Giving and Volunteering in Australia 2014

Environmental Scan/ Literature Review

Prepared for the Australian Government Department of Social Services

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The Australian Centre for Philanthropy and Nonprofit Studies (ACPNS) is a specialist research and teaching unit within the Queensland University of Technology Business School in Brisbane, Australia.

It seeks to promote the understanding of philanthropy and nonprofit issues by drawing upon academics from many disciplines and working closely with nonprofit practitioners, intermediaries and government departments. The mission of the Centre is “to bring to the community the benefits of teaching, research, technology and service relevant to the philanthropic and nonprofit communities”, with a theme of “For the common good”.

Executive Summary

What does this report set out to achieve?

This report responds to the questions:

- What are the available data sources for giving and volunteering?
- What are the key strengths and weaknesses in methodology of recent research? and
- What are the key considerations when comparing Australian data with international data?

Why is this important?

Giving and volunteering activity make significant contributions to the resources available to Australian not for profit (NFP) organisations, which have an important role in the social and economic life of the nation. Such organisations represented 3.9 per cent of GVA/3.8 per cent of GDP in 2012–13, (more than the media and communications industry). The percentage change of GVA represented by nonprofit institutions (NPI) between 2006-07 and 2012-13 was 13%. Growth in the participation rates by Australians in giving and volunteering activities has slowed since the world economic crisis in 2008, while government funding and grants have increased during that period. The development of public policy that encourages and supports giving and volunteering is enhanced by high quality and timely data. Giving and volunteering are among a number of important indicators of the capacity of NFP organisations generally.

How did we go about this research?

The report summarises the findings of a comprehensive literature search that identifies relevant research on giving and volunteering in Australia. It comments briefly on the strengths and weaknesses of the methods used and the lessons that can be learned for the development of a future research agenda. The report arranges the findings in separate sections under the headings government sources, industry sources, university/peer-reviewed sources and international comparative sources. The constraints of producing a document of reasonable length preclude comment on all research across a quarter of a century, but we have endeavoured to capture core or indicative studies across the giving/volunteering spectrum.

In keeping with the context of the wider work of which this literature review forms a part, bias is towards research that measures aspects of giving and volunteering rather than the body of more conceptual and theoretical literature.

1 Fuller details and references of mentioned research are captured in the body of this document.
2 GVA is Gross Value Added being the total market value of goods and services produced in Australia after deducting the cost of goods and services used up in the process of production; GDP is the monetary value of all the finished goods and services produced within a country’s borders.
What did we learn?

We learned that in the last 25 years there has been a growing body of knowledge about the dimensions of giving and volunteering in Australia, but much of the available data is not easily comparable or collected at regular intervals. The following are summaries of the available research findings.

Giving (philanthropy)

In 2012-13 total giving amounted to $8,614m, 8% of total sector income and 0.57% of GDP (see table 1).

Table 1. Total Giving in 2012-13

<table>
<thead>
<tr>
<th>Source</th>
<th>Income</th>
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<tbody>
<tr>
<td>Donations, bequests and legacies</td>
<td>$3,993 m</td>
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<tr>
<td>Donations from businesses</td>
<td>$863 m</td>
</tr>
<tr>
<td>Donations from trusts and foundations</td>
<td>$474 m</td>
</tr>
<tr>
<td>Sponsorships</td>
<td>$1,381 m</td>
</tr>
<tr>
<td>Other fundraising</td>
<td>$1,903 m</td>
</tr>
<tr>
<td>TOTAL</td>
<td>$8,614 m</td>
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Income from donations, bequests and legacies experienced a 20% decrease in real terms since 2006-07 when total giving was $5,131m (6.9% of total income).

Data from studies of tax-deductible donations suggest individual giving, in real terms, increased by 6% per annum from 1992–93 to 2000–01 and by 11% per annum from 2000-01 to 2006-07. From 2006–07 to 2011–12, giving remained static in real terms; but over the period from 1992 to 2012 tax-deductible giving increased by over 200% in real terms.

The total amount donated and claimed as tax-deductible donations in 2011–12 was $2.24 billion. The average tax-deductible donation in 2011–12 was $494.25 with just over a third of taxpayers claiming a gift deduction. Nearly 62% of those with a taxable income over $1 million claimed average tax-deductible donations of $49,678.88 being 1.47% of their taxable income.

There were a total of 6,015 charitable funds registered with the Australian Taxation Office (ATO) as at October 2013 with net growth of 145 funds since 2011. Private Ancillary Funds (PAFs) were introduced
in 2001 and as at October 2012 there were 1,002 PAFs receiving $354.49 million in donations, distributing $251.66 million in grants with a remaining corpus of $2,933.6 million.³

**Corporate support**

ABS data suggest that, for all economically significant NFP organisations⁴, corporate philanthropy and sponsorships represent around 2.8% of total income. However, there are significant sub-sector variations in income from corporate sources. For example, the Centre for Corporate Public Affairs found that among the NFPs it surveyed (predominantly larger NFPs) around 9% of income was received as corporate giving.

The available data suggest strong growth in corporate support. However one study shows that, more recently, there has been a distinct move away from cash donations to other forms of business support. This may explain the relatively lower rate of growth in corporate donations (35% nominal) between 1999–2000 and 2006–07 as estimated from the ABS satellite accounts. Between 2006–07 and 2012–13 the ABS data indicate that donations from business grew from $635 million to $863 million, a real increase of 15.5%.

**Volunteering**

During 2006–07, 4.6 million volunteers worked with NFPs, amounting to a wage equivalent value of $15 billion. More Australians were volunteering, but for fewer average hours, so total hours grew only slowly (2% per annum over the seven years to 2006–07). In 2010, over a third of Australians aged 18 years and over participated in voluntary work – 38% of women and 34% of men. Volunteering was more common among those living outside of a capital city. In 2010, the volunteer rate was 41% outside capital cities compared with 34% within capital cities. For men, the age group 55 to 64 years had the highest volunteer rate, while for women, the 45 to 54 age category had the highest participation rate. Despite the pressures of balancing work and family life, people who were employed were most likely to be volunteers: 44% of those in part-time work and 38% of those in full-time work, compared to 20% of those unemployed and 31% of those not in the labour force.

Sport and physical recreation organisations were the most common type that people volunteered for, accounting for 63% of volunteering fathers and 47% of volunteering mothers. People over 65 were more likely to volunteer for welfare and community organisations (37%). Parents in couple relationships and with dependent children aged 5–17 years had the highest rate of participation in voluntary work (55%). Volunteering runs in the family: 66% of volunteers reported that their parents had undertaken voluntary work and volunteers were more likely to have participated in group or community activities as a child. As well as volunteering through organisations, 64% of volunteers had also provided informal assistance

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³ The ATO have advised that the statistics for the 2011-12 income year for PAFs were sourced from 2012 returns processed by 18 June 2014, not as usual at 31 October and this may have led to their inflation for this year.

⁴ ‘Economically significant’ is defined as all employing nonprofit organisations and non-employing nonprofit organisations with an estimated annual turnover of more than a set threshold. “This threshold however varies for each in-scope Australian and New Zealand Standard Industrial Classification 2006 Edition (ANZSIC06) Class and was selected so that the contribution of significant non-employing organisations, combined with all employing organisations, made up at least 97.5% of the total estimated annual turnover for all organisations in the ANZSIC06 Class to which they were classified (Australian Bureau of Statistics, 2009c).
in the previous four weeks to people outside of their household, e.g. relatives, friends and neighbours. Volunteers were also more likely than non-volunteers to provide care to someone with a disability, long-term health condition or problems with old age (27% compared to 17% for non-volunteers).

**Strengths and weaknesses**
The strongest aspects of the available research are the ABS world-first-initiatives, designed to allow the development of Australian reporting of NPI National Accounts using an internationally comparative framework and other sub-sector reports, such as Volunteer Work and Arts and Culture. The ABS has published a set of recommendations in an Information Development Plan (IDP) about how this framework can be expanded upon in the years ahead.

The weaker aspect of our knowledge of the dimensions of giving and volunteering has been the irregular production of ABS products. Many other countries have been able to leverage analysis of data collected by a central regulator. This has not been possible in Australia, which has hampered the development of the type of rigorous scholarly research such as that produced by the Urban Institute in the United States (US), which relies on large data samples. It has also meant that information services such as BBB Wise Giving Alliance and Charity Navigator in the US, and GuideStar in the United Kingdom (UK), the US, Belgium, India and Israel have not developed in Australia.

**What do the findings tell us about the methods used in studies of giving and volunteering?**

**Australian research**
The national studies of note are those conducted by the ABS and the 2005 Giving Australia research. These national studies are usefully supplemented by a growing body of more narrowly focused research measuring individual and corporate giving and volunteering, bequest giving, and various characteristics of NFP organisations in Australia.

Much research on giving and volunteering – both in Australia and worldwide – is conducted using single use surveys with a cross-sectional design. Many of the Australian studies discussed in this report use non-probability samples, making it impossible to know whether the samples are representative of a larger population, since there is no national dataset on NFP organisations. Response rates are also not always included. Some studies here and worldwide are conducted by commercial agencies, introducing the potential of an underlying aim or bias to focus attention on their service areas. In addition, several otherwise useful studies of volunteering were not independently reviewed. This does not suggest all such studies have no value – simply that they could be more valuable with a stronger method, rigour and detail in reporting.

**International research**
There are several elements that might be considered when designing a survey to ensure international comparability. These include design, time between surveys, data collection agency, interview method and questions.
How does Australian giving and volunteering compare with other countries?

Recent comparable figures (not necessarily the latest for Australia) that can give a sense of difference between countries show:

**Giving**

Giving as a percentage of GDP is difficult to estimate but to give a snapshot when comparable data is available (2004) in the US, giving was estimated to be 1.67% of GDP, and in the UK 0.73%. Australia sits at 0.69% and the available figure for Canada is 0.72%\(^5\). Recent comparisons with 10 other countries’ average scores on five measures of giving find Australia ranked 7\(^{th}\) behind Ireland and the UK.

**Volunteering**

International comparisons of volunteering are difficult given the variations in the cultural differences in the way volunteering is defined and data collected, however it is likely that rates of volunteering in the Australian adult population (34%) are similar to Ireland (37%) and the Netherlands (37%), ahead of the UK (29%) but behind the US (45%), Canada (42%) and New Zealand (NZ) (40%).

Chapter 1 provides the context for the review of the available datasets on giving and volunteering in Australia.

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\(^5\) Giving as a percentage of GDP differs in this figure to the one reported earlier (0.57%). This is because the comparison figure, 0.69%, was taken from the Charities Aid Foundation comparison report published in 2006 (Charities Aid Foundation, 2006).
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Chapter 1
Background

Giving and volunteering are evident in all sectors of Australian society be it government, business, community or domestic households. Both giving and volunteering can be viewed as occurring along a continuum from the altruistic at one end through to that which is reciprocated through direct and indirect material returns to the giver. Giving and volunteering occur, obviously, in a context of givers and receivers, and can be episodic, sporadic, continuous or planned – all of which make it difficult to generalize about, model or measure these behaviours.

Over the past 25 years, the study of giving and volunteering, givers and receivers, and their contribution to Australian society has developed considerably. Understanding their dimensions, characteristics and place in Australian society has been driven by the increasing importance of giving and volunteering to enable NFP organisations. These organisations are responding to forces giving them a greater role in the Australian community, driven by government policies, the economy, their members and the community. While the most visible driver is the outsourcing of community services by all levels of government, arts and cultural organisations, medical research, sporting, education, advocacy, religious and recreational groups are all typically seeking resources to further their purposes outside government funding.

Knowing the dimensions and characteristics of giving and volunteering over time is critical to understanding the ability of NFP organisations to fulfil the extended role that they are being called on to play and to form an evidence base for policy formation (Smith & Sweetman, 2009).

Unlike the US, England, Wales, and Canada, Australia has not had a central regulator to which charities and other NFP organisations must submit annual financial information, and from which others may draw data. In those other jurisdictions, central regulators have provided a significant amount of information, which can be used to measure giving and volunteering. Under Australia’s self-assessment taxation regime, it has not been necessary to submit annual financial returns to the ATO, and it did not keep a comprehensive register of tax exempt NFP organisations. The introduction of Australian Business Numbers (ABNs) and endorsement of some NFP tax entities meant that in the early 2000s, the ATO had a contact register of approximately 180,000 of the estimated 600,000 NFP organisations (as estimated by the Productivity Commission, 2010).

Australia’s information on giving and volunteering has been reliant on a range of other sources such as Australian Bureau of Statistics (ABS) surveys, Australian Institute of Health and Welfare (AIHW) data, academic research projects in various NFP sub-sectors and peak body annual member surveys. Despite these difficulties, Australia was the first country to apply the international framework developed by the United Nations in 2002 to measure the economic contribution of the NFP sector (including giving and volunteering) in a Nonprofit Institutions Satellite Account. The Australian Charities and Not-for-profits Commission (ACNC) has begun constructing a central information repository with more core information.
from approximately 60,000 charities. The first attempts to use Big Data\textsuperscript{6} such as identifying donations through financial transaction data warehouses are also starting to appear.

**Summary**

In summary, the present position is that there is no central repository of information about all NFP organisations in Australia, and the giving and volunteering by individuals that assists them to do their work. However, we know a great deal more about them now as a result of increasing attention over the past 25 years. The ABS (2010e) developed a draft Information Development Plan (IDP), which charted a way forward for developing an appropriate collaborative arrangement to produce information fit for national statistics, policy, research and advocacy. It could be revised to take account of recent developments. The challenges ahead will be to continue the process of aligning Australian terminology with international usage; to establish a regular pattern of appropriate data collection at a national level; to identify and use Big Data sources, and to expand the sophistication of the data collection to include inputs, outputs and outcomes so that a comprehensive picture of the contribution of volunteers, NFP organisations and philanthropic sources to Australian society can be obtained and used to improve policy and practice.

\textsuperscript{6} “...high-volume, high-velocity and/or high-variety information assets that demand cost-effective, innovative forms of information processing for enhanced insight, decision making, and process optimization.” Gartner, The Importance of ‘Big Data’: A Definition, http://www.gartner.com/id=2057415
Chapter 2
What this Report Is and Does

This environmental scan/literature review sets out to establish an up-to-date independent account of Australia’s patterns of giving and volunteering and the factors that influence giving by individuals and businesses. To that end, existing data sources, research and reports have been identified, summarised, classified and critically examined. In particular, some strengths and weaknesses in the methodology of recent research have been noted.

How the Studies Have Been Grouped.

This report has been divided into chapters examining different data sources of giving and volunteering information. In each chapter, an overview of the key studies has been provided in table format. This is then discussed in greater detail, with an emphasis on the strengths and weaknesses of each study, followed by a summary of the key findings of each study. Following analysis of all sources, there is a chapter examining what these studies reveal about the state of giving and volunteering in Australia.

Assessment of Strengths and Weaknesses.

In all chapters the strengths and weakness of the key studies have been discussed according to the following overview criteria:

- Can the sample be generalised to Australia as a whole or the specific sector?
- Is the study comparable to other studies in Australia and overseas? (Use of International Classification of Non-profit Organizations (ICNPO) and other international classification tools).
- Is longitudinal data available?
- Was probability sampling used?
- Are the original dataset or the questions available?
- How was quality assured?

A range of studies measure individual giving and volunteering, bequest giving and corporate giving and volunteering, and nonprofit organisations in general. However, quantity is no assurance of quality. Much research on giving and volunteering – both in Australia and elsewhere – is conducted using one-off surveys with a cross-sectional design. The Australian studies discussed in the following report often use non-probability samples, making it impossible to know whether the samples are representative for a larger population and response rates are not always included. Furthermore, some studies have a potential to be biased by commercial considerations, e.g. those conducted by commercial agencies which may have an underlying aim to focus attention on their service areas.
Chapter 3
Chronology of the Development of Giving and Volunteering Information Collection in Australia

Introduction
Information on giving and volunteering before 1990 is sparse. The ABS had conducted five-yearly Household Expenditure Surveys (HES) and the ATO gave some details of tax deductible gifts in its annual reports. The ABS found that in 1988–89, households gave an average of $3.61 per week (Australian Bureau of Statistics, 1990) and the ATO disclosed that in 1987-88, 3.6 million taxpayers claimed $329 million in deductible gifts (Australian Taxation Office, 2014c). A survey by the Australian Association of Philanthropy (1991) arrived at an estimate of $1.6 billion in giving, made up of $839 million by individuals, $471 million by businesses, $122 million by foundations and $256 million in bequests. Volunteering data has been very scarce. The ABS began to estimate volunteering in individual states in the eighties, and found that about 30% of the adult population volunteered for an average of 2.3 hours a week (Australian Bureau of Statistics, 1996).

1993 Charitable Organisations in Australia
(Industry Commission, 1995)

In December 1993, the Industry Commission was given a reference by the Commonwealth and state governments to examine the charitable sector broadly. Its terms of reference were wide-ranging, including regulation, funding, taxation, service provision and efficiency of the sector. It was specifically required to examine the size of the sector as well as its funding sources including voluntary labour. The remit came at the same time that the Commonwealth government was devolving significant government services such as the provision of employment and job finding services, and required guidance on ensuring the capacity and sustainability of organisations which would take up outsourced services.

In its final report, Charitable Organisations in Australia (1995), the Industry Commission gave its judgement on the size of the sector, and made recommendations about future statistical collections. The Commission struggled to measure the size and extent of the sector noting,

Some 10,000 to 11,000 CSWOs [Community Social Welfare Organisations] in Australia receive government funding. In addition, an unknown number of organisations operate with no government funding and rely on volunteers and donations from the public for their existence. The sector’s combined total annual expenditure was $4.8 billion in 1993–94, of which governments funded more than $2.7 billion (Industry Commission, 1995, p. 3). Fruitful

\[^7\] Data was not available for 1988-89.
\[^8\] The report adopted the term Community Social Welfare Organisations (CSWOs) when referring to organisations in that part of the sector under review. Despite a recommendation for this term to be adopted, it has not been.
Client fees in 1993–94 were some $1 billion. Indirect funding from governments (Commonwealth, State/territory and Local) in the form of tax concessions — in excess of $400 million per year — also provides considerable support for the sector. The sector employs about 100,000 people, many of them women who work part-time (Industry Commission, 1995, p. 4).

It estimated that financial donations in 1993–94 were $580 million with about 95 million hours of voluntary time each year to support the work of the sector. The report attempted an international comparison of giving and concluded that:

Compared with donors of some other nations, and even taking into account the difficulties of making comparisons, Australians do not seem to be large private donors to not-for-profit organisations — about $100 per capita from individuals, businesses, bequests and trusts in Australia compared with almost $600 in the United States (Industry Commission, 1995, p. 25).

The report described the information base upon which to develop public policy as deficient with many data gaps as well as differences in definitions. It recommended that:

The Australian Bureau of Statistics and the Australian Institute of Health and Welfare should develop a framework for the collection and publication of statistics. These statistics should facilitate service planning by including information on:

- The programs delivered by Community Social Welfare Organisations;
- The characteristics of Community Social Welfare Organisations; and

The report’s recommendations were largely overrun by a change of government shortly after its delivery, but it is important because it identified issues that continue to persist. It was also the first recognition that the sources of income of NFP organisations were not as heavily dependent on government funding as might have been thought initially, with considerable income generation through client fees and charges as well as related and unrelated business activities. Philanthropy was relatively low, although in some sub-sectors it represented the major source of revenue.

**1995 to Present – Development of System of National Accounts of the Nonprofit Sector**

Professors Lester Salamon and Helmut Anheier of the Johns Hopkins Center for Civil Society Studies were able to secure significant funding to develop standards to assist national statistical offices to measure NFP institutions and their activities better. This Global Nonprofit Information System Project, in conjunction with the United Nations and other international organisations, developed an International Classification of Nonprofit Organisations (ICNPO), which flowed into a System of National Accounts (SNA). The ICNPO sets out the definition of a NFP institution as well as its sub-sectors (see Appendix 1). The SNA is a set of international guidelines for compiling national economic statistics, overseen by the
UN Statistics Division. This allowed a common base for the inclusion of the NFP sector in countries’ national accounts. When the SNA was originally conceived, NFP organisations were considered to be part of the “household” sector. A separate Nonprofit Institutions Serving Households (NPISH) sector was developed to separate these from households (United Nations, 2003). However, two technical issues continued to understate the contribution of the NPISH sector:

(a) Many nonprofit institutions (NPIs) considered to be “market producers”, because they secured significant income from fees and charges, or “financed and controlled by government”, were left in the corporations and government accounts; and
(b) The contribution of volunteers to the work of NPIs was not adequately captured.

**UN Nonprofit Institutions Handbook**

The Johns Hopkins Center for Civil Society Studies in cooperation with the UN Statistics Division and an international team of statistical experts collaborated to publish the UN NPI Handbook (United Nations, 2003) to mitigate these problems. The Handbook offers a standard set of guidelines for identifying NPIs and producing a NPI satellite account that includes the value of volunteer work. The SNA includes what is commonly understood as “philanthropy”, together with government grants, under “transfer”. The UN NPI Handbook recommends that these government grants be recognised as government payments as illustrated in the following diagram (Salamon, Wojciech Sokolowski, Haddock, & Tice, 2013a, p. 9).

![Diagram](image.png)

**Figure 1. NPI revenue, SNA basis vs. reconstructed basis (Salamon, et al., 2013a)**

In 2008, the SNA underwent a major revision and a section on NPIs (Chapter 23) was added. In August 2011, the International Labour Organization (ILO) developed the ILO Manual on the Measurement of Volunteer Work to supplement the UN NPI Handbook. The ILO Manual guides statistical authorities in incorporating a short module on volunteer work into their labour force surveys on a periodic basis, in order to measure the profile, scope, and economic value of volunteer work (International Labour Organisation, 2011).
The Australian Nonprofit Data Project (ANDP) was formed out of this initiative in the mid-1990s. It was a collaboration between the Centre for Australian Community Organisations and Management (CACOM) and the Australian Bureau of Statistics (ABS). The result was the first comprehensive attempt to map and estimate the dimensions of the Australian NFP sector (Lyons & Hocking, 2000), and also flowed into the Johns Hopkins Project, which started to analyse information from various countries that had adopted their classifications and definitions. The ANDP reported that as at June 1996:

- there were 31,764 NFP sector entities including 18,742 charities that employed staff;
- there were an estimated 700,000 third sector organisations (including 320,000 incorporated), mostly relying on volunteers;
- the NFP sector was a significant employer, employing 579,367 persons, 6.9% of the persons employed in Australia. Charities employed 398,339 persons, about 4.8% of total employment;
- the NFP sector contributed $14.6 billion or 3% to Australia’s gross domestic product (GDP). Charities contributed $9.9 billion or 2% of GDP (Lyons & Hocking, 2000).

It also estimated that in 1994–95:

- about 2.3 million people undertook voluntary work through third sector organisations, contributing 374 million hours of their time at a value of about $7.5 billion (Lyons & Hocking, 2000, pp. 89-95).

When these data were applied to the Global Nonprofit Information Systems Project framework of nonprofit institutions serving households (NPISHs) it found:

- the NPISH contribution to gross value added at basic prices (GVA) in 1998–99 was $15 billion, equal to 2.7% of GVA;
- when volunteer services valued at market rates are included, the NPISH contribution increases to $22 billion, 3.9% of an expanded GVA. By comparison, GVA of the agriculture, forestry and fishing industry was valued at $18.1 billion in 1998–99;
- NPISHs employed on average 511,000 persons during 1998–99, 6% of total employment. With the addition of volunteer services valued at market rates and converted to a full-time equivalent basis, NPISHs employed 809,000 persons, 9.1% of total expanded employment.

At the same time the AIHW was developing standard data definitions and collection methods for health and welfare statistics. Adding to the available data, Prof Myles McGregor-Lowndes at the Australian Centre for Philanthropy and Nonprofit Studies began publishing an annual report on tax deductible giving, drawn from the annual statistics collated by the ATO. The material is collected from the tax returns of individual taxpayers where deductible gifts are claimed as deductions. As the ATO has
included more detail, the annual report has been able to include more information about deductible gifts including gifts by postcode, fine occupation group, and band of taxable income.⁹


This inquiry was established by the then Treasurer to examine the existing definitions of charitable and like organisations. It was partly in response to the introduction of the Goods and Services Tax in 2000 where a minor party in the Senate requested definitional clarity for NFP organisations receiving concessions and exemptions. Three prominent Australians headed the review which was staffed and supported by Treasury. The final report included a chapter and an appendix about statistical definitions and classifications (Sheppard, et al., 2001, ch. 10, app. G). The report’s recommendations concerned the framework for the adoption of definitions of charitable organisations and did not make any specific recommendations in relation to information collections. It did however acknowledge that the process had been useful in forming their framework (Sheppard, et al., 2001, p. 88).


In 2002, the ABS was able to release the first satellite account in the world drawing on the work of the Johns Hopkins Project. For the year 1999–2000, total income from the sector was $33.5 billion (equivalent to 5% of GDP), most of which was generated through the sale of goods and services. The sector employed 604,000 persons in 1999–2000, representing 6.8% of total employed people in Australia. The number of volunteers working in the sector was not recorded; however volunteers worked 558 million hours, the equivalent of 285,000 equivalent full-time employees. This was a major advance in information collection for the sector in Australia.

The ABS has been active in developing a growing number of products which relate to the NFP sector (the main resources are listed in Appendix 2).

2005 Giving Australia (ACOSS, 2005)

The Giving Australia Project was commissioned by the then Prime Minister’s Community Business Partnership (Department of Families, Community Services and Indigenous Affairs (FACSIA)) to review the state of philanthropy, to inform public policy development. The ABS was not in a position at the time to provide the information in the required timeframe and the Department turned to a collaboration of Universities and private organisations to conduct a series of surveys to measure the level of giving of both money and time by Australians.

The report found that giving and volunteering had in fact increased. Since 1997, donations of money by individuals had increased in absolute terms by about 88%, or 12.5% per annum. In real terms, adjusted for inflation, giving rose by about 58% over those seven years. The proportion of Australians who volunteered was rising. The ABS estimated the volunteering rate in 1995 to be 24% and total hours volunteered, 512 million. The average number of hours given by each volunteer was 160 per annum. In 2000, the volunteering rate was 31%, giving a total of 704 million hours and an average number of hours per volunteer of 160. By 2002, the rate had increased to 34% (no estimates of hours were provided) (ACOSS, 2005, p. 8).

Giving as a proportion of GDP in the US in 2004 was 1.6%; compared to 0.68% in Australia. In Canada, donations in 2000 were equivalent to 0.46% of GDP. The US generated more than twice the level of giving of Australia, and Australians gave about one and a half times as much as Canadians on average. In terms of volunteering, a significantly higher proportion of Australians volunteered, but with slightly lower hours than the US or Canada.

In summary, the report found:

The giving of money, goods and services to NFP organisations by individuals and business is estimated by this research to total $11 billion in a year (this figure excludes giving in response to the Asian Tsunami appeals in late 2004-early 2005). This giving is comprised of:

- $7.7 billion from individuals. Of this, $5.7 billion was donated by 13.4 million people, 87% of adult Australians, in the year to January 2005. The average donation was $424 p.a. while the median donation was $100 (i.e. half of all donations were above this amount and half were below). A further $2 billion was provided by 10.5 million individuals through “charity gambling” or support for events.

- $3.3 billion came from 525,900 businesses, 67% of all businesses in the 2003-04 financial year. Business giving consisted of 68% in money ($2.21 billion), 16% in goods ($0.52 billion) and 16% in services ($0.52 billion). Donations accounted for 58% of business giving ($1.9 billion – given by 58% of all businesses); sponsorship for 25% ($0.81 billion – given by 20%); and community business projects for 17% ($0.54 billion – given by 19% of businesses).

Giving of time by individuals, volunteering to NFP organisations, is also very significant. Key findings are:

- Of adult Australians, 41% volunteered in the year to January 2005 giving an estimated 836 million hours of their time at an average of 132 hours per year per volunteer. The median for volunteering hours was 44, half volunteering more and half less than this amount (ACOSS, 2005, p. vii).
2008 Senate Committee: Disclosure regimes  
(Senate Standing Committee on Economics, 2008)

In December 2008, the Senate Economics Committee published a report about disclosure regimes for NFP organisations, which was sparked by a report by Choice Magazine (2008, as cited in Senate Standing Committee on Economics, 2008, p. 7). It attempted to examine fundraising expenses of Australian International Aid Organisations and found difficulty with obtaining and then comparing financial information. The report recommended that a national register of charities be established, which would collect financial information and “this information should be provided to the ABS, who should prepare and publish a comprehensive study to provide government with a clearer picture of the size and composition of the Third Sector” (Senate Standing Committee on Economics, 2008, p. 2). Shortly after the report, the government announced a new brief to the Productivity Commission to examine the sector and its regulation, together with funding for the ABS to produce a second ABS Non-Profit Institutions Satellite Account.

2009 ABS Second Non-Profit Institutions Satellite Account  
(Australian Bureau of Statistics, 2009b)

The second satellite account was published ahead of the Productivity Commission research report. The sector accounted for $40,959 million or 4.3% of total GVA in 2006–07, contributing 4.1% to total GDP. It received income of $76,639 million and held $138 billion worth of assets. With 889,900 employed persons and over 4.6 million volunteers it was a significant employer. Volunteers contributed 623 million hours, equating to 317,200 full-time equivalent employees; their estimated worth was $14.6 billion. A number of sub sector classifications were collapsed and other technical alterations rendered comparisons with the first satellite account difficult.

2010 Productivity Commission Research Report: Contribution of the Not-for-Profit Sector  
(Productivity Commission, 2010)

The Productivity Commission was charged with updating the 1995 Industry Commission report on a range of issues from measurement of the sector’s contribution to improving regulation and government funded service delivery. The report had a series of wide ranging recommendations, including the establishment of a central register of charitable organisations. Chapter 4 contains an excellent summary of the state of what was known about the dimension of the sector and its giving and volunteering. In regards to information collection the report recommended that:

- The Australian Government should initiate an information development plan (IDP) to address deficiencies in the availability, timeliness, scope, quality and accessibility of data needed to measure the contribution of the NFP sector better. The ABS should have responsibility for formulating the plan. (Recommendation 5.1.)
• A better evidence base for social policy should be built. Australian governments should adopt a common framework for measuring the contribution of NFPs and implement a reform agenda for reporting, and evaluation requirements for organisations involved in the delivery of government funded services. A new Centre for Community Service Effectiveness should be established whose functions would include a portal for the lodgement and dissemination of evaluations information and the promotion of best practice in evaluation and service delivery. (Recommendations 5.2, 5.3 and 5.4.).

Chapter 5 of the report deals with improving the knowledge base of the sector. State and commonwealth governments collect large amounts of detailed information about NFP organisations through their grant application and acquittal processes, but these rich sources of information are rarely aggregated or analysed. Further evaluations of projects or funding programs are often undertaken by Departments, but rarely made public or widely available outside the Department. The chapter makes three recommendations, including the development by the ABS of an Information Development Plan (IDP) which is discussed below. Recommendations 5.2 and 5.3 relate to measuring, reporting and evaluating the contribution of NFP organisations:

Recommendation 5.2
Australian governments should adopt a common framework for measuring the contribution of the not-for-profit sector. Having regard to the diversity of the sector’s activities and structures, measurement using this framework should embody the principles of proportionality, transparency, robustness, flexibility, and relevance.

Recommendation 5.3
To minimise compliance costs and maximise the value of data collected, Australian governments should agree to implement a reform agenda for reporting and evaluation requirements for organisations involved in the delivery of government funded services. This should:

• commit to basing reporting and evaluation requirements in service delivery contracts on a common measurement framework (appropriately adapted to the specific circumstances of service delivery)
• require expenditure (input) measures to be based on the Standard Chart of Accounts
• develop data standards for the relevant non-expenditure items
• ensure that information generated through performance evaluations are returned to service providers to enable appropriate learning to take place and allow organisations to benchmark their performance
• employ, where practicable, the principle of ‘report once, use often’ (Productivity Commission, 2010).

The DSS appears to be venturing along this path currently, with the development of its Standard Clients Outcome reporting (SCORE). It allows service providers to measure client and community outcomes.
using their own self-selected tools and methods, and to report these outcomes to DSS in a way that is consistent and comparable. Service providers can then volunteer to participate in a partnership approach to collect and share additional information through the DSS Data Exchange. The approach is intended to be a collaboration with service providers to improve the evidence to support improved service delivery and policy development. The DSS Data Exchange will provide a six-monthly report on those data items. The report will include measures such as how many of the organisation’s clients are accessing and re-accessing its service and other DSS services. It will also draw on population and government data.\footnote{Refer \url{http://www.dss.gov.au/grants/overview/dss-grant-funding}.}

\textbf{2010 ABS Non-Profit Institutions - A Draft Information Development Plan (Australian Bureau of Statistics, 2010e)}

Following the recommendation of the Productivity Commission, the ABS (to their credit) embarked on producing an Information Development Plan (IDP). The IDP:

- presented known metadata on currently available statistical information;
- discussed gaps in available information and other statistical issues;
- presented a draft plan for future data development that could be used for discussion and negotiation with stakeholders. The Information Paper setting out the Draft IDP reflects the division of ABS work into macro- and micro-level measurements and is an invaluable platform for building future data collection efforts.

Broadly, the information development needs are as follows:

1. A commitment is required to fund an ongoing Non-Profit Institutions Satellite Account to monitor growth and structural change in the sector. Stakeholders have suggested an account every three years would be satisfactory. This requires funding of the main data source, an NPI survey.

2. Options should be developed to increase the amount of activity detail and data by state and territory in the satellite account. Some improvement is highly desirable, but consideration also has to be given to the development and ongoing costs involved. The satellite account is designed to produce high level information and cannot meet all expectations for data. Also, the satellite account scope could be extended to include a module including all volunteering, (i.e. volunteer services provided to government organisations as well as NPIs) to better promote the value of volunteering in the community.

3. Research and consultation is required in order to scope high level output and outcome indicators appropriate to the sector. This is a substantial project. The work already undertaken to develop indicators for the government sector under COAG initiatives and by the ABS, AIHW and other agencies to measure social phenomena and well-being more generally would be important guides. The difficulty will be to develop indicators that are reflective of NPI activity
separate to the multitude of other factors that would typically influence community well-being. University research institutes in collaboration with sector peak bodies and other agencies might be best placed to lead the early development of ideas and to undertake initial assembly of available indicators.

4. The ABS will provide advice on the various ABS volunteering data sources (the Census of Population and Housing, the General Social Survey and the Time Use Survey), their value, limitations, coherence and appropriate use.

5. There is an ongoing interest in ABS industry surveys such as community services, performing arts, sports and physical recreation and hospitality clubs because they present the sector alongside the government and for-profit organisations in an industry and enable analyses of sector shares and cost structures. In the future, large scale surveys of these industries will not be taken except on a user pays basis.

6. AIHW provides a large amount of data and analysis on health and welfare. Discussions with AIHW and other government organisations are required to look at possibilities for better highlighting the role of NPIs in their data.

7. There is a need for ongoing information on the dimensions and characteristics of household and business giving. Further consideration can be given to using the ABS GSS or Household Expenditure Survey for collecting this information. The ABS annual Industry Surveys would provide an appropriate vehicle to collect information on business giving (and possible philanthropic foundations) every few years.

8. Consideration should be given to a process for asking governments to make changes to government financial reporting systems to better distinguish payments to NPIs.

9. There is strong interest in having a more definitive estimate of the numbers of NPIs, their activities and locations. Some progress can be made by further analysis of administrative registries of the Australian Taxation Office and Australian and state and territory government registries of incorporated associations and charities. This should be further investigated. However, this source would exclude the very large number of small unincorporated associations. Local governments and sector peak bodies might have the local knowledge to provide small area information suitable for some purposes, and state and territory governments might wish to investigate this approach to meet their specific policy needs. There would appear to be significant cost-benefit considerations to consider before any attempt is made to firm up estimates of the number of unincorporated associations at the national level.

10. Government agencies that have service contract and other financial and regulatory relationships with NPIs should give consideration as to how to improve the availability of confidential microdata information for research use, and more generally improve information sharing and access.
to research results consistent with the Australian Government’s National Compact and similar state and territory initiatives.

11. Government agencies that have service contract and other financial and regulatory relationships with NPIs should give consideration as to how to improve and streamline administrative processes around financial reporting and program evaluation, and how to optimise the collection and use of information, including for statistical purposes (collect once, use often).

12. Consideration needs to be given to a process to make the diverse range of statistical information available more coherent, integrated and accessible. The availability of information needs to be better promoted to the NPI sector, government agencies, researchers and the public.

The Draft IDP provides a robust basis for an updated IDP to be produced, which takes account of recent developments and policy directions. (A listing of ABS products which deal with NFP sector activities is available in Appendix 2.)

2012 Australian Charities and Not-for-profits Commission

The ACNC was established in December 2013. It set about the task of creating a register of charities wishing to access Commonwealth concessions. The register was planned to include an annual return for many charities, with reporting requirements proportionate to the size of their undertaking. The level of information disclosure is less onerous than that required in UK, US and Canada, but includes data on the size of the entity. The ACNC developed plans for researchers and others to access the data in order to facilitate comparisons with other jurisdictions and some data has become available. It provides essential information about the total population of charities which is invaluable to inform sampling. Useful research on the public’s trust and attitudes towards the sector has also been published (Australian Charities and Not-for-profits Commission, 2013).

2010 to 2014 Rise of Episodic Industry Reports

The increasing interest in philanthropy, particularly the advent of Private Ancillary Funds and corporate social responsibility and engagement, has focused the attention of financial institutions and advisers on this niche area. At the same time the growing interest in social entrepreneurship and use of equity markets to raise funds for social enterprises has also bolstered this interest. It is an avenue for such commercial interests to access the high net worth individual market and also to promote alternative financial products. In order to connect with this market a number of firms produce regular newsletters that repackage primary information on giving, or conduct small-scale surveys about future giving intentions. One institution has tapped into big data for credit card transactions to its charity customers to identify giving trends on a quarterly basis. Whilst these products are informative to a certain degree, they sometimes lack rigorous methodology and make broad unqualified claims.

During this period there was growing interest in the size and nature of social enterprises. Social enterprises are conducted not just by traditional NFP organisations but also by individuals and for-profit firms, and often involve giving and volunteering. In 2010, Social Traders partnered with the Australian Centre for Philanthropy and Nonprofit Studies (ACPNS) at Queensland University of Technology to define social enterprise and to map the social enterprise sector. This covered the sector’s scope, its variety of forms, its reasons for trading, its financial dimensions, and the individuals and communities social enterprises aim to benefit (Barraket, Collyer, O’Connor, & Anderson, 2010). Tracking giving and volunteering in such hybrid organisations will be difficult if information is not collected from all sectors involved, not just the NFP sector.


On 30 June 2014 the ABS released its third Satellite Account. It found that NPIs contributed close to $55 billion to Australia’s economy in 2012–13, an increase of $22 billion in original terms, since 2006–07, as measured by gross value added. NPIs received income of $107.5 billion and employed just over 1,000,000 people during the same period. The types of NPI activities that contributed to total gross value added were education and research (30.9%), social services (19.5%), health and hospitals (18.1%) and culture and recreation (13.2%).

In relation to giving the Satellite Account disclosed the following:

<table>
<thead>
<tr>
<th>Source</th>
<th>Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>Donations, bequests and legacies</td>
<td>$3,993 m</td>
</tr>
<tr>
<td>Donations from businesses</td>
<td>$863 m</td>
</tr>
<tr>
<td>Donations from trusts and foundations</td>
<td>$474 m</td>
</tr>
<tr>
<td>Sponsorships</td>
<td>$1,381 m</td>
</tr>
<tr>
<td>Other fundraising</td>
<td>$1,903 m</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>$8,614 m</strong></td>
</tr>
</tbody>
</table>

The release did not have the volunteer component because the appropriate data were not collected by a prior household survey. The ABS plans to collect these data in a household survey in 2015. Funding for this ABS product was provided by the DSS and the Australian Department of Health. We understand (at the date of publication) that funding is not assured for another Non-Profit Institutions Satellite Account.

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## Chapter 4
Government Sources

Table 2. Key studies from Government sources

<table>
<thead>
<tr>
<th>Study/Dataset</th>
<th>Data Year/s</th>
<th>Description</th>
<th>Number of Cases</th>
<th>Nonprofit Sectors</th>
<th>Type of Data</th>
</tr>
</thead>
<tbody>
<tr>
<td>Productivity Commission (2010) report</td>
<td>1995-2006</td>
<td>Research study on the contributions of the NFP sector with a focus on improving the measurement.</td>
<td>n/a</td>
<td>n/a</td>
<td>Quantitative. Also examines issues in methodology and measurement</td>
</tr>
<tr>
<td>ABS (2009c) not-for-profit organisations 2006-7</td>
<td>2006-7</td>
<td>Information about nonprofit organisations in Australia</td>
<td>2,248 organisations</td>
<td>n/a</td>
<td>Quantitative</td>
</tr>
<tr>
<td>Queensland Household Survey (Office of Economic and Statistical Research, 2010)</td>
<td>2004, 2009</td>
<td>Examines volunteering in sport and recreational activity.</td>
<td>3,594 respondents</td>
<td>Volunteering</td>
<td>Quantitative and qualitative</td>
</tr>
<tr>
<td>ABS (2011c) Household Expenditure Survey</td>
<td>1984 - 2009-10</td>
<td>Conducted every six years, it includes questions on cash gifts to charity, family, and religious organisations</td>
<td>2009-10 - 6,567 households</td>
<td>Giving</td>
<td>Quantitative – collected through diary entries</td>
</tr>
<tr>
<td>Study/Dataset</td>
<td>Data Year/s</td>
<td>Description</td>
<td>Number of Cases</td>
<td>Nonprofit Sectors</td>
<td>Type of Data</td>
</tr>
<tr>
<td>------------------------------------------------------------------------------</td>
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</tr>
<tr>
<td>reports From GSS.</td>
<td></td>
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<td></td>
<td></td>
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</tr>
<tr>
<td>ABS (2011b, 2013c) Census</td>
<td>2006-2011</td>
<td>Data collected every 5 years from everyone in Australia on Census Night.</td>
<td>n/a</td>
<td>Volunteering</td>
<td>Quantitative</td>
</tr>
<tr>
<td>ABS (2012a) GSS vs. Census</td>
<td>2006</td>
<td>Compares the volunteering rates from the 2006 Census and GSS</td>
<td>Same as GSS</td>
<td>Volunteering</td>
<td>Quantitative</td>
</tr>
<tr>
<td>ATO (2014b, 2014c) Taxation Statistics</td>
<td>2011-12</td>
<td>Examines all individual tax returns submitted before October 31. Also</td>
<td>n/a</td>
<td>Giving</td>
<td>Quantitative</td>
</tr>
<tr>
<td>ABS (2002, 2009b, 2014a) nonprofit institutions satellite accounts</td>
<td>1999-2000, 2006-7, 2012-13</td>
<td>Data for the NFP sector compiled from various economic and social data</td>
<td>All “economically significant” NPIs in Australia</td>
<td>n/a</td>
<td>Quantitative</td>
</tr>
<tr>
<td>ACNC (2013) public trust survey</td>
<td>2013</td>
<td>Respondents’ rating of their level of trust in charities and other</td>
<td>6 Focus groups, 1,624 survey responses</td>
<td>n/a</td>
<td>Qualitative – focus groups (in Victoria) Quantitative – online survey</td>
</tr>
<tr>
<td>ACNC register and Annual Information Statement (2014c, 2014d)</td>
<td>2014</td>
<td>Examines the size and purposes of charities in Australia</td>
<td>58,704 charities currently registered</td>
<td>n/a</td>
<td>quantitative</td>
</tr>
</tbody>
</table>

**ABS Time Use Survey**


**Summary**
The Time Use Survey has been conducted three times by the ABS (1992, 1997 and 2006). The survey collects detailed information on the daily activity patterns of Australians aged 15 years and over. Both paid work and unpaid work are examined and the data is used to derive a monetary value for all forms of unpaid work. A two day diary methodology was used with care taken to ensure standard errors would be acceptable for the estimates produced for Saturdays and Sundays (twice as many Saturdays and Sundays were surveyed as every weekday). Activities were classified into four main categories:

1. Necessary Time (personal care activities)
2. Contracted Time (employment activities and education activities)
3. Committed Time (domestic activities, child care activities, purchasing activities, voluntary work and care activities)
4. Free Time (Social and community interaction, recreation and leisure).

Strengths and weaknesses

Can the sample be generalised to Australia as a whole or to the specific sector?

A stratified multi-stage area of private dwellings in all states and territories was used to gather data. The sample should generalise to the rest of Australia even though very remote areas were not sampled.

Is the study comparable to other studies (both within Australia and overseas) (ICNPO used)?

Unknown.

Are longitudinal data available?

Trend data can be seen as this is the third survey however each survey is cross-sectional so individual differences between participants is unavailable.

Was probability sampling used?

Probability sampling was used with an overall response rate of 90.9% of all persons. The final sample however contained 6,961 persons (82.5% of all persons surveyed).

Are the original dataset or the questions available?

The full paper questionnaire, prompt cards and diary are provided along with an excel file of the data item list and the CURF data item list.\(^{13}\)

How was quality assured?

The ABS conducted the survey and has strict quality standards for statistical information. The framework for data quality is based on the Statistics Canada quality assurance framework and the European statistics code of practice. Quality is based on seven dimensions: institutional environment, relevance, timeliness, accuracy, coherence, interpretability and accessibility. There are Quality Declarations regarding many of the surveys including the Census, Labour Force and National Accounts. There is also a data quality online tool to help people understand and use the data quality framework (Australian Bureau of Statistics, 2009a, 2010a). As with many ABS surveys, a full user guide is provided which specifies the data quality issues specific to the survey as well as providing detailed information on the methodology of the study (Australian Bureau of Statistics, 2008b).

Findings

- On Average, Australians spent 46% of their time on necessary activities, 16% on contracted activities, 17% on committed time activities and 21% on free time activities.
- In the 1992 survey, both men and women spent an average of 20 minutes a day on voluntary work and care activities. In 2006, men spent 15 minutes a day, women spent 24 minutes.

\(^{13}\) CURF data or Confidentialised Unit Record File are files with the most detailed information available from the ABS with all identifying information removed (Australian Bureau of Statistics, 2013a).
The amount of time being spent on voluntary work and care activities increases up to the age group of 55 to 64 years and declines for those aged 75 years or more.

Women proportionally spend more time on these activities than men for all age groups except 75+ years.

**Productivity Commission Report**  
(Productivity Commission, 2010)

**Summary**

The Productivity Commission was requested to research the contributions of the NFP sector with a focus on improving the measurement of the sector’s contributions and on removing obstacles to maximising its contributions to society. Chapter 4 of the Report provides an overview of trends in the NFP sector and perspectives on some of its attributes. It considers changes in the structure of the sector, activities undertaken by NFPs and the sector’s use of resources. Much of the data is limited to economic contribution in terms of expenditure and employment, including volunteers. This gives only a limited view of the sector’s contribution which also includes social, environmental and cultural contributions. Chapter 4 also contains a summary of available contributions from volunteering and philanthropy, and examines the key issues in methodology and measurement in NFP research.

**Strengths and weaknesses**

The Report contains the best summaries of extant research on giving and volunteering available as at 2006. It contains a useful summary of the methodological issues and challenges involved in future research of the topics. However the research only examines economic inputs (e.g. financial data, employment, volunteering, giving, and organisation counts). Outputs (number of clients, hours of contact, placements etc.), outcomes (social outcome indicators for activities, target individuals and groups) and impacts (social indicators of the wider impacts on community well-being) were not examined (see ABS, 2010).

**Findings**

The Productivity Commission found that in 2006–07 NFP organisations in Australia obtained funding from three broad types of sources: philanthropy, government, and self-generated income. For economically significant NFPs, around 50% ($38 billion) of all income was self-generated, while a further 33% ($25.5 billion) came from government. A little over 9% of income ($7.2 billion) was obtained from philanthropic sources. The Commission used existing data from previous research as well as conducting targeted surveys and a number of case studies in order to arrive at its findings.
ABS Not-for-profit Organisations Australia 2006–07 (Re-issue)  
(Australian Bureau of Statistics, 2009c)

Summary
This publication presents estimates on NFP organisations in Australia. The main purpose was to measure the size and structure of the sector, including:

- Number of organisations;
- Employment;
- Volunteers;
- Income;
- Expenses;
- Operating surplus before tax and industry value added;
- Breakdown of data by type of NFP organisation.

Strengths and weaknesses

**Can the sample be generalised to Australia as a whole or to the specific sector?**

The data were collected as part of the ABS business survey program for the 2006–07 reference year. The ABS (2009d) stated that “The identification of not-for-profit organisations on the ABS Business Register provides the opportunity for improved not-for-profit estimates from ABS business surveys. The ability to identify all not-for-profit organisations in the population, rather than relying on self-identification in the sample, allows the ABS to use alternative estimation techniques to improve the quality of its statistics for the not-for-profit sector”.

**Is the study comparable to other studies (both within Australia and overseas) (ICNPO used)?**

The data are categorised by ICNPO groups which enables easy comparison with international studies.

**Are longitudinal data available?**

This is the first survey of its kind and as such longitudinal comparisons cannot be made yet.

**Was probability sampling used?**

There was a 93% response rate to the survey however there are some limitations to the sampling method: “Most ABS business surveys use the ABS Business Register of employing and non-employing businesses/organisations to draw a sample from. The ABS Business Register includes only those businesses/organisations registered with the Australian Taxation Office (ATO) for an Australian Business Number (ABN). There are many small not-for-profit organisations in Australia that do not have an ABN. These organisations were out-of-scope of this survey. In addition, there are a large number of small, non-employing not-for-profit organisations and although included on the ABS Business Register, these were out of scope of this survey” (ABS, 2009d).

**Are the original dataset or the questions available?**

A spreadsheet containing the survey data is available on the ABS website.
How was quality assured?
The ABS has strict conditions for quality assurance based on institutional environment, relevance, timeliness, accuracy, coherence, interpretability and accessibility (ABS, 2009b, d).

Findings
- There were 41,008 NFP organisations in Australia. Religious organisations accounted for 21.4% (8,786) of all NFP organisations, followed by culture and recreation organisations (20.1% or 8,258 organisations).
- NFP organisations employed 889,919 people at the end of June 2007.
- NFP organisations received $76 billion in income. The main source of income for these organisations was funding from federal, state and local government, which accounted for just over a third (33.5% or $25.5 billion) of total income.
- This funding was primarily received by education and research (32.1% or $8.2 billion) and social services (25.2% or $6.4 billion) organisations. Over two-thirds (69.2% or $17.6 billion) of total government funding to NFP organisations was volume-based funding (e.g. granted on a per student or a per client basis).
- Income from services accounted for 29.9% ($22.7 billion) of total income. The majority of this income was earned by culture and recreation organisations (28.3% or $6.4 billion) and education and research (23.8% or $5.4 billion). Donations, sponsorship and fundraising accounted for 9.5% ($7.2 billion) of total income and sales of goods 8.9% ($6.8 billion).
- During the 2006–07 financial year NFP organisations incurred $70 billion in expenses.

ABS Community Sector Series
(Australian Bureau of Statistics, 1998a, 2001a, 2010c)

Summary
There have been three ABS Community Services, Australia reports (1995-96, 1999-2000 and 2008-09). These reports contain summary data on expenditure on community service activity by the government and private sectors (Australian Bureau of Statistics, 1998a). Along with data on income and employment, these reports contain information on unpaid volunteers.

Strengths and weaknesses
Can the sample be generalised to Australia as a whole or to the specific sector?
Businesses were sourced from the ABS Business Register with most of these from the ATO maintained population – requiring an Australian Business Number. The remainder of the organisations came from the ABS maintained population.

Is the study comparable to other studies (both within Australia and overseas) (ICNPO used)?
The study used the Australian and New Zealand Standard Industrial Classification (ANZSIC) to categorise industries. To categorise the community service activity, the National Classification of Community Services was used.
The ABS provides information on making specific comparisons between this survey and other ABS surveys. As always caution should be exercised when making direct comparisons (Australian Bureau of Statistics, 2010d).

**Are longitudinal data available?**
The survey has been conducted three times so trends are possible but as with all cross-sectional studies, examination of changes in individuals is not possible.

**Was probability sampling used?**
Businesses were selected if their turnover exceeded a threshold level or the business was identified as an employing business.

**Are the original dataset or the questions available?**
Five data cubes are available for this survey to enable other researchers to examine the original de-identified data.

**How was quality assured?**
As with all ABS publications, a seven point data quality check was performed examining institutional environment, relevance, timelines, accuracy, coherence, interpretability, and accessibility (Australian Bureau of Statistics, 2010b).

**Findings**
2008-09 survey (Australian Bureau of Statistics, 2010c)
- Of the $25.2 billion spent on direct services to the community, more than half of this was by nonprofit organisations.
- Of the 10,967 organisations involved in the provision of community services in the survey, 5,809 were nonprofit organisations.
- 59% of the persons employed in the community services sector worked in nonprofit organisations.
- 81% were female.
- Community services organisations were assisted by 325,440 volunteers who on average provided 78 hours of voluntary services.

**Queensland Household Survey**
*(Office of Economic and Statistical Research, 2010)*

**Summary**
The Queensland Household Survey (QHS) collected information on volunteering in sport and recreation including roles undertaken, hours volunteered in the week preceding the interview and influences on decision to volunteer. The survey has traditionally been run twice a year, but recently this has changed to annually. The survey has not been conducted in 2014 as yet. As the survey is conducted on behalf of other government departments, volunteering information is not collected every time.
Strengths and weaknesses

*Can the sample be generalised to Australia as a whole or to the specific sector?*

Given the random sampling technique, it may be possible to make generalisations about volunteering in Queensland.

*Is the study comparable to other studies (both within Australia and overseas) (ICNPO used)?*

The analysis and reporting were designed to complement the earlier QHS and the ABS findings. It is unclear however how aligned these reports are.

*Are longitudinal data available?*

Each survey is cross-sectional and thus individual changes over time cannot be seen.

*Was probability sampling used?*

The sample is chosen randomly from 11 regions within Queensland with an aim to get 300 responses per region (600 in the Brisbane region). Up to 6 phone calls are made for each household and only one response per household is obtained.

*Are the original dataset or the questions available?*

The original survey questionnaire is available in an appendix to the report.

*How was quality assured?*

The Office of Economic and Statistical Research “complies with AS/NZS ISO 9001:2008 Quality management systems - Requirements. The registration covers the Quality Management System for survey and research services, including the design, development and provision of processes to collect, collate, interpret, analyse and disseminate high quality primary and secondary statistical information” (Office of Economic and Statistical Research, 2010, p. i).

Findings

- 43.1% of the volunteering population came from Brisbane (45.1% of the non volunteering population were also from Brisbane).
- 30.6% of volunteers were in the 35-44 years age group, 21.7% of volunteers were in the 45-54 years age group.
- 70.9% of volunteers live with their spouse
- 60% of volunteers have one or more children living at home.
- 76.9% of volunteers were currently employed.
- 55.7% of volunteers had a tertiary qualification.

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14 Far North, Northern, Mackay, Fitzroy, Western, Wide Bay-Burnett, Darling Downs, Sunshine Coast, West Moreton, Brisbane, Gold Coast. For reporting purposes, only three areas were used – Western, Brisbane and Rest of Queensland (comprising the other 9 regions).
ABS Household Expenditure Survey  
(Australian Bureau of Statistics, 2011c, 2012b)

Summary
The Household Expenditure Survey (HES) is collected every six years as part of the Survey of Income and Housing (SIH). The 2012 survey collected information on expenditure, income, and net worth of private households in Australia. In this survey cash gifts to charity (not further defined), family or friends, churches, synagogues and related, and donations to charity (not elsewhere classified) are all captured and broken down by state.

Strengths and weaknesses
Can the sample be generalised to Australia as a whole or to the specific sector?  
The survey uses personal interviewing from residents of private dwellings covering about 97% of the people living in Australia. For most states and territories, the exclusion of people from very remote areas has only a minor impact on estimates produced. Information on what defines a very remote area can be found in the user guide for this survey (Pink, 2012).

Is the study comparable to other studies (both within Australia and overseas) (ICNPO used)?  
The ABS revised its standards for household income statistics following the adoption of a new international standard in 2004. Caution should be taken however when comparing studies.

Are longitudinal data available?  
The study is conducted every six years with a different cross-sectional sample. As such trend data is available but changes among individuals cannot be seen.

Was probability sampling used?  
Dwellings were selected through a stratified, multistage cluster design from the private dwelling framework of the ABS population Survey Master Sample. Of the 8,786 households initially selected for inclusion in the HES, 75% responded sufficiently for inclusion in the final sample (6,567).

Are the original dataset or the questions available?  
Data cubes and CURF data are available for further analysis. The original questionnaire is also released.

How was quality assured?  
The ABS has a seven point data quality check examining institutional environment, relevance, timelines, accuracy, coherence, interpretability, and accessibility (Australian Bureau of Statistics, 2009a)

Findings
2009-10 survey
- Average weekly donation to charity (nfd) for Australia as a whole was $0.86.
- Churches, synagogues and related received an average weekly donation of $2.97
Other donations to charities (not elsewhere classified) reached $3.40 on average (but caution should be used with this estimate).

ABS Voluntary Work, Australia reports

Summary
The results reported are taken from the General Social Survey (GSS) conducted in August –November 2010. Only people 18 years and over residing in private dwellings participated in the survey. Those living in very remote areas were not sampled in this survey. The survey is conducted every four years and has been conducted three times. Using 2006 Census data, people experiencing disadvantage were given a higher probability of selection in the 2010 survey. The 2010 survey was conducted using Computer Assisted Personal Interviewing (CAPI). CAPI involves “the use of a notebook computer to record, store, manipulate and transmit the data collected during interviews” (Australian Bureau of Statistics, 2011d, p. 52).

Volunteer was defined by the ABS as:

someone who, in the previous 12 months, willingly gave unpaid help, in the form of time, service or skills, through an organisation or group. Some people do unpaid work under some form of compulsion because of employment (for example, work for the dole) or as part of study commitments. Such work is excluded from ABS measures of volunteering (Australian Bureau of Statistics, 2011d).

Variables included:

- Percentage of population volunteering;
- Organisations volunteered for;
- Age;
- Gender;
- Employment status;
- Occupation;
- Marital status;
- Whether they had children;
- Expenses incurred due to volunteering;
- Life satisfaction.

Strengths and weaknesses
Can the sample be generalised to Australia as a whole or to the specific sector?
The study captured people residing in private dwellings in not very remote areas who were over 18 years; however this is unlikely to affect estimates. While volunteering was measured, volunteering to the government was not captured and this has been estimated to be substantial (Conroy, 2002).

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15 This statistic has a relative standard error between 25% and 50% (Australian Bureau of Statistics, 2011a).
**Is the study comparable to other studies (both within Australia and overseas) (ICNPO used)?**
Unknown

**Are longitudinal data available?**
The study is conducted every four years allowing trends over time to be seen. However each study is cross-sectional so it is not possible to track changes in individual behaviour.

**Was probability sampling used?**
Probability sampling was used as the survey was conducted with the General Social Survey. It is therefore representative of the Australian population over 18 living in private dwellings in not very remote areas.

**Are the original dataset or the questions available?**
Data cubes are available from the ABS website.

**How was quality assured?**
As with all ABS publications, a seven point data quality check was performed examining institutional environment, relevance, timelines, accuracy, coherence, interpretability, and accessibility (Australian Bureau of Statistics, 2010a).

**Findings**
- Volunteer rates across the states and territories were relatively similar to the national average but volunteering was more common outside of capital cities (41%) compared to capital cities (34%).
- People in the middle age groups (35–44 to 65–74 years) were more likely to volunteer than those in younger and older age groups.
- Parents in couple relationships with dependent children aged 5 to 17 years had the highest rate of participation in voluntary work (55%).
- Employed people, either in full-time (38%) or part-time work (44%), had a higher volunteer rate than those who were unemployed (20%) or not in the labour force (31%). Professionals and managers had higher volunteer rates (51% and 47% respectively) than machinery operators and drivers (26%), labourers (28%), and technicians and trades workers (32%).
- Sport and physical recreation was the most commonly reported area for volunteering in all states and territories, both in capital cities and in the rest of Australia.
- Over half (58%) of volunteers incurred some expenses, and a quarter of those reported that reimbursement for their specific costs was available from the organisation for which they volunteered.
- Most volunteers (82%) reported that they were delighted, pleased or mostly satisfied with their lives, compared to 75% of non-volunteers.
ABS Census
(Australian Bureau of Statistics, 2014c)

Summary
The Census of Population and Housing is the largest statistical collection undertaken by the ABS every five years. All the people who are in Australia on Census night participate in the survey, as such the data provides a reliable estimate of the population of each state, territory, and local government area. Everyone in Australia is legally required to complete a Census form. Included in the survey is a question on voluntary work: “in the last 12 months did the person spend any time doing voluntary work through an organisation or group” (Australian Bureau of Statistics, 2011b). This excludes anything undertaken as part of paid employment or to qualify for a Government benefit. It also excludes working in a family business.

Strengths and weaknesses

*Can the sample be generalised to Australia as a whole or to the specific sector?*
The survey samples every person in Australia on Census Night; as such findings capture all of Australia.

*Is the study comparable to other studies (both within Australia and overseas) (ICNPO used)?*
Data from different Census can be compared.

*Are longitudinal data available?*
The Australian Census Longitudinal Dataset (ACLD) uses data from the Census to create a longitudinal picture of Australian Society. It has only been conducted once with a 5% random sample from the 2006 Census being brought together with corresponding records from the 2011 Census using data linkage techniques (Australian Bureau of Statistics, 2013c).

*Was probability sampling used?*
n/a

*Are the original dataset or the questions available?*
Multiple datasets are available for the Census, including Table Builder, CURFs, DataPacks, Community Profiles and QuickStats. The questionnaire is available for download on the Census website (Australian Bureau of Statistics, 2011b).

*How was quality assured?*
As with all ABS publications, the Census contains a seven point data quality check (Australian Bureau of Statistics, 2010a). The Census has its own quality declaration statement in relation to these seven points (Australian Bureau of Statistics, 2013b).

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Findings
The volunteering rate remained stable at around 20% of the adult population in both 2006 and 2011. However around a third of Australians volunteered both in 2006 and 2011, where as one-third volunteered only in 2006 and just under one-third volunteered in 2011 but not 2006.

A Comparison of Volunteering Rates:
From the 2006 Census of Population and Housing and the 2006 General Social Survey (Australian Bureau of Statistics, 2012a)

Summary
The volunteering rates in 2006 differ depending on whether the findings came from the General Social Survey (GSS) or the Census. In the GSS around one in three Australian adults were volunteers whereas one in five Australians were volunteers according to the Census. The methods to gather data on volunteering are quite different and this paper addresses the differences in methodology between the two studies.

Strengths and weaknesses
This paper discusses the GSS and Census – both of which have already been discussed in this review. As such the methodologies of both studies have already been discussed.

Findings
Comparing the two studies, it was found that adults with the following characteristics are more likely to volunteer:
- Adults living in a family with a co-resident dependent child
- Adults with a higher level of educational attainment
- Adults proficient in English

ATO Taxation Statistics
(Australian Taxation Office, 2014b, 2014c)

Summary
The Australian Taxation Office releases statistics annually of the individual tax returns submitted before October 31. It also examines Private ancillary fund (PAF) statistics. This data is analysed by both the Australian Centre for Philanthropy and Nonprofit Studies (ACPNS) and JBWere to create a picture of tax-deductible giving in Australia.

Strengths and weaknesses
Can the sample be generalised to Australia as a whole or to the specific sector?
The data analyses all tax returns submitted before the due date. It also updates the previous two years to account for tax returns submitted late.
Is the study comparable to other studies (both within Australia and overseas) (ICNPO used)?
The data provides a reliable estimate of tax-deductible giving but does not take into account all giving and people not claiming tax-deductible gifts. Comparison is difficult internationally as laws may differ in terms of tax-deductibility status of gifts.

Are longitudinal data available?
It is not possible to examine individual differences across time as each report is cross-sectional.

Was probability sampling used?
n/a

Are the original dataset or the questions available?
The data is available for free download to be further analysed. The original form is also available.

How was quality assured?
The ATO has a commitment to service to ensure that their services are of a consistent and high standard. The Auditor-General, Commonweal Ombudsman, Inspector-General of Taxation and others work cooperatively with the ATO. The transparency of information is designed to increase trust and respect (Australian Taxation Office, 2014a).

Findings
PAFs\textsuperscript{17}
- In 2011-12, 95 new PAFs were approved bringing the total number of PAFs up to 1,002.
- These PAFs received $354 billion and distributed $251 billion across all areas.

Individual Gifts
- 4.53 million Australians made and claimed tax-deductible gifts totalling $2.24 billion.

ABS Non-Profit Institutions Satellite Account

Summary
The Non-Profit Institutions (NPI) Satellite Account report is part of the National Accounts reporting and provides a means by which the economic aspects of NPIs can be drawn out and analysed separately within the structure of the main accounts. One of the major features of an NPI satellite account is that it is set within the context of the whole economy, so that NPIs’ contribution to major national accounting aggregates can be determined. The NPI satellite account has two dimensions. The first is referred to as measurement on a national accounts basis. This is equivalent to production and other economic aggregates as defined in the national accounts. The second dimension is referred to as measurement on an NPI satellite account basis. This dimension extends the boundary of national accounts to include

\textsuperscript{17} The ATO have advised that the statistics for the 2011-12 income year for PAFs were sourced from 2012 returns processed by 18 June 2014, not as usual at 31 October and this may have led to their inflation for this year.
values for the non-market output of market producers and NPI services provided by volunteers. Measurement on an NPI satellite account basis provides a more complete picture of the value of NPIs to society than is evident in estimates included in the national accounts. The satellite account and most other information sources focus on inputs rather than outputs, outcomes and impacts. The satellite account also provides an “at cost” measure of the outputs of the NPI sector. However, this has limitations and there is a widely held view that alternative or supplementary measures using a variety of social indicators are required to help shift the focus towards outcome measurement.

NPIs have the following characteristics: they are organisations, they are not conducted for the purpose of profit and are not profit-distributing, they are institutionally separate from government, are self-governing, and non-compulsory. In this satellite account, NPIs that are classified to the general government sector (the most notable being universities and public hospitals operated by religious orders) have been excluded, even where they are self-governing and institutionally separate from government. NPIs that operate in the commercial sphere and permit the distribution of assets to members in the event that they are wound up (NPIs in the finance and insurance industry and trading co-operatives) were also excluded. The scope of the NPI satellite account is important, as it will affect the size of the sector.

**Strengths and weaknesses**

*Can the sample be generalised to Australia as a whole or to the specific sector?*

The report draws on information from a variety of sources used by the ABS, including a survey of the Australian NFP sector. As with all ABS reports, sample design, collection procedures and processing are rigorous. Over 4,000 NPIs were surveyed in the 2012–13 study. Both sampling and non-sampling error have been minimised by the study design (ABS, 2014b). The survey, however, is likely to have some bias towards the larger businesses surveyed and small to medium businesses are likely to be under-represented or uncounted.

*Is the study comparable to other studies (both within Australia and overseas) (ICNPO used)?*

The study uses ICNPO classification and the basis calculations are fully aligned with the Australian System of National Accounts (ASNA) in the 2012–13 report. The report also attempts (with minor amendments) to align with international standards (Australian Bureau of Statistics, 2014b).

*Are longitudinal data available?*

The report has been conducted three times since 1999. Many organisations have not been surveyed in all three phases and it is therefore difficult to draw comparisons with previous years. This study is compiled on an infrequent and irregular basis. No commitment exists for its ongoing compilation so stakeholders are not able to rely on the information being available in the future. The length of time between the two available issues of the satellite account (1999–2000 and 2006–07) was considered too long to satisfactorily monitor the rapid structural change in the sector over that time.

*Was probability sampling used?*

The estimates are based on information obtained from a randomly selected stratified sample of NFP organisations. There was an 89.3% response rate to the survey. The survey was produced in accordance

Are the original dataset or the questions available?
Two data cubes are available, which contain additional satellite account data for 2012–13 and revised satellite account data for 2006–07.

How was quality assured?
As with all ABS publications, quality was assured on the basis of seven dimensions: institutional environment, relevance, timeliness, accuracy, coherence, interpretability and accessibility (Australian Bureau of Statistics, 2009a, 2014b).

Findings
During 1999–2000:
- NPIs accounted for $20.8 billion or 3.3% of total GDP. When imputed wages for volunteer services are included in GDP, the NPI contribution increased to $29.7 billion or 4.7% of GDP.
- NPI gross value added contributed 3.4% to industry gross value added, increasing to 4.9% when the value of volunteer services was included.
- With volunteering services included, education and research NPIs made the largest contribution to NPI adjusted gross value added (25%), followed by culture and recreation (23%) and social services (22%).
- Total NPI income was $33.5 billion, mostly through sales of goods and services (including school fees, hospital patient fees, gambling and hospitality income of registered clubs, business sponsorships, membership dues received by business and professional associations, and sales of goods).
- NPI expenses were $32.8 billion.
- NPIs employed 604,000 persons, representing 6.8% of total employed persons in Australia.
- 4.4 million Australians over the age of 18 participated in some form of volunteer work with NPI or government organisations.
- There were 558 million hours worked in NPIs by volunteers.
- The value of imputed volunteer wages was $8.9 billion.

During 2006–07:
- NPIs contributed 4.1% to total GDP.
- NPI value added on a national accounts basis was $40,959 million.
- NPIs received $76,639 million worth of income. The main source of income for market NPIs was sales of services ($19,591 million), whilst the main source of income for non-market NPIs was volume based government funding ($4,253 million).
- NPIs employed 889,900 persons.
- Over 4.5 million Australians over the age of 18 volunteered for NPIs.
623 million hours were volunteered to NPIs.

The value of imputed volunteer services was $14,598 million.

As at 30 June 2007, NPIs held total assets of $138 billion. The majority of these were non-financial assets ($103.4 billion).

During 2012–13:

- NPIs accounted for $54,796 million or 3.9% of total GVA.
- NPI GDP in 2012–13 was $57,710 million.
- NPIs received income of $107,480 million. Market NPIs generated most of their income from service provision ($57,870 million), while the main type of income for non-market NPIs was transfers and donations ($15,093 million).
- NPIs employed 1,081,900 persons.
- NPI gross value added on a national accounts basis was $54,796 million. Education and research NPIs made the largest contribution to gross value added (30.9%), followed by social service NPIs (19.5%).

The latest volunteering data will be released in 2015.

Public Trust and Confidence in Australian Charities
Australian Charities and Not-for-profits Commission (2013)

Summary
Qualitative research in the form of six focus groups was conducted throughout Melbourne and Shepparton, Victoria. The research explored attitudes to charities, factors which influence trust and confidence in charities and attitudes to the idea of an online searchable charity register. Respondents were asked to rate their level of trust in charities and a range of other organisations. A quantitative survey was also conducted online and obtained 1,624 responses.

Strengths and weaknesses

Can the sample be generalised to Australia as a whole or to the specific sector?
There was limited geographical representation of focus groups (all conducted in Victoria). It is also unclear where the survey sample was drawn from, and how it was promoted. It may be difficult to draw conclusions about Australia as a whole.

Is the study comparable to other studies (both within Australia and overseas) (ICNPO used)?
International comparisons are made within the report.

Are longitudinal data available?
This was a one-off study.
Was probability sampling used?
The sample was sourced via Survey Sampling International’s Australian panel. It is unclear how this particular sample was generated.

Are the original dataset or the questions available?
The data is available on data.gov.au for public use.

How was quality assured?
Unclear, as there was no methodology included in the report

Findings
• Respondents were asked to rate their level of trust in charities and a range of other organisations. Initial scores for overall trust in charities were moderate, with a mean score 6.6 (Range – 0 = no trust at all, 10 = trust them completely).
• Charities ranked third among all organisations assessed (after doctors, with a mean score 7.1 and police, with a mean score 7.0).
• Females, those with higher involvement in charities and those with children all expressed significantly higher levels of trust.
• Australian respondents expressed similar levels of trust and confidence when compared to UK respondents (mean score 6.7), and the Australian mean score was appreciably higher than the mean score reported in a comparable New Zealand study (mean score 5.9).

ACNC Register and Annual Information Statements
(Australian Charities and Not-for-profits Commission, 2014a, 2014c, 2014d)

Summary
The Australian Charities and Not-for-profits Commission (ACNC) was established to increase transparency, trust and confidence in the sector by publishing information provided by charities on a register. Corporate information that should be already available is put in one place for easy access to information on the sector. Charities wanting to access Commonwealth charity tax concessions need to register with the ACNC. The Annual Information Statement (AIS) is a way for charities to report on the size and functions of their organisation. Reporting obligations vary depending on charity size. The first report using this data was released in mid-September 2014 (Knight & Gilchrist, 2014).

Strengths and weaknesses
Can the sample be generalised to Australia as a whole or to the specific sector?
Although registration is voluntary, the ACNC is designed to be able to capture all charities within Australia. Over 60,000 charities are on the Register, with 3,076 registered by the ACNC. An 83% compliance rate in AIS reporting has also occurred to date. Some charities with the Commissioner’s permission are able to withhold data from public scrutiny for a range of reasons and some of the data collected is on a voluntary basis.
**Is the study comparable to other studies (both within Australia and overseas) (ICNPO used)?**

While not as comprehensive as the Foundation Center in the US, the ACNC has increased the amount of reporting on charities within Australia. The ACNC uses the ICNPO in line with the ABS practice for the main and additional activity categories used in the AIS.

**Are longitudinal data available?**

The AIS as a yearly statement from each charity will provide a method of examining the state of charities on an annual basis.

**Was probability sampling used?**

n/a

**Are the original dataset or the questions available?**

The forms to be completed are available from the ACNC website. The data provided is available online from data.gov.au for free download.

**How was quality assured?**

n/a

**Findings**

_Curtin University Report September 2014 (Knight & Gilchrist, 2014)_

This is the first report analysing data provided in the transitional AIS which does not require financial information. It only covers financial year ends that occurred in 2013 with about 40,000 charities submitting an AIS but for various reasons 38,341 Annual Information Statements were included for analysis

- 67% of reporting charities were considered small (<$250,000 in revenue), 16% of charities were deemed medium ($250,000-$999,999) while 17% of charities were classified as large (>1,000,000 in revenue)
- 10% of charities account for 90% of income

**Workforce:**

- More than 919,000 full time or part time staff reported (~8% of the Australian workforce)
- 19% of full time staff are employed by charities working in higher education. A further 17% are working for charities primarily involved in primary and secondary education
- 10% of charities account for 90% of full time staff
- 33,840 charities reported numbers of volunteers. More than 2 million volunteers is estimated from this, however this figure may include duplicates and is being further investigated.
- Of charities with volunteers, the median number was 15.
- 20% of volunteers worked in charities whose main activity was religious

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18 This figure is based on the 27,255 charities who reported both full and part time staff. As a result, it is likely to be an underestimate of the number of employed persons.
Purpose:
- 34% of charities reported their purpose was to the advancement of education. 32% stated it was the advancement of religion. 25% stated their charitable purpose was to the relief of poverty, sickness or the needs of the aged. Only 7% stated the provision of childcare services. 45% of charities stated other purposes beneficial to the community as their charitable purpose.
- 26% of all charities in the ACNC dataset self-identified as Basic Religious Charities.

Activities:
- 25% reported their main activity as religious, followed by primary and secondary education 6% and grant making 5%.

Beneficiaries:
- Children were the most commonly reported beneficiary with 54% of charities naming them. The general community was the second greatest beneficiary with 52% of charities selecting this option. Young people, women, elderly people, men and people with disabilities all had a least 30% of charities name them as beneficiaries.

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19 Charities are defined as “basic religious” if they state their primary purpose as being for the ‘advancement of religion’ and cannot be registered as any other subtype of charity, be incorporated as a company or incorporated association, has not reported to the ACNC as part of a group, is not endorsed as a deductible gift recipient, and has not received more than $100,000 in government grants this financial year, or in either of the past two financial years (Australian Charities and Not-for-profits Commission, 2014b).
### Table 3. Key studies from Industry sources

<table>
<thead>
<tr>
<th>Study/Dataset</th>
<th>Data Year/s</th>
<th>Description</th>
<th>Number of Cases</th>
<th>Nonprofit Sectors</th>
<th>Type of Data</th>
</tr>
</thead>
<tbody>
<tr>
<td>Volunteering Australia (2006a) Corporate Volunteering Survey</td>
<td>2005</td>
<td>Surveyed why and how corporate volunteering programs work</td>
<td>50 companies</td>
<td>Volunteering</td>
<td>Quantitative and qualitative</td>
</tr>
<tr>
<td>AEGN Green Philanthropy report (Martin, 2010)</td>
<td>2010</td>
<td>Examination of donations to the environment from different donor types e.g. trusts, private donors</td>
<td>56 (20% response rate)</td>
<td>Environment – Giving only</td>
<td>Quantitative</td>
</tr>
<tr>
<td>Catalyst What Gives report (Downes, 2012)</td>
<td>2010</td>
<td>Examined how, and how well companies are performing in terms of community investment</td>
<td>12 companies</td>
<td>Giving and volunteering examined</td>
<td>Quantitative</td>
</tr>
<tr>
<td>Australia Council (2011) It’s a Given report</td>
<td>2010</td>
<td>Examined private sector support for arts organisations</td>
<td>132 arts organisations</td>
<td>Arts – Giving only</td>
<td>Quantitative</td>
</tr>
<tr>
<td>Philanthropy Australia Strategies for increasing HNW giving report (Effective Philanthropy, 2011)</td>
<td>2010</td>
<td>This report examines opinions from various sources about the ways to increase giving from HNW individuals</td>
<td>36 interviews</td>
<td>Giving</td>
<td>Qualitative</td>
</tr>
<tr>
<td>AMPAG (2012) Tracking Changes report</td>
<td>2011</td>
<td>Examined total non-government income for arts organisations</td>
<td>28 arts organisations</td>
<td>Arts – Giving</td>
<td>Quantitative</td>
</tr>
<tr>
<td>Charities Aid Foundation Australia (2011) Disasters, Donors and Giving report</td>
<td>2011</td>
<td>Examination of giving to disaster relief using workplace payroll giving</td>
<td>1,045 (59 organisations)</td>
<td>Disaster Specific – Giving only</td>
<td>Quantitative – online survey</td>
</tr>
<tr>
<td>Study/Dataset</td>
<td>Data Year/s</td>
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<tr>
<td>JBWere Annual Giving Trends (McLeod, 2012, 2013)</td>
<td>2010-11, 2011-12</td>
<td>Report based on ATO data and own research published elsewhere</td>
<td>Unknown</td>
<td>Giving – includes data on private foundations</td>
<td>Quantitative</td>
</tr>
<tr>
<td>Giving West (2013)</td>
<td>2013</td>
<td>Used a simplified LBG model to examine corporate giving and volunteering in WA</td>
<td></td>
<td>Giving and volunteering</td>
<td>Quantitative</td>
</tr>
<tr>
<td>NAB (2014) Charitable Giving Index</td>
<td>2013-2014</td>
<td>Bi-annual examination of non-cash donations to charities, by charity type, donor age, and postcode</td>
<td>n/a</td>
<td>Giving</td>
<td>Quantitative</td>
</tr>
<tr>
<td>Global Reporting Initiative (2014) data</td>
<td>n/a</td>
<td>Provides a framework for corporate sustainability reporting and stores the reports for public access</td>
<td>n/a</td>
<td>Giving and volunteering</td>
<td>Quantitative</td>
</tr>
</tbody>
</table>

**Corporate Volunteering Survey**  
(Volunteering Australia, 2006a)

**Summary**  
Surveys were sent out to 164 companies with corporate volunteering programs. Fifty responses were received (30% response rate). This study provides useful qualitative and quantitative data on types of tasks given to volunteers and the resources necessary to engage volunteers.

The main objectives of the survey were:

- To understand why companies are involved in corporate volunteering;
- To identify different types of corporate volunteering programs operating within companies;
- To determine how these corporate volunteering programs are facilitated and organised within the companies;
- To identify key principles companies have learnt from their experiences;
- To ascertain any feedback received from NFP organisations regarding the impact of corporate volunteering programs.
Areas measured included:
- Internal support;
- Staff choice and involvement;
- NFP relationships;
- Risk management;
- Challenges.

Specific questions related to:
- Restrictions on organisations in which the employees were allowed to volunteer;
- Percentage of employees volunteering;
- Insurance coverage for volunteering;
- Success of volunteering program;
- Difficulties in volunteering;
- Types of work undertaken when volunteering;
- Other contributions to NFPs to allow volunteering projects to take place.

Strengths and weaknesses

*Can the sample be generalised to Australia as a whole or to the specific sector?*
Most companies surveyed were from the finance, banking or insurance sectors. It is unclear who completed the survey on behalf of the companies, which may have affected accuracy.

*Is the study comparable to other studies (both within Australia and overseas) (ICNPO used)?*
Unknown

*Are longitudinal data available?*
Unfortunately this was a one-off survey. No trends can be determined.

*Was probability sampling used?*
Surveys were sent to 164 companies. It is unclear how companies were recruited and whether random selection was used to select companies.

*Is the original dataset or are the questions available?*
The survey instrument and frequency distribution for each question is available on Volunteering Australia’s website.

*How was quality assured?*
Unknown. Research methodology was not reported.

**Findings**
- 40% of respondents allow their staff one day off work per year to contribute to volunteering (21% allow two to three days).
Nearly 45% of the organisations have some restrictions such as political or religious in the types of organisations employees are able to volunteer in; over 35% have no restrictions; just over 20% limit volunteering to partner organisations.

55.2% of the organisations had less than 25% of employees participating in the corporate volunteering program; 31% had 25–49% participating, 10.3% had 50–74% of employees participating, while only 3.4% of companies had between 75% and 100% of employees participating.

Almost 39% of respondents indicated that they encouraged partners, family and friends of employees to participate in the corporate volunteering.

53% of companies extended their insurance coverage to staff while they were volunteering.

74% of companies indicated that they also contribute in-kind and/or financial support to enable volunteering projects to take place. Almost 80% of employees participated through repairing, maintenance, or gardening; over 70% of volunteering employees contributed through fundraising and sales.

70% of companies rated their corporate volunteering program as either successful or very successful.

64% listed time as one of the three main difficulties. Finding suitable volunteering opportunities (38%) and finding meaningful volunteering opportunities (38%) were also commonly reported.

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**Summary**

This study examined donations to environmental causes from different funders including trusts, foundations, PAFs, private donors, and corporate funds. There were 56 responses to the survey (20% response rate). Contributions were not broken down by type of funding (i.e. cash, volunteering time, in-kind).

Variables included:

- Total amount distributed to environment sector;
- Percentage of total amount distributed;
- Reasons for giving or not giving to environmental causes.

Such detailed sector data is rare and has the capacity to provide fresh insights.

**Strengths and weaknesses**

*Can the sample be generalised to Australia as a whole or to the specific sector?*

All participants were members of either the Australian Environmental Grantmakers Network or Philanthropy Australia. Generalisability is therefore not assured. Information on giving from PAFs was taken from the ATO.
**Is the study comparable to other studies (both within Australia and overseas) (ICNPO used)?**
A prior study examined information from AEGN members only, which mentions consultation of comparable overseas research in planning the method.

**Are longitudinal data available?**
No longitudinal claim is made with the preceding study.

**Was probability sampling used?**
No. All participants/funders were members of the organisations conducting the study.

**Are the original dataset or the questions available?**
No

**How was quality assured?**
Unknown, as the data collection and research methodology were not mentioned in detail in the later report.

**Findings**

**PAFs (from ATO)**
- In 2008, 10.7% of total PAF distributions ($13.9 million) went to the environment sector.
- Since 2001, these funds have distributed $31 million to the environment (6.9% of total funding).

**Survey Results**
- For the 56 responses, $260.4 million was distributed to the environment.
- 10 funders gave 87% of the environment funding.
- Funders included trusts and foundations (35%), PAFs (18%), Individual donors (15%) as well as corporate funds, community foundations, sub funds and other types not specified.
- Of those that did not give to the environment, 59% said it was because they had other priorities. Lack of time or resources, constitution restrictions and feeling like they couldn’t make an impact were also common responses.

**Catalyst “What Gives? How Companies invest in Communities” (Downes, 2012)**

**Summary**
This study examined how and how well companies were performing in terms of community investment: amount contributed to the community with regard to size of company, percentage of profit, and forms of community investment (donations of cash, volunteering etc). The importance of partnerships with community organisations, strategy and policy were also examined along with how companies measured impact and effectiveness. Companies surveyed were from financial services, fast moving consumer goods, retail, manufacturing and resources sectors, and other services. Only prominent, ASX-listed or relatively mature companies were included.
Three aspects were captured:

1. How companies invest (amount, methods, strategies);
2. How companies measure;
3. How companies report.

**Strengths and weaknesses**

*Can the sample be generalised to Australia as a whole or to the specific sector?*

This sample comprised 12 companies from different areas. While in-depth data was captured for these organisations, the results cannot generalise to the rest of Australia.

*Is the study comparable to other studies (both within Australia and overseas) (ICNPO used)?*

Given the small sample size it is not feasible to compare this study to others either within Australia or overseas.

*Are longitudinal data available?*

This was a one-off study.

*Was probability sampling used?*

The firms were specifically chosen for this report to reflect the variety of industries; it was a non-probability sample.

*Are the original dataset or the questions available?*

Unknown

*How was quality assured?*

The study is reported as peer-reviewed by Banarra (an Australian-based firm that supports organisations in their pursuit of a more sustainable future) (Downes, 2012, p. 73).

**Findings**

- Total community investment was $513 million (10 companies); the average was $51.3 million.
- The average community investment relative to profit was 0.66% (range 0.06% to 1.0%).
- 70% of contributions were in cash, 6% in time, 24% in-kind.
- Management costs averaged 11% of contributions.
- Four out of the 12 companies comprehensively measured impact; four did not.
- Only one company comprehensively reported impact (although another five were transitioning to reporting).
- Five companies reports were above average on accessibility and clarity, three companies were above average on comprehensiveness and only one company was above average in terms of alignment to standards.
Australia Council for the Arts (2011)

Summary
This study is based on annual reports from audited accounts of 132 arts organisations from 2008 to 2010; 68 companies also chose to report data on the number of sponsorships and private giving since 2008.

Variables included:
- How much private sector income had been received since 2008;
- The proportion from each source (events, private giving, corporate sponsorship);
- The breakdown of income by state, artform, company size of arts companies receiving donations.

Strengths and weaknesses

Can the sample be generalised to Australia as a whole or to the specific sector?
The study examined key organisations (which received multi-year funding from an artform board), but Major Performing Arts Companies were excluded. The study examined annual reports of the 132 companies. A full list of the companies involved in the research was provided in an appendix to the report. The data cannot be generalised beyond these companies due to sampling procedures.

Is the study comparable to other studies (both within Australia and overseas) (ICNPO used)?
Unknown

Are longitudinal data available?
The report contains information on giving to the organisations for the years 2008 to 2010. This allows comparisons to be made with previous years as well as indicating overall trends in funding.

Was probability sampling used?
Unknown, however most participating organisations would receive funding from the Australia Council.

Are the original dataset or the questions available?
Unknown, but not provided in the report.

How was quality assured?
Unknown

Findings
- Ten of the largest companies contributed over $0.5 billion to the community. BHP Billiton ($200.5 million) and Rio Tinto ($166 million) were responsible for 70% of the total funds contributed. Most companies contributed between 0.7% and 0.9% of their pre-tax profit (higher than the 0.63% identified in the Australian benchmark). Of the five that set public targets, only one (BHP) reached that target in 2010.
- For every extra $2 billion a company earned in profit, contributions increased on average by approximately $10 million.
• Between 50% and 80% of all contributions were direct cash donations. ANZ and NAB had 25% and 15%, respectively, of their community investments in time. Staff time constituted less than 3% for the other companies. On average 70% of contributions were from cash, 6% in time and 24% in-kind. Management costs made up 11% of contributions on average.
• The 10 companies contributed $513 million in total (average $51.3 million).

Strategies for Increasing High Net Worth and Ultra High Net Worth Giving (Effective Philanthropy, 2011)

Summary
Philanthropy Australia engaged Effective Philanthropy to undertake research exploring strategies to encourage giving from Australia’s high and ultra high net worth individuals (HNW and UHNW, respectively). 36 interviews were conducted with a range of stakeholders from across Australia including HNW and UHNW individuals, financial advisers, community foundations and researchers.

Strengths and weaknesses
Can the sample be generalised to Australia as a whole or to the specific sector?
The study cannot be generalised as a non probability sample was used.

Is the study comparable to other studies (both within Australia and overseas) (ICNPO used)?
Definitions of High Net Worth were drawn from those used by ACPNS, the Merrill Lynch/Capgemini World Wealth Report and the ATO high income band categories. The interview design and sampling techniques make comparisons difficult with other research.

Are longitudinal data available?
No. This was a one off qualitative study.

Was probability sampling used?
Participants were recruited through Philanthropy Australia’s membership network and research contacts. The sample is therefore not representative of the wider population.

Is the original dataset or the questions available?
Neither the original interviews nor questions were included in the final report.

How was quality assured?
unknown

Findings
Factors which influence the propensity to give and giving behaviour include:
• The cultural context
• Personal and family values
• Whether they see themselves as having the financial capacity to give
• Experiences (either positive or negative) in past giving behaviour
Australian Major Performing Arts Group (2012)

Summary
This report examined total non-government income for 28 Major Performing Arts companies. This was broken down by state and artform to examine philanthropic donations, corporate sponsorships and income from events. Questions included:
- Whether total sponsorship and donations income increased over the period, and the size of any increase;
- Ratio of income from sponsorship and donations;
- Number of donors;
- Average donation;
- Cost to raise and service sponsorship and donations;
- Proportion of cash compared to in-kind sponsorship.

Strengths and weaknesses
Can the sample be generalised to Australia as a whole or to the specific sector?
All 28 Major Performing Arts companies in Australia were surveyed. It is therefore representative of non-government income to these types of organisations. However it is unclear what government funding is available to these companies or how other arts companies compare in terms of non-government income.

Is the study comparable to other studies (both within Australia and overseas) (ICNPO used)?
Unknown

Are longitudinal data available?
This is the third survey in the series. Companies also provided relevant costs for 2006 to 2011 for the 2012 survey. The survey itself tracks total sponsorship and donation earnings since 2002.

Was probability sampling used?
N/a

Is the original dataset or the questions available?
Only Australian Major Performing Arts Group (AMPAG) members can access the report. The original dataset and questions are unavailable publicly.

How was quality assured?
Unknown.

Findings
- Total non-government income to the arts increased by $10.8 million (19.9%) from 2010, to $65.2 million in 2011 – 53% of this was in the form of philanthropic donations ($34.6 million), 43% from corporate sponsorship ($27.9 million), with 4% coming from fundraising events ($2.7 million).
• Philanthropic donations increased by $9.5 million (38%) from 2010 with 22 of the companies reporting an increase. Corporate sponsorship also grew by 4.1% ($1.1 million). A significant part of the increase from 2010 came from one-off donations and targeted fundraising campaigns which affected seven companies and totalled $8.2 million.

• NSW performing arts organisations had the largest income of the states in 2012, with $14.28 million coming from donations, and $13.54 million from sponsorships. However this was a decrease from 2010 (down $31,000 on sponsorship and $22,000 on philanthropic donations). Western Australia’s total earnings increased by $6.8 million in 2011 ($6.2 million coming from donations), primarily due to a one-off Fortescue Metals Group share donation and a capital fundraising campaign. 21% of WA’s income came from philanthropic donations (up 5%) and 21% came from total corporate sponsorship. Earnings from sponsorship increased by $685,000 (or 13%). Much of this increase came on the back of the resources boom since 2005.

• Dance companies reported an increase of $4.8 million in total income. There was an increase of $4.1 million (67.4%) in philanthropic donations and 12.6% in corporate sponsorships. Music companies reported an increase of $4.3 million in total income in 2011: while donations increased by $4.5 million (64.9%) sponsorships decreased (by 1.2%). Theatre companies reported an increase on $294,000 in total non-government income with donations up 1.3% and sponsorships up 9.5%. Opera companies reported an increase in total income of $1.5 million.

• Overall donations increased by 29.4% while sponsorship decreased by 1%. Large companies had a decrease in overall earnings while small and medium companies’ earnings increased.

**National Survey of Volunteering Issues**
**Volunteering Australia (2011)**

**Summary**
The survey gathered data from volunteers, volunteer-involving organisations and companies which had or were developing an employee/corporate volunteering program. It therefore helps to provide a comprehensive picture of the current state of volunteering in Australia. Open-ended questions were included in the survey to allow respondents to give a more detailed account of their experiences and suggestions for improvement. The survey was promoted by Volunteering Australia through its website, email databases and social media.

Variables included:

- Satisfaction with volunteering;
- Factors which affect volunteering;
- Need for volunteers;
- Training volunteers (availability, ease of access to training).

**Strengths and weaknesses**

**Can the sample be generalised to Australia as a whole or to the specific sector?**
The survey was conducted using a subscription based on-line service provider and promoted through Volunteering Australia. Therefore it was not a controlled random sample and cannot generalise to
Australia as a whole. For example, 70% of the company respondents came from New South Wales and Victoria. It may be difficult to draw conclusions regarding companies in the other states with so few respondents coming from other states and territories. Non-volunteers (both those who thought about volunteering but had not done it, and those who have never considered becoming involved) were not captured in this report. As such there is no information regarding the reasons people do not become volunteers.

**Is the study comparable to other studies (both within Australia and overseas) (ICNPO used)?**
It is difficult to compare the results to other studies due to the sampling techniques.

**Are longitudinal data available?**
While this is the fifth study conducted on this issue, each study is cross-sectional and while trends may be described it is not possible to suggest longitudinal change in individual respondents. A second report, published in 2012 examines how volunteering has evolved since 2001. This draws on data from the surveys of volunteering issues. This also examines how volunteering is measured in different countries (Volunteering Australia, 2012).

**Was probability sampling used?**
The study was promoted via Volunteering Australia’s website, direct email to Volunteering Australia’s members, key organisations in several industries and the Australian Association of Local Government. Several emails were also sent out to peak bodies and ‘Pro Bono’ requesting survey promotion. Those who subscribe to Volunteering Australia’s e-newsletter, ‘InVOLve’, also received information regarding the survey. With these recruitment methods, respondents self-selected to participate which may account for the higher than average response rate on the individual survey. However, companies had a low completion rate and the reasons for this are unclear.

**Are the original dataset or the questions available?**
The original survey is provided in an appendix to the report. The dataset is not available.

**How was quality assured?**
Unknown.

**Findings**
- Nine out of 10 volunteers found their volunteering experience satisfying. Most volunteer because of the difference they make to their community and the sense of self their volunteering gives them.
- Family and work commitments were the most frequently mentioned personal circumstances which affect volunteering (59.3% and 52% respectively). Health issues and or disability (temporary or long-term) were relevant for 13.6% and 5.8% of volunteer respondents.
- ‘Regularly volunteering in the same organisation’ was cited by 75% of volunteer respondents as the preferred way of volunteering in the future.
- Training gave the majority of volunteers the necessary skills for their role (78.9%) and contributed to the personal development of 45.1% of volunteers. However, nearly 20% of volunteers reported they had difficulty accessing the training they needed to perform their role. Training for volunteers and
managers of volunteers was one of the top three priorities mentioned by organisational respondents as requiring urgent action.

- The majority of organisational respondents said their organisation needed more volunteers. The most common reason given for this need was to meet increasing demand for current programs and services. The need for more volunteers was most apparent in the emergency services and sport and physical recreation sectors.
- The majority of organisational respondents said a component for volunteering is included in their organisation’s budget. Outcomes for volunteering were specified in funding contracts with federal governments (12.1% of cases) or state governments (15.5% of cases).

**Disasters, Donors and Giving**

**Charities Aid Foundation Australia (2011)**

**Summary**

This study examined giving to disasters using a workplace payroll giving system. Donors could be regular monthly payroll givers or those who only gave during disasters. The focus was primarily on why they donate to disasters and why they give via payroll. Charity recipients included the Australian Red Cross, the Salvation Army, Queensland Premier’s Disaster Relief Fund, RSPCA, Save the Children, and Lifeline. More detailed qualitative data were provided, which enables a greater insight into the motivations and opinions of respondents.

Questions covered:

- Motivation for giving via payroll;
- Motivation to give to disasters in general;
- Whether donors already gave via monthly payroll;
- Quality of communication with charity;
- Age and income.

**Strengths and weaknesses**

*Can the sample be generalised to Australia as a whole or to the specific sector?*

The study examined 1,045 donors from 59 organisations who gave via CAF’s Workplace Payroll Giving; 32% of respondents worked in government and 17% in financial services. However, as all organisations involved in the research were existing clients of the CAF, the findings cannot be generalised to the wider Australian community.

*Is the study comparable to other studies (both within Australia and overseas) (ICNPO used)?*

Given that the organisations chosen to be included in the study were not random, it is difficult to draw comparisons with other similar studies both within Australia and overseas.

*Are longitudinal data available?*

This was a one-off study conducted at a time of many natural disasters. It would be difficult to compare giving at this time to other occasions, due to the sheer amount of appeals and funds established for each disaster in 2011.
Was probability sampling used?
Only companies that were clients of CAF were included in this study. It is unclear what other sampling methods were used (if any) to choose participants. Furthermore, response rate was not mentioned. The sample was therefore not representative of the wider community.

Are the original dataset or the questions available?
No

How was quality assured?
Some information was provided regarding the research methodology, however there is insufficient detail to assess the overall quality of the research.

Findings
- Of payroll givers, 66% cite convenience as the reason for giving this way; 61% stated that the company matching the donation is a key motivator; 46% stated being able to donate to any charity of their choice was a key motivator for this form of giving; 78% of donors want to receive their information about how their donations are being utilized via email or eNewsletters.
- In relation to disaster giving, an overwhelming majority (81%) gave to disaster appeals as they felt empathy for the victims. The scale of the disaster regardless of country was also a key motivator (52%); 67% preferred to donate to a charity of their choice rather than a charity recommended by their employer; 65% of people who were unaware they could give to disaster appeals through workplace giving would like to be able to. Nearly 50% of disaster appeal donors (who gave via workplace payroll giving) would like to make donations via regular monthly workplace giving but were either unaware this option was available or had never thought about it.
- Most respondents (97%) said that their regular monthly donations remained the same or increased whilst they were donating to disaster appeals.
- Donors reported that charity communication with them was poor (75% for disaster appeals, 65% for regular monthly giving).

JBWere Reports
(McLeod, 2012, 2013)

Summary
The JBWere reports use ATO taxation data and their own survey of major charities. Unfortunately they do not describe their sampling methods at all. Questions include total individual tax-deductible giving (Australia and US), amount donated from appeals, average giving by state and income, proportion of donors by state and income level and PAF data.

Strengths and weaknesses
Can the sample be generalised to Australia as a whole or to the specific sector?
The report examines data on tax-deductible giving provided by the ATO along with JBWere’s own research. The ATO data cover all tax-deductible gifts claimed by taxpayers in the year but cannot capture giving to non-Deductible Gift Recipients (DGRs), or giving by non-taxpayers. Furthermore, not all donors will claim their donations in their tax returns.

**Is the study comparable to other studies (both within Australia and overseas) (ICNPO used)?**
Comparisons with US data are made within the report.

**Are longitudinal data available?**
The ATO data are published annually allowing comparisons to be drawn across time.

**Was probability sampling used?**
The ATO data examine all tax returns submitted before the due date. The sampling population and method of the JBWere survey however are not stated.

**Are the original dataset or the questions available?**
The ATO data are freely available from their website. The JBWere survey is unavailable for public access.

**How was quality assured?**
ATO data were used. The quality of the JBWere survey data cannot be determined.

### Findings
- Deductible giving recovered in 2011 with both the number of donors and size of donation up. This was led by individual giving with Private Ancillary Funds steady
- There is a growing importance of electronic fundraising and the knowledge it brings
- Multi decade trends have seen a significant fall in religious giving while international aid has gained.
- A growing proportion of Australians are giving, although this is related to rising income levels rather than an improved culture of giving.
- New South Wales still dominates in terms of dollars given and donations per donor while Victoria maintains its healthy lead in the proportion of donors.
- The size of giving per donor has risen by 6.6% over the last decade, outstripping inflation by 2.9%
- Giving improves with age. This is in terms of both participation rates and size of gift, suggesting a positive for charities from the baby boomers and a potential opportunity for structured giving to make further gains.
- The number of Ancillary Funds continues to grow with the total of both Private (PAF) and Public (PuAF) funds reaching almost 3,000 at June 2013.
- Total assets of PAFs were $2.1 Billion (B) in 2011 with cumulative distributions (since 2001) at almost $1B.
- With a recovery in financial markets since 2011 and a number of new PAFs established, assets approaching $3B and distributions totalling $1.4B are likely by 2013.
• Further rises in the number of tax concession charities (up 2.3% to 56,279) and deductible gift recipients (up 3.4% to 29,046) were seen in 2011 while the average tax deductible donation received was $76,155.

• A number of major gifts have been made in a very public fashion in 2013. This may represent the start of a cultural shift in the way wealthy Australians give.

• Going public to raise awareness and inspire others is likely to be contagious.

WA Corporate Giving Index
(Giving West, 2013)

Summary
This study used a simplified London Benchmarking Group (LBG) model\(^{20}\) to examine cash donations, hours of volunteering and cost rate of volunteering, items provided in-kind and cost rate of item (services and goods) for several companies with giving and volunteering programs in Western Australia. There was support from LBG to use their methodology.

Strengths and weaknesses

*Can the sample be generalised to Australia as a whole or to the specific sector?*
The report contains in-depth information on each individual company. As such the data cannot be generalised to reflect all Australian companies. The report was designed to capture corporations in Western Australia to allow for some local picture to be available.

*Is the study comparable to other studies (both within Australia and overseas) (ICNPO used)?*
While LBG methodology was used, it was a simplified version of the full model.

*Are longitudinal data available?*
This is the second report conducted by Giving West and included 16 WA-based corporations (an increase from the 2012 report which only included seven companies). For each individual company it is possible to see longitudinal results from this report.

*Was probability sampling used?*
Unknown

*Are the original dataset or the questions available?*
The framework is provided, however the specific questions and details of each contribution are not available publicly.

*How was quality assured?*
The same template and instructions were given to each company to fill out. However there were some variations in how data were captured. This was acknowledged in the report.

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\(^{20}\) The LBG model is summarized on page 78.
Findings
The findings for this report are not included as they are on an individual company basis and as such no overall findings were presented on corporate giving in Western Australia.

NAB Charitable Giving Index
(NAB, 2014)

Summary
This six-monthly report analyses credit card, debit card, direct debit, BPAY and EFTPOS donations to charities for the previous 12 months. Data are broken down by charity type, donor age, and postcode of donation. The latest report covers during the period March 2013 to Feb 2014. Charity categories were: Animals and Environment; Cancer; Community Service & Children/Family; Health & Disability; Humanitarian Services; Medical Research & Services; and Other charities (includes charity aggregators, charity lotteries and other industries). The research provides a useful window into the growing use of non-cash/cheque means for making donations to charities in Australia.

Strengths and weaknesses
Can the sample be generalised to Australia as a whole or to the specific sector?
All non-cash individual donations are included in this report. Donations via cash, cheque and money order however are not recorded. Furthermore, only NABs electronic payments are captured in this report. As such, it is difficult to draw conclusions about all giving in Australia. Demographic data (apart from postcode of residence) are not available, so we cannot draw conclusions about specific groups of people. There is also little detail provided on the number of people using these methods or the extent of the coverage of the transactions included in the research.

Is the study comparable to other studies (both within Australia and overseas) (ICNPO used)?
The donor recipient category titles have been made up by NAB employees with no reference to any other taxonomy – as a result, categorisation is not comparable to anything else.

Are longitudinal data available?
The study is conducted bi-annually on all non-cash donations within Australia. Comparisons can therefore be made from period to period.

Was probability sampling used?
All donations via these payment forms were examined.

Are the original dataset or the questions available?
No, the original dataset and questions are not made publicly available.

How was quality assured?
Unknown, as the methodology, sampling and population are not included in the report.

Findings
- Charitable giving grew by 8.1% from the previous year.
• Average annual donation size increased by $13 to $315 per donor.
• 33% of all donations went to humanitarian services charities. Health and disability received 12.3%, community services & children/family received 11.4%, medical research and services (excluding cancer) received 11.3%, cancer-specific charities received 9.6% and animals and the environment received 8.2% of all donations.
• Donations increased with age of the donor: those over 65 years donating on average $388 in the year.
• In terms of average dollar given per person per state, the Australian Capital Territory, with $121 per person, was the most generous state ($55 higher than the national average). Western Australia was the second most generous with $72 per person.

**Roy Morgan Single Source Data**  

**Summary**
Roy Morgan is Australia’s largest independent research company. The Single Source survey examines amongst other things, donations to charity and demographic factors which may affect giving behaviour.

**Strengths and weaknesses**

*Can the sample be generalised to Australia as a whole or to the specific sector?*
An Australia-wide sample is selected from 550 sampling areas. Door to door interviewing is conducted each weekend with all 550 areas sampled monthly. The interviews are completed using computer assisted personal interviewing software. Sample size is around 1,000 per week (50,000 per annum). All states and territories, community and regional newspaper distribution areas, shopping centre catchment areas and federal electorates are sampled. Response rate is around 1 in 3 of effective contacts are interviewed (1 in 5 for telephone interviews) (Roy Morgan Research, 2014c).

*Is the study comparable to other studies (both within Australia and overseas) (ICNPO used)?*
Roy Morgan compares its results to several statistics from different areas including the ABS.

*Are longitudinal data available?*
No. The data from surveys is cross-sectional. Trends may be seen but changes in individuals are not possible.

*Was probability sampling used?*
Random starting addresses are used with 8 interview clusters. Only 1 interview per household is conducted.

*Are the original dataset or the questions available?*
No.
**How was quality assured?**
Roy Morgan is committed to quality services and is certified to the AS/NZS ISO9001 Quality Management Systems standard and the AS ISO 202052 Market, Opinion and Social Research Standard.

**Findings**
Roy Morgan Single Source, April 09-March 10; n=18,929 (Roy Morgan Research, 2010)
- 71% of Australians (21.6 million) have donated to charity in the last 12 months
- Of all charity donors, 24% are in the top quintile and a further 22% are in the second top quintile.
- Charity donors were more likely than the average Australian to have attended a jazz, classical or blues performance, the theatre, the ballet or the opera in the last 12 months.

Roy Morgan Single Source (Australia), April 2009-March 2010 (n=18,929) and April 2013 - March 2014 (n=17,773). Base: Australians 14+ (Roy Morgan Research, 2014b)
- Over the last five years, the proportion who donated to charity in the last 12 months declined from 71% (in 2009-10) to 65% (in 2013-14).
- The proportion of heavy donors (those who donated $200 or more in 12 months) has increased from 30% (in 2010) to 34% (in 2014). NSW and WA residents are slightly more likely to be heavy donors.

Roy Morgan Single Source (Australia), July 2013 June 2014, sample =16,809 Australians 14+ (Roy Morgan Research, 2014a)
- The average Australian gave $288 to charity in the year to June 2014. Those who did not identify with a religion donated on average $221 while those who identified with a religion gave an average of $331.
- For those who are not religious, their average donation continues to increase with age, with those aged 65+ giving more than their religious contemporaries.
- 1 in 4 religious Australians say they didn’t give anything to charity compared with 1 in 3 non-religious.

**Global Reporting Initiative (2014) Data**

**Summary**
The Global Reporting Initiative (GRI) is a global NFP organisation focused on increasing sustainability reporting. It was founded in 1997 in the US by two NFP organisations working in partnership with the United Nations Environment Programme, and is currently headquartered in Amsterdam. GRI developed a comprehensive set of sustainability reporting guidelines – the G4 guidelines – which are currently in their fourth edition. The guidelines and reporting framework allow for standardisation and comparison across industry sectors, and aim to enhance transparency and accountability.
While the GRI data provide a very broad snapshot of an organisation’s position, it includes only one measure of corporate giving and volunteering, the EC1 indicator, which captures economic value, including donations and other community investments. “Community investments” are defined as:

Voluntary donations and investment of funds in the broader community where the target beneficiaries are external to the company. These include contributions to charities, NGOs and research institutes (unrelated to the company’s commercial R&D), funds to support community infrastructure (e.g., recreational facilities) and direct costs of social program (including arts and educational events). The amount included should account for actual expenditures in the reporting period, not commitments (Global Reporting Initiative, 2014).

The GRI provides organisations (both for-profit and NFP) with a free reporting and benchmarking tool and distribution of their sustainability reports. GRI has an office or Focal Point in Australia, hosted by the St James Ethics Centre in Sydney, with two staff and an Advisory Group. Criticism of the GRI in the academic literature focuses around whether such sustainability reporting achieves its aim of informing all stakeholders and creating an informed basis for dialogue between stakeholders and the organisation (Cooper & Owen, 2007).

There are also issues raised regarding whether such sustainability reporting is in fact a form of “stakeholder management” and public relations, rather than having a genuine focus on accountability, responsiveness and creating organisational comparisons (e.g. Gray, Owen, & Maunders, 1988).

**Strengths and weaknesses**

*Can the sample be generalised to Australia as a whole or to the specific sector?*

Only companies which choose to report sustainability practices using the GRI framework are involved. There is currently no requirement for companies to do so.

*Is the study comparable to other studies (both within Australia and overseas) (ICNPO used)?*

Companies may all have a different take on the guidelines so it is unclear whether comparable data are being collected.

*Are longitudinal data available?*

Many companies choose to produce an annual sustainability report, which will allow some longitudinal data to be examined.

*Was probability sampling used?*

Companies choose whether they produce a sustainability report, which may result in an inflated view of corporate sustainability practices.

*Are the original dataset or the questions available?*

N/A
How was quality assured?
While GRI provides guidelines for reporting, there is no method of determining whether these are followed strictly by all companies and it seems there is some variation in response.

Findings
There are many reports from individual companies in this database. As such no overall findings are presented.

Chapter 6
University/Peer Reviewed Sources

Table 4. Key studies from University/Peer Reviewed sources

<table>
<thead>
<tr>
<th>Study/Dataset</th>
<th>Data Year/s</th>
<th>Description</th>
<th>Number of cases</th>
<th>Nonprofit Sectors</th>
<th>Type of data</th>
</tr>
</thead>
<tbody>
<tr>
<td>Charitable Bequests: a special case of gift giving (Barnard, 1995)</td>
<td>1990-1994</td>
<td>This thesis comprises a literature review of the research followed by an examination of deceased estates.</td>
<td>9631 estates examined</td>
<td>Giving</td>
<td>Quantitative</td>
</tr>
<tr>
<td>Volunteers and Volunteering (Warburton &amp; Oppenheimer)</td>
<td>2000</td>
<td>This book examines the implications of the spike of interest in volunteering research</td>
<td>n/a</td>
<td>Volunteering</td>
<td>Quantitative and qualitative</td>
</tr>
<tr>
<td>Giving Australia</td>
<td>2004</td>
<td>Investigated the giving of money and volunteering in the Australian community</td>
<td>6,209</td>
<td>Giving and volunteering</td>
<td>Quantitative – survey, Qualitative – telephone, personal interview, focus groups</td>
</tr>
<tr>
<td>The relationship between religion and volunteering Lyons &amp; Nivison-Smith</td>
<td>2004</td>
<td>Examined volunteering in terms of religion using data collected from the Giving Australia project</td>
<td>6,209</td>
<td>Volunteering only</td>
<td>Quantitative – survey, qualitative - interviews</td>
</tr>
<tr>
<td>Volunteering: Why we can’t survive without it</td>
<td>2008</td>
<td>This book provides a history of volunteering in Australia</td>
<td>n/a</td>
<td>Volunteering</td>
<td>N/a</td>
</tr>
<tr>
<td>Keeping Giving Going (Madden &amp; Scaife, 2008)</td>
<td>2008</td>
<td>This study examined the differences between donors who were also current bequestors and donors who currently were</td>
<td>1,030 (32% response rate)</td>
<td>Giving - Animal welfare, environment and heritage, medical research, higher education,</td>
<td>Quantitative – Survey, Qualitative – Telephone interviews</td>
</tr>
<tr>
<td>Study/Dataset</td>
<td>Data Year/s</td>
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<tr>
<td>Charitable bequests and Australians (Baker, 2014)</td>
<td>2010-2012</td>
<td>This study examined publicly available probate data to capture information on how the estates are actually being distributed.</td>
<td>3793 files processed for probate in 2012 (5%)</td>
<td>Giving</td>
<td>Quantitative</td>
</tr>
<tr>
<td>QUT ACPNS examination of tax-deductible giving</td>
<td>1995-96 – 2011-12</td>
<td>Yearly examination of ATO data regarding individual tax-deductible donations</td>
<td>n/a</td>
<td>n/a</td>
<td>Quantitative – published annually since 1998</td>
</tr>
<tr>
<td>PwC-CSI Community Index</td>
<td>2012,13</td>
<td>Examines confidence and outlook over next six months in terms of demand, relationships, funding and people.</td>
<td>362 chief executives and executive managers</td>
<td>n/a</td>
<td>Quantitative</td>
</tr>
<tr>
<td>Bekkers &amp; Wiepking Literature Reviews</td>
<td>1955-2005</td>
<td>Reviews research into the mechanisms and predictors of charitable giving</td>
<td>n/a</td>
<td>Giving</td>
<td>Quantitative</td>
</tr>
<tr>
<td>Sargeant &amp; Woodlife Literature Review</td>
<td>1955-2005</td>
<td>Develops a model of giving behaviour from a literature review</td>
<td>n/a</td>
<td>Giving</td>
<td>Quantitative</td>
</tr>
</tbody>
</table>

Charitable Bequests: A Special Case of Gift Giving (Barnard, 1995)

**Summary**
This report provides a comprehensive literature review of consumer behaviour, gift giving and bequests. A study was undertaken to examine the amount given to charities via bequests, the factors that influence the decision to leave a bequest, whether testators who make charitable bequests differ from those who do not, and whether bequest donors are a homogeneous group. Bequest officers from 15 charities were interviewed either face-to-face or via telephone. Data from deceased estates was
extracted from The Public Trust Office in Queensland. Although this thesis examined estates which were settled before 1995, the lack of comparable data particularly in Queensland makes this research still relevant today.

**Strengths and weaknesses**

**Can the sample be generalised to Australia as a whole or to the specific sector?**
For the primary data survey, 20 charities were identified as dominating the bequest field in Queensland. Only 15 of these were available for the survey. Background information was provided on 30 individual cases of bequests; however this information came from bequest officers and may not reflect the views of the individual bequestors. The secondary data was from the Queensland Public Trust Office. This is only one trustee organisation that administers deceased estates. Even with the large sample of 9,631 estates, it is not possible for these findings to generalise to either the whole of Queensland or Australia.

**Is the study comparable to other studies (both within Australia and overseas) (ICNPO used)?**
Unknown

**Are longitudinal data available?**
While the data itself spans four years, the study was not repeated and the nature of bequest giving makes longitudinal data difficult to obtain.

**Was probability sampling used?**
Unknown whether all estates were examined or a portion of estates.

**Are the original dataset or the questions available?**
The original questions asked in the interviews are available in the appendix to the report. The dataset is not available.

**How was quality assured?**
University of Queensland study with ethics approval.

**Findings**
- The amount given in bequests in Queensland was estimated to be around $28 million each year.
- The average amount given was $35,870 (but more than 50% were less than $10,000).
- Married donors contribute less than single donors.
- An individual with less family is more likely to leave a charitable bequest.
- The average time between last will and death was 5.9 years for estates with charitable estates (10.8 for the population).
Volunteers and Volunteering
(Warburton & Oppenheimer, 2000)

Summary
This book is the result of a workshop sponsored by the Academy of the Social Sciences in Australia. It seeks to answer ‘why is there a sudden focus on volunteering by governments?’ and ‘what are the implications of such an interest?’ The book provides chapters on the history of volunteering in Australia, measuring volunteering, defining volunteering, and the future of volunteering.

Strengths and weaknesses
The book uses data from several sources including the ABS reports, the Middle Australia Project, a study of 14 nonprofit social welfare organisations in Brisbane and a study examining senior volunteering programs which interviewed researchers and policy-makers in Australia, the US and the Netherlands. The ABS studies have already been examined in detail. The following strengths and weaknesses therefore relate to the other three projects.

The Middle Australia Project
Can the sample be generalised to Australia as a whole or to the specific sector?
403 ‘middle’ Australians (between the 20th and 90th percentiles in terms of income) were randomly selected from a subset of 9483 ABS Collection Districts. However two-thirds of respondents were located in Sydney heavily biasing the sample and making generalisations difficult.

Is the study comparable to other studies (both within Australia and overseas) (ICNPO used)?
Unknown

Are longitudinal data available?
No, this was a one-off study.

Was probability sampling used?
Households were randomly selected from ABS Collection Districts. However the sampling of Collection Districts was biased towards the Sydney region.

Are the original dataset or the questions available?
Unknown

How was quality assured?
Unknown

Nonprofit Social Welfare Organisations Study
Can the sample be generalised to Australia as a whole or to the specific sector?
14 organisations were chosen to represent a broad spectrum of the nonprofit sector. But with a small sample that was specifically targeted, the results cannot generalise to the rest of Australia.

Is the study comparable to other studies (both within Australia and overseas) (ICNPO used)?
With such a targeted study it was not designed to be comparable with other studies.

*Are longitudinal data available?*
No. This was a one-off qualitative study.

*Was probability sampling used?*
No. The organisations were specifically chosen

*Are the original dataset or the questions available?*
No the original interviews are not available.

*How was quality assured?*
Unknown.
Senior Volunteering Study  
(Baldock, 1999)

*Can the sample be generalised to Australia as a whole or to the specific sector?*
50 interviews were conducted with researchers and policy-makers chosen for their ability to speak with authority about seniors and volunteer work.

*Is the study comparable to other studies (both within Australia and overseas) (ICNPO used)?*
Eight interviews were conducted in Australia, 18 in the USA and 24 in the Netherlands. This may bias the sample towards the Netherlands. Furthermore the interviewees in Australia were mainly coordinators of volunteer centres whereas a wider sample was available in the other countries.

*Are longitudinal data available?*
This was a one-off study.

*Was probability sampling used?*
A convenience sample was essentially used making generalisations difficult to conclude.

*Are the original dataset or the questions available?*
No

*How was quality assured?*
University research first presented at conference before being published.

**Findings**

**Middle Australia Project**
- 17% of sample said they did some hours of charity or volunteer work in an average week
- Majority of volunteers (85%) gave between one and 10 hours per week.
- No significant relationship between volunteering with gender, income, age, self-nominated social class or labour market status
- People who identify with a religion are twice more likely to volunteer than people who are agnostics.

**Nonprofit Social Welfare Organisations Study**
- A shift was noted away from the traditional volunteer (women outside paid work) towards other groups, in particular, the unemployed looking for work skills.
- Research has shown that working parents between 35 and 44 years are most likely to be volunteers – however they spend less time volunteering than older cohorts.
- Volunteers are motivated by both altruism and self-interest.
- Charities and nonprofits are now competing not only for government grants but also for volunteers.
- Training is essential for the retention of volunteers

Senior Volunteering Study (Baldock, 1999)
In Australia, senior citizens are seen as enjoying their retirement. “Active involvement in leisure and recreational activities is seen as enhancing senior’s health and well-being” (Baldock in Warburton & Oppenheimer, 2000, p. 94).

Volunteering is seen in this context and as such has no higher priority in terms of policy or funding.

The government has a much greater focus on volunteering as a form of work experience for the young unemployed.

There are few senior-specific volunteer programs in Australia, generally coordinated by volunteer centres. These are regulated and funded at the State level.

**Giving Australia**  
(ACOSS, 2005)

**Summary**
Giving Australia was a collaborative research report initiated by the former Prime Minister’s Community Business Partnership and coordinated by the Australian Council of Social Service (ACOSS) in collaboration with the Centre for Australian Community Organisations and Management (CACOM) and the Centre of Philanthropy and Nonprofit Studies at QUT (now known as ACPNS). Research was also carried out by Roy Morgan Research, McNair Ingenuity Research and Fundraising Institute Australia (FIA). The report brought together a review of relevant literature on giving and volunteering and significant qualitative research to add detail to the commissioned large scale surveys of individuals, businesses and NFP organisations. Telephone interviews lasting on average just under 20 minutes each were used to assess giving and volunteering behaviours in the Australian community. The data were collected during February and March 2005. Both quantitative surveys and qualitative data (in the form of focus groups and in-depth telephone and personal interviews) were used in this report. While this study is the most comprehensive study of giving and volunteering in Australia to date, it was conducted a decade ago and as such does not display an accurate picture of giving and volunteering in Australia in 2014.

Validated and extensive questions measuring giving and volunteering were used. Areas which were assessed included:

- Donations to institutions (in areas such as education, medical research, community services, international aid, environmental, cultural, sporting, political or religious groups);
- How individuals and businesses were approached to make these donations;
- Which methods of payment they used;
- Whether donors were aware of or motivated by any tax implications;
- Motivations for making and for not making donations;
- Volunteering behaviours;
- Demographic factors including gender, age, household structure, country of birth, religion, income and occupation.
Strengths and weaknesses

Can the sample be generalised to Australia as a whole or to the specific sector?
The sample was stratified by Census Collection Districts (CCD), with 30% of completed telephone interviews taken from those CCDs in the top 20% of mean household income. The raw response rate was 40% (Lyons & Passey, 2005, p. 4).

Is the study comparable to other studies (both within Australia and overseas) (ICNPO used)?
The study was designed to ensure comparability with previous research (ABS survey of giving and ABS Voluntary Work Survey), however the ABS has not examined whether their studies can be compared with Giving Australia and as such caution should be taken when comparing the studies.

Are longitudinal data available?
The study was a one-off cross-sectional design. No longitudinal comparisons can be made.

Was probability sampling used?
A stratified random sample was used ensuring representativeness of the sample. Only Australians aged 18 years and over living in a household with a telephone were surveyed.

Are the original dataset or the questions available?
Yes: Australian data archive at https://www.ada.edu.au/

How was quality assured?
University administered study with ethics approval.

Findings

Key findings from the Giving Australia report were:

- 87% of Australians made at least one donation.
- Total donations were $5.7 billion; median total donation was $100 (average total was $424).
- The $5.7 billion was a big increase since 1997, when 69% of adults gave $3 billion. Expressed as a percentage of GDP, Australians give more than Canadians, but considerably less than Americans.
- Around 50% of people provided an additional $2 billion in revenue through charitable gambling, charity auctions, dinners and other events.
- Around 92% of the total amount (in donations and events) went to NFP organisations; government entities received the rest.
- Religious organisations, such as churches, mosques, temples, received over one-third of the $5.7 billion donated. Organisations providing community and welfare services, international aid and development, and collecting for medical research received a little over 10% each.
- In 2004, 41% of adult Australians volunteered for a total of 836 million hours. This represents an increase in the percentage of people volunteering compared to 2000 which was in turn higher than 1995. It also represents a 19% increase in hours volunteered.
- On average, volunteers gave 132 hours over the year; the median number of hours volunteered was 44. The study indicates a higher percentage of adult Australians volunteered than Americans or Canadians.
The Relationship between Religion and Volunteering in Australia (Lyons & Nivison-Smith, 2006)

Summary
Lyons and Nivison-Smith drew on the household survey of giving and volunteering in Giving Australia and therefore used the same sample as in Giving Australia (ACOSS, 2005) and the research has the same strengths and weaknesses in methodology from that study (discussed earlier). The authors examined the relationship between religion and volunteering, finding 65% of the sample were categorised as having a religion.

Variables included:

- Number of people who volunteered as a proportion of total religious vs. non-religious
- Attendance at religious services
- Number who volunteered for non-religious activities as a proportion of attendance at religious services
- Religion and volunteering for nonreligious causes.

Strengths and weaknesses
As this research used data from the Giving Australia project, the methodologies are identical and as such can be found under Giving Australia (ACOSS, 2005).

Findings

- The volunteer rate for people who identified as religious was 43.8% compared to 34.5% of those who identified as non-religious. Religious persons also volunteered more hours annually on average (146 hours compared to 107 hours).
- More frequent attendance at religious services was associated with a higher rate of volunteering and average annual hours volunteered.
- Those who attended religious services monthly to weekly had the greatest average annual hours volunteered. However, when volunteering for non-religious activities only was examined, those who attended religious services weekly or more had a lower volunteering rate than those who attended monthly to weekly or yearly to monthly.
- Those who volunteered for religious activities were slightly less likely to volunteer for non-religious causes than were those that who did not volunteer for religious activities.

Volunteering: Why We Can’t Survive Without it

Summary
This book details the history of volunteering in Australia and seeks to shed light on the Australian way of volunteering. She also highlights differences within Australia: “Volunteering is also culturally based and differs according to place and context. For example, the Aboriginal and Torres Strait Islander concepts of volunteering are very different to, but no less important than, those of other Australians” (Oppenheimer, 2008, p. 12).
Strengths and weaknesses
This book examines both quantitative data from several sources and discusses qualitatively the value of volunteering and the history of volunteering. As such there is no ‘one’ study and will not be evaluated according to the criteria of the other sources.

Findings
The book discusses the changing face of volunteering due to women in the workforce and the ageing population. There is also a strong emphasis on the role of governments and she points out that what is lacking is “a whole-of-government approach to volunteering, one that results in regulatory reform of the sector and establishes measures and structures that recognise the economic contribution of volunteers. Only then will we be truly thanking volunteers for the huge social and economic contribution they make to our society” (Oppenheimer, 2008, p. 25).

Keeping Giving Going: Charitable Bequests and Australians (Madden & Scaife, 2008)

Summary
This study was conducted in 2008 by Madden and Scaife. It compared bequestors to non-bequestors using both quantitative and qualitative methods. All participants were current donors to six charities involved in a variety of causes (animal welfare, environment and heritage, medical research, higher education, community welfare, palliative health care). The study findings were under three key themes: passion (attitudes, donation levels), pragmatism (choosing a charity to support, expectations, demographics) and potential (decision to leave a bequest, intention to leave a bequest, attitudes to leaving a bequest, communication with charity, wills and attitudes to will-making). Other factors were: age, marital status, income, number of dependent children, gender, motivations for bequesting, and the specific NFP area the bequest would go to.

This study was a first of its kind in Australia to examine the factors that separate donors into bequestors and non-bequestors. There were over 1,000 participants who were donors from a wide variety of NFP organisations. Having both quantitative and qualitative methods enabled a more detailed picture of the donors while still providing statistics that are easily comparable to similar overseas studies. There was also a reasonable response rate to the survey (32%).

However, the data is entirely self-reported. While intentions are the best predictor of future behaviour (Ajzen, 1991), it is possible that bequestors will change their minds, estates may decrease and wills are often disputed. Furthermore, because the study was replicating work in the UK and US, it was not designed to capture non-donors, some of whom will leave a charitable bequest. Asking about bequests may change responses either due to a social desirability bias or participants not thinking this decision through, prior to the study. While open-ended questions and anonymity were used to try to minimize this problem, it is possible that the results were skewed slightly and present an inflated estimation of bequest intentions for those who currently are non-bequestors.
Strengths and weaknesses

Can the sample be generalised to Australia as a whole or to the specific sector?
Six partner organisations provided random lists of their donors and bequestors. These organisations were from different cause areas (animal welfare, medical research, environment and heritage, higher education, community welfare, palliative health care). The results may not generalise to other cause areas or other organisations within these cause areas.

Is the study comparable to other studies (both within Australia and overseas) (ICNPO used)?
The study was designed to compare with two similar previous overseas studies in this specific area.

Are longitudinal data available?
Unfortunately this was a one-off cross-sectional study so it is not possible to examine changes over time.

Was probability sampling used?
Six partner charities randomly generated a list of known bequestors to their organisations and a list of charitable donors over 40 years of age. While the lists were randomly generated, all respondents were donors or bequestors of the six charities involved in the research.

Are the original dataset or the questions available?
The original dataset and interviews are not available for public access. A copy of the survey can be found in the appendix of the report.

How was quality assured?
University study (QUT) which received ethics approval.

Findings

- The majority (67%) of the non-bequestor group were married or living with their partner, while 57% of bequestors were widowed, single or divorced. 65% of non-bequestors had children compared to 33% of bequestors.
- More bequestors strongly agreed with the statement “charitable bequests perform a useful function for society” (57%) than non-bequestors (26%). The same pattern was seen for the statement “charitable bequests have been successful helping those in need”. Non-bequestors were generally undecided in relation to the statement “it is easy for people to make a charitable bequest”. Those for whom “family already adequately provided for” and “who had no family” were more likely to leave a bequest.
- Older individuals were more likely to have included a bequest. Individuals with an annual household income under $52,000 were significantly more likely to have included a charity. Men were more likely than women to report having already included a charity in their will.
- Triggers to including a charity included making or remaking their will. Fewer than 5% reported that communication from a charity or a serious illness/event affecting them influenced their decision. A quarter (26%) specified ‘other reason’. Of these, belief in the cause and belief in the charitable organisation were the most common responses. Personal desire or decision, and desire to help those in need were also common reasons given.
Those who looked for charities that spent a high proportion of income on the cause or were well managed, or that had excellent reputations – are significantly more likely to expect to leave a bequest. Most popular bequest causes were animal welfare and environmental causes (41%), religion (25%), health (13%), community and welfare causes (9%), and international aid (7%). These areas were also commonly reported by non-bequestors.

Only “concern about a charity’s performance” and “concern about the quality of service it provides to donors” were significant factors in predicting intention to leave a bequest amongst non-bequestors.

Encouraging Charitable Bequests by Australians
(Baker, 2014)

Summary
This study examined publicly available probate data to capture information on how the estates are actually being distributed. It examined 5% of all the files processed for probate in 2012 (3,793 individual files). Estates were categorized as first estates (one surviving spouse), final estates (no surviving spouse) and intestate estates (no valid will). The percentage of estates leaving a charitable bequest was broken down by type of estate, presence of surviving children, number of charities named, and types of charities.

Strengths and weaknesses
Can the sample be generalised to Australia as a whole or to the specific sector?
A generalisation regarding the whole of Australian bequesting behaviour is not possible using this data. It is possible that a cohort effect may have occurred in this sample, because the majority were from an older generation. Given the life expectancy of 80 years in Australia, most wills processed for probate in 2010 and 2012 will belong to those who were born in or before the 1930s and experienced the adversity of World War II. Probate data also does not provide information on donating behaviour during one’s lifetime.

Not all estates will require probate. Those whose assets are jointly owned (e.g. by husband and wife) can be transferred directly to the surviving spouse. Prior to death, assets may have been transferred in a trust or other entity. When assets are estimated at less than $10,000, probate is generally not required. This study therefore only examines wills that have been processed for probate and the percentage of people leaving a charitable bequest is likely to be affected.

The financial data was unavailable freely for Queensland for the same period so that state is not represented in some statistics. There was a spread of estates from all states and territories.

Is the study comparable to other studies (both within Australia and overseas) (ICNPO used)?
Unknown
Are longitudinal data available?
The study examined estates submitted for probate in 2012 for all states and territories, except Queensland where the data relate to 2010. Given the type of data in this study it is not possible for longitudinal changes in individual cases to be examined. It was also not possible to examine giving during the deceased’s lifetime, which may affect the decision to leave a charitable bequest. Previous research about Victorian bequests was conducted by this researcher in 2006.

Was probability sampling used?
Care was taken to get a distribution from each state in accordance with the number of estates submitted for probate in the year.

Are the original dataset or the questions available?
All probate files are available from the Government for a fee. However the specific dataset used for this study is not available.

How was quality assured?
University driven research (Swinburne University of Technology).

Importantly, the use of probate data provides empirical evidence of how estates have been distributed. As such it overcomes the limitation of self-report data by examining what is actually done. Not using self-reported avoids the problems of estimation and social desirability bias.

Findings

- Intestate estates differed from willed estates in four ways: the average age was younger, the average estate value was lower, the deceased was more likely to have no children, and the deceased was more likely to be male.
- Most (83%) of the wills were prepared by professional advisers. Most (92.1%) of all probated estates did not make a charitable gift while 6.5% did; 1.4% of estates included a contingency bequest which was unrealised.
- Financial data was unavailable freely for Queensland for the same period. For other states, the average estate value was $663,375 (total net value amounted to $2.03 billion). The median estate value was $388,504. The total value of charitable bequests made was $41.14 million (or 2% of total net estates).
- Only 3.8% of first estates (with surviving spouse) included a charitable bequest while 7.6% of final estates made a charitable bequest (1.3% make a contingent bequest). The average charitable bequest from final estates was $185,000 while the median was $10,000. This distortion arose from few very large bequests, the largest being $10.2 million and the second largest $5.9 million – these two represented 39% of all charitable bequest value; the top 5 accounted for 52%.
- Among final estates, the median charitable bequest for those with surviving children was $2,000 with 94.1% of estates with surviving children not leaving a charitable bequest. By contrast, for estates with no surviving children, the median charitable bequest was $21,000 with 30% of these estates including a charitable bequest.
• Of those who left a charitable bequest, 47% named only one charity in their will. A further 23% named two charities with 30% naming three or more.
• Over half (55.9%) of charitable gifts went to human welfare, 17.6% to health, 11.8% to international affairs, 9.9% to animal welfare, 0.6% to education, 0.3% to fire and emergency services, 0.02% to the Arts).
• Comparing specified and residual charitable bequests shows that specified dollar amount charitable bequests were on average worth much less than residual bequests: in fact, the median value of a specified charitable bequest was $7,000 compared to $200,000 median value of residual bequests.

The Economic Value of Volunteering in QLD, SA, WA and Vic

Summary
The reports by Duncan Ironmonger examine data from government sources including the ABS Time Use Surveys, Voluntary Work surveys and reports, and the Census of Population and Housing.

Strengths and weaknesses
The data for these reports comes from ABS research, namely time use surveys, Voluntary work reports and Census. The individual methodologies for these reports have been discussed in chapter 4.

Findings
The Australia-wide findings have also been reported in chapter 4 and as such will not be discussed here.

An Examination of tax-deductible donations made and claimed by individual Australian taxpayers 2011–12 (QUT ACPNS)
(McGregor-Lowndes & Crittall, 2014)

Summary
This annual study examines the data from the ATO on Individual tax-deductible donations. The findings are broken down by gender, age, state of residence, postcode of residence, income, and occupation. Measurements included number of people donating, total amount donated, average donation, percentage of people claiming a gift, and total gifts as a percentage of total taxable income. The data analyses only giving that was claimed by individual taxpayers. It does not include giving by corporate and trust taxpayers, those individuals who do not pay tax, donations to charities that are not tax deductible, or “non-tax contributions” such as raffles, sponsorships, fundraising purchases or volunteering.

Strengths and weaknesses
*Can the sample be generalised to Australia as a whole or to the specific sector?*
The study takes into account all tax returns processed before 30th October 2013 for the 2011–12 financial year. The study breaks giving down by demographic areas (age, gender, state, postcode, income, occupation) enabling conclusion to be drawn about specific population groups within Australia. However, giving that is not tax-deductible was not captured. The findings cannot be used to capture all aspects of giving behaviour in Australia.
Is the study comparable to other studies (both within Australia and overseas) (ICNPO used)?
Unknown.

Are longitudinal data available?
The report uses a base year of 1978–79 thus providing a longitudinal view spanning 32 years. Individual changes over time however cannot be seen.

Was probability sampling used?
The annual report by QUT ACPNS can only include taxpayers whose returns have been filed and processed before the deadline, although the ATO produces annual revisions to capture late returns for three years.

Are the original dataset or the questions available?
The original dataset is publicly available from the ATO.

How was quality assured?
ATO data are used. The quality of ATO data is discussed earlier.

Findings
- Total amount donated and claimed was $2.24 billion (increase of $30 million on the previous year).
- The average tax-deductible gift by the 4.54 million donating taxpayers (35.62% of population) was $494.25.
- While the number of taxpayers claiming a gift decreased from 2010–11 (where 4.79 million taxpayers made and claimed a tax-deductible donation), the average donation increased ($461.47 in 2010–11).
- On average, those who claimed a gift donated 0.33% of their taxable income.
- 37.45% of the population who claimed a gift came from New South Wales, 27.46% from Victoria.
- Taxpayers earning over $1 million donated 1.47% of their taxable income to DGRs (average donation was $49,678.88). Taxpayers earning less than $6,000 donated on average $513.51 (the national average was $494.25).
- The occupation with the highest average gift was Chief Executives and Managing Directors ($4,862.89) followed by financial investment consultants ($2,740.45). Ministers of religion donated the greatest percentage of their income (2.19%).
- 95 new PAFs were approved in 2011–12 bringing the total number of PAFs to 1002 (an increase of 10.47% from the previous year).\(^{21}\)
- PAFs received $354.49 million in donations and distributed $251.66 million, leaving them with a closing balance of $2,933.60 million.
- Welfare, health and related areas received the bulk amount of distributions, while environment and sports and recreation received the least.

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\(^{21}\) The ATO have advised that the statistics for the 2011–12 income year for PAFs were sourced from returns processed by 18 June 2014, not as usual at 31 October and this may have led to their inflation for this year.
PwC-CSI Community Index  
(PwC-CSI, 2014)

**Summary**
This project is a research partnership between Pricewaterhouse Coopers and the Centre for Social Impact. The index was established to raise awareness of the nonprofit sector and to gather data from chief executives and executive managers on their outlooks for the next six months over the key areas of funding, people, demand and relationships.

**Strengths and weaknesses**

*Can the sample be generalised to Australia as a whole or to the specific sector?*
Unknown as methodology and sampling techniques are unavailable.

*Is the study comparable to other studies (both within Australia and overseas) (ICNPO used)?*
As well as examining an overall look at the nonprofit sector, the study explores confidence in the 10 nonprofit industries as defined by the ICNPO22. Each industry has its own separate report.

*Are longitudinal data available?*
Unclear whether the same people are surveyed each time.

*Was probability sampling used?*
Unknown

*Are the original dataset or the questions available?*
The dataset is available for further analysis. The full questions are also available.

*How was quality assured?*
Unknown

**Findings**
“The overall findings of the first and second waves of the PwC-CSI Community Index provide the following insights on confidence in the Australian not-for-profit sector:

- The not-for-profit sector has a PwC-CSI Community Index score of -3%, an improvement of 2% since the previous survey in June 2012.
- The funding score has improved on average since the previous survey; however this has affected some industries more than others.
- Industries with an improved outlook plan to grow their commercial funding and donations in light of strengthening economic conditions, and have fewer concerns about cuts to government funding.

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22 Culture and Recreation, Development and Housing, Education and Research, Environment, Health, International, Law and Advocacy, Philanthropy and Volunteering, Religious, Social Services
• Demand has increased since the previous survey, and overall organisations are more concerned about their ability to meet it.
• The people score has improved slightly since the first survey, due to improved perceptions of the sector's ability to attract and retain paid employees.
• Views about relationships remain similar to the previous survey across all key stakeholder groups.” (PwC-CSI, 2014)


Summary
Bekkers and Wiepking have conducted several literature reviews with a goal of understanding philanthropy and the drivers of charitable giving.

Strengths and weaknesses
These studies are the most comprehensive reviews in this area, examining over 500 studies on charitable giving. The review takes into account research from marketing, economics, social psychology, sociology, political science, anthropology, biology, and evolutionary psychology. One review examines the research on determinants of giving from 1955-2005. This review differs from others in that the focus is specifically on charitable giving rather than on prosocial behaviour in general (e.g. Piliavin & Charng, 1990).

Findings
Eight mechanisms are identified as the most important factors that drive charitable giving:
1. Awareness of need
2. Solicitation
3. Costs and benefits
4. Altruism
5. Reputation
6. Psychological benefits
7. Values
8. Efficacy

Other predictors of charitable giving are:
• Affiliation with religion
• Stronger religious involvement
• A higher age
• A higher level of education
• Income and wealth
• Home ownership
• A better subjective financial position
• Being married
• Having children
• Having a paid job
• Higher cognitive ability
Having prosocial personality characteristics such as empathy
Growing up with parents with higher education, income, religiosity and volunteering activity (Bekkers & Wiepking, 2011, 2012)

**Gift Giving: An Interdisciplinary Review**
Sargeant and Woodliffe (2007)

**Summary**
This review of monetary donations brings together empirical studies from many disciplines and develops a model of giving behaviour. The models examines source, perpetual reaction, processing determinants and outputs with multiple factors influencing these different stages.

**Strengths and weaknesses**
The strengths and weaknesses of this literature review are not considered as there are multiple studies included and each has its own methodology and therefore differing strengths and weaknesses.

**Findings**
The giving behaviour model which is discussed in the paper can be found in figure 2.

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**Figure 2. Giving behaviour model (Sargeant & Woodliffe, 2007, p. 276)**
## Chapter 7
### International Comparative Sources

<table>
<thead>
<tr>
<th>Study/Dataset</th>
<th>Data Year/s</th>
<th>Description</th>
<th>Number of cases</th>
<th>Countries</th>
<th>Type of data</th>
</tr>
</thead>
<tbody>
<tr>
<td>International comparisons of charitable giving. CAF briefing paper (Charities Aid Foundation, 2006)</td>
<td>2005</td>
<td>Compares individual giving data across 12 countries using existing individual country datasets</td>
<td>Ranges from 375 in Ireland to &gt; 20,000 in Canada</td>
<td>12 countries</td>
<td>Various - giving</td>
</tr>
<tr>
<td>Gallup World Poll (GWP) and CAF World Giving Index (Charities Aid Foundation, 2010, 2011, 2013a, 2013b)</td>
<td>2010-2013</td>
<td>Aim is to allow leaders to monitor key measures worldwide and across countries.</td>
<td>≥1000</td>
<td>119 countries, world wide</td>
<td>Quantitative-giving and volunteering</td>
</tr>
<tr>
<td>LBG (2011, 2013) Global and Australia and NZ reports</td>
<td>2011, 2013</td>
<td>Examined corporate giving and volunteering both globally and in Australia and New Zealand</td>
<td>120 companies in global study, 48 in Aus and NZ study</td>
<td>unclear</td>
<td>Quantitative – giving and volunteering</td>
</tr>
<tr>
<td>Center for Global Prosperity (2013)</td>
<td>2006 to 2013 (eight waves)</td>
<td>Describes international giving, including remittances using existing individual country datasets</td>
<td>various</td>
<td>18 countries</td>
<td>Various – giving and volunteering</td>
</tr>
<tr>
<td>World Value Survey (WVS)</td>
<td>1981 to 2014 (six)</td>
<td>Examines people’s values and beliefs, and their impact on social and political development of</td>
<td>&gt;1000 in each sample (country)</td>
<td>Wave 6 – 60 countries</td>
<td>Quantitative – face-to-face or phone interview</td>
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<td>Study/Dataset</td>
<td>Data Year/s</td>
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<td>Number of cases</td>
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<tr>
<td>World Wealth Report (Capgemini &amp; RBC Wealth Management, 2014)</td>
<td>2006 to 2014 (eight waves)</td>
<td>Examines giving behaviour of HNWIs.</td>
<td>&gt;4,500</td>
<td>23 countries</td>
<td>Quantitative – surveys, qualitative - interviews</td>
</tr>
<tr>
<td>Coutts Million Dollar Donors</td>
<td>2008-2013</td>
<td>Examines donations of US$1 million or more either by donors or to charities</td>
<td>n/a</td>
<td>US, UK, Russia, China, Hong Kong, Middle East</td>
<td>Quantitative – giving</td>
</tr>
<tr>
<td>Johns Hopkins State of Global Civil Society</td>
<td>2013</td>
<td>Examines volunteering and the nonprofit sector in 16 countries using the NPI handbook</td>
<td>various</td>
<td>16 countries</td>
<td>Quantitative - volunteering</td>
</tr>
</tbody>
</table>

**Eurobarometer Study (Papacostas, 2004)**

**Summary**
Wave 62.2 of the *Eurobarometer Study* measured incidence of giving and volunteering (and membership) for individuals in 30 European countries in 2004. People are asked whether they volunteered, donated or were a member of 14 types of NFP organisations: recreational; cultural association; trade union; professional; consumer; international; environmental; charity; elderly leisure; elderly rights; religious; political; patient/disabled; other interests (no time frame is specified). A key strength of the Eurobarometer study is the types of NFP organisations included in the question about giving and volunteering (although health as a category is missing, apart from the specific category of patient/disabled).

**Strengths and weaknesses**

*Can the sample be generalised?*
As with the other datasets, the sample is nationally representative of each country involved.

*Is the study comparable to other studies (both within Australia and overseas) (ICNPO used)?*
The same methodology was used in each country allowing comparisons to be made with other countries.

*Are longitudinal data available?*
This survey is cross-sectional and while the survey is conducted every year, there is often a different focus so no longitudinal or trend data is available.

*Was probability sampling used?*
The report is unclear as to the specific sampling methods used.

**Are the original dataset or the questions available?**
The full survey can be found at the end of the report.

**How was quality assured?**
This is unknown, as limited information is provided on the website and the report.

**Findings**
Findings are not reported as this study does not include Australia


**Summary**
The European Social Survey (ESS) measured incidence of giving, volunteering, membership and participation over the previous twelve months in twelve types of NFP organisations (a sports club or club for outdoor activities; an organisation for cultural or hobby activities; a trade union; a business, professional, or farmers’ organisation; a consumer or automobile organisation; an organisation for humanitarian aid, human rights, minorities, or immigrants; an organisation for environmental protection, peace or animal rights; a religious or church organisation; a political party; an organisation for science, education, or teachers and parents; a social club, club for the young, the retired or elderly, women, or friendly societies; any other voluntary organisation such as the ones just mentioned). The ESS is conducted in 22 European countries and Israel, and data for the US is also collected through the additional Citizenship, Involvement, Democracy Survey (Howard, Gibson, & Stolle, 2006). In total, 41,314 individuals were surveyed about their charitable giving and volunteering behaviour over the previous twelve months.

A key strength of the ESS is the large range of characteristics measured, which are relevant for understanding charitable giving and volunteering. Among other things, the survey measures a large range of social capital, social resources, human resources and human values. The key weakness of the ESS is the unusual range of NFP organizations included in the giving and volunteering question: e.g. a trade union; business, professional or farmers’ organisation; a consumer or automobile organisation. Less than 2% of the respondents indicated having volunteered or donated to these types of organisations. Similarly, prosocial behaviour was only measured in the first wave making long term comparisons with this data impossible.
**Strengths and weaknesses**

*Can the sample be generalised?*

Samples must be representative of all persons aged 15 years and over, resident within private households in each country. There is also a minimum sample size of 1,500 to ensure the results will generalise to the population of each country (European Social Survey, 2012b).

*Is the study comparable to other studies (both within Australia and overseas) (ICNPO used)?*

The survey is conducted in 22 European countries; these countries can therefore be easily compared as the same methodology was used.

*Are longitudinal data available?*

The latest is the sixth wave of the study, so long-term trend data are available. However, each study is cross-sectional in nature. Unfortunately, prosocial behaviour was only measured in the first wave so long term comparisons with this data is not possible.

*Was probability sampling used?*

Strict random probability methods are used. Staff from the fieldwork agency listed all addresses within a certain primary sampling unit. The target households are then drawn from these lists and given to the interviewers. Random route techniques are also used but there is debate over whether these are probability samples (European Social Survey, 2012b, 2014).

*Are the original dataset or the questions available?*

Both the original questionnaire and data are available for download from the ESS website.

*How was quality assured?*

The ESS has specific standards for ensuring accurate data are collected. These revolve around sampling, response rates, sample size and design effects (European Social Survey, 2012b, 2014).

**Findings**

Findings are not reported as this study does not include Australia.

**CAF International comparisons of charitable giving briefing paper**

(Charities Aid Foundation, 2006)

**Summary**

The Charities Aid Foundation (CAF) briefing paper from 2006 compares individual giving behaviour (not volunteering) across 12 countries, using existing individual country datasets, with different methodologies and measurements (Charities Aid Foundation, 2006). Most of these individual country datasets are included in Table 7 “Individual country datasets measuring individual giving and volunteering”.

**Strengths and weaknesses**

*Can the sample be generalised?*
CAF has made a reasonable effort to ensure that only nationally repetitive surveys were selected however this may not be the case for all countries.

Is the study comparable to other studies (both within Australia and overseas) (ICNPO used)?
There are different methodologies used in each study, however CAF states that “there is sufficient overlap and consistency in methods for broad comparisons to be made” (Charities Aid Foundation, 2006, p. 5)

Are longitudinal data available?
No, this was a one-off paper. Several individual studies may have longitudinal data or multiple cross-sectional waves.

Was probability sampling used?
n/a

Are the original dataset or the questions available?
No.

How was quality assured?
Unknown

Findings
The Australian findings were drawn from Giving Australia. Other findings were:

- Considerable international variation in charitable giving as a proportion (%) of Gross Domestic Product (GDP), with the amount individuals give to charity varying from 0.14% of GDP in France to 1.7% in the US, followed by the UK at 0.73%
- Giving tends to represent a lower proportion of GDP in countries with higher levels of personal taxation, particularly social insurance; if social insurance payments were to rise in the future because of the needs of an ageing population, this could represent a threat to voluntary income
- The results of this study show that charitable giving is important in many countries and is encouraged through tax reliefs. However, the actual level of giving varies considerably from country to country, and this affects the contribution which voluntary and community organisations (depending on donations) can make to society. It is considerably higher in some countries than others.

Gallup World Poll
(Gallup, 2014)

Summary
The Gallup World Poll 2007/2008 covered approximately 160 countries, and measured whether 172,725 individuals made a charitable donation or volunteered over the previous month in 119 countries (Bennett, 2013). The Poll does not specify types of organisations receiving the donations or benefiting from the volunteering. The survey generally asked about incidence of giving and volunteering over the
previous month. The typical World Poll survey samples at least 1,000 individuals. In some countries, over-samples are collected in major cities or areas of special interest. In some large countries, such as China and Russia, sample sizes of at least 2,000 are collected. Although rare, in some instances the sample size is between 500 and 1,000. The target population is the entire civilian, non-institutionalized population, aged 15 and older. A key strength of the Gallup World Poll is the large number of countries covered, and particularly the large number of countries in under-developed areas.

The Charities Aid Foundation World Giving Index
(Charities Aid Foundation, 2010, 2011, 2013a, 2013b)

Summary
Aggregated data from the Gallup World Poll has been used by the CAF in the UK to construct the CAF World Giving Index on a yearly basis since 2010. In the 2013 World Giving Index, Australia ranks 7th behind countries such as the US (1st), Canada (shared 2nd), New Zealand (shared 2nd), and the United Kingdom (6th). The World Giving Index is based on the percentage of people in a country that has over the past month donated money, volunteered, or helped a stranger. For Australia the latest Index shows 67% donated, 34% volunteered, and 64% helped a stranger.

As CAF uses the data generated from the Gallup World Poll, their methodologies are identical.

Strengths and weaknesses of the Gallup methodology used in both the Gallup World Poll and the CAF World Giving Index

Can the sample be generalised?
All samples are nationally representative so can generalise to the specific country.

Is the study comparable to other studies (both within Australia and overseas) (ICNPO used)?
Giving and volunteering are measured in the same way across all countries ensuring the data can be compared.

Are longitudinal data available?
This survey employs a cross-sectional design, longitudinal comparisons cannot be inferred.

Was probability sampling used?
With some exceptions, all samples are probability based and nationally representative. Telephone surveys are used in countries where telephone coverage represents at least 80% of the population or is the customary survey methodology. In countries where telephone interviewing is employed, Random-Digit-Dial (RDD) or a nationally representative list of phone numbers is used. Telephone methodology is typical in the United States, Canada, Western Europe, Japan, Australia, etc.

Are the original dataset or questions available?
Unknown.

How was quality assured?
Unknown.
Findings
- Australia was the highest-ranked nation in the 2010 and 2012 reports in terms of overall giving (volunteering time, donating money, helping a stranger) but has slipped to seventh position for the 2013 report. The US is ranked first with Canada, Myanmar and New Zealand all tying in second place.
- Overall, for the five year time frame 2008-2012 Australia ranks second behind the US.
- 67% of Australians surveyed had donated money in the one month prior to interview – this puts Australia in 8th place, tying with New Zealand
- 34% of Australian surveyed volunteered, with 64% of Australians stating that they have helped a stranger

The LBG annual review and LBG Australia and New Zealand annual benchmark report
(London Benchmarking Group, 2011, 2013)

Summary
The LBG Annual Review publishes data on the corporate giving and volunteering activities of their 120 members worldwide and a separate report on their 48 members in Australia and New Zealand. The LBG framework examines inputs, outputs and impacts of corporate community investment:

Inputs
- How?
  - Cash
  - Time
  - In-kind
  - Management costs
- Why?
  - Charitable Gift
  - Community Investment
  - Commercial initiative in the community
- Where?
  - Geographic Location
- What?
  - Subject focus

Outputs
- Community benefits e.g. number of people helped
- Leverage e.g. extra funds raised
- Business benefits e.g. employees engaged

Impacts
- Community impacts: How beneficiaries are better off
• Business impacts: How the company is better off.

Strengths and weaknesses

Can the sample be generalised to Australia as a whole or to the specific sector?
The data on which the annual reports are based are limited to the activities of the 48 companies that are members of the consortium (120 in the global report). These companies are not necessarily representative of corporations generally. For the companies involved however, this methodology provides a comprehensive examination of their corporate giving and volunteering, which enables benchmarking. Membership to LBG is by a fee so it is more likely larger companies with a particular corporate giving interest might become a member, which affects the generalisability of the reports to business as a whole.

Is the study comparable to other studies (both within Australia and overseas) (ICNPO used)?
LBG examines companies worldwide and comparison of the companies within Australia and overseas is possible, as the same methodology and sampling are used. LBG data also enable companies to report against key Global Reporting Initiative indicators.

Are longitudinal data available?
This is an annual publication of the members of LBG. This enables comparisons to be made over time (contingent on whether the companies remain members of LBG).

Was probability sampling used?
There was no randomisation used in these studies. The companies must be members of LBG in order to be captured by this data. However, key corporate responsibility indexes, such as Dow Jones Sustainability Indexes and Business in the Community’s Corporate Responsibility Index, have embedded the LBG methodology.

Is the original dataset or are the questions available?
The framework which LBG uses is available however the specific collection methods are unavailable.

How was quality assured?
Unknown

Findings

Australia and New Zealand
• The total was $259 million in contributions (average of $392 per employee).
• 51,832 employees volunteered in paid company time.
• 0.6% of pre-tax profits were contributed.
• Contributions as a percentage of total revenue were 0.08%.
• The value of leverage (facilitated 3rd party contributions) reported by members was $114 million.
• 58% of contributions were cash, 18% in-kind, 14% time, 10% management costs.
• 32% of members’ contributed inputs were charitable donations, 47% were community investment, and 21% were commercial initiatives.
• 20% of contributions went to education and young people, 23% to health, 7% to economic development, 8% to environment, 6% to arts or culture, 8% to social welfare, 20% to aid and development or emergency relief.
• 51,832 people were involved, contributing 414,656 working hours.

Global
• 109 companies participated with a total contribution of £1.7 billion (average for each employee was £428).
• 60% of contributions were in cash with 27% in-kind (7% in time, 6% management costs).
• Areas of support include education and young people (26%), health (24%), social welfare (13%), economic development (9%), arts and culture (8%), environment (3%) and emergency relief (1%).
• There were 9.5 million beneficiaries (3.2 million where impact was measured), 77,000 organisations were supported, and 525,000 employees involved.
• 54% of the community projects which benefited from the companies came from Europe (with 38% from UK), 30% from the Americas, 12% from the Asia and the Pacific and 4% from the Middle East and Africa.
• 19% of employees undertook paid-time voluntary activity in 2013 (compared to 17% in 2012 and 14% in 2011). 30% of the companies had matched payroll giving, 51% of the companies had matching employee fundraising, 25% matched employee volunteering.

The Index of Global Philanthropy and Remittances with a Special Report on Emerging Economies
(Center for Global Prosperity, 2013)

Summary
This yearly report from the Hudson Institute, a US think tank, covers global philanthropy and remittances and does include some information about volunteering (Center for Global Prosperity, 2013). Like the CAF briefing paper above, the Hudson Institute index uses existing individual country datasets, with different methodologies and measurements, and from different years. Most of these individual country datasets are included in Table 7 “Individual country datasets measuring individual giving and volunteering”. The statistics draws upon 23 developed donor countries who are member of the Development Assistance Committee (DAC) of the Organisation for Economic Co-operation and Development (OECD). The specific statistics from Australia come from AusAid.

Strengths and weaknesses
Can the sample be generalised to Australia as a whole or to the specific sector?
The data from Australia is collected via AusAid. This details the amount spent by the commonwealth of Australia on international Aid and as such can be relied upon.

Is the study comparable to other studies (both within Australia and overseas) (ICNPO used)?
The study makes comparisons between countries using existing data sources. The Center of Global Prosperity and the OECD go to great lengths to ensure the data is accurate.
**Are longitudinal data available?**
This is an annual report detailing different countries spending on international aid. Results for each country may be classified as longitudinal depending on the measures used each year and the sample.

**Was probability sampling used?**
n/a

**Is the original dataset or are the questions available?**
Data is available in excel format from the OECD website\(^{23}\). The questionnaire is also available for download.

**How was quality assured?**
The OECD has a data quality framework based on relevance, accuracy, credibility, timeliness, accessibility, interpretability, coherence and cost-efficiency.

**Findings**
- Net Official Development Assistance (ODA) = $4.99 billion in Australia, $30.92 billion in US, $13.83 billion in UK
- Net ODA as a percentage of GNI in 2011 = 0.34% Australia, 0.56% UK, 0.20% US
- $8.1 billion in remittances from Australia, $100.2 billion from US, $14.4 billion from UK

**World Values Survey**
*World Values Survey Association, 2014*

**Summary**
This measures incidence of volunteering across 100 countries (World Values Study Group, 2012). The survey started in 1981 and is the largest non-commercial, cross-national, time series investigation of human beliefs and values.

**Strengths and weaknesses**

*Can the sample be generalised to Australia as a whole or to the specific sector?*
The latest wave (wave 6) of data collection spans 2010-2014 and includes 57 countries and more than 85,000 respondents. Surveys are required to cover all residents (not only citizens).

*Is the study comparable to other studies (both within Australia and overseas) (ICNPO used)?*
The same questionnaire is given in every country allowing comparisons to be made across countries.

*Are longitudinal data available?*
Longitudinal data is currently being aggregated and Beta files are available. It is hoped that an official version of longitudinal data will be released soon.

Was probability sampling used?
Samples of at least 1000 are drawn from the entire population of 18 years and older. In most countries Primary Sampling Units (PSUs) are used to stratify the sample to be representative of the national population. In other countries, individuals are drawn from national registers. Sometimes, quota sampling is used but only if the selection of PSUs is probabilistic, the selection of first stage clusters within PSUs is probabilistic, and there is a minimum of 30 PSUs.

Is the original dataset or are the questions available?
Individual country files and the original questionnaires can be downloaded. Data can also be downloaded according to the wave it was collected in.

How was quality assured?
There are very strict sampling procedures and questionnaire development procedures. All information is provided on the website including the original questionnaire and the data allowing for transparency and outside evaluation.

Findings
- 14.9% of respondents are active members of a church or religious organisation
- 31.6% of respondents are active members of a sports or recreational organisation
- 16.9% of respondents are active members of a Art, music or educational organisation
- 9.0% of respondents are active members of a Labor Union
- 1.9% of respondents are active members of a political party
- 4.2% of respondents are active members of an environmental organisation
- 13.6% of respondents are active members of a professional association
- 16.3% of respondents are active members of a humanitarian or charitable organisation
- 3.4% of respondents are active members of a consumer organisation
- 4.4% of respondents are active members of a self-help group or mutual aid group

- 26.6% of people in the past two years have given money to an ecological organisation
- 57.3% of respondents have either “quite a lot” or “a great deal” of confidence in environmental organisations
- 65% of respondents have either “quite a lot” or “a great deal” of confidence in women’s organisations
- 69.1% of respondents have either “quite a lot” or “a great deal” of confidence in charitable or humanitarian organisations
World Wealth Report  
(Capgemini & RBC Wealth Management, 2014)

Summary
The World Wealth report is a commercial report published by Knight Frank Research and includes information about the giving behaviour of 4,500 High Net Worth Individuals (HNWIs) in 23 countries, collected through a survey. Additional qualitative data are collected through interviews with wealth management, social enterprise and technology executives. The 2014 survey assessed five key areas: HNWI trust and confidence, HNWI asset allocation, HNWI behaviour, the importance of drivers and causes that motivate HNWIs to give and the support they expect from their wealth management firms, and preferences for digital interaction with firms and their expectations of firms to deliver an integrated digital client experience. High net worth was defined as the bracket of US$20 million and above in financial assets. The definition of ultra-HNWI was US$30 million and above.

Strengths and weaknesses
Can the sample be generalised to Australia as a whole or to the specific sector?
The survey methodology states that country and region level weightings were applied based on the respective share of the global HNWI population to ensure representativeness. No further information is supplied so it is unclear whether the sample will generalise.

Is the study comparable to other studies (both within Australia and overseas) (ICNPO used)?
Comparisons are made between countries within the report.

Are longitudinal data available?
This report has been run in 2009, 2010, 2011, 2012 and 2013 so trend data can be seen. However changes are made at each survey wave so caution must be taken when comparing studies.

Was probability sampling used?
It is unclear what sampling methods were used.

Are the original dataset or the questions available?
No

How was quality assured?
Unclear

Findings
- Australia has 219 HNWIs, ranking it 9th in the world. The US, Japan, Germany and China contain 59.9% of the total worldwide HNWI population
- 47.4% of Australia’s HNWIs rated the question “How important is it to you to give time, money and/or expertise with the goal of generating positive social impact”? as either very important or extremely important, compared with 60.5% overall.
• Personal or family values and the desire to instil social values in my family or children were the most important drivers of social impact for HNWIs followed by a responsibility to give back and a response to a personal experience.

• The top three cause areas were health, disease and palliative care (33.3%), education (33.2%) and the welfare of children (32.1%).
Coutts Million Dollar Donors  
(Coutts Institute & Lilly Family School on Philanthropy, 2013)

Summary
The Coutts Million Dollar Donors report identifies charitable donations equal to or greater than US$1 million or £1 million (UK). The latest report examined donations in the US, Russia, China, Hong Kong, the Middle East and the UK. 13 charitable subsectors are also examined.  

Strengths and weaknesses
The data was primarily gathered from publicly available documents (e.g. media coverage, charity annual reports). Some additional data was provided by donors. As donations to charitable foundations and trusts are included it is possible that double counting has occurred in some places. Given these multiple sources, it is not feasible to try to analyse the strengths and weaknesses of this report under the headings used in most other data sources. The strength of the data will come from the individual reports used which are unclear from this study.

Findings
Findings are not reported as this study does not include Australia

The State of Global Civil Society and Volunteering – Latest Findings Report  
Johns Hopkins University (Salamon, Wojciech Sokolowski, Haddock, & Tice, 2013b)

Summary
This report uses the UN recommended measures to compare the “NPI satellite accounts” on nonprofit institutions of 16 Countries including Australia. This report looks at the findings after implementation of the NPI handbook and the ILO manual of measurement. “The ILO Manual guides statistical authorities in incorporating a short module on volunteer work into their labor force surveys on a periodic basis in order to measure the profile, scope, and economic value of volunteer work, including both volunteer work undertaken through nonprofit organizations and volunteer work carried out directly to persons outside the volunteer’s household” (Salamon, et al., 2013b). The following strengths and weaknesses are based of this methodology.

Strengths and weaknesses

Can the sample be generalised to Australia as a whole or to the specific sector?
The data from Australia was collected via the ABS nonprofit institutions satellite accounts. The specific sampling techniques are discussed there. Overall it is believed that that data source will have some bias towards larger organisations. A list of all the samples can be found in the report (Salamon, et al., 2013b, p. 15).

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24 The charitable subsectors are those used in the Million Dollar List and include Arts, culture and humanities, Educational institutions, Environment, Foundations, Governmental, Health, Higher education, Human services, International, Overseas, Public/society benefit, Religious organisations, and various.
Is the study comparable to other studies (both within Australia and overseas) (ICNPO used)?
The Manual is designed to aid countries generate systematic and comparable data on volunteer work. Caution must be taken however as the base year of data varies between countries. “Variations in the number of countries included in the figures and tables reflect data availability” (Salamon, et al., 2013b, p. 15).

Are longitudinal data available?
It is not possible to draw longitudinal information at the present time as this is the first report comparing the countries and each country may not have sampled all the organisations in each of their report.

Was probability sampling used?
The Australian sample used a random stratified sample.

Are the original dataset or the questions available?
The Australian data is available from the ABS website.

How was quality assured?
All countries measured volunteering using the same questions. The Australian data was collected via the ABS which has a seven point data quality check (Australian Bureau of Statistics, 2009a).

Findings
- The nonprofit workforce (both paid and volunteer) makes up 7.4% of the total workforce on average (13 countries gave data on this)
- Including the value of volunteer work, NPIs account for 4.5% of gross domestic product (15 countries gave data on this). This is similar to the construction industry in these countries
- The majority (75%) of nonprofit gross value added is generated through service activities (housing, social services, education, health care) as opposed to expressive activities (sports and recreation, arts and culture, interest representation, advocacy)
Chapter 8

Australia’s Giving and Volunteering Trends

What Do These Reports Say about NFP Institutions

The best estimate of the numbers of NFP organisations is that there are approximately 600,000 such institutions, of which there were 57,000 economically significant NFPs in 2012–13 (Australian Bureau of Statistics, 2014a). Since 2006–07, the number of economically significant NFPs has dropped by about 1,000 although the overall contribution by the sector to GDP has continued to grow at an annual rate of 7.7%. The growth of the contribution to GDP has not been uniform, ranging from 26% of the growth in environmental, development, housing, employment, law, philanthropic and international activities, to 15% in social services.

Income of the sector has grown from $33,484 million in 1999–2000 to $75,987 million in 2006–07 to $107,840 million in 2012–13, representing more than doubling income in real terms. Over three quarters of the sector’s income is self-generated (including sales of goods, fees for services, investment income, and royalties) and around 5% from philanthropic sources. Just over a third of income is received from government and just over 10% from the business sector.

Another contributing factor in the economic growth of the NFP sector has been the significant increases in the labour cost of NFPs. Labour costs have grown from $17,024 million in 1999–2000 to $32,845 million in 2006–07 to $51,689 million in 2012–13 – again, a doubling in real terms.

Trends in Individual Giving

Since 1992, there has been an increase of over 200% in tax-deductible gifts in real terms. The available data on individual giving reveals that the levels of individual giving in Australia rose quite sharply from 2000 until the Global Financial Crisis (GFC), in 2008 when there was quite a steep decline, and levels of giving had not yet recovered in 2011–12. In real terms, according to the ABS NPI Satellite Accounts, total giving (including bequests) decreased some 20% from the high point in 2007 to $3.993 billion in 2011–12.

The total amount donated and claimed as tax-deductible donations in 2011–12 was $2.24 billion. The average tax-deductible donation in that year was $494.25 with just over a third of taxpayers claiming a gift deduction. Nearly 62% of those with a taxable income over $1 million claimed average tax-deductible donations of $49,678.88 being 1.47% of their taxable income (McGregor-Lowndes & Crittall, 2014).

There were a total of 6,015 charitable funds registered with the ATO as at October 2013, with net growth of 145 funds since 2011. PAFs were introduced in 2001, and in October 2012 there were 1002
PAFs receiving $354.49 million in donations, distributing $251.66 million in grants with a remaining corpus of $2,933.6 million25 (ACPNS, 2014).

Trends in Charitable Bequests

Trend data is not available on bequests at a national level. Two studies in more recent times have attempted to capture bequests in Australia with different approaches. Madden and Scaife (2008) looked at the question of what differentiated a charitable donor from a donor who also had pledged a bequest to that organisation. Current donors were surveyed using an existing instrument used in the US and UK to explore intentions to leave a bequest; around half the sample were already bequestors. However, Baker (2014) examined probate data to capture actual behaviour, and found that human welfare areas received the majority of bequests (55.9%). The different research questions mean the studies only have a few touchpoints. Madden and Scaife reported that people “who had no family” were more likely to leave a bequest. Baker’s study of probate data supports this, with 7.6% of final estates leaving a charitable bequest compared to 3.8% of first estates. Baker found that 92.4% of estates with surviving children did not leave a charitable bequest, and Madden and Scaife similarly reported that 65% of non-bequestors had children. Together these studies indicate that having children or a surviving spouse had a negative impact on the decision whether to include a bequest in a will.

Trends in Individual Volunteering

In 2010, 36% of Australians over 18 participated in voluntary work and this was similar to the rates reported in 2006 (Australian Bureau of Statistics, 2011d). The Giving Australia research found that in 2005 that 41% of adult Australian volunteered an average of 132 hours (median 44 hours). At the time, this was reported to be higher than the rate among Americans and Canadians. The Charities Aid Foundation reported in 2012 that more than a third of Australians volunteer. Women seem to volunteer at higher rates than men; and those living outside of capital cities have higher volunteering rates than those living in capital cities. People aged 35 to 74 were more likely to volunteer than those in younger or older age groups; and parents in couple relationships with dependent children (aged 5-17 years) had the highest rate of volunteering participation. Professionals and managers had higher volunteer rates than other occupations.

Worldwide, volunteering has declined since 2007 (falling from 21.4% to 18.4%). However, the actual number of volunteers has increased. Rates seemed to have recovered in 2009–10 but fell again from 2010–11.

Family and work commitments are the circumstances most frequently mentioned as affecting volunteering.

25 The ATO have advised that the statistics for the 2011-12 income year for PAFs were sourced from 2012 returns processed by 18 June 2014, not as usual at 31 October and this may have led to their inflation for this year.
Taken together, it appears that around a third of Australians are currently volunteers and while this may have dropped since 2005 it is comparable to the world market where volunteering rates are as low as 18%.

**Trends in Corporate Giving and Volunteering**

The LBG measures overall contributions to various charities and community organisations from corporations; 58 Australian and New Zealand companies were represented in the Benchmarking report in 2011. The report showed 58% of contributions were cash donations, 18% were in-kind, 14% in time and 10% in management costs. In the LBG Annual Review, it was reported that 60% of donations are made in cash and 27% in-kind. Time (volunteering) however was only 7% of the total contributions made. The Catalyst study “What Gives?” suggested that between 50% and 70% of all contributions to community investments were direct cash donations (Downes, 2012). While ANZ and NAB made up to 25% of their contributions in time, the other companies’ staff time contributions amounted to less than 3% of total contributions. According to the corporate volunteering survey, 41% of companies allowed employees to take a paid day off each year to do volunteer work, yet more than half of the companies had less than 25% of staff volunteering (Volunteering Australia, 2006a).

As with the global LBG study, the Australian and New Zealand LBG study revealed that the two largest beneficiary sectors were health, and education and young people. When it comes to developing countries however, 52% of the total amount donated by independent, community, and grant-making foundations went to health and medical services (London Benchmarking Group, 2011).

Overall, it appears that Australia may be lagging behind the rest of the world. Globally, the average contribution as a percentage of pre-tax profit was 1.7% while in Australia and New Zealand, this figure was 0.6%. On average, only 7.8% of employees are undertaking paid-time voluntary activity in Australia and New Zealand compared to 19% globally.
Chapter 9
Best Practices in Individual Country Datasets Measuring Giving and Volunteering

There are several strong individual country datasets measuring giving and volunteering. A book will be released later this year which contains detailed information on best practices in several countries as well as a summary table to compare these studies (Wiepking & Handy, forthcoming). The 2005 Giving Australia study is a good example of a strong survey, covering a large range of issues and using a representative sample (ACOSS, 2005). Other studies which are of note are:

- United Kingdom: Charities Aid Foundation UK Giving study
- United Kingdom: Community Life survey
- United States: Philanthropy Panel Study
- The Netherlands: The Giving in the Netherlands Panel Study
- Israel: Giving, Volunteering and Organ Donation in Israel
- Canada: Canada Survey of Giving, Volunteering and Participating
- Ireland: Irish Household Budget Survey
- Japan: Japan Giving and Volunteering Study
- South Korea: Giving Korea
- New Zealand: Giving New Zealand

Several elements which might be considered when designing a survey to ensure international comparability are:

- **Use of the international definitions.**
  The international classification of Nonprofit Organisations (ICNPO) was developed by Salamon, Wojciech Sokolowski, and List (2003) as an internationally accepted classification of nonprofit subsectors. Several surveys already use these classifications (e.g. Imagine Canada, 2006).

- **Use of either a longitudinal or cross sectional-design at least every three years.**
  While several nations use a longitudinal design, it is more expensive (both in time and money) than cross-sectional studies. It is most important that nationally representative samples are included in either of these designs. An interval of two to three years is most appropriate to study changes in giving and volunteering – any longer and many economic, societal and personal changes may have occurred which will affect the results.

- **Use of Computer Assisted Self-Administered Surveys.**
  Giving and volunteering studies most commonly use either Computer Assisted Telephone Interviews (CATI) or Computer Assisted Self-Administrated Interview procedures (CASI). Respondents who make few or no donations may be inclined to give socially desirable answers.
One advantage to using CASI procedures is the minimal interpersonal interaction will likely minimise socially desirable responses (Wiepking, 2008, p. 20).26

- **Use of a data collection agency such as the Australian Bureau of Statistics.**
  Several countries use national statistical agencies to conduct these studies as they have experience in this area and are able to draw nationally representative samples and ensure high response rates. The Australian Bureau of Statistics has been involved in previous data collections relating to giving and volunteering and would be ideally placed to provide data either in a separate survey or as part of the General Social Survey or Household Expenditure Survey.

- **Use of an extensive questionnaire.**
  Research has shown that people often forget some of their donations made in the previous twelve months. More extensive questionnaires which use more prompts can help them recall their donations more accurately (see Wiepking, 2008; Wiepking & Handy, forthcoming).

- **Gathering data on other forms of prosocial behaviour, demographics and motivations behind giving and volunteering.**
  These studies typically measure both formal and informal prosocial behaviour. Other behaviours that could be measured include blood and organ donation, helping strangers, assisting family and friends and giving money to beggars. Data could also be gathered on several demographics including but not limited to gender, age, marital status, income, work schedule, religious beliefs, generalised trust and altruistic values27 (see Wiepking & Handy, forthcoming).

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26 The ABS Household special surveys such as the GSS are generally conducted by Computer Assisted Personal Interviewing. Use of a Computer Assisted Self-Administered survey would need to be extensively tested in the Australian context before ABS would agree with recommending it as the best option.

27 Examples of other measures of prosocial behaviour and relevant characteristics and motivations can be found in the GINPS questionnaire, available at: [http://fsw.vu.nl/nl/Images/GINPS_user_manual_v2_2_tcm30-360673.pdf](http://fsw.vu.nl/nl/Images/GINPS_user_manual_v2_2_tcm30-360673.pdf).
Chapter 10
Conclusion

This report offers a meta-analysis for practitioners, policymakers and scholars. It distils some of the history, content, quality and progress of the measurement and analysis of recent decades of Australian giving and volunteering. In so doing, it reflects the importance of these activities and the NFP sector in our national economy and society. While not seeking to cover every piece of literature, it highlights and summarises some key data sources on Australian giving and volunteering across individual and corporate giving and volunteering as well as bequests. It describes key findings and methods noting as many of the reports do themselves that for a variety of reasons, there are often constraints that limit the generalisability of the findings. Each chapter offers a slice of analysis about these behaviours as they operate and have been measured in this country. The picture is one of sparse early study moving to a deeper and wider examination. Much remains unexamined in any longitudinal or strategic way and herein lays the forthcoming challenge. Part of that challenge also will be to frame future studies in ways that offer international comparability so larger and quicker learning is possible. Australia needs to continue the process of aligning Australian terminology with international usage; to establish a regular pattern of appropriate data collection at a national level; to identify and use Big Data sources, and to expand the sophistication of the data collection to include inputs, outputs and outcomes so that a comprehensive picture of the contribution of volunteers, NFP organisations and philanthropic sources to Australian society can be obtained and used to improve policy and practice.

In compiling this literature scan, we acknowledge the many researchers and funders past and present who dug the well into which so much more knowledge is now flowing and will continue to stream in the decades ahead.
References


Ajzen, I. (1991). The theory of planned behavior. *Organizational Behavior and Human Decision Processes, 50*(2), 179-211. Retrieved from http://qut.summon.serialssolutions.com/2.0.0/link/0/eLvHCXmWV05DglxDIzoaZBalHxgpY0d46RGrhAPMDxUW7F_wVBFCjGc10jlED7hwFpc1gPTQP0RpWz2MaFhHzu_c9s-0HzZc2vu7TY7neL7fpewYwKZSKE4nWnP5xZfZgLFCqDsgljBDFYLZDR2ga6AJC0hr4Q3cG5LnQ9rKCI2vz0-5z17pRCAcEAWYKohrUVlNG5M5jBC1QdM38. doi:10.1016/0749-5978(91)90020-T


Australi


doi:http://dx.doi.org/10.1016/j.aos.2007.02.001


Roy Morgan Research. (2010). 12.6 million Australians have donated to charity in the last 12 months, affluent more likely to donate to charity. Retrieved from http://www.roymorgan.com/findings/over-12-million-have-donated-to-charity-201305150648


## Appendix 1

### International Classification of Nonprofit Organisations (ICNPO): Major Groups and Subgroups

<table>
<thead>
<tr>
<th>GROUP 1: CULTURE AND RECREATION</th>
<th>GROUP 6: DEVELOPMENT AND HOUSING</th>
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<tbody>
<tr>
<td>1 100 Culture and Arts</td>
<td>6 100 Economic, Social and Community Development</td>
</tr>
<tr>
<td>1 200 Sports</td>
<td>6 200 Housing</td>
</tr>
<tr>
<td>1 300 Other Recreation and Social Clubs</td>
<td>6 300 Employment and Training</td>
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<table>
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<th>GROUP 2: EDUCATION AND RESEARCH</th>
<th>GROUP 7: LAW, ADVOCACY AND POLITICS</th>
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<td>2 100 Primary and Secondary Education</td>
<td>7 100 Civic and Advocacy Organizations</td>
</tr>
<tr>
<td>2 200 Higher Education</td>
<td>7 200 Law and Legal Services</td>
</tr>
<tr>
<td>2 300 Other Education</td>
<td>7 300 Political Organizations</td>
</tr>
<tr>
<td>2 400 Research</td>
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<table>
<thead>
<tr>
<th>GROUP 3: HEALTH</th>
<th>GROUP 8: PHILANTHROPIC INTERMEDIARIES AND VOLUNTARISM PROMOTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>3 100 Hospitals and Rehabilitation</td>
<td></td>
</tr>
<tr>
<td>3 200 Nursing Homes</td>
<td></td>
</tr>
<tr>
<td>3 300 Mental Health and Crisis Intervention</td>
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<tr>
<td>3 400 Other Health Services</td>
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<table>
<thead>
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<th>GROUP 4: SOCIAL SERVICES</th>
<th>GROUP 9: INTERNATIONAL</th>
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</thead>
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<tr>
<td>4 100 Social Services</td>
<td></td>
</tr>
<tr>
<td>4 200 Emergency and Relief</td>
<td></td>
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<tr>
<td>4 300 Income Support and Maintenance</td>
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<th>GROUP 5: ENVIRONMENT</th>
<th>GROUP 10: RELIGION</th>
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</thead>
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<tr>
<td>5 100 Environment</td>
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<tr>
<td>5 200 Animal Protection</td>
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<table>
<thead>
<tr>
<th>GROUP 6: DEVELOPMENT AND HOUSING</th>
<th>GROUP 7: LAW, ADVOCACY AND POLITICS</th>
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</thead>
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<tr>
<td>6 100 Economic, Social and Community Development</td>
<td>7 100 Civic and Advocacy Organizations</td>
</tr>
<tr>
<td>6 200 Housing</td>
<td>7 200 Law and Legal Services</td>
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<tr>
<td>6 300 Employment and Training</td>
<td>7 300 Political Organizations</td>
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<table>
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<th>GROUP 8: PHILANTHROPIC INTERMEDIARIES AND VOLUNTARISM PROMOTION</th>
<th>GROUP 9: INTERNATIONAL</th>
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<table>
<thead>
<tr>
<th>GROUP 10: RELIGION</th>
<th>GROUP 11: BUSINESS AND PROFESSIONAL ASSOCIATIONS, UNIONS</th>
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<table>
<thead>
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<th>GROUP 11: BUSINESS AND PROFESSIONAL ASSOCIATIONS, UNIONS</th>
<th>GROUP 12: [NOT ELSEWHERE CLASSIFIED]</th>
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Source: Appendix A in Salamon et al. (2003:56)
## Appendix 2
Selected Information on NFP Activities (data released by the ABS)

<table>
<thead>
<tr>
<th>Release title</th>
<th>ABS Catalogue number</th>
<th>Most recent data available</th>
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<tr>
<td>Interest Groups</td>
<td>8639.0</td>
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<tr>
<td>Unpaid Work and the Australian Economy</td>
<td>5240.0</td>
<td>1997</td>
</tr>
<tr>
<td>Spotlight On The National Accounts: Unpaid Work And The Australian Economy</td>
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<td>2006</td>
</tr>
<tr>
<td>Business sponsorship</td>
<td>4144.0</td>
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</tr>
<tr>
<td>Libraries and museums</td>
<td>8649.0</td>
<td>1996-97</td>
</tr>
<tr>
<td>Clubs, Pubs, Taverns and Bars</td>
<td>8687.0</td>
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<td>Cultural funding</td>
<td>4183.0</td>
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<tr>
<td>Australian National Accounts: Cultural and Creative Activity Satellite Accounts, Experimental</td>
<td>5271.0</td>
<td>2008-09</td>
</tr>
<tr>
<td>Australian National Accounts: Non-Profit Institutions Satellite Account</td>
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<td>Voluntary Work</td>
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</tr>
<tr>
<td>Value of Sport</td>
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<td>2013</td>
</tr>
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<td>Private hospitals</td>
<td>4390.0</td>
<td>2012-13</td>
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<td>Community Services</td>
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<td>Sports Industries and physical Services</td>
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<td>Australian Social Trends</td>
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<td>Code</td>
<td>Year</td>
</tr>
<tr>
<td>---------------------------------------------------------------------------</td>
<td>--------</td>
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</tr>
<tr>
<td>Television, Film and Video Production</td>
<td>8679.0</td>
<td>2011-12</td>
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<tr>
<td>Research and Experimental Development, Government and Private Non-Profit Organisations</td>
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<td>Performing Arts</td>
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<td>How Australians Use Their Time</td>
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<td>Sport and Recreation: A Statistical Overview</td>
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<td>Arts and Culture in Australia</td>
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<td>Involvement in Organised Sport and Physical Activity</td>
<td>6285.0</td>
<td>2010</td>
</tr>
</tbody>
</table>

* These studies are available for download from the ABS website: www.abs.gov.au
Appendix 3
Research Team

Professor Myles McGregor-Lowndes
Myles is a professor in the Faculty of Business at the Queensland University of Technology and Director of the Australian Centre for Philanthropy and Nonprofit Studies. Myles’ special research interest is the law, regulation and taxation of nonprofit corporations. He was a founding member of both the ATO Charities Consultative Committee and the ACNC Advisory Board. He worked with the Productivity Commission on their 2010 report. He was chair of the ACFiD Code of Conduct Committee from 2007 - 2010. He has advised and held board positions in a large variety of nonprofit organisations across twenty-five years. He is a consultant to McCullough Robertson Lawyers. In June 2003, Myles was awarded a Medal of the Order of Australia (OAM) ‘For service to the community by providing education and support in legal, financial and administrative matters to nonprofit organisations’.

Dr Ted Flack
B.Ec., PhD, FFIA, JP (Qual) CFRE
Ted has 38 years’ experience as a practitioner in the not-for-profit sector, having held both general management, communications and senior fundraising positions in a number of well-known charities. He is currently the Director of Third Sector Management Services Pty Ltd, a specialist management consulting service to NPOs, and a Research Associate with the Australian Centre for Philanthropy and Nonprofit Studies at QUT. Ted’s research publications can be found at http://eprints.qut.edu.au/view/person/Flack_Ted.html

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PhD, MSc
Pamala works as an assistant professor at the Department of Business-Society Management, Rotterdam School of Management at the Erasmus University Rotterdam. She studies philanthropy and nonprofit organizations from a cross-national and interdisciplinary perspective. Together with other researchers she has published on philanthropic behaviour in –among others- Social Forces, Voluntas and the Nonprofit & Voluntary Sector Quarterly. She is a member of the editorial board for the International Journal of Nonprofit and Voluntary Sector Marketing. Pamala is also a board member and founding member of the European Research Network on Philanthropy (ERNOP). She is also Vice President of Regional Associations for ICSERA, the International Council of Voluntarism, Civil Society, and Social Economy Researcher Associations. She is a member of the research committee of the Women’s Philanthropy Institute, based at the Center on Philanthropy at Indiana University and a board member of the Dutch Fundraising Institute (IF). She lectures at the Erasmus University on the topic of methodology of business research. Her specialties are Charitable giving; philanthropy; donations; third sector; quantitative methods and analysis (SPSS, Stata); and sociological research.
Dr Wendy Scaife  
BBusComm; MBusMgt, PhD, EMFIA, FPRIA, Senior Research Fellow/Acting Director, Australian Centre for Philanthropy and Nonprofit Studies – QUT.  
Wendy studies and teaches philanthropy and fundraising and has a 25 year involvement in the philanthropy and nonprofit sectors. Her 12 years of research work spans the cause/giver spectrum. Wendy was on the Research Australia Philanthropy and National Compact Steering Committees, serves on FIA’s Codes Taskforce and Professional Development Committee, and on the research committees of the Charities Aid Foundation and the US Association of Fundraising Professionals. She is on a grants committee for the Foundation for Rural and Regional Renewal and also chairs a community heritage project. Wendy was a state CEO/national Deputy CEO of the Leukaemia Foundation. Wendy’s research publications can be found at http://eprints.qut.edu.au/view/person/Scaife,_Wendy.html

Marie Crittall  
BPsySc (Hons) Qld  
Marie is a Research Assistant at the Australian Centre for Philanthropy and Nonprofit Studies. She holds a Bachelor of Psychological Science (Hons I) from the University of Queensland. She is interested in social psychology and human behaviour and the application of these areas to the nonprofit sector. Marie has particular skills in quantitative analyses and research methodologies. Marie’s research publications can be found at http://eprints.qut.edu.au/view/person/Crittall,_Marie.html

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