An insight into charities and giving in Australia

The not-for-profit sector is vast and diverse covering everything from your local tennis club to some of the biggest universities in Australia. There are organisations existing on the smell of an oily rag and others with hundreds of millions of dollars.

The **Australian Charities and Not-for-profits Commission (ACNC)** is the regulatory authority for charities and not-for-profit organisations within Australia.

While there are 43,349 charities registered with the ACNC there are more than 600,000 other not-for-profits without charitable status doing good for the community. We don't have their data but we know they are out there and chances are you or someone you know is involved with or has benefitted from a community organisation. In fact, over 65% of Australians belong to one or more not-for-profits.

The data used in our super infographic reflects what we do know based on ACNC data and the Queensland University of Technology's **Australian Centre for Philanthropy and Nonprofit Studies (ACPNS)** research.

43,349

charities registered in 2018

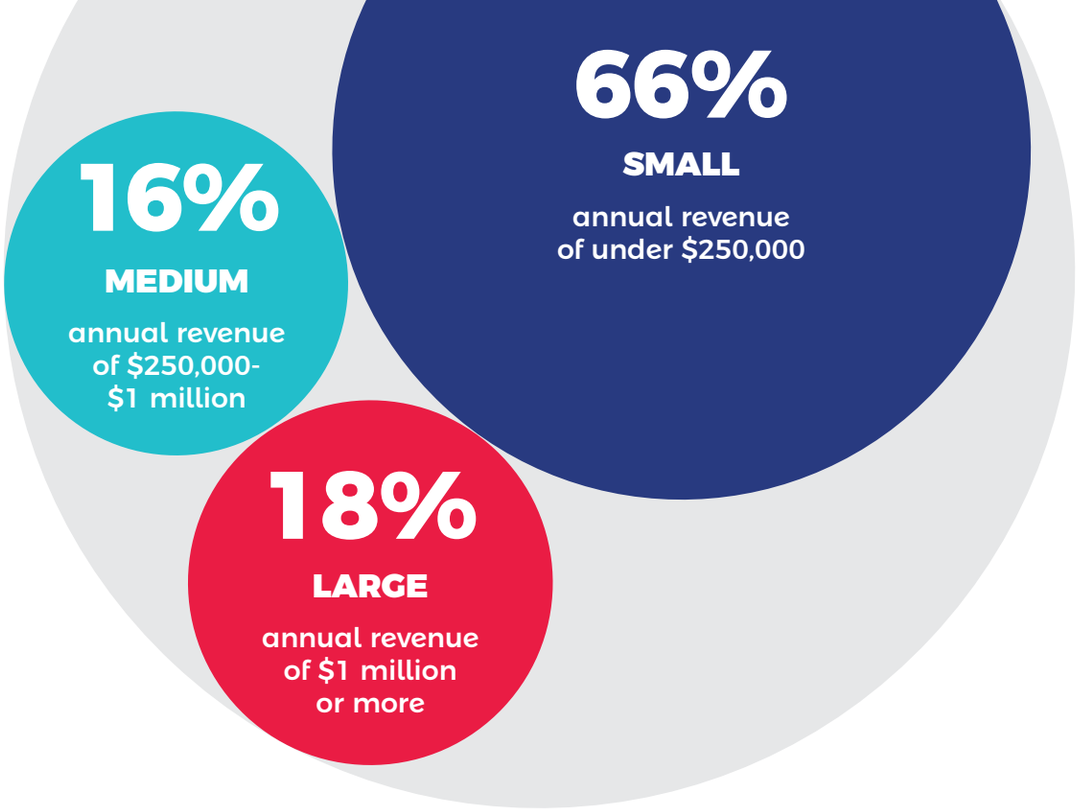
$150.4B

in total income

39.2%

with DGR status

Charity breakdown by size



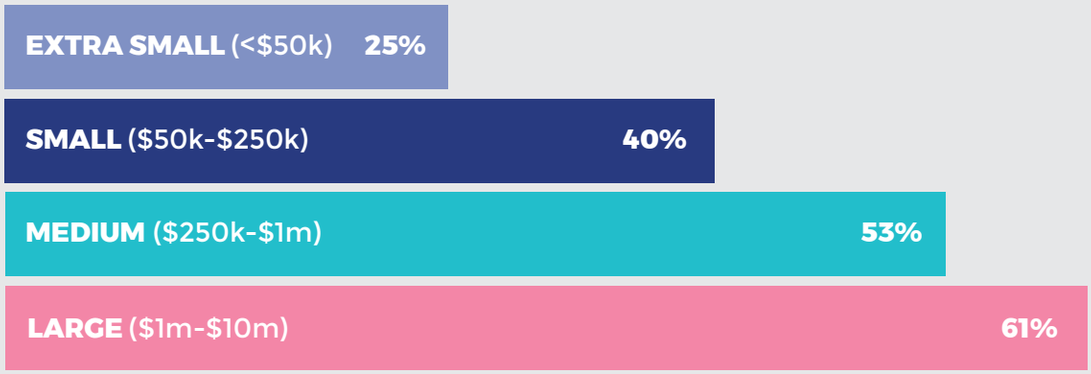
FUNDING THE SECTOR

When we think of how charities and other not-for-profit organisations are funded, we generally think of donations. In reality, donations only make up a relatively small percentage of charity revenue. Revenue from Government is the primary source of funding followed by revenue from goods and services. However, the smaller the charity the more likely it is to depend on donations for its income.

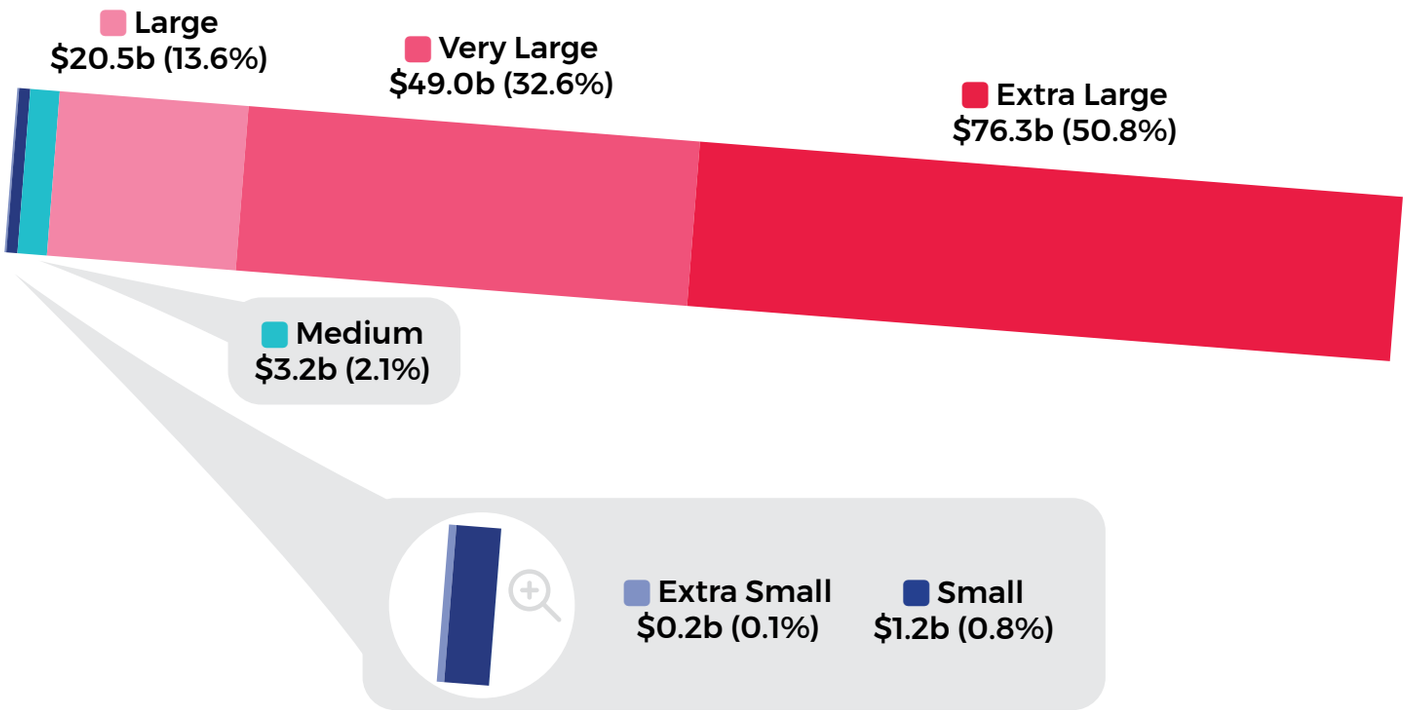
Deductible Gift Recipient (DGR) status is an absolute boon for those organisations which hold it. It means that a donor can claim any donations to that organisation as a tax deduction. In an example of one of the many paradoxes of the not-for-profit sector, the bigger the organisation the more likely it is to have DGR status, so even though the big guns depend less on the goodwill of the community, they are more likely to get it because they can offer the donor a useful receipt at tax time.

This section includes financial information from Basic Religious Charities that voluntarily reported finances, as well as charities that did not engage in activities in the 2018 reporting year but reported their finances.

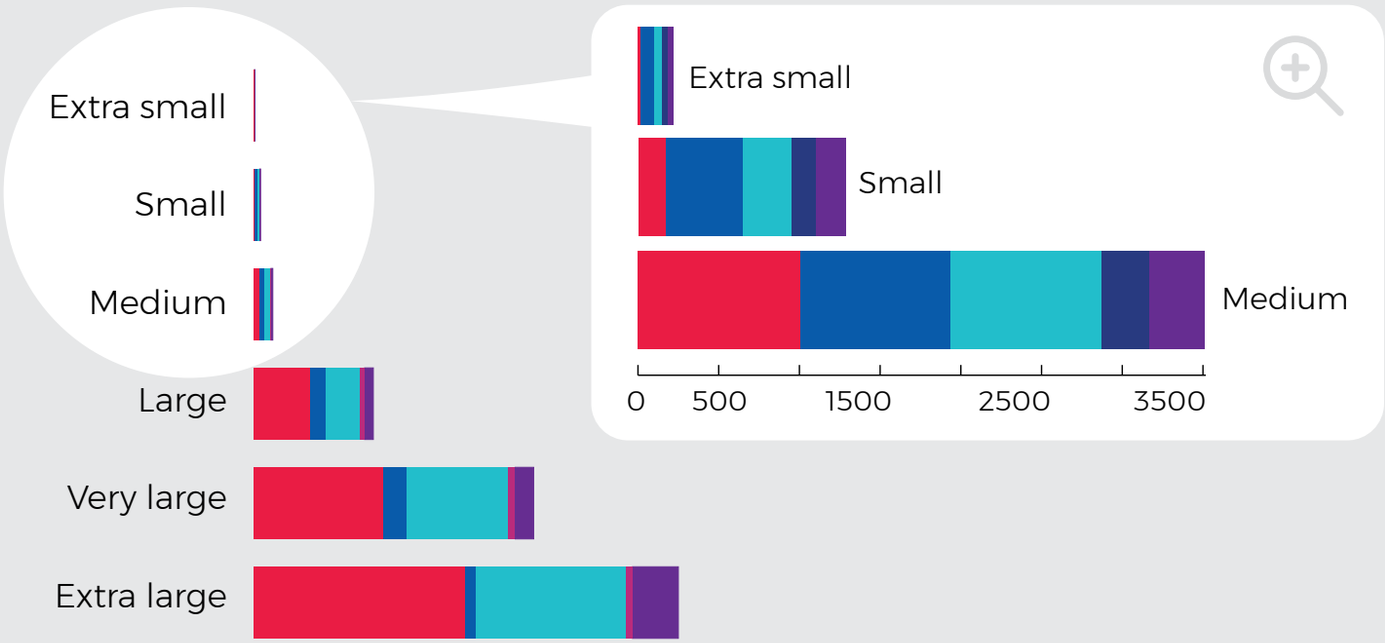
Percentage of charities with DGR by size

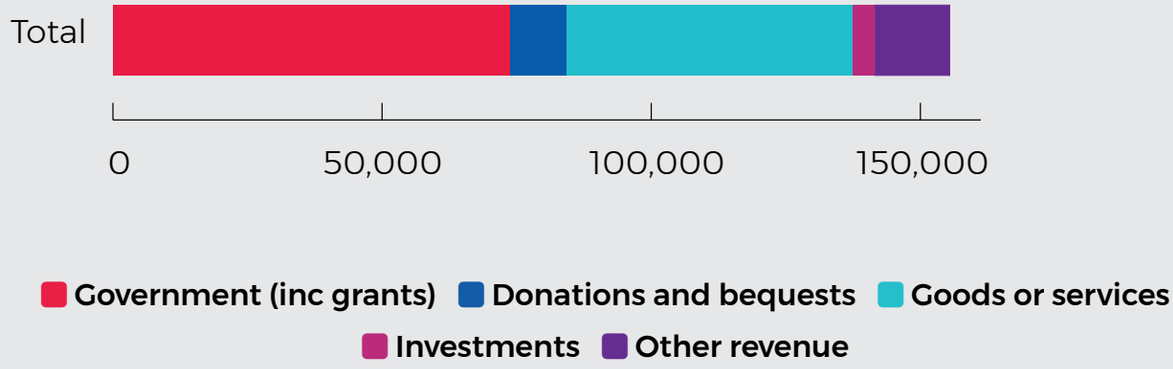


Total Revenue ($150.4b) by charity size

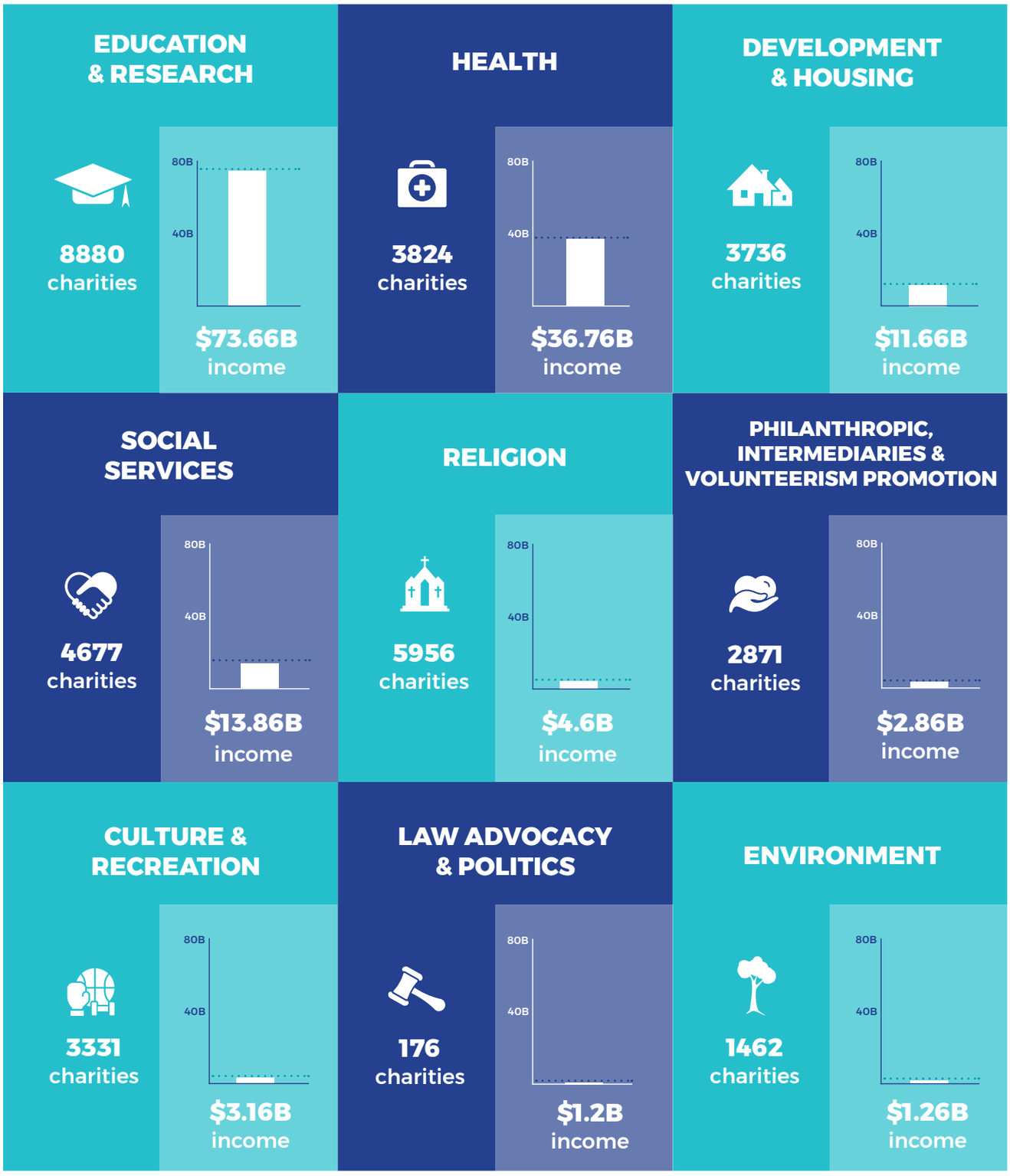


Revenue sources by charity size ($m)





Top earners by ACNC category



Uses 2018 data and excludes charities who have withheld data from ACNC registry.

Largest Charities by Revenue 2018

In terms of which individual charities have the highest revenue, those focussed on education are definitely the most cashed-up.

RICH LIST

LARGEST CHARITIES BY REVENUE 2018

1. Melbourne University	$2.71B
2. Catholic Education Commission Vic	$2.54B
3. Monash University	$2.51B
4. University of Sydney	$2.46B
5. University of NSW	$2.23B
6. St Vincent's Health Australia	$2.23B
7. University of Queensland	$1.97B
8. St John of God Health Care	$1.71B
9. UnitingCare QLD	$1.5B
10. Roman Catholic Archdiocese of Brisbane	$1.34B
11. Royal Melbourne Institute of Technology	$1.31B
12. Little Company of Mary Health Care Limited	$1.28B
13. Deakin University	$1.21B
14. Queensland University of Technology	$1.05B
15. University of Technology Sydney	$1.02B
16. Sydney Catholic Schools Trust	$1.02B
17. Goodstart Early Learning Ltd	$1.02B
18. Macquarie University	$1.01B
19. Queensland Sugar Limited	$ 1B
20. Griffith University	$971K

THANK YOU!

Charities that received the highest donations and bequests 2018

The list of charities which received the highest donations and bequests tells a different story with people more likely to donate towards health-related or social causes.

RICH LIST

HIGHEST DONATIONS & BEQUESTS 2018

1. Christian Overseas Provident Tutelage Society	$619M
2. Minderoo Foundation	$402M
3. World Vision Australia	$285M
4. Australian Red Cross Society	$96M
5. L.D.S. Charitable Trust Fund	$94M
6. Medecins Sans Frontieres Australia Ltd	$87M
7. Compassion Australia	$84M
8. University of Sydney	$80.9M
9. The Smith Family	$77.5M
10. LDS Charities Australia	$70M
11. Judith Neilson Foundation	$68M
12. The Fred Hollows Foundation	$65.8M
13. University of Melbourne	$60M
14. Origin Energy Foundation Ltd	$57M
15. The Cancer Council NSW	$56M
16. Salvation Army - Eastern	$53M
17. The University of Queensland	$51M
18. National Heart Foundation of Australia	$50M
19. Oxfam Australia	$48.5M
20. Peter Maccallum Cancer Foundation	$47.3M

THANK YOU!

TYPES OF NOT-FOR-PROFITS

While much of the data we have is for charities only, not-for-profits come in many other shapes and forms. To help us understand what is out there we turn to CLASSIE, a landmark Our Community Innovation Lab initiative that enables systematic classification of social sector initiatives and entities: a social sector taxonomy for Australia and New Zealand.

Click here to learn more about CLASSIE

Unincorporated Association
Not recognised as a separate legal entity to the members associated with it. It is a group of people who agree to act together as an organisation and form an association.

Incorporated Association
Incorporated under the state or territory legislation in which they operate. An incorporated association is a legal entity separate from its individual members.

Cooperative
A type of entity (incorporated under the Cooperatives Act in its home state) which exists for the benefit of its members.

Company Limited by Guarantee
"Limited by guarantee" means that the liability of the company's members is limited to the amount the members undertake to contribute to the property of the company if it is wound up. The rules of the not-for-profit company will set this amount at zero.

Indigenous Corporation, Association or Cooperative
Not-for-profit Aboriginal and Torres Strait Islander organisations can apply to be registered with the Office of the Registrar of Indigenous Corporations (ORIC)

Organisation established through specific legislation
An executive agency, or statutory agency, established as a statutory authority providing them with some degree of independence from the government without being an NGO

Trust
An obligation imposed on a person or other entity (the trustee) to hold property for the benefit of beneficiaries or for a particular purpose.

Philanthropic Trust
A trust is a philanthropic trust if it is established for a charitable purpose.

Public Ancillary Fund
A legal trust which has been endorsed by the Australian Taxation Office as conforming to its Ancillary Fund Guidelines. The public must be able to contribute to the fund.

Private Ancillary Fund
A legal trust which has been endorsed by the Australian Taxation Office as conforming to its Ancillary Fund Guidelines.

More info at CLASSIE:
https://www.ourcommunity.com.au/classie

Classification of Social Sector Initiatives and Entities

Agriculture, fisheries & forestry	Animal welfare	Arts and culture	Community development
Economic development	Education	Environment	Health
Human rights	Human services	Information and communications	International relations
Public affairs	Public safety	Religion	Science
Social sciences	Sport and recreation	Unknown or not classified	

WORKING IN THE SECTOR

We are a big sector employing a huge number of Australians, but we also attract an even huger number of volunteers who devote their time and skills to help the hundreds of thousands of not-for-profits in the community. Remember that the figures below ONLY reflect the charities registered with the ACNC.

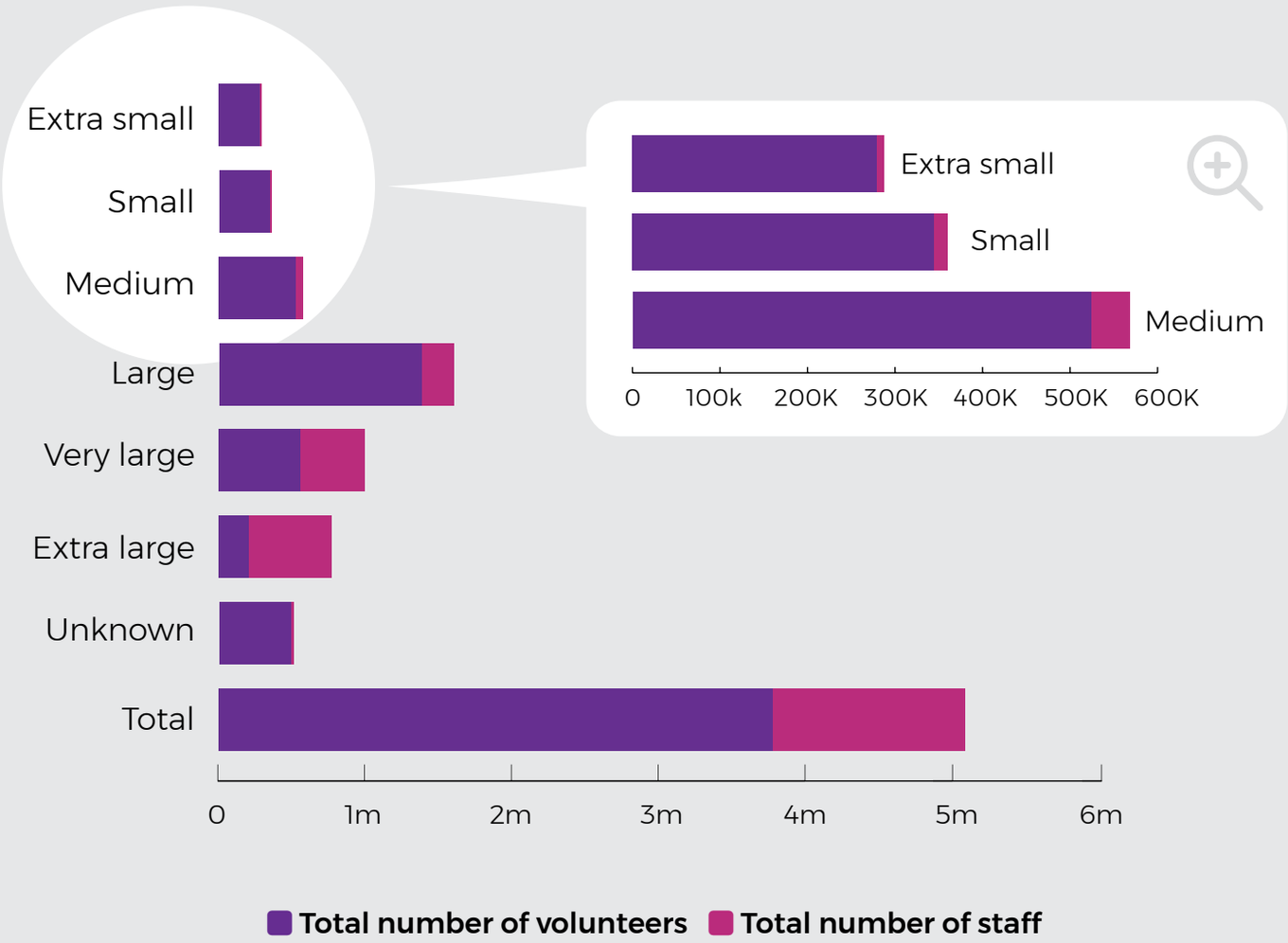
With the exception of the extra large charities, all charities reported more volunteers than paid staff.

1,272,636
employees

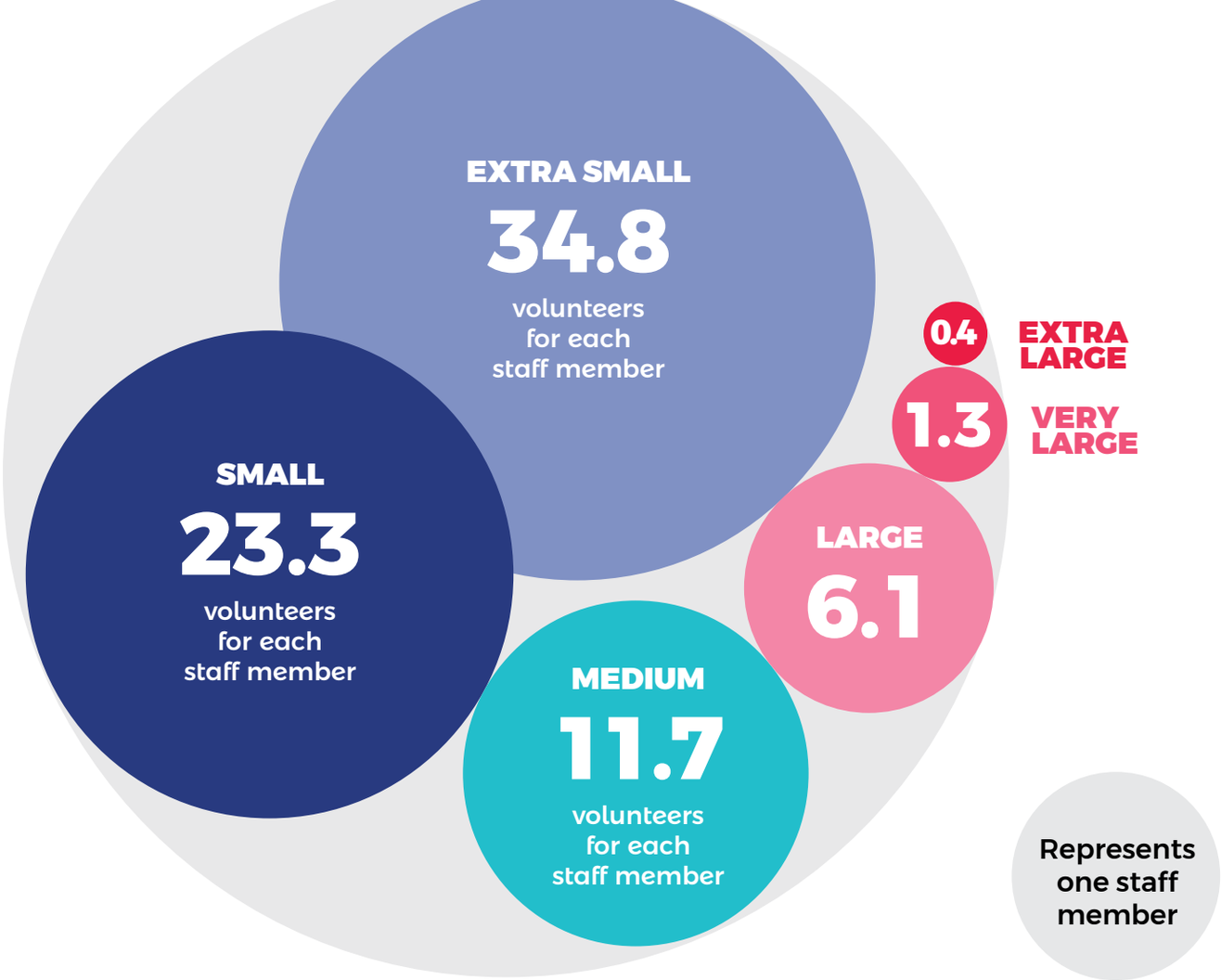
3,608,410
volunteers

50%
of all charities operate without any paid staff

Employee and volunteer breakdown by charity size



Number of volunteers for each staff member by charity size



WHO GIVES?

We have looked at what's out there in the not-for-profit world and which organisations are the biggest and the richest and who works for the sector, but it's time to turn our eyes to who gives to the sector. Who is more likely to put their hand in their pocket? Where do they live? What do they do?

Source: 2016-17 QUT report

Australians deducted over

$3.5B

as tax deductible donations (2017-17)

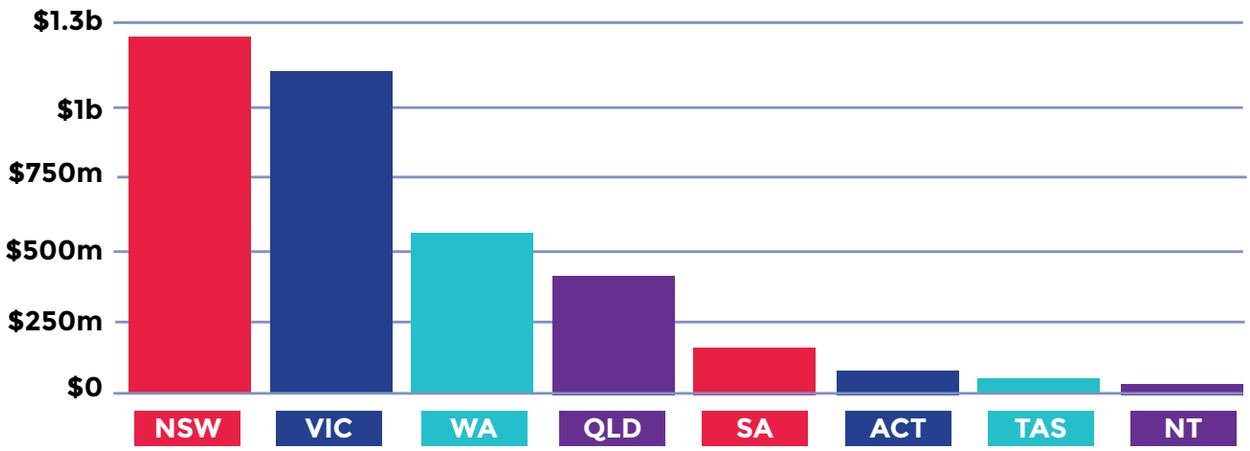
The average donation was

$769.99

which was a

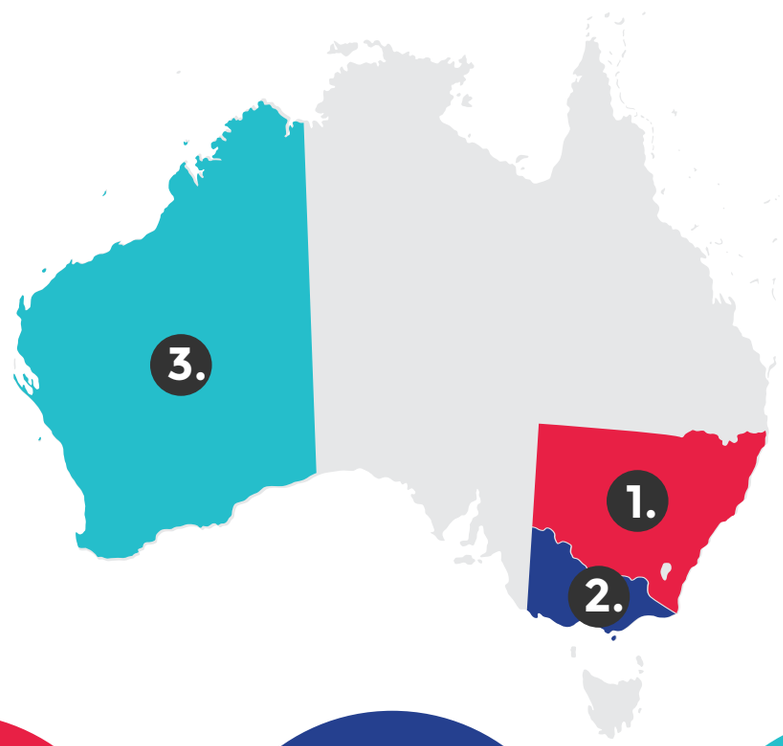
increase from 2015/16

Total tax-deductible donations by state of residence



Top 3 states by tax-deductible donations

The top three states accounted for 80% of total tax deductible donations made to DGRs in 2016-17.



1. NSW

$1.24 billion in tax-deductible donations

1,452,522 donors

35.72% of national total donated

2. VIC

$1.01 billion in tax-deductible donations

1,270,687 donors

29.1% of national total donated

3. WA

$572.76 million in tax-deductible donations

433,568 donors

15.16% of national total donated

The average donation in NSW is

$856.35

which is

0.46%

of taxable income

The average donation in VIC is

$797.95

which is

0.50%

of taxable income

The average donation in WA is

$1189.82

which is

0.56%

of taxable income

In terms of the Percentage of Donating Taxpayers to Total Taxpayers by State of Residence **40.37%** of total taxpayers in the **Australian Capital Territory** made and claimed tax-deductible donations to DGRs in 2016–17, once again, the highest of all states and territories.

The more one earns the more one claims as a tax-deductable donation.

Donating taxpayers with a taxable income

over $1 million

claim an average tax-deductible donation of

$86,341.93

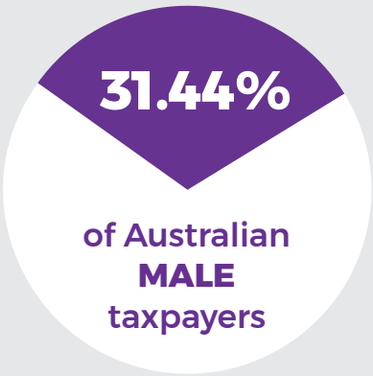
*This represents **2.1 %** of their taxable income compared to national average of **0.43%***

This group represents 16.73% of all tax deductible donations.

Tax-deductible donations data by sex

2.25 million

or



claimed
tax-deductible donations.

The average tax-deductible donation claimed by

Australian male taxpayers

$953.40

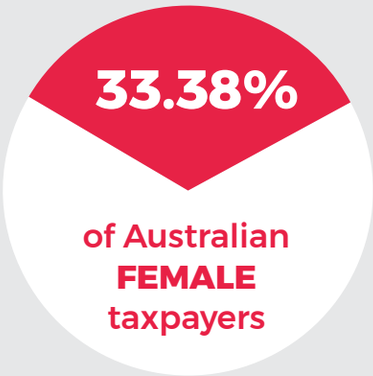
or

0.43%

of their taxable income

2.28 million

or



claimed
tax-deductible donations.

The average tax-deductible donation claimed by

Australian female taxpayers

$589.06

or

0.41%

of their taxable income

Tax-deductible donations by occupation

TOP 3 donors by occupation

1.

The highest average gift deductions were claimed by **Chief Executives and Managing Directors**

$7,781.56

2.

followed by **Authors, Books or Script Editors**

$5,603.24

3.

and **Internal medicine specialists**

$4,034.09

Chief Executives and Managing Directors also had the **highest amount claimed as tax deductions** in total:

$395,380,600

...and had the **third highest deductible donation to taxable income ratio:**

1.44%

Authors, Books or Script Editors also had the **highest deductible donation to taxable income ratio:**

3.92%

followed by

Religious Leaders:

1.91%

The occupation with the **highest percentage of donating taxpayers:**

Police

with

73.86%

claiming a tax-deductible donation

A very cool database of all deductible gifts claimed between 2006-2017, fully searchable by occupation, can be found here:

https://research.qut.edu.au/australian-centre-for-philanthropy-and-nonprofit-studies/resources/giving-statistics/

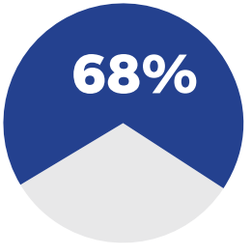
GIVING AROUND THE WORLD

Australians like to think of ourselves as a generous lot, but how do we compare to the rest of the world?

(Source: 2019 World Giving Index)

Australia ranks **eighth** in the world

with

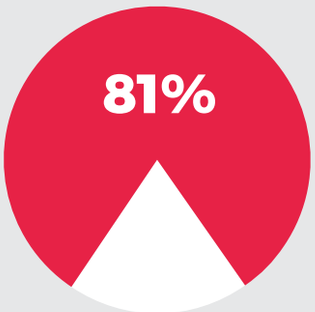


of people participating in **donating money**

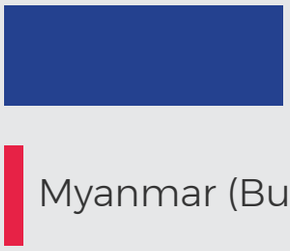
Australia pales in giving comparison to

top ranking Myanmar (Burma)

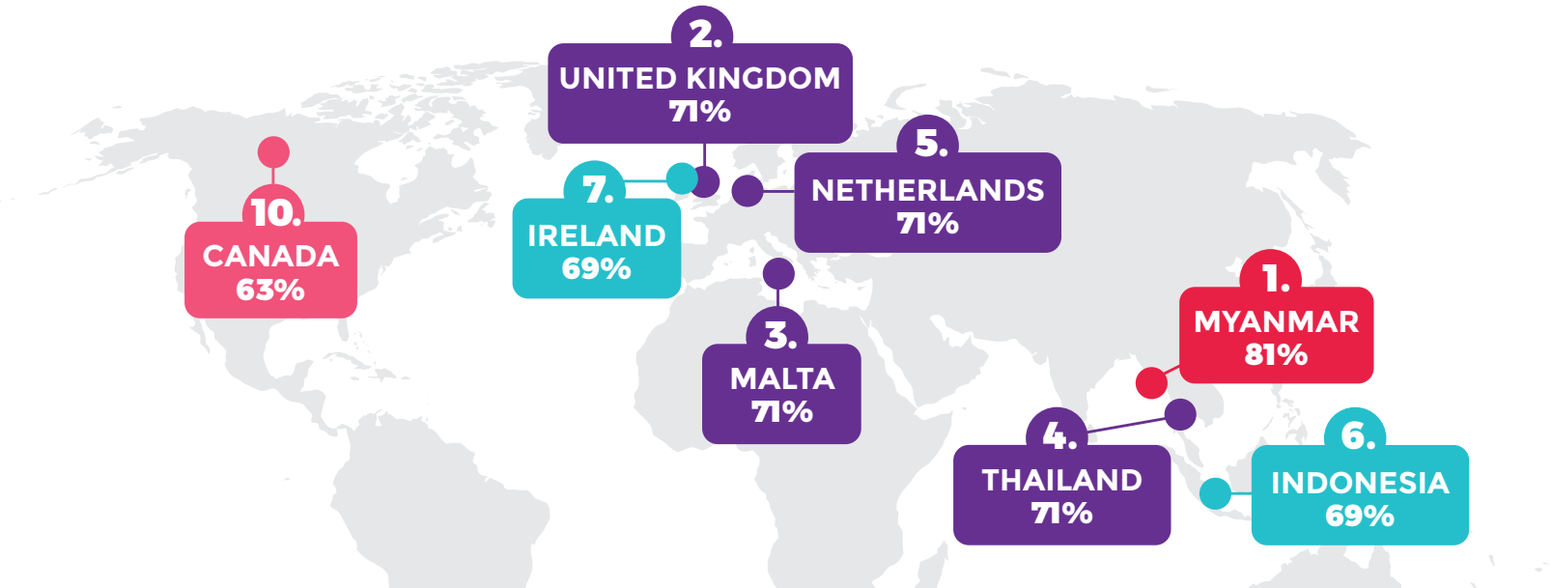
Myanmar (Burma) has a giving rate of



and a GDP of **$US76 billion** compared to Australia's GDP of **$1.37 trillion**



Top 10 countries by participation in donating money
(by % of people)



The world's highest scoring countries over 10 years

By % of people who have:

helped a stranger | donated money to a charity | volunteered at an organisation

	USA	NEW ZEALAND	IRELAND	UK	SRI LANKA
	58%	57%	56%	54%	51%
helped a stranger	72%	64%	62%	60%	55%
donated money to a charity	61%	65%	69%	71%	50%
volunteered at an organisation	42%	41%	38%	30%	46%

	MYANMAR	AUSTRALIA	CANADA	NETHERLANDS	INDONESIA
	58%	56%	55%	53%	50%
helped a stranger	49%	64%	64%	53%	42%
donated money to a charity	81%	68%	63%	71%	69%
volunteered at an organisation	43%	37%	37%	36%	40%

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Give more, give smarter, give now

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ourcommunity.com.au
Where not-for-profits go for help