9.4</i>	<i>294,772</i>	<i>2,169,817,208</i>
Other grant-makers	741,483	2,079,118,032	61.8	458,912	1,286,788,317	38.2	1,200,395	3,365,906,349
<b>Total grant-makers</b>	<b>398,035</b>	<b>4,046,028,196</b>	<b>73.1</b>	<b>146,551</b>	<b>1,489,695,361</b>	<b>26.9</b>	<b>544,587</b>	<b>5,535,723,557</b>



## Grants and donations

Some charities, such as ancillary funds and trusts, are primarily established to deliver structured philanthropy and focus solely on distributing grants and donations to other charities and charitable causes. For other charities, distributing grants and donations is only one element of their operations.

In the 2021 reporting period, charities reported spending \$9.7 billion on grants and donations, an increase of 5% on the previous reporting period.

Of the \$9.7 billion, charities spent \$7.5 billion on grants and donations within Australia, an increase of \$166 million (or 2.3%) compared to the previous reporting period. Grants and donations outside Australia rose by \$298 million (or 15.8%) to \$2.2 billion.

In the 2018 reporting period, \$7.1 billion was spent on grants and donations – \$5.6 billion within Australia and \$1.5 billion outside Australia.

Total grants and donations have increased across all charity sizes over the past three years.

Table 36: Expenses on grants and donations by charity size, with changes from the previous reporting periods

Charity size	Within Australia			Outside Australia			Total		
	\$ million	% change	% change over 3 years	\$ million	% change	% change over 3 years	\$ million	% change	% change over 3 years
Extra small	146	+18.3	+58.3	18	+21.0	+0.6	164	+18.6	+49.1
Small	244	-10.4	+1.3	57	-8.6	+24.8	301	-10.1	+5.1
Medium	412	-15.2	+7.1	107	+15.3	+27.1	519	-10.3	+10.7
Large	1,461	+4.2	+18.1	603	+68.5	+84.4	2,064	+17.3	+32.0
Very large	2,413	+14.5	+34.8	783	+20.1	+17.7	3,196	+15.8	+30.2
Extra large	2,844	-4.0	+50.1	621	-12.6	+68.6	3,465	-5.7	+53.1
<b>All charities</b>	<b>7,520</b>	<b>+2.3</b>	<b>+33.3</b>	<b>2,190</b>	<b>+15.8</b>	<b>+45.1</b>	<b>9,710</b>	<b>+5.0</b>	<b>+35.8</b>

Table 37: Average expenses on grants and donations by charity size, with changes from the previous reporting periods

Charity size	Within Australia			Outside Australia			Total		
	\$	% change	% change over 3 years	\$	% change	% change over 3 years	\$	% change	% change over 3 years
Extra Small	9,378	+17.0	+49.1	1,140	+19.7	-5.2	10,518	+17.3	+40.4
Small	24,348	-8.6	+2.8	5,720	-6.7	+26.6	30,069	-8.2	+6.7
Medium	59,192	-18.0	+3.0	15,422	+11.5	+22.3	74,613	-13.3	+6.5
Large	220,083	+5.6	+15.3	90,872	+70.8	+80.0	310,955	+18.9	+28.9
Very large	1,094,287	+10.2	+19.0	355,253	+15.6	+3.9	1,449,540	+11.5	+14.9
Extra large	11,656,752	-17.4	+11.3	2,546,084	-24.8	+25.1	14,202,836	-18.8	+13.6
<b>Average</b>	<b>180,519</b>	<b>+1.7</b>	<b>+28.5</b>	<b>52,575</b>	<b>+15.2</b>	<b>+39.9</b>	<b>233,094</b>	<b>+4.5</b>	<b>+30.9</b>

## Donations and bequests by state and territory

In the 2021 reporting period, total donations and bequests revenue rose by more than \$676 million from the previous reporting period to \$13.4 billion. Overall, total donations and bequests revenue has increased by \$2.9 billion since the 2018 reporting period.

Extra-large charities reported the largest increase in donation and bequests revenue – \$322 million – in the 2021 reporting period. In total, these charities received \$3.9 billion in donations and bequests revenue during this period. This is a 9% increase from the previous reporting period, and a 105% increase from the 2018 reporting period (\$1.88 billion).

There has also been an increase in total donations and bequests to charities in every state and territory compared to the 2018 reporting period.

The largest increase was recorded by charities in Queensland, which saw a 66% (or \$651 million) increase in donations and bequests revenue in comparison to the previous reporting period. Overall, Queensland charities have enjoyed a 54.8% (or \$580 million) increase in donations and bequests revenue since the 2018 reporting period.

Conversely, Victorian charities recorded the smallest increase in donations and bequests revenue during the 2021 reporting period – up by only 0.2% (or \$7 million) on 2020. However, the 2021 figure was still 19.8% (\$493 million) higher than that recorded in the 2018 reporting period.

Table 38: Charity donations and bequests received by state and territory with changes from the previous reporting periods

State or territory	Donations and bequests				
	\$ million	Change from previous period (\$ million)	% change from previous period	Change from 2018 (\$ million)	% change over 3 years
ACT	154	+2	+1.2	+13	+9.2
NSW	5,149	+256	+5.2	+1,085	+26.7
NT	27	+4	+15.6	-4	-12.4
QLD	1,639	+651	+66.0	+580	+54.8
SA	391	+50	+14.7	+32	+9.0
TAS	107	+6	+6.1	+21	+24.1
VIC	2,979	+7	+0.2	+493	+19.8
WA	657	+53	+8.9	+180	+37.8

Note: Charities that report as part of a group have been excluded from this analysis.

Approximately 41.5% of registered charities have deductible gift recipient (DGR) endorsement from the Australian Taxation Office. Organisations endorsed as deductible gift recipients are entitled to receive gifts which are deductible from the donor's taxable income.

DGR-endorsed charities are more likely to receive donations.

To be DGR-endorsed, a charity must meet the specific criteria of a DGR category based on its purpose or purposes.

The 10 charities reporting the largest total donations and bequests revenue (including charities that report to the ACNC as part of reporting groups) accounted for approximately 18% of the sector's total donations and bequests revenue.

A further breakdown of charities that received the largest total donations and bequests revenue by state and territory can be found in [Appendix 2](#).

Table 39: 10 charities with highest donations and bequests received in current reporting period

Charity name	Registered state	Subtype categories	Donations and bequests amount (\$)
Asia Pacific Internet Development Trust	QLD	<ul style="list-style-type: none"> <li>Social welfare</li> <li>Education</li> </ul>	590,173,475
Minderoo Foundation Group	WA	<ul style="list-style-type: none"> <li>Environment</li> <li>Human rights</li> <li>Culture</li> <li>Social welfare</li> <li>Education</li> <li>Health</li> <li>PBI</li> </ul>	501,145,108
Susan McKinnon Foundation	VIC	<ul style="list-style-type: none"> <li>Education</li> <li>Social welfare</li> </ul>	330,512,170
World Vision Australia	VIC	<ul style="list-style-type: none"> <li>Social welfare</li> <li>Human rights</li> <li>Religion</li> <li>PBI</li> </ul>	288,604,000
The Smith Family	NSW	<ul style="list-style-type: none"> <li>Social welfare</li> <li>Reconciliation</li> <li>PBI</li> </ul>	124,663,000
Salvation Army – Social Work Group	VIC	<ul style="list-style-type: none"> <li>Social welfare</li> <li>PBI</li> <li>Other</li> </ul>	122,960,000
Médecins Sans Frontières Australia Limited	NSW	<ul style="list-style-type: none"> <li>Health</li> <li>PBI</li> </ul>	105,534,255
L.D.S. Charitable Trust Fund	NSW	<ul style="list-style-type: none"> <li>Other</li> </ul>	99,474,019
Compassion Australia	NSW	<ul style="list-style-type: none"> <li>PBI</li> </ul>	94,550,578
LDS Charities Australia	NSW	<ul style="list-style-type: none"> <li>Health</li> <li>PBI</li> <li>Social welfare</li> <li>Education</li> </ul>	93,000,000

Note: See [page 44](#) for more information about subtypes.

# Charitable purposes

A charity subtype is a category of registration that reflects a charity's purposes.

Analysis of charity subtypes provides insights into the subsectors that make up the charity sector. We can learn more about the composition of these subsectors, the financial patterns within them, and how they compare with other subsectors.

The *Australian Charities and Not-for-profits Commission Act 2012* (Cth) sets out 14 charity subtypes. These include the 12 charitable purposes set out in the *Charities Act 2013* (Cth), as well as the categories of Public Benevolent Institution and Health Promotion Charity.

Advancing health (health)	Advancing the security or safety of Australia or the Australian public (security)
Advancing education (education)	Preventing or relieving the suffering of animals (animals)
Advancing social or public welfare (social welfare)	Advancing the natural environment (environment)
Advancing religion (religion)	Any other purpose beneficial to the general public that may reasonably be regarded as analogous to, or within the spirit of, any of the purposes mentioned in the subtypes above (other)
Advancing culture (culture)	Promoting or opposing a change to any matter established by law, policy or practice in the Commonwealth, a state, a territory or another country (law)
Promoting reconciliation, mutual respect and tolerance between groups of individuals that are in Australia (reconciliation)	Public Benevolent Institution (PBI)
Promoting or protecting human rights (human rights)	Health Promotion Charity (HPC)

Charities can be registered with multiple subtypes or can choose to not be registered with any subtype.

In addition to the 14 charity subtypes, our analysis includes two extra categories:

- charities registered with more than one subtype (for example, a charity with two subtypes is included in this category rather than in the two separate categories of its two subtypes)
- charities with no registered subtype.

**Basic Religious Charities that did not provide financial information were not included in the subtype analysis. Charities that report as a group were also excluded from this data.**

Approximately 30% of charities that submitted a 2021 Annual Information Statement were registered with more than one subtype. This compares to 23% in the 2018 reporting period.

The analysis of each subtype in this report is limited to charities registered solely with that single subtype. Consequently, the information from a charity with more than one subtype is not included in the analysis of each of its subtypes; it is included only in the category 'Multiple'. Because of this, each subtype analysis in this report is not a complete picture of the subtype as a whole.

Table 40: Number of charities registered by subtype and charity size with changes from the previous reporting periods

Subtype category	Extra small	Small	Medium	Large	Very large	Extra large	Total		
							Number	Change from previous year	Change from 3 years earlier
Health	384	152	72	57	19	2	686	+26	+15
Education	2,107	1,267	1,116	1,029	492	52	6,063	-21	-193
Social welfare	732	350	238	160	19	1	1,500	+50	+85
Religion	1,916	2,381	1,102	415	44	6	5,864	+140	+544
Culture	718	292	229	171	26	-	1,436	+73	+228
Reconciliation	26	14	16	4	-	-	60	+4	+13
Human rights	16	13	4	4	1	-	38	-1	+2
Security	67	25	17	15	-	-	124	+1	-19
Animals	253	235	58	21	12	-	579	+40	+106
Environment	311	162	132	83	18	2	708	+62	+111
Other	1,825	862	587	385	70	6	3,735	+115	+301
Law	15	5	3	4	2	-	29	+1	+5
PBI	611	455	535	925	382	31	2,939	-113	-207
HPC	156	68	71	95	42	1	433	-9	-22
Multiple	4,090	2,516	2,024	2,713	921	82	12,346	+133	+1,237
No subtype	2,354	1,199	725	474	67	5	4,824	-305	-730

## Employees and volunteers by subtype

The number of employees and volunteers varied among charity subtypes.

Some charity subtypes were more likely to have employees delivering services while others were more likely to engage volunteers.

Table 41: Employees and volunteers by subtype with changes from the previous reporting periods

Subtype category	Employees	Change over 1 year	Change over 3 years	Volunteers	Change over 1 year	Change over 3 years
	Number	%	%	Number	%	%
Health	5,355	-21.5	-60.8	25,657	-21.4	-41.3
Education	330,039	-1.5	-7.9	170,690	-0.6	-21.4
Social welfare	9,599	+12.5	+20.6	24,782	-6.0	+4.3
Religion	49,733	-1.3	+51.1	491,412	-3.0	+114.8
Culture	15,410	+40.7	+22.5	44,410	-12.7	-35.6
Reconciliation	172	+8.2	+24.6	1,359	+27.6	+5.2
Human rights	149	-26.2	-31.0	394	-49.2	-62.0
Security	183	+26.2	-8.0	13,948	+4.4	-0.4
Animals	3,440	+7.8	+8.7	37,561	-0.5	+8.8
Environment	3,839	+14.4	+17.8	816,759	-0.2	+7.6
Other	17,920	+8.6	-0.3	87,013	+2.2	-27.9
Law	71	-18.4	-41.8	287	-23.5	-98.1
PBI	207,622	+2.6	+9.7	277,582	-20.1	-45.0
HPC	10,009	+3.1	+6.1	23,538	-8.7	-34.5
Multiple	502,041	+6.1	+20.8	828,594	-5.6	-1.5
No subtype	29,681	-16.4	-17.0	115,147	-18.0	-43.0

Note: Charities report employee numbers based on their last pay period before submitting the Annual Information Statement. Volunteer numbers are based on the entire reporting period.

## Revenue breakdown by subtype

Charities registered with multiple subtypes generated the most revenue, reporting over \$68 billion in the 2021 reporting period (an increase of approximately 14% on the previous reporting period).

This was followed by charities solely registered with the subtype of Advancing education at \$50.5 billion (an increase of approximately \$3 billion or 5.8% on the previous reporting period).

Donations declined across many subtypes, however revenue from investments increased across all subtypes.

The 60 charities registered solely with the subtype of reconciliation reported the lowest revenue – \$17 million. This compared to \$13 million recorded in the previous reporting period.

A further breakdown of revenue data by subtype and size can be found at [Appendix 3](#).

## Net income ratio

A charity's net income is its total income minus its total expenses. The 'net income ratio' provides the ratio, expressed as a percentage, of a charity's net income to its total income.

### Net income ratio

$$= \text{net income} / \text{total income (\%)}$$

A positive ratio indicates that there is a surplus – the income received was more than the charity's expenses for the year. The higher the ratio, the greater the surplus.

A negative ratio indicates that there is a deficit – the income received was less than the charity's expenses for the year. The larger the negative ratio, the greater the deficit.

In the 2021 reporting period, the net income ratio for the sector was 11.1%, an increase on the 5.4% recorded in the previous reporting period and the 6.6% recorded in the 2018 reporting period.

The net income ratio varied among the subtypes.

Table 42: Net income ratio by subtype and charity size with comparison to the previous reporting periods

Subtype category	Extra small %	Small %	Medium %	Large %	Very large %	Extra large %	All sizes %	All sizes 1 year earlier %	All sizes 3 years earlier %
Health	-54.1	19.3	33.1	8.6	16.5	1.3	11.8	1.2	9.1
Education	-13.0	11.9	12.1	14.0	10.1	12.2	11.7	4.2	5.3
Social welfare	-29.5	15.9	17.3	19.8	10.2	8.6	14.2	14.4	10.2
Religion	-9.9	12.9	-55.5	16.5	2.4	-6.1	-3.7	2.1	7.9
Culture	2.6	20.3	10.3	17.4	12.6	-	14.5	9.0	5.9
Reconciliation*	26.4	9.8	29.8	27.7	-	-	27.1	12.5	8.6
Human rights*	-45.1	9.8	-19.5	19.5	7.0	-	9.3	6.2	0.6
Security*	3.5	23.4	9.0	-30.4	-	-	-23.4	66.1	8.3
Animals	-13.1	7.8	23.3	20.8	11.8	-	13.3	19.6	3.4
Environment*	-253.8	11.3	12.0	15.4	15.8	13.0	13.4	8.3	6.8
Other	-23.2	28.9	36.2	42.6	36.5	17.9	31.0	14.6	18.6
Law*	60.1	23.0	63.6	15.3	49.2	-	45.7	-0.2	7.2
PBI	-51.3	23.4	12.0	9.5	6.2	3.7	6.0	3.0	2.4
HPC	-11.4	24.7	11.8	8.0	7.1	21.3	8.6	3.1	8.0
Multiple	-6.2	13.7	-20.2	9.5	10.8	10.8	10.1	5.5	6.2
No subtype	-93.9	18.9	22.5	30.5	38.8	20.7	30.2	14.1	20.8
<b>All subtypes</b>	<b>-29.5</b>	<b>16.5</b>	<b>-3.3</b>	<b>14.3</b>	<b>11.7</b>	<b>10.6</b>	<b>11.1</b>	<b>5.4</b>	<b>6.6</b>

\* Because of the small number of charities in this category, outliers can significantly affect the result.

## Asset ratio

In the 2021 reporting period, the asset ratio for the sector was 3.1, an increase on the asset ratio of 2.9 recorded during the previous reporting period. This means that total assets were just over three times the total liabilities for the sector.

The asset ratio of 8.5 for extra small charities was almost triple that of the overall sector (3.1). This indicates that extra small charities maintain a greater ability to absorb a negative net income ratio (where total expenses exceed total income).

Table 43: Asset ratio by subtype and charity size with comparison to the previous reporting periods

Subtype category	Extra small %	Small %	Medium %	Large %	Very large %	Extra large %	All sizes %	All sizes 1 year earlier %	All sizes 3 years earlier %
Health	26.1	69.6	25.9	4.0	2.3	2.6	3.3	2.9	3.4
Education	13.6	12.8	5.7	4.4	3.5	3.1	3.3	3.1	3.8
Social welfare	5.5	9.2	6.9	3.5	2.0	-	2.9	3.8	6.7
Religion	8.8	4.6	8.3	3.1	1.6	1.9	2.5	2.3	2.4
Culture	14.7	11.8	5.2	6.3	3.0	-	4.8	5.0	6.2
Reconciliation*	14.1	9.9	6.5	4.7	-	-	6.5	3.7	13.3
Human rights*	0.9	10.4	1.7	11.6	1.6	-	3.7	2.8	2.9
Security*	46.5	105.7	16.1	8.3	-	-	9.8	10.7	7.0
Animals	13.2	19.8	15.1	11.2	7.0	-	8.1	8.2	9.4
Environment	0.8	5.0	6.6	2.5	1.6	2.3	1.9	1.8	1.8
Other	17.8	76.3	19.5	19.3	6.3	4.4	9.5	9.3	9.5
Law*	31.2	1.6	570.0	14.5	3.1	-	5.5	2.6	3.2
PBI	20.0	7.9	7.0	3.0	2.0	1.7	2.1	2.0	2.0
HPC	29.2	14.7	5.1	3.2	2.9	7.0	3.3	3.3	4.0
Multiple	4.6	6.3	6.7	3.6	3.0	2.4	2.8	2.7	3.0
No subtype	14.1	13.3	12.9	6.7	8.1	3.9	7.6	8.1	7.6
All subtypes	8.5	8.5	8.4	4.2	2.8	2.6	3.1	2.9	3.3

\* Because of the small number of charities in this category, outliers can significantly affect the result.



## Asset holdings

The 2021 reporting period showed that, on average, each charity holds approximately \$8.7 million in assets – an increase of more than 9% on the previous reporting period and over 23% on the 2018 reporting period. However this figure differs greatly according to charity size, with extra small charities holding, on average, nearly \$300,000 in assets.

Total assets held by the sector increased by nearly 10%.

A detailed breakdown of average asset holdings showing changes from the previous reporting period by subtype and charity size can be found at [Appendix 3](#).

Table 44: Total assets by subtype and charity size

Subtype category	Extra small		Small		Medium		Large		Very large		Extra large		Total	
	\$ million	% change	\$ million	% change	\$ million	% change	\$ million	% change	\$ million	% change	\$ million	% change	\$ million	% change
Health	105	+41.6	199	-3.4	268	+6.8	1,764	+76.7	1,942	-23.9	204	-43.0	4,482	+0.9
Education	483	+13.4	683	-1.2	1,686	+5.9	7,737	+0.4	27,137	+7.1	81,076	+6.4	118,802	+6.1
Social welfare	136	+30.8	278	-14.0	488	-1.1	1,545	+18.9	2,086	+57.7	60	+6899.7	4,593	+29.6
Religion	878	+12.4	2,228	-6.1	4,359	+18.5	5,485	+3.3	7,043	+2.5	5,115	+148.2	25,108	+19.1
Culture	126	+42.5	187	-26.2	314	+0.1	1,335	+22.4	880	+17.4	-	-	2,841	+13.9
Reconciliation*	2	-28.6	3	-61.0	18	+48.3	5	+182.7	-	-	-	-	29	+14.9
Human rights*	0	-18.7	5	+82.9	2	-10.5	22	+3.5	11	-44.3	-	-	41	-12.9
Security*	4	+3.9	11	-16.9	37	+13.0	149	+201.2	-	-	-	-100.0	202	-5.9
Animals	24	+45.9	53	+17.7	46	+16.5	97	-4.8	559	+13.6	-	-	779	+12.1
Environment	43	+47.9	45	-4.8	175	+40.3	395	+12.7	867	+4.4	180	+121.6	1,705	+12.5
Other	969	+38.1	1,594	+2.6	2,577	-4.2	6,161	+33.7	5,913	+18.9	2,894	+12.5	20,107	+17.6
Law*	0	-38.0	2	+1193.3	19	+127.7	22	-52.9	36	-	-	-	79	+43.4
PBI	123	+25.8	323	-9.3	1,029	-6.8	6,562	+2.1	20,021	+6.1	12,390	+10.5	40,448	+6.3
HPC	30	+118.5	23	-8.8	75	+0.1	436	+9.7	2,236	+18.5	517	+10.6	3,317	+15.8
Multiple	802	+25.9	1,435	-19.7	4,430	+19.2	19,706	-3.6	44,627	+9.4	46,674	+34.4	117,674	+15.2
No subtype	537	-7.0	1,198	-12.7	2,349	+4.4	5,993	+9.2	6,278	-13.6	1,432	-57.8	17,788	-12.6

\* Because of the small number of charities in this category, outliers can significantly affect the result.

## Percentage of charities with an online presence

Charities can provide us with a link to their website, Facebook page, or other platforms they have for online engagement.

In the 2021 reporting period, more than 61% of charities reported having an online presence – up from 58% that reported having an online presence in the previous reporting period.

Only 33% of charities reported having an online presence in the 2018 reporting period. The increase between then and now indicates that charities are increasingly connecting with supporters and stakeholders online.

It is important to note that not all charities want to engage with the public. For example, philanthropic trusts and private ancillary funds will have minimal interaction with the public and are unlikely to have a website, Facebook page or profile on other platforms.

Table 45: Charities that reported an online presence by subtype with changes from the previous reporting periods

Subtype category	%	% change over 1 year	% change over 3 years
Health	51.8	2.2	15.0
Education	59.2	3.2	38.6
Social welfare	54.8	4.6	21.0
Religion	54.0	3.7	31.8
Culture	80.6	1.8	30.9
Reconciliation	79.7	3.8	23.7
Human rights	92.0	0.2	28.4
Security	65.9	9.2	34.4
Animals	79.8	3.7	22.3
Environment	83.5	1.8	21.4
Other	33.9	2.1	14.9
Law	85.7	3.5	35.7
PBI	70.0	2.5	24.4
HPC	80.7	3.8	23.1
Multiple	75.4	1.6	23.3
No subtype	49.2	6.4	25.5
<b>Average</b>	<b>61.8</b>	<b>3.4</b>	<b>28.1</b>

## Charities with significant obligations to other regulators

Many charities have obligations to regulators in addition to the ACNC.

The proportion of charities that report to another Commonwealth regulator remained steady in the 2021 reporting period.

We continue to work with other regulators to remove duplicated reporting obligations and streamline the way charities report to government. Progress on our work reducing red tape for charities can be tracked at [acnc.gov.au/redtapereduction](https://acnc.gov.au/redtapereduction).

Table 46: Proportion of charities with reporting obligations to other regulators

Type of charity	Other regulator	% of charities reporting to other regulator
Non-government schools	Department of Education, Skills and Employment (Commonwealth)	2.6
Indigenous charities	Office of the Registrar of Indigenous Corporations (Commonwealth)	1.9
Ancillary funds (both private and public)	Australian Taxation Office	5.3
Incorporated associations	State or territory regulator	36.6
Charities that fundraise	State or territory regulator	13.1
Aged care providers	Department of Health (Commonwealth)	1.0
Higher education providers	Tertiary Education Quality and Standards Agency (Commonwealth)	0.1

Notes: The percentage of incorporated associations is based on charities that voluntarily provided us with an incorporated association number.

The percentage of charities that fundraise is based on charities that voluntarily provided us with a fundraising license number. Not all charities that fundraise are required to have a fundraising license; depending on where a charity undertakes fundraising activities, it may be exempt from the requirement to hold a fundraising license.

The percentage of charities that are aged care providers is based on a charity's legal name.

Data for [ancillary funds](#), [aged care providers](#) and [higher education providers](#) are from datasets that are publicly available.

Table 47: Proportion of charities with reporting obligations to other regulators by size

Type of charity	Small (%)	Medium (%)	Large (%)	No Size (%)
Non-government schools	1.5	2.1	96.3	0.2
Ancillary funds (both private and public)	57.7	17.3	14.2	10.8
Incorporated associations	58.7	17.3	14.0	10.0
Charities that fundraise	44.9	21.2	31.3	2.6
Higher education providers	0.0	7.3	91.5	1.2

Notes: The size categories are based on the three charity sizes defined by the ACNC Act.

Size is determined by a charity's most recent Annual Information Statement. In some instances, formerly registered charities may not have submitted an Annual Information Statement (for example, they may have been part of a reporting group, or they may have been registered for less than three months).

## Newly registered charities by subtype

Each year, we receive thousands of applications from organisations that want to be registered as charities.

From 1 July 2021 to 30 June 2022, we registered 3,083 charities. Of the newly registered charities, 46% were registered with multiple subtypes.

Note that this information is taken from the ACNC data from 2021-22 financial year, not the 2021 Annual Information Statements submitted by charities.

Table 48: Approved subtypes for newly registered charities and as a percentage of all registered charities

Subtype category	Number of newly registered charities	% of newly registered charities	% change from 2020–2021 financial year	% of all registered charities
Health	66	2.1	-0.8	1.5
Education	215	7.0	-2.7	12.4
Social welfare	171	5.5	-0.5	3.4
Religion	420	13.6	-2.5	25.4
Culture	199	6.5	+1.6	3.4
Reconciliation	4	0.1	-0.2	0.1
Human rights	6	0.2	+0.2	0.1
Security	16	0.5	-0.1	0.3
Animals	72	2.3	-0.6	1.3
Environment	106	3.4	-0.1	1.6
Other	281	9.1	+0.9	7.5
Law	6	0.2	-0.1	0.1
PBI	54	1.8	+0.4	6.4
HPC	15	0.5	+0.02	0.8
Multiple	1,418	46.0	+4.6	27.5
No subtype	34	1.1	-0.1	8.1
<b>Total</b>	<b>3,083</b>	<b>100.0</b>	<b>-</b>	<b>100.0</b>

## Voluntary revocation of charity registration

A charity can apply to have its registration revoked. This is what we call a 'voluntary revocation'.

When a charity applies to have its registration revoked, it must provide a reason for the revocation. The voluntary revocation contains four possible reasons:

- The organisation intends to continue operating but not as a registered charity (continue operating deregistered)
- The organisation has merged with another one (merger)
- The organisation is no longer operating (ceased operating)
- The organisation is no longer entitled to be a registered charity (not entitled)

From 1 July 2021 to 30 June 2022, we processed 1,684 voluntary revocations. The most common reason given for voluntary revocation was that charities were no longer operating.

Of the voluntary revocations we processed, 54% were approved on the basis that the charity was no longer operating, a decrease from the 63% in the previous financial year.

The proportion of all voluntary revocations due to mergers dropped by more than half from the previous year, decreasing from 32% to 13%. The proportion of voluntary revocations due to mergers increased as the size of the charity increased.

Note that this information is taken from the 2021–22 financial year, not the 2021 Annual Information Statements submitted by charities.

Table 49: Voluntary revocations by charity size

Size	Reason for voluntary revocation				Total
	Continue operating deregistered	Merger	Ceased operating	Not entitled	
Small	48	155	761	495	1,459
Medium	2	27	36	2	67
Large	1	29	65	7	102
No size	2	2	47	5	56
<b>Total</b>	<b>53</b>	<b>213</b>	<b>909</b>	<b>509</b>	<b>1,684</b>

Notes: The size categories are based on the three charity sizes defined by the ACNC Act.

Size is determined by a charity's most recent Annual Information Statement. In some instances, formerly registered charities may not have submitted an Annual Information Statement (for example, they may have been part of a reporting group, or they may have been registered for less than three months).

Table 50: Voluntary revocations by charity size as a percentage of total voluntary revocations with changes from the 2020–2021 financial year

Size	Reason for voluntary revocation								Total	
	Continue operating deregistered		Merger		Ceased operation		Not entitled			
	%	% change	%	% change	%	% change	%	% change	%	% change
Small	2.9	-0.4	9.2	-4.7	45.2	-7.3	29.4	+29.2	86.6	+16.7%
Medium	0.1	+0.02	1.6	-0.2	2.1	-1.4	0.1	+0.1	4.0	-1.5%
Large	0.1	-0.4	1.7	-13.1	3.9	+0.2	0.4	+0.3	6.1	-13.0%
No size	0.1	-0.2	0.1	-1.6	2.8	-0.6	0.3	+0.2	3.3	-2.3%
<b>Total</b>	<b>3.1</b>	<b>-1.1</b>	<b>12.6</b>	<b>-19.7</b>	<b>54.0</b>	<b>-9.0</b>	<b>30.2</b>	<b>+29.7</b>	<b>100.0</b>	<b>-</b>

Notes: The size categories are based on the three charity sizes defined by the ACNC Act.

Size is determined by a charity's most recent Annual Information Statement. In some instances, formerly registered charities may not have submitted an Annual Information Statement (for example, they may have been part of a reporting group, or they may have been registered for less than three months).

Table 51: Reason for voluntary revocation based on charity size with changes from the 2020-2021 financial year

Size	Reason for voluntary revocation							
	Continue operating deregistered		Merger		Ceased operating		Not entitled	
	%	Change	%	Change	%	Change	%	Change
Small	3.3	-1.4	10.6	-9.3	52.1	-22.9	33.9	+33.6
Medium	3.0	+0.9	40.3	+7.0	53.7	-10.9	3.0	+3.0
Large	1.0	-1.4	28.4	-49.4	63.7	+44.5	6.9	+6.3
No size	3.6	-2.5	3.6	-27.0	83.9	+22.7	8.9	+6.9

Notes: The size categories are based on the three charity sizes defined by the ACNC Act.

Size is determined by a charity's most recent Annual Information Statement. In some instances, formerly registered charities may not have submitted an Annual Information Statement (for example, they may have been part of a reporting group, or they may have been registered for less than three months).

## Age of registered charities and organisations that had registration revoked voluntarily

The following analysis excludes any charity for which an establishment date was unavailable.

Note that this information is taken from ACNC data from the 2021–22 financial year, not the 2021 Annual Information Statements submitted by charities.

Across the sector, charities have been operating on average for 31.9 years.

Table 52: Average age of registered charities by subtype with changes from the 2020–2021 financial year

Subtype category	Age	Change compared to 2020–21
Health	22.0	+0.6
Education	37.4	+2.7
Social welfare	21.0	+0.4
Religion	46.4	+0.01
Culture	24.7	-0.03
Reconciliation	15.1	+1.3
Human rights	14.9	-0.2
Security	30.0	+1.6
Animals	10.8	+0.5
Environment	17.7	+0.1
Other	28.5	-0.3
Law	13.9	+0.9
PBI	33.8	+0.6
HPC	20.8	+0.4
Multiple	21.4	-1.0
No subtype	33.1	-4.6
All subtypes	31.9	+0.04

The average age of organisations that had charity status revoked voluntarily was 43.7 years (based on decisions made between 1 July 2021 and 30 June 2022).

Table 53: Average age of charities that had registration revoked voluntarily

Reason for voluntary revocation	Age	Age (2020–2021)
The organisation intends to continue operating but not as a registered charity	29.8	26.7
The organisation has merged with another one	48.0	51
The organisation is no longer operating	24.7	24.8
The organisation is no longer entitled to be a registered charity	78.7	47.8
All reasons	43.7	33.2

## Revocation of charity registration by the ACNC

From 1 July 2021 to 30 June 2022, we revoked the charity registrations of 15 organisations because of compliance issues.

On average, these organisations had been operating for 16 years (compared to an average of 14 years in the previous reporting period). The youngest organisation had been operating for four years, the oldest for 41.

Of these organisations, nine reported as small charities, one reported as medium, and three as large (based on the most recent Annual Information Statement the charities submitted). Two organisations never submitted an Annual Information Statement.

These organisations held assets of approximately \$10.5 million according to the most recent Annual Information Statements they had submitted.

# Data sources and methodology

## Data sources

Our analysis is primarily based on information we collect from charities as part of their reporting. In this report, we have explained where we have used an external source of information.

Although we have a comprehensive process for reviewing as much charity data as possible, there may be errors in the data supplied by charities and used for this report.

## Methodology

Where possible, this report includes financial information:

- reported by Basic Religious Charities
- from charities that did not conduct activities (for example, charities that may have received revenue from investments for the 2021 reporting year despite not conducting activities).

No estimated or proxy data is used.

A small number of charities have been excluded from some analyses to remove significant outliers and distortions to results.

Where a charity's information is withheld from the Charity Register and could be identified from content in this report, it is removed – for example, from tables that name specific charities.

There may be minor rounding errors in this report.

### By charity size

Our analysis was based on 49,402 charities that submitted a 2021 Annual Information Statement.

In some situations, such as when one charity controls one or more charities, we allow a group of registered charities to submit a single Annual Information Statement (known as a reporting group). These are referred to as group Annual Information Statements.

Our analysis includes 295 group 2021 Annual Information Statements submitted on behalf of 1,462 registered charities.

For this section, we treated each reporting group as a single charity.

### By charity subtype

Our analysis was based on charities that submitted a 2021 Annual Information Statement and their registered charity subtypes (as at 8 February 2023).

Reporting groups are not separate legal entities and are not entitled to a charity subtype. As a result, we have excluded reporting groups from this analysis.

### By registered charities

This information was based on 59,967 registered charities as at 8 February 2023.

### Financial resources of charities

This section includes analysis of submissions from charities that did not engage in activities but reported financial information. These were generally newly-registered charities that may have received initial start-up funds, but had not yet conducted activities.

### JobKeeper Payment Scheme

Information on JobKeeper was supplied by the Australian Taxation Office.

The 2019-20 financial year includes payments made in relation to April to June 2020 JobKeeper claim periods. The 2020-21 financial year includes payment made in relation to July 2020 to March 2021 JobKeeper claim periods.

The data was confirmed and supplied on 6 April 2023.



## Focus on giving and philanthropy

The ACNC previously published a report entitled [Australia's Grant-making Charities in 2016](#).

For analysis in this section, the methodology used for the 2016 report was followed as closely as possible, without full knowledge of the details of compiling that report.

We do know there are distinct differences, such as in 2016 the International Classification of Non-profit Organisations was used to classify the 'activity' of grant-making, whereas now the CLASSIE taxonomy is used to classify 'programs' (defined as an activity or service).

Whilst we have made some comparisons to the 2016 report in the current analysis, other direct comparisons cannot be relied upon.

## Accessing ACNC data

There are various ways in which you can access ACNC data:

### Our interactive data

We published the data from the 2021 Annual Information Statement in our renamed Charity Data Explorer available on our website. It allows you to filter the data based on a range of criteria. Undertake your own custom searches using the Charity Data Explorer.

You can access the Charity Data Explorer at [acnc.gov.au/charitydata](https://acnc.gov.au/charitydata).

### Data.gov.au

We have published various datasets, including the dataset for the 2021 Annual Information Statement, at [data.gov.au](https://data.gov.au).

Datasets are updated weekly and do not include data from charities that have information withheld from the Charity Register.

## Differences in data

The analysis in this report may not match the information at [data.gov.au](https://data.gov.au) or the [Charity Data Explorer](#) because:

- our analysis in this report includes all information submitted by charities (including those that have information withheld from the Charity Register)
- additional 2021 Annual Information Statements may have been submitted after this report was published, and the resultant data included in online datasets.

## Contact us

If you would like any further information about this report, or ACNC data in general, please contact us at [research@acnc.gov.au](mailto:research@acnc.gov.au).

## Previous editions

This is the ninth annual Australian Charities Report. All previous editions can be found on our website at [acnc.gov.au/charitiesreport](https://acnc.gov.au/charitiesreport).

# Appendix 1 – Australia’s largest charities in 2021

## Highest revenue

Table 54: Largest charities by revenue in Victoria

Charity name	Total revenue (\$)
University of Melbourne Group	3,163,445,000
Catholic Education Commission of Victoria Limited	3,079,226,256
Monash University	2,879,192,943
Melbourne Archdiocese Catholic Schools Ltd	2,005,603,779
Little Company of Mary Health Care Limited Group	1,534,429,000
Royal Melbourne Institute of Technology	1,378,355,000
Deakin University	1,215,023,000
Australian Red Cross Society	1,050,330,000
Salvation Army – Social Work Group	1,043,550,000
Edmund Rice Education Australia Group	1,018,612,616

Table 55: Largest charities by revenue in Tasmania

Charity name	Total revenue (\$)
University Of Tasmania	842,119,000
Catholic Education Centre	276,777,417
Respect Group Limited	93,185,000
Southern Cross Care (Tas) Inc	81,124,988
Anglicare Tasmania Inc	79,647,277
Onecare Limited	63,122,000
Primary Health Tasmania	44,996,190
Masonic Care Tasmania Inc	44,537,074
Mosaic Support Services (Tas) inc	41,007,907
The Friends School Incorporated	38,284,406

Table 56: Largest charities by revenue in New South Wales

Charity name	Total revenue (\$)
The University of Sydney	3,198,720,658
St Vincent's Health Australia Ltd	2,835,505,999
Sydney Catholic Schools Trust	1,179,188,000
University Of Technology Sydney	1,133,423,000
Macquarie University	996,259,000
The University of Newcastle	944,431,000
Western Sydney University	913,326,000
St Vincent's Private Hospitals Ltd	846,158,525
Catholic Education Office Diocese of Parramatta	750,851,000
St. Vincent's Hospital Sydney Limited	750,175,657

Table 57: Largest charities by revenue in Queensland

Charity name	Total revenue (\$)
The University of Queensland Group	2,435,140,000
UnitingCare QLD Group	1,704,514,000
Mater Misericordiae Limited	1,341,707,000
The Corporation of The Trustees of The Roman Catholic Archdiocese of Brisbane	1,322,144,134
Griffith University	1,044,029,000
Queensland Sugar Limited	886,400,000
Asia Pacific Internet Development Trust	590,880,971
University of Southern Queensland	423,883,000
Central Queensland University	403,944,000
Container Exchange (QLD) Limited	399,395,762

Table 58: Largest charities by revenue in Western Australia

Charity name	Total revenue (\$)
St John Of God Health Care Inc	2,019,946,000
Catholic Education Western Australia Limited	1,237,798,282
University Of Western Australia	1,147,830,000
Curtin University	996,062,000
Co-operative Bulk Handling Limited	671,433,000
Minderoo Foundation Group	622,314,175
Edith Cowan University	533,394,000
Murdoch University	379,924,000
St John Ambulance Western Australia Ltd.	373,675,630
Silver Chain Group Limited	347,805,000

Table 59: Largest charities by revenue in South Australia

Charity name	Total revenue (\$)
The University of Adelaide	1,092,442,000
University of South Australia	677,331,000
Flinders University	547,839,000
Resthaven Incorporated	216,308,935
Lutheran Education South Australia, Northern Territory and Western Australia Incorporated	214,433,005
Southern Cross Care (SA, NT & VIC) Incorporated	204,567,339
Anglicare SA Ltd.	191,915,000
Aged Care & Housing Group Inc	129,962,000
St Andrew's Hospital Inc	126,337,145
Helping Hand Aged Care Inc	117,129,000

Table 60: Largest charities by revenue in the Australian Capital Territory

Charity name	Total revenue (\$)
University of Canberra	364,089,000
Indigenous Business Australia	343,502,000
Trustees for Catholic Education Office Archdiocese of Canberra & Goulburn	333,530,827
CARE Australia	77,146,792
Anglicare NSW South, NSW West & ACT	77,115,335
Canberra Grammar School	61,933,158
Goodwin Aged Care Services Limited	59,214,000
Community Housing Canberra Ltd	56,564,652
Aboriginal Hostels Limited	55,730,000
The Institution of Engineers Australia	54,473,000

Table 61: Largest charities by revenue in the Northern Territory

Charity name	Total revenue (\$)
Charles Darwin University	378,040,000
Catholic Education Office	122,189,747
Northern Land Council	94,048,000
Central Land Council	79,344,000
Health Network Northern Territory Ltd	70,734,783
Menzies School of Health Research	56,648,923
St John Ambulance Australia NT Inc	48,620,912
NT Christian Schools	37,179,542
Anglicare N.T. Ltd.	37,008,043
The Trustee for Groote Eylandt Aboriginal Trust	36,986,025

# Appendix 2 – Charities with highest donations and bequests by state and territory

Table 62: 10 charities with highest donations and bequests in Victoria

Charity name	Donations and bequests \$
Susan McKinnon Foundation	330,512,170
World Vision Australia	288,604,000
Salvation Army – Social Work Group	122,960,000
Australian Red Cross Society	89,696,000
University of Melbourne Group	62,044,000
Bush Heritage Australia	58,148,000
The Walter and Eliza Hall Institute of Medical Research	54,886,000
Sydney Children's Hospital Foundation Group	46,133,474
National Heart Foundation of Australia Group	39,676,240
The Trustee for Peter MacCallum Cancer Foundation	39,666,000

Table 63: 10 charities with highest donations and bequests in Tasmania

Charity name	Donations and bequests \$
The Wilderness Society	11,183,283
Tasmanian Land Conservancy Inc.	10,999,776
University of Tasmania	5,366,000
Hobart City Mission Inc	3,902,608
Cancer Council of Tasmania Inc	3,186,249
Bob Brown Foundation Inc	3,131,732
Beacon Foundation	2,404,060
The Friends School Incorporated	1,655,754
C3 Church Hobart Inc	1,654,074
St Vincent De Paul Society (Tasmania) Inc.	1,557,964

Table 64: 10 charities with highest donations and bequests in New South Wales

Charity name	Donations and bequests \$
The Smith Family	124,663,000
Médecins Sans Frontières Australia Limited	105,534,255
L.D.S. Charitable Trust Fund	99,474,019
Compassion Australia	94,550,578
LDS Charities Australia	93,000,000
Dangrove Trust	91,345,540
The Fred Hollows Foundation	79,700,000
The University of Sydney	77,859,817
The Cancer Council NSW	58,262,000
St Vincent's Health Australia Ltd	54,905,541

Table 65: 10 charities with highest donations and bequests in Queensland

Charity name	Donations and bequests \$
Asia Pacific Internet Development Trust	590,173,475
The University of Queensland Group	64,626,000
Ubuntu Foundation	32,197,744
The Leukaemia Foundation of Australia Limited	29,404,271
Global Development Group	28,040,946
Christian Outreach Centre	27,579,125
Queensland Ballet Company	19,958,950
Cancer Council Queensland	19,552,856
Royal Flying Doctor Service of Australia (Queensland Section)	18,243,000
The Royal Society for the Prevention of Cruelty to Animals (Queensland) Limited	18,236,734

Table 66: 10 charities with highest donations and bequests in Western Australia

Charity name	Donations and bequests \$
Minderoo Foundation Group	501,145,108
University Of Western Australia	35,085,000
Victory Life Community Services Inc	20,839,052
Australian Wildlife Conservancy	19,544,702
The Lord Mayor Distress Relief Fund	18,895,073
Clontarf Foundation	16,355,770
Perth Eye Foundation Limited	15,344,637
Yilka Charitable Trust No. 1	13,245,863
Kingdomcity Australia Limited	11,823,203
Cancer Council of Western Australia (Inc)	11,140,108

Table 67: 10 charities with highest donations and bequests in South Australia

Charity name	Donations and bequests \$
Church of Scientology Religious Education College Inc	20,815,189
The University of Adelaide	10,979,000
Prince Alfred College Foundation Scholarship Fund	9,137,872
Barnabas Fund Australia	8,670,511
Health Services Charitable Gifts Board	7,255,000
Assembly of God Paradise Incorporated	5,768,431
The Uniting Church in Australia Property Trust (SA)	5,742,702
Australian Lions Hearing Dogs Incorporated	5,688,193
Flinders Foundation	5,627,517
Scotch College Adelaide	5,336,015



Table 68: 10 charities with highest donations and bequests in the Australian Capital Territory

Charity name	Donations and bequests \$
CARE Australia	11,715,141
Australian Christian Lobby	8,531,189
The Australia Institute Ltd	6,288,004
Soldier On Ltd.	5,277,815
Community First Development Limited	4,740,905
Trustees of The Roman Catholic Church for the Archdiocese of Canberra and Goulburn as Trustee for the Canberra Catholic Schools Building Fund	4,660,948
Wildlife Bank Trust	4,533,015
RSPCA Australia	4,523,284
National Gallery of Australia Foundation	4,212,293
Canberra Girls Grammar School	3,919,919

Table 69: 10 charities with highest donations and bequests in the Northern Territory

Charity name	Donations and bequests amount \$
Charles Darwin University	2,181,000
Baptist Care Northern Territory	2,057,422
Warddeken Land Management Limited	1,831,898
The Trustee for Mcarthur River Mine Community Benefits Trust	1,303,540
Manungurra Development Corporation Ltd	1,060,000
The Trustee for Central Australian Aboriginal Charitable Trust	900,000
Desert Life Church Ltd	861,287
Faith Centre Darwin Inc	805,631
The Trustee for Yeperenye Charitable Trust	800,000
Centrecorp Foundation	800,000

# Appendix 3 – Revenue sources and asset holdings by subtype

Table 70: Revenue sources by subtype with changes from the previous reporting period

Subtype	Government (including grants)			Donations and bequests			Goods or services			Investments			Other revenue			Total revenue		
	\$ million	% change over 3 years	% change \$ million over 3 years	% change over 3 years	% change \$ million over 3 years	% change over 3 years	% change over 3 years	% change \$ million over 3 years	% change over 3 years	% change over 3 years	% change \$ million over 3 years	% change over 3 years	% change over 3 years	% change over 3 years	% change \$ million over 3 years	% change over 3 years	% change over 3 years	% change over 3 years
Health	162	-31.2	-13.7	171	-5.5	-5.7	605	-15.5	-61.1	113	+84.3	+24.3	131	+5.3	-35.7	1,181	-10.4	-46.7
Education	26,852	+7.8	+19.0	862	+5.0	+2.2	17,183	-1.5	-3.9	2,023	+130.0	+137.5	3,638	-2.4	-35.0	50,557	+5.8	+5.9
Social welfare	467	+2.9	+133.6	134	+16.9	+30.8	377	+5.0	+17.9	60	+16.2	-6.3	107	+12.7	+45.7	1,145	+6.6	+50.7
Religion	1,581	+242.5	+54.7	1,338	+6.6	+10.9	1,352	+40.7	+41.0	303	+24.5	-6.8	369	+0.7	-27.4	4,944	+50.4	+22.9
Culture	591	+24.6	+73.3	204	-23.5	+48.4	355	+15.9	-32.6	28	+10.6	-4.2	63	-23.0	-32.0	1,240	+7.5	+10.1
Reconciliation*	5	-10.3	+62.1	3	+67.4	+206.9	4	+43.8	+114.0	0	+307.7	+388.0	5	+66.7	+879.6	17	+32.5	+170.4
Human rights*	14	+6.4	+44.7	6	-80.1	-78.9	2	+16.9	+122.1	1	+13.3	+20.4	2	-31.4	-23.1	25	-49.5	-42.1
Security	12	-9.1	+44.8	16	-87.8	+164.9	20	+2.4	+15.4	6	+103.4	+60.9	12	+88.5	+36.7	65	-61.6	+49.1
Animals	48	+23.6	+283.3	199	-23.2	+14.9	131	-8.0	+0.3	11	+27.1	+15.2	33	-5.4	+44.9	422	-12.8	+21.0
Environment	288	+26.6	+48.0	270	+39.7	+82.2	310	+108.1	+176.0	15	+37.7	+0.4	417	+12.3	+579.5	1,300	+36.6	+144.7
Other	682	+17.0	+85.9	1,259	-0.7	+33.3	2,453	+4.7	-8.1	694	+34.9	+38.7	409	-5.1	-45.9	5,498	+7.0	+5.0
Law*	14	+33.8	+185.8	25	+449.7	+72.6	5	+46.1	+0.2	2	+73.1	-15.3	1	-33.3	+45.7	46	+127.3	+73.1
PBI	12,977	+10.3	+28.8	923	-16.9	+11.4	5,170	+8.9	+22.2	289	+15.0	-7.4	1,012	+6.4	+21.9	20,371	+13.6	+25.1
HPC	938	+0.03	+14.5	283	+8.5	+6.2	401	+14.5	+26.5	75	+80.8	+39.1	141	+3.4	+37.1	1,838	+6.5	+17.8
Multiple	37,168	+9.9	+36.8	5,351	+31.2	+56.9	19,518	+11.4	+32.3	1,368	+49.9	+46.0	4,802	+28.5	+40.9	68,207	+13.6	+37.3
No subtype	1,410	+6.2	+18.6	782	-19.7	-16.3	1,134	-21.9	-25.7	580	+18.6	+8.5	371	+10.8	+16.3	4,277	-6.6	-5.0

\*There are fewer than 100 charities registered solely with these subtypes. Consequently, changes reported by a small number of charities have a greater effect on the overall percentages. Note: revenue data for charities that report as a group was excluded from this data because they do not report by subtype.

Table 71: Average asset holdings with changes from the previous reporting period by subtype and charity size

Subtype category	Extra small			Small			Medium			Large			Very large			Extra large			Total		
	\$ million	% change over 3 years	%	\$ million	% change over 3 years	%	\$ million	% change over 3 years	%	\$ million	% change over 3 years	%	\$ million	% change over 3 years	%	\$ million	% change over 3 years	%	\$ million	% change over 3 years	%
Health	0.3	+19.1	+26.9	1.3	+18.3	+27.7	3.7	+6.8	+13.2	30.9	+82.9	+98.1	102.2	-31.9	-29.2	102.2	-14.5	-69.7	6.5	-2.9	-16.8
Education	0.2	+16.2	+49.0	0.5	-3.1	+16.1	1.5	+5.5	+22.6	7.5	+3.4	+11.6	55.2	+1.4	+0.1	1,559.2	-5.9	+14.6	19.6	+6.5	+26.2
Social welfare	0.2	+22.4	+58.5	0.8	-6.9	+12.7	2.0	-9.8	+6.8	9.7	+12.9	-3.6	109.8	+32.8	+41.6	59.8	+6899.7	-	3.1	+25.3	+43.0
Religion	0.5	+10.2	+39.5	0.9	-7.1	-5.6	4.0	+13.1	+26.4	13.2	-2.9	-7.7	160.1	+4.8	+9.8	852.6	-17.3	+38.0	4.3	+16.3	+12.5
Culture	0.2	+34.6	-33.0	0.6	-22.2	+27.3	1.4	-6.9	-11.5	7.8	+2.3	+21.6	33.8	-5.2	+49.8	-	-	-	2.0	+8.1	+22.2
Reconciliation*	0.1	-28.6	+175.5	0.2	-58.2	-57.2	1.1	+20.5	+76.0	1.3	+41.4	-	-	-	-	-	-	-	0.5	+7.2	+47.8
Human rights*	<0.1	-13.6	+7.2	0.4	+40.7	-13.6	0.5	+11.9	-82.3	5.5	+29.4	+31.4	11.0	+11.4	+82.2	-	-	-	1.1	-10.6	-1.7
Security	0.1	+8.5	+52.0	0.4	-13.5	+2.2	2.2	+6.4	+0.4	10.0	+100.8	+133.4	-	-	-	-	-100.0	-	1.6	-6.6	+176.1
Animals	0.1	+36.1	+92.5	0.2	+5.7	-13.5	0.8	+18.5	-4.3	4.6	-9.3	-25.9	46.6	+23.0	+33.7	-	-	-	1.3	+4.4	+13.3
Environment	0.1	-52.3	-50.0	0.3	-11.8	+7.1	1.3	+26.5	+90.1	4.8	+1.9	-15.2	48.2	-1.4	-0.5	90.2	+10.8	-	2.4	+6.5	+12.4
Other	0.5	+29.8	+55.7	1.8	+10.8	+18.6	4.4	-10.3	+25.9	16.0	+23.6	+20.7	84.5	+5.3	+21.3	482.3	-6.2	+4.1	5.4	+14.0	+19.2
Law*	<0.1	-25.6	-54.9	0.4	+417.3	+450.8	6.4	+51.8	+14.5	5.4	-29.4	+37.1	18.0	-	-	-	-	-	2.7	+38.5	+52.9
PBI	0.2	+26.5	+44.9	0.7	+10.8	-80.9	1.9	-1.7	+6.4	7.1	+3.1	-1.8	52.3	-0.8	+1.7	399.7	-3.7	+9.4	13.8	+10.4	+25.4
HPC	0.2	+126.9	+142.0	0.3	+1.9	-1.4	1.1	+1.5	-4.2	4.6	+2.8	+11.8	53.2	+18.5	+25.7	517.0	+10.6	+14.4	7.7	+18.2	+36.8
Multiple	0.2	+22.5	+16.1	0.6	-21.4	+4.9	2.2	+12.2	+28.5	7.3	+2.8	+16.1	48.5	+7.0	+11.0	569.2	+11.4	+23.6	9.5	+14.0	+29.7
No subtype	0.2	+1.5	+41.1	1.0	-6.0	+20.0	3.2	+4.7	+13.8	12.6	+6.9	+16.6	93.7	-8.5	+19.3	286.5	-49.3	+234.5	3.7	-7.1	+29.5
Average	0.3	+16.9	+35.8	0.8	-6.8	-12.4	2.6	+5.4	+22.3	8.8	+7.3	+13.0	56.6	+2.6	+6.0	800.8	-1.7	+10.6	8.7	+9.1	+23.4

\*There are fewer than 100 charities registered solely with these subtypes. Consequently, changes reported by a small number of charities have a greater effect on the overall percentages.





