



Business School
The Australian Centre for Philanthropy
and Nonprofit Studies



The State Of Queensland Charities

*An examination of the first Annual Information Statements of charities
operating in Queensland*

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Prof Myles McGregor-Lowndes

Marie Crittall

The Australian Centre for Philanthropy and Nonprofit Studies (ACPNS)
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Executive Summary

The advent of the Australian Charities and Not-for-profits Commission (ACNC) in 2012 and submission of Annual Information Statements (AIS) in 2013 by those charities which registered with them, have allowed new measures to be taken of charities and their activities. In September 2014 the ACNC in conjunction with Curtin University Not-for-profit Initiative released a report on the first AIS and combined it with some ATO data from the Australian Business Register, Business Activity Statements and PAYG summaries.¹ The AIS data were also made available digitally through the Australian Government Data Repository.²

This report examines the filed AIS data for Queensland charities and compares it with the overall Australian population of charities.³

How Many Charities are there in Queensland?

- 8,020 charities are resident in Queensland, which equates to 18.1% of total Australian charities (44,352).⁴
- 2,558 non-Queensland resident charities operate in Queensland to make up a total of 10,578 charities operating in Queensland which is 23.9% of total Australian charities.

Do Queensland Charities Operate in Other Areas in Australia?

- 6.3% of Queensland based charities operate in other states and territories.
- 28.3% of charities which operate in Queensland also operate in other states and territories.

How Big are Charities Operating in Queensland?

- Most (65.4%) of the Queensland operating charities are considered small charities with annual revenue less than \$250,000. The Australian average across all charities is 68.3%.
- Medium sized charities (annual revenue between \$250,000 and \$999,999) make up 15.9% of Queensland operating charities. The Australian average across all charities is 15.1%.
- The remaining 18.6% of charities are considered large charities with annual revenue of more than \$1,000,000. The Australian average across all charities is 16.6%.
- Queensland has a greater percentage of large charities than the other states and territories. Of the 2,019 large charities which operate in Queensland, over half (1,102) are from Queensland resident charities. The remaining large charities mainly reside in NSW (20.7%), VIC (13.5%) and ACT (3.6%).

¹ Knight, P.A. and D.J. Gilchrist (214) Australian Charities 2014: The First report on Charities Registered with the Australian Charities and Not-for-profits Commission, Report for the Australian Charities and Not-for-profits Commission, Melbourne.

² Available under ACNC on <http://data.gov.au>

³ Refer Appendix 1 for notes on the data

⁴ 952 charities did not record their state of residence. Of these, 164 charities listed that they only operate in Queensland. As such these have been recoded so that they are based in Queensland.

How Many Full- and Part-time Staff are Employed by Queensland Charities?

- 8,200 operating charities reported employing 156,429 full-time staff which is equivalent to 6.64% of the Queensland workforce.
- 10% of Queensland operating charities employ 92.2% of all full-time charity staff in Queensland
- 8,581 operating charities reported employing 143,323 part-time staff, which is 13.77% of the Queensland workforce.
- 10% of Queensland charities employ 89.3% of part-time staff employed by all charities in Queensland.
- 12.55% of the total Queensland workforce were employed by charities operating in Queensland.
- The average number of full-time staff was 20. However this was skewed by several charities with a large number of full-time staff. The median number of full-time staff was 1 with the most common response being 0.
- The average number of part-time staff (17) was again affected by several charities with a large number of staff. The median number of part-time staff was 1 and no part-time staff was the most common response.
- For charities resident in Queensland, the average number of full-time staff was 15.59 and the average number of part-time staff was 15.15.

How Many Volunteers are Engaged by Queensland Charities?

- 9,560 operating charities reported engaging 1,110,816 volunteers.
- 10% of charities engage 84.2% of volunteers.
- The average number of volunteers was 117. However, this was skewed once again: the median number was 12, and 0 was the most common response.⁵ For all Australian charities, the mean number of volunteers was 65 (the median was 11 volunteers).

What are Queensland Charities' Purposes?

- The 'Other' category was the most common response with 47.4% of Queensland operating charities specifying this category followed by the 'Advancement of Education' with 38.8%. The 'Provision of Child Care Services' was the least common response with 6.8% of all Queensland operating charities reporting this purpose.

What are Queensland Charities' Main Activities?

- Religious activities (26.2%), other activities (16.9%) and other education (9.9%) are the main activities of Queensland operating charities.

Who are the Main Beneficiaries of Queensland Charities?

- The general community in Australia was the most commonly reported beneficiary overall with 53.8% of charities operating in Queensland specifying this category.
- Other major beneficiaries included children (51.5%), youth (42.3%), women (37.6%) and men (33.3%).

⁵ The 441 Queensland rural fire brigades all reported their number of volunteers as 35,453. This is the approximate overall number of volunteers for the Rural Fire Service Queensland. As such the data was changed to reflect this and each brigade was allocated 80 volunteers.

- For charities Australia wide, the most commonly reported beneficiary group was children with 49.8% of all charities specifying this category. The general community in Australia was the second most reported beneficiary (45.6%). This was followed by youth (36.8%) and women (32.2%).

When were Queensland Charities Established?

- The mean year of establishment was 1981, with the median being 1992;⁶ only 9, 204 Queensland operating charities provided this information on their registration form.
- The most common response year of establishment was 1922. Overall, the mean year of establishment for all Australian charities was 1978.

What Reporting Obligations do Queensland Charities Have?

- 1,945 Queensland operating charities have reporting obligations to Commonwealth agencies, predominantly to DoHA, FaHCSIA and DEEWR.⁷
- With state reporting, 27.7% of Queensland operating charities have reporting obligations in Queensland.
- The mean number of hours spent completing reporting obligations in charities in the previous 12 months was 192.89 hours.

Where do Queensland Charities Operate Overseas?

- 449 or 5.6% of Queensland **resident** charities specified at least one country outside Australia that they operate in.
- 1,163 or 11.0% of Queensland **operating** charities specified at least one country outside Australia that they operate in.
- Of this 63.6% listed only one country outside Australia; 9.1% listed two countries while 6.6% listed three countries.
- The most frequently reported country was New Zealand (21.5% of charities that listed an overseas location reported New Zealand), followed by India and Papua New Guinea. Overall, the most frequently reported overseas countries in which Australian charities operate are India, The Philippines and New Zealand.
- Charities indicate on the AIS in three sections their involvement overseas. 21.1% of Queensland operating charities indicated they operated overseas compared to 15% of all Australian charities.

⁶ The 'mean' is a measure of the average calculated by adding together all the scores and dividing the total by the number of scores. The 'median' is the middle value in the list of numbers (an equal number of scores above and below).

⁷ DoHA = Department of Health and Ageing, FaHCSIA = Department of Families, Housing, Community Services and Indigenous Affairs, DEEWR = Department of Education, Employment and Workplace Relations.

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Introduction

Why is Tracking Nonprofit Data Useful?

Being able to track the vital statistics of the nonprofit sector is an essential policy tool for governments, nonprofit organisations themselves, and those businesses and foundations that seek to support charitable causes. Such information assists in making judgements about a range of issues.

From an economic frame of reference, are there too many or too few organisations delivering services or infrastructure now, and for the future? Those interested in civil society might want to understand the production of nonprofit organisations relative to that produced by the State, business or family and the nature of volunteers in this production. This informs the debate over which sector should deliver particular services. It also enables better prediction of the consequences for the nonprofit sector of another sector's activities, for example government funding changes, incursion of the business sector, or families seeking or withdrawing from nonprofit service consumption. Finally, in the long-running debate about whether the nonprofit sector requires regulation, the big questions about what parts of it should be regulated and how this should be achieved can only be answered appropriately with knowledge about the vital characteristics of the sector.

This policy tool has been a very crude or even a non-existent instrument in Australia compared to what has been available in other OECD countries such the USA, the UK and Canada. One of the barriers to creating this tool in Australia was that state based regulators did not collect the same or even comparable information. Often they did not have any means of collecting information or making it digitally available to the public. The main repository of national regulatory information was the Australian Taxation Office (ATO) which, unlike any other OECD fiscal regulator, only required taxation returns from a handful of nonprofit tax entities. The Australia Bureau of Statistics (ABS) has pioneered national accounts for the sector by bringing together ATO material not normally available to the public, and through special purpose national surveys. This did not generally allow for a drilling down into nonprofit specific purposes or geographic locations.

The establishment of the Australian Charities and Not-for-profits Commission (ACNC) has allowed a better policy tool to be developed due to the legislative requirement for registered charities to provide an Annual Information Statement (AIS), and adoption of digital technologies that allow complete data sets to be available to the general public in a timely fashion. This has not been without controversy about its cost imposition on organisations or possible infringement of privacy.

What Does this Paper Seek to Do?

This paper attempts to take the first returns filed with the ACNC and explore the specific data that relates to Queensland. It should be considered in the light of the Curtin University Report prepared in 2014 for the ACNC taking a national view of the first ACNC returns.⁸

⁸ Knight, P. A. and D. J. Gilchrist, (2014), *Australian Charities 2014: The First Report on Charities Registered with the Australian Charities and Not-for-profits Commission*, Report for the Australian Charities and Not-for-profits Commission, Melbourne available at <http://acnc.gov.au/curtincharitiesreport2013>

In 2010, the Queensland Council of Social Service (QCOSS) skilfully attempted to bring together a number of sources to describe the activities of community service organisations in Queensland.⁹ At that time in Queensland there were 2,253 organisations which provided community services (including aged care, child care, residential care and social assistance). An estimated 1,210 economically significant nonprofit organisations operated in the community services sector, mostly in areas other than child care and residential aged care. Overall, there were an estimated 66,000 volunteers in the Queensland community services sector (in the year to June 2009) contributing an average of 92.9 hours each per year.¹⁰ It is important to note that this QCOSS study is not directly comparable to the ACNC data. QCOSS surveyed community service organisations, and there are an unknown number of community service organisations which are not charities. The ACNC first AIS returns data captures only charities that have registered with the ACNC as it is voluntary. This paper draws out those charities resident in Queensland or operating in Queensland that have filed a return.¹¹

Although the charities responded well to the first AIS, not all filed their AIS within the time period and some failed to complete the full return. It also became evident in the analysis of the returns that some of the material supplied may not be accurate because of misunderstanding of what was being requested. Detailed notes on data cleansing and assumptions are available in Appendix 1.

The paper looks at the following questions:

- What is the background to this data collection?
- How does Queensland compare on its number of charities?
- What is the distribution of size for Queensland charities?
- When were Queensland charities established?
- How many people work and volunteer for Queensland charities?
- What are the purposes of Queensland charities?
- What activities do Queensland charities undertake?
- Who are the beneficiaries of Queensland charities?
- What are the reporting obligations of Queensland charities?
- How many Queensland charities operate overseas and where do they operate?
- How many Basic Religious Charities are there in Queensland?

⁹ The main data sources for this report are Australian Bureau of Statistics (2010), Productivity Commission (2010), Australian Institute for Health and Welfare (2007) and Australian Institute for Health and Welfare (2009).

¹⁰ Norton, M, The Queensland Community Services Sector 2010, Work Futures Pty Ltd.

¹¹ The data is publicly available at <http://www.data.gov.au/dataset/acnc-2013ais>

What is the background to this data collection?

'The Australian Charities and Not-for-profits Commission (ACNC) is the independent national regulator of charities. The ACNC has been set up to achieve the following objects:

- maintain, protect and enhance public trust and confidence in the sector through increased accountability and transparency
- support and sustain a robust, vibrant, independent and innovative not-for-profit sector
- promote the reduction of unnecessary regulatory obligations on the sector.'¹²

In order to be included on the ACNC register, an organisation must be nonprofit, have a charitable purpose¹³ and be for the public benefit. If the ATO had previously considered an organisation to be a charity, it was transferred to the ACNC registry. Such registered charities must also have an Australian Business Number, comply with governance standards and not be a type of organisation that cannot be registered.¹⁴

The ACNC has developed a free and searchable public register of registered charities. As part of their aim to develop a 'report-once, use-often' framework, charities on the register must submit an Annual Information Statement (AIS) detailing their purpose, beneficiaries, size and reporting requirements.

For charities which are private ancillary funds (PAFs) information can be withheld from the register and AIS datasets on request. This includes some funds that used to be called 'income tax exempt funds' (ITEFs). Generally this information is withheld if it may lead to the identification of individual donors. This information has not yet been published to allow time to ensure all withholding applications have been submitted and processed so that PAFs which do not wish their data made available are withheld from the AIS dataset. For other charities, withholding of information can occur if the information is commercially sensitive and it could cause harm, is inaccurate, confusing or misleading, is offensive, could endanger public safety, or is covered by ACNC regulations.

The size of the charity also affects the amount of information that needs to be reported. Small charities only need to submit an Annual Information Statement. From 2014 onwards the Annual Information Statements include basic financial questions. Medium and large charities also need to submit a financial report. For large charities this must be audited. All financial reports need to include:

¹² Australian Charities and Not-for-profits Commission (2013)

¹³ The *Charities Act (2013)* (Cth) lists twelve charitable purposes: advancing health, education, social or public welfare, religion, culture, promoting reconciliation, promoting or protecting human rights, advancing the security or safety of Australia or the Australian public, preventing or relieving the suffering of animals, advancing the natural environment, promoting or opposing a change to any matter established by law, policy, or practice, other purposes beneficial to the general public (more information is provided on the ACNC website http://acnc.gov.au/ACNC/Register_my_charity/Who_can_register/Typ_char/ACNC/Reg/TypesCharPurp.aspx?hkey=2bb8e414-8396-4278-953c-8cb080a70c0a)

¹⁴ Organisations that cannot be registered include: political parties, government entities or those engaged in or supporting terrorist or other criminal activities. Individuals and partnerships also cannot be registered.

- financial statements for the reporting period;
- notes to the financial statements;
- a responsible persons' declaration about the statements and notes.

In order to reduce the reporting burden for medium and large charities, graduated introduction of several of the reporting requirements has been implemented:

2013

- Annual Information Statement

2014

- Annual information statement
- Financials, standards, cash/accrual, reporting to other agencies

2015

- Annual information statement
- Financials, standards, cash/accrual, reporting to other agencies
- Comparative information

2016

- All obligations apply

At the time of publication about 6,000 charities transferred from the previous ATO registry had not filed for two consecutive years and are at risk of being revoked.

Some useful definitions and concepts

What is the difference between a charity and a nonprofit organisation?

In this paper a charity is an organisation that is registered with the ACNC. A charity can adopt a number of legal structures such as unincorporated entity, incorporated association, company, or trust, provided it is for a charitable purpose in the public benefit.

Charitable purposes are technically defined as:

- a) advancing health;
- b) advancing education;
- c) advancing social or public welfare;
- d) advancing religion;
- e) advancing culture;
- f) promoting reconciliation, mutual respect and tolerance between groups of individuals that are in Australia;
- g) promoting or protecting human rights;
- h) advancing the security or safety of Australia or the Australian public;
- i) preventing or relieving the suffering of animals;
- j) advancing the natural environment;
- k) 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 paragraphs (a) to (j);
- l) promoting or opposing a change to any matter established by law, policy or practice in the Commonwealth, a State, a Territory or another country, if:
 - i. in the case of promoting a change—the change is in furtherance or in aid of one or more of the purposes mentioned in paragraphs (a) to (k); or
 - ii. in the case of opposing a change—the change is in opposition to, or in hindrance of, one or more of the purposes mentioned in those paragraphs.¹⁵

Generally, a nonprofit (or not-for-profit) is an organisation that does not operate for the profit, personal gain or other benefit of particular people (for example, its members, the people who run it or their friends or relatives). All charities are nonprofits, but not all nonprofits are charities.

What is the difference between a resident and operating charity?

Charities were asked to provide their business address, including their postcode and state. This has been taken as state of residence and is referred to as such throughout this report. Charities were also asked to indicate the states and territories in which they carried on their charitable activities and we refer to this as 'operating in'. Charities may operate in multiple states however they can only list one state of residence.

¹⁵ Sections 7 and 12 of ACNC Act.

What is the difference between a small, medium and large charity?

The ACNC has three different charity size categories (small, medium, large) based on annual revenue:

- small charity – annual revenue is less than \$250 000;
- medium charity – annual revenue is \$250 000 or more, but less than \$1 million;
- large charity – annual revenue is \$1 million or more.

Revenue is income that arises in the course of ordinary activities of a charity. Revenue can also be called sales, fees, interest, dividends or royalties. A charity needs to calculate its revenue by using the Australian Accounting Standards (AAS), which are set by the Australian Accounting Standards Board (AASB).¹⁶

What is a Basic Religious Charity?

Charities which qualify as basic religious charities are exempt from reporting all financial information (both in the AIS and as a separate annual financial report) regardless of the size of the organisation. They also do not have to comply with governance standards.¹⁷ A basic religious charity must meet all of the following requirements:

- It must be registered as a subtype of charity for the advancement of religion;
- It must not be registered as any other subtype of charity (for example, could not also be registered for the subtype of advancing education);
- It must not be a body corporate registered under the Corporations Act 2001, an Indigenous corporation (under the Corporations (Aboriginal and Torres Strait Islander) Act 2006), a corporation registered under the Companies Act 1985 of Norfolk Island, or an incorporated association in any state or territory;
- It must not be endorsed as a Deductible Gift Recipient (DGR) itself (however it can be endorsed to operate DGR funds, institutions or authorities as long as their total revenue is less than \$250 000 for the particular financial year);
- The ACNC must not have allowed it to report as part of a group; and
- It must not have received more than \$100 000 in government grants in the current financial year or either of the previous two financial years.

The difference between mean, average and median

The mean is the average where you add up the numbers for all items and then divide by the number of items. The median is the middle value in the list of numbers. Both are ways of reporting the average.

¹⁶ For further explanation refer to the ACNC website at http://acnc.gov.au/ACNC/FTS/Fact_CharSize.aspx

¹⁷ Governance standards are: 1. purposes and not-for-profit nature of a registered entity; 2. accountability to members; 3. compliance with Australian laws; 4. suitability of responsible persons; 5. duties of responsible persons. More information can be found at http://www.acnc.gov.au/ACNC/Manage/Governance/ACNC/Edu/GovStds_overview.aspx

How does Queensland compare on its number of charities?

Queensland has 8,020 charities that reside in the state with a further 2,558 charities resident in other states or territories but operating in Queensland. So, a total of 10,578 of charities who provided their Annual Information Statement (AIS) operate in Queensland, which amounts to 23.9% of Australia's charities. Nearly all of resident Queensland charities (93.7%) operate only in Queensland.¹⁸ It appears that Queensland is not a magnet location for charities that operate nationally.

The question that is often asked is - are there too many or too few charities operating in a geographical area or activity? The attempts to answer this question often quickly descend into views about economies of scale in large organisations versus small organisations that are nimble and close to communities and causes. The AIS data allows some exploration of how many charities there are in a state and their broad activities.

Future years will allow exploration of the births and deaths of charities in areas and activities as new AISs are filed and the ACNC register is cleaned and verified. We know in relation to creation of for-profit business entities that there is a longer term decline in business entity creation. During 2012-13 the stock of businesses declined by around 60,000 entities with over 300,000 exits.¹⁹ Major charity registers around the world usually follow a pattern where the number of charity entries is the same or slightly more than the number of charity exits, but until the ACNC verifies the register inherited from the ATO this will not be apparent.²⁰ In the meantime, we can start to explore how Queensland compares with other Australian states on a range of measures.

¹⁸ That is, the only Australian jurisdiction for these charities is Queensland. They may operate overseas as well.

¹⁹ Productivity Commission, 2014, *Business Set-up, Transfer and Closure*, Productivity Commission Issues Paper, (December 2014), p 5.

²⁰ This often depends on the activity of the regulator in ceasing charities that are inactive, as, unlike business exits, few are forced through formal insolvency.

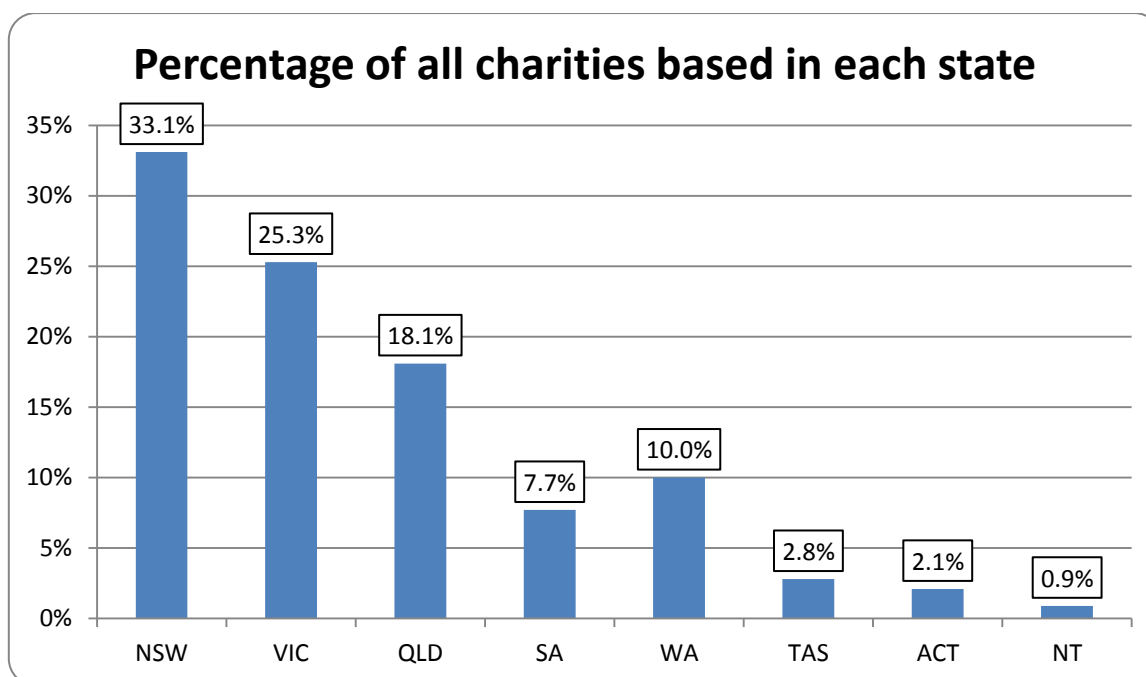


Figure 1. Percentage of all charities based in each state

Queensland comes behind New South Wales (14,616) and Victoria (11,165) in terms of the gross number of resident charities, which might be expected given the relative size of each state's population and economy (see Figure 1).²¹

Number of charities per capita

A closer examination of charities per head of population reveals some differences. In terms of the number of charities based in each state per capita, the three smaller states (ACT, Tasmania and SA) have more charities per capita. Queensland (589), Western Australia (580) and the Northern Territory (607) all have significantly lower numbers of charities per capita and this might be due to the decentralised population of this group. Is a low number of charities indicating higher efficiency of charities, a lack of capacity in the charitable sector, or other sectors such as government, business or families taking a greater role in service provision, and is the answer dependent on geography or funding strategies? Some might expect significantly more local and consequently smaller charities in the decentralised states, but this does not appear to be the case with the number for Queensland (71.8%) and Western Australia (69.7%) not being significantly higher than the Australian average of 68.3%. Alternatively, some may surmise that decentralisation of population encourages more large state-wide organisations, but again this does not appear to be the case with Queensland (13.9%) and Western Australia (17.9%) not being significantly higher than the Australian average (16.6%). Decentralisation may encourage fewer, but larger organisations and the paper will turn to this shortly. On the other hand, the attitude of government funders might be critical to the size characteristics in various states.

Table 1 shows a state breakdown for charities by size in relation to population.

²¹ Charities which only operated in one state but did not provide their state of residence were recoded as having that state as their state of residence. However, 25 charities did not provide their state of residence or operating states. Furthermore, 1,269 charities did not list any operating states.

Table 1. Charity size by state of residence

State	Small charities (%)	Medium charities (%)	Large charities (%)	Total Number of charities ²²	Number of people in state/territory ²³	No. people per charity
NSW	67.9%	17.3%	14.8%	14,616	7,518,472	514
VIC	66.8%	14.3%	18.9%	11,165	5,841,667	523
QLD	71.8%	14.4%	13.9%	8,020	4,722,447	589
SA	71.5%	11.8%	16.7%	3,413	1,685,714	494
WA	69.7%	12.4%	17.9%	4,439	2,573,389	580
TAS	68.7%	14.8%	16.6%	1,221	514,762	422
ACT	56.3%	18.9%	24.7%	923	358,996	389
NT	43.0%	23.8%	33.3%	404	245,079	607
Aus. Total	68.3%	15.1%	16.6%	44,352	23,460,526	529

Another approach to assessing the fit between number of charities and demand for their services is to compare age demographics and number of charities in each state. Many, but not all charities serve those who are vulnerable in the community, often being in younger or older age groups. When these age groups are combined and the number of charities per capita is calculated, Queensland (with 231 people per charity) remains the second lowest per capita, just above the Northern Territory (233) with the Australian average at 204. The ACT has the lowest ratio of charities per capita of people under 24 years and over 75 years (158). Table 2 sets out the comparative age and charity distributions across Australia.

Table 2. Age by state of residence

State	Median age	Number of people aged 0-24	No. of people 0-24 years per charity	No. people aged 75+	No. people 75+ years per charity	No. people ≤24 years and ≥75 years	No. people ≤24 and ≥75 per charity
NSW	37.88	2,389,578	163	520,897	36	2,910,475	199
VIC	37.29	1,847,082	165	389,832	35	2,236,914	200
QLD	36.75	1,580,636	197	273,333	34	1,853,969	231
SA	39.85	516,592	151	131,942	39	648,534	190
WA	35.8	838,415	189	139,012	31	977,427	220
TAS	41.55	159,784	131	38,751	32	198,535	163
ACT	34.85	127,324	138	18,309	20	145,633	158
NT	31.84	89,978	223	4,310	11	94,288	233
Aus. Total	37.34	7,549,389	170	1,516,386	34	9,065,775	204

²² Numbers may not add up, as several charities did not list their size.

²³ Population data are accurate as of June 2014 (Australian Bureau of Statistics, 2014)

It may be that this measure is of more use when only those charities with a main activity that involves serving youth or the elderly are examined. Table 3 sets out the ratio of people under 24 and over 75 per charity by the main activity recorded on their AIS. Appendix 2 shows this breakdown for each state and territory, along with more detailed main activity breakdown of this data.

Table 3. Number of people under 25 and over 75 years per charity by main activity for all charities

Main Activity	Australia Total		
	No. charities with this purpose	No. people ≤24 per charity	No. people ≥ 75 years per charity
Aged care activities	1,237	6,103	1,226
Emergency and relief	1,128	6,693	1,344
Employment and training	427	17,680	3,551
Higher education	515	14,659	2,944
Hospital services and rehabilitation activities	274	27,553	5,534
Housing activities	645	11,704	2,351
Income support and maintenance	107	70,555	14,172
Law and legal activities	177	42,652	8,567
Mental health and crisis intervention	337	22,402	4,500
Primary and secondary education	3,191	2,366	475
Religious activities	11,352	665	134
Social services	1,235	6,113	1,228
Sports	149	50,667	10,177
Other education	3,114	2,424	487
Other health service delivery	1,076	7,016	1,409
Other recreation and social club activity	507	14,890	2,991
Other	4,036	1,871	376
Total	44,352	7,549,389	1,516,386

Aged care activities

In terms of aged care activities, Tasmania has the smallest ratio of people aged 75 years and over per charity with 635. This was followed by the Australian Capital Territory at 832 people in this age group per charity. Victoria came out with the highest number of people per charity with 1,611 people aged 75 years or over per charity. The average for all of Australia was 1,226 people in this aged group per charity with the main activity of aged care activities. Queensland had 1,148 people aged 75 years and over per charity.

Health services

For charities with a main activity of hospital services and rehabilitation activities, Tasmania has the smallest ratio of people aged 75 years and over per charity with 2,768. This was followed by the Northern Territory (4,310 people 75 years and over per charity) and South Australia (5,075 people per charity). When other health service delivery is examined however, the Northern Territory has the smallest ratio with 180 people 75 years and over per charity. The ACT (763 people per charity)

and Tasmania (881 people per charity) are also states which have a low number of people 75 years per charity with this purpose. Queensland has 6,667 people aged 75 or over per charity with such activities.

Education

When examining primary and secondary education, the ACT has the smallest ratio with 1,744 people under 24 years per charity with this main activity. This is also the case when the main activity is higher education (with 5,536 people under 24 years for each charity with this main activity) or when other education (with 1,463 people under 24 years per charity). Queensland has 2,359 people under 24 years per primary and secondary education charity and 19,044 people under 24 years for higher education charity and 2,595 for the category other education.

Employment and training

For charities with a main activity of employment and training, Tasmania had the smallest ratio of people less than 24 years per charity (7,263). This was followed by the Northern Territory at 9,998 people in this age group per charity. Queensland has 22,908 persons under 24 years per charity with only the ACT being higher at 25,465 persons under 24 years per charity.

Expenditure on community services

Another comparator which might be useful is the amount spent per capita on community services in each state, as charities often receive substantial grant funding. Are charity numbers driven by more government funding flowing into the sector? Does such funding result in consolidation of the charity population or do charities increase in number to fill the gap of insufficient government funding? The Queensland government (\$1887.30 per capita) allocates less than the national average (\$2025.90 per capita) with only Victoria (\$1799.00) and the ACT (\$1878.00) being lower per capita in allocation. Both Victoria and the ACT have lower numbers of people per charity (523 and 389 respectively) than the national average of 539 residents per charity, with Queensland coming in at 589 residents per charity (see Table 4). Could this be explained by Queensland having a number of large charities serving the population? This is examined shortly.

Table 4. Recurrent expenditure on community services per person in the population

State	Total number of charities	Expenditure on community services per person	Total number of people per charity
NT	404	\$3,997.80	607
TAS	1,221	\$2,123.60	422
NSW	14,616	\$2,093.80	514
WA	4,439	\$2,040.10	580
SA	3,413	\$1,978.90	494
QLD	8,020	\$1,887.30	589
ACT	923	\$1,878.80	389
VIC	11,165	\$1,799.00	523
Australia wide	44,352	\$2,025.90	539

Comparison against numbers of not for profit associations in Queensland

Queensland had 23,000 incorporated associations on its register during the period of the 2013 AIS, and 2,281 (28.4%) ACNC charities that filed their AIS indicated that they were incorporated associations resident in Queensland.²⁴ ACNC examination of the ABN register suggests that there are some 4,200 incorporated association charities. Decade old departmental survey data suggests that over a third of the register's organisations are sporting bodies, with another third being service clubs, community purpose and recreational orientated organisations. A search of the AIS data also shows that 4,445 charities are companies,²⁵ and 1,755 (16.6%) of these charities operate in Queensland. This is likely to be an underestimate of the number, as companies limited by guarantee are able to omit the word 'Limited' from their formal name on application to ASIC.

Table 5. Number of incorporated associations that submitted their annual information statement to the ACNC by state of residence

State	Small		Medium		Large		Total	
	Number	Percentage	Number	Percentage	Number	Percentage	Number	Percentage
NSW	2,981	29.6%	1,004	40.0%	425	19.8%	4,379	30%
VIC	2,259	30.5%	690	43.5%	569	27.1%	3,548	31.8%
QLD	1,462	25.6%	464	40.6%	338	30.6%	2,281	28.4%
SA	1,089	44.8%	268	66.8%	357	63.0%	1,723	50.5%
WA	1,351	43.9%	344	62.9%	407	51.6%	2,213	47.8%
TAS	302	36.2%	115	63.9%	110	55.0%	532	43.6%
ACT	214	41.6%	79	45.7%	76	33.6%	374	40.5%
NT	84	48.8%	51	53.7%	64	48.1%	203	50.2%
Aust. TOTAL	9,713	32.3%	3,024	45.4%	2,355	32.3%	15,212	34.3%

Queensland fundraising registration

The Queensland Office of Fair Trading maintains a register of organisations which are required to seek approval to raise funds from the public in Queensland. No person 'shall make or cause to be made or assist in making any appeal for support for any purpose' unless they are registered as a charity or are an association that has a sanction to collect for a 'community purpose'.²⁶ Recognised religious denominations, parents and citizens associations and hospital foundations are not required to be registered.

As at the date of this publication there were 4,208 associations on the Collections Act register with 1,634 being registered as charities and 2,574 being Community Purpose Associations. Comparing the Collections Act register with the ACNC register is difficult because of differences in recording formal names of charities, however we have used our best attempts to clean the data.

²⁴ A search of the AIS data was undertaken to determine the number of organisations that included 'Inc.' or 'Incorporated' as part of their formal name.

²⁵ A search of the AIS data was undertaken to determine the number of organisations that included 'Ltd' or 'Limited' as part of their formal name.

²⁶ *Collections Act 1966* (Qld) s 10. Community purpose associations are those that don't qualify technically as charities under the Act.

One might expect that all charities registered under the Queensland Collections Act would also be registered with the ACNC. However, only 1,132 of 1,634 Collections Act charities appear to be registered as ACNC charities. On the other hand, one might expect that few community purpose organisations would be registered with the ACNC as they have not been assessed in Queensland as being charitable, but 1,058 of 2,574 Queensland community purpose organisations are registered with the ACNC as charities. This appears to be high. In total, there are 2,582 (61.2%) entries (charity and community purpose) on the Collections Act register that appear also to be registered as ACNC charities.

Examining the issue from the ACNC register, there are 6,327 (78.9%) ACNC charities **resident** in Queensland that do not appear on the Queensland Collections register and for those who indicated to the ACNC that they **operated in** Queensland 8,505 (80.4%) did not appear on the Collections register. Overall, there are 8,526 (80.4%) ACNC registered charities **either resident or operating** in Queensland that are NOT on the Queensland Collections list. This could be due to a number of factors other than non-compliance, for example:

1. Some ACNC charities are exempt from the Queensland provisions – so the ACNC charities that are recognised religious denominations may fall into this category. There are 2,817 ACNC charities with religious purposes operating in Queensland and a large number may fall into this category.
2. There are ACNC charities resident or operating in Queensland which do not seek support from the public in Queensland.
3. There are Queensland Collections Act Charities that do not seek income tax exemption or seek it through a different exemption category from the ACNC regime.

This represents an opportunity for both regulators to improve the integrity of their registers and has implications for the ACNC being a repository of centralised records and returns for such organisations. If both registers are accurate in relation to those who qualify as charities in each jurisdiction, it highlights the issue of confusion and extra administration that differing technical definitions of charity bring to the sector.

What is the distribution of size for Queensland charities?²⁷

The size of charities has become a topic of interest in recent years. Some commentators and governments have adopted the position that larger organisations are more efficient and effective and can offer a bigger range of co-ordinated services to a client. Whether this is the case in all circumstances is open to debate. Size might also be a contributing factor when considering the number of charities per capita which was explored above.

Most (65.4%) of the Queensland operating charities are considered small charities with annual revenue²⁸ less than \$250,000. The Australian average is 68.3%. Medium sized charities (annual revenue between \$250,000 and \$999,999) make up 15.9% of Queensland operating charities. The Australian average is 15.1%. The remaining 18.6% of Queensland operating charities are considered large charities with annual revenue of \$1,000,000 or more. The Australian average is 16.6%. Queensland has a greater percentage of large charities than the other states and territories. Of the 2,019 large charities which operate in Queensland, over half (1,102) are Queensland resident charities. The remaining large charities mainly reside in NSW (20.7%), Victoria (13.5%) and the ACT (3.6%).

Table 6. Charity size and age for Queensland operating charities

Small charities (%)	65.4%
Medium charities (%)	15.9%
Large charities (%)	18.6%
Total number of charities	10,578²⁹
Number of people in QLD	4,722,447
Number of people per charity	446
Number of people aged 0-24 years	1,580,636
Number of people aged 0-24 years per charity	149
Number of people aged 75+ years	273,333
Number of people aged 75+ years per charity	26
Number of people ≤ 24 years and ≥ 75 years	1,853,969
Number of people ≤ 24 years and ≥ 75 years per charity	175

²⁷ 10,085 Queensland operating charities provided information on their size. Whenever charity size is mentioned, only those which provided this information were included.

²⁸ Revenue is income that arises in the course of ordinary activities of a charity. Revenue can also be called sales, fees, interest, dividends or royalties. Charities need to calculate their revenue by using the Australian Accounting Standards (AAS), which are set by the Australian Accounting Standards Board (AASB) (from http://www.acnc.gov.au/ACNC/FTS/Fact_CharSize.aspx)

²⁹ Numbers may not add up, as 82 Queensland operating charities did not list their charity size.

Percentage of QLD vs. Australian charities which are classified as small, medium and large

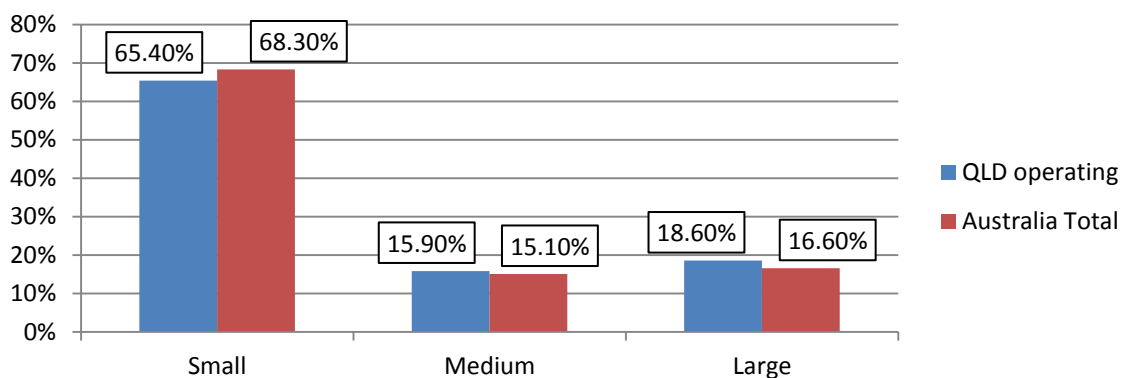


Figure 2. Percentage of charities which are classified as small, medium and large

When were Queensland charities established?

There are a number of reasons why knowing about the lifecycle of charities can be productive. We know that the longer a charity is in existence the better its performance or potential performance in fundraising, particularly bequests. It is also likely to have greater ratio of reserves to expenditure or assets to expenditure and thus be able to survive environmental shocks such as national financial crises, funding cuts or entry of disruptive business models. On the other hand, more recent entries are likely to be more fragile. This information is vital to assist in design of capacity building assistance for nonprofit organisations.

9,204 Queensland operating charities provided details on their registration form regarding the year they were established. The mean year of establishment was 1981, with the median being 1992. The most common response year of establishment was 1922. Overall, the mean year of establishment for Australian charities was 1978.³⁰

Year of establishment and charity size

There was little difference in the mean year established and the size of the charity for Queensland operating charities (small = 1980, medium = 1984, large = 1982). Figure 3 displays the year of establishment by charity size for charities which operate in Queensland. The percentage of all Australian charities established in each year group is also displayed. While 12.3% of small Queensland operating charities were established between 2010 and 2013, 8.3% of all charities were also established in this time frame.

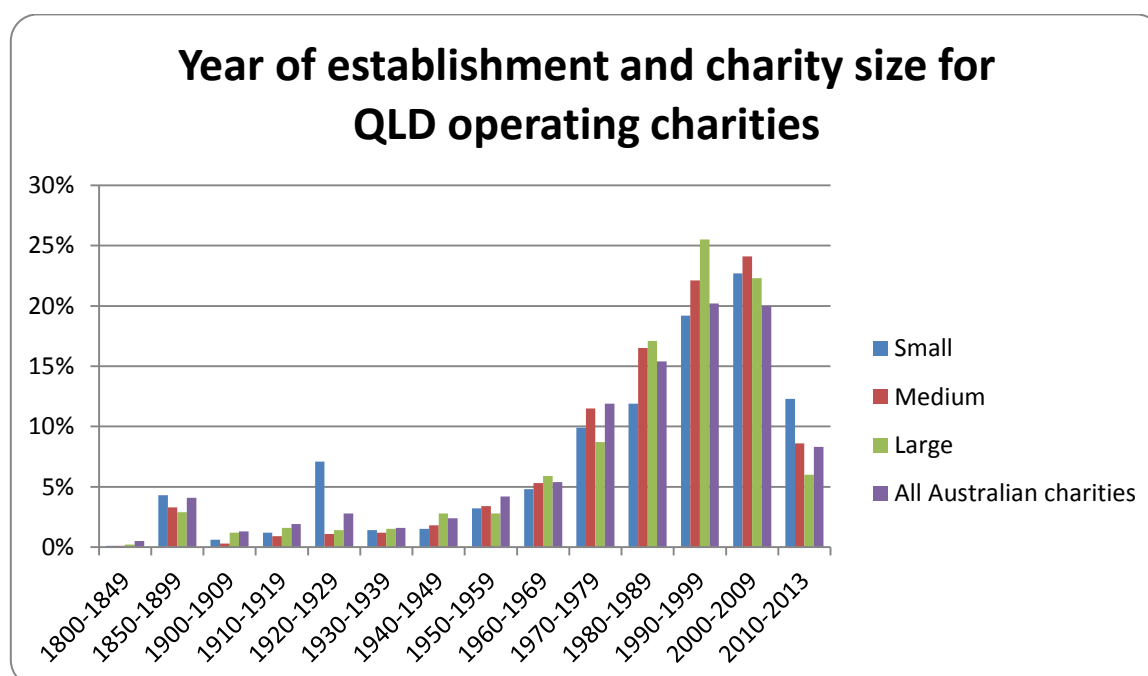


Figure 3. Year of establishment and charity size

³⁰ Only charities which stated they were established up until December 2013 were included in this analysis. The median was 1989, mode was 1977.

Year of establishment and main activity

For all charities who submitted their AIS, those that listed 'religious activities' as their main activity were, on average, older than charities with other purposes (mean year of establishment = 1966). This was followed by charities with the main activity of 'primary and secondary education' (1970) and 'other recreation and social club activity' (1977). Charities with the main activities of 'environmental activities', 'mental health and crisis intervention', 'international activities' and 'animal protection' were established later than charities with other main activities, on average (see Table 7).

Year of establishment for Queensland operating charities

For charities which operate in Queensland, those with the main activity of 'primary and secondary education' were the oldest on average (mean year of establishment = 1970). This was followed by charities with the main activity of 'religious activities' (1971) and aged care activities (1981).

Table 7. Main activity by year of establishment for Queensland operating charities and all charities

Main Activity	Mean year of establishment (QLD operating charities)	Mean year of establishment (All charities)
Religious activities	1971	1966
Primary and secondary education	1970	1970
Other recreation and social club activity	1983	1977
Aged care activities	1981	1979
Sports	1983	1980
Other	1982	1982
Higher education	1984	1982
Grant-making activities	1992	1982
Other education	1987	1984
Emergency and relief	1991	1986
Hospital services and rehabilitation activities	1993	1986
Housing activities	1988	1987
Social services	1989	1987
Political activities	n/a	1987
Civic and advocacy activities	1990	1988
Culture and arts	1991	1988
Other health service delivery	1993	1990
Economic, social and community development	1993	1991
Income support and maintenance	1998	1991
Employment and training	1992	1992
Law and legal activities	1995	1992
Research	1996	1994
Environmental activities	1996	1995
Mental health and crisis intervention	1997	1995
International activities	1993	1997
Animal protection	1999	1998

Year of establishment for charities based in each state

Table 8 displays the mean year of establishment by main activity for charities based in each state. Overall, South Australian based charities and Tasmanian based charities have the oldest mean year of establishment for 10 main activities each. The earliest mean year of establishment for all activities was in Tasmania (1973), followed by South Australia (1974).

Table 8. Main activity by mean year of establishment for charities based in each state/territory*

Main Activity ³¹³²	Mean year of establishment for charities based in							
	NSW	VIC	QLD	SA	WA	TAS	ACT	NT
Religious activities	1967	1964	1969	1960	1970	1957	1985	1985
Primary and secondary education	1977	1961	1968	1963	1975	1961	1988	1991
Other recreation and social club activity	1973	1975	1983	1967	1987	1973	1984	-
Aged care activities	1983	1976	1980	1973	1980	1975	1986	-
Sports	1976	1982	1980	1985	1982	1971	-	-
Other	1983	1983	1980	1980	1985	1977	1985	1986
Higher education	1987	1977	1981	1979	1991	1965	1984	-
Grant-making activities	1984	1979	1993	1979	1994	1976	1986	1989
Other education	1984	1984	1985	1988	1986	1965	1990	1991
Emergency and relief	1983	1986	1991	1985	1989	1966	1992	1989
Hospital services and rehabilitation activities	1988	1992	1989	1973	1979	1978	-	-
Housing activities	1986	1989	1988	1987	1985	1980	1998	1992
Social services	1988	1984	1989	1981	1988	1971	1989	1986
Civic and advocacy activities	1991	1989	1984	1976	1988	1989	1992	1987
Culture and arts	1986	1989	1991	1980	1988	1992	1988	1997
Other health service delivery	1993	1988	1994	1989	1990	1984	1990	1990
Economic, social and community development	1988	1993	1993	1987	1994	1980	1992	1994
Income support and maintenance	1993	1986	1997	1978	1998	-	-	-
Employment and training	1992	1991	1991	1986	1994	1992	2002	1996
Law and legal activities	1994	1991	1993	1992	1994	1991	1986	1992
Research	1995	1994	1995	1989	1995	1998	1996	-
Environmental activities	1995	1995	1996	1993	1997	1996	1993	1991
Mental health and crisis intervention	1994	1993	1997	1996	1995	1995	1994	-
International activities	1996	1998	2002	1999	1998	-	-	-
Animal protection	2000	1998	2000	1987	2000	1996	-	-
All charities	1978	1977	1978	1974	1981	1973	1988	1991

* Bold indicates oldest activity

³¹ The 'Political activities' category was removed due to the small number of charities with this as their main activity.

³² Categories with less than five charities were removed from this table.

How many people work and volunteer for Queensland charities?

Nonprofit organisations and charities in particular are usually regarded as having significant labour inputs being the largest expenditure for those charities that employ staff. Changes in wage expenses can impact significantly on organisations that usually cannot pass these on to clients and face either lower quality or quantity of service provision. Those that rely on volunteers also have expenses in managing and caring for their volunteers.

Full-time staff

8,200 Queensland operating charities reported their number of full-time staff. The mean number of full-time staff was 20. However this was heavily skewed by several charities with a large number of staff and the median number of full-time staff was 1, with the most common response being 0. The largest number of full-time staff reported was 10,011. The second highest number of full-time staff reported was 6,892. Nearly 50% of Queensland operating charities, who reported their number of full-time staff, reported no full-time staff. In total, Queensland operating charities employ 156,429 full-time staff, with 10% of Queensland operating charities employing 92.2% of all full-time staff working for charities. Charities resident in Queensland had a mean of 15.59 full-time staff.

Part-time staff

8,581 Queensland operating charities reported their number of part-time staff. As with full-time staff the mean number of part-time staff (17) was affected by several charities with a large number of staff. The median number of part-time staff was 1 and no part-time staff was the most common response. The largest number of part-time staff reported was 7,358. The second largest was 3,497. The total number of part-time staff employed to charities which operate in Queensland was 143,323. 10% of charities employ 89.3% of part-time staff employed by charities. Charities resident in Queensland had a mean of 15.15 part-time staff.

The mean number of full-time staff is higher for charities operating in Queensland than the overall mean for Australian charities, while the numbers for part-time staff are roughly equal (see Figure 4).

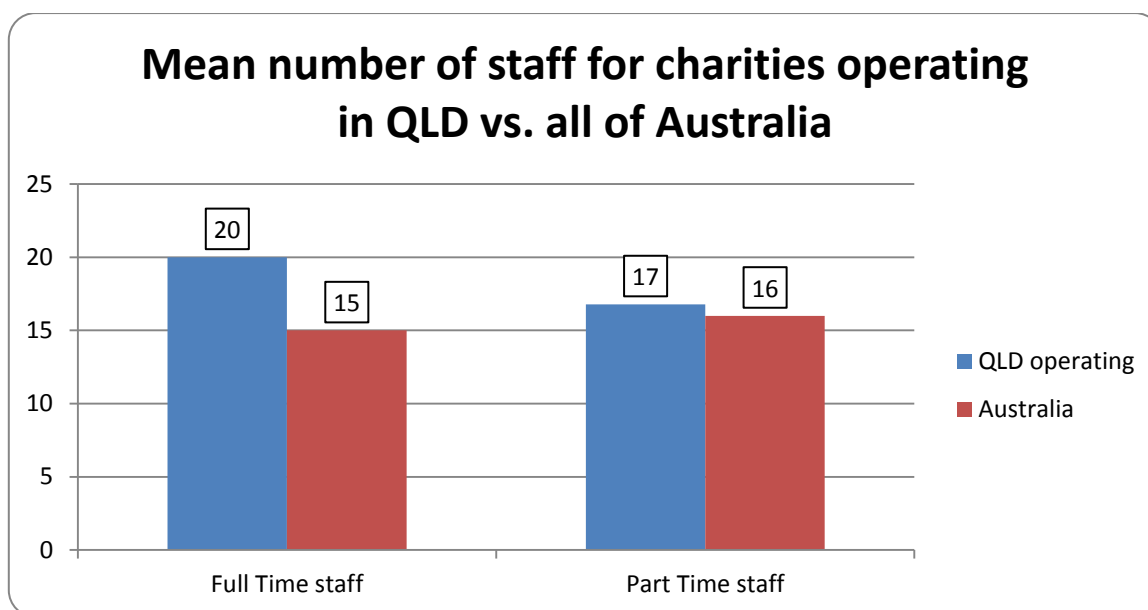


Figure 4. Mean number of staff for charities operating in Queensland and Australia

Volunteers

9,560 of Queensland charities reported their number of volunteers. The mean number of volunteers was 117, but the median was 12, and no volunteers was the most common response.³³ For all Australian charities, the mean number of volunteers was 65 (the median was 11 volunteers) (see Figure 5). Charities which operate in Queensland have 1,110,816 volunteers in total, with 10% of charities engaging 84.2% of the volunteers. Charities resident in Queensland had a mean of 56.25 volunteers.

Accurately measuring the level of volunteering is a difficult task because of a lack of records and failure to recognise activities as falling within the definition of volunteering. Often, service as an unpaid board member, unpaid overtime of remunerated staff and volunteering in a religious context go unrecognised. It has been shown in studies that there is a link between the length of interrogation in surveys about volunteering and the accuracy of the final measure of volunteering effort.³⁴

³³ The 441 Queensland rural fire brigades all reported their number of volunteers as 35,453. This is the approximate overall number of volunteers for the Rural Fire Service Queensland. As such the data was changed to reflect this and each brigade was allocated 80 volunteers.

³⁴ Methodology is Destiny: The Effect of Survey Prompts on Reported levels of Giving and Volunteering," with Kathy Steinberg and Paul Schervish, *Nonprofit and Voluntary Sector Quarterly*, Vol. 33 (4): 628-654, 2004; "Measurement of Volunteering: A Methodological Study using Indiana as A Test Case," with Kathryn Steinberg and William Chin, *Nonprofit and Voluntary Sector Quarterly*, Vol. 12, No. 2, 193-211, Winter, 2001.

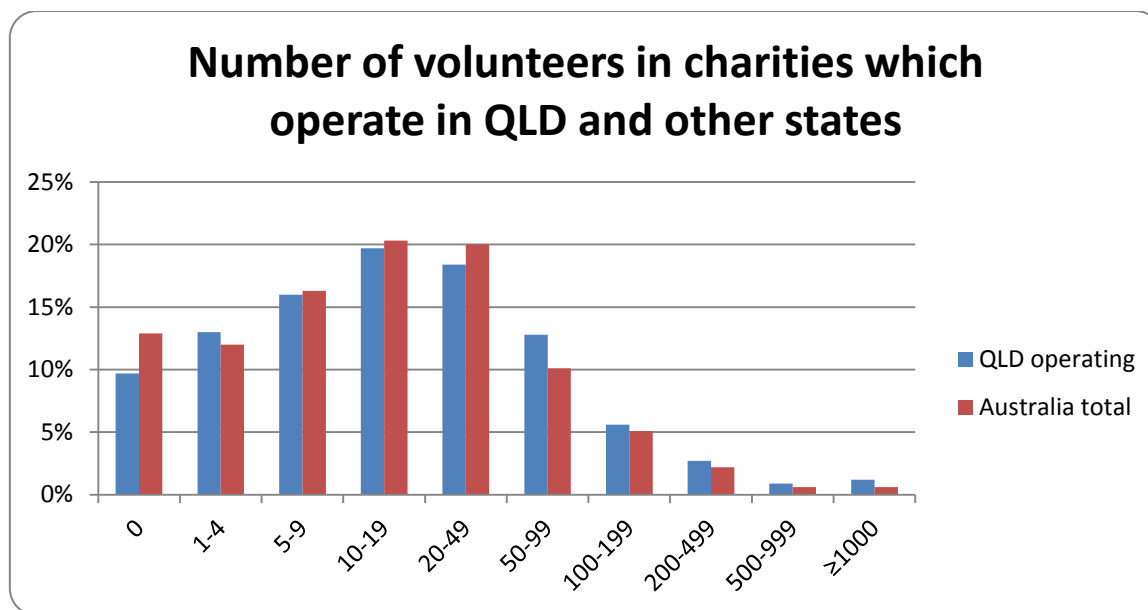


Figure 5. Number of volunteers in charities which operate in Queensland and other states

Employment and population

Table 9 displays the percentage of the total Australian population who are full-time staff, part-time staff or volunteers for charities in each state. Overall, 2% of the total Australian population are full-time charity staff members, 2.23% are part-time charity staff members and 10.8% volunteer for charities.

Table 9. Number of full-time staff, part-time staff and volunteers by state of residence and population

State	Full-time staff			Part-time staff			Volunteers			Percent of pop who are either FT, PT or volunteers	Total no. people
	Mean no. staff	Total no. staff	% pop. who are FT NFP Staff	Mean no. staff	Total no. staff	% pop. who are PT NFP Staff	Mean no. volunteers	Total no. volunteers	% pop. who are NFP volunteers		
NSW	14	152,252	2.03%	13	151,373	2.01%	79	1,041,464	13.85%	17.89%	7,518,472
VIC	14	116,128	1.99%	16	140,267	2.40%	67	631,949	10.82%	15.21%	5,841,667
QLD	16	94,882	2.01%	15	97,186	2.06%	56	415,089	8.79%	12.86%	4,722,447
SA	12	29,359	1.74%	17	44,401	2.63%	51	153,501	9.11%	13.48%	1,685,714
WA	15	49,679	1.93%	18	61,430	2.39%	44	176,013	6.84%	11.16%	2,573,389
TAS	9	6,971	1.35%	19	16,366	3.18%	39	36,915	7.17%	11.70%	514,762
ACT	18	12,752	3.55%	12	9,198	2.56%	83	65,496	18.24%	24.36%	358,996
NT	20	7,064	2.88%	9	3,095	1.26%	28	8,923	3.64%	7.79%	245,079
TOTAL	15	469,686	2.00%	16	523,957	2.23%	65	2,536,927	10.80%	15.03%	23,490,736

Queensland full-time charity employees comprise 5.64% of the Queensland workforce and 13.77% of the part-time workforce as displayed in Table 10. The total charity workforce is 12.55% of total state workforce. This appears to be higher than that reported in the ABS NFP satellite account in 2013 where they reported the whole NFP sector was 9.3% of the workforce, but did not provide state figures.

Table 10. Charity full- and part-time employees as a percentage of total state full-and part-time workforce

State	% of all FT employees employed with ACNC charities	% of all PT employees employed with ACNC charities
NSW	6.00%	13.79%
VIC	5.81%	15.45%
QLD	5.64%	13.77%
SA	5.51%	16.26%
WA	4.91%	16.18%
TAS	4.72%	20.71%
ACT	8.30%	16.74%
NT	6.63%	12.52%
All of Australia	5.79%	14.87%

Employment and charity size

Charity size seems to play a role in the number of full-time and part-time staff and the number of volunteers. Table 11 breaks down the number of staff by charity size. As can be seen, no small and medium sized charities had more than 500 full-time or part-time paid staff. However, three small charities and two medium charities had more than 50 full-time staff.³⁵ 74.4% of small charities had no full-time staff while only 6.1% of large charities had no full-time staff. However, 22.9% of large charities had no volunteers (compared to 6.2% of small charities).

³⁵ Three small charities and two medium charities had more than 50 full-time staff. Of these, the three small charities self-identified as basic religious charities with a main activity of primary and secondary education. For the medium sized charities, one of these self-identified as a basic religious charity and operates in Queensland, NSW and WA. The other has a main activity of primary and secondary education.

Table 11. Number of staff for each Queensland operating charity by charity size

Charity Size	Number of staff per charity	Number of charities					
		Full-time staff		Part-time staff		Volunteers	
		Number	Valid Percent	Number	Valid Percent	Number	Valid Percent
Small (< \$250,000)	0	3,560	74.4%	3,280	64.0%	392	6.2%
	1-4	1,167	24.4%	1,601	31.2%	831	13.1%
	5-9	37	0.8%	165	3.2%	1,111	17.5%
	10-19	7	0.1%	57	1.1%	1,431	22.6%
	20-49	11	0.2%	17	0.3%	1,260	19.9%
	50-99	2	0.03%	1	0.02%	952	15.0%
	100-199	1	0.01%	3	0.1%	269	4.2%
	200-499	0	0.0%	1	0.02%	56	0.9%
	500-999	0	0.0%	0	0.0%	20	0.3%
	1000+	0	0.0%	0	0.0%	18	0.3%
Medium (\$250,000 - \$999,999)	0	313	21.9%	251	16.6%	138	9.5%
	1-4	933	65.4%	778	51.6%	199	13.7%
	5-9	138	9.7%	311	20.6%	203	14.0%
	10-19	32	2.2%	127	8.4%	228	15.7%
	20-49	8	0.5%	38	2.5%	273	18.8%
	50-99	2	0.1%	2	0.1%	153	10.5%
	100-199	0	0.0%	2	0.1%	136	9.4%
	200-499	0	0.0%	0	0.0%	86	5.9%
	500-999	0	0.0%	0	0.0%	18	1.2%
	1000+	0	0.0%	0	0.0%	18	1.2%
Large (> \$1,000,000)	0	115	6.1%	136	7.4%	376	22.9%
	1-4	328	17.3%	439	23.8%	197	12.0%
	5-9	376	19.9%	296	16.1%	183	11.1%
	10-19	325	17.2%	285	15.5%	199	12.1%
	20-49	330	17.4%	340	18.5%	209	12.7%
	50-99	178	9.4%	164	8.9%	115	7.0%
	100-199	125	6.6%	92	5.0%	130	7.9%
	200-499	65	3.4%	45	2.4%	112	6.8%
	500-999	28	1.5%	18	1.0%	45	2.7%
	1000+	22	1.2%	27	1.5%	76	4.6%
QLD TOTAL	0	4015	49.2%	3,693	43.2%	912	9.6%
	1-4	2,444	30.0%	2,838	33.2%	1,238	13.0%
	5-9	558	6.8%	779	9.1%	1,514	15.9%
	10-19	367	4.5%	476	5.6%	1,879	19.8%
	20-49	351	4.3%	398	4.7%	1,751	18.4%
	50-99	182	2.2%	168	2.0%	1,225	12.9%
	100-199	126	1.5%	97	1.1%	537	5.6%
	200-499	65	0.8%	46	0.5%	257	2.7%
	500-999	28	0.3%	19	0.2%	84	0.9%
	1000+	23	0.3%	27	0.3%	112	1.2%

Table 11 suggests that there are many charities that do not have any full- or part-time staff and run entirely on volunteers.³⁶ Figure 6 displays the number of volunteers for charities with no staff by charity size.

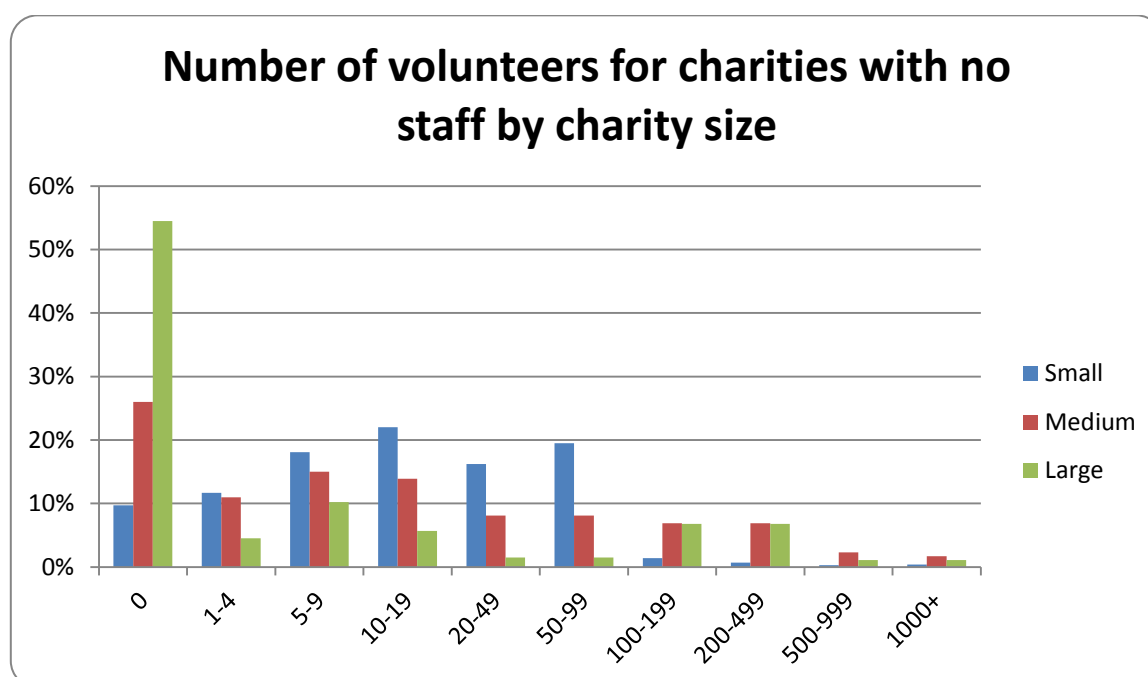


Figure 6. Number of volunteers for charities with no staff by charity size

It is difficult to see how an organization that has reported 'nil' for paid staff can also report 'nil' for volunteers unless the organization is not active. However, there are a significant number of Queensland operating charities of all sizes who have stated that they have no full-time or part-time staff or volunteers.³⁷ This is probably a lack of understanding as to what activities fall into volunteering. Being a trustee or director of a trustee of a foundation falls within the definition of volunteer (if unremunerated) as are many activities associated with religious congregations. To investigate this further, the names of the organisations were examined for patterns in names which might reveal the kinds of organisations which may not have staff. It was found that, overall, organisations with 'Church' in their name were most likely to report having no staff or volunteers: 28.4% of Queensland operating organisations reporting no paid staff or volunteers are religious organisations.³⁸ Organisations with the word 'Trustee' also commonly reported no staff or volunteers (see Figure 7). This information is broken down by charity size in Appendix 3.

³⁶ Numbers may not add up as some charities did not list their size.

³⁷ There were 306 small charities, 46 medium charities and 49 large charities that specifically stated that they have no staff or volunteers.

³⁸ For this analysis, religious organisations were not trustee organisations or funds, foundations, committees, clubs, groups or associations. They also needed to have the word church, parish, Baptist, assembly, chapel, God, congregation, synod, catholic, ministry/ies, christadelphian, archbishop, Christian, Lutheran, Buddhist, mission, fellowship, synagogue, Anglican, faith, Augustinian or Orthodox in order to be classified as a religious organisation.

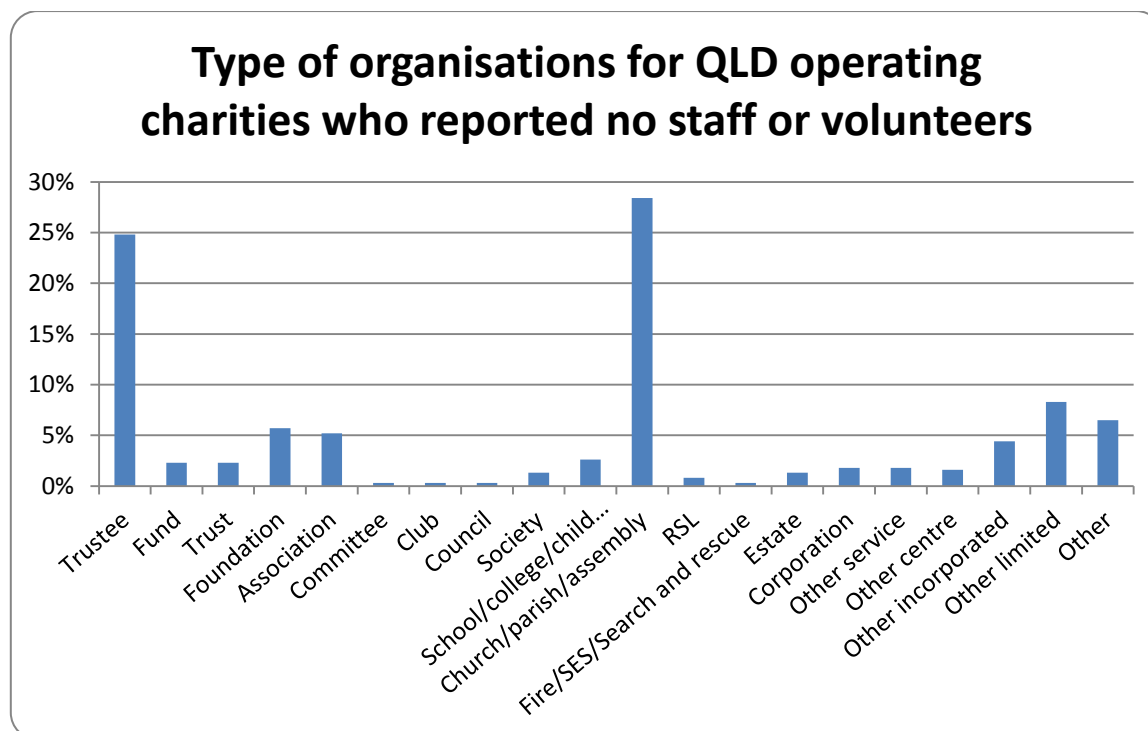


Figure 7. Type of organisations for Queensland operating charities which reported no staff or volunteers

What are the purposes of Queensland charities?

In order to be registered as a charity, an organisation must have a 'charitable purpose'. On the 2013 AIS, charities were able to select from five purposes/subtypes.³⁹ The most commonly reported purpose was the miscellaneous 'Other' category with 43.6% of all charities specifying this category. The 'Advancement of Education' was the second most common response with 34.9% of all charities stating this as their purpose. The 'Provision of Child Care Services' was the least common response with only 7.3% of all charities reporting this purpose (see Figure 8). More Queensland operating charities reported their purpose as the 'Relief of Poverty' and the 'Advancement of Education' than Australia as a whole. However 'Advancement of Religion' was reported less often by Queensland operating charities than the whole of Australia.

Australia-wide, 9,152 charities listed 'other' as their sole purpose with 2,133 charities operating in Queensland and 1,573 resident in Queensland doing the same. It is possible that as organisations become more familiar with the definition of the different charitable purposes and grapple with the new classification under the Charities Act they will move away from reporting the 'Other' category in future submissions of AIS.

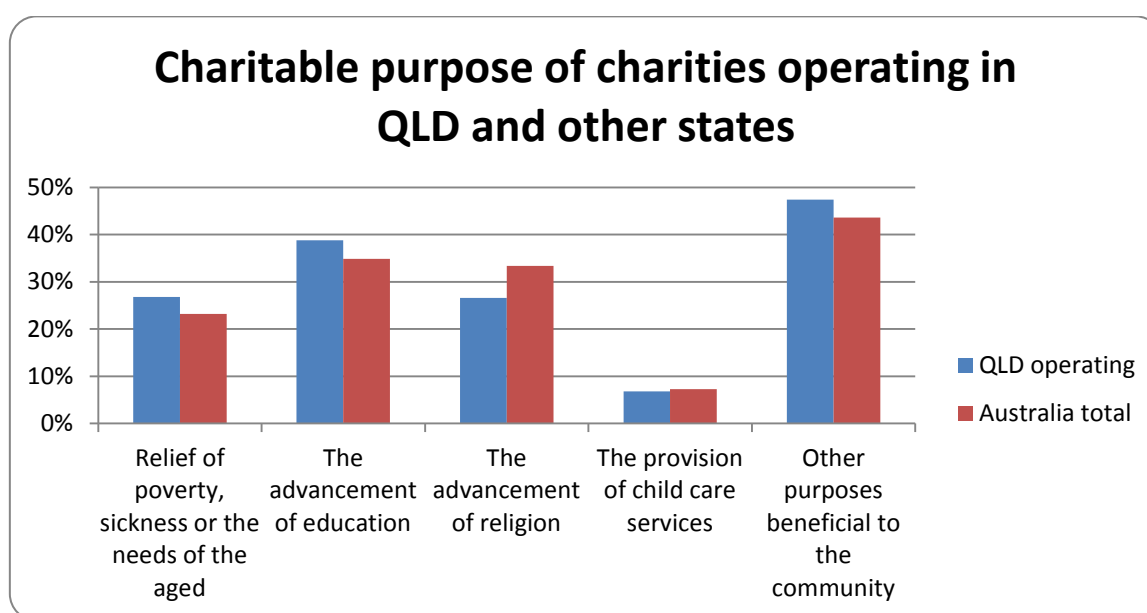


Figure 8. Charitable purpose of charities operating in Queensland and other states

³⁹ Multiple responses were allowed to this question

Charitable purpose by state of residence

Table 12 shows the number of people per charity by charitable purpose for charities based in each state. Apart from charities with other purposes, charities with the purpose to advance education had the lowest ratio of people to each charity indicating that there is one charity with this purpose per 1,519 people. Charities which advance religion are also strongly represented with one charity to 1,586 people. While charities with the main purpose to provide child care services were under-represented, with one charity to every 7,223 people, this was especially poor in Western Australia where there is one charity with this purpose for every 11,540 people. Queensland has above average ratios of people per charity for every charitable purpose except the relief of poverty, sickness or the needs of the aged, where there is one charity per 2,247 people, slightly less than the Australian average of one charity per 2,287 people. Overall, the ratio in Queensland is one charity for every 589 people (the second worst ratio in the country behind the Northern Territory). Interestingly, the ACT has the best ratio of people per charity, with one charity for every 389 people.

Table 12. Charitable purpose by state of residence

State	Relief of poverty, sickness or the needs of the aged		Advancement of education		Advancement of religion		Provision of child care services		Other purposes beneficial to the community		Total no. charities	Total no. people	Total no. people per charity
	No. charities	No. people per charity	No. charities	No. people per charity	No. charities	No. people per charity	No. Charities	No. people per charity	No. charities	No. people per charity			
NSW	2,977	2,526	5,055	1,487	5,146	1,461	1,200	6,265	5,933	1,267	14,616	7,518,472	514
VIC	2,630	2,221	3,888	1,502	3,721	1,570	821	7,115	5,146	1,135	11,165	5,841,667	523
QLD	2,102	2,247	3,026	1,561	2,201	2,146	619	7,629	3,562	1,326	8,020	4,722,447	589
SA	873	1,931	1,047	1,610	1,377	1,224	201	8,387	1,398	1,206	3,413	1,685,714	494
WA	1012	2,543	1,496	1,720	1,522	1,691	223	11,540	2,000	1,287	4,439	2,573,389	580
TAS	299	1,722	362	1,422	425	1,211	70	7,354	538	957	1,221	514,762	422
ACT	196	1,832	394	911	293	1,225	73	4,918	418	859	923	358,996	389
NT	135	1,815	145	1,690	85	2,883	39	6,284	255	961	404	245,079	607
TOTAL	10,271	2,287	15,469	1,519	14,814	1,586	3,252	7,223	19,329	1,215	43,563	23,490,736	539

Charitable purpose and charity size

Overall, large charities tended to report more charitable purposes than small or medium sized charities. The exception to this was in the advancement of religion. While 31.1% of small charities stated this as a purpose, only 13.8% of large charities did. Medium sized charities reported the provision of child care services more than small and large charities with 12.9% of medium sized charities reporting this purpose (see Figure 9). Appendix 4 details the number of people per charitable purpose by charity size for charities based in each state.

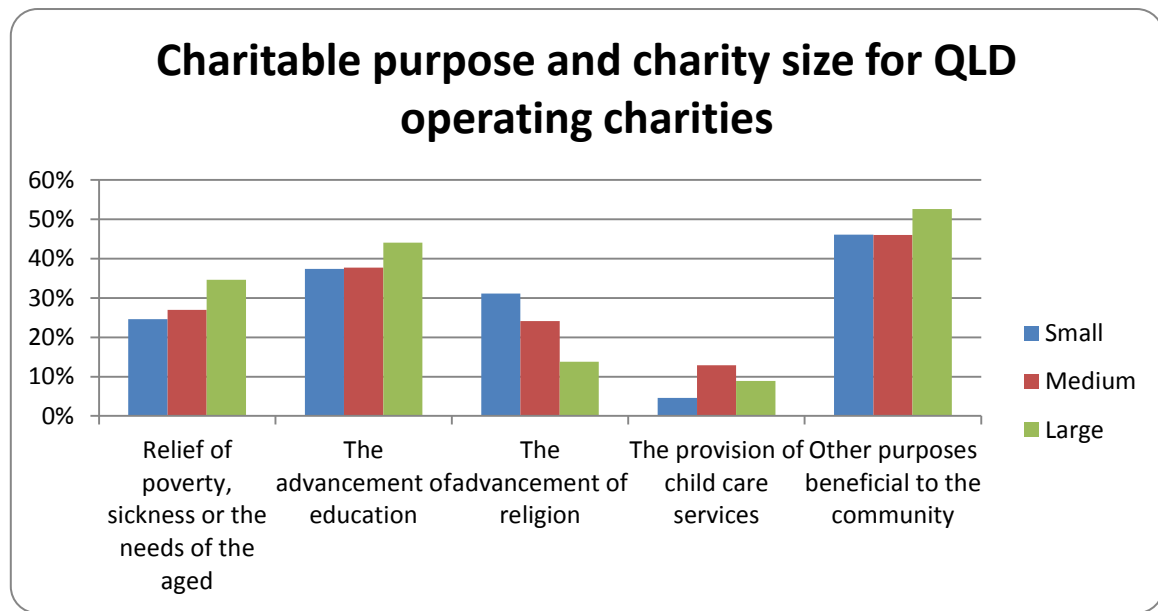


Figure 9. Charitable purpose and charity size for Queensland operating charities

What activities do Queensland charities undertake?

Most charities operating in Queensland (95.5%) conducted activities in the reporting year. In Queensland, the most commonly reported main activities were religious activities (26.2%), other activities (16.9%) and other education (9.9%).⁴⁰ In terms of additional activities, other education was the most commonly reported activity (20.9% of charities), followed by emergency and relief (18.0% of charities), and economic, social and community development (15.6% of charities). Figure 10⁴¹ shows the distribution of main and additional activities.⁴²

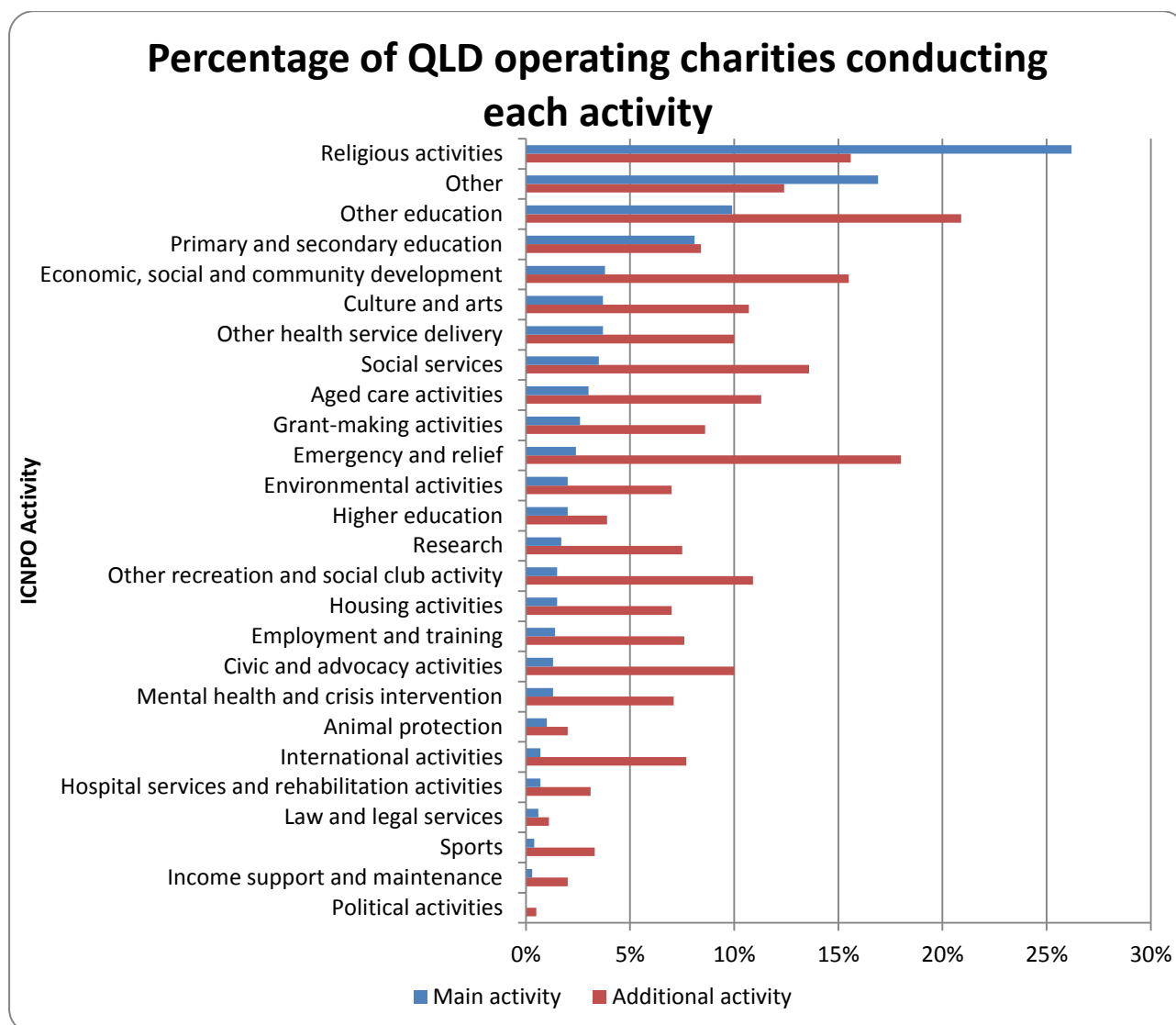


Figure 10. Main and additional activities for all charities

⁴⁰ Charities could only select one main activity but could select multiple additional activities

⁴¹ The International Classification on Non-Profit Organisations (ICNPO) category 'Business and Professional Associations, Unions' was not included in the survey.

⁴² The activities have been based on the ICNPO. To view the full list of categories and their explanations see <http://www.abs.gov.au/Ausstats/abs@.nsf/Latestproducts/5256.0Appendix12012-13?opendocument&tabname=Notes&prodno=5256.0&issue=2012-13&num=&view=>

The number of additional activities

The number of additional activities listed for each charity varied between 0 and 25 (out of a possible 27). 24.4% of charities did not state any additional activities. The mean number of additional activities was 2.3, while the median and the mode were both 1 with 30.9% of charities stating 1 additional activity. Very few charities (< 1%) stated more than 12 additional activities.

Additional activities and charity size

27.1% of small charities did not state any additional activities; 21.8% of medium charities and 17.5% of large charities did not state additional activities. The mean number of activities stated was highest for large charities at 2.6, compared to 2.3 for medium sized charities, and 2.1 for small charities. No large charity stated more than 16 activities whereas the maximum for both small and medium charities was 25 activities (see Figure 11).

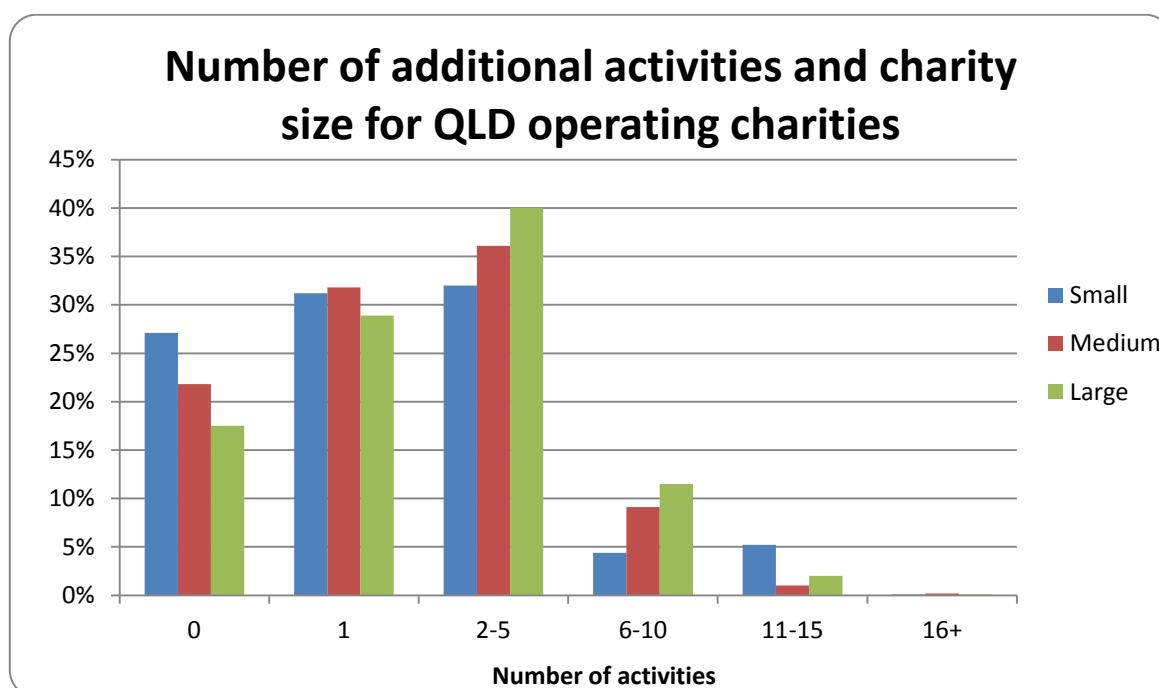


Figure 11. Number of additional activities and charity size

Type of activities and charity size

Charity size does not play a role in terms of the main activities reported. Small, medium and large charities all reported Religious Activities, Other Education and Other Activities as their top three main activities (although in different orders).

In terms of additional activities, small charities operating in Queensland reported Emergency and Relief as their top additional activity with 20.5% of small charities stating this as an additional activity. Other Education (19.5%) and Religious Activities (16.8%) were the next two most common responses. For medium sized charities, Other Education was the most common response (23.2%) followed by Economic, Social and Community Development (16.9%) and Religious Activities (16.4%). Finally for large charities, Other Education (23.6%), Economic, Social and Community Development (21.8%) and Social Services (17.4%) were the most commonly reported additional activities (see Table 13).

Table 13. Main and additional activities by charity size for Queensland operating charities

Activity	Main activity				Additional Activities			
	Charity Size				Charity Size			
	Small	Medium	Large	Total	Small	Medium	Large	Total
Culture and arts	2.8%	4.0%	3.3%	3.1%	11.7%	9.2%	8.7%	10.7%
Sports	0.4%	0.2%	0.1%	0.3%	3.0%	3.6%	3.4%	3.2%
Other recreation and social club activity	1.6%	0.7%	0.4%	1.3%	13.1%	8.6%	5.7%	10.9%
Primary and secondary education	6.7%	4.7%	8.7%	6.8%	7.9%	8.3%	9.3%	8.3%
Higher education	1.0%	1.7%	3.9%	1.7%	2.4%	4.6%	8.1%	3.9%
Other education	6.8%	13.3%	8.5%	8.2%	19.5%	23.2 %	23.6%	20.9%
Research	1.0%	1.0%	3.3%	1.4%	4.8%	9.2%	15.5%	7.5%
Hospital services and rehabilitation activities	0.4%	0.8%	1.3%	0.6%	2.4%	4.0%	4.5%	3.0%
Aged care activities	1.7%	2.9%	5.2%	2.5%	11.6%	8.8%	12.6%	11.3%
Mental health and crisis intervention	0.7%	1.4%	1.9%	1.1%	5.3%	8.6%	12.4%	7.1%
Other health service delivery	1.8%	3.6%	6.9%	3.1%	9.1%	8.8%	14.8%	10.0%
Social services	1.8%	4.0%	6.2%	2.9%	12.3%	14.6%	17.4%	13.6%
Emergency and relief	2.2%	1.8%	1.6%	2.0%	20.4%	14.6%	13.6%	18.1%
Income support and maintenance	0.3%	0.1%	0.1%	0.2%	1.6%	2.7%	2.7%	2.0%
Environmental activities	1.3%	2.1%	2.6%	1.7%	7.9%	5.2%	6.1%	7.1%
Animal protection	1.0%	0.6%	0.5%	0.8%	2.1%	1.9%	1.5%	1.9%
Economic, social and community development	2.5%	4.5%	4.5%	3.2%	13.5%	16.9%	21.8%	15.6%
Housing activities	0.5%	3.1%	2.0%	1.2%	6.6%	6.5%	9.6%	7.1%
Employment and training	0.3%	1.2%	4.1%	1.2%	4.0%	10.8%	16.9%	7.5%
Civic and advocacy activities	1.0%	1.4%	1.2%	1.1%	10.0%	10.1%	10.6%	10.1%
Law and legal services	0.2%	1.0%	0.7%	0.5%	0.8%	2.4%	1.2%	1.1%
Political activities	0.0%	0.0%	0.0%	0.0%	0.5%	0.8%	0.6%	0.5%
Grant-making activities	2.1%	2.7%	2.1%	2.2%	9.3%	7.4%	7.8%	8.7%
International activities	0.3%	0.8%	1.1%	0.5%	8.3%	6.1%	7.3%	7.7%
Religious activities	26.1%	20.0%	9.5%	22.0%	16.8%	16.4%	10.5%	15.5%
Other	15.9%	11.1%	11.1%	14.2%	10.7%	14.5%	15.9%	12.4%
None	19.3%	11.3%	9.2%	16.0%	27.1%	21.6%	17.5%	24.4%
Total Number of Charities	6529	1656	1900	10154	6529	1656	1900	10154

Appendix 5 shows the distribution of small, medium and large charities by their main activity for charities based in each of the states. The percentage of all charities with each main activity can be seen in Table 14, along with a breakdown by charity size: 25.6% of all Australian charities listed religious activities as their main activity. Education was the second most common main activity with 15.4% of all charities listing either primary and secondary education, higher education or other education. Over 18% of all charities did not list a main activity, while 9.1% listed 'other'.

Table 14. Main activity of all charities by charity size

Main Activity	TOTAL			
	Charity Size			Total
	Small	Medium	Large	
Animal protection	0.8%	0.5%	0.4%	0.7%
Aged care activities	1.3%	3.4%	8.4%	2.8%
Civic and advocacy activities	0.6%	1.1%	0.7%	0.7%
Culture and arts	3.3%	4.1%	2.7%	3.4%
Economic, social and community development	2.8%	4.8%	3.6%	3.2%
Emergency and relief	3.1%	1.7%	1.0%	2.5%
Employment and training	0.3%	1.4%	3.4%	1.0%
Environmental activities	1.4%	1.6%	1.4%	1.4%
Grant-making activities	5.1%	2.6%	1.7%	4.2%
Higher education	0.8%	1.2%	2.6%	1.2%
Hospital services and rehabilitation activities	0.5%	0.5%	1.2%	0.6%
Housing activities	0.9%	2.8%	2.4%	1.5%
Income support and maintenance	0.3%	0.2%	0.1%	0.2%
International activities	0.5%	0.6%	0.6%	0.5%
Law and legal services	0.1%	1.2%	0.9%	0.4%
Mental health and crisis intervention	0.6%	1.1%	1.3%	0.8%
Primary and secondary education	5.0%	3.4%	19.5%	7.2%
Religious activities	30.4%	24.0%	7.7%	25.6%
Research	0.6%	1.0%	1.8%	0.9%
Social Services	1.7%	4.0%	6.2%	2.8%
Sports	0.4%	0.3%	0.2%	0.3%
Other education	5.8%	12.1%	7.0%	7.0%
Other health service delivery	1.5%	2.7%	6.2%	2.4%
Other recreation and social club activity	1.4%	0.8%	0.3%	1.1%
Other	9.0%	9.6%	9.1%	9.1%
None	21.9%	13.3%	9.5%	18.5%
Total Number of Charities	30,099	6,663	7,302	44,352

Who are the beneficiaries of Queensland charities?

Number of beneficiary groups for Queensland operating charities

Out of a possible 21 beneficiary groups, the mean number listed was 4.8; the median was 3; and the most common number of beneficiary groups was 1 with 28.8% of charities only listing one beneficiary group. 6.7% of charities did not list any beneficiary group (see Figure 12).

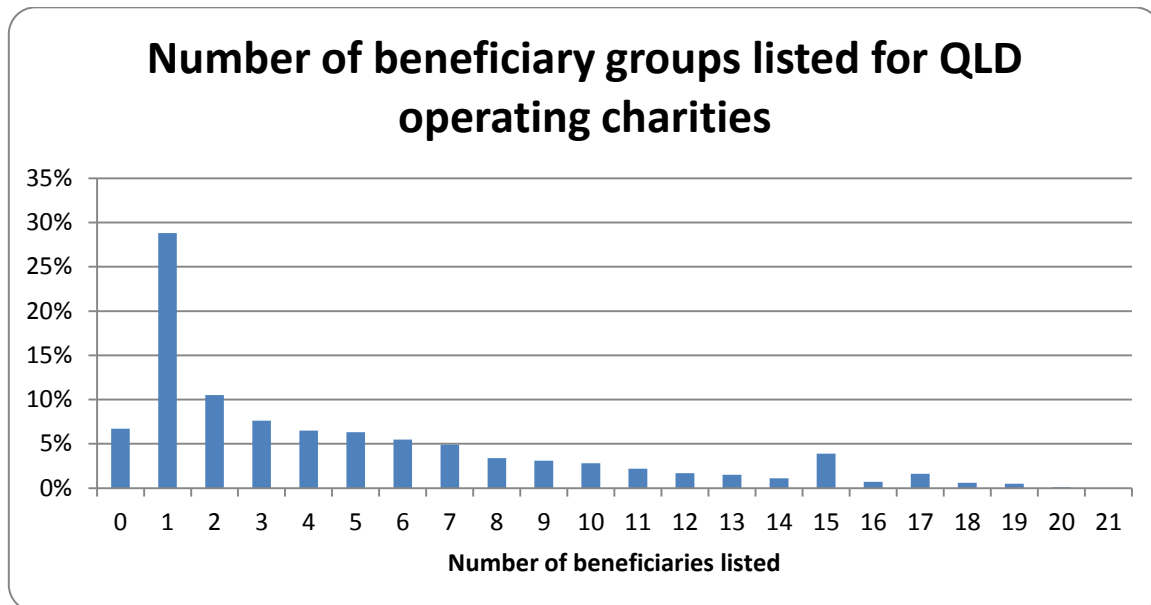


Figure 12. Number of beneficiary groups listed for Queensland operating charities

Number of beneficiary groups by charity size for Queensland operating charities

There was a difference between charity size and the number of beneficiary groups listed. On average, small charities listed 4.4 beneficiary groups, medium charities listed 5.4 while large charities listed 5.6 beneficiary groups (see Figure 13).

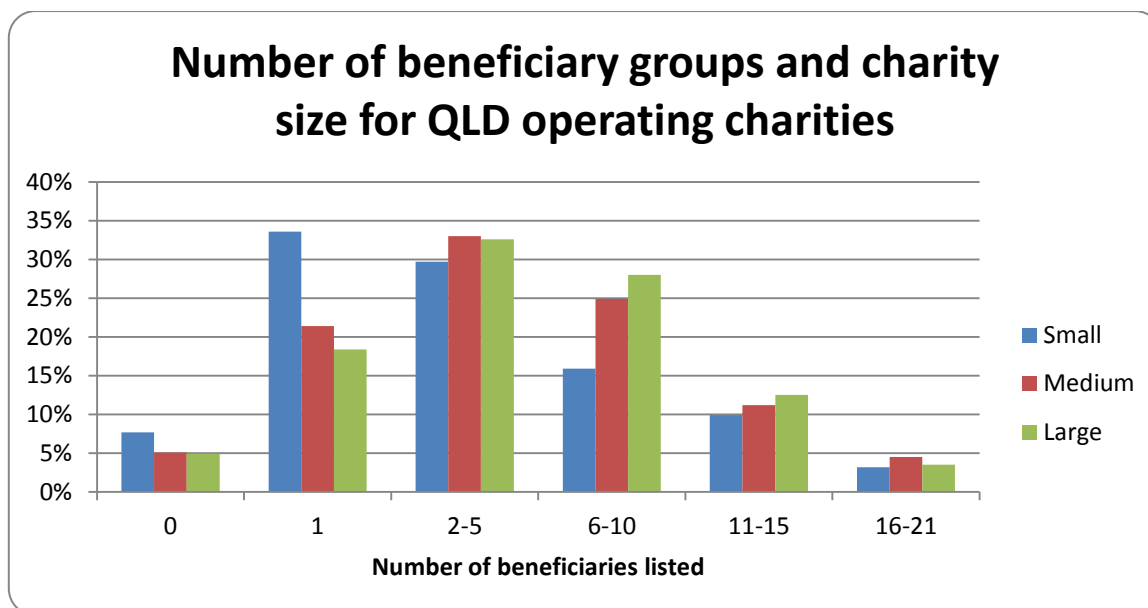


Figure 13. Number of beneficiary groups and charity size for Queensland operating charities

Type of beneficiaries for Queensland operating charities

The general community in Australia was the most commonly reported beneficiary overall with 53.8% of charities operating in Queensland specifying this category. Other major beneficiaries included children (51.5 %), youth (42.3%), women (37.6%) and men (33.3%) (see Figure 14).

For charities Australia-wide, the most commonly reported beneficiary group was children with 49.8% of all charities specifying this category. The general community in Australia was the second most reported beneficiary (45.6%), followed by youth (36.8%) and women (32.2%).

Type of beneficiaries for charities operating in QLD vs. all of Australia

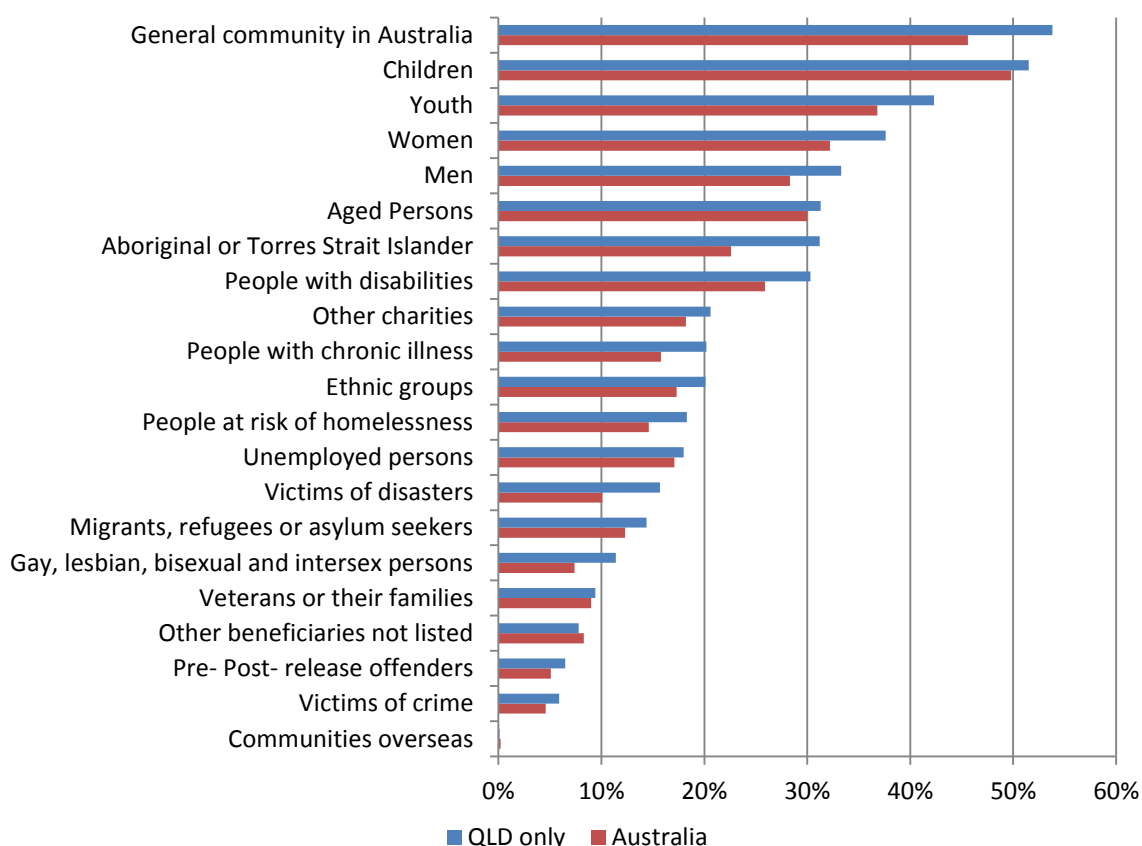
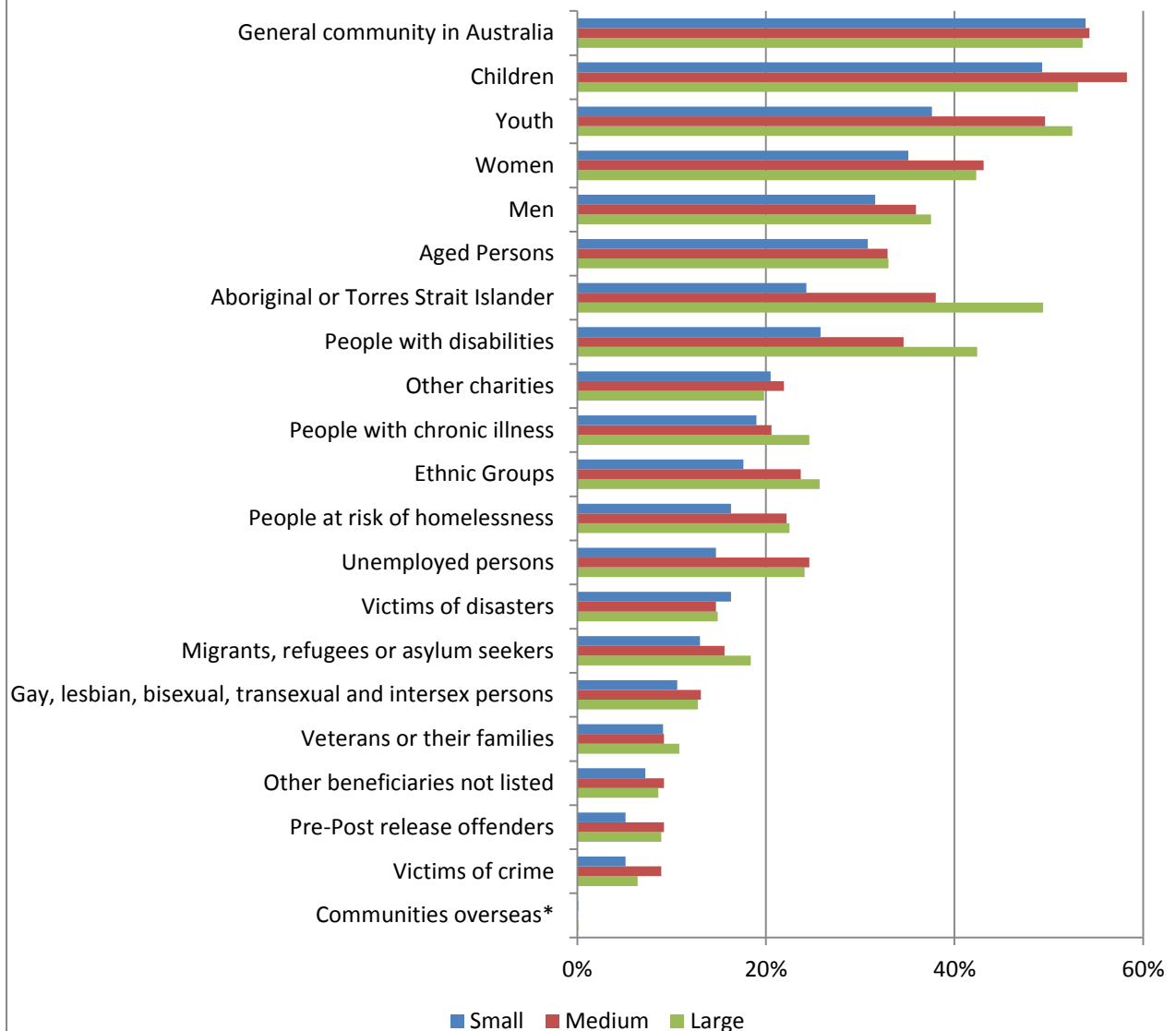


Figure 14. Type of beneficiaries for charities operating in Queensland and all of Australia

Type of beneficiaries and charity size for Queensland operating charities

The general community in Australia, children and youth were the top three listed beneficiaries for small, medium and large charities (although in different orders). Differences did emerge between charity sizes in terms of the fourth and fifth most common beneficiaries listed. For small charities, women and men were the fourth and fifth most common beneficiary groups; for medium charities, women and Aboriginal or Torres Strait Islanders were fourth and fifth most commonly nominated; while for large charities, Aboriginal or Torres Strait Islanders and people with disabilities were the fourth and fifth most commonly nominated (see Figure 15).

Beneficiary groups and charity size for QLD operating charities



* 6 charities chose this beneficiary group.

Figure 15. Beneficiaries and charity size

Type of beneficiaries and charity size for charities based in each state

Appendix 6 displays the number and percentage of small, medium and large charities in each state with each beneficiary type. The number of people aged 24 years or younger, and the number aged 75 years or older, per charity with each beneficiary are also displayed.

What are the reporting obligations of Queensland charities?

Reporting to Commonwealth agencies and departments – Queensland operating charities

1,945 Queensland operating charities chose to report on whether they had reporting requirements to other Commonwealth agencies.⁴³ Significantly more large charities (42.7%) stated that they had reporting requirements to at least one Commonwealth agency, compared to small (10.8%) and medium charities (21.6%). As can be seen in Table 15, it appears that there is a greater percentage of large charities compared to smaller charities reporting to certain Commonwealth agencies and departments listed. Two notable exceptions are the Department of Health and Ageing (DoHA) and the Department of Families, Housing, Community Services and Indigenous Affairs (FaHCSIA). Around 50% of small charities had obligations to report to these offices. This is compared to 29.2% and 17.6% of large charities respectively. By contrast, medium sized charities are at or below the average in reporting requirements to most of these agencies.

Table 15. Percentage of Queensland operating charities reporting to various Commonwealth agencies

Commonwealth agency	Abbreviation	Percent of small charities	Percent of medium charities	Percent of large charities	Percent of all QLD operating charities
Department of Health and Ageing	DoHA	49.3%	18.8%	29.3%	34.9%
Department of Families, Housing, Community Services and Indigenous Affairs	FaHCSIA	50.6%	19.1%	17.6%	30.5%
Department of Education, Employment and Workplace Relations	DEEWR	10.4%	22.2%	34.6%	23.1%
Australian Securities and Investments Commission	ASIC	12.2%	19.1%	24.2%	18.6%
Register of Environmental Organisations	REO	3.8%	2.8%	2.3%	2.9%
Register of Cultural Organisations	RoCO	2.3%	3.0%	2.0%	2.3%
Australian Skills Quality Authority	ASQA	0.1%	0.6%	2.2%	1.1%
Tertiary Education Quality and Standards Agency	TEQSA	0.0%	0.3%	1.1%	0.5%
Office of the Registrar of Indigenous Corporations	ORIC	0.1%	0.6%	0.4%	0.3%
Overseas Aid Gift Deduction Scheme	OAGDS	0.1%	0.0%	0.6%	0.3%
Register of Harm Prevention Charities	RoHPC	0.0%	0.3%	0.0%	0.1%
Other		19.0%	29.9%	29.5%	25.6%

⁴³ This section on the Annual Information Statement was optional.

Reporting to other states and territories

Duplicative reporting to state regulators is a common complaint made in the context of the red tape debate. Gaining a sense of charities' actual reporting behaviours, rather than what they might be required to do pursuant to legislation (which is policed inadequately) is instructive.

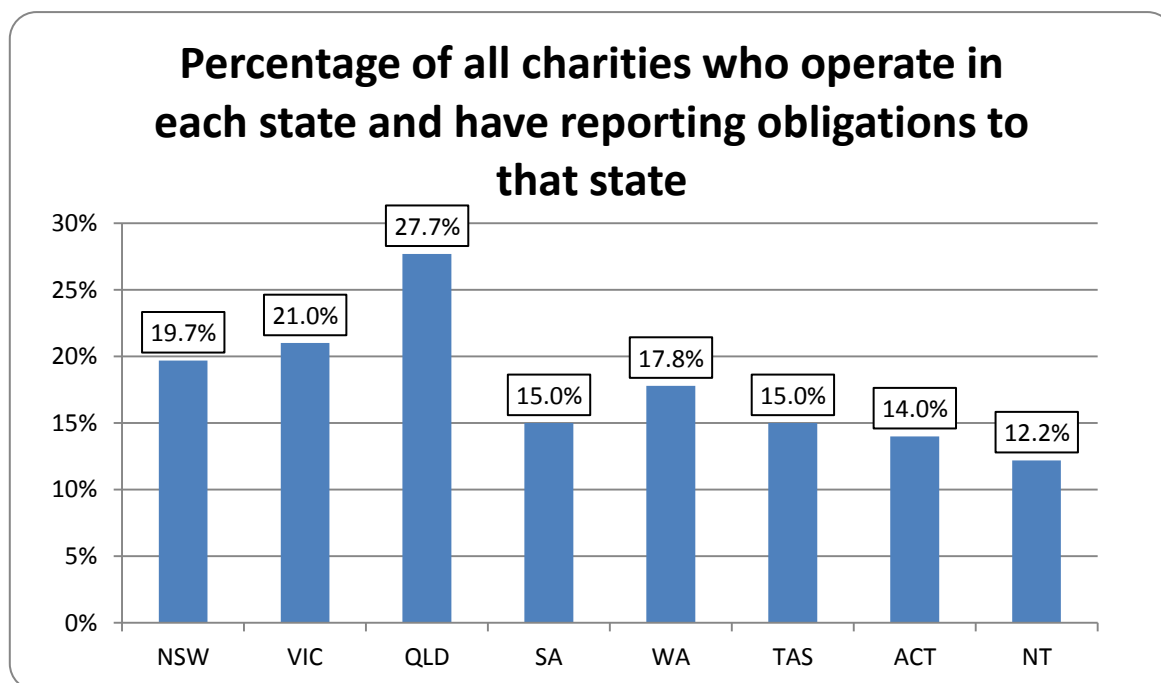


Figure 16. Percent of charities who operate in each state and have reporting obligations to that state

Figure 16 shows the percentage of all charities that operate in each state and have reporting obligations in that state. Overall, around 18% of charities which operate in the different states have reporting obligations in that state. Queensland however is the highest with 27.7% of Queensland operating charities having reporting obligations in Queensland. It is not apparent why this might be the case and further research is needed on this issue.⁴⁴ The Northern Territory has the lowest percentage of operating charities having reporting obligations in the Territory (12.2%), which may reflect the lack of fundraising legislation in the Northern Territory.

In terms of charities with reporting obligations outside their state of residence, the ACT not surprisingly has the highest percentage with 4.6% of ACT resident charities having reporting obligations in other states (see Figure 17). Only 21.2% of ACT resident charities **do not** operate in other states and territories compared to over 70% of charities resident in NSW, VIC and Queensland.

⁴⁴ Two possible explanations for the increased reporting obligations in Queensland are that there is a large percentage of Queensland operating charities which do not operate in other states (71.7%) or that there is a large percentage of Queensland operating charities that are resident in Queensland. However, neither of these appears to explain the greater reporting burden of Queensland operating charities as both New South Wales and Victoria have a greater percentage of operating charities resident in their state and a greater percentage of operating charities that do not operate in other states. Further research is needed to explain this increased reporting burden on Queensland operating charities.

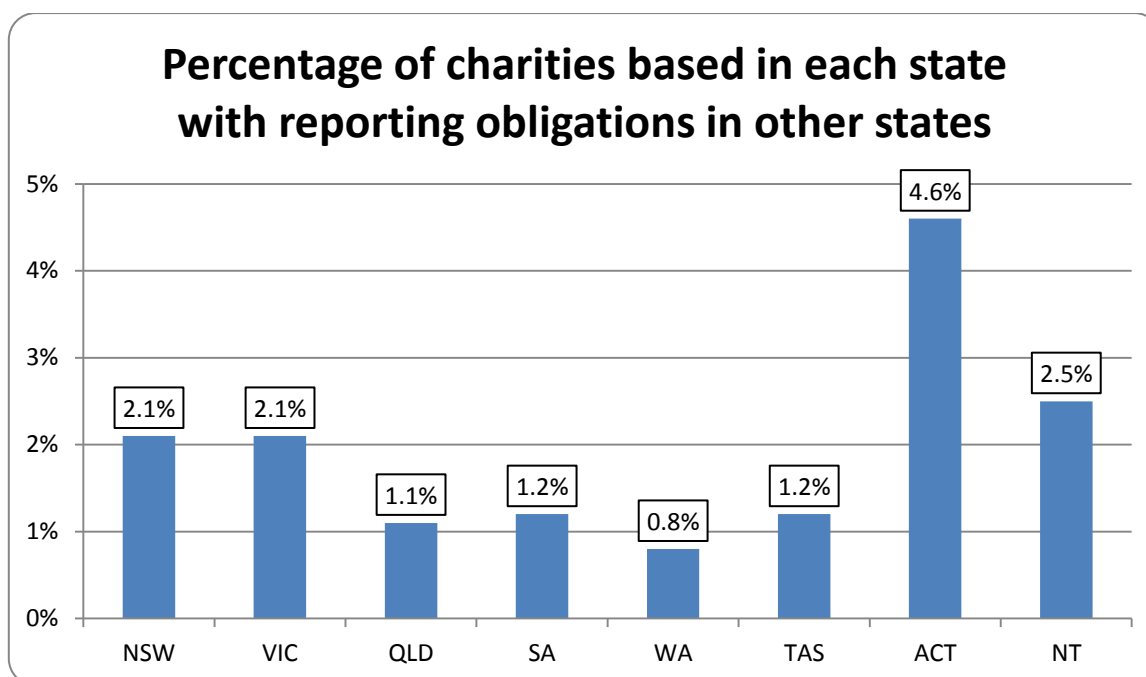


Figure 17. Percentage of charities based in each state with reporting obligations in other states

Charity size and reporting to other states and territories – All charities

Figure 18 displays the percentage of small, medium and large charities which report to other states in which they operate. In every state, there is a higher percentage of large charities than small or medium charities that have reporting obligations in the state.

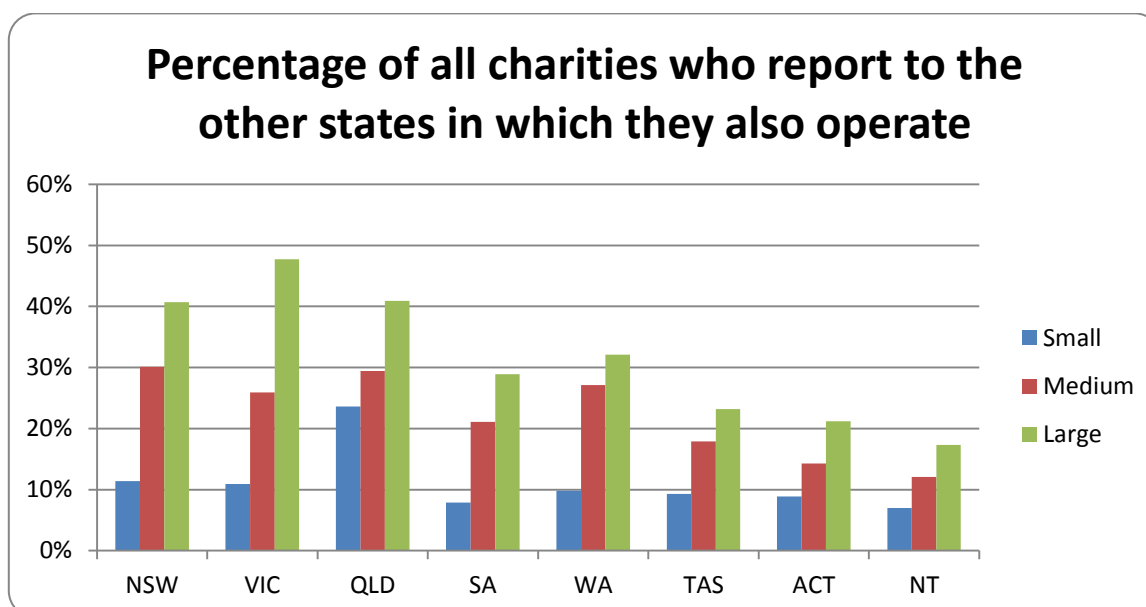


Figure 18. Percentage of charities reporting to other states in which they operate, by charity size

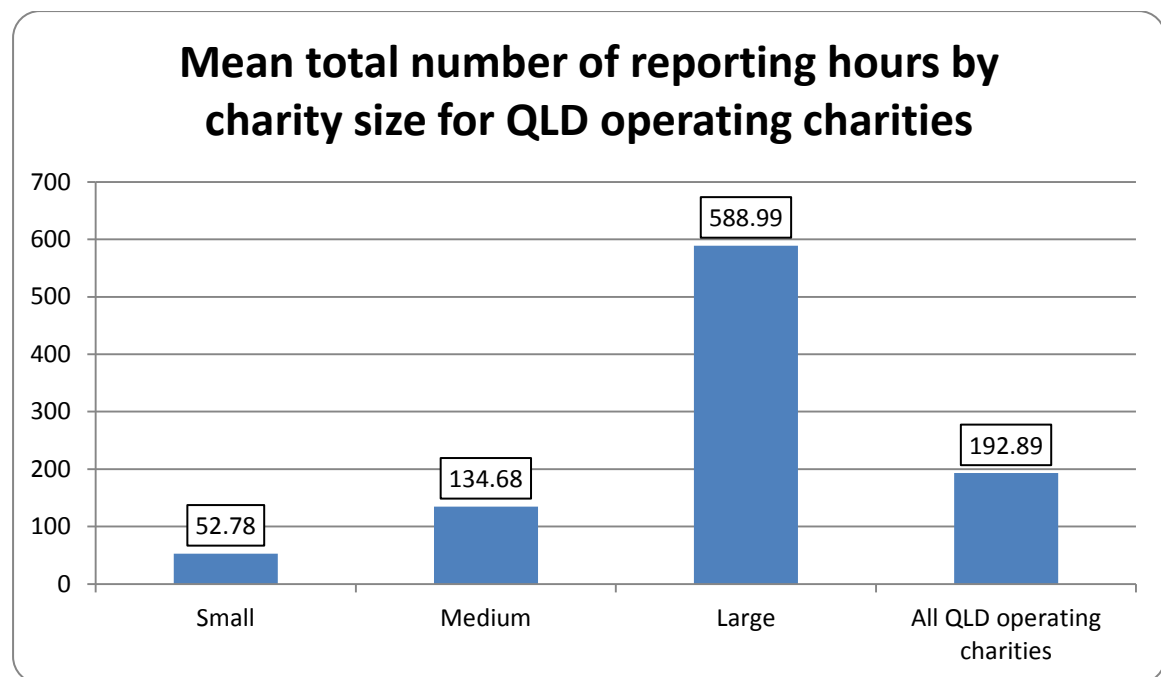


Figure 19. Mean number of reporting hours by charity size for Queensland operating charities

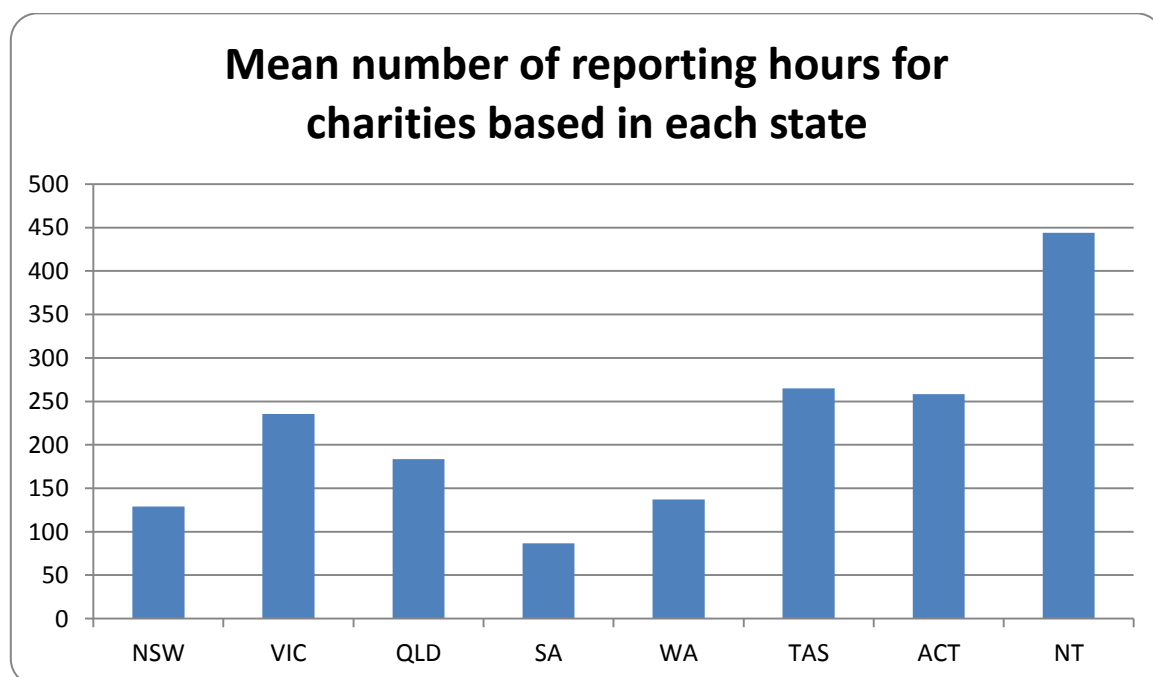


Figure 20. Mean number of reporting hours for charities based in each state

Figure 19 displays the mean number of hours spent completing reporting obligations by Queensland charities (192.89 hours). Small charities report a mean of 52.78 hours, medium charities report 134.68 and large charities report 588.99 hours spent completing government reporting requirements. In comparison with other states, Queensland is in the middle of the range for time spent on reporting obligations, with the Northern Territory reporting over 444 hours spent and South Australian just over 86 hours.

The Ernst & Young (EY) report commissioned by the ACNC in 2014 to examine charity compliance burden found that:

Using the Business Cost Calculator (BCC), we estimate that the average Commonwealth burden imposed on the case study charities over the past 12 months of operations is \$108,000. The average Commonwealth burden was smaller for small charities (\$18,000) and larger for large charities (\$235,000).⁴⁵

They also noted, regarding time estimates for all reporting (including corporate reports), that:

69 per cent of respondents indicated that they spend less than five hours in an average week on meeting Commonwealth regulatory and reporting obligations only, while 23 per cent stated that they spend between five and 30 hours, and 9 per cent stated that they spend 30 hours or more.⁴⁶

On the AIS data, 88.1% spent on average less than five hours a week on reporting obligations; 9.5% spent between five and 30 hours a week and 2.4% spent more than 30 hours a week. Part of the discrepancy between the EY report and the AIS data may be explained by the methods used (e.g., style of survey, who completes the survey and attitude towards the regulator) which can cause significant variations in results.⁴⁷ This is something which warrants an agreed and definitive research agenda to settle the issue and provide accurate data to guide policy makers.

⁴⁵ Ernst & Young, *Research into Commonwealth Regulatory and Reporting Burdens on the Charity Sector: A report prepared for the Australian Charities and Not-for-profits Commission*, 30 September 2014 available at http://www.acnc.gov.au/ACNC/Pblctns/Rpts/ACNC/Publications/Rpt_LP.aspx?hkey=1340fa63-7895-4b9f-b57b-4e171ad4e7fd, p 6.

⁴⁶ Ibid, p 38.

⁴⁷ Ryan, Christine M., Newton, Cameron J., & McGregor-Lowndes, Myles (2008) *How Long Is A Piece of Red Tape? The Paperwork Reporting Cost of Government Grants*, CPNS Working Paper No. 39 available at <http://eprints.qut.edu.au/12986/>

How many Queensland charities operate overseas and where do they operate?

449 or 5.6 % of Queensland resident charities specified at least one country outside Australia that they operate in.⁴⁸ This compares to a total of 2,207 charities (6.1%) Australia-wide that indicated they were involved overseas with nearly 2% being active in more than one country. For charities resident in Queensland, the Philippines and India were the most commonly reported overseas countries with 13.4% of Queensland resident charities operating overseas specifying these countries. Papua New Guinea was the third most commonly reported (12.7%), followed by New Zealand (9.6%) (see Appendix 7)

1,163 Queensland operating charities (not necessarily Queensland resident) specified at least one country outside Australia that they operate in. Most (64.1%) listed only one country, 9.1% listed two, while 6.4% listed three countries. While more than 100 countries were listed, no single charity listed more than 53. The most frequently reported overseas location reported by Queensland operating charities was New Zealand (20.3% of Queensland operating charities that listed an overseas location). The top 10 countries reported by charities operating in Queensland and all of Australia are displayed in Table 16.

The Curtin Report notes:

Charities could indicate that they were involved with countries outside of Australia in three ways; by nominating 'international activities' as one of their activities, by nominating 'communities overseas' as one of their beneficiaries, or by advising that they operate outside of Australia.

In total, 6,476 charities or 17% of all reporting charities indicated they were involved in some way internationally. This could include sending donations or other aid or more active involvement.⁴⁹

We used the same method on a slightly later AIS data set and found that Queensland charities appear to have a greater engagement with international activities when compared to all Australian charities (see Table 17). This is evident in the number who indicated international activities as an additional activity and listed operating in another country. Those indicating that they benefited another country in their initial registration with the ACNC also number more when compared to the whole of Australian charities. This could be due to factors such as proximity to the South Pacific, the diverse community in Queensland with links to countries of origin (remittance activities), or the state being used as a base for charities seeking to operate overseas such as religious missions or aid agencies.

⁴⁸ Note that this variable only examines charities which specifically stated the overseas countries they operate in. This is different from the measure used in the Curtin University report which was a combination of charities nominating 'international activities' as one of their activities, specifying 'communities overseas' as one of their beneficiaries, or specifically identifying overseas countries that they operate in.

⁴⁹ Knight, P.A. and D.J. Gilchrist (214) Australian Charities 2014: The First report on Charities Registered with the Australian Charities and Not-for-profits Commission, Report for the Australian Charities and Not-for-profits Commission, Melbourne. P 94. As the data for this report was earlier than that used in this report, results may differ slightly.

Table 16. Operating countries reported by charities in Queensland and Australia wide

Ranking	Operates in Queensland		All of Australia	
	Country	%	Country	%
1	New Zealand	20.3%	India	14.2%
2	India	13.6%	The Philippines	12.1%
3	Papua New Guinea	13.3%	New Zealand	10.4%
4	The United States	13.2%	Indonesia	9.9%
5	The Philippines	12.7%	Papua New Guinea	9.8%
6	Indonesia	11.1%	Cambodia	9.3%
7	Thailand	9.5%	The United States	8.3%
8	The United Kingdom	9.1%	Thailand	7.8%
9	Cambodia	8.5%	China	6.6%
10	China	8.0%	Uganda	6.6%
Number of charities	1,163		2,707	

Table 17. Involvement with countries outside of Australia by charities operating in Queensland and Australia-wide

Measure	Queensland operating charities		All Australian charities	
	Number	Percentage	Number	Percentage
Main activity – International activities	64	0.7%	243	0.7%
Additional activity – international activities	807	7.6%	1,751	3.9%
Benefits communities overseas – AIS data	6	0.1%	97	0.2%
Benefits communities overseas – Register data*	1,703	16.1%	5,563	12.5%
Listed an overseas country as an operating country	1,163	11.0%	2,707	6.1%
Combined measure**	2,227	21.1%	6,600	15.0%

* This is taken from the ACNC register data, not the AIS filed and thus may cause a double count.

** This measure has the register data duplicates removed.

The prevalence of charities operating in Queensland that also operate in countries outside Australia provides an insight about a number of issues:

- Some policy makers are concerned that charities operating overseas will effect a net transfer of resources out of the jurisdiction and that concessions extended to these charities, for example on payroll tax and other duties, does not directly benefit the Queensland public. On the other hand there may be a net inflow of resources from other Australian jurisdictions and overseas countries into Queensland.
- The benefits to Queensland and Australia of charities operating across borders include enhanced relations between communities, which spills over into international relations, trade and exchange of ideas and skills. On the other hand, there is a risk of charities being used as a vehicle to transfer funds and resources to activities which are not in the national interest such as terrorism funding or money laundering.
- The geographic proximity of Queensland to the South Pacific and Asia, combined with its stable political and economic environment could make it an attractive base for international charities requiring a regional office. This can have significant economic benefits for the economy because of the investment in infrastructure, foundation corpus and employees of such organisations. Singapore has recently pursued such a policy to become a destination of choice for international organisations and philanthropy.⁵⁰

Operating Countries and Charity Size – Queensland operating charities

Table 18 displays the top 10 operating countries by charity size.⁵¹ As can be seen, there were few differences in the top 10 across the three charity sizes however the order of importance differed.

Table 18. Operating countries by charity size for charities which operate in Queensland

Ranking	Small		Medium		Large	
	Country	%	Country	%	Country	%
1	New Zealand	17.2%	New Zealand	23.7%	Papua New Guinea	24.3%
2	The United States	11.9%	Thailand	15.7%	New Zealand	23.6%
3	India	10.9%	The United States	14.8%	Indonesia	21.3%
4	The Philippines	10.7%	India	13.6%	India	19.0%
5	Papua New Guinea	8.0%	Papua New Guinea	13.1%	The Philippines	17.7%
6	The United Kingdom	7.5%	The Philippines	11.4%	The United States	14.8%
7	Indonesia	6.2%	Indonesia	10.6%	China	14.4%
8	Thailand	5.9%	The United Kingdom	8.9%	Vietnam	14.4%
9	China	5.4%	Fiji	8.9%	Cambodia	14.1%
10	Kenya	5.4%	Cambodia	8.9%	The United Kingdom	12.8%
Number of charities	615		236		305	

⁵⁰ http://www.edb.gov.sg/content/dam/edb/en/industries/International%20Non%20Profit%20Organisation/downloads/Guidance_on_International_Charitable_Organisations_ICOs.pdf

⁵¹ This table is based on Queensland operating charities that provided their charity size and listed the countries they operate in.

Number of countries and charity size for Queensland operating charities

There was a difference between small, medium and large charities in the number of countries listed, with large charities that listed any other countries reporting on average 5.3 countries. Medium charities reported 3.5 countries on average while small countries reported 2.3 countries (see Figure 21). However the mode did not differ according to charity size with small, medium and large charities all reporting one country outside Australia as the most common response.

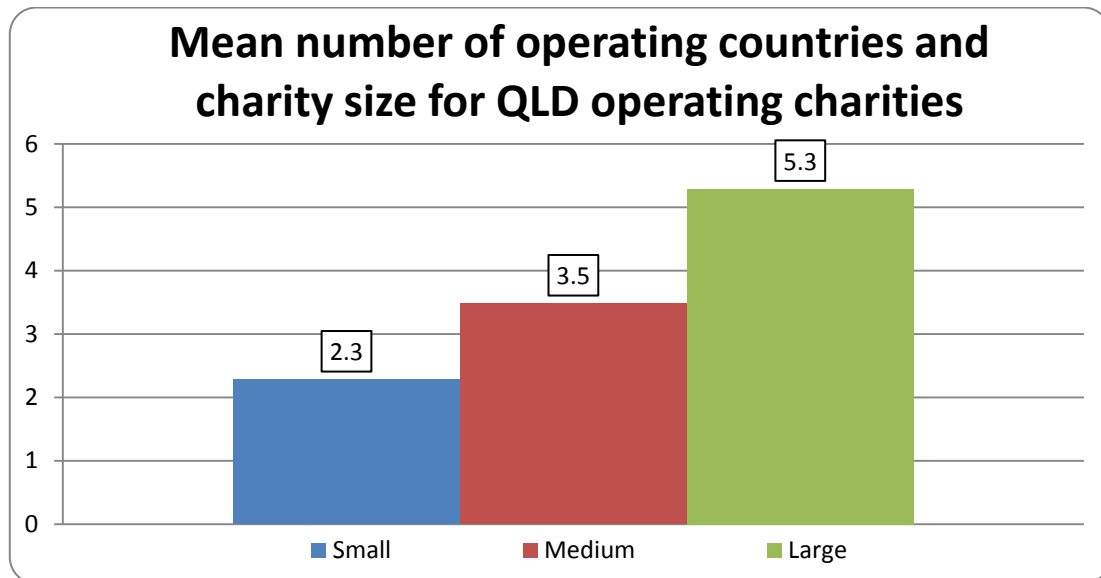


Figure 21. Mean number of operating countries and charity size for Queensland operating charities

Top 10 operating countries by charity size and state of residence

Appendix 7 displays the top ten operating countries by charity size for each state of residence. Only charities that have indicated that they operate in at least one overseas country have been included in this analysis.

How many Basic Religious Charities (BRCs) are there in Queensland?

In order for a charity to be classified as a basic religious charity (BRC) it must

- Have a charitable purpose of 'advancing religion';
- Not be able to be registered as any other subtype of charity (i.e. its charitable purpose cannot be relief of poverty, the advancement of education, the provision of child care services or another purpose beneficial to the community);
- Not be incorporated as a company or incorporated association;
- Not be allowed by the ACNC to report as part of a group;
- Not be endorsed as a deductible gift recipient (DGR);
- Not have received more than \$100,000 in government grants this financial year, or in either of the past two financial years.

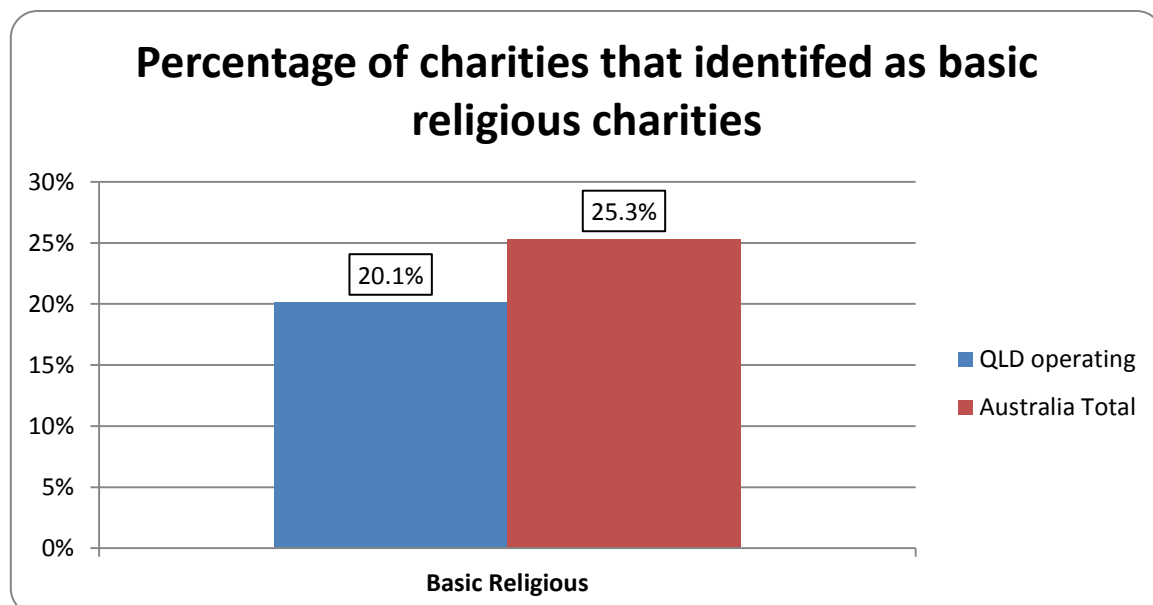


Figure 22. Percentage of charities that identified as basic religious charities

20.1% of Queensland operating charities (2,077 charities) self-identified as a BRC. Overall, 25.3% of charities in Australia identified as BRCs (see Figure 22). 1,750 charities resident in Queensland self-identified as BRCs. Many consider the number of charities self-reporting as Basic Religious will decrease in future years as they more fully understand the concept.

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Appendices

Appendix 1. Data cleansing

The primary data used are available from the ACNC site on <http://data.gov.au> downloaded 31 October, 2014.

1,243 charities did not list their operating states, however nearly all of these listed a state of residence. These were recoded as operating in their state of residence.⁵²

801 charities operated in only one state but did not list a state of residence. These were recoded so their state of residence reflected where they operate.⁵³

ABNs which were listed twice were removed from the data, as were some obvious keying errors, but these are referenced in the text.

The 441 Queensland rural fire brigades all reported their number of volunteers as 35,453. This is the approximate overall number of volunteers for the Rural Fire Service Queensland. As such the data were changed to reflect this and each brigade was allocated 80 volunteers.

Only charities which provided their AIS were included in the analysis. The year of establishment was not included in the AIS. This information was taken from the charities register for those charities included in the analysis.

At the time of publication about 6,000 charities transferred from the previous ATO registry had not file for two consecutive years and are at risk of being revoked.

⁵² Number recoded due to not reporting operating states – NSW=436; VIC=330; QLD=184; SA=103; WA=133; TAS=28; ACT=25; NT=4. One other charity listed its state as Nairobi and did not list Australian operating states. A further 25 charities did not list a state or any operating states. These are included in analyses of the whole sample and may account for differences when the total for Australia is examined compared to the state totals.

⁵³ Number recoded due to not reporting state of residence – NSW = 265; VIC = 173; QLD = 164; SA = 61; WA = 77; TAS = 24; ACT = 15; NT = 22.

Appendix 2. Number of people under 25 and over 75 years per charity by main activity for charities resident in each state

Main Activity	NSW			VIC			QLD			SA		
	No. charities with this purpose	No. people ≤24 per charity	No. people ≥ 75 years per charity	No. charities with this purpose	No. people ≤24 per charity	No. people ≥ 75 years per charity	No. charities with this purpose	No. people ≤24 per charity	No. people ≥ 75 years per charity	No. charities with this purpose	No. people ≤24 per charity	No. people ≥ 75 years per charity
Aged care activities	455	5,252	1,145	242	7,633	1,611	238	6,641	1,148	106	4,874	1,245
Emergency and relief	243	9,834	2,144	329	5,614	1,185	155	10,198	1,763	53	9,747	2,489
Employment and training	123	19,427	4,235	117	15,787	3,332	69	22,908	3,961	27	19,133	4,887
Higher education	155	15,417	3,361	140	13,193	2,785	83	19,044	3,293	44	11,741	2,999
Hospital services and rehabilitation activities	99	24,137	5,262	64	28,861	6,091	41	38,552	6,667	26	19,869	5,075
Housing activities	201	11,888	2,592	133	13,888	2,931	116	13,626	2,356	89	5,804	1,482
Income support and maintenance	41	58,282	12,705	27	68,410	14,438	17	92,979	16,078	12	43,049	10,995
Law and legal activities	52	45,953	10,017	38	48,607	10,259	32	49,395	8,542	14	36,899	9,424
Mental health and crisis intervention	102	23,427	5,107	70	26,387	5,569	65	24,317	4,205	24	21,525	5,498
Primary and secondary education	1,039	2,300	501	722	2,558	540	670	2,359	408	234	2,208	564
Religious activities	4,120	580	126	2,584	715	151	1,827	865	150	1,025	504	129
Social services	442	5,406	1,179	258	7,159	1,511	231	6,843	1,183	104	4,967	1,269
Sports	54	44,251	9,646	34	54,326	11,466	24	65,860	11,389	12	43,049	10,995
Other education	1,125	2,124	463	836	2,209	466	609	2,595	449	123	4,200	1,073
Other health service delivery	308	7,758	1,691	278	6,644	1,402	186	8,498	1,470	87	5,938	1,517
Other recreation and social club activity	134	17,833	3,887	117	15,787	3,332	119	13,283	2,297	48	10,762	2,749
Other	1,181	2,023	441	738	2,503	528	1,193	1,325	229	265	1,949	498
Total number	14,616	2,389,578	520,897	11,165	1,847,082	389,832	8,020	1,580,636	273,333	3,413	516,592	131,942

Main Activity	WA			TAS			ACT			NT		
	No. charities with this purpose	No. people ≤24 per charity	No. people ≥ 75 years per charity	No. charities with this purpose	No. people ≤24 per charity	No. people ≥ 75 years per charity	No. charities with this purpose	No. people ≤24 per charity	No. people ≥ 75 years per charity	No. charities with this purpose	No. people ≤24 per charity	No. people ≥ 75 years per charity
Aged care activities	107	7,836	1,299	61	2,619	635	22	5,787	832	4	22,495	1,078
Emergency and relief	295	2,842	471	25	6,391	1,550	13	9,794	1,408	8	11,247	539
Employment and training	54	15,526	2,574	22	7,263	1,761	5	25,465	3,662	9	9,998	479
Higher education	45	18,631	3,089	16	9,987	2,422	23	5,536	796	3	29,993	1,437
Hospital services and rehabilitation activities	25	33,537	5,560	14	11,413	2,768	3	42,441	6,103	1	89,978	4,310
Housing activities	63	13,308	2,207	24	6,658	1,615	12	10,610	1,526	7	12,854	616
Income support and maintenance	8	104,802	17,377	1	159,784	38,751	0	-	-	1	89,978	4,310
Law and legal activities	19	44,127	7,316	5	31,957	7,750	5	25,465	3,662	11	8,180	392
Mental health and crisis intervention	43	19,498	3,233	14	11,413	2,768	11	11,575	1,664	2	44,989	2,155
Primary and secondary education	411	2,040	338	32	4,993	1,211	73	1,744	251	9	9,998	479
Religious activities	1,170	717	119	369	433	105	179	711	102	49	1,836	88
Social services	126	6,654	1,103	27	5,918	1,435	31	4,107	591	13	6,921	332
Sports	15	55,894	9,267	6	26,631	6,459	0	-	-	4	22,495	1,078
Other education	207	4,050	672	99	1,614	391	87	1,463	210	21	4,285	205
Other health service delivery	121	6,929	1,149	44	3,631	881	24	5,305	763	24	3,749	180
Other recreation and social club activity	54	15,526	2,574	23	6,947	1,685	9	14,147	2,034	3	29,993	1,437
Other	356	2,355	390	124	1,289	313	134	950	137	28	3,214	154
Total number	4,439	838,415	139,012	1,221	159,784	38,751	923	127,324	18,309	404	89,978	4,310

Appendix 3. Types of charities with no staff or volunteers by charity size

Figure 23 below shows the percentage of Queensland vs Australia-wide charities which reported no staff or volunteers who had the word 'trustee' in their name, broken down by charity size. Overall 39.2% of charities reporting no staff or volunteers across Australia had the word trustee in their name. This is compared to 24.8% of Queensland operating charities. The distribution between charity sizes was comparable but as the Figure shows, there is a greater percentage for all of Australia.

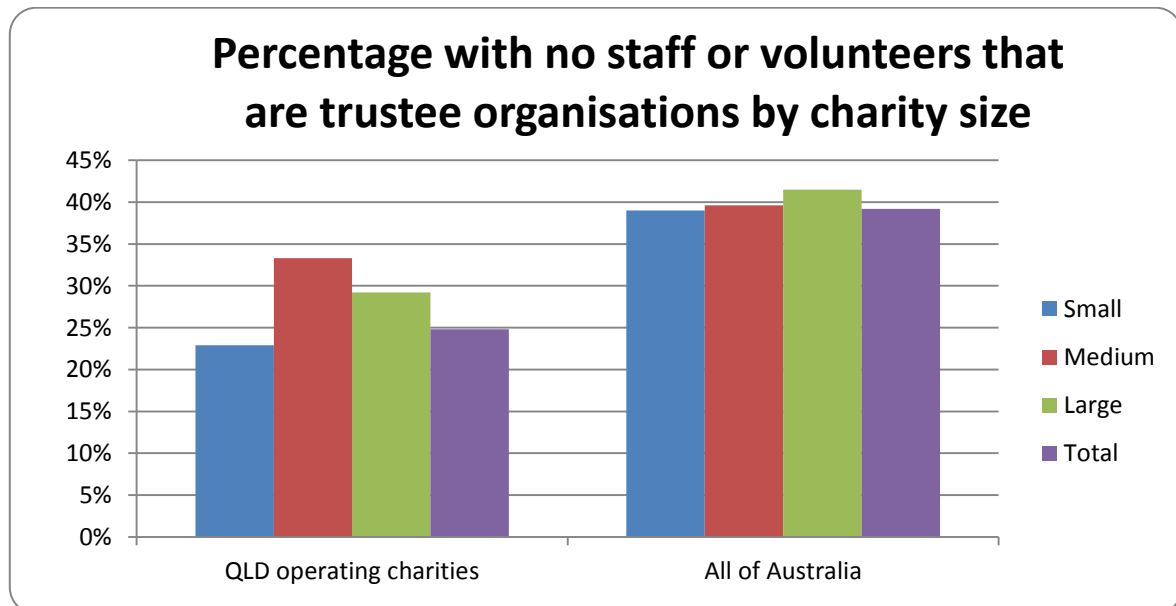


Figure 23. Percentage with no staff or volunteers that are trustee organisation by charity size

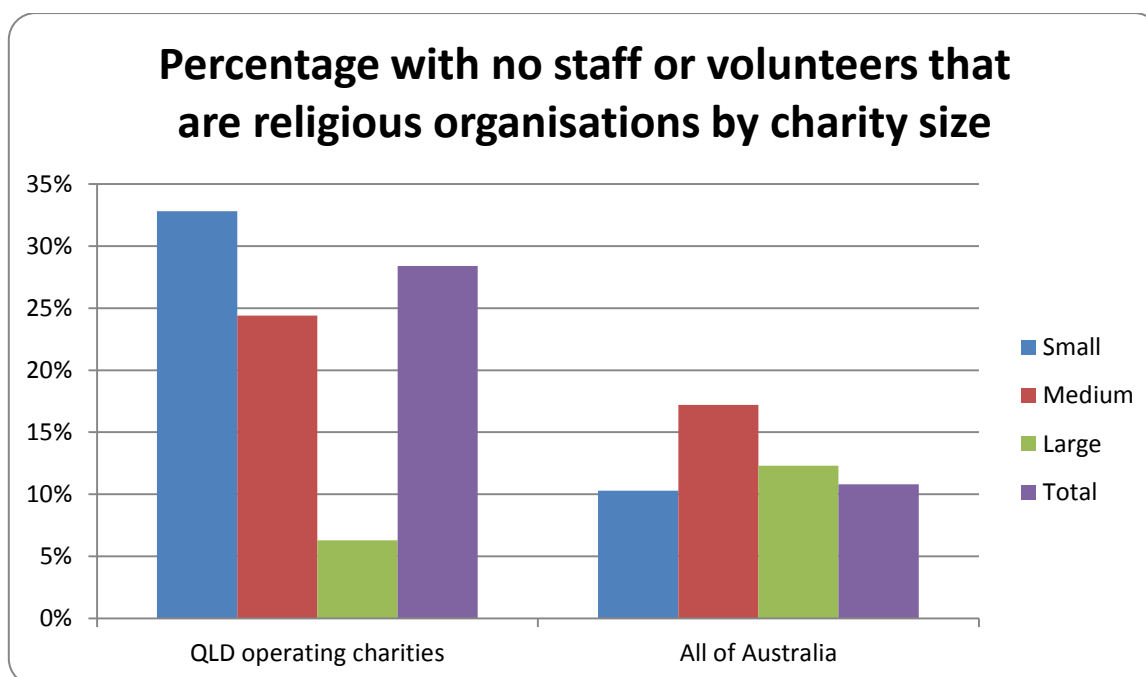


Figure 24. Percentage with no staff or volunteers that are religious organisations by charity size

Figure 24 displays the percentage of Queensland operating charities and the whole of Australia with no staff or volunteers that are religious organisations,⁵⁴ broken down by charity size. There was a greater percentage of small and medium Queensland operating charities that are religious organisations with no staff or volunteers than small and medium sized charities overall.

⁵⁴ For this analysis, religious organisations were not trustee organisations or funds, foundations, committees, clubs, groups or associations. Their names also needed to include the word church, parish, Baptist, assembly, chapel, God, congregation, synod, catholic, ministry/ies, christadelphian, archbishop, Christian, Lutheran, Buddhist, mission, fellowship, synagogue, Anglican, faith, Augustinian or Orthodox in order to be classified as a religious organisation.

Appendix 4. Charitable purpose by state and charity size

State	Relief of poverty, sickness or the needs of the aged			Advancement of education			Advancement of religion			Provision of child care services			Other purposes beneficial to the community			Total no. charities	Total no. people	Total no. people per charity
	No.	%	No. people per charity	No	%	No. people per charity	No.	%	No. people per charity	No.	%	No. people per charity	No.	%	No. people per charity			
NSW																		
Small	1,654	16.8%	4,546	3,170	32.1%	2,372	3,781	38.3%	1,988	502	5.1%	14,977	3,857	39.1%	1,949	9,862	7,518,472	762
Medium	571	22.7%	13,167	873	34.7%	8,612	854	34.0%	8,804	432	17.2%	17,404	1,044	41.5%	7,202	2,513		2,992
Large	741	34.5%	10,146	956	44.5%	7,865	484	22.5%	15,534	256	11.9%	29,369	997	46.4%	7,541	2,150		3,497
Total	2,977	20.4%	2,526	5,055	34.6%	1,487	5,146	35.2%	1,461	1,200	8.2%	6,265	5,933	40.6%	1,267	14,616		514
VIC																		
Small	1,603	21.6%	3,644	2,051	27.7%	2,848	2,582	34.8%	2,262	417	5.6%	14,009	3,532	47.7%	1,654	7,412	5,841,667	788
Medium	418	26.3%	13,975	621	39.1%	9,407	466	29.3%	12,536	197	12.4%	29,653	718	45.2%	8,136	1,588		3,679
Large	595	28.4%	9,818	1,189	56.7%	4,913	656	31.3%	8,905	201	9.6%	29,063	857	40.8%	6,816	2,098		2,784
Total	2,630	23.6%	2,221	3,888	34.8%	1,502	3,721	33.3%	1,570	821	7.4%	7,115	5,146	46.1%	1,135	11,165		523
QLD																		
Small	1,364	23.9%	3,462	2,102	36.8%	2,247	1,785	31.3%	2,646	285	5.0%	16,570	2,509	44.0%	1,882	5,708	4,722,447	827
Medium	317	27.7%	14,897	409	35.8%	11,546	285	24.9%	16,570	195	17.1%	24,218	474	41.5%	9,963	1,143		4,132
Large	413	37.4%	11,434	476	43.2%	9,921	123	11.2%	38,394	132	12.0%	35,776	546	49.5%	8,649	1,103		4,281
Total	2,012	26.2%	2,347	3,026	37.7%	1,561	2,201	27.4%	2,146	619	7.7%	7,629	3,562	44.4%	1,326	8,020		589
SA																		
Small	582	23.9%	2,896	621	25.5%	2,715	1,109	45.6%	1,520	110	4.5%	15,325	975	40.1%	1,729	2,431	1,685,714	693
Medium	104	25.9%	16,209	135	33.7%	12,487	109	27.2%	15,465	36	9.0%	46,825	201	50.1%	8,387	401		4,204
Large	184	32.5%	9,161	288	50.8%	5,853	155	27.3%	10,876	55	9.7%	30,649	213	37.6%	7,914	567		2,973
Total	873	25.6%	1,931	1,047	30.7%	1,610	1,377	40.3%	1,224	201	5.9%	8,387	1,398	41.0%	1,206	3,413		494

State	Relief of poverty, sickness or the needs of the aged			Advancement of education			Advancement of religion			Provision of child care services			Other purposes beneficial to the community			Total no. charities	Total no. people	Total no. people per charity
	No.	%	No. people per charity	No	%	No. people per charity	No.	%	No. people per charity	No.	%	No. people per charity	No.	%	No. people per charity			
WA																		
Small	609	19.8%	4,226	888	28.9%	2,898	1,137	37.0%	2,263	104	3.4%	24,744	1,331	43.3%	1,933	3074	2,573,389	837
Medium	138	25.2%	18,648	199	36.4%	12,932	141	25.8%	18,251	39	7.1%	65,984	308	56.3%	8,355	547		4,705
Large	261	33.1%	9,860	394	50.0%	6,531	236	29.9%	10,904	80	10.2%	32,167	347	44.0%	7,416	788		3,266
Total	1012	22.8%	2,543	1,496	33.7%	1,720	1,522	34.3%	1,691	223	5.0%	11,540	2,000	45.1%	1,287	4,439		580
TAS																		
Small	181	21.7%	2,844	204	24.4%	2,523	365	43.7%	1,410	26	3.1%	19,799	328	39.3%	1,569	835	514,762	616
Medium	53	29.4%	9,712	63	35.0%	8,171	42	23.3%	12,256	20	11.1%	25,738	116	64.4%	4,438	180		2,860
Large	63	31.5%	8,171	92	46.0%	5,595	18	9.0%	28,598	24	12.0%	21,448	89	44.5%	5,784	200		2,574
Total	299	24.5%	1,722	362	29.6%	1,422	425	34.8%	1,211	70	5.7%	7,354	539	44.1%	955	1,221		422
ACT																		
Small	94	18.3%	4,106	210	40.8%	1,838	191	37.1%	2,021	24	4.7%	16,083	223	43.3%	1,731	515	385,996	750
Medium	34	19.7%	11,353	69	39.9%	5,594	56	32.4%	6,893	23	13.3%	16,782	83	48.0%	4,651	173		2,231
Large	67	29.6%	5,761	109	48.2%	3,541	45	19.9%	8,578	25	11.1%	15,440	108	47.8%	3,574	226		1,708
Total	196	21.2%	1,969	394	42.7%	980	293	31.7%	1,317	73	7.9%	5,288	418	45.3%	923	923		418
NT																		
Small	37	21.5%	6,624	56	32.6%	4,376	62	36.0%	3,953	6	3.5%	40,846	94	54.7%	2,607	172	245,076	1,425
Medium	34	35.8%	7,208	31	32.6%	7,906	12	12.6%	20,423	18	18.9%	13,615	64	67.4%	3,829	95		2,580
Large	62	46.6%	3,953	56	42.1%	4,376	10	7.5%	24,508	14	10.5%	17,505	94	70.7%	2,607	133		1,843
Total	135	33.4%	1,815	145	35.9%	1,690	85	21.0%	2,883	39	9.7%	6,284	255	63.1%	961	404		607

State	Relief of poverty, sickness or the needs of the aged			Advancement of education			Advancement of religion			Provision of child care services			Other purposes beneficial to the community			Total no. charities	Total no. people	Total no. people per charity
	No.	%	No. people per charity	No	%	No. people per charity	No.	%	No. people per charity	No.	%	No. people per charity	No.	%	No. people per charity			
All charities																		
Small	6,153	20.4%	3,817	9,339	31.0%	2,515	11,041	36.7%	2,127	1,478	4.9%	15,891	12,890	42.8%	1,822	30,099	23,487,523	780
Medium	1,678	25.2%	13,997	2,407	36.1%	9,758	1,973	29.6%	11,904	961	14.4%	24,441	3,021	45.3%	7,775	6,663		3,525
Large	2,394	32.8%	9,811	3,571	48.9%	6,577	1,734	23.7%	13,545	788	10.8%	29,807	3,275	44.7%	7,172	7,302		3,217
Total	10,271	23.2%	2,287	15,469	34.9%	1,518	14,814	33.4%	1,585	3,252	7.3%	7,222	19,329	43.6%	1,215	44,352		530

Appendix 5. Main activity by charity size for charities based in each state

Main Activity	NSW				VIC			
	Charity Size				Charity Size			
	Small	Medium	Large	Total	Small	Medium	Large	Total
Animal protection	0.8%	0.4%	0.2%	0.6%	0.7%	0.3%	0.4%	0.6%
Aged care activities	1.4%	3.8%	10.3%	3.1%	0.9%	2.4%	6.3%	2.2%
Civic and advocacy activities	0.6%	0.6%	0.7%	0.6%	0.5%	1.2%	0.6%	0.6%
Culture and arts	3.8%	2.8%	3.3%	3.6%	3.7%	5.0%	2.2%	3.6%
Economic, social and community development	2.4%	4.3%	3.7%	2.9%	3.3%	5.2%	2.7%	3.5%
Emergency and relief	1.9%	1.2%	1.3%	1.7%	3.7%	2.5%	0.6%	2.9%
Employment and training	0.2%	0.9%	3.6%	0.8%	0.2%	2.3%	3.1%	1.0%
Environmental activities	1.1%	1.1%	1.1%	1.1%	1.5%	1.8%	1.0%	1.4%
Grant-making activities	4.8%	1.7%	1.4%	3.7%	11.7%	5.4%	2.9%	9.1%
Higher education	0.7%	0.8%	2.8%	1.1%	0.8%	1.6%	2.7%	1.3%
Hospital services and rehabilitation activities	0.5%	0.5%	1.7%	0.7%	0.5%	0.6%	0.7%	0.6%
Housing activities	0.8%	2.8%	2.3%	1.4%	0.8%	2.1%	1.9%	1.2%
Income support and maintenance	0.4%	0.2%	0.1%	0.3%	0.3%	20.0%	0.1%	0.2%
International activities	0.5%	0.7%	1.0%	0.6%	0.7%	0.4%	0.6%	0.6%
Law and legal services	0.1%	0.9%	0.9%	0.4%	0.1%	1.2%	0.7%	0.3%
Mental health and crisis intervention	0.5%	1.0%	1.2%	0.7%	0.5%	0.8%	0.8%	0.6%
Primary and secondary education	6.7%	3.3%	13.4%	7.1%	1.6%	2.2%	26.8%	6.5%
Religious activities	32.1%	27.4%	11.8%	28.2%	27.9%	24.0%	5.8%	23.1%
Research	0.6%	0.9%	2.3%	0.9%	0.6%	1.0%	2.0%	1.0%
Social Services	1.8%	4.6%	6.7%	3.0%	1.5%	2.7%	4.9%	2.3%
Sports	0.4%	0.2%	0.3%	0.4%	0.3%	0.4%	0.1%	0.3%
Other education	6.2%	13.6%	7.3%	7.7%	6.6%	12.7%	6.5%	7.5%
Other health service delivery	1.5%	2.2%	4.7%	2.1%	1.3%	2.9%	6.3%	2.5%
Other recreation and social club activity	1.1%	0.6%	0.4%	0.9%	1.3%	0.6%	0.3%	1.0%
Other	7.5%	9.3%	9.1%	8.1%	5.7%	7.9%	8.8%	6.6%
None	21.6%	14.3%	8.5%	18.4%	23.1%	12.8%	11.2%	19.4%
Total Number of Charities	9,862	2,513	2,150	14,616	7,412	1,588	2,098	11,165

Main Activity	QLD				SA			
	Charity Size				Charity Size			
	Small	Medium	Large	Total	Small	Medium	Large	Total
Animal protection	0.9%	0.5%	0.2%	0.7%	0.5%	0.5%	0.9%	0.6%
Aged care activities	1.8%	3.6%	8.3%	3.0%	1.3%	3.2%	10.8%	3.1%
Civic and advocacy activities	0.7%	0.5%	0.6%	0.7%	0.6%	2.0%	0.2%	0.7%
Culture and arts	2.5%	3.1%	2.4%	2.6%	2.7%	6.7%	2.5%	3.2%
Economic, social and community development	2.2%	4.3%	3.1%	2.6%	2.8%	5.2%	2.1%	3.0%
Emergency and relief	2.0%	1.9%	1.5%	1.9%	1.9%	1.5%	0.4%	1.6%
Employment and training	0.3%	1.0%	3.6%	0.9%	0.2%	0.5%	3.4%	0.8%
Environmental activities	1.1%	1.6%	2.1%	1.3%	2.3%	3.2%	1.1%	2.2%
Grant-making activities	0.8%	1.0%	1.2%	0.9%	4.6%	3.0%	1.2%	3.8%
Higher education	0.6%	1.1%	3.2%	1.0%	0.9%	2.0%	2.5%	1.3%
Hospital services and rehabilitation activities	0.3%	0.4%	1.5%	0.5%	0.6%	0.2%	1.8%	0.8%
Housing activities	0.7%	3.8%	2.8%	1.4%	2.5%	2.5%	3.2%	2.6%
Income support and maintenance	0.3%	0.1%	0.1%	0.2%	0.4%	0.5%	0.0%	0.4%
International activities	0.4%	0.7%	0.3%	0.4%	0.7%	1.2%	0.4%	0.7%
Law and legal services	0.2%	1.1%	0.8%	0.4%	0.2%	1.5%	0.7%	0.4%
Mental health and crisis intervention	0.5%	1.2%	1.9%	0.8%	0.5%	1.5%	1.2%	0.7%
Primary and secondary education	7.7%	6.4%	13.5%	8.4%	2.6%	3.0%	27.5%	6.9%
Religious activities	26.1%	21.6%	7.5%	22.8%	37.3%	21.9%	4.8%	30.0%
Research	0.6%	0.4%	1.3%	0.7%	0.7%	2.0%	1.2%	0.9%
Social Services	1.6%	4.5%	8.1%	2.9%	2.2%	2.0%	7.2%	3.0%
Sports	0.4%	0.2%	0.1%	0.3%	0.3%	0.7%	0.0%	0.4%
Other education	6.0%	15.0%	7.6%	7.6%	3.0%	5.7%	4.8%	3.6%
Other health service delivery	1.2%	3.4%	6.8%	2.3%	1.8%	2.0%	6.3%	2.5%
Other recreation and social club activity	1.8%	0.8%	0.5%	1.5%	1.6%	1.5%	0.4%	1.4%
Other	16.7%	9.5%	11.0%	14.9%	7.3%	12.2%	6.3%	7.8%
None	22.7%	12.0%	10.2%	19.4%	20.5%	13.5%	9.3%	17.8%
Total Number of Charities	5,708	1,143	1,103	8,020	2,431	401	567	3,413

Main Activity	WA				TAS			
	Charity Size				Charity Size			
	Small	Medium	Large	Total	Small	Medium	Large	Total
Animal protection	1.2%	1.1%	0.6%	1.1%	0.7%	1.1%	1.5%	0.9%
Aged care activities	0.8%	3.7%	8.0%	2.4%	2.4%	5.0%	16.0%	5.0%
Civic and advocacy activities	0.5%	1.3%	0.6%	0.6%	0.5%	1.7%	0.5%	0.7%
Culture and arts	2.4%	4.8%	2.5%	2.7%	3.6%	4.4%	1.5%	3.4%
Economic, social and community development	2.9%	5.5%	5.1%	3.7%	2.5%	7.2%	2.0%	3.1%
Emergency and relief	9.0%	2.0%	1.0%	6.6%	2.5%	1.1%	1.0%	2.0%
Employment and training	0.4%	2.6%	3.7%	1.2%	0.8%	3.3%	4.5%	1.8%
Environmental activities	1.5%	2.0%	1.4%	1.6%	2.6%	2.8%	2.5%	2.7%
Grant-making activities	0.9%	1.5%	1.0%	1.0%	1.0%	3.3%	0.5%	1.2%
Higher education	0.9%	1.5%	1.1%	1.0%	1.3%	1.7%	1.0%	1.3%
Hospital services and rehabilitation activities	0.4%	0.2%	1.4%	0.6%	1.4%	0.6%	0.5%	1.1%
Housing activities	0.9%	2.7%	2.4%	1.4%	1.4%	3.3%	3.0%	2.0%
Income support and maintenance	0.2%	0.2%	0.3%	0.2%	0.1%	0.0%	0.0%	0.1%
International activities	0.7%	0.2%	0.1%	0.5%	0.2%	0.6%	0.0%	0.2%
Law and legal services	0.0%	2.0%	0.9%	0.4%	0.0%	2.2%	0.5%	0.4%
Mental health and crisis intervention	0.8%	1.1%	1.5%	1.0%	0.6%	2.8%	2.0%	1.1%
Primary and secondary education	6.1%	2.6%	25.9%	9.3%	1.9%	1.1%	7.0%	2.6%
Religious activities	32.4%	21.4%	6.3%	26.4%	39.0%	18.3%	5.0%	30.2%
Research	0.5%	2.2%	1.6%	0.9%	0.4%	0.0%	1.0%	0.4%
Social Services	1.5%	6.4%	2.6%	2.8%	1.1%	3.9%	5.5%	2.2%
Sports	0.3%	0.4%	0.3%	0.3%	0.5%	1.1%	0.0%	0.5%
Other education	4.5%	6.2%	4.3%	4.7%	5.1%	4.4%	24.0%	8.1%
Other health service delivery	1.3%	4.0%	7.1%	2.7%	2.9%	2.2%	7.5%	3.6%
Other recreation and social club activity	1.5%	0.9%	0.4%	1.2%	2.5%	1.1%	0.0%	1.9%
Other	7.3%	11.5%	8.5%	8.0%	9.1%	17.8%	7.0%	10.2%
None	21.0%	12.2%	8.2%	17.6%	15.7%	8.9%	6.0%	13.2%
Total Number of Charities	3,074	547	788	4,439	835	180	200	1,221

Main Activity	ACT				NT			
	Charity Size				Charity Size			
	Small	Medium	Large	Total	Small	Medium	Large	Total
Animal protection	0.4%	0.0%	0.9%	0.4%	1.2%	1.1%	0.0%	0.7%
Aged care activities	1.2%	4.0%	3.5%	2.4%	0.0%	2.1%	1.5%	1.0%
Civic and advocacy activities	2.5%	6.4%	3.1%	3.4%	1.2%	3.2%	0.0%	1.2%
Culture and arts	5.4%	5.8%	2.7%	4.9%	8.7%	18.9%	8.3%	11.1%
Economic, social and community development	2.7%	1.2%	4.0%	2.7%	9.3%	16.8%	18.0%	14.1%
Emergency and relief	1.4%	1.7%	1.3%	1.4%	3.5%	0.0%	1.5%	2.0%
Employment and training	0.4%	0.6%	0.9%	0.5%	1.2%	1.1%	4.5%	2.2%
Environmental activities	1.7%	2.3%	0.9%	1.6%	0.6%	2.1%	3.0%	1.7%
Grant-making activities	2.1%	1.7%	1.8%	2.0%	1.2%	2.1%	0.8%	1.2%
Higher education	1.9%	1.7%	4.0%	2.5%	0.6%	1.1%	0.8%	0.7%
Hospital services and rehabilitation activities	0.4%	0.0%	0.4%	0.3%	0.0%	0.0%	0.8%	0.2%
Housing activities	1.0%	2.3%	1.3%	1.3%	0.0%	0.0%	5.3%	1.7%
Income support and maintenance	0.0%	0.0%	0.0%	0.0%	0.6%	0.0%	0.0%	0.2%
International activities	0.4%	0.6%	0.0%	0.3%	0.0%	0.0%	0.0%	0.0%
Law and legal services	0.4%	0.6%	0.9%	0.5%	0.6%	3.2%	5.3%	2.7%
Mental health and crisis intervention	0.6%	1.2%	2.7%	1.2%	0.0%	2.1%	0.0%	0.5%
Primary and secondary education	4.5%	2.9%	19.5%	7.9%	0.6%	2.1%	4.5%	2.2%
Religious activities	26.0%	20.8%	3.5%	19.4%	23.8%	5.3%	2.3%	12.1%
Research	1.2%	1.7%	1.8%	1.4%	0.6%	0.0%	0.8%	0.5%
Social Services	2.3%	2.3%	6.6%	3.4%	1.7%	1.1%	6.8%	3.2%
Sports	0.0%	0.0%	0.0%	0.0%	1.2%	2.1%	0.0%	1.0%
Other education	8.7%	12.1%	8.4%	9.4%	3.5%	9.5%	3.8%	5.2%
Other health service delivery	0.8%	2.3%	7.1%	2.6%	2.3%	1.1%	13.5%	5.9%
Other recreation and social club activity	0.6%	3.5%	0.0%	1.0%	1.2%	1.1%	0.0%	0.7%
Other	16.7%	7.5%	15.0%	14.5%	4.7%	8.4%	9.0%	6.9%
None	16.7%	16.8%	9.7%	15.0%	32.0%	15.8%	9.8%	20.5%
Total Number of Charities	515	173	226	923	172	95	133	404

Appendix 6. Beneficiary groups and charity size for charities based in each state

Beneficiary group	NSW									
	Small		Medium		Large		Total		No. people < 24 years per charity	No. people > 75 years per charity
	No.	%	No.	%	No.	%	No.	%		
Aboriginal or TSI	1,569	15.9%	847	33.7%	941	43.8%	3,381	23.1%	707	154
Aged persons	2,492	25.3%	830	33.0%	728	33.9%	4,050	27.7%	590	129
Children	4,585	46.5%	1,490	59.3%	1,167	54.3%	7,300	49.9%	327	71
Ethnic groups	1,327	13.5%	613	24.4%	607	27.2%	2,555	17.5%	935	204
Gay, Lesbian, Bisexual, Transgender persons	392	4.0%	277	11.0%	268	12.5%	944	6.5%	2,531	552
General community in Australia	3,892	39.5%	1,260	50.1%	991	46.1%	6,177	42.3%	387	84
Men	2,371	24.0%	814	32.4%	686	31.9%	3,886	26.6%	615	134
Migrants, refugees or asylum seekers	783	7.9%	390	15.5%	343	16.0%	1,523	10.4%	1,569	342
Pre-, post-release offenders	305	3.1%	182	7.6%	170	7.9%	670	4.6%	3,567	777
People with chronic illness	1,208	12.2%	458	18.2%	460	21.4%	2,134	14.6%	1,120	244
People with disabilities	15	16.5%	1,828	18.5%	872	34.7%	3,676	25.2%	650	142
People at risk of homelessness	935	9.5%	509	20.3%	433	20.1%	1,882	12.9%	1,270	277
Unemployed persons	1,370	13.9%	573	22.8%	445	20.7%	2,400	16.4%	996	217
Veterans or their families	781	7.9%	215	8.6%	216	10.0%	1,215	8.3%	1,967	429
Victims of crime	345	3.5%	197	7.8%	143	6.7%	686	4.7%	3,483	759
Victims of disasters	770	7.8%	230	9.2%	172	8.0%	1,175	8.0%	2,034	443
Women	2,646	26.8%	996	39.6%	775	36.0%	4,438	30.4%	538	117
Youth	3,127	31.7%	1,094	43.5%	965	44.9%	5,227	35.8%	457	100
Other charities	1,610	16.3%	453	18.0%	328	15.3%	2,398	16.4%	996	217
Other beneficiaries not listed	1,347	13.7%	197	7.8%	151	7.0%	1,700	11.6%	1,406	306

Note: Number of people ≤ 24 years in NSW = 2,389,578; Number of people ≥ 75 years in NSW = 520,897

Beneficiary group	VIC									
	Small		Medium		Large		Total		No. people < 24 years per charity	No. people > 75 years per charity
	No.	%	No.	%	No.	%	No.	%		
Aboriginal or TSI	606	8.2%	320	20.2%	611	29.1%	1,549	13.9%	1,192	252
Aged persons	2,341	31.6%	504	31.7%	616	29.4%	3,462	31.0%	534	113
Children	3,251	43.9%	837	52.7%	1,318	62.8%	5,444	48.8%	339	72
Ethnic groups	933	12.6%	383	24.1%	482	23.0%	1,812	16.2%	1,019	215
Gay, Lesbian, Bisexual, Transgender persons	239	3.2%	160	10.1%	263	12.5%	688	6.0%	2,685	567
General community in Australia	3,405	45.9%	816	51.4%	843	40.2%	5,094	42.6%	363	77
Men	1,851	25.0%	532	33.5%	590	28.1%	2,993	26.8%	617	130
Migrants, refugees or asylum seekers	773	10.4%	325	20.5%	416	19.8%	1,526	13.7%	1,210	255
Pre-, post-release offenders	225	3.0%	93	5.9%	163	7.8%	483	4.3%	3,824	807
People with chronic illness	893	12.0%	276	17.4%	395	18.8%	1,575	14.1%	1,173	248
People with disabilities	1,283	17.3%	504	31.7%	738	35.2%	2,546	22.8%	725	153
People at risk of homelessness	732	99.9%	289	18.2%	406	19.4%	1,434	12.8%	1,288	272
Unemployed persons	985	13.3%	385	24.2%	409	19.5%	1,793	16.1%	1,030	217
Veterans or their families	801	10.8%	99	6.2%	229	10.9%	1,136	10.2%	1,626	343
Victims of crime	199	2.7%	91	5.7%	124	5.9%	417	3.7%	4,429	935
Victims of disasters	652	8.8%	136	8.6%	161	7.7%	955	8.6%	1,934	408
Women	2,105	28.4%	631	39.7%	691	32.9%	3,450	30.9%	535	113
Youth	2,054	27.7%	677	42.6%	1,202	57.3%	3,956	35.4%	467	99
Other charities	1,691	22.8%	312	19.6%	319	15.2%	2,330	20.9%	793	167
Other beneficiaries not listed	452	6.1%	122	7.7%	133	6.3%	717	6.4%	2,576	544

Note: Number of people ≤ 24 years in VIC = 1,847,082; Number of people ≥ 75 years in VIC = 389,832

Beneficiary group	QLD									
	Small		Medium		Large		Total		No. people < 24 years per charity	No. people > 75 years per charity
	No.	%	No.	%	No.	%	No.	%		
Aboriginal or TSI	1,364	23.9%	459	40.2%	596	54.0%	2,439	30.4%	648	112
Aged persons	1,797	31.5%	418	36.6%	421	38.2%	2,637	32.9%	599	104
Children	2,852	50.0%	471	64.8%	642	58.2%	4,279	53.4%	369	64
Ethnic groups	964	16.9%	281	24.6%	280	25.4%	1,534	19.1%	1,030	178
Gay, Lesbian, Bisexual, Transgender persons	610	10.7%	159	13.9%	147	13.3%	921	11.5%	1,716	297
General community in Australia	2,972	52.1%	573	50.1%	486	44.1%	4,053	50.5%	390	67
Men	1,766	30.9%	440	38.5%	446	40.4%	2,662	33.2%	594	103
Migrants, refugees or asylum seekers	718	12.6%	172	15.0%	184	16.7%	1,079	13.5%	1,465	253
Pre-, post-release offenders	276	4.8%	117	10.2%	102	9.2%	498	6.2%	3,174	549
People with chronic illness	1,041	18.2%	239	20.9%	290	26.3%	1,575	19.6%	1,004	174
People with disabilities	1,437	25.2%	413	36.1%	532	48.2%	2,392	29.8%	661	114
People at risk of homelessness	943	16.5%	283	24.8%	296	26.8%	1,527	19.0%	1,035	179
Unemployed persons	806	14.1%	319	27.9%	287	26.0%	1,419	17.7%	1,114	193
Veterans or their families	519	9.1%	121	10.6%	159	14.4%	801	10.0%	1,973	341
Victims of crime	267	4.7%	117	10.2%	85	7.7%	473	5.9%	3,342	578
Victims of disasters	957	16.8%	191	16.7%	167	15.1%	1,323	16.5%	1,195	207
Women	1,941	34.0%	510	44.6%	497	45.1%	2,962	36.9%	534	92
Youth	2,053	36.0%	580	50.7%	604	54.8%	3,253	40.6%	486	84
Other charities	1,091	19.1%	228	19.9%	201	18.2%	1,528	19.1%	1,034	179
Other beneficiaries not listed	310	5.4%	71	6.2%	71	6.4%	456	5.7%	3,466	599

Note: Number of people ≤ 24 years in Queensland = 1,580,636; Number of people ≥ 75 years in Queensland = 273,333

Beneficiary group	SA									
	Small		Medium		Large		Total		No. people < 24 years per charity	No. people > 75 years per charity
	No.	%	No.	%	No.	%	No.	%		
Aboriginal or TSI	352	14.5%	123	30.7%	212	37.4%	690	20.2%	749	191
Aged persons	832	34.2%	147	36.7%	197	34.7%	1,176	34.5%	439	112
Children	1,079	44.4%	224	55.9%	352	62.1%	1,662	48.7%	311	79
Ethnic groups	402	16.5%	98	24.4%	143	25.2%	645	18.9%	801	205
Gay, Lesbian, Bisexual, Transgender persons	111	4.6%	41	10.2%	78	13.8%	232	6.8%	2,227	569
General community in Australia	1,174	48.3%	224	55.9%	216	38.1%	1,622	47.5%	318	81
Men	734	30.2%	153	38.2%	182	32.1%	1,074	31.5%	481	123
Migrants, refugees or asylum seekers	335	13.8%	84	20.9%	93	16.4%	512	15.0%	1,009	258
Pre-, post-release offenders	97	4.0%	27	6.7%	46	8.1%	170	5.0%	3,039	776
People with chronic illness	409	16.8%	78	19.5%	136	24.0%	626	18.3%	825	211
People with disabilities	573	23.6%	149	37.2%	246	43.4%	971	28.5%	532	136
People at risk of homelessness	367	15.1%	78	19.5%	120	21.2%	565	16.6%	914	234
Unemployed persons	486	20.0%	110	27.4%	118	20.8%	715	20.9%	723	185
Veterans or their families	204	8.4%	36	9.0%	67	11.5%	307	9.0%	1,683	430
Victims of crime	89	3.7%	13	3.2%	37	6.5%	139	4.1%	3,716	949
Victims of disasters	313	12.9%	32	8.0%	22	3.9%	368	10.8%	1,404	359
Women	807	33.2%	184	45.9%	202	35.6%	1,197	35.1%	432	110
Youth	818	33.6%	187	46.6%	210	37.0%	1,223	35.8%	422	108
Other charities	547	22.5%	89	22.2%	74	13.1%	712	20.9%	726	185
Other beneficiaries not listed	188	7.7%	28	7.0%	28	4.9%	244	7.1%	2,117	541

Note: Number of people ≤ 24 years in SA = 516,592; Number of people ≥ 75 years in SA = 131,942

Beneficiary group	WA							
	Small		Medium		Large		Total	
	No.	%	No.	%	No.	%	No.	%
Aboriginal or TSI	556	18.1%	345	44.8%	403	51.1%	1,218	27.4%
Aged persons	729	23.7%	209	38.2%	246	31.2%	1,184	26.7%
Children	1,330	43.3%	318	58.1%	489	62.1%	2,159	48.6%
Ethnic groups	374	12.2%	141	25.8%	166	21.1%	689	15.5%
Gay, Lesbian, Bisexual, Transgender persons	132	4.3%	61	11.2%	76	9.6%	272	6.1%
General community in Australia	1,386	45.1%	295	53.9%	312	39.6%	2,010	45.3%
Men	682	22.2%	225	41.1%	229	29.1%	1,143	25.7%
Migrants, refugees or asylum seekers	255	8.3%	105	19.2%	112	14.2%	477	10.7%
Pre-, post-release offenders	119	3.9%	67	12.2%	79	10.0%	265	6.0%
People with chronic illness	380	12.4%	111	20.3%	151	19.2%	645	14.5%
People with disabilities	580	18.9%	224	41.0%	314	39.8%	1,126	25.4%
People at risk of homelessness	339	11.0%	127	23.2%	153	19.4%	624	14.1%
Unemployed persons	425	13.8%	168	30.7%	166	21.1%	767	17.3%
Veterans or their families	207	6.7%	42	7.7%	57	7.2%	307	6.9%
Victims of crime	97	3.2%	54	9.9%	47	6.0%	198	4.5%
Victims of disasters	346	11.3%	42	7.7%	44	5.6%	434	9.8%
Women	760	24.7%	265	48.4%	265	33.6%	1,299	29.3%
Youth	897	29.2%	301	55.0%	311	39.5%	1,525	34.4%
Other charities	400	13.0%	123	22.5%	131	16.6%	661	14.9%
Other beneficiaries not listed	244	7.9%	42	7.7%	46	5.8%	332	7.5%

Note: Number of people ≤ 24 years in WA = 838,415; Number of people ≥ 75 years in WA = 139,012

Beneficiary group	TAS									
	Small		Medium		Large		Total		No. people < 24 years per charity	No. people > 75 years per charity
	No.	%	No.	%	No.	%	No.	%		
Aboriginal or TSI	77	9.2%	60	33.3%	78	39.0%	216	17.7%	740	179
Aged persons	237	28.4%	69	38.3%	77	38.5%	383	31.4%	417	101
Children	310	37.1%	96	53.3%	122	61.0%	531	43.5%	301	73
Ethnic groups	65	7.8%	47	56.1%	48	24.0%	161	13.2%	992	241
Gay, Lesbian, Bisexual, Transgender persons	38	4.6%	34	18.9%	34	17.0%	106	8.7%	1,507	366
General community in Australia	407	48.7%	102	56.7%	83	41.5%	597	48.9%	268	65
Men	203	24.3%	65	36.1%	70	35.0%	341	27.9%	469	114
Migrants, refugees or asylum seekers	55	6.6%	44	24.4%	42	21.0%	141	11.5%	1,133	275
Pre-, post-release offenders	25	3.0%	14	7.8%	22	11.0%	61	5.0%	2,619	635
People with chronic illness	102	12.2%	47	26.1%	51	25.5%	202	16.5%	791	192
People with disabilities	198	23.7%	81	45.0%	93	46.5%	374	30.6%	427	104
People at risk of homelessness	87	10.4%	44	24.4%	43	21.5%	174	14.3%	918	223
Unemployed persons	133	15.9%	52	28.9%	39	19.5%	225	18.4%	710	172
Veterans or their families	54	6.5%	33	18.3%	32	16.0%	120	9.8%	1,332	323
Victims of crime	22	2.6%	23	12.8%	7	3.5%	52	4.3%	3,073	745
Victims of disasters	90	10.8%	29	16.1%	19	9.5%	138	11.3%	1,158	281
Women	230	27.5%	78	43.3%	76	38.0%	387	31.7%	413	100
Youth	258	30.9%	89	49.4%	119	59.5%	469	38.4%	341	83
Other charities	111	13.3%	45	25.0%	27	13.5%	184	15.1%	868	211
Other beneficiaries not listed	55	6.6%	17	9.4%	10	5.0%	82	6.7%	1,949	473

Note: Number of people ≤ 24 years in TAS = 159,784; Number of people ≥ 75 years in TAS = 38,751

Beneficiary group	ACT									
	Small		Medium		Large		Total		No. people < 24 years per charity	No. people > 75 years per charity
	No.	%	No.	%	No.	%	No.	%		
Aboriginal or TSI	64	12.4%	52	30.1%	103	45.6%	221	23.9%	576	83
Aged persons	110	21.4%	50	28.9%	71	21.4%	231	25.0%	551	79
Children	235	45.6%	87	50.3%	137	60.6%	466	50.5%	273	39
Ethnic groups	74	14.4%	38	22.0%	63	27.9%	177	19.2%	719	103
Gay, Lesbian, Bisexual, Transgender persons	24	4.9%	18	10.4%	52	23.0%	96	10.4%	1,326	191
General community in Australia	222	43.1%	94	54.3%	119	52.7%	436	47.2%	292	42
Men	127	24.7%	49	28.3%	78	34.5%	255	27.6%	499	72
Migrants, refugees or asylum seekers	58	11.3%	28	16.2%	50	22.1%	137	14.8%	929	134
Pre-, post-release offenders	23	4.5%	9	5.2%	30	13.3%	62	6.7%	2,054	295
People with chronic illness	75	14.5%	15	15.8%	31	23.3%	152	16.5%	838	120
People with disabilities	89	17.3%	54	31.2%	77	34.1%	221	23.9%	576	83
People at risk of homelessness	55	10.7%	29	16.8%	53	23.5%	137	14.8%	929	134
Unemployed persons	59	11.5%	29	16.8%	48	21.2%	137	14.8%	929	134
Veterans or their families	33	6.4%	15	8.7%	24	10.6%	72	7.8%	1,768	254
Victims of crime	18	3.5%	5	2.9%	15	6.6%	38	4.1%	3,351	482
Victims of disasters	38	7.4%	16	9.2%	17	7.5%	71	7.7%	1,793	258
Women	151	29.3%	71	41.0%	81	35.8%	304	32.9%	419	60
Youth	189	36.7%	91	52.6%	130	57.5%	413	44.7%	308	44
Other charities	98	19.0%	42	24.3%	40	17.7%	180	19.5%	707	102
Other beneficiaries not listed	52	10.1%	27	15.6%	24	11.1%	105	11.4%	1,213	174

Note: Number of people ≤ 24 years in ACT = 127,324; Number of people ≥ 75 years in ACT = 18,309

Beneficiary group	NT									
	Small		Medium		Large		Total		No. people < 24 years per charity	No. people > 75 years per charity
	No.	%	No.	%	No.	%	No.	%		
Aboriginal or TSI	86	50.0%	72	75.8%	122	91.7%	284	70.3%	317	15
Aged persons	43	25.0%	38	40.0%	57	42.9%	138	34.5%	652	31
Children	69	40.1%	59	62.1%	83	62.4%	214	53.0%	420	20
Ethnic groups	24	14.0%	24	25.3%	28	21.1%	78	19.3%	1,154	55
Gay, Lesbian, Bisexual, Transgender persons	2	1.2%	14	14.7%	15	11.3%	33	8.2%	2,727	131
General community in Australia	70	40.7%	37	38.9%	46	34.6%	155	38.4%	581	28
Men	45	26.2%	38	40.0%	69	51.9%	155	38.4%	581	28
Migrants, refugees or asylum seekers	19	11.0%	16	16.8%	20	15.0%	56	13.9%	1,607	77
Pre-, post-release offenders	16	9.3%	11	11.6%	27	20.3%	54	13.4%	1,666	80
People with chronic illness	30	17.4%	15	15.8%	31	23.3%	77	19.1%	1,169	56
People with disabilities	43	25.0%	36	37.9%	57	42.9%	138	34.2%	652	31
People at risk of homelessness	28	16.3%	19	20.0%	41	30.8%	90	22.3%	1,000	48
Unemployed persons	37	21.5%	25	26.3%	60	45.1%	124	30.7%	726	35
Veterans or their families	6	3.5%	4	4.2%	13	9.8%	24	5.9%	3,749	180
Victims of crime	12	7.0%	7	7.4%	18	13.5%	38	9.4%	2,368	113
Victims of disasters	9	5.2%	3	3.2%	4	3.0%	16	4.0%	5,624	269
Women	56	32.6%	48	50.5%	76	57.1%	183	45.3%	492	24
Youth	69	40.1%	49	51.6%	76	57.1%	197	48.8%	457	22
Other charities	17	9.9%	21	22.1%	21	15.8%	61	15.1%	1,475	71
Other beneficiaries not listed	13	7.6%	3	3.2%	3	2.3%	19	4.7%	4,736	227

Note: Number of people ≤ 24 years in NT =89,978; Number of people ≥ 75 years in NT = 4,310

Beneficiary group	All charities across Australia									
	Small		Medium		Large		Total		No. people < 24 years per charity	No. people > 75 years per charity
	No.	%	No.	%	No.	%	No.	%		
Aboriginal or TSI	4,691	15.6%	2,187	32.8%	3,083	42.2%	10,038	23%	752	151
Aged persons	8,601	28.6%	2,270	34.1%	2,424	33.2%	13,291	30%	568	114
Children	13,738	45.6%	3,865	45.6%	4,323	59.2%	22,108	50%	341	69
Ethnic groups	4,172	13.9%	1,632	24.5%	1,824	25.0%	7,674	17%	984	198
Gay, Lesbian, Bisexual, Transgender persons	1,556	5.2%	769	11.5%	939	12.9%	3,290	7%	2,295	461
General community in Australia	13,566	45.1%	3,417	51.3%	3,122	42.8%	20,225	46%	373	75
Men	7,801	25.9%	2,322	34.8%	2,365	32.4%	12,553	28%	601	121
Migrants, refugees or asylum seekers	3,003	10.0%	1,172	17.6%	1,267	17.4%	5,473	12%	1,379	277
Pre-, post-release offenders	1,092	3.6%	535	8.0%	639	8.8%	2,274	5%	3,320	667
People with chronic illness	4,150	13.8%	1,253	18.8%	1,572	21.5%	7,010	16%	1,077	216
People with disabilities	6,048	20.1%	2,345	35.1%	3,028	41.5%	11,481	26%	658	132
People at risk of homelessness	3,498	11.6%	1,385	20.8%	1,551	21.2%	6,458	15%	1,169	235
Unemployed persons	4,313	14.3%	1,667	25.0%	1,576	21.6%	7,602	17%	993	199
Veterans or their families	2,608	8.7%	566	8.5%	800	11.0%	3,990	9%	1,892	380
Victims of crime	1,055	3.5%	510	7.7%	478	6.5%	2,052	5%	3,679	739
Victims of disasters	3,188	10.5%	682	10.2%	611	8.4%	4,501	10%	1,677	337
Women	8,726	29.0%	2,790	41.9%	2,679	36.7%	14,274	32%	529	106
Youth	9,493	31.5%	3,077	46.2%	3,633	49.8%	16,316	37%	463	93
Other charities	5,584	18.6%	1,317	19.8%	1,151	15.8%	8,088	18%	933	187
Other beneficiaries not listed	2,677	8.9%	510	7.7%	469	6.4%	3,676	8%	2,054	413

Note: Number of people ≤ 24 years in Australia = 7,549,389; Number of people ≥ 75 years in Australia = 1,516,386

Appendix 7. Top 10 operating countries by charity size for charities based in each state

Ranking	NSW							
	Small		Medium		Large		Total	
	Country	%	Country	%	Country	%	Country	%
1	The Philippines	12.5%	India	13.3%	Papua New Guinea	20.2%	The Philippines	13.4%
2	India	10.4%	The Philippines	12.8%	India	19.2%	India	12.8%
3	New Zealand	8.8%	New Zealand	12.8%	New Zealand	18.7%	New Zealand	11.7%
4	The United States	6.8%	Indonesia	12.8%	The Philippines	16.6%	Papua New Guinea	9.8%
5	The United Kingdom	6.6%	Papua New Guinea	11.7%	Indonesia	16.1%	Indonesia	9.5%
6	Indonesia	6.0%	Cambodia	11.2%	China	15.0%	The United States	8.5%
7	Kenya	5.9%	Thailand	10.2%	Vietnam	15.0%	Cambodia	8.0%
8	Papua New Guinea	5.5%	The United States	9.2%	Cambodia	14.5%	The United Kingdom	7.9%
9	Fiji	5.3%	China	9.2%	The United States	13.0%	China	6.9%
10	Uganda	5.3%	The United Kingdom	8.7%	The United Kingdom	10.9%	Kenya	6.8%
Number of charities	546		196		193		938	

Ranking	VIC							
	Small		Medium		Large		Total	
	Country	%	Country	%	Country	%	Country	%
1	India	15.9%	New Zealand	23.2%	Indonesia	23.4%	India	16.2%
2	Cambodia	9.6%	The Philippines	11.2%	India	22.7%	New Zealand	12.6%
3	The Philippines	9.1%	Thailand	11.2%	Papua New Guinea	22.0%	Cambodia	11.0%
4	New Zealand	7.7%	India	10.4%	China	22.0%	The Philippines	10.7%
5	The United States	7.1%	The United States	10.4%	Cambodia	20.6%	Indonesia	9.6%
6	Uganda	7.1%	Indonesia	9.6%	New Zealand	18.4%	Papua New Guinea	8.6%
7	Kenya	5.9%	The United Kingdom	8.0%	Thailand	17.0%	China	8.6%
8	The United Kingdom	5.7%	Fiji	8.0%	The Philippines	15.6%	The United States	8.6%
9	Indonesia	5.2%	Papua New Guinea	7.2%	Vietnam	15.6%	Thailand	8.5%
10	Vietnam	5.2%	Malaysia	7.2%	Timor-Leste	14.9%	Vietnam	7.1%
Number of charities	439		125		141		708	

Ranking	QLD							
	Small		Medium		Large		Total	
	Country	%	Country	%	Country	%	Country	%
1	India	25.0%	Thailand	20.9%	Papua New Guinea	32.1%	The Philippines	13.4%
2	The Philippines	11.9%	Papua New Guinea	17.4%	Indonesia	21.4%	India	13.4%
3	New Zealand	7.9%	The Philippines	16.3%	New Zealand	19.6%	Papua New Guinea	12.7%
4	Papua New Guinea	7.6%	India	12.2%	The Philippines	17.9%	New Zealand	9.6%
5	Cambodia	6.6%	The United States	10.5%	Solomon Islands	17.9%	Thailand	9.4%
6	The United States	6.6%	Uganda	10.5%	India	16.3%	The United States	8.0%
7	Thailand	6.3%	Fiji	10.5%	Vanuatu	16.1%	Indonesia	7.8%
8	Vietnam	5.9%	New Zealand	8.1%	The United States	12.5%	Cambodia	7.8%
9	Vanuatu	5.9%	Cambodia	8.1%	Fiji	12.5%	Vanuatu	7.3%
10	Indonesia	5.3%	Nepal	8.1%	Cambodia	12.5%	Fiji	6.7%
Number of charities	303		86		56		449	

Ranking	SA							
	Small		Medium		Large		Total	
	Country	%	Country	%	Country	%	Country	%
1	India	13.9%	The United States	16.2%	India	19.0%	India	14.3%
2	The Philippines	12.7%	India	13.5%	Cambodia	19.0%	The Philippines	12.0%
3	Uganda	11.4%	Vietnam	13.5%	Indonesia	14.3%	Cambodia	10.6%
4	Papua New Guinea	9.5%	Myanmar	13.5%	Kenya	14.3%	Uganda	10.1%
5	Cambodia	9.5%	Cambodia	10.8%	The Philippines	14.3%	Papua New Guinea	9.2%
6	Indonesia	7.6%	Indonesia	10.8%	china	14.3%	Indonesia	8.8%
7	The United States	6.3%	Kenya	10.8%	Vietnam	9.5%	Kenya	7.4%
8	Vietnam	5.7%	The United Kingdom	10.8%	The United Kingdom	9.5%	Vietnam	7.4%
9	Kenya	5.7%	Sri Lanka	10.8%	Papua New Guinea	9.5%	The United States	7.4%
10	New Zealand	4.4%	The Philippines	8.1%	New Zealand	9.5%	The United Kingdom	6.0%
Number of charities	158		37		21		217	

Ranking	WA							
	Small		Medium		Large		Total	
	Country	%	Country	%	Country	%	Country	%
1	India	14.1%	India	18.8%	Indonesia	20.0%	India	15.7%
2	Indonesia	13.4%	Indonesia	18.8%	The Philippines	20.0%	Indonesia	15.2%
3	Cambodia	10.1%	Cambodia	18.8%	India	15.0%	Cambodia	11.8%
4	The Philippines	9.4%	Uganda	15.6%	Cambodia	15.0%	The Philippines	10.3%
5	Papua New Guinea	7.4%	Thailand	15.6%	Singapore	15.0%	Uganda	8.3%
6	Kenya	7.4%	South Africa	12.5%	South Africa	10.0%	Thailand	7.8%
7	Uganda	6.7%	The Philippines	6.3%	Papua New Guinea	10.0%	South Africa	6.9%
8	Timor-Leste	6.7%	Kenya	6.3%	Malaysia	10.0%	Papua New Guinea	6.9%
9	Thailand	6.0%	Zimbabwe	6.3%	china	10.0%	Kenya	6.4%
10	South Africa	5.4%	Vietnam	6.3%	Uganda	5.0%	Timor-Leste	5.9%
Number of charities	149		32		20		204	

Ranking	TAS							
	Small		Medium		Large		Total	
	Country	%	Country	%	Country	%	Country	%
1	Thailand	20.0%	India	27.3%	India	25.0%	India	20.0%
2	Cambodia	20.0%	The United States	27.3%	The Philippines	25.0%	The United States	17.8%
3	India	16.7%	Cambodia	18.2%	china	25.0%	Cambodia	17.8%
4	The United States	16.7%	Papua New Guinea	18.2%	Namibia	25.0%	Thailand	13.3%
5	New Zealand	13.3%	The Philippines	9.1%	The United Kingdom	21.0%	The Philippines	11.1%
6	Uganda	13.3%	Fiji	9.1%			Papua New Guinea	11.1%
7	Vanuatu	13.3%	The United Kingdom	9.1%			Uganda	8.9%
8	Papua New Guinea	10.0%	Sri Lanka	9.1%			New Zealand	8.9%
9	The Philippines	10.0%	Myanmar	9.1%			Vanuatu	8.9%
10	Kenya	10.0%	china	9.1%			china	6.7%
Number of charities	30		11		4		45	

Ranking	ACT							
	Small		Medium		Large		Total	
	Country	%	Country	%	Country	%	Country	%
1	Papua New Guinea	9.3%	Papua New Guinea	33.3%	Papua New Guinea	23.5%	Papua New Guinea	16.9%
2	The United Kingdom	9.3%	Indonesia	33.3%	Indonesia	23.5%	Indonesia	15.7%
3	Afghanistan	9.3%	India	22.2%	Thailand	23.5%	Thailand	12.4%
4	Thailand	7.4%	Thailand	16.7%	The United States	23.5%	India	12.4%
5	India	7.4%	Timor-Leste	16.7%	Afghanistan	23.5%	The United States	11.2%
6	The United States	7.4%	Fiji	16.7%	Vietnam	23.5%	Afghanistan	11.2%
7	New Zealand	7.4%	The United States	11.1%	India	17.6%	Vietnam	10.1%
8	The Philippines	7.4%	New Zealand	11.1%	Timor-Leste	17.6%	Timor-Leste	10.1%
9	Kenya	7.4%	The Philippines	11.1%	New Zealand	17.6%	New Zealand	10.1%
10	Indonesia	7.4%	Singapore	11.1%	The Philippines	17.6%	The Philippines	10.1%
Number of charities	54		18		17		89	

Ranking	NT							
	Small		Medium		Large		Total	
	Country	%	Country	%	Country	%	Country	%
1	India	33.3%	Timor-Leste	40.0%	Timor-Leste	60.0%	Timor-Leste	42.1%
2	Timor-Leste	33.3%	Indonesia	40.0%	Indonesia	40.0%	Indonesia	31.6%
3	Indonesia	22.2%	China	20.0%	china	20.0%	china	15.8%
4	The United States	11.1%			The United States	20.0%	India	15.8%
5	china	11.1%			Cambodia	20.0%	The United States	10.5%
6	France	11.1%			Thailand	20.0%	Cambodia	10.5%
7	Cambodia	11.1%			Afghanistan	20.0%	Thailand	5.3%
8	Zimbabwe	11.1%			Vietnam	20.0%	Afghanistan	5.3%
9	Germany	11.1%			The Philippines	20.0%	Vietnam	5.3%
10	Nigeria	11.1%			Bangladesh	20.0%	The Philippines	5.3%
Number of charities	9		5		5		19	

Ranking	All Charities							
	Small		Medium		Large		Total	
	Country	%	Country	%	Country	%	Country	%
1	India	12.9%	India	13.8%	Papua New Guinea	20.7%	India	14.2%
2	The Philippines	10.9%	New Zealand	13.2%	Indonesia	19.8%	The Philippines	12.1%
3	New Zealand	7.6%	Thailand	12.4%	India	19.0%	New Zealand	10.4%
4	Cambodia	7.5%	The Philippines	11.8%	New Zealand	17.3%	Indonesia	9.9%
5	The United States	6.8%	Indonesia	11.8%	The Philippines	16.6%	Papua New Guinea	9.8%
6	Indonesia	6.6%	Papua New Guinea	11.4%	Cambodia	16.2%	Cambodia	9.3%
7	Uganda	6.5%	The United States	10.3%	china	16.2%	The United States	8.3%
8	Papua New Guinea	6.3%	Cambodia	9.3%	Vietnam	14.1%	Thailand	7.8%
9	Kenya	5.9%	Fiji	7.8%	The United States	11.9%	china	6.6%
10	Thailand	5.4%	Uganda	7.4%	Timor-Leste	11.5%	Uganda	6.6%
Number of charities	1,708		516		469		2,707	