



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

# Australian Charities Report

# 10th edition



# Contents

Foreword .....	6
About this report .....	8
Charity size changes that affect this report .....	8
Analysis .....	9
Our focus areas .....	9
Our Charity Data Explorer .....	9
Ten years of Australian Charities data .....	10
1. Charity registrations and revocations .....	10
2. Charity subtypes .....	12
3. Charity activities .....	12
4. Charity size .....	13
5. Growth in charity revenue .....	14
6. The importance of donations to charity operations .....	14
7. Percentage of Australians that work for charities .....	15
8. Percentage of Australians that volunteer with charities .....	15
9. Percentage of charities operated entirely by volunteers .....	16
10. Charity locations .....	16
Snapshot of Australian Charities .....	17
The size of Australia's charities .....	19
Changes to charity size thresholds .....	19
Charity sizes used in this report .....	20
Focus on extra small charities .....	21
Volunteers .....	22
Extra small charities by revenue .....	22
Sources of revenue .....	23
Donations and bequests .....	23
Operations .....	23
Physical address .....	24
Charity locations .....	25
Operations in Australia .....	25
State and territory breakdown .....	26
Operations overseas .....	26

What charities do .....	28
Number of programs reported .....	28
Activity categories .....	28
Who charities help .....	30
Charity volunteers and employees .....	31
Volunteers .....	31
Employees .....	31
Employee and volunteer breakdown .....	32
Largest employee totals .....	33
Largest volunteer totals .....	34
Charity financial resources .....	35
Understanding the financial information of charities .....	35
Income and expenses .....	36
Assets and liabilities .....	38
A detailed look at the revenue of Australia's charities .....	40
Revenue sources .....	40
Breakdown of charity revenue sources .....	40
Charity revenue sources .....	42
Charity expenditure .....	43
Types of expenses .....	43
Breakdown of types of charity expenses .....	46
Charitable purposes .....	47
Employees and volunteers by charity subtype .....	49
Revenue breakdown by subtype .....	49
State of the charity sector .....	53
Charities with significant obligations to other regulators .....	53
Data sources and methodology .....	58
Data sources .....	58
Methodology .....	58
Accessing ACNC data .....	59
Contact us .....	59
Previous editions of the Charities Report .....	59
Appendix 1 – Australia's 30 largest charities by revenue .....	60
Appendix 2 – The 30 charities with the largest donations and bequests totals in Australia .....	61

# Tables

<b>Table 1:</b> Charity size revenue thresholds .....	19
<b>Table 2:</b> Charity size thresholds used in this report .....	20
<b>Table 3:</b> Australian charities by size, with changes from the previous reporting period .....	20
<b>Table 4:</b> Charity location (based on postcode of physical address) .....	25
<b>Table 5:</b> Operating locations of registered charities .....	25
<b>Table 6:</b> Charity revenue sources, volunteers and employees by state or territory .....	27
<b>Table 7:</b> Charity donations and bequests received, by state and territory with changes from previous reporting periods .....	27
<b>Table 8:</b> CLASSIE Level 1 classifications reported by charities .....	29
<b>Table 9:</b> Common classification by charity size .....	29
<b>Table 10:</b> Common beneficiaries by charity size .....	30
<b>Table 11:</b> Number of employees by charity size .....	31
<b>Table 12:</b> Type of employment by charity size .....	32
<b>Table 13:</b> Employee and volunteer numbers by charity size with changes from previous reporting periods .....	32
<b>Table 14:</b> Operating charities with no employees by charity size .....	33
<b>Table 15:</b> Australian charities with the most employees .....	33
<b>Table 16:</b> Australian charities with the most volunteers .....	34
<b>Table 17:</b> Total revenue by charity size with changes from previous reporting periods .....	36
<b>Table 18:</b> Total income by charity size with changes from previous reporting periods .....	37
<b>Table 19:</b> Total expenses by charity size with changes from the previous reporting period .....	37
<b>Table 20:</b> Net income by charity size with changes from the previous reporting period .....	38
<b>Table 21:</b> Total assets by charity size with changes from previous reporting periods .....	38
<b>Table 22:</b> Total liabilities by charity size .....	39
<b>Table 23:</b> Net asset/liabilities by charity size .....	39
<b>Table 24:</b> Revenue reporting requirements .....	40
<b>Table 25:</b> Revenue sources by charity size with changes from previous reporting periods .....	41
<b>Table 26:</b> Revenue sources as a percentage of total revenue by charity size with changes from previous reporting periods .....	41
<b>Table 27:</b> Percentage of charities that reported revenue from different sources by size .....	42
<b>Table 28:</b> Employee expenses by charity size .....	43
<b>Table 29:</b> Expenses on grants and donations by charity size .....	44
<b>Table 30:</b> Average expenses on grants and donations by charity size .....	44
<b>Table 31:</b> Interest and other expenses by charity size .....	45
<b>Table 32:</b> Charity expenses as a percentage of total expenses by charity size .....	46
<b>Table 33:</b> Number of charities registered by subtype and charity size .....	48
<b>Table 34:</b> Employees and volunteers by subtype .....	49
<b>Table 35:</b> Net income ratio by subtype and charity size .....	50
<b>Table 36:</b> Asset ratio by subtype and charity size .....	51
<b>Table 37:</b> Total assets by subtype and charity size .....	52
<b>Table 38:</b> Proportion of charities with reporting obligations to other regulators .....	53

<b>Table 39:</b> Proportion of charities with reporting obligations to other regulators by size.....	53
<b>Table 40:</b> Approved subtypes for newly registered charities and as a percentage of all registered charities .....	54
<b>Table 41:</b> Voluntary revocations by charity size .....	55
<b>Table 42:</b> Voluntary revocations by charity size in 2022–23 as a percentage of total voluntary revocations with changes from the 2021–22 financial year .....	55
<b>Table 43:</b> Reason for voluntary revocation in 2022–23 based on charity size with changes from the 2021–22 financial year.....	56
<b>Table 44:</b> Average age of registered charities by subtype with change from the 2021–22 financial year.....	56
<b>Table 45:</b> Average age of charities that voluntarily revoked their status as charities .....	57
<b>Table 46:</b> Australia’s 30 largest charities by revenue .....	60
<b>Table 47:</b> The 30 charities with largest donations and bequests totals in Australia.....	61

# Foreword



I am pleased to present the Australian Charities Report 10th edition – our annual analysis that helps quantify the contribution of charities to the community and Australian economy.

Charities work across multiple sectors, but the Australian Charities Report is of strategic importance as it aggregates charity data (from 51,536 charities) to provide a holistic picture or 'sector-wide' view.

## Cost of living increases impact charities

Our data shows that cost of living issues had an impact on charities in 2022, with increases in expenses and liabilities outpacing increases in revenue and assets (in percentage terms).

Total revenue in the sector increased by \$11 billion to a record high of just over \$200 billion, but expenses increased by \$22 billion in the same period.

Employee expenses also rose dramatically. The amount charities spent on employees in 2022 increased nearly 10% when compared to 2021 – the highest annual percentage increase recorded.

Donations grew by 4.4% in 2022. This was lower than the 5.3% increase in donations reported in 2021. For this reporting period, donations and bequests totalled \$13.9 billion, an increase of more than \$584 million over 2021 figures.

Philanthropy in the form of grant making continues to be important. Charities reported spending \$11.7 billion on grants and donations to others, an increase of 21% on the previous reporting period, with most of that increase concentrated on grants within Australia.

## Charity people

The report indicates charities remain a major employer, accounting for 10.5% of the Australian workforce. Still, the sector continued to depend on volunteers, with more than half of all charities reporting they operate with no paid staff.

Pleasingly, volunteer numbers increased to 3.5 million, although still below 2018 when the sector had 3.77 million volunteers.

## Size analysis provides nuance

We base our analysis on charity size. The charity size thresholds changed in 2022. Data we have gathered since the change to charity size thresholds shows 74% of charities now report as small, compared to the 65% that did so before the shift. This was a proposal that arose from the ACNC legislation review.

This change more appropriately reflects a charity's size as average annual revenue levels have risen since those set at the ACNC's inception in 2013.

It is not compulsory for Basic Religious Charities to provide financial information to the ACNC. However, 7% did so in the 2022 reporting period and the information they provided is included.

## Focus on extra small charities

**Extra small charities – those with annual revenue of \$50,000 or less – are a focus for this report because they comprise nearly a third of all Australian charities.**

As part of this focus, we look at how extra small charities fared in 2022 in comparison to 2017.

And although extra small charities make up around 31% of the sector, they account for just 0.1% of the sector's income. In contrast, extra large charities (those with more than \$100 million in annual revenue) account for more than 54% of aggregate revenue, even though they only make up 0.5% of Australia's charity sector.

Nearly 90% of extra small charities operate without paid staff.

The five-year figures show there was a significant drop in the number of volunteers (-17%) and paid staff (-18%) for extra small charities.

The data shows the cost of operating and delivering services has increased but extra small charities haven't received sufficient revenue or donations to keep pace with these increases.

The differences between the smallest and largest charities could not be starker. When we talk about charities, set obligations or when policy is made, we must be mindful of the difference in resources and capacity. We don't set policy, but we can highlight that most of the sector operates on low revenue with no paid staff.

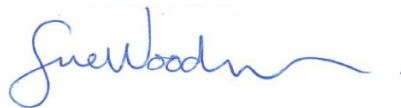
In this edition, we have gathered a decade of data, providing both a snapshot and trends over time. And for the first time, using our [Charity Data Explorer](#), people can interrogate the data further by using a new postcode filter.

**The report is packed with valuable data that helps us understand some of the challenges affecting charity operations. It demonstrates charities make an enormous contribution to Australia's social fabric, its economy and employment.**

The report also highlights the enormous diversity amongst Australia's charities. By publishing this report we meet one of our strategic priorities to share data back to the sector.

I invite you to read the report.

Warm regards,



**Sue Woodward AM**

Commissioner

Australian Charities and Not-for-profits Commission

# About this report

The *Australian Charities Report* contains comprehensive information on Australia's registered charities.

This report demonstrates our commitment to maximising the use of our data to assist the public, charities, researchers and policy makers to better understand the diversity of the charity sector.

This is the tenth edition of this report. Previous editions can be found on our website – [acnc.gov.au/tools/other-resources/charity-data-hub](https://acnc.gov.au/tools/other-resources/charity-data-hub).

## Charity size changes that affect this report

A charity's size for ACNC purposes is based on its total annual revenue for a reporting period. Although charity size revenue thresholds changed in 2022, we have continued to use the pre-2022 thresholds in this report so that we can track trends over time.

### Charity size revenue thresholds

Size	Pre-2022 thresholds	Post-2022 thresholds
Small	Annual revenue under \$250,000	Annual revenue under \$500,000
Medium	Annual revenue of \$250,000 or more, but under \$1 million	Annual revenue of \$500,000 or more, but under \$3 million
Large	Annual revenue of \$1 million or more	Annual revenue of \$3 million or more

To provide a more detailed overview of the charity sector in this report, we use six different size categories based on revenue:

Charity size	Total revenue
Extra small	Less than \$50,000
Small	\$50,000 or more but less than \$250,000
Medium	\$250,000 or more but less than \$1 million
Large	\$1 million or more but less than \$10 million
Very large	\$10 million or more but less than \$100 million
Extra large	\$100 million or more



## Analysis

There are three key sections in this report:

- 1. The Size of Australia's charities** uses data submitted by 51,536 charities in the 2022 Annual Information Statement. This is an increase from 49,402 charities analysed as part of the 9th edition.
- 2. Charitable purposes** provides charity data by charity subtypes (subtypes reflect a charity's purpose) using data from the 2022 Annual Information Statement.
- 3. Profile of the charity sector** primarily uses data from the 2022–23 financial year and provides information on obligations to other regulators in addition to analysis of newly registered charities and revoked entities.

Detailed information is available in **Data sources and methodology**.

## Our focus areas

Last year we included a focus on giving and philanthropy. This helped to inform our response to the Productivity Commission's inquiry into philanthropy.

### 10 years of data

For the 10th edition of this report we have analysed ten years of data to highlight key changes across the charity sector in ten graphs.

### Extra small charity focus

This report also focuses on extra small charities (those with revenue less than \$50,000) because they comprise nearly a third of all Australian charities. We look at how extra small charities fared in 2022 compared with 2017.

## Our Charity Data Explorer

Our interactive [Charity Data Explorer](#) allows you to interrogate the data by using filters to run custom searches.

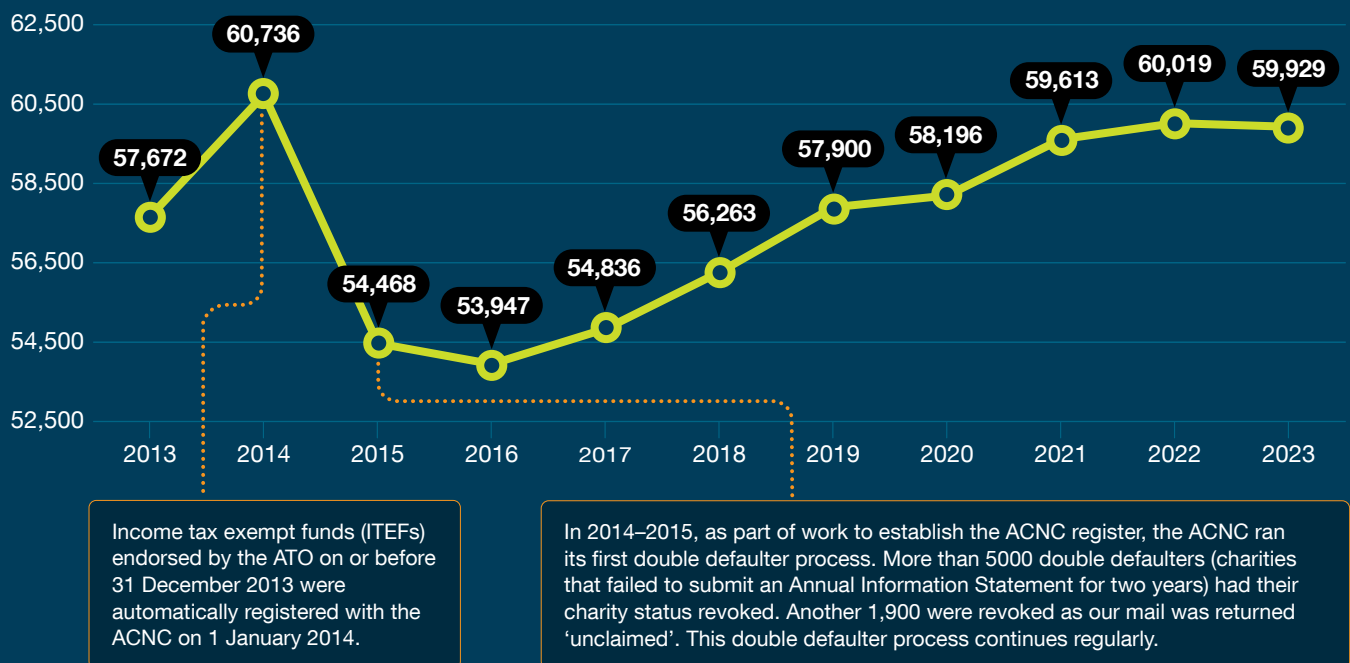
**This year, we have updated the explorer to allow you to filter by postcode.**

# Ten years of Australian Charities data

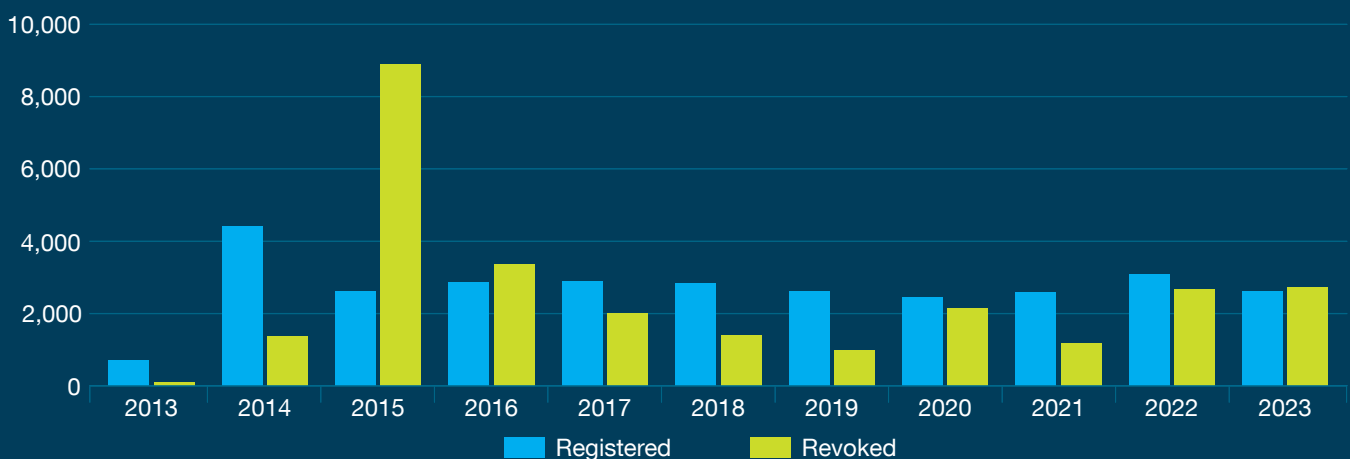
For the 10th edition of the Australian Charities Report, we have included some key figures that show trends across the Australian charity sector.

## 1. Charity registrations and revocations

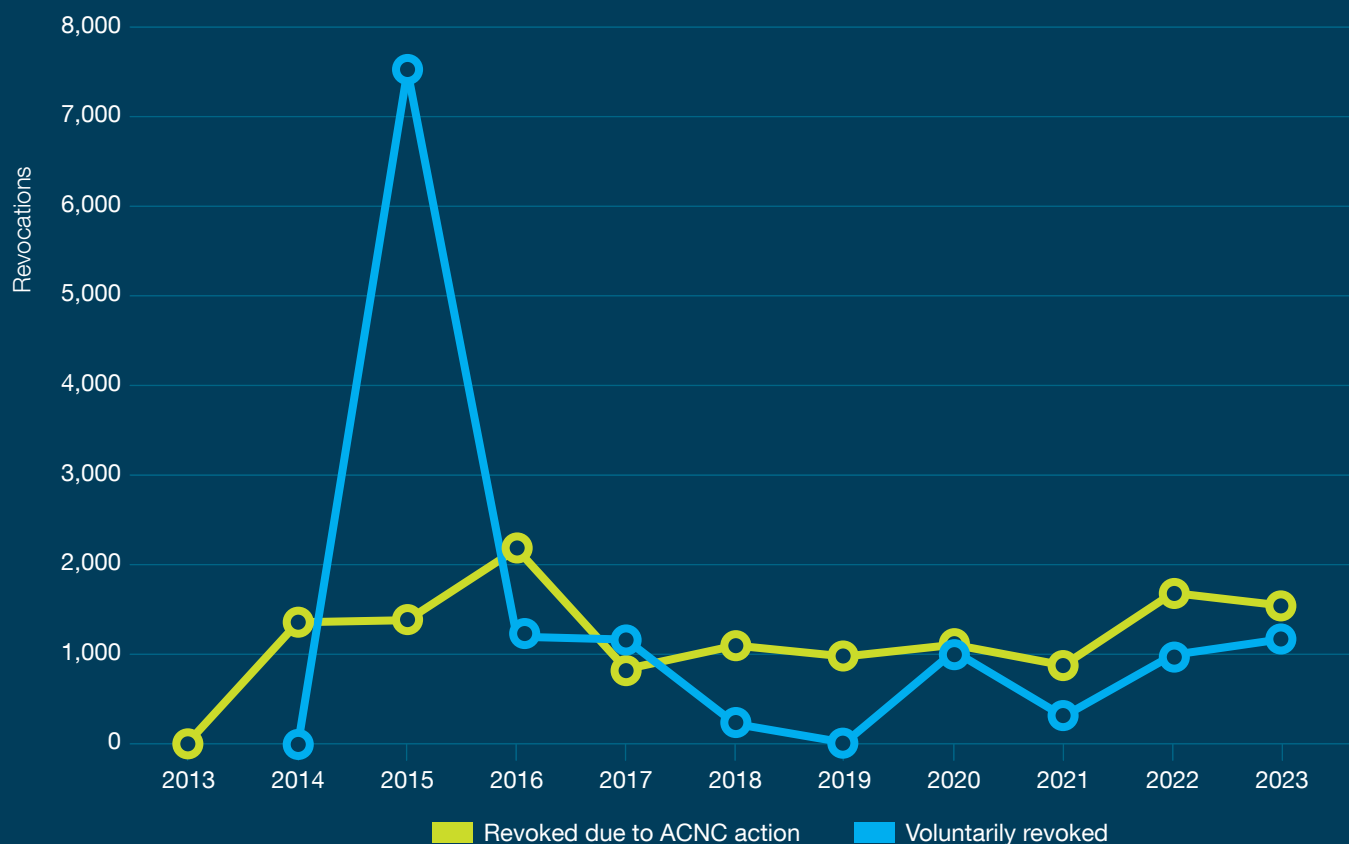
Since 2021, the number of registered charities has remained relatively stable.



## Annual charity registrations vs revocations by financial year



## Annual charity revocations by type by financial year



**Notes:** Reasons that the ACNC may revoke a charity's status include compliance issues, having a cancelled ABN, or being what is known as a 'double defaulter'. A double defaulter is a charity that has failed to submit its Annual Information Statement for two years.

A charity can request the ACNC revoke its registration as a charity. This is known as voluntary revocation. The ACNC requires a charity to provide reasons for requesting voluntary revocation. These reasons could be if a charity is no longer operating, has merged, no longer wants to be a charity or is no longer entitled to be a charity.

## Annual compliance revocations by financial year

In the most serious cases where a charity does not comply with their obligations, we may revoke a charity's registration.



## 2. Charity subtypes

The percentage of charities registered with the subtype of social welfare has increased significantly since 2014.

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Health	5.2	5.5	6.1	6.5	6.7	7.1	7.2	7.3	7.4	7.6
Education	18.7	18.5	17.8	16.3	16.1	16.0	15.9	15.6	15.2	15.0
Social welfare	9.9	10.6	11.8	12.7	13.2	13.9	14.2	14.5	15.0	15.3
Religion	27.8	27.1	25.4	24.8	24.1	23.4	22.9	22.4	21.6	21.2
Culture	4	4.2	4.6	4.9	5	5.1	5.3	5.5	5.7	6
Reconciliation	1.4	1.4	1.5	1.6	1.6	1.6	1.7	1.7	1.7	1.8
Human rights	1.2	1.2	1.2	1.2	1.2	1.1	1.1	1.1	1.1	1
Security	1.3	1.3	1.3	1.3	1.3	1.4	1.4	1.4	1.4	1.3
Animals	0.8	0.9	1	1.1	1.2	1.3	1.3	1.4	1.4	1.4
Environment	1.6	1.7	1.8	1.9	2	2	2.2	2.2	2.4	2.5
Other	9.1	9.0	9.4	9.5	9.5	9.3	9.1	9.0	9.0	8.8
Law	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7
PBI <sup>1</sup>	16.0	15.5	14.8	14.8	14.7	14.3	14.2	14.3	14.4	14.4
HPC <sup>2</sup>	2.5	2.6	2.5	2.5	2.6	2.7	2.8	2.9	3	3

1. Public Benevolent Institution. 2. Health Promotion Charities

**Note:** Since 2014, the ACNC has registered charities with one or more of the 14 charity subtypes listed in the table above.

## 3. Charity activities

Religion remains the most common activity across the sector, but from 2021 Human Services now exceeds Education as the second-most common activity.



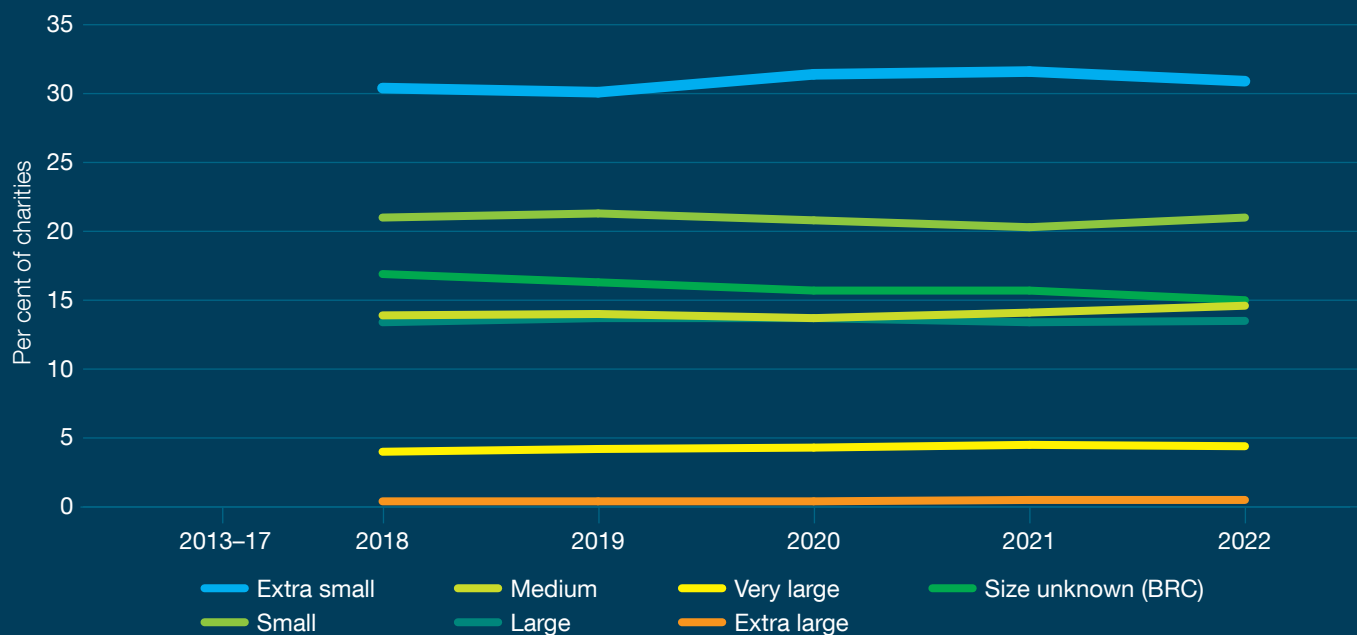
**Note:** Between 2014 and 2019, charities classified their activities based on the International Classification of Not-for-profit Organisations. Since 2020, charities have classified their activities based on the CLASSIE taxonomy developed by Our Community.

Further information is available in [What charities do.](#)

## 4. Charity size

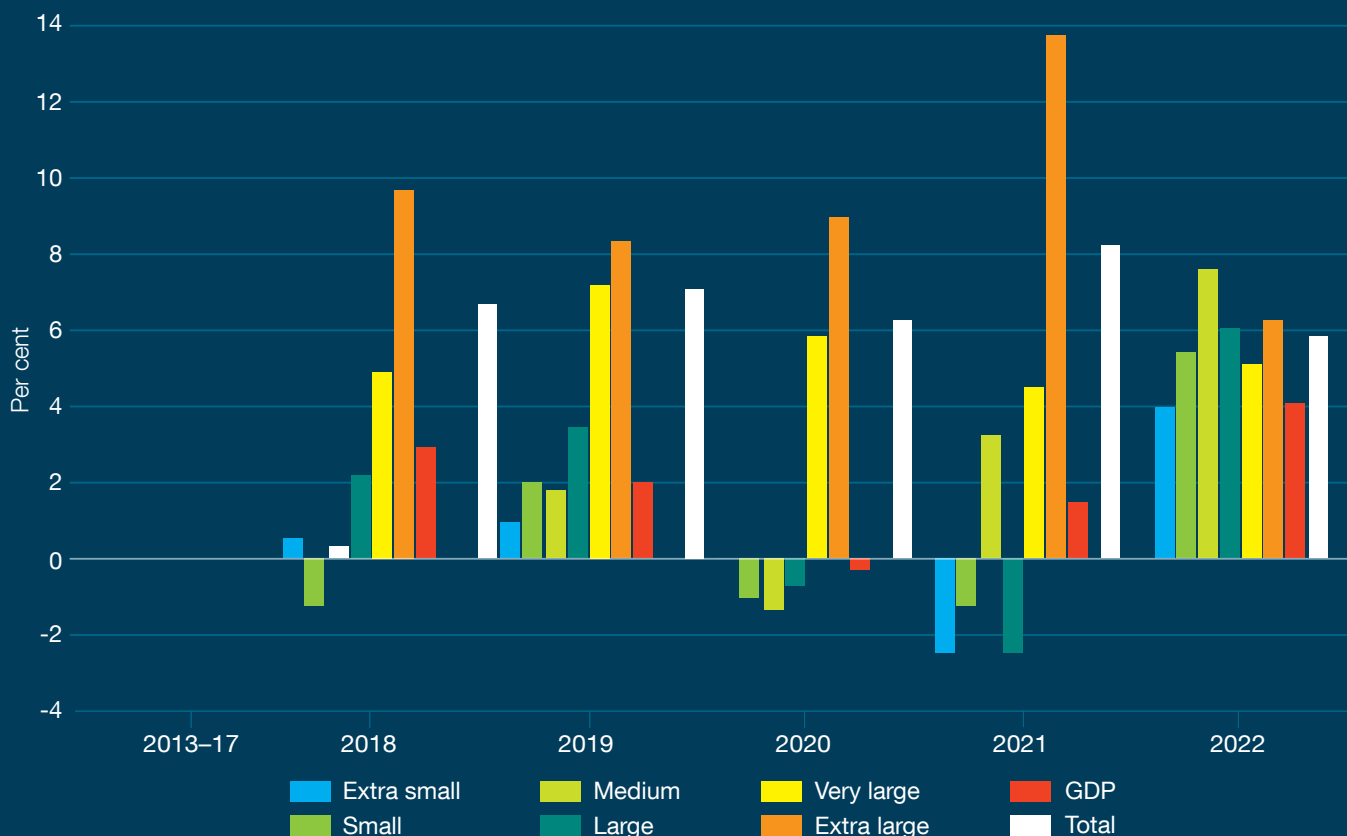
The percentage of charities in each size category has remained fairly stable, with the exception of 'size unknown Basic Religious Charities' which has decreased over time.

Charity size	Total revenue
Extra small	Less than \$50,000
Small	\$50,000 or more but less than \$250,000
Medium	\$250,000 or more but less than \$1 million
Large	\$1 million or more but less than \$10 million
Very large	\$10 million or more but less than \$100 million
Extra large	\$100 million or more
Size unknown (Basic Religious Charity)	No financial information provided (exempt from providing)



## 5. Growth in charity revenue

Growth in charity revenue has been in excess of GDP since 2018, which is largely due to strong revenue growth among very large and extra large charities. Between 2018 and 2021, the revenue of these charities grew at more than twice the rate of GDP.

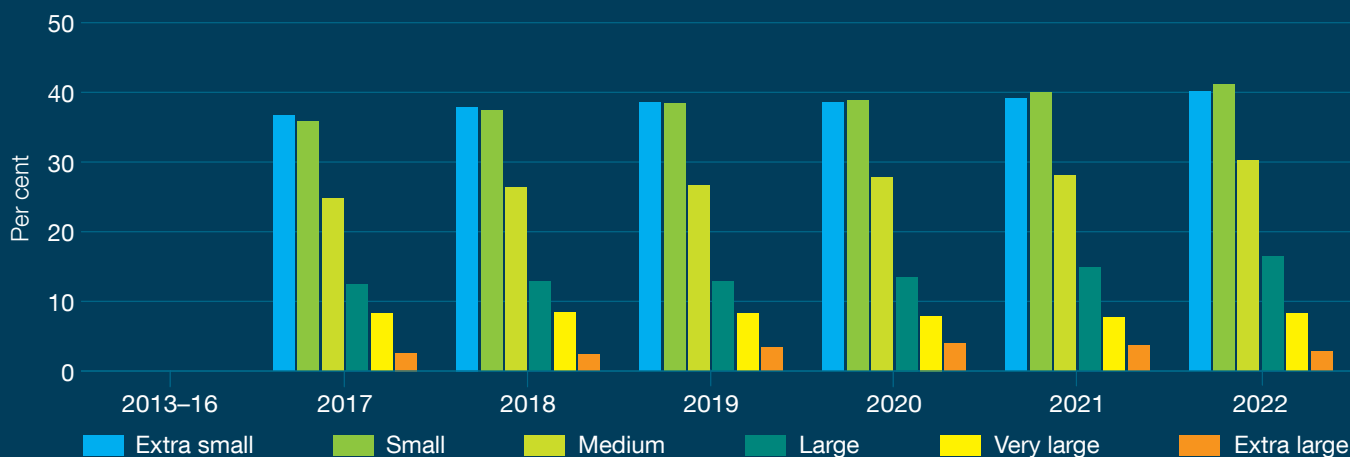


**Note:** The information above was not published in the 2013 to 2017 versions of the Australian Charities Report.

## 6. The importance of donations to charity operations

Smaller charities are more reliant on donations and bequests to generate revenue than charities of other sizes.

**Percentage of donations and bequests to charities as a share of their total revenue**

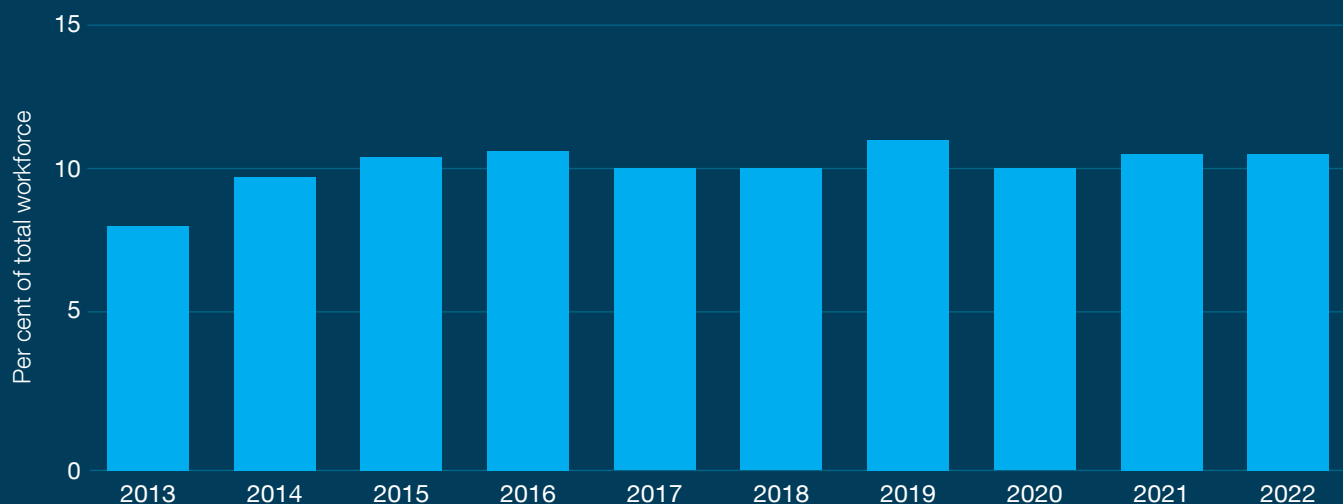


**Note:** The information above was not published in the 2013 to 2016 editions of the Australian Charities Report.

## 7. Percentage of Australians that work for charities

Employee numbers have increased over time, which largely mirrors changes in Australia's employment rate (that is, the proportion of Australians employed by charities has remained constant).

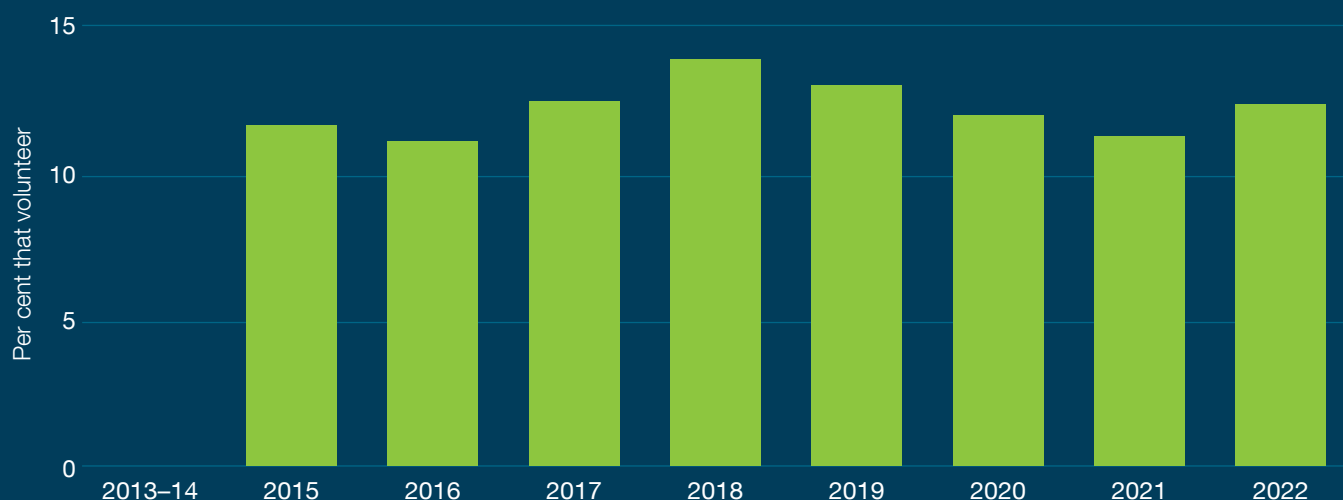
**Charities percentage of total workforce**



## 8. Percentage of Australians that volunteer with charities

The percentage of Australians that volunteer with charities has yet to fully recover following the COVID-19 pandemic, but there are signs that volunteering is returning to pre-pandemic levels.

**Percentage of population that volunteer**



**Note:** The information above was not published in the 2013 and 2014 editions of the Australian Charities Report.

## 9. Percentage of charities operated entirely by volunteers

Charities continue to rely heavily on volunteers to deliver their charitable purposes.

### Percentage of charities with paid staff



## 10. Charity locations

When comparing 2022 data with that of 2013, the ACT, NSW and Victoria are the only states and territories to record an increase in the percentage of charities based in them (according to the physical address provided by charities). QLD reported the largest decrease.

### Physical locations of charities in Australia



**Note:** Information on the physical locations of charities was not published in the 2017 to 2019 versions of the Australian Charities Report.



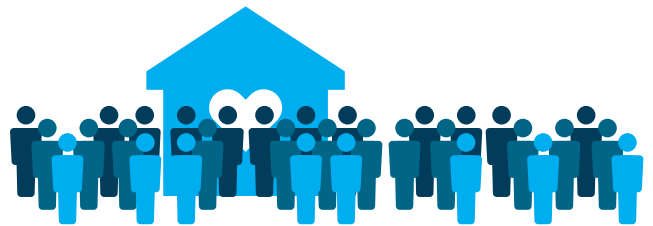
# Snapshot of Australian Charities

## Charity numbers

**60,572** registered charities  
as of 1 February 2024

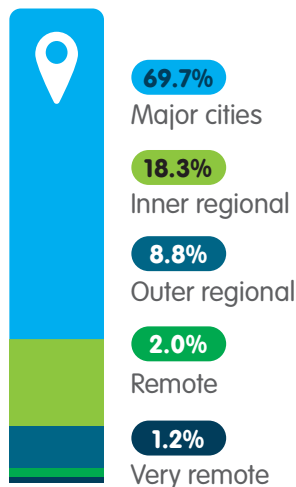


Approximately **one charity** for every  
**439 Australians**



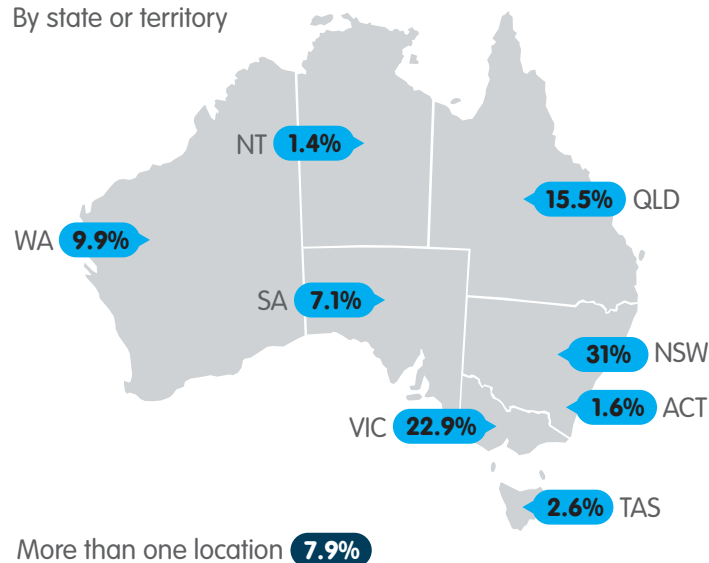
## Charity locations

Based on postcode of  
physical address



## Charity locations

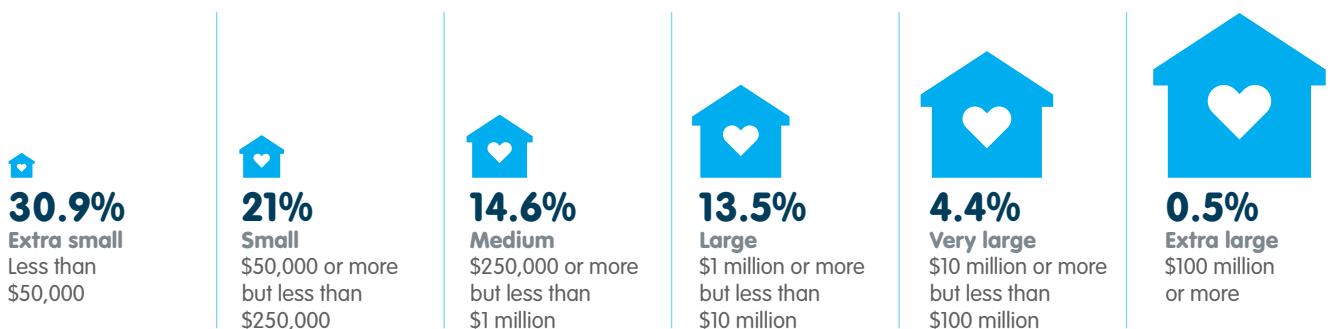
By state or territory



**6%** of charities  
operated overseas

The five most common  
countries of overseas  
operation were  
the Philippines,  
Indonesia, Kenya,  
Papua New Guinea  
and India.

## Charities by size



**15%**  
**Size unknown** – Basic Religious Charity. No financial information provided

## Most-common activities



Religion and faith  
based spirituality  
**20.8%**



Human  
Services  
**15.9%**



Education  
**15.4%**

## Most-common beneficiaries



**Adults**  
25 to under 65  
**8.1%**



**Families**  
**6.9%**



**Youth**  
15 to under 25  
**8.0%**

## Charity revenue sources



- Government (including grants)
- Donations and bequests
- Goods or services
- Investments
- Other revenue

<b>51.2%</b>	\$103 billion
<b>6.9%</b>	\$14 billion
<b>32.8%</b>	\$66 billion
<b>2.6%</b>	\$5 billion
<b>6.4%</b>	\$13 billion

## Volunteers

Australia's registered  
charities drew on  
the efforts of  
**3.5 million  
volunteers**



Charity volunteer numbers have  
**increased  
by 320,000**  
since 2021



The number of charity  
volunteers in 2022 (3.5 million)  
**remains lower**  
than the  
**pre-pandemic**  
figure recorded in 2018  
(3.77 million)



## Charity expenditure



- Employees
- Grants and donations within Australia
- Grants and donations outside Australia
- Interest
- Other expenses

<b>55.2%</b>	\$108 billion
<b>4.8%</b>	\$9 billion
<b>1.2%</b>	\$2 billion
<b>0.9%</b>	\$2 billion
<b>38%</b>	\$74 billion

## Charity money

### Revenue

**\$200 billion** **+5.6%**  
\$11 billion

### Expenses

**\$196 billion** **+12.6%**  
\$22 billion

### Assets

**\$457 billion** **+8.3%**  
\$35 billion

### Liabilities

**\$158 billion** **+11.5%**  
\$16 billion

## Donations

### Charities received

**\$13.9  
billion**

in donations and bequests,  
an increase of

**\$584 million**

on the previous year.

**Top 30 charities and  
groups** received **20%** of  
all the donations and  
bequests to the sector.

## Clean Up Australia

had the most volunteers  
– more than  
**908,000**  
(an increase of 160,000)



## About 51%

of operating  
charities employed  
**no paid staff**,  
relying entirely on volunteer efforts



## Charity employees



Charities  
employed  
**1.47 million**  
people



The sector  
employs  
**10.5%**  
of Australian  
workers



Employee  
numbers  
**increased by  
47,000** since 2021

# The size of Australia’s charities

Australia’s charity sector contains organisations of many sizes  
– from tiny local community groups to large international aid organisations.

This section of the Australian Charities Report examines charity data from 51,536 charities that submitted a 2022 Annual Information Statement.

A charity’s size for ACNC purposes is based on its total annual revenue for a reporting period. Analysing charity size helps us understand the scale on which charities operate and provides an insight into the composition of the sector over time.

## Changes to charity size thresholds

Table 1: Charity size revenue thresholds

Size	Pre-2022 thresholds	Post-2022 thresholds
Small	Annual revenue under \$250,000	Annual revenue under \$500,000
Medium	Annual revenue of \$250,000 or more, but under \$1 million	Annual revenue of \$500,000 or more, but under \$3 million
Large	Annual revenue of \$1 million or more	Annual revenue of \$3 million or more

### Charity sizes before and after

As a result of changes to charity size thresholds, the proportion of small charities increased from 64.3% to 73.6%. The proportion of large charities dropped to 10.8%.

Size	Pre-2022 thresholds	Post-2022 thresholds
Small	64.3%	73.6%
Medium	16.7%	15.7%
Large	19%	10.8%

### Basic Religious Charities

More than 7,700 [Basic Religious Charities](#) did not provide financial information in the Annual Information Statement.

A Basic Religious Charity (BRC) is a type of religious charity that meets specific requirements. BRCs are not required to:

- answer the financial questions in the Annual Information Statement
- submit annual financial reports
- comply with ACNC Governance Standards.

BRCs are required to nominate whether they are a small, medium or large charity. Using post-2022 thresholds, 90.1% of BRCs reported being small, 8.2% reported being medium and 1.7% reported being large.

## Charity sizes used in this report

In this report, we have continued to use pre-2022 size thresholds to allow meaningful comparisons to previous years' data.

BRCs that *voluntarily* provided financial information have been categorised to the corresponding charity size based on their revenue. BRCs that did not provide financial information are noted as 'Size Unknown (BRC)' where relevant.

**Table 2:** Charity size thresholds used in this report

Charity size	Total revenue
Extra small	Less than \$50,000
Small	\$50,000 or more but less than \$250,000
Medium	\$250,000 or more but less than \$1 million
Large	\$1 million or more but less than \$10 million
Very large	\$10 million or more but less than \$100 million
Extra large	\$100 million or more
Size unknown (BRC)	No financial information provided

While 31% of Australia's charities were extra small (with annual revenue of less than \$50,000) in 2022, the proportion of extra small charities decreased by 0.6% compared to the previous

year. In turn, there was a 0.7% increase in the proportion of small charities – from 20.3% to 21% - compared to the previous year.

**Table 3:** Australian charities by size, with changes from the previous reporting period.

Charity size	% of charities (2022)	% change from 2021	% change over past three years
Extra small	30.9	-0.6	0.9
Small	21.0	0.7	-0.3
Medium	14.6	0.5	0.6
Large	13.5	0.1	-0.2
Very large	4.4	-0.1	0.2
Extra large	0.5	unchanged	0.1
Size unknown (BRC)	15	-0.7	-1.3

## Charities that were not operating

The number of charities that reported as 'not operating' in the 2022 Annual Information Statement decreased. About 4% of charities (just over 1,900 in total) reported that they did not conduct activities during the period.

COVID-19 continued to affect charity operations.

In the 2022 Annual Information Statement, 25% of charities that did not conduct activities cited COVID-19 as the reason why. This, however, represented a decrease from the 43% figure recorded in 2021.

Other non-operational charities reported that they:

- were winding up
- were conducting activities in the name of another charity
- had yet to receive funding
- had insufficient staff or volunteers available, or
- were still in a planning or establishment phase and had yet to begin activities.

# Focus on extra small charities

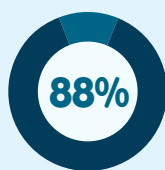
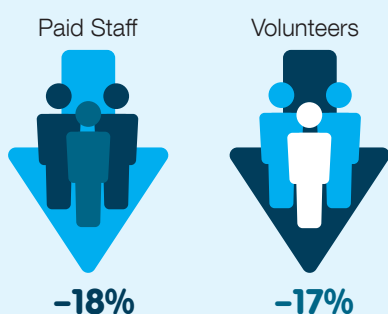
Extra small charities represent approximately 31% of the sector, but they generate just 0.1% of the sector's income.

We compared the latest figures with data from the 2017 Australian Charities Report to provide further context on how extra small charities have fared over the past five years.

The figures showed that since 2017, the number of paid staff at extra small charities had decreased by 18%, while volunteer numbers have fallen by 17%.

Donations and bequests to extra small charities increased by \$10 million in the five-year period. However, Australia's extra small charities attracted only a small percentage of the charity sector's total reported donations.

Extra small charities total revenue increased slightly but average revenue contracted slightly during the five-year period. The cost of operating and delivering services has increased, but extra small charities are not seeing an increase in revenue or donations to help them keep up with these demands.



Operate with  
**no staff**



More than  
**220,000**  
volunteers



Revenue  
**\$224 million**



Donations  
and bequests  
**\$90 million**

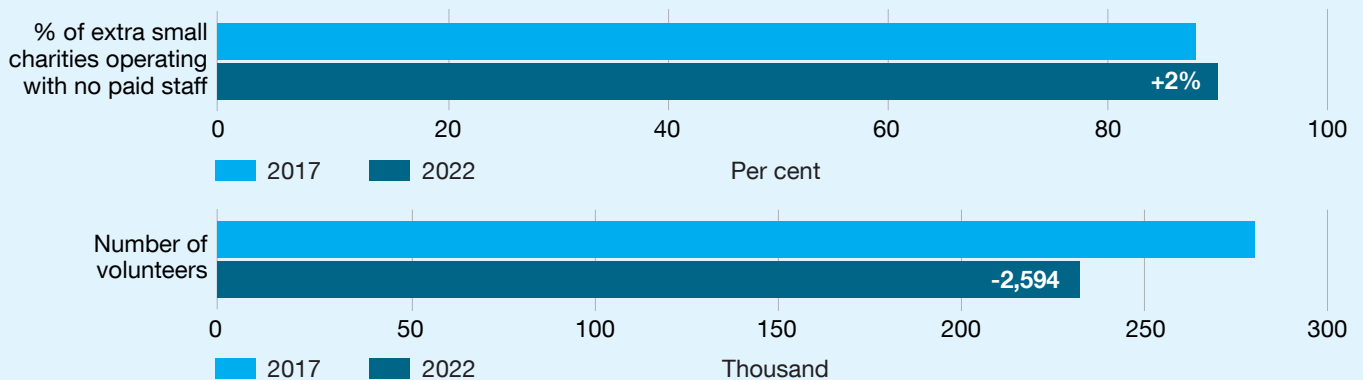


**6%** operate  
**internationally**

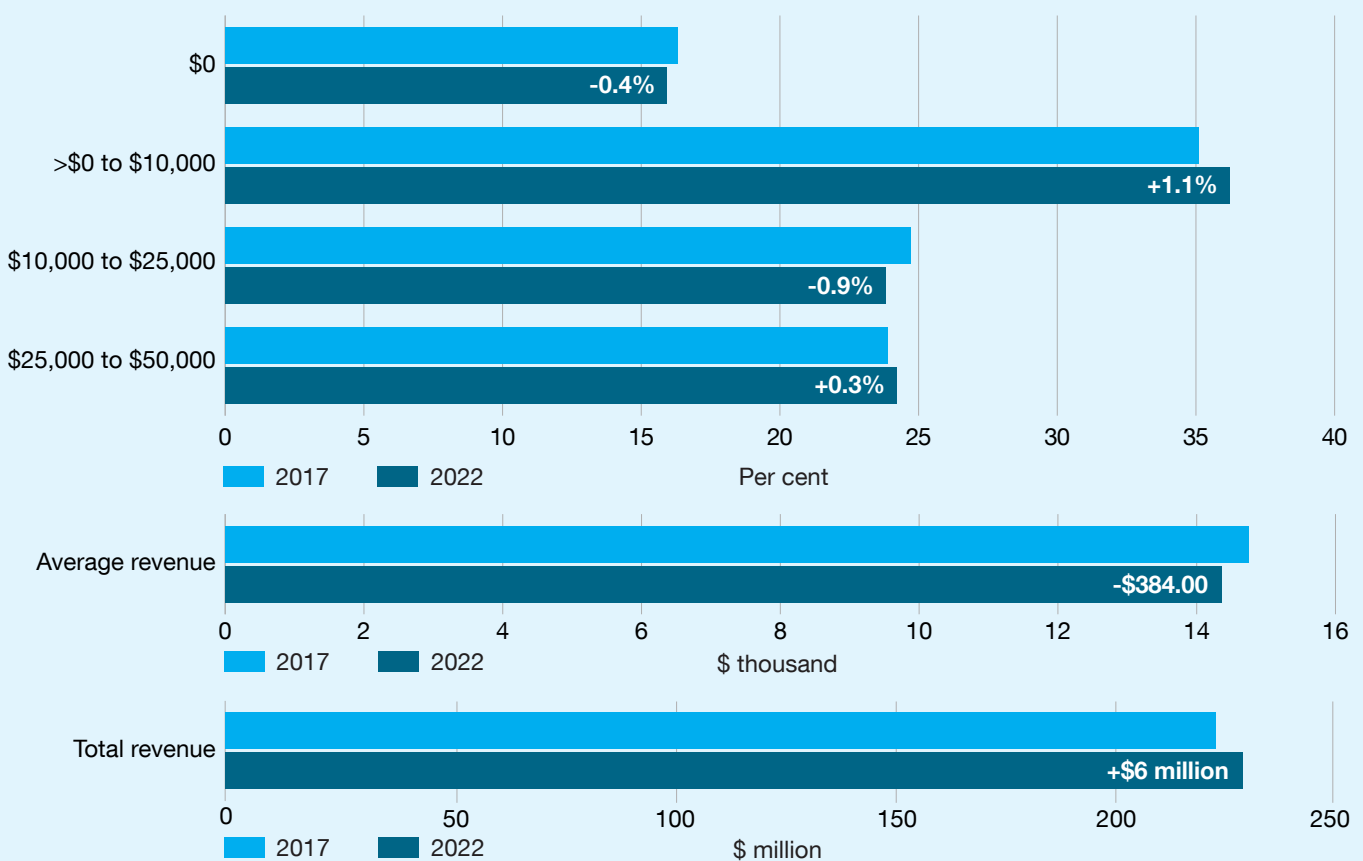


Most-common  
activity  
**Education**

## Volunteers

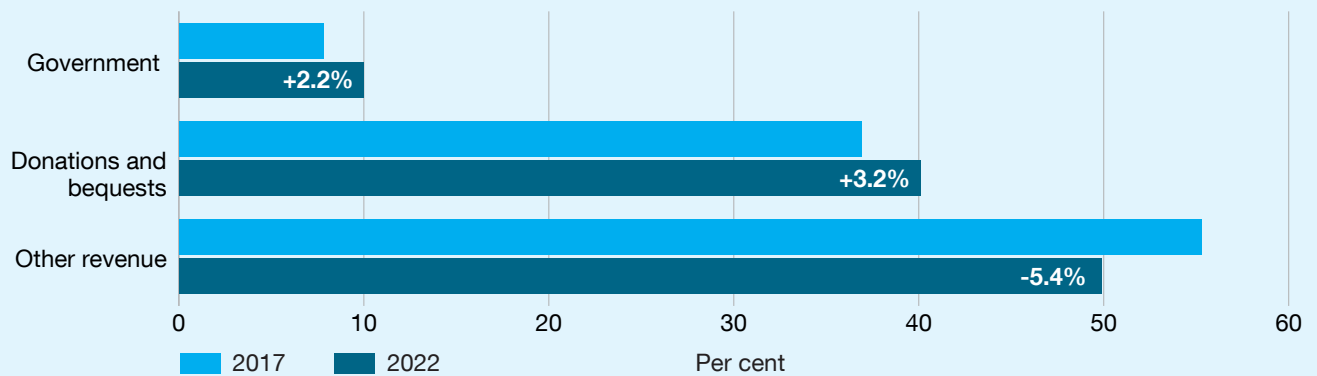


## Extra small charities by revenue

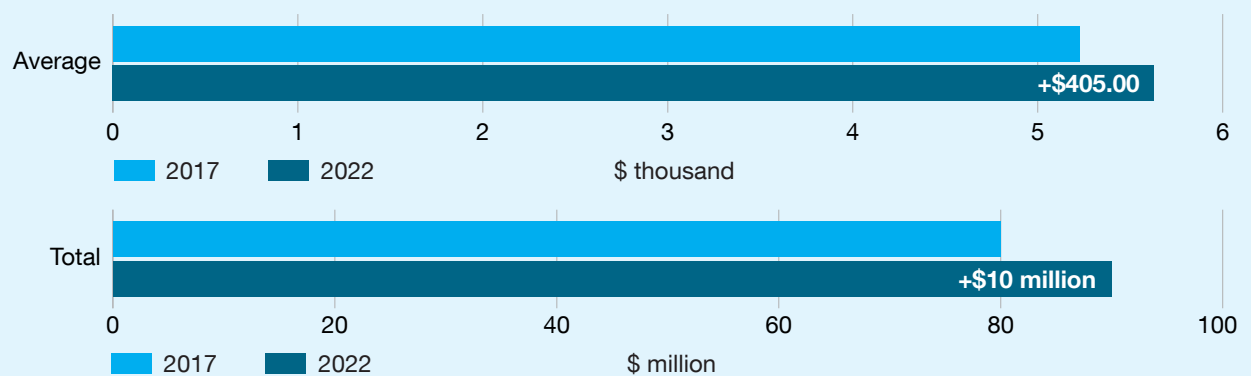


**Note:** A significant number of extra small charities reporting zero revenue did not operate during the reporting period.

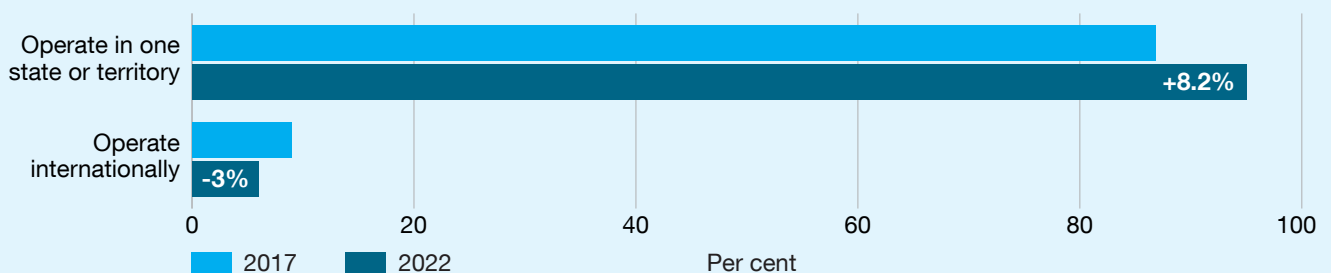
## Sources of revenue



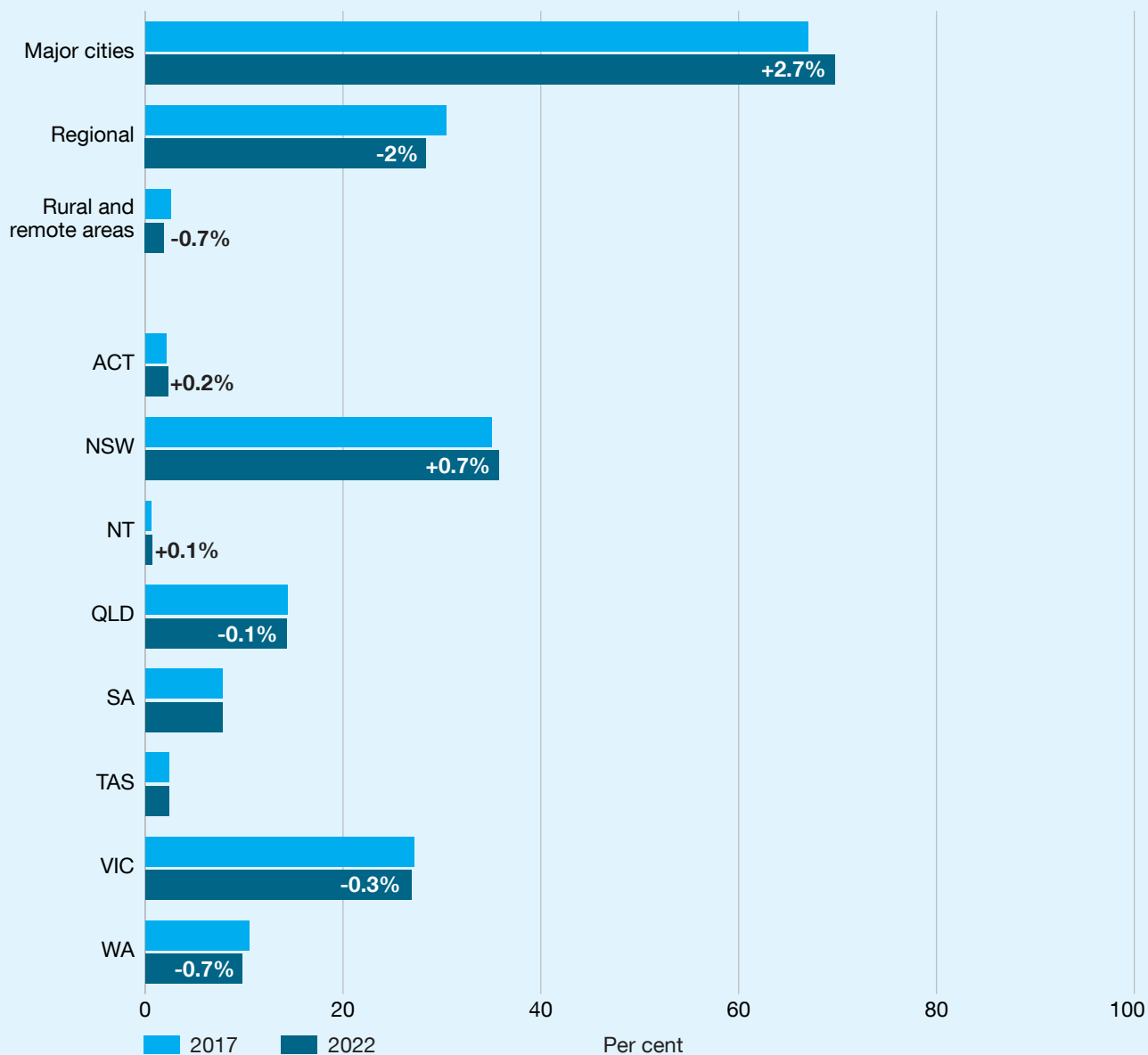
## Donations and bequests



## Operations



## Physical address





# Charity locations

**Note:** This analysis includes 49,425 charities that have provided the ACNC with a physical address.

We base a charity’s location on its physical address. A charity’s physical address is most commonly the physical base for the charity – for example, a head office – and may be distinct from where it conducts its activities.

Based on the [Australian Statistical Geography Standard \(ASGS\): Volume 5 – Remoteness Structure](#), most charities (nearly 70%) continue to be located in Australia’s major cities.

Our analysis also saw no change in the percentage of charities that are located in the major cities compared to the regions (inner and outer regional areas) compared to the previous year.

**Table 4:** 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	2.0
Very remote	1.2

## Operations in Australia

The Northern Territory, Tasmania and South Australia were the only locations where the proportion of charities based there exceeded the proportion of Australia’s population that lived there.

**Table 5:** Operating locations of registered charities

State or territory	% of charities	% of Australia’s population at 30 June 2023
ACT	1.6	1.8
NSW	31.0	31.2
NT	1.4	0.9
QLD	15.5	20.5
SA	7.1	7.0
TAS	2.6	2.2
VIC	22.9	25.6
WA	9.9	10.8
More than one	7.9	–

To find out more about charities’ locations, visit our [Charity Data Explorer](#).

## State and territory breakdown

The state and territory breakdown uses a charity's physical address (where provided) along with data from the 2022 Annual Information Statement.

About 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.

- **ACT** – Total revenue rose by \$1.3 billion, with revenue from donations and bequests increasing by 45% from \$154 million in 2021 to \$223 million in 2022.
- **NSW** – The number of charities with a physical address in NSW increased by more than 700. Revenue from donations grew by \$293 million to \$5.4 billion. While the number of volunteers rose by more than 246,000 people, much of this can be attributed to one charity. Clean Up Australia Limited, which has a physical address in NSW but operates throughout Australia, reported an increase of more than 160,000 volunteers in 2022.
- **NT** – While the number of charities with a physical address in the Northern Territory increased by 21 in 2022, total revenue for these charities decreased by \$125 million compared to the previous year.
- **QLD** – Revenue from donations and bequests decreased by \$270 million (16.5%) to \$1.4 billion in 2022. However this drop can be explained by a large one-off donation of \$590 million that had been made in 2021. Despite the drop in donations and bequests revenue, overall revenue grew by \$1.2 billion.

- **SA** – Although an extra 130 charities were based in SA in 2022 compared to 2021, total revenue fell by \$38 million in the same period.
- **TAS** – Tasmanian charities experienced growth in total revenue, although this growth can be attributed to an increase in both government funding, and goods and services. Revenue derived from donations and bequests fell by more than 3% compared to the previous year.
- **VIC** – The number of charities based in Victoria grew by more than 500, with these charities reporting the biggest increase in donations and bequests across all of Australia.
- **WA** – Donations and bequests to charities based in Western Australia increased by nearly 20% to \$787 million. Volunteer numbers also increased by more than 25,000.

## Operations overseas

In the 2022 Annual Information Statement, 6% of charities reported that they operated overseas.

Australia's registered charities reported operations in 214 different countries or regions outside Australia.

For charities operating overseas:

- 65% operated in just one country or region
- 14% operated in five or more countries or regions
- 5% operated in 10 or more countries or regions

The five most common countries in which charities operated overseas were the Philippines, Indonesia, Kenya, Papua New Guinea and India.

**Table 6:** Charity revenue sources, 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	1,126	2,461	223	1,582	4,847	49,375	30,533
NSW	16,445	26,243	5,442	15,323	53,547	1,733,612	349,585
NT	457	1,131	35	604	1,901	11,732	13,636
QLD	7,225	12,368	1,375	8,301	23,681	398,293	185,514
SA	3,503	5,323	409	3,541	10,276	144,006	97,434
TAS	1,145	2,253	103	855	3,396	51,272	29,624
VIC	12,008	24,253	3,299	13,460	44,330	530,016	290,485
WA	4,454	8,295	787	7,783	18,328	226,371	146,001

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

**Table 7:** Charity donations and bequests received, by state and territory with changes from previous reporting periods

State or territory	\$ million	Change compared to previous period (\$ million)	% change from previous period
ACT	223	69	44.9
NSW	5,442	293	5.7
NT	35	8	28.1
QLD	1,375	-264	-16.1
SA	409	18	4.6
TAS	103	-4	-3.4
VIC	3,299	320	10.7
WA	787	130	19.8

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

# What charities do

When the ACNC registers an organisation as a charity, we register it with one or more charity ‘subtypes’.

These subtypes are categories that reflect the charity's [charitable purpose](#) – for example ‘advancing education’ or ‘advancing health’. A charity's purpose is the reason it has been set up, or what its activities work towards achieving.

Charities may have more than one charitable purpose, and charities may conduct a range of activities and services (programs) to achieve their 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.

All charities that submitted an Annual Information Statement (and were operating) had the option to provide information on between one and ten programs.

Our analysis is limited to the approximately 91,000 programs that charities detailed in their AISs. This figure will not represent the full number of programs that charities conduct, as some charities may not have provided details on all their programs or may have more than 10 programs (the maximum permitted on the AIS).

## Number of programs reported

Charities can select from 864 program classifications when completing their AISs. This is how we obtain information about charities’ activities.

Charities reported 91,450 programs in 2022.

## Activity categories

CLASSIE is a nested taxonomy to classify social sector initiatives using four levels of granularity, with Level 1 being the highest or most overall level (for example, arts and culture) and Level 4 being the most granular level (for example, musical theatre).

The following analysis is based on CLASSIE's level one activity classifications. All classifications can be attributed to a level one classification.

Consistent with the previous year, 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 religion and Advancing education (see the ‘charity subtypes’ section).

There were minor changes in the most common activities by charity size.

For extra small charities, Religion and faith-based spirituality overtook Community development to become the second most common classification. For extra large charities, Health overtook Education as the second most common classification.

Similar to the previous year, the least common categories were Social sciences, Science, and International relations.

**Table 8: CLASSIE Level 1 classifications reported by charities**

CLASSIE classification	Number of activities	%
Agriculture, fisheries and forestry	755	0.8
Animal welfare	1,671	1.8
Arts and culture	6,975	7.6
Community development	8,652	9.5
Economic development	2,258	2.5
Education	14,112	15.4
Environment	2,751	3
Health	10,340	11.3
Human rights	1,470	1.6
Human services	14,518	15.9
Information and communications	739	0.8
International relations	373	0.4
Public affairs	1,044	1.1
Public safety	2,173	2.4
Religion and faith-based spirituality	19,021	20.8
Science	309	0.3
Social sciences	152	0.2
Sport and recreation	1,459	1.6
Unknown or not classified	2,678	2.9
<b>Total</b>	<b>91,450</b>	<b>100.0</b>

**Table 9: Common classification by charity size**

Charity size	Most common classification	Second most common classification	Third most common classification
Extra small	Education (17.0%)	Religion and faith-based spirituality (13.7%)	Community development (13.5%)
Small	Religion and faith-based spirituality (20.4%)	Education (15.3%)	Human services (14.2%)
Medium	Education (17.7%)	Human services (17.3%)	Religion and faith-based spirituality (13.3%)
Large	Human services (23.8%)	Education (19.7%)	Health (15.4%)
Very large	Human services (31.1%)	Education (23.0%)	Health (20.6%)
Extra large	Human services (41.3%)	Health (21.3%)	Education (20.4%)

# Who charities help

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

Overall, the most common beneficiaries remain unchanged in 2022:



Across all charity sizes, the most common beneficiaries remained the same – the only exception being extra large charities. For extra large charities, Adults aged 65 and over became the second most common beneficiary group.

**Table 10:** 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 (8.8%)	Youth – aged 15 to under 25 (8%)	Families (7.6%)
Small	Adults – aged 25 to under 65 (8.4%)	Youth – aged 15 to under 25 (8.1%)	Families (7.6%)
Medium	Adults – aged 25 to under 65 (8.1%)	Youth – aged 15 to under 25 (8%)	Families (6.9%)
Large	Youth – aged 15 to under 25 (7.7%)	Adults – aged 25 to under 65 (7.5%)	Females (6.4%)
Very large	Youth – aged 15 to under 25 (9.3%)	Adults – aged 25 to under 65 (7.1%)	Adults – aged 65 and over <b>and</b> Children – aged 6 to under 15 (6.5%)
Extra large	Youth – 15 to under 25 (9.4%)	Adults - aged 65 and over (8.7%)	Adults – aged 25 to under 65 (8.6%)

**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'. Charities select from a list of potential beneficiaries.

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

# Charity volunteers and employees

## Volunteers

Volunteers play a vital part in the charity sector. In 2022, charities reported drawing on the efforts of nearly 3.5 million volunteers.

More than half (51%) of all operating charities reported having no paid staff. This was a 1% increase on the previous year.

While volunteer numbers increased by more than 320,000 compared to 2021, half of this increase can be attributed to one charity – Clean Up Australia Limited, which operates nationally.

Volunteer numbers remain lower than in 2018; the year in which charity volunteer numbers peaked at 3.77 million.

It should also be noted that the figure of 3.5 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 people volunteer for not-profits that are not charities – for example, 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. These figures showed that the charity sector remained a significant employer in Australia.

Charities reported having 1.47 million paid employees in the 2022 reporting period. Similar to the previous year, charities employed [10.5% of Australia's workforce](#) (based on Australian Bureau of Statistics data as at 30 June 2023).

In the 2022 reporting period, charities reported an increase of more than 47,000 employees. This compared to an increase of 40,000 in the previous year. About 90% of this increase related to full-time or part-time employment.

**Table 11: Number of employees by charity size**

Charity size	Full-time		Part-time		Casual	
	Number	Change from previous period	Number	Change from previous period	Number	Change from previous period
Extra small	3,915	666	3,746	330	4,349	-29
Small	2,734	256	5,405	-74	6,272	-436
Medium	8,216	-223	18,342	490	16,205	1,637
Large	65,554	-7,241	83,304	-602	58,908	-5,430
Very large	194,019	5,982	172,264	-502	114,618	3,935
Extra large	281,724	26,125	253,405	17,529	160,214	5,441
Unknown – BRC	5,448	-17	7,316	-286	3,011	-458
<b>All charities</b>	<b>561,610</b>	<b>25,548</b>	<b>543,782</b>	<b>16,885</b>	<b>363,577</b>	<b>4,660</b>

**Table 12: 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	32.6	3.2	31.2	0.3	36.2	-3.4
Small	19	2.1	37.5	0.1	43.5	-2.2
Medium	19.2	-1.4	42.9	-0.8	37.9	2.2
Large	31.6	-1.4	40.1	2.1	28.4	-0.8
Very large	40.3	0.5	35.8	-0.8	23.8	0.4
Extra large	40.5	1	36.4	-0.1	23	-0.9
BRC size unknown	34.5	1.5	46.4	0.4	19	-1.9
<b>All charities</b>	<b>38.2</b>	<b>0.5</b>	<b>37.0</b>	<b>0</b>	<b>24.8</b>	<b>-0.5</b>

## Employee and volunteer breakdown

Smaller charities and Basic Religious Charities remain more reliant on volunteers, while larger charities were more likely to engage employees to deliver their services.

Only small and large charities reported an increase in volunteer numbers. Very large charities reported the biggest drop in volunteer numbers, with about 30,000 fewer volunteers compared to 2021.

Extra small, medium, very large and extra large charities reported an increase in employees.

Extra large charities continued to add the most employees – in 2021, these charities reported an additional 43,000 employees, and in 2022 they reported a further increase of 49,000.

In comparison, large charities reported a decrease of more than 13,000 employees.

**Table 13: Employee and volunteer numbers by charity size with changes from 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	227,661	-0.4	-6.4	12,010	8.8	29	19	-8.4	-27.4
Small	386,895	11.5	9.9	14,411	-1.7	-2.5	26.8	13.4	12.8
Medium	421,186	5.6	-15.6	42,763	4.7	-0.9	9.8	0.9	-15.1
Large	1,510,117	23.2	10.2	207,766	-6	-11	7.3	31	23.2
Very large	516,794	-5.6	-15	480,901	2	5.8	1.1	-7.4	-17.3
Extra large	155,648	1.8	-19.8	695,343	7.6	15.1	0.2	-5.4	-25.4
Unknown – BRC	278,816	1	-11	15,775	-4.6	-12.2	17.7	5.9	1.6
<b>All charities</b>	<b>3,497,117</b>	<b>10.1</b>	<b>-2.3</b>	<b>1,468,969</b>	<b>3.3</b>	<b>6.6</b>	<b>2.4</b>	<b>6.6</b>	<b>-8.4</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.



**Table 14: Operating charities with no employees by charity size**

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

The proportion of entirely volunteer-operated charities decreased as charity size increased.

Charity size	% of operating charities with no employees	% Change
Extra Small	88	-0.3
Small	57.8	3.9
Medium	25.1	2.2
Large	12.2	1
Very large	5.6	0.9
Extra large	3.1	-0.6
Size unknown – BRC	48.5	1.4
<b>Total</b>	<b>51</b>	<b>1</b>

## Largest employee totals

Depending on the circumstances, the ACNC can allow a group of registered charities to submit one Annual information Statement and financial report.

The Melbourne Archdiocese Catholic Schools Ltd Group reported the largest number of employees of 18,608. This includes information for 294 schools based on their financial report.

**Table 15: Australian charities with the most employees**

Charity name	Registered state	Subtypes	Staff – full time	Staff – part time	Staff – casual	Total employees
Melbourne Archdiocese Catholic Schools Ltd Group	VIC	<ul style="list-style-type: none"> <li>Education</li> <li>Religion</li> </ul>	8,497	8,458	1,653	<b>18,608</b>
Little Company of Mary Health Care Limited Group	NSW	<ul style="list-style-type: none"> <li>PBI</li> <li>Social welfare</li> </ul>	3,963	10,192	3,697	<b>17,852</b>
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>	3,790	9,193	2,981	<b>15,964</b>
Goodstart Early Learning Group	QLD	<ul style="list-style-type: none"> <li>Social welfare</li> <li>PBI</li> <li>Education</li> <li>Other</li> </ul>	8,274	4,915	2, 049	<b>15,238</b>
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>	2,481	7,494	3,205	<b>13,180</b>
Catholic Education Western Australia Limited	WA	<ul style="list-style-type: none"> <li>Education</li> <li>Religion</li> </ul>	5,484	4,343	2,860	<b>12,687</b>

Charity name	Registered state	Subtypes	Staff – full time	Staff – part time	Staff – casual	Total employees
University of Melbourne Group	VIC	<ul style="list-style-type: none"> <li>Education</li> <li>HPC</li> <li>Other</li> </ul>	6,754	3,148	2,530	12,432
The Corporation of The Trustees of The Roman Catholic Archdiocese of Brisbane	QLD	<ul style="list-style-type: none"> <li>Education</li> </ul>	5,856	4,254	2,277	12,387
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>	6,104	1,378	4,368	11,850
Queensland University of Technology	QLD	<ul style="list-style-type: none"> <li>Education</li> </ul>	3,114	1,561	6,711	11,386

**Note:** Some charities have permission from the ACNC to report as part of a group. For these groups, we have included the subtypes of the charities involved in the group.

## Largest volunteer totals

**Table 16:** Australian charities with the most volunteers

Charity name	Registered state	Subtype categories	Total volunteers
Clean Up Australia Limited	NSW	<ul style="list-style-type: none"> <li>Environment</li> </ul>	908,437
Surf Life Saving New South Wales Group	NSW	<ul style="list-style-type: none"> <li>PBI</li> </ul>	76,000
The Duke of Edinburgh's International Award – Australia	NSW	<ul style="list-style-type: none"> <li>Education</li> <li>Social welfare</li> </ul>	59,501
Surf Life Saving Australia Limited	NSW	<ul style="list-style-type: none"> <li>PBI</li> <li>Security</li> </ul>	44,272
Surf Life Saving Queensland	QLD	<ul style="list-style-type: none"> <li>PBI</li> <li>Security</li> </ul>	36,267
Padi Aware Group	NSW	<ul style="list-style-type: none"> <li>Environment</li> <li>Animals</li> </ul>	28,000
MATES in Construction (Aust) Limited	QLD	<ul style="list-style-type: none"> <li>Health</li> <li>HPC</li> <li>Social welfare</li> </ul>	26,026
Life Saving Victoria Limited	VIC	<ul style="list-style-type: none"> <li>PBI</li> </ul>	25,000
Surf Life Saving Western Australia Inc	WA	<ul style="list-style-type: none"> <li>PBI</li> </ul>	24,000
Surf Life Saving Sydney Northern Beaches Inc	NSW	<ul style="list-style-type: none"> <li>PBI</li> <li>Security</li> <li>Health</li> <li>Social welfare</li> <li>Other</li> </ul>	19,000

# Charity financial resources

Cost of living issues that affected the broader Australian economy during 2022 also impacted charity finances.

Total revenue increased by \$11 billion to a record \$200 billion, but at the same time expenses increased by \$21 billion.

Charities' net income remained positive, showing that income exceeded expenses. However, the net income figure recorded across the sector – \$5.7 billion – was the lowest figure the ACNC has ever reported.

While the sector's assets grew by 8.3% to \$457 billion during 2022, total liabilities increased by 11.5% to reach \$158 billion.

## Key financial terms

The following sections of the Australian Charities Report use a number of financial terms with specific meanings as detailed below.

- **Revenue** = funds a charity receives when undertaking its ordinary activities (for example, donations and bequests).
- **Other income** = income (or loss) from transactions that, while not part of a charity's ordinary activities, affect the charity's bottom line. They can include a realised gain or loss on the sale of assets (for example, the sale of a building) or a change in the value of the charity's investments.

**Total income** = total revenue + other income

- **Expenses** = costs incurred by the charity (for example, employee expenses)

**Net income** = total income – total expenses

- **Assets** = resources controlled by a charity such as cash, shares, property, equipment and trademarks.
- **Liabilities** = amounts that a charity owes such as bank overdrafts, amounts owed to suppliers or creditors, loans and employee entitlements.
- **Net assets** = total assets – total liabilities

## Understanding the financial information of charities

The key terms listed are a good starting point for understanding the charity sector and its diversity. There is so much variety in the charity sector that it can be difficult and misleading to try to compare or evaluate charities based on their revenue and expenses.

The asset ratio can help to assess financial sustainability:

**Asset ratio** = total assets/total liabilities

A ratio of more than one indicates that a charity's assets exceed its liabilities. A higher asset ratio can indicate that a charity has set aside funds – known as reserves – to help ensure its financial stability and sustainability.

# Income and expenses

## Revenue and income

A charity's total income is made up of its total revenue and what is known as other income.



$$\text{Total income} = \text{total revenue} + \text{other income}$$

**Revenue** relates to the funds a charity receives when undertaking its ordinary activities. **Other income** comprises income (or loss) from transactions that, while not part of a charity's ordinary activities, affect the charity's bottom line.

For the first time, the charity sector's total revenue exceeded \$200 billion. This was an increase of nearly \$11 billion (5.6%) when compared to the previous year.

This 5.6% growth outpaced the wider Australian economy, with the [Australian Bureau of Statistics](#) reporting that the Australian economy grew by 3.0% in the 2022–23 financial year.

Unlike 2021, all charity sizes experienced revenue growth in 2022. Extra small charities reported the smallest growth (3.8%), with medium charities showing the largest growth (7.3%).

The largest charities continue to account for most of the sector's total revenue.

Only 0.5% of Australia's charities are classed as extra large (with total revenue of \$100 million or more), yet these charities accounted for more than 54% of the sector's aggregate revenue.

Extra small charities, despite making up about one-third of the sector, contributed only 0.1% of the sector's aggregate revenue.

The 30 largest charities by revenue (which includes charities that report collectively to the ACNC as part of reporting groups) accounted for 24% of the sector's revenue, and the 50 largest charities accounted for 32%.

A list of Australia's 30 largest charities by revenue can be found in **Appendix 1**.

**Table 17:** Total revenue by charity size with changes from previous reporting periods

Size	Total revenue (\$ million)	Contribution to the sector's total revenue (%)	Change from previous period (\$ million)	% change from previous period	Change over three years (\$ million)	% change over 3 years
Extra small	224	0.1	8	3.8	3	1.4
Small	1,348	0.7	67	5.2	38	2.9
Medium	3,898	1.9	264	7.3	325	9.1
Large	23,147	11.5	1,264	5.8	579	2.6
Very large	63,117	31.5	2,949	4.9	8,497	15.6
Extra large	108,948	54.3	6,150	6	25,280	30.2
All charities	200,682	100	10,702	5.6	34,721	20.9

Total income in the 2022 reporting period increased by more than \$5 billion – or 2.8% – on the previous year, and now stands at \$201 billion.

However, this increase in income was not felt by all charities in the sector. Charities across the extra small, small, medium and large categories reported decreases in total income.

The increase in the sector's total income was predominately driven by very large and extra large charities.

**Table 18: Total income by charity size with changes from previous reporting periods**

Size	Total income (\$ million)	Change from previous period (\$ million)	Change over three years (\$ million)	% change from previous period	% change over 3 years
Extra small	283	-15	25	-5	-9.6
Small	1,322	-149	-43	-10.1	-3.1
Medium	3,761	-331	77	-8.1	2.1
Large	23,028	-152	-419	-0.7	-1.8
Very large	63,884	1,806	8,437	2.9	15.2
Extra large	109,167	4,326	24,850	4.1	29.1
<b>All charities</b>	<b>201,445</b>	<b>5,485</b>	<b>32,657</b>	<b>2.8</b>	<b>19.3</b>

## Expenses

Charities must use their funds to further their charitable purpose or purposes. For some charities, part of their income and/or assets may need to be applied to specific charitable outcomes (such as a particular bequest, for example).

In 2022, the charity sector's total expenses increased by \$22 billion (12.6%) to \$195.8 billion.

The increase of 12.6% was twice the rate of inflation.

The cost of running a charity was also impacted by inflation, with the Consumer Price Index rising 6.0% over the 12 months to the June 2023 quarter.

Only extra small charities reported a decrease (4.5%) in total expenses. Extra large charities reported a 15% increase in total expenses.

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

Size	Total expenses (\$ million)	Change from previous period (\$ million)	Change from previous period (%)	Change over 3 years (\$ million)	Change over 3 years (%)
Extra small	368	-17	-4.5	50	15.6
Small	1,319	90	7.3	36	2.8
Medium	3,715	439*	13.4	357	10.6
Large	21,992	2,117	10.7	688	3.2
Very large	60,038	5,090	9.3	8,604	16.7
Extra large	108,348	14,134	15	28,403	35.5
<b>All charities</b>	<b>195,780</b>	<b>21,853</b>	<b>+12.6</b>	<b>38,138</b>	<b>24.2</b>

\* As part of our quality assurance when analysing data for this edition of the Charities Report, we identified a reporting error made by a charity. We have removed this outlier when comparing 2022 data with 2021.

## Net income

Net income is measured by subtracting a charity's total expenses from its total income (not total revenue).

The sector reported positive net income of \$5.7 billion in 2022. This means that income (revenue plus transactions

not a part of a charity's ordinary activities) continued to exceed expenses. There was a 74% decrease in net income when comparing 2022 to 2021 due to a significant increase in total expenses.

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

Size	Net income (\$ million)	Change from previous period (\$ million)	Change from previous period (%)	Change over 3 years (\$ million)	Change from over 3 years (%)
Extra small	-85	2	-2.6	-25	41.4
Small	3	-239	-98.9	-79	-96.7
Medium	46	-771*	-94.4	-279	-85.9
Large	1,036	-2,269	-68.7	-1,106	-51.6
Very large	3,846	-3,284	-46.1	-168	-4.2
Extra large	819	-9,701	-92.2	-3,823	-82.4
<b>All charities</b>	<b>5,701</b>	<b>-16,261</b>	<b>-74.2</b>	<b>-5,445</b>	<b>-48.9</b>

\* As part of our quality assurance when analysing data for this edition of the Charities Report, we identified a reporting error made by a charity. We have removed this outlier when comparing 2022 data with 2021.

## Assets and liabilities

### Total assets

Assets are any resources controlled by a charity – for example: cash, shares, property, equipment and trademarks.

Charity assets continue to grow, with the sector's total assets at approximately \$457 billion. This represented an increase of \$35 billion (8.3%) compared to the previous year.

Medium charities reported a decrease in total assets (down by 4% to \$17.3 billion). Charities across all other size categories reported an increase in assets, with extra large charities accounting for 80% of the total increase.

**Table 21: Total assets by charity size with changes from 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	4,300	34	0.8	1,498	53.5
Small	9,446	1,145	13.8	1,678	21.6
Medium	17,261	-712	-4	2,626	17.9
Large	61,310	2,535	4.3	2,327	3.9
Very large	135,080	3,662	2.8	21,622	19.1
Extra large	229,608	28,219	14	73,465	47.1
<b>All charities</b>	<b>457,003</b>	<b>34,884</b>	<b>8.3</b>	<b>103,216</b>	<b>29.2</b>

## Total liabilities

Liabilities represent amounts that a charity owes such as amounts owed to suppliers or creditors and loans.

In 2022, total liabilities increased by 11.5% (or \$16.3 billion) to \$158 billion. This compared to a growth of 3% in 2021.

The total percentage growth in liabilities (11.5%), outpaced the percentage growth in total assets (8.3%).

Large charities were the only size category to report a decrease in total liabilities. Smaller charities reported the highest percentage increase in total liabilities.

**Table 22: Total liabilities by charity size**

Size	Total liabilities (\$ million)	Change from previous period (\$ million)	Change from previous period (%)	Change over 3 years (\$ million)	Change over 3 years (%)
Extra small	628	124	24.6	196	45.3
Small	1,281	301	30.8	309	31.8
Medium	2,497	341	15.8	577	30.1
Large	13,574	-314	-2.3	684	5.3
Very large	46,917	1,199	2.6	7,697	19.6
Extra large	93,125	14,672	18.7	34,804	59.7
<b>All charities</b>	<b>158,022</b>	<b>16,323</b>	<b>11.5</b>	<b>44,268</b>	<b>38.9</b>

## Net assets/liabilities and the asset ratio

Australia's charity sector reported net assets of approximately \$299 billion, an increase of just under \$18 billion (6.6%) when compared to the previous year.

The asset ratio is a useful tool to understand net assets.

**Asset ratio = total assets/total liabilities**

A higher asset ratio can indicate that a charity has set aside funds – known as reserves – to help ensure its financial stability and sustainability.

On average, charities continued to hold more assets than liabilities in the 2022 reporting period based on the asset ratio.

The Australian charity sector's overall asset ratio decreased slightly from 3 in 2021 to 2.9 in 2022.

While smaller charities continued to maintain the highest asset ratios, these charities also reported a significant decrease in their asset ratios in comparison to the previous year due to increases in their total liabilities.

For example, the 24.6% increase in extra small charities' total liabilities between 2021 and 2022 (outlined in Table 22) contributed to a 1.5 point decrease in these charities' 2022 asset ratio (see Table 23).

**Table 23: Net asset/liabilities by charity size**

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	3,671	-4	55	6.8	-1.5	0.4
Small	8,165	11.5	20.1	7.4	-1.1	-0.6
Medium	14,764	-6.7	16.1	6.9	-1.4	-0.7
Large	47,736	6.3	3.6	4.5	0.3	-0.1
Very large	88,162	2.9	18.8	2.9	unchanged	unchanged
Extra large	136,483	11	39.5	2.5	-0.1	-0.2
<b>All charities</b>	<b>298,982</b>	<b>6.6</b>	<b>24.6</b>	<b>2.9</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, with those sources varying based on charity size and purposes.

## Revenue sources

A charity's size determines the revenue sources it must report on in the Annual Information Statement.

**Table 24:** Revenue reporting requirements

Information on revenue sources charities must provide in the Annual Information Statement		
Revenue source	Revenue under \$500,000	Revenue of \$500,000 or more
Revenue from government (including grants)	Yes	Yes
Revenue from donations and bequests	Yes	Yes
Revenue from goods or services	Not mandatory to provide – optional	Yes
Revenue from investments	Not mandatory to provide – optional	Yes
Other revenue	Yes	Yes

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

Small charities had the option to provide information about revenue from investments, and from goods or services, in the 2022 Annual Information Statement.

Some medium sized charities in 2021 may have become small in 2022 due to the revised thresholds that came into force in 2022. To ensure accuracy, some statistics in this section do not have comparative analysis.

## Breakdown of charity revenue sources

For the first time since we started recording these figures, revenue from government to charities exceeded \$100 billion, growing by 5.6% over the previous year and now totalling \$103 billion.

However, the proportion of revenue from government to the sector's total revenue remained unchanged. In 2022, revenue from government continued to represent 51% of the sector's revenue.

Larger charities are more reliant than other charities on the government when it comes to funding their purposes.

Revenue from donations and bequests also increased in 2022, reaching \$13.9 billion (an increase of \$584 million from 2021). Except for extra large charities, charities of all sizes reported an increase in donations and bequests.

The 30 charities (including those that report collectively as groups) that attracted the largest donations and bequests amounts received nearly 20% of all the donations and bequests received by all Australian charities.

A list of these charities has been provided in **Appendix 2**.



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

	Charity size	Extra small	Small	Medium	Large	Very large	Extra large	All charities
Government (including grants)	\$ million	22	177	1,115	10,095	29,828	61,443	102,680
	% change	-6.6	-16.5	-5.8	2.4	2	8.3	5.6
	% change over 3 years	11.8	8.4	10.7	-3.7	16.7	50.3	31.5
Donations and bequests	\$ million	90	553	1,179	3,828	5,209	3,085	13,944
	% change	6.4	7.8	15.3	17.2	12.6	-19.8	4.4
	% change over 3 years	5.8	10	24	32.6	15.5	9.2	18.6
Goods or services	\$ million	50	317	972	6,717	23,287	34,578	65,920
	% change	9	13.5	See note	8.1	9.5	13	11.3
	% change over 3 years	2.9	0.7	See note	3.4	18.5	18.2	16.2
Investments	\$ million	32	153	326	1,138	1,654	1,940	5,243
	% change	-0.8	22.8	See note	5.4	-8	-37	-18.1
	% change over 3 years	-5.3	3.5	See note	-5.6	-1	22.7	-10.9
Other revenue	\$ million	30	149	306	1,369	3,140	7,902	12,896
	% change	1.6	-2.8	See note	-6.7	-3.6	-7.3	-6.2
	% change over 3 years	-11.6	-18.6	See note	-8.8	-2.6	-3.8	-4.4

**Note:** Due to changes in the charity size thresholds in 2022, accurate comparisons for goods or services, investments and other revenue for medium charities cannot be made.

Extra small charities continued to be least reliant on revenue from government. The percentage of charities' total revenue that came from government generally increased with charity size.

Smaller charities remained most reliant on donations and bequests. For these charities, 40% of their revenue was generated from donations and bequests. In comparison, donations and bequests made up less 3% of extra large charities' total revenue.

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

	Charity size	Extra small	Small	Medium	Large	Very large	Extra large	All charities
Government (including grants)	% of total	10.0	13.1	28.6	43.6	47.3	56.4	51.2
	% change	-1.1	-3.4	-3.9	-1.4	-1.3	1.2	unchanged
	% change over 3 years	0.9	0.7	0.4	-2.8	0.5	7.6	4.1
Donations and bequests	% of total	40.1	41.1	30.2	16.5	8.3	2.8	6.9
	% change	1	1	2.1	1.6	0.6	-0.9	-0.1
	% change over 3 years	1.7	2.7	3.6	3.7	unchanged	-0.5	-0.1
Goods or services	% of total	22.3	23.5	24.9	29	36.9	31.7	32.8
	% change	1.1	1.7	See note	0.6	1.6	2	1.7
	% change over 3 years	0.3	-0.5	See note	0.2	0.9	-3.2	-1.3
Investments	% of total	14.3	11.3	8.4	4.9	2.6	1.8	2.6
	% change	-0.7	1.6	See note	unchanged	-0.4	-1.2	-0.8
	% change over 3 years	-1	0.1	See note	-0.4	-0.4	-1.2	-0.9
Other revenue	% of total	13.3	11.0	7.9	5.9	5	7.3	6.4
	% change	-0.3	-0.9	See note	-0.8	-0.4	-1	-0.8
	% change over 3 years	-1.9	-2.9	See note	-0.7	-0.9	-2.6	-1.7

**Note:** Due to changes in the charity size thresholds in 2022, accurate comparisons for goods or services, investments and other revenue for medium charities cannot be made.

## Charity revenue sources

In 2022, about 41% of charities reported receiving revenue from government, a decrease of 4.2% from the previous period.

More than 70% of charities reported receiving donations and bequests. Nearly 66% of extra small charities reported receiving this type of revenue – a near 11% increase on the previous year.

The proportion of charities that reported receiving revenue from goods or services increased in line with charity size – whereas 36% of extra small charities reported receiving this type of revenue, 88% of extra large charities reported receiving revenue from goods or services.

**Table 27: Percentage of charities that reported revenue from different sources by size**

Charity size		Extra small	Small	Medium	Large	Very large	Extra large	All charities
Government (including grants)	% of total	17.2	31.3	54.6	71	87.4	93.8	41.2
	% change	1.8	-11.1	-12.9	-9.1	-3.8	-0.5	-4.2
	% change over 3 years	2.4	4.3	3.1	0.1	0.2	2.9	3.9
Donations and bequests	% of total	65.7	74.9	74.2	69.9	67.9	78.7	70.6
	% change	10.9	0.1	0.4	-0.7	-1.8	-0.4	4.4
	% change over 3 years	9	1.1	2.3	-1.7	-2.0	-5.6	3.8
Goods or services	% of total	36.3	49.1	63.7	76	86.1	88.4	54.4
	% change	5.6	0.4	See note	-1.1	-0.7	1.5	3
	% change over 3 years	5.3	0.7	See note	-2.1	0.1	0.1	2.5
Investments	% of total	41.5	48.3	60.3	73.4	81.9	86.0	54.6
	% change	1.4	-2	See note	-2.9	-3	-4.9	-0.4
	% change over 3 years	0.7	-6.2	See note	-6.6	-4.9	-3.8	-3.4
Other revenue	% of total	39.7	46.3	56.9	70.5	81.4	86.4	52.3
	% change	3.9	-1.9	See note	-3.2	-2.8	-0.9	0.4
	% change over 3 years	-0.4	-5.7	See note	-4.4	-2.4	-1.9	-2.2

**Note:** Due to changes in the charity size thresholds in 2022, accurate comparisons for goods or services, investments and other revenue for medium charities cannot be made.

# Charity expenditure

Charities use funds to further their charitable purposes. 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. More than half the sector's expenses are employee-related.

Charities also distributed nearly \$12 billion in grants and donations in the 2022 reporting period.

## Types of expenses

The type of expenses 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)

Charities with revenue in excess of \$3 million must also report interest expenses (interest paid by charities on any money they have borrowed).

## Employee expenses

In 2022, employee expenses increased by 9.8% to \$108 billion. This compared to a 5.4% increase in the previous year. Larger charities experienced a bigger increase in employee expenses – for example, extra large charities reported a 12.7% increase in expenses.

This is likely due to the tight labour market and the 47,000 increase in total employees reported by charities in 2022.

**Table 28:** Employee expenses by charity size

Charity size	\$ million	Change over previous year (\$ million)	% change	Change over 3 years (\$ million)	% change over 3 years
Extra small	34	2	4.8	2	6.1
Small	304	-1	-0.2	unchanged	-0.2
Medium	1,536	78*	5.3	108	7.6
Large	11,545	694	6.4	77	0.7
Very large	34,140	2,021	6.3	4,918	16.8
Extra large	60,466	6,834	12.7	17,034	39.2
<b>All charities</b>	<b>108,025</b>	<b>9,628</b>	<b>9.8</b>	<b>22,138</b>	<b>25.8</b>

\* As part of our quality assurance when analysing data for this edition of the Charities Report, we identified a reporting error made by a charity. We have removed this outlier when comparing 2022 data with 2021.

## 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 2022 reporting period, charities reported spending \$11.7 billion on grants and donations, an increase of 21% on the previous reporting period.**

The increase was largely driven by grants and donations within Australia. Grants and donations within Australia increased by about \$2 billion (26%) to \$9.5 billion. In comparison, grants and donations outside Australia increased by 2.8% to \$2.3 billion.

While the overall sector reported an increase in total grants and donations within or outside Australia, extra small charities reported a decrease in grants and donations within Australia. Similarly, extra small, large and extra large charities reported a decrease in grants and donations outside Australia.

Charities reported spending an average of \$217,000 on grants to others within Australia compared to an average of \$51,000 for grants to others outside Australia.

**Table 29: Expenses on grants and donations by charity size**

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	130	-11.3	37.0	16	-8.1	20	146	-11	34.8
Small	257	5.4	7.4	63	9.2	23.2	320	6.1	10.1
Medium	470	14	10	121	13	34.9	591	13.8	14.4
Large	1,711	17.1	20.6	538	-10.7	56.6	2,249	9	27.7
Very large	2,618	8.5	34.6	907	15.7	22.1	3,524	10.3	31.1
Extra large	4,303	51.3	41.3	607	-2.3	7.8	4,910	41.7	36
<b>All charities</b>	<b>9,489</b>	<b>26.2</b>	<b>32.3</b>	<b>2,252</b>	<b>2.8</b>	<b>24.9</b>	<b>11,741</b>	<b>20.9</b>	<b>30.8</b>

**Table 30: Average expenses on grants and donations by charity size**

Charity size	Within Australia			Outside Australia			Total		
	\$	% change	% change over 3 years	\$	% change	% change over 3 years	\$	% change	% change over 3 years
Extra Small	8,135	-13.3	25.9	1,024	-10.1	10.3	9,159	-11	34.8
Small	23,771	-2.4	3	5,784	1.1	18.1	29,555	-1.7	5.6
Medium	62,290	5.2	-0.2	16,078	4.3	22.4	78,368	13.8	14.4
Large	245,409	11.5	15.6	77,232	-15	50	322,641	9	27.7
Very large	1,143,659	4.5	20.5	396,093	11.5	9.4	1,539,752	10.3	31.1
Extra large	16,679,599	43.1	7.9	2,352,282	-7.6	17.7	19,031,811	41.7	36
<b>All charities</b>	<b>216,533</b>	<b>19.9</b>	<b>23.2</b>	<b>51,394</b>	<b>-2.2</b>	<b>16.3</b>	<b>267,927</b>	<b>20.9</b>	<b>30.8</b>

## Interest and other expenses

‘Interest expenses’ details the interest paid by charities on any money they have borrowed. Charities with revenue in excess of \$3 million (some large and all very large and extra large charities) are required to report on interest expenses. Extra small, small and medium charities do not report interest expenses in the Annual Information Statement.

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

In 2022, interest expenses soared by around 16% to \$1.7 billion.

**Table 31: Interest and other expenses by charity size**

Charity size	Interest expenses			Other expenses		
	\$ million	% change	% change over 3 years	\$ million	% change	% change over 3 years
Extra small	–	–	–	188	-0.1	6.0
Small	–	–	–	695	11.7	1.1
Medium	–			1,589*	22.5	12.5
Large	90	See note	See note	8,184	19.6	3.3
Very large	494	9.1	2.3	21,879	14.1	14.9
Extra large	1,128	24.2	130.2	41,844	15.6	29.2
<b>All charities</b>	<b>1,711</b>	<b>15.8</b>	<b>52.4</b>	<b>74,380</b>	<b>15.6</b>	<b>20.7</b>

\* As part of our quality assurance when analysing data for this edition of the Charities Report, we identified a reporting error made by a charity in 2021. We have removed this outlier when comparing 2022 data with 2021.

**Note:** Due to changes in the charity size thresholds in 2022, accurate comparisons for large charities cannot be made.

## Breakdown of types of charity expenses

Extra small, small and medium charities do not report interest expenses separately in the Annual Information Statement. For these charities, interest expenses should be reported as part of other expenses.

Employee-related expenses were the largest charity expense reported, accounting for 55.2% of total expenses.

The percentage of employee expenses to overall expenses were greatest for larger charities.

Extra small charities reported only 9% of expenses going towards covering employee costs, which is unsurprising given that 88% of these charities are volunteer-based.

For extra small charities, 'other expenses' (which can include interest expenses) represented the largest expense type as a proportion of their overall expenses.

**Table 32: Charity expenses as a percentage of total expenses by charity size**

		Extra small	Small	Medium	Large	Very large	Extra large	All charities
Employee expenses	%	9.3	23.1	41.4	52.5	56.9	55.8	55.2
	% change	0.8	-1.8	-2.8	-2.1	-1.6	-1.1	-1.3
	% change over 3 years	-0.8	-0.7	-1.2	-1.3	unchanged	1.5	0.7
Interest expenses	%	–	–	–	0.4	0.8	1	0.9
	% change	–	–	–	See note	unchanged	0.1	unchanged
	% change over 3 years	–	–	–	See note	-0.1	0.4	0.2
Grants and donations within Australia	%	35.2	19.5	12.6	7.8	4.4	4	4.8
	% change	-2.7	-0.4	2.9	0.4	unchanged	1	0.6
	% change over 3 years	5.5	0.8	-0.1	1.1	0.6	0.2	0.3
Grants and donations outside Australia	%	4.4	4.7	3.3	2.4	1.5	0.6	1.2
	% change	-0.2	0.1	0.7	-0.6	0.1	-0.1	-0.1
	% change over 3 years	0.2	0.8	0.6	0.8	0.1	-0.1	unchanged
Other expenses	%	51.1	52.7	42.8	37.2	36.4	38.6	38
	% change	2.1	2.0	-0.8	2.8	1.5	0.2	0.9
	% change over 3 years	-4.8	-0.9	0.7	unchanged	-0.6	-1.9	-1.1

**Note:** Due to changes in the charity size thresholds in 2022, accurate comparisons for large charities cannot be made.

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

# Charitable purposes

A charity subtype is a category of registration that reflects a charity's particular purposes. A charity's purpose is the reason it has been set up, or what its activities work towards achieving.

Our analysis of charity subtypes provides an insight 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 education (education)
- Advancing social or public welfare (social welfare)
- Advancing religion (religion)
- Advancing culture (culture)
- Promoting reconciliation, mutual respect and tolerance between groups of individuals that are in Australia (reconciliation)
- Promoting or protecting human rights (human rights)
- Advancing the security or safety of Australia or the Australian public (security)
- Preventing or relieving the suffering of animals (animals)
- Advancing the natural environment (environment)
- 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)
- 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)
- Public Benevolent Institution (PBI)
- Health Promotion Charity (HPC)

Charities can either be registered with multiple subtypes or can choose not to 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 this analysis, as were charities that reported as a group.

**The analysis of each subtype in this report is limited to charities registered solely with that single subtype.**

If a charity has more than one subtype, analysis will only be included in the 'Multiple' category. **Because of this, each subtype analysis in this report is not a complete picture of the subtype as a whole.**

About 30% of charities that submitted a 2022 Annual Information Statement were registered with more than one subtype.

**Table 33:** Number of charities registered by subtype and charity size

Subtype category	Extra small	Small	Medium	Large	Very large	Extra large	Total		
							Number	Change from previous year	Change from 3 years earlier
Health	403	172	72	66	17	1	731	45	53
Education	2,065	1,296	1,196	1,056	492	53	6,158	95	1
Social welfare	762	368	240	182	21	–	1,573	74	119
Religion	2,009	2,481	1,216	423	42	7	6,178	314	611
Culture	764	383	261	169	33	–	1,610	174	327
Reconciliation	26	16	14	6	–	–	62	2	4
Human rights	17	12	5	5	1	–	40	2	2
Security	79	34	14	16	–	–	143	19	-15
Animals	259	251	72	24	12	–	618	39	105
Environment	359	171	157	93	22	2	804	96	178
Other	1,711	1,050	639	451	86	7	3,944	211	470
Law	17	6	3	7	–	–	33	14	27
PBI	564	453	507	947	385	35	2,891	-48	-179
HPC	151	81	65	90	45	1	433	–	-13
Multiple	4,637	2,795	2,279	2,797	939	86	13,263	919	1,519
No subtype	2,377	1,228	770	554	100	5	5,034	211	-189



## Employees and volunteers by charity subtype

Collectively, charities with the environment subtype reported volunteer numbers topping 1 million. This is despite charities with this subtype comprising less than 2% of total charity numbers.

Unsurprisingly, charities with the subtypes of education and PBI reported having the highest paid employee numbers.

**Table 34:** Employees and volunteers by subtype

Subtype category	Employees			Volunteers		
	Number	Change over 1 year %	Change over 3 years %	Number	Change over 1 year %	Change over 3 years %
Health	4,163	-22.3	-72.9	26,907	4.9	-39
Education	329,904	0	-9.2	178,408	4.5	-12.2
Social welfare	9,147	-4.7	6	26,628	7.4	-2.9
Religion	50,891	2.3	1.2	525,004	6.8	-4.4
Culture	16,926	9.8	20.4	52,506	18.2	-21.8
Reconciliation	162	-5.8	-13.8	1,996	46.9	52.4
Human rights	170	14.1	-9.6	420	6.6	-57.1
Security	204	11.5	4.6	13,923	-0.2	9.5
Animals	3,616	5.1	8.5	46,347	23.4	20.6
Environment	4,541	18.3	36.8	1,003,667	22.9	19
Other	18,437	2.9	12.7	88,693	1.9	-6.3
Law*	94	32.4	30.6	580	102.1	100
PBI	209,788	1	7.5	293,309	5.7	-14.5
HPC	10,182	1.7	1.4	23,600	0.3	-36.7
Multiple	495,700	-1.3	14.3	879,759	6.2	-1.8
No subtype	39,256	32.3	-11.3	130,769	0.5	-38.5

\* Because of the small number of charities with this subtype, outliers can significantly affect the analysis.

**Note:** Charities report employee numbers based on their last pay period before submitting their 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 – more than \$68 billion – in 2022.

This was followed by charities registered with the Education subtype.

Trends varied between subtypes with revenue increasing across all subtypes, except the Health and Human rights subtypes.

Charities with the Reconciliation subtype reported the sector's lowest revenue at \$19 million – although this figure was up by \$2 million on the previous reporting period.

## Net income ratio

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

**Net income ratio (%) = net income/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 2022 reporting period, the net income ratio for the sector was 3.5%, a significant decrease from 11.1% in 2021 and 6.7% in the 2019 reporting period. Interest rate rises and cost of living issues (which increase expenses for charities) likely contributed to this decline.

**Table 35: Net income ratio by subtype and charity size**

Subtype category	Extra small %	Small %	Medium %	Large %	Very large %	Extra large %	All sizes %	All sizes 1 year earlier %	All sizes 3 years earlier %
Health	-127.1	-2	-4.8	7	7.6	2.1	4.9	11.8	5
Education	1.2	3.2	0.7	4.2	6.6	-0.6	1.8	11.7	5.7
Social welfare	-17	-6.6	-4.5	5.4	1.7	–	1.8	14.2	13.6
Religion	31.2	4.5	15.5	12.6	1	6.9	8.2	-3.7	8.5
Culture	-14.3	4.5	4.9	6.6	3.9	–	4.8	14.5	9.4
Reconciliation*	3.9	12.2	14.7	6.7	–	–	10.2	27.1	21.4
Human rights*	60.8	-8.2	27.4	7.1	-7	–	1.2	9.3	1.7
Security*	5.9	9.2	17.9	-59.8	–	–	-44.6	-23.4	2.6
Animals	-10.5	4.7	20.3	4.3	7.1	–	7.3	13.3	8.3
Environment*	-179.3	14.3	3.2	13.9	1.9	8.3	6.2	13.4	3.6
Other	-112.9	-21.7	-7	0.4	27.4	21.0	17.4	31	21.8
Law*	-0.9	23.4	-1,118.9	5.6	-	–	2.3	45.7	7.1
PBI	-26.3	6.2	8.6	unchanged	1.5	9.0	4	6	3.8
HPC	-8.5	11.2	-3.5	3.6	1.7	-1.1	1.8	8.6	2.9
Multiple	-29.6	8.3	3.1	5.7	6.2	-0.7	2.9	10.1	6
No subtype	-94.6	-21.9	-37	4.6	8.5	8.4	3.5	30.2	12.3
<b>All subtypes</b>	<b>-30.2</b>	<b>0.2</b>	<b>1.2</b>	<b>4.6</b>	<b>6</b>	<b>1.5</b>	<b>3.5</b>	<b>11.1</b>	<b>6.7</b>

\* Because of the small number of charities of this subtype, outliers can significantly affect the analysis.

## Asset ratio

In 2022, the asset ratio for the sector decreased to 2.9%, slightly less than the 3% ratio reported in 2021. This means that total assets were just under three times the total liabilities for the sector. Charities can draw on these net assets to absorb negative net income ratio (where total expenses exceed total income).

Only large and very large charities reported an improvement in the asset ratio in 2022. While extra small to medium charities reported a drop in the asset ratio compared to the previous year, the average for these charities was still greater than the sector's ratio of 2.9%. Extra small charities reported a drop in the asset ratio in 2022, reporting a ratio of 6.8% versus 8.5% in 2021.

**Table 36:** Asset ratio by subtype and charity size

Subtype category	Extra small %	Small %	Medium %	Large %	Very large %	Extra large %	All sizes %	All sizes 1 year earlier %	All sizes 3 years earlier %
Health	20.7	73	25.2	5	2.5	1.4	3.6	3.3	3.2
Education	17.7	17	5.7	4.3	3.6	3.2	3.3	3.3	3.3
Social welfare	3.2	9.3	3.9	6	1.8	–	2.6	2.9	5.4
Religion	13.3	5.5	7.6	3.4	1.7	2.1	2.7	2.5	2.3
Culture	6.9	7.3	7.2	7.1	2.9	–	4.8	4.8	10.9
Reconciliation*	54.6	21.2	8.4	3.6	–	–	7.7	6.5	11
Human rights*	5.2	8.7	4.3	9.3	1.3	–	2.9	3.7	2.9
Security*	24.3	41.7	16.6	6	–	–	7.3	9.8	5.6
Animals	10.6	15.7	8.5	13.2	7.2	–	8.3	8.1	8.8
Environment	0.8	4.1	5	3.2	1.7	4	2.2	1.9	1.8
Other	18	83.2	26.7	17.8	6.5	4.2	8.5	9.5	10.4
Law*	63.8	29.7	47.8	4.5	–	–	5.3	5.5	3.4
PBI	7.9	14	5.9	3	2	1.6	2	2	2.1
HPC	71.8	0.1	6.4	3.3	2.7	7.6	2.4	3.3	3.8
Multiple	3.7	6.5	4.7	3.9	3.1	2.2	2.8	2.8	2.9
No subtype	5.5	30.9	11.1	8.7	5.4	3.7	6.9	7.6	7.7
<b>All subtypes</b>	<b>6.8</b>	<b>7.4</b>	<b>6.9</b>	<b>4.5</b>	<b>2.9</b>	<b>2.5</b>	<b>2.9</b>	<b>3.0</b>	<b>3.2</b>

\* Because of the small number of charities with this subtype (refer to table 34), outliers can significantly affect the analysis.

## Asset holdings

Charities with the Education subtype continue to hold the most assets. These charities – which include schools and universities – held assets of \$128 billion in 2022, an increase of 8.2% from 2021.

**Table 37: 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	109	4	208	4.6	200	-25.4	1,762	-0.1	1,957	0.8	47	-77.2	4,283	-4.4
Education	466	-3.6	678	-0.8	1,724	2.3	8,372	8.2	27,991	3.1	89,264	10.1	128,495	8.2
Social welfare	141	3.6	342	23	481	-1.4	1,256	-18.7	2,474	18.6	–	-100	4,694	3.5
Religion	969	10.4	2,480	11.3	4,252	-2.5	5,522	0.7	6,355	-9.8	6,096	19.2	25,674	2.3
Culture	140	11.6	213	14.4	414	31.5	1,289	-3.4	1,061	20.5	–	–	3,117	9.7
Reconciliation*	1	-49.7	11	238	13	-28	8	45	–	–	–	–	33	15
Human rights*	0	49.8	5	0.4	1	-41.8	24	8.0	16	42.2	–	–	46	18.8
Security*	4	-3.2	16	45.6	21	-42.3	123	-18.0	–	–	–	–	164	-18.6
Animals	17	-30.9	61	14.9	35	-23.9	146	51.5	548	2	–	–	807	3.6
Environment	46	9.1	46	3.4	199	13.4	390	-1.2	925	6.7	204	13.3	1,811	6.2
Other	775	-20	1,566	-1.7	2,086	-19.1	6,392	3.7	5,607	-5.2	4,828	-5.2	21,255	5.7
Law*	0	77.1	1	-71.7	10	-50.5	56	157.4	–	-100	–	–	66	54.4
PBI	132	7.1	326	0.9	900	-12.5	6,593	0.5	20,268	1.2	13,129	6	41,348	2.2
HPC	21	-32	29	27.1	71	-4.5	407	-6.6	2,360	5.5	556	7.6	3,444	3.9
Multiple	709	-11.6	1,573	9.7	4,310	-2.7	21,661	9.9	48,887	9.5	46,820	0.3	123,960	5.3
No subtype	761	41.6	1,865	55.7	2,413	2.7	6,113	2	7,430	18.4	1,422	0.7	20,004	12.5

\* Because of the small number of charities with this subtype (less than 80), outliers can significantly affect the analysis.

# State of the charity sector

## Charities with significant obligations to other regulators

Many charities need to fulfil obligations to other regulators in addition to those they have to the ACNC.

The proportion of charities that provided the ACNC with their state/territory incorporated association number increased by 0.7% from 2021. A similar increase was reported for charities that provided the ACNC with their state/territory fundraising license number.

The ACNC continues to work with other regulators to remove duplicated reporting obligations and streamline the way charities report to government.

Our progress in reducing red tape for charities can be tracked at [acnc.gov.au/redtapereduction](https://acnc.gov.au/redtapereduction).

**Table 38: Proportion of charities with reporting obligations to other regulators**

Type of charity	Other regulator	% of charities reporting to other regulator	% change compared to previous reporting period
Non-government schools	Department of Education (Commonwealth)	2.4	-0.2
Indigenous charities	Office of the Registrar of Indigenous Corporations (Commonwealth)	2.1	0.2
Ancillary funds (both private and public)	Australian Taxation Office (Commonwealth)	5.3	unchanged
Incorporated associations	State or territory regulator	37.3	0.7
Charities that fundraise	State or territory regulator	13.8	0.7
Aged care providers	Department of Health (Commonwealth)	1	unchanged
Higher education providers	Tertiary Education Quality and Standards Agency (Commonwealth)	0.2	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 publicly available datasets.

**Table 39: Proportion of charities with reporting obligations to other regulators by size**

Type of charity	Small (%)	Medium (%)	Large (%)	No Size (%)
Non-government schools	2	16.5	80.9	0.6
Ancillary funds (both private and public)	70.4	17.4	6.2	6
Incorporated associations	70.7	16.5	6.3	6.5
Charities that fundraise	56.3	24.6	18.9	0.2
Higher education providers	4.3	16.4	72.8	6.5

**Note:** Size categories are based on a charity's most recent Annual Information Statement. Depending on when the last Annual Information Statement was submitted, a different charity size threshold may now apply due to threshold changes in 2022.

## Newly registered charities by subtype

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

From 1 July 2022 to 30 June 2023, we registered 2622 charities. While 41% of newly registered charities were

registered with multiple subtypes, this figure was down by more than 5% on the previous year.

The percentage of newly registered charities with a subtype of Advancing culture increased by 2.6% on the previous year.

**Table 40:** 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 previous financial year	% of all registered charities
Health	47	1.8	-0.3	1.5
Education	212	8.1	1.1	12.4
Social welfare	155	5.9	0.4	3.3
Religion	409	15.6	2	26
Culture	238	9.1	2.6	3.3
Reconciliation	10	0.4	0.3	0.1
Human rights	4	0.2	-0.1	0.1
Security	7	0.3	-0.3	0.3
Animals	54	2.1	-0.2	1.3
Environment	108	4.1	0.7	1.6
Other	220	8.4	-0.7	7.5
Law	1	0	-0.2	0.1
PBI	41	1.6	-0.3	6.6
HPC	6	0.2	-0.3	0.9
Multiple	1,073	40.9	-5.1	27.2
No subtype	37	1.4	0.3	8.1
<b>Total</b>	<b>2,622</b>	<b>100</b>	<b>–</b>	<b>100</b>

**Note:** This information is taken from ACNC data from 2022–23 financial year, not from data in the 2022 Annual Information Statement.

## 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. There are four possible reasons a charity can choose from:

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

From 1 July 2022 to 30 June 2023, we processed 1543 voluntary revocations.

The most common reason given for voluntary revocation was that charities were no longer operating (60%). This represented an increase of 6% in comparison to the previous year.

For the 2022–23 financial year, the percentage of all voluntary revocations due to mergers (around 32%) increased from the 2021–22 financial year (13%). This represented a return to levels reported in the 2020–21 financial year.

Small charities were most likely to seek voluntarily revocation – 60% of all voluntary revocations were sought by small charities.

Small and medium charities were most likely to seek voluntarily revocation on the basis that they had ceased operating.

**Table 41: Voluntary revocations by charity size**

Size	Reason for voluntary revocation				Total
	Organisation intends to keep operating but not as a registered charity	Organisation has merged with another	Organisation has ceased operating	Organisation not entitled to be a registered charity	
Small	42	108	751	40	941
Medium	12	17	32	4	65
Large	34	362	57	0	453
No size	1	4	78	1	84
<b>Total</b>	<b>89</b>	<b>491</b>	<b>918</b>	<b>45</b>	<b>1,543</b>

**Notes:** This information is taken from ACNC data drawn from the 2022-23 financial year, not data drawn from the 2022 Annual Information Statement.

Size categories are based on a charity's most recent Annual Information Statement. Depending on when the last Annual Information Statement was submitted, a different charity size threshold may now apply due to threshold changes in 2022.

**Table 42: Voluntary revocations by charity size in 2022–23 as a percentage of total voluntary revocations with changes from the 2021–22 financial year**

Size		Reason for voluntary revocation								Total	
Organisation intends to keep operating but not as a registered charity		Organisation has merged with another		Organisation has ceased operating		Organisation not entitled to be a registered charity					
	%	% change	%	% change	%	% change	%	% change	%	% change	
Small	2.7	-0.2	7.0	-2.3	48.4	3.2	2.6	-26.8	60.7	-26.0	
Medium	0.8	0.7	1.1	-0.5	2.1	0.0	0.3	0.2	4.2	0.2	
Large	2.2	2.1	23.2	21.6	3.7	-0.2	0.0	-0.4	29.2	23.1	
No size	0.1	0.0	0.3	0.2	5.5	2.7	0.1	-0.2	5.9	2.6	
Total	5.7	2.5	31.7	19.1	59.7	5.7	2.9	-27.3	100	-	

**Notes:** This information is taken from ACNC data drawn from the 2022-23 financial year, not data drawn from the 2022 Annual Information Statement.

Size categories are based on a charity's most recent Annual Information Statement. Depending on when the last Annual Information Statement was submitted, a different charity size threshold may now apply due to threshold changes in 2022.

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 43:** Reason for voluntary revocation in 2022–23 based on charity size with changes from the 2021–22 financial year

Size	Reason for voluntary revocation							
	Organisation intends to keep operating but not as a registered charity		Organisation has merged with another		Organisation has ceased operating		Organisation not entitled to be a registered charity	
	%	% change	%	% change	%	% change	%	% change
Small	4.5	1.2	11.5	0.9	79.8	27.7	4.3	-29.6
Medium	18.5	15.5	26.2	-14.1	49.2	-4.5	6.2	3.2
Large	7.5	6.5	79.9	51.5	12.6	-51.5	0	-6.9
No size	1.2	-2.4	4.8	1.2	92.9	9.0	1.2	-7.7

**Notes:** This information is taken from ACNC data drawn from the 2022–23 financial year, not data drawn from the 2022 Annual Information Statement.

Size categories are based on a charity's most recent Annual Information Statement. Depending on when the last Annual Information Statement was submitted, a different charity size threshold may now apply due to threshold changes in 2022.

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

Australian charities have been operating, on average, for 31.6 years, a slight decrease of 0.4 years from 2021–22.

**Table 44:** Average age of registered charities by subtype with change from the 2021–22 financial year

Subtype category	Age	Change compared to previous financial year
Health	21.5	-0.5
Education	35.8	-1.6
Social welfare	21.3	0.3
Religion	46.7	0.3
Culture	25.2	0.5
Reconciliation	14.9	-0.2
Human rights	16.0	1.1
Security	30.2	0.2
Animals	11.3	0.5
Environment	18.3	0.6
Other	28.5	unchanged
Law	14.5	0.6
PBI	34.3	0.5
HPC	21.9	1.1
Multiple	21.5	0.1
No subtype	35.7	2.6
<b>All subtypes</b>	<b>31.6</b>	<b>-0.4</b>

**Notes:** Our analysis excludes any charity for which an establishment date was unavailable. This information is taken from ACNC data drawn from the 2022–23 financial year, not data drawn from the 2022 Annual Information Statement.



In 2022–23, the average age of organisations that voluntarily revoked their status as charities was 38 years, a drop from 43.7 years we reported last year.

Consistent with last year, charities that ceased operating had the lowest age.

**Table 45: Average age of charities that voluntarily revoked their status as charities**

Reason for voluntary revocation	Age	Age – previous financial year
The organisation intends to continue operating but not as a registered charity	52.3	29.8
The organisation has merged with another one	61.6	48
The organisation is no longer operating	24.6	24.7
The organisation is no longer entitled to be a registered charity	30.9	78.7
<b>All reasons</b>	<b>38.0</b>	<b>43.7</b>

## Revocation of charity registration due to investigations

The ACNC:

- is committed to supporting charities to understand and meet their ongoing ACNC obligations
- will not hesitate to act where there is a risk of harm to the public or serious wrongdoing.

We have a range of interventions that allow for a proportionate and risk-based approach to address risks of harm. In the most serious cases, we may revoke a charity's registration.

In 2022–23, we revoked seven charities' registrations due to compliance issues.

On average, these organisations had been operating for 11 years. The youngest organisation had been operating for four years, the oldest for 19.

Of these organisations, five reported as small charities, one reported as medium, and one as large. This was based on the most recent Annual Information Statement each of the charities had submitted.

At the time of having their charity registrations revoked, these organisations held assets of approximately \$2.3 million.

# 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 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 – for example, from tables that name specific charities – it has been removed.

There may be minor rounding errors in this report.

## By charity size

Our analysis was based on 51,536 charities that submitted a 2022 Annual Information Statement.

For the 2022 Annual Information Statement, the two most common reporting periods were:

- 1 July to 30 June 2022
- 1 January to 31 December 2022.

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 308 group Annual Information Statements submitted on behalf of 1,147 registered charities during the 2022 reporting year.

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

## By charity subtype

Our analysis was based on charities that submitted a 2022 Annual Information Statement and their registered charity subtypes (as of 1 February 2024).

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.

## Registered charities

This information was based on 60,572 registered charities as of 1 February 2024.

## Accessing ACNC data

There are various ways the public can access ACNC data:

### Our interactive data

We published data from the 2022 Annual Information Statement in our Charity Data Explorer. It allows you to filter the data based on a range of criteria.

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 2022 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.

The analysis in this report may not match the information at data.gov.au because:

- our analysis in this report includes all information submitted by charities (including those that have information withheld from the Charity Register)
- additional 2022 Annual Information Statements may have been submitted after our analysis was complete.

## 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 of the Charities Report

This is the tenth annual Australian Charities Report. All previous editions can be found on our website at [acnc.gov.au/tools/other-resources/charity-data-hub](https://acnc.gov.au/tools/other-resources/charity-data-hub).

# Appendix 1 – Australia's 30 largest charities by revenue

**Table 46:** Australia's 30 largest charities by revenue

No.	Charity name	State or Territory	Total revenue (\$)
1.	Victorian Catholic Education Authority Limited	VIC	3,269,680,738
2.	The University of Sydney	NSW	3,159,373,417
3.	University of Melbourne Group	VIC	2,998,419,000
4.	St Vincent's Health Australia Ltd	NSW	2,983,130,684
5.	Monash University	VIC	2,748,125,000
6.	University of NSW Group	NSW	2,316,929,000
7.	Melbourne Archdiocese Catholic Schools Ltd Group	VIC	2,151,805,944
8.	St John Of God Health Care Inc	WA	2,004,638,000
9.	The University of Queensland Group	QLD	1,946,502,000
10.	Little Company of Mary Health Care Limited Group	VIC	1,876,978,000
11.	UnitingCare QLD Group	QLD	1,656,882,000
12.	The Corporation Of The Trustees Of The Roman Catholic Archdiocese Of Brisbane	QLD	1,397,811,100
13.	Mater Misericordiae Limited	QLD	1,386,176,000
14.	Sydney Catholic Schools Trust	NSW	1,280,393,000
15.	Royal Melbourne Institute Of Technology	VIC	1,265,051,000
16.	Goodstart Early Learning Group	QLD	1,258,443,000
17.	Catholic Education Western Australia Limited	WA	1,256,802,299
18.	Australian National University	ACT	1,235,932,000
19.	Deakin University	VIC	1,130,917,000
20.	Co-operative Bulk Handling Limited	WA	1,103,936,000
21.	Edmund Rice Education Australia Group	VIC	1,089,525,466
22.	Australian Red Cross Society	VIC	1,067,698,000
23.	University Of Western Australia	WA	1,039,846,000
24.	University Of Technology Sydney	NSW	1,012,666,000
25.	St. Vincent's Hospital (Melbourne) Limited	NSW	1,004,843,000
26.	Queensland University Of Technology	QLD	1,004,266,000
27.	The University Of Adelaide	SA	994,950,000
28.	Uniting NSW.ACT Group	NSW	994,805,000
29.	Epworth Foundation	VIC	992,785,000
30.	Macquarie University	NSW	935,299,000

**Note:** This table is based on publicly available information.

# Appendix 2 – The 30 charities with the largest donations and bequests totals in Australia

**Table 47:** The 30 charities with largest donations and bequests totals in Australia

No.	Charity name	State or Territory	Total Donations and bequests (\$)
1.	World Vision Australia	VIC	291,340,000
2.	Minderoo Foundation Group	WA	266,410,388
3.	Australian Red Cross Society	VIC	146,220,000
4.	Salvation Army - Social Work Group	VIC	139,480,000
5.	Judith Neilson Foundation	NSW	138,500,000
6.	The Smith Family	NSW	125,677,000
7.	The Monash University Foundation	VIC	116,000,000
8.	The Trustee for McCall MacBain Foundation Australia Trust	QLD	108,038,610
9.	L.D.S. Charitable Trust Fund	NSW	104,867,491
10.	Medecins Sans Frontieres Australia Limited	NSW	100,685,698
11.	Cloudless Sunrise Health Limited	QLD	100,000,000
12.	Compassion Australia	NSW	98,009,023
13.	The University of Sydney	NSW	75,195,617
14.	Noongar Boodja Trust	NSW	75,059,680
15.	Sydney Children's Hospital Foundation Group	NSW	74,721,569
16.	The Sunrise Project Australia Limited	NSW	73,809,994
17.	St Vincent's Health Australia Ltd	NSW	72,954,305
18.	The Fred Hollows Foundation	NSW	72,400,000
19.	University of Melbourne Group	VIC	71,176,000
20.	The Trustee For Australian Philanthropic Services Foundation	NSW	56,870,039
21.	The University of Queensland Group	QLD	53,826,000
22.	The Cancer Council NSW	NSW	53,761,000
23.	Susan McKinnon Research Centre LTD	VIC	51,833,155
24.	Monash University	QLD	51,083,000
25.	The Royal Society For The Prevention Of Cruelty To Animals; New South Wales	NSW	50,648,000
26.	Australia For UNHCR	NSW	50,344,202
27.	University of NSW Group	NSW	50,035,000
28.	Mercy Ministry Companions Ltd	VIC	50,000,000
29.	Australian Committee For UNICEF Limited	NSW	48,611,657
30.	La Trobe University	VIC	47,153,000

**Note:** This table is based on publicly available information.