



# Giving Australia 2016

## Literature review

December 2016

The Australian Centre for Philanthropy and Nonprofit Studies, QUT  
Centre for Social Impact Swinburne, Swinburne University of Technology  
Centre for Corporate Public Affairs

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#### ***Giving Australia 2016 report series***

- *Giving Australia 2016: a summary*
- *Philanthropy and philanthropists*
- *Giving and volunteering – the nonprofit perspective*
- *Business giving and volunteering*
- *Individual giving and volunteering*
- *Giving Australia 2016 Literature review summary report*
- *Giving Australia 2016 Literature review*



# Executive summary

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The topic of giving and volunteering in Australia is diverse. The extent to which it is documented varies and it is challenging to capture the multitude of voices and detail what is known about a wide field of activity. Much has been written but much remains to be explored. *Giving Australia 2016* will amplify what is known as well as generate fresh research questions. These literature reviews form the underlying knowledge base on which *Giving Australia 2016* is built.

This collection represents the first output of *Giving Australia 2016*. This executive summary provides an overview of the academic and professional evidence that is relevant to the four main groups of research participants, namely: individual and household givers and volunteers; business givers and volunteers; recipients and mediators of giving and volunteering (including nonprofit sector organisations and social enterprises); and philanthropic foundations and major donors.

Below, we review the predominant trends surfacing from the literature as a whole and identify areas of significance that are not well represented in the literatures reviewed.


## The changing sociality of giving and volunteering

While volunteering has always been motivated by, and a producer of, new social relationships, giving and volunteering collectively through giving circles, crowdfunding and workplace programs exemplifies the changing social side to giving and volunteering. Sharing giving and volunteering stories on social media, particularly in the context of peer-to-peer fundraising, generates support from families, friends and neighbours. Community foundations bring donors together in support of selected groups and causes in communities of geography and communities of interest. Private Ancillary Funds (PAFs) often gather families and generations. And giving of goods and time from both households and companies provides direct and targeted support of shared needs. Giving is becoming less private, more social and more experiential on many levels.

This trend is particularly evident in the areas of giving collectives, workplace giving, crowdfunding and digital giving.

## Use of information and communication technologies (ICT)

ICTs are changing the ways we give, ask and communicate. ICTs are changing the means by which donations are paid, the approaches through which donors are asked for, and engaged in, support and the ways in which we acknowledge and discuss giving. Online volunteering and advocacy have emerged as new dimensions of support for nonprofit organisations (NPOs) and causes, unrestricted by geography or distance. Platforms for donating and sharing goods and services and for evaluating charities are rapidly expanding and evolving. Use of big data is also starting to improve our understanding of philanthropy and support more effective evaluation and strategic planning. It also presents challenges for cybersecurity and privacy.



This trend is particularly evident in the areas of digital giving, big data, crowdfunding, and nonprofit fundraising.

### **Diversity**

Giving and volunteering potentially is for everyone, regardless of age, gender or cultural background. There have been rapid changes in understanding who are givers and receivers of philanthropy. A much broader and more inclusive interpretation of 'giving' is redefining the traditional concept of philanthropists as an elite group. Practices and examples of giving from many cultures in Australia are expanding awareness of philanthropy, reflecting Australia's changing population demographics. Younger donors are influencing the ways in which giving and volunteering are perceived and are linked with an increasingly international perspective on philanthropy. Practice appears to be outstripping research, with relatively limited reliable evidence available about many of these developments.

This trend is particularly evident in the areas of cultural diversity, in-kind giving, volunteering and everyday givers.

### **Hybrid arrangements**

A final trend is the growth of hybrid arrangements that both mediate, and benefit from, giving and volunteering. Hybrid forms transgress traditional boundaries between sectors and traditional conceptions of market and civic engagement. The boundaries between for-profit and for-purpose are blurring, with the space between the two increasingly occupied by a complex array of organisational types that have multiple missions and employ multiple delivery strategies. These new arrangements include social enterprises, more varied uses of micro-finance, social impact investing and benefit corporations. Some of these arrangements contest traditional definitions of giving and volunteering.

This trend is particularly evident in the areas of nonprofit fundraising, giving collectives, in-kind giving, business giving and social enterprises.

### **Contribution to the literature**

This report itself makes a contribution to the professional literature on giving and volunteering in Australia. While there is significant academic research into the nonprofit sector taking place across Australia's universities, there is little research that looks at the landscape of giving and volunteering at a particular point in time and then make comparisons with previous data. This synthesis of publicly available knowledge of the practices of giving of money, time, expertise, advocacy and other resources marks a turning point in our understanding of Australian giving and volunteering.

This report also makes a contribution to the practice of giving and volunteering, particularly for nonprofit and charitable organisations. Professionals in the nonprofit sector have daily access to a flood of information covering all aspects of their operations. These reviews, in particular the summaries and the recommended reading lists, provide a reliable and impartial source of information for managers, board members, paid staff and volunteers of NPOs.

### **Limitations**



Like most literature reviews, there are some limitations to this report.

The issues canvassed in this set of reviews are prescribed by the terms of the *Giving Australia 2016* project. As such, there will be some aspects of the broader literature relating to giving and volunteering not included.

Second, the report is necessarily restricted to the available literature at the time of writing in late 2015. The literature is subject to gaps, and scholarly sources are not typically published until some time after the period to which they relate. We have drawn on both scholarly and professional sources to present a comprehensive analysis. One of the aims of the literature review was to identify significant gaps in the evidence so these could be addressed through the *Giving Australia 2016* data collection and by other future research and data collection.

### **In summary**

This literature review report was prepared to provide direction for the data collection phase of the *Giving Australia 2016* research project. This version is the full literature review. A summary with recommended reading lists at the close of each of the 19 chapters is also available and provides the highlights of the full literature review. It is also available for free download as a public document as part of the series of reports from *Giving Australia 2016*.



# Glossary

**Ancillary fund:** a legal structure which can be used to establish a tax-deductible foundation. There are two types of ancillary funds: Private Ancillary Funds and Public Ancillary Funds.

**Baby Boomers:** the demographic cohort born during the post–World War II baby boom, approximately between the years 1946 and 1963.

**Bequest:** a gift of property to a person or organisation in a Will. In common usage, the term bequest is used to include gifts of money. Consequently, both bequest and legacy are generally understood to mean any gift in a Will.

**Big data:** the concept of big data has been attributed to Laney's (2001) construct, which identified three dimensions of big data and its management of the:

- **variety** of data formats that render data coordination challenging
- **velocity** -- related to the speed at which data are generated by interactions and can be used to support interactions
- **volume** -- related to the breadth and depth of data available about contemporary transactions.

**Business and community partnership:** a collaborative arrangement (formal or informal) between a business and non-related community organisations, institutions, government bodies or individuals for mutually beneficial outcomes and social impact. Such an arrangement involves the voluntary transfer of money, goods or services in exchange for strategic business benefits, such as improved staff expertise, wider networking, enhanced community reputation and/or other quantifiable benefits.

**Business giving:** the giving of money, goods or services to community organisations by a business. See also: Corporate community investment (CCI), Corporate social responsibility (CSR), Corporate philanthropy.**law co**

**Charitable purpose:** a nonprofit purpose for the public good, including: relieving poverty or sickness or the needs of the aged, advancing education, advancing religion and other purposes beneficial to the community.


**Charity:** in its broadest sense charity is the practice of benevolent giving. Charity can also be used to describe an organisation that exists for altruistic purposes such as supporting those who are disadvantaged. Further information on the legal definition of charity can be found in Philanthropy Australia's online glossary (link provided at the end of this section).

**Community foundation:** independent philanthropic organisation working in a specific geographic area which, over time, builds up a collection of endowed funds from many donors in the community, provides services to the community and its donors, makes grants and undertakes community leadership.

**Contingent bequest:** a gift under a Will which depends on a specified event happening.

**Corporate citizenship:** see Corporate social responsibility.





**Corporate Community Investment (CCI):** activities associated with corporate philanthropy, underpinned by business case thinking and practice, and which entail mutual benefit (Centre for Corporate Public Affairs and Business Council of Australia 2007).

**Corporate foundation:** generally refers to a trust established to make grants to NPOs or individuals or to carry out charitable purposes, and which derives the majority of its income from a profit-making company.

**Corporate philanthropy:** any voluntary nonreciprocal transfer of funds or resources from a business to another entity.

**Corporate social responsibility (CSR):** treating the stakeholders of the firm ethically or in a responsible manner (Hopkins 2003). Stakeholders include staff, customers and investors. CSR can encompass making safe products, ensuring responsible practice through the supply chain, as well as contributing more generally, beyond what might be considered core business, to community wellbeing.

**Corporation:** a business with more than 1,000 employees.

**Corpus:** the original gift and ongoing principal that forms the asset base from which a foundation operates.

**Crowdfunding:** the collective cooperation, attention and trust by people who network and pool their money and resources together to support efforts initiated by other people or organisations: ‘Modern crowdfunding leverages Internet technology and various social networking platforms to link the financial resources of online communities (the crowd) with individuals and organisations that seek funding (crowdsourcers)’ (Clarkin 2014, 194).

**Crowdsourcing:** occurs whesd/kjfbfsfdgn ‘(a) an actor (individual, team or organisation) tasks external sources with solving a problem or executing a task *and* (b) the actor, identifies these sources (individuals, teams or organisations) through a call broadcast to a crowd’ (Bauer and Gegenhuber 2015, 663).

**D5:** a US coalition to advance diversity in the philanthropic field (D5 Coalition 2014).

**Decedent:** a deceased person.

**Deductible gift recipient (DGR):** entity endorsed by the Australian Taxation Office as eligible to receive tax-deductible gifts.

**DGR1:** DGR endorsed under a category in Item 1 of the table in section 30.15 of the *Income Tax Assessment Act 1997* (Cth), rather than Item 2. DGR1s are often referred to as ‘doing DGRs’ – organisations that carry out charitable works and use tax-deductible donations to fund these activities. DGR2s are ‘giving DGRs’ – ancillary funds (such as PAFs and PuAFs) which distribute funds to DGR1 organisations to support them in carrying out their charitable purpose.

**Diaspora philanthropy/giving:** is characterised by: ‘Charitable giving from individuals who reside outside their homeland, who give for public benefit, give to causes or organisations in that country and maintain a sense of identity with their home country’ (Johnson 2007, 5).



**Distribution:** a generic term for assets transferred from an estate to a beneficiary of a Will. Also used for grants made by a foundation.

**Donations:** unconditional voluntary transfers of money, goods or services to community organisations, institutions, government entities, or individuals, in which the donating organisation is not obliged to receive anything in return. These transfers would not form part of the commercial operations of the donor.

**Estate:** the total amount of a person's assets (property, entitlements and obligations) at the time of death.

**Estate tax:** a tax levied on the assets of a deceased estate before they are distributed to beneficiaries. (See also Inheritance tax.)

**Family foundation:** a descriptive term used to refer to private foundations that have been established by a family. They are either run by family members or managed by members of the original donor's family with, in most cases, second or third generation descendants serving as trustees or directors on a voluntary basis.

**Family provision:** the term used in Australia for provision made for family members in a Will.

**Financial assets:** assets that are potentially available for investment – financial assets exclude the family home, consumer durables (purchased items such as cars or jewellery that are expected to last for some time) and collectables.

**Formal volunteering:** volunteering activity which takes place through nonprofit organisations or projects and is undertaken for the benefit of the community and the volunteer, of the volunteer's own free will and without coercion, for no financial payment, in a designated volunteer position (Volunteering Australia 2009).

**Foundation:** 'foundation' has no precise legal meaning, but in philanthropic terms, 'foundation' usually refers to a trust designed to make grants to charities or to carry out charitable purposes. It may also be used to refer to a charitable organisation, or to a fund that exists to provide ongoing support to a particular organisation.


**Fund:** a legal vehicle which manages and/or holds trust property to make distributions to other entities or persons.

**Generation X:** the generation born after the Western post-World War II baby boom. Generally agreed to be those born from the early 1960s to the early 1980s.

**Generation Y:** the generation following Generation X (see above), also known as Millennials. Generally agreed to be those born from 1980 to 1995.

**Giving circles:** groups of people who pool their donations and jointly decide how to allocate them.

**High-Net-Worth-Individuals (HNWIs):** a term used in the wealth management industry to describe individuals with investable assets exceeding US\$1million and/or legally-constituted charitable entities (trusts or foundations) that typically either donate funds and support to other organisations, or



provide the source of funding for their own charitable purposes (Note: ultra-high-net-worth-individuals (UHNWIs) are those with investable financial assets in excess of US\$30 million). In an Australian context, investable financial assets include superannuation.

**Identity-based funds:** these funds are a collective investment by a community made up from solicited donations and contributions from community donors which are then redistributed to organisations and individuals within the community (W.K. Kellogg Foundation 2012).

**In-kind giving:** the giving of goods and services in support of a charitable purpose.

**Informal volunteering:** ‘time willingly given for the common good and without financial gain, taking place outside the context of a formal organisation’ (Volunteering Australia 2016).

**Inheritance tax:** a tax levied on the value of assets that a person inherits from a Will. Inheritance tax is levied on an individual beneficiary once they have received the assets. (See also Estate tax).

**Intestate:** when a person dies without a valid Will. The property of an intestate estate passes by the laws of succession rather than by the direction of the deceased.

**Investable assets:** synonym for financial assets. (See Financial assets).

**Large business:** a business employing 200 or more people.

**Legacy:** a gift of money to a person or organisation in a Will. In common language, the terms legacy and bequest are used interchangeably and are generally understood to mean any gift in a Will.

**Middle donors:** middle level donors can mean different things to different organisations depending on their size and scope. For some it may be donors over \$500 or \$1,000.

**Millennials:** people born between 1980 and 1995 (also known as Generation Y).


**Nonprofit organisation:** an organisation that does not operate for the profit, personal gain or other benefit of particular people. This can include people such as its members, the people who run it or their friends or relatives (note that nonprofit is referred to in different ways such as ‘not-for-profit’ and ‘third sector’).

**Payroll giving:** regular donations by employees from pre-tax salary to charities and other NPOs (The Australian Charities Fund 2010).

**Pecuniary legacy (bequest):** a fixed sum of money expressed as a gift in a Will.

**Peer-to-peer fundraising:** a multi-tiered approach to crowdfunding, whereby individuals can fundraise on behalf of a cause by sharing his or her fundraising page with friends, family and community members for donations.

**Philanthropy:** defined by Philanthropy Australia as: ‘The planned and structured giving of money, time, information, goods and services, influence and voice to improve the wellbeing of humanity and the community’. The term is derived from the Ancient Greek *philanthrōpía*: love of mankind.



**Post mortem:** a Latin term meaning ‘after death.’ It used to refer to a transfer or gift made from a person’s Will after their death.

**Private Ancillary Fund (PAF):** a form of private charitable trust to which a close group of individuals, (often a family) and other Australian taxable entities can make tax deductible donations. PAFs can only make distributions to organisations designated as ‘DGR1’ (see DGR1, above). PAFs need to have a formal investment plan and to distribute at least 5% of their corpus value each year. PAFs superseded Prescribed Private Funds in 2009.

**Pro bono:** is defined by the Law Council of Australia to include situations where:

- a lawyer, without fee or without expectation of a fee or at a reduced fee, advises and/or represents a client in cases where:
  - a client has no other access to the courts and the legal system, and/or
  - the client’s case raises a wider issue of public interest, or
- the lawyer is involved in free community legal education and/or law reform, or
- the lawyer is involved in the giving of free legal advice and/or representation to charitable and community organisations (Law Council of Australia 1992, 1).

**Probate:** the process of proving that a document is the person’s valid Will, registering it with the court and granting the right for the person’s estate to be managed and settled.

**Professional advisers:** includes lawyers, accountants, stock brokers, insurance agents and financial advisers.

**Public Ancillary Fund (PuAF):** the name given to a form of charitable trust to which the public are able and invited to contribute tax-deductible donations. A Public Ancillary Fund is required to be operated in a public manner for public benefit and must make distributions only to other entities endorsed as ‘DGR1’ (see DGR1, above).


**Professional development:** the advancement of an employee’s skills and capabilities relating to a particular profession through continued education and training.

**Public affairs:** engagement by an organisation with the wider community, including government, media, communications, and corporate social responsibility.

**Shared economy:** a ‘social exchange where people have spare capacity, goods or services without requiring financial compensation’ (Barrett 2015, 13) often involving ‘new business models (platforms) that uproot traditional markets, breakdown industry categories, and maximise the use of scarce resources’ (Allen and Berg 2014, 2).

**Shared value:** ability to identify and collaborate profit and nonprofit boundaries for mutually beneficial outcomes (Porter and Kramer 2011).

**Skills-based volunteering:** the volunteering of skills that involve using individual or collective corporate expertise to support the work of a community group. It typically involves applying or transferring individual or organisational skills.



**SMEs (Small and Medium Enterprises):** businesses employing less than 200 people, including non-employing businesses (ABS 2001).

**Social capital:** a concept based on the idea that social networks (relationships) have value and that the collective value of social networks inform inclinations towards reciprocal giving (Harvard University n.d.).

**Social enterprise:** organisations that are led by an economic, social, cultural or environmental mission consistent with a public or community benefit; trade to fulfil their mission; derive a substantial portion of their income from trade; and reinvest the majority of their profits/surplus to the fulfilment of their mission (Barraket et al 2010).

**Social impact:** the net effect of an activity on a community and the wellbeing of individuals and families (CSI 2016).

**Social media:** technology-based tools that allow people and organisations to create, share or exchange information in a highly interactive, online environment.

**Sponsorship:** a business marketing activity involving the transfer of money, goods or services to non-related community organisations, institutions, government bodies or individuals in exchange for advertising or promotional benefits. Any such arrangements would form part of the commercial operations of the business.

**Strategic philanthropy:** giving that is focused on a tightly defined program of grants, defined also by exclusion (what not to fund). Grants typically address the causes not the symptoms of problems (Katz 2005).

**Testamentary:** referring to a Will.

**Testamentary freedom:** the notion that Will-makers (testators) should be free to determine what to do with their estate assets.

**Testate:** when a person dies having made a valid Will.

**Third party platforms:** an online giving platform that is operated by a third party (i.e. other than the NPO's own website).

**Transparency:** (behaviour) the practice of openness and accountability through the intentional communication and sharing of information.

**Venture philanthropy:** giving that is focused on building the capacity of organisations, infrastructure and skills development. The emphasis is on supporting organisations rather than individual projects. Funders typically provide expertise as well as money, and build a long-term and closer relationship with grantees, where there are clear and jointly-defined goals and expectations of performance (Katz 2005).

**Volunteering:** time willingly given for the common good and without financial gain (Volunteering Australia 2015).



**Volunteering infrastructure:** a network of local, state and national volunteer centres dedicated to promoting volunteering (Volunteering Australia 2008).

**Will:** a legal document expressing how a person wishes to distribute their assets after death.

**Will-maker:** a person who makes a Will.

**Workplace giving:** philanthropic contributions of money (payroll giving, employer matching donations, workplace fundraising, employer grants), time, skills and in-kind support by employees and their employers (Australian Charities Fund 2013).

**Workplace volunteering:** formal arrangements and infrastructure developed by an employer to enable its employees to volunteer their time and skills to a community service organisation.

See also Philanthropy Australia's Glossary at <http://www.philanthropy.org.au/tools-resources/glossary/>



# Abbreviations

|  |              |
|--|--------------|
| All or Nothing   | AoN          |
| Australian Bureau of Statistics                              | ABS          |
| The Australian Centre for Philanthropy and Nonprofit Studies | ACPNS        |
| Australian Charities and Not-for-profits Commission          | ACNC         |
| Australian Charities Fund                                    | ACF          |
| Behavioural Insights Team                                    | BIT          |
| Chief Executive Officers                                     | CEOs         |
| China Foundation Center                                      | CFC          |
| Committee Encouraging Corporate Philanthropy                 | CECP         |
| Corporate Social Responsibility                              | CSR          |
| Cross-sector partnerships                                    | CSPs         |
| Culturally and linguistically diverse                        | CALD         |
| Development directors  | DDs          |
| Donor-advised fund   | DAF          |
| Employee Volunteer Programs                                  | EVPs         |
| Employee Volunteering and Giving Programs                    | EVGPs        |
| Environment, social and governance programs                  | ESG programs |
| Ernst & Young  | EY           |
| Fundraising Institute Australia                              | FIA          |
| Fundraising Regulation Standards Board                       | FRSB         |
| Global Financial Crisis                                      | GFC          |
| Gross Domestic Product                                       | GDP          |
| High-net-worth-individuals                                   | HNWIs        |
| Institute of Fundraising                                     | IoF          |
| International Classification of Non-profit Organisations     | ICNPO        |



|  |        |
|--|--------|
| International Corporate Volunteering                   | ICV    |
| Keep it all  | KiA    |
| London Benchmarking Group                              | LBG    |
| Marks & Spencer  | M&S    |
| Non-government organisations                           | NGOs   |
| Nonprofit organisation                                 | NPO    |
| Not-for-profit   | NFP    |
| Organisation for Economic Co-operation and Development | OECD   |
| Peer-to-peer   | P2P    |
| Philanthropy Classification System                     | PCS    |
| Private Ancillary Funds                                | PAFs   |
| Public Ancillary Funds                                 | PuAFs  |
| Small and Medium Enterprises                           | SMEs   |
| Social Venture Partners                                | SVP    |
| United Kingdom   | UK     |
| United States  | US     |
| Ultra-high-net-worth-individuals                       | UHNWIs |





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## How is this report structured?

For the purposes of this report, subject areas of giving and volunteering were allocated among the research team. Individual authors then researched a particular area of giving guided by a set of common questions.

The reviews provide a background on the subject, a review of recent research, where available; and the identification of current and emerging key issues in an Australian and international context. The following guiding areas of inquiry are used in each of the reviews:

- theories/definitions/datasets (key authors)
- international context
- Australian context, and
- key issues, latest research and emerging trends.



# Section 1: The givers—Individual, household and collective giving and volunteering

[Chapter 1: Volunteering engagement](#)

[Chapter 2: Everyday givers](#)

[Chapter 3: High-net-worth-individuals and philanthropic foundations](#)

[Chapter 4: How do philanthropists select a charity?](#)

[Chapter 5: Cultural diversity in giving and volunteering](#)

[Chapter 6: Charitable bequests](#)

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[Chapter 8: Regular, planned or pledged giving](#)

[Chapter 9: In-kind giving](#)



# Chapter 1: Volunteering engagement

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## What is volunteering?

Volunteering is an activity that belongs to a broader cluster of helping behaviours (Wilson 2000) and generally refers to ‘time willingly given for the common good without financial gain’ (Volunteering Australia 2015, 2). Existing research on volunteering indicates that motivations and influences that inform volunteering engagement are diverse and highly subjective (Bekkers 2010; Dittrich and Mey 2015; Einolf and Chambré 2011; Gray, Khoo and Reimondos 2012; Manning 2010; Taniguchi 2006). Previous studies indicate that gender, age/life stage, education level, cultural background and religion are key factors that influence the type and amount of volunteering engagement (Dittrich and Mey 2015; Einolf and Chambré 2011; Gray, Khoo and Reimondos 2012; Lyons and Nivison-Smith 2006a; Manning 2010; Wang and Graddy 2008).

### Insights into volunteering behaviour trends

Volunteering habits change over time and different types of volunteering are more common among certain age, life stage, income, education, gender and religious groups (Dittrich and Mey 2015; Einolf and Chambré 2011; Gray, Khoo and Reimondos 2012; Lyons and Nivison-Smith 2006a; Manning 2010; Wang and Graddy 2008). Research also indicates that people are more likely to volunteer if they are regular religious practitioners or if their partner also volunteers (Lyons and Nivison-Smith 2006a; Manning 2010; Wang and Graddy 2008). Although volunteering does not traditionally involve financial reimbursement for the volunteer, volunteers are likely to receive other benefits for their generosity (Wilson 2000), such as capacity building, knowledge acquisition or personal growth.

There has been some conjecture among existing studies about the influence of gender on volunteering. In particular, findings on the influence of gender on motivations, volunteering activity choices and time spent volunteering have been disparate (Bekkers 2010; Dittrich and Mey 2015; Einolf and Chambré 2011; Gray, Khoo and Reimondos 2012; Manning 2010; Taniguchi 2006). Some studies report higher rates of volunteerism among women (Manning 2010), while others indicate that men are more engaged in volunteering activities (Bekkers 2010; Dittrich and Mey 2015; Hartmann and Werding 2012). Allowing for national and cultural differences, attempts have been made to explain this conjecture by considering other variables. In comparison, there is a stronger collective consensus within the existing literature regarding type of volunteer work and gender, with corroborated indications (in both international and local contexts) that women are more likely to volunteer in ‘caring’ roles, such as with the elderly (Dittrich and Mey 2015).

Age is consistently identified as an important factor when it comes to how and when people give. A singular focus on older volunteers has been of particular interest in Australian volunteering studies (Taghian, D'Souza and Polonsky 2012; Warburton and McDonald 2009; Warburton and McLaughlin 2005; Warburton and Stirling 2007). The consensus is that volunteer rates decline with age but the percentage of time given increases (Gray, Khoo and Reimondos 2012; Taghian, D'Souza and Polonsky 2012; Warburton and McLaughlin 2005). It has also been found that volunteering can promote social connectedness and quality of life in older people (Taghian, D'Souza and Polonsky 2012).



## International context

There are a number of global trends in volunteering. While acknowledging that there are always unique features of volunteering within every country, Merrill (2006) analysed data on volunteering trends from nine different countries (including Australia) in order to uncover common themes, including:

- time pressures associated with juggling volunteering with paid work and personal life
- ambiguity and uncertainty about the definition of volunteering
- programs emerging in several countries (in particular Australia, the United States (US), Canada, Europe and some Asia Pacific countries), due to the recognition of an ageing population, that either engage older individuals in volunteerism or provide care for this group
- indications of the need to develop more pluralistic approaches to engage individuals with more diverse backgrounds, skills and abilities in volunteering work
- the need to recognise the broader social benefits of volunteering, such as the role of volunteering in promoting social capital through reciprocity and community engagement, and
- recognising that using information technology, such as internet platforms, in volunteering can facilitate exceptional innovation and/or overcome isolation.


Understanding these global trends and challenges is important if the third sector and government are to predict and/or influence the trajectory of volunteering activities and civic engagement.

International studies have also explored the influence of gender, education, religion and age on volunteering, along with motivations behind volunteering engagement. Several studies have utilised data-sets from larger, national studies on giving and volunteering. Religion and gender are two of the key variables consistently found to influence volunteering. Research into the former reveals a corroborated consensus that religiosity is associated with increased volunteerism (Manning 2010; Wang and Graddy 2008).

### International volunteering: case studies

The *2013 General Social Survey* studied trends in giving, volunteering and participating in Canada (Turcotte 2015b). Results indicate overall volunteer participation rates of 44% among individuals aged over 15. This involved a drop from 47% participation in 2010, although the total hours volunteered remained stable (Turcotte 2015b). While this study indicates that Canadians aged 15–19 are those most likely to engage in volunteering activities, results reveal that overall volunteers are becoming older. The largest decline occurred among those aged 35–44, decreasing from 54% in 2010 to 48% in 2013 (Turcotte 2015b). More recently however, the *2014 General Social Survey* summary results found the 15–17 age group were more likely to volunteer (42%).

Gender has also emerged as a common influence on volunteerism. Using data from the *National Survey of Midlife Development in the US (MIDUS) 1995 – 96*, Taniguchi (2006) looked at the effects of employment and family work on volunteering among Caucasian adults, and how these effects differ between genders. It was reported that level of employment, such as part- or full-time, did not significantly influence volunteering habits (Taniguchi 2006). Although there was no significant




difference in volunteerism between part- or full-time employment, unemployment was associated with a decrease in volunteering. Among women, engagement in full-time work was negatively associated with volunteering (Taniguchi 2006).

The intersecting influence of gender and religion on volunteerism has also been explored (Manning 2010). Manning (2010) utilised secondary data from the 1992 iteration of the *US Health and Retirement Study* (HRS), a survey designed to capture changes in labour force participation during the end of working life (University of Michigan 2015). The HRS is a longitudinal study, repeated every two years (University of Michigan 2015). The 1992 HRS surveyed 12,000 people aged between 51 and 61. Manning's analysis emphasises the heterogeneity of determinants that influence volunteering. Key findings were that women were 15.8 times more likely to volunteer in later life, and also likely to volunteer more hours, and gender was a stronger predictor of volunteering in later life than religion (Manning 2010). Due to Manning's reliance on a dataset greater than 10 years old these findings may not accurately reflect volunteering trends today. Data from a more recent HRS survey could be analysed to determine this. While statistics presented by Manning are likely to have changed since 1992 other studies do support the general contention that gender influences the type of volunteering individuals engage in (Dittrich and Mey 2015; Gray, Khoo and Reimondos 2012; Manning 2010).

In another study conducted in the US, Wang and Graddy (2008) examined the influence of social capital on charitable giving to both religious and non-religious organisations. The study utilised secondary data from the *2000 Social Capital Community Benchmark Survey*. Social capital was found to foster charitable giving, with individuals with more diverse social networks giving more to religious and non-religious networks, highlighting the importance of trust and social connections in determining volunteering behaviour (Wang and Graddy 2008). Different reasons for religious and secular (non-religious) giving were also observed in the study. Religiosity, marital status, number of children, general happiness and home ownership were found to impact on religious giving, but not secular giving.

Dittrich and Mey (2015) studied trends in volunteering for charitable organisations in Germany. Analysis of data from a large-scale, online survey indicates that men donate more time to regular volunteering than women, but that women volunteer more frequently with the poor and elderly. Large household size was also found to negatively impact on regular volunteering participation (Dittrich and Mey 2015), whereas having children was found to have a positive influence on volunteering participation rates (Dittrich and Mey 2015).

MacNeela (2008) and Bekkers (2010) examined motivations for initial and sustained volunteering engagement from a psychological perspective. The study by MacNeela involved interviews with 26 volunteers engaged in work with nonprofit health and social care services. Data analysis indicated four primary themes of volunteering: initial motives, connections to organisations and causes, benefits, and challenges. Both benefits and challenges were found to be significant motives in volunteering. Benefits that volunteers reported included enhancing their self-esteem through organisational involvement. Bekkers (2010) conducted a study into the social and psychological incentives of giving and volunteering, as well as the personality characteristics associated with these activities within Dutch society. This study analysed data from the 2000 edition of the *Family Survey of the Dutch Population*. Results indicated that women, young people, those with higher education



levels, Catholics, individuals earning a lower hourly wage, those living outside of urban environments, and self-reported extroverts were most inclined to show intentions to volunteer (Bekkers 2010).

Limited research has been conducted on volunteering trends among immigrants. Cattacin and Domenig (2014) conducted 44 interviews with transnationally mobile people in Switzerland in an attempt to discover motivations that inform volunteering activity. Results show that associations played a significant role in promoting inclusion for participants in their new living place (Cattacin and Domenig 2014). Three key motivational themes that can influence volunteerism in transnationally mobile individuals were identified: instrumental motivation to access rights and material opportunities, such as employment opportunities or knowledge/information; subjective motivation as a reflection of personal identity and values; and social motivation to be united with like-minded individuals in helping activities in ways that are both individualising and generalising (Cattacin and Domenig 2014).

Hartmann and Werding (2012) analysed data from the *European Social Survey* to study the relationship between two major forms of charitable giving: donating money and giving time (volunteering). The results indicated that the giving of time may precede the giving of money, acting as a screening mechanism whereby donors determine the ways in which their financial contributions could be used (Hartmann and Werding 2012). The results of this study also suggested that men are more likely to volunteer than women, though they are less likely to donate money. Employment status and average or higher income were associated with increased rates of donating both time and money (Hartmann and Werding 2012).

## Australian context


In Australia volunteers donate their time across a broad variety of sectors, such as emergency services, human rights, community services and animal welfare (Volunteering Australia 2008). Volunteering in Australia is sustained by what is termed the 'volunteering infrastructure', a network of local, state and national volunteer centres dedicated to promoting volunteering (Volunteering Australia 2008). In Australia the volunteering infrastructure designed to sustain and promote volunteering includes volunteer managers working in volunteer-involving organisations, networks of local and regional support organisations, supported by their state and territory peak bodies, and national umbrella groups such as Volunteering Australia, Conservation Volunteers Australia, Indigenous Community Volunteers, the Australian Emergency Management Volunteer Forum and others.

### Key findings on volunteering in Australia

Age, life stage and gender are indicated to significantly impact on both time spent volunteering and the type of volunteering individuals engage in. Australian research reveals that those aged between 34 and 44 have become the most engaged age group in volunteer work (Gray, Khoo and Reimondos 2012; Volunteering Australia 2012). This is despite an overall decline in volunteering rates between 1995 and 2014 from 36% to 31% in those 18 years and over (Australian Bureau of Statistics 2015b).

The study of trends among older volunteers in Australia has also revealed specific benefits of volunteering for this population group (Gray, Khoo and Reimondos 2012; Taghian, D'Souza and






Polonsky 2012; Warburton and McDonald 2009; Warburton and McLaughlin 2005; Warburton and Stirling 2007). For example, numerous studies have corroborated that volunteering promotes social inclusion and quality of life for elderly people (Taghian, D'Souza and Polonsky 2012; Warburton and McLaughlin 2005). Warburton and McLaughlin (2005) studied informal volunteering among older volunteers, which includes the giving of time within communities and/or families. The results of this study indicate that informal volunteering among older individuals can be associated with strengthened intergenerational relationships (Warburton and McLaughlin 2005).

The nonprofit or third sector is undergoing processes of transformative change that are influencing changes in the structure and organisation of volunteering activities (Warburton and McDonald 2009). For older volunteers who may be accustomed to more traditional volunteering structures this may prompt the need to transition to a new third sector order. Warburton and McDonald (2009) identified two 'institutional orders': the traditional or 'charity' model, and the 'new' social enterprise model. Findings show that older, traditional volunteers struggle to make the transition to the new institutional order (Warburton and McDonald 2009). It has been indicated that a range of actions are likely to assist older volunteers with the transition into newer third sector models, including rejecting ageist practices and cultures, willingness to offer capacity building, and willingness to work collaboratively to facilitate the capacity building process (Warburton and McDonald 2009).

Gender and age intersect in older-age volunteers (55+), with the gender difference in volunteers being negligible; however, 75+ year old men are 1.81 times more likely to volunteer than females in this age group (Warburton and Stirling 2007). In older age the relationship between volunteers' employment status, educational level and income level and volunteer rates becomes less significant (Warburton and Stirling 2007). Instead, other socio-structural variables, such as poorer health and non-English speaking background appear related to reduced volunteerism (Warburton and Stirling 2007). Gray, Khoo and Reimondos (2012) also investigated trends in volunteerism for different types of organisations during different life stages. This research revealed that age and life-course stages influence not only the amount of time people spend volunteering but also the types of organisations in which people volunteer (Gray, Khoo and Reimondos 2012). Gray, Khoo and Reimondos (2012) also reported that younger adults were more likely to volunteer for religious groups.

Cultural background impacts volunteering and religious people are more likely to volunteer for community welfare groups. Volunteering in education, training and youth development organisations is more likely in middle-adulthood, possibly due to the increased likelihood of having young children at this time. Married couples have higher rates of volunteering, especially when both partners volunteer. Part-time work increases chances of volunteering in education or youth development spheres. The level and type of education also impacts on volunteering. Sport and recreation volunteers are more likely to have a diploma or vocational training, with university graduates less likely to volunteer. Sport and recreation volunteers are also less likely to be religious, but more likely to be male and aged between 35 and 44. Welfare and community volunteers are more likely to be female, older, without school-aged children and have a higher level of education and be more religious than sport and recreation volunteers. The most likely volunteers in education, training and youth development are women aged 35–44, partnered, part-time workers and somewhat religious (Gray, Khoo and Reimondos 2012).



Motivations for volunteering have also emerged as a common theme within this field. Hyde and Knowles (2013), for example, explored various motivations for volunteerism among young university students; their findings, arranged by category, include:

- wanting to help others/support the community (29%)
- personal relevance (18%)
- convenience (14%)
- enjoyment (11%)
- development of skills for employment (9%)
- new experiences/raising awareness (6.5%)
- moral, ethical, religious reasons (6.5%)
- personal growth/challenge (3%), and
- belief in organisational values/work (3%).


The generalisability of these study findings is likely to be limited as volunteers were predominantly single, white and female, identifying as psychology students under 30 years of age.

The relationship between volunteering and religion is complex (Lyons and Nivison-Smith 2006a). Australian studies show that religion can have either a positive or negative association with volunteering depending on the level of 'self-assessed commitment' (Gray, Khoo and Reimondos 2012; Lyons and Nivison-Smith 2006a). Using data from the *Giving Australia 2005* report, Lyons and Nivison-Smith (2006b) examined the relationship between religion and volunteering in Australia. Results indicate that individuals who identify as religious are more likely to volunteer than those who identify as non-religious. Specifically, individuals who identify as religious and report regular religious practice, such as attending religious services, were found to be more likely to volunteer, while individuals with comparatively low external engagement with their religion were less likely to volunteer than non-religious people (Lyons and Nivison-Smith 2006a, 2006b).

## Key issues and emerging trends

Gender, religion, education, age and employment all impact the rate and type of volunteering (Dittrich and Mey 2015; Einolf and Chambré 2011; Gray, Khoo and Reimondos 2012; Lyons and Nivison-Smith 2006a; Manning 2010; Wang and Graddy 2008). Although various studies indicate gender influences volunteering choice and activity there is no clear consensus about the way this variable influences volunteering (Bekkers 2010; Dittrich and Mey 2015; Einolf and Chambré 2011; Gray, Khoo and Reimondos 2012; Manning 2010; Taniguchi 2006). While a meta-review of studies on the influence of gender on volunteering will contribute to this debate it is likely that the findings in gender-related studies vary due to the interaction with a range of other factors, such as age, education, employment status, culture and ethnicity.

Australian studies have reported on associations between volunteering and quality of life (Gray, Khoo and Reimondos 2012; Taghian, D'Souza and Polonsky 2012; Warburton and McDonald 2009; Warburton and McLaughlin 2005; Warburton and Stirling 2007). Numerous studies have corroborated that volunteering promotes social inclusion and quality of life among older volunteers in particular (Taghian, D'Souza and Polonsky 2012; Warburton and McLaughlin 2005). Conversely, findings also



suggested that older volunteers may face challenges in transitioning from traditional volunteering models to the new institutional order (Warburton and McDonald 2009).

The global trends in volunteering identified by Merrill (2006) continue to be dominant patterns in this arena:

- time pressures associated with balancing volunteer work and other commitments
- lack of consensus about the definition of volunteering
- emergence of programs in several countries that either provide care for an ageing population or seek to engage them in volunteering
- the need for third sector organisations to develop more pluralistic and inclusive volunteering recruitment approaches
- capacity of volunteering to promote social capital through community engagement, and
- indications that the use of information technology, such as internet platforms, in volunteering can both facilitate exceptional innovation and/or overcome isolation.

Continuing to explore these global trends and issues will enable the nonprofit sector and government to influence the trajectory of volunteering activities and civic engagement. While research on volunteering engagement among culturally and linguistically diverse (CALD) individuals and their communities remains scant internationally (Cattacin and Domenig 2014), the work of Volunteering Australia (as summarised by Madkhul 2007) has helped to ensure that volunteering as it relates to CALD communities has not been ignored. Nevertheless, in a society where the demographic makeup is changing fast the need for further research in this field remains. This has been explored further in [chapter 5](#) of this review.

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## Chapter 2: Everyday givers

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## ‘Everyday’ givers

In this review, we use the term ‘everyday givers’ to refer to the majority of givers to nonprofit organisations (NPOs) who make their donations without intending to make regular or planned ongoing donations to that organisation.

The literature on the ‘everyday giver’ in Australia is informed by a wide range of disciplines, including sociology, psychology, economics, behavioural science and fundraising practice. In the widest sense, gift giving, like a greeting and farewell, is a ritual practice through which the current value of a relationship is communicated and maintained. Gifts function as a ‘relationship signal’, expressing love, caring and trust. But gifts can also be the expression of normative ideas and tastes which carry meaning about both the giver and recipient (Mauss and Cunnison 1970; Sargeant and Woodliffe 2007b).

Altruistic or philanthropic gifts are therefore a subset of all types of gifts but there is no ‘bright line’ between what may be classified as a transfer or gift between family members at one end of a continuum, and an anonymous gift to a charity at the other (Berking 1999).

Key authors on the demographic and psychographic profile of ‘everyday’ givers include: René Bekkers, Director, Center for Philanthropic Studies, University of Amsterdam; Pamala Wiepking, Erasmus University Rotterdam; and Adrian Sargeant, Director of the Centre for Sustainable Philanthropy at the University of Plymouth.

In seeking to understand gift giving motivations generally, researchers have spent much energy debating whether givers ever give for purely altruistic reasons in the face of evidence that benefits of various types may be gained from giving (Sargeant and Jay 2004). Also, some types of giving may not be purely voluntary but instead ‘conditioned by patterns of obligation’, such as giving that occurs within extended families or cultural groups (see for example Everatt et al. 2005, 290). As well as such giver-related factors, a suite of variables external to the giver appear to act as triggers for giving. For example, being asked to give—especially by someone who is known and trusted by the individual—can prompt giving (American Demographics 1996, as cited in Madden 2006), as can asking for a smaller rather than larger gift (Clotfelter 1985). The intersection of the individual’s internal processes and the positioning of the community organisation in the wider community are also relevant. Supphellen and Nelson (2001) highlight the importance of the individual’s decision-making process when receiving direct mail from a charitable organisation; the likelihood of giving increases where an individual assesses their recognition of the community organisation and consciously or subconsciously determines how receptive they are to the request for support.

Scholars have suggested that both sociodemographic factors, especially income level, life experience, age and marital status, and personal and social behaviours, are influential in giving behaviour (for example, see Lasby and McIver 2004; White 1986). Religious involvement has also been shown to be a substantial driving force in ‘inspiring and organising’ giving (Everatt et al. 2005, 290) and is highly relevant to individuals in the United States (US) in particular, but also in countries such as South Africa, Canada and Australia (ACOSS 2005; Hall 2006; Hall et al. 2009; Lyons 1994). Apart from explaining why some individuals have a predisposition to give or not, scholars have investigated motivations for giving, with five main categories emerging (Sargeant and Jay 2004, 29-32):



- self-interest, such as self-esteem, recognition, reciprocation, memorialising loved ones and tax breaks
- empathy or giving out of distress for the suffering of others
- sympathy or the individual's belief that it is inappropriate for others to suffer in the way they are perceived to be
- social justice, whereby giving helps to restore faith in a just/equitable world, and
- conformity, where giving is influenced by beliefs within groups.

In an extensive review of the literature available in 2011 on the drivers of household charitable giving, Bekkers and Wiepking (2011, 2012) identified eight mechanisms as the most important forces that drive charitable giving:


- awareness of need
- solicitation
- costs and benefits
- altruism
- reputation
- psychological benefits
- values, and
- efficacy.

They also found that other individual 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, and
- growing up with parents with higher education, income, religiosity and volunteering activity.

Giving occurs in a context of givers and receivers, and can be episodic, sporadic, continuous or planned—all of which make it difficult to generalise about, model or measure these behaviours. This review focuses on those givers, referred to here as 'everyday givers' who make donations to NPOs in an unplanned way.

A note of caution, however, is appropriate in that estimates of giving in Australia do not distinguish between the gifts of 'everyday' givers and those of 'planned' givers (i.e. those who consider carefully their giving as opposed to acting spontaneously). Indeed, it is likely that some of those that make



planned gifts to charities also make unplanned gifts to other charities and vice versa. Lyons and Nivison-Smith (2006) and Bekkers and Wiepking (2011a) found that there was a positive correlation between those who give to religious organisations (often associated with ‘pledged’ giving to weekly collections during church attendance) and those who also give to non-religious organisations, suggesting that givers can be both ‘regular’ givers and ‘planned’ givers.

While there are no known data-sets that focus purely on ‘everyday givers’; that is, those individual givers who choose not to make any ‘planned’ gifts, a growing body of knowledge is available about the levels of individual giving in Australia.

## How much is given and who gives?

In 2012–13 total giving amounted to A\$8,614 million, amounting to 8% of total sector income and 0.57% of gross domestic product (GDP) (see Table 2.1) (McGregor-Lowndes and Crittall 2016).

Table 2.1 **Total giving in 2012–13**

Donations, bequests and legacies: A\$3,993m

Donations from businesses: A\$863m

Donations from trusts and foundations: A\$474m

Sponsorships: A\$1,381m


Other fundraising: A\$1,903m

Total: A\$8,614m

Giving as a percentage of GDP is difficult to estimate, but to give a snapshot using comparable data from the original *Giving Australia* report in 2005, giving in the US was estimated to be 1.67% of GDP, and in the United Kingdom (UK) 0.73%. Australia sits at 0.69% and the available figure for Canada is 0.72%. Recent comparisons with 10 other countries’ average scores on five measures of giving find Australia ranked seventh behind Ireland and the UK (McGregor-Lowndes, Flack, et al. 2014a, iii-1).

The Australian Bureau of Statistics (2011) *Household Expenditure Survey* found that in 2009–10 the average weekly amount of donations to charity by all Australian households was A\$4.26, whereas churches, synagogues and related groups received an average weekly amount of A\$2.97 per household. The total amount of household donations to all organisations was therefore \$7.23 per week in 2009-2010, although the ABS advised caution with the use of this estimate. It is anticipated that this figure will be updated by the ABS in 2016 (Australian Bureau of Statistics 2011).

Levels of giving in Australia to entities that are recognised by the Australian Taxation Office (ATO) as ‘deductible gift recipients’ (DGRs) have been tracked since 1979, with the most recent data available for the 2013-14 financial year. This dataset shows that in 2013-14 a total of 4.54 million individual taxpayers made and claimed tax-deductible donations to DGRs totalling A\$2.62 billion. This represented an increase from the previous income year’s total of A\$2.29 billion. Gift deductions represent 7.85% of all personal taxpayer deductions (McGregor-Lowndes and Crittall 2016).



Using ATO taxation data for 2011 and 2012 and their own survey, JBWere (McLeod 2012, 2013) reported that compared with the previous year, deductible giving recorded in 2012 with both the number of givers and the size of donations claimed was up, with major contributors being individual giving and levels of giving to Private Ancillary Funds (PAFs). The report noted the growing importance of electronic fundraising and the knowledge that this channel brings.

Other Australian trends noted here were:

- multidecade 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 giver, while Victoria maintains its healthy lead in the proportion of givers
- the amount of giving per giver has risen by 6.6% over the last decade, outstripping inflation by 2.9%
- giving improves with age in terms of both participation rates and size of gift, suggesting a positive opportunity for charities when it comes to 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
- the total assets of PAFs were worth A\$2.1 billion in 2011 with cumulative distributions (since 2001) at almost A\$1 billion (total assets of PuAFs were A\$1.57 billion in 2012-13) (McGregor- Lowndes and Crittall 2015)
- a number of major gifts have been made in a very public fashion in 2013, and this may represent the start of a cultural shift in the way wealthy Australians give, and
- going public to raise awareness and inspire others is likely to be contagious (McLeod 2012, 2013).

Trend data has been captured on giving via the ACPNS analysis of the ATO data on tax-deductible donations claimed by Australia taxpayers over a considerable time, as noted in Figure 2.1.

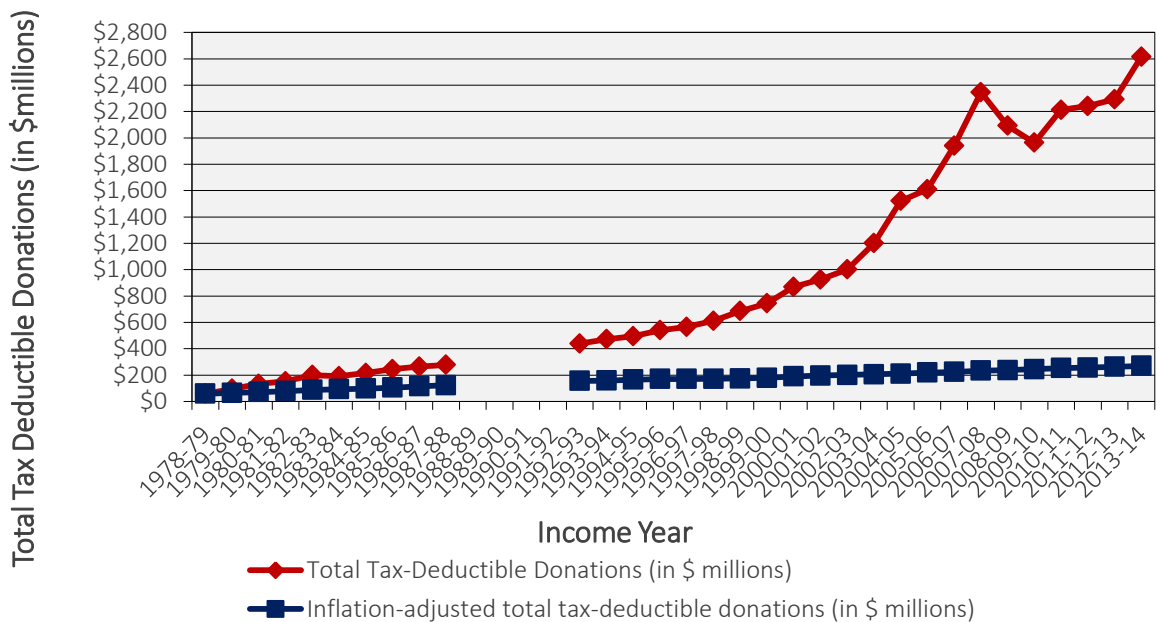


Figure 2.1 Total tax-deductible donations to inflation-adjusted total tax-deductible donations since 1978-79 (McGregor-Lowndes and Crittall 2016) (note that disclosure of tax-deductible donations was not required in income tax returns from 1988 – 1992)

Figure 2.1 above shows the total amount of deductible donations made by individual Australians from the 1978-1979 financial year to the 2013-2014 final year in comparison with the total amount of deductible donations during that period adjusted to incorporate the inflation rate (as measured by the Consumer Price Index). As Figure 2.1 shows, total tax deductions dropped in 2008-2009 and 2009-2010 but have risen since. The total amount donated is at its highest point ever at the 2013-2014 mark, exceeding the previous high of A\$2,345.55 million set in 2007-2008. \*Note the disclosure of tax-deductible donations was not required in income tax returns from 1988-1992 (McGregor-Lowndes and Crittall 2016).

In a six-monthly survey of the use of electronic banking channels by givers, conducted by the National Australia Bank (2014) during the period March 2013 and February 2014, it was found that:

- charitable giving had grown by 8.1% from the previous year
- average annual donation size had increased by A\$13 to A\$315 per giver
- a total of 33% of all donations went to humanitarian services charities
- health and disability causes received 12.3% of donations
- community services and children/family causes received 11.4% of donations
- medical research and services (excluding cancer) received 11.3% of donations
- cancer-specific charities received 9.6% of donations
- animals and environmental causes received 8.2% of all donations
- donations increased with the age of the giver, with those over 65 years donating on average A\$388 in the year

- in terms of the average dollar amount given per person per state, the Australian Capital Territory, with A\$121 per person, was the most generous state (A\$55 higher than the national average), and
- Western Australia was the second most generous state with A\$72 given per person.

A later National Australia Bank (NAB) report (2015) found that electronic giving to charity grew by just 2% in the period February 2014 – February 2015, in contrast to a much higher rate of growth in giving of 10% in the period February 2013 – February 2014. The report also found that growth in the numbers of givers had slowed in most age groups (except 65+) in all regions but that the average donation size for all charities increased by A\$2 over the previous year to A\$336 per giver, with nearly all charity sectors experiencing an increase in average donation size. The report also noted that humanitarian services charities continued to attract by far the greatest (though declining over time) share of all charity donations (35%).

It should be noted that the *Giving Australia 2005* report used a more liberal definition of ‘gift’ to arrive at an estimated total of giving at A\$11 billion for 2005 (excluding Tsunami giving of A\$300 million). The A\$11 billion total comprised A\$5.7 billion from adult Australians, A\$2 billion from charity gambling or special events and A\$3.3 billion from business sources (ACOSS 2005). Note that the NAB Charitable Giving Index only includes donations via credit card, direct debit, BPAY and EFTPOS. Direct transfers into charity bank accounts are not captured (e.g. bequests and cheque donations will not be captured).

What is known about levels of giving by business is discussed in more detail in [chapters 10-12](#) in this review; however, it will be noted that most previous studies of business giving have focused on the larger business corporations with little attention given to small and microbusinesses. In any review of the giving patterns of individuals it should be noted that the contributions of individuals through their businesses is thought to be significant and largely overlooked (Schaper and Savery 2004).

## An international perspective of giving

While comparisons between levels of giving in Australia and the levels in other countries are often made it is important to note that there is a wide variety of different cultural practices and regulations that make such international comparisons problematic. For example, differences in the way regulations and tax law treat religious organisations in Australia compared with the arrangements in the US are likely to significantly influence the comparability of the available data about religious giving (McGregor-Lowndes, Flack, et al. 2014a; McGregor-Lowndes and Crittall 2015).

Much of our understanding about levels of giving in Australia is conditioned by the lens created by Australia’s British cultural, historical and legal context (Lambert and Lester 2004). While Australia has long been a multicultural society, the dominance of its European cultural heritage has been moderated in the last 50 years by the increasing proportion of Australians with an Asian heritage, where diaspora giving is important but about which little is known (Baker 2012; Baker and Mascitelli 2011; Singh, Cabraal and Robertson 2010). Note that further literature review on this topic is included within [chapter five](#) of this review.

## What do we know about the destination of gifts in Australia?


The *Giving Australia 2005* project found that more people support organisations providing community services than organisations in any other field, but the average size of each supporter's donation is among the smallest and so these organisations—the traditional 'charities'—receive only A\$1 out of every A\$8 donated. Similarly, donations for medical research are common; three out of every five adult Australians give to medical research, but the gifts are of relatively small amounts on average. By contrast, international aid and development organisations receive slightly more overall, even though they are supported by only one-quarter of the population. The proportion of those donating to religious institutions is high and the total proportion of donations to these higher still (ACOSS 2005). Table 2.2 highlights the findings on the proportion of overall donations by recipient sector in the *Giving Australia 2005* report.

Table 2.2 **Donations by recipient sector (adapted from ACOSS 2005)**

| Recipient sector   | % Donating | Average donation per giver (A\$) | % Total donations |
|--|------------|----------------------------------|-------------------|
| Arts or cultural associations  | 4.8        | 220                              | 2.3               |
| Australian emergency relief services   | 36.6       | 52                               | 4.2               |
| Community or welfare services  | 69.5       | 81                               | 12.8              |
| Education  | 18.6       | 156                              | 6.6               |
| Environmental or animal welfare groups   | 24.7       | 87                               | 4.8               |
| International aid and development organisations  | 24.7       | 87                               | 4.8               |
| Medical research   | 57.9       | 77                               | 10.2              |
| Health services  | 20.5       | 88                               | 4.0               |
| Interest groups (professional and business associations, unions, political parties, other advocacy groups) | 6.1        | 125                              | 1.6               |
| Recreational or hobby groups   | 3.9        | 75                               | 0.7               |
| Religious or spiritual organisations   | 30.2       | 529                              | 36.1              |
| Sporting clubs   | 15.2       | 86                               | 3.0               |
| Other  | 0.5        | 355                              | 0.4               |

The 2005 *Giving Australia* figures show that 4.8% of givers donated to arts or cultural associations, giving an average of \$220, making up 2.3% of total Australian donations. 36.6% of givers donated to Australian emergency relief services, an average of \$52, making up 4.2% of total Australian donations. Community or welfare services received donations from 69.5% of givers, an average of \$81, receiving 12.8% of the total donations pool. Education received an average of \$156 and 18.6% of givers donated, for a total of 6.6% of the total national donations.

24.7% of givers donated to environmental or animal welfare groups, giving an average of \$87, making up 4.8% of total Australian donations. 24.7% of givers also donated to international aid and



development organisations, an average of \$87, making up 4.8% of total Australian donations. Medical research received donations from 57.9% of givers, an average of \$77, receiving 10.2% of the total donations pool. Health services received an average of \$88 and 20.5% of givers donated, for a total of 4% of the total national donations.

6.1% of givers donated to interest groups (professional and business associations, unions, political parties and other advocacy groups), giving an average of \$125, making up 1.6% of total Australian donations. 3.9% of givers donated to recreational or hobby groups, an average of \$75, making up 0.7% of total Australian donations. Religious or spiritual organisations received donations from 30.2% of givers, an average of \$529, receiving 36.1% of the total donations pool. Sporting clubs received an average of \$86 and 15.2% of givers donated, for a total of 3% of the total national donations.

Other donations not classified in any of the previous categories made up 0.4% of total donations, with 0.5% of givers donating to non-classified causes with an average donation of \$355.

Since the *Giving Australia 2005* report, McGregor-Lowndes and Scaife (2008) have found that Australian health and medical research NPOs (e.g. the Royal Children's Hospital Foundation, and the Leukaemia Foundation) attract one in seven of all individual donation dollars; the area is popular, ranking second to religious institutions. However, it is not even a close second, as it is a case of many givers but small dollars. While three in five donating Australians support health and medical research the average gift is comparatively low: just A\$77 per annum (pa) compared with A\$529 pa to religion, A\$234 pa to international aid, and A\$220 pa to arts and culture. By contrast, in the US, the average gift to health causes by the most modest households is US\$173, ranging to US\$92,289 in households with incomes over US\$1 million.


## Overall 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 a steep decline and levels of giving had not yet recovered in 2011–12. In real terms, according to the ABS Non-Profit Institutions Satellite Accounts, total giving to NPOs (including bequests) decreased some 20% from the high point in 2007 to A\$3.993 billion in 2011–12 (Australian Bureau of Statistics 2014a).

The latest data available on tax-deductible donations has revealed that the total amount donated and claimed reached A\$2.62 billion in 2013–14. This is an increase of A\$322 million from the previous year and has seen giving return to pre-GFC levels (where the total amount donated was A\$2.39 billion). The average tax-deductible donation in 2013–14 was A\$575.54, with just over a third of taxpayers claiming a gift deduction. Nearly 60% of those with a taxable income over A\$1 million claimed average tax-deductible donations of A\$51,978.72, being 1.31% of their taxable income (McGregor-Lowndes and Crittall 2016).

The Roy Morgan *Single Source Data Survey* (Roy Morgan Research 2014) commented on what appears to be a downturn in the participation rate in charitable giving in Australia. The 2014 report stated:





‘Uncertain economic times are notoriously challenging for charities, as people tighten their belts, reassess their budgets and cut back on expenses (including donations) where they can. And just as the proportion of Australians 14+ who believe our ‘economy appears to be improving’ has plummeted from 57% to 35% over the last five years, so too the proportion who donated to charity in an average 12 months has declined from 71% to 65% over the same period.’ (Roy Morgan Research 2014, 1)

And further:

‘Despite the overall decline in Australians donating to charity, the proportion of heavy givers (those who donated \$200 or more in an average 12 months) has increased slightly in the last five years. In the 12 months to March 2010, 30% of all people who donated to charity gave \$200 or more; in the 12 months to March 2014, this figure rose to 34%.’ (Roy Morgan Research 2014, 1)

The available ABS and ATO data for 2011–12 suggests that the gifts claimed as tax deductions by individual taxpayers represent about half the total gifts received by NPOs, suggesting that if a wider range of gifts were allowable as tax deductions (given that tax incentives reduce the cost of gifts to givers) (McGregor-Lowndes, Newton and Marsden 2006; Sokolowski 2013) the overall levels of giving would increase.

## Giving methods and channels

Individual giving of money typically includes transfers of cash, cheque or money order, credit card or direct debit. The decision to give may be impromptu or it may be planned. The one-off gift may be made in person, by mailing the cash, cheque, money order or authority to debit a credit card once, or by direct debit via internet banking.


There are few published studies on the role of giving methods and channels for giving in Australia, the most notable being the NAB Charitable Giving Index (National Australia Bank 2014), a six-monthly report that analyses credit card, debit card, direct debit, BPAY and EFTPOS donations to charities for the previous 12 months, which was reported on earlier in the chapter.

Peer-to-peer (P2P) fundraising (also known as ‘experiential fundraising’) is an increasingly popular channel used by givers and volunteer fundraisers to support charities with their gifts. While various kinds of relatively small scale ‘athons’ (e.g. spell-a-thons, walkathons) have been a popular form of community fundraising for many years the advent of social media such as Facebook and Twitter have facilitated the expansion of the use of such methods to much wider audiences (Miller 2009).

Little research is available on the extent of giving through P2P fundraising in Australia; however, in the US the *Peer-to-Peer Fundraising Thirty*—the survey ranking 30 of the largest P2P fundraising programs in the US—showed that donations using P2P totalled US\$1.62 billion in 2014. That figure represented a 2.47% drop from 2013, due mainly to reduced popularity of a small number of very large events.

Castillo, Petrie and Wardell (2014) investigated the cost and benefits of the mechanism of P2P fundraising through online social networks and found that, while Americans did not generally choose to use Facebook to make a donation, those who were already logged-on to Facebook were





significantly more likely to donate when a friend asked them to follow their example by making a donation.

## Key issues and emerging trends

The body of knowledge about the dimensions of giving in Australia has grown over the last 25 years, but much of the available data are not easily comparable nor collected at regular intervals. However, from this disparate body of research it is possible to identify the following trends.

The substantial growth in individual giving in Australia that was evident during the last 30 years slowed in the wake of the GFC and, after a longer than expected recovery, the total amount donated has now returned to pre-GFC levels. Participation rates, however, have remained similar since the GFC, indicating that those who have continued to give have been giving more.

Giving to religious organisations and their associated entities continues to make up a substantial proportion of overall giving in Australia, with giving to welfare and community services entities receiving the largest share, followed by overseas aid and medical research causes.

A growing proportion of donations are being made by electronic means, with online credit donation facilities and online banking replacing the use of cheques as the response mechanism of choice.

There is some evidence that P2P fundraising techniques and the use of social media are increasingly important fundraising means, especially for communicating with younger markets.

Australian employees have been slow to take up opportunities to give using payroll deduction schemes, with those schemes that offer employees a greater range of choices about the charities they wish to support tending to be more successful. For more about workplace giving, see [chapter 10](#).

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## Chapter 3: High-net-worth individuals and philanthropic foundations

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## Wealth, foundations and philanthropy

In the public eye philanthropy is often seen as the preserve of the very wealthy. Giving and volunteering, however, are not confined to those possessing great wealth. The *Giving Australia 2005* report found that in the prior year 87% of adult Australians had made a charitable gift and 43% had volunteered (ACOSS 2005). To include the great diversity of people who give and donate, 'philanthropy' is increasingly defined by practitioners and researchers in the sector as the giving of money, time and talent to chosen causes or organisations for the benefit of others. This inclusive sentiment is well-captured in the definition of philanthropy adopted by Philanthropy Australia, the peak body for philanthropy in Australia: 'the planned and structured giving of time, information, goods and services, voice and influence, as well as money, to improve the wellbeing of humanity and the community' (Philanthropy Australia 2012, 26). This wider definition also reflects the variety of ways in which donations of time, talent and treasure (Timmons 2013) are undertaken by groups, communities and organisations, as well as individuals in the name of philanthropy (Zunz 2011).


While philanthropy is by no means the preserve of the wealthy, individuals and families of wealth continue to be major contributors. High-net-worth-individuals (HNWIs) are individuals with investable financial assets (excluding their primary residence and collectables) in excess of US\$1 million and ultra-high-net-worth-individuals (UHNWIs) are generally regarded as those with investable financial assets in excess of US\$30 million. The focus of this review is on HNWIs and families, and the foundation structures commonly employed as giving vehicles appropriate to the prevailing taxation regime.

In an era of growing income and wealth disparity, when an increasingly disproportionate share of assets is accruing to HNWIs (Elliott 2015; OECD 2011), wealthy individuals and families have become increasingly important to the development of philanthropy on account of their growing ability to contribute. In broad terms, however, while wealth increases the capacity of individuals to give it does not necessarily result in an increase in their propensity to give. Even in the United States (US), where philanthropy is akin to an expectation of the wealthy, the growth of HNWI giving is due less to the majority who are generous than to the few among them who are exceptionally generous (Auten and Rudney 1987). Those who do choose to give very generously are often high achievers with a strong attraction to making an impact in whatever field they engage (Liu and Baker 2014a; Scaife, McDonald and Smyllie 2011) and this 'hyperagency' often extends into the philanthropic arena (Schervish 2006; Shaw et al. 2013).

Structured giving vehicles which are well positioned to take advantage of whatever taxation incentives are in place in a particular jurisdiction are generally described as foundations. In Australia they are often referred to as trusts.

### Critique

The provision of taxation advantages for giving by the wealthy, and of financial regimes that enable the creation of taxation-advantaged structures to ensure that wealthy donors control 'gifted' wealth and direct their social spending, is not without its critics.



Some philanthropy practitioners point out that wealth created by the exploitation of workers, consumers or the environment serves to entrench inequality and to contribute to human misery (Spierings 2013). Others observe that there is invariably a power imbalance in relationships when one party holds the purse strings (Burkeman 1999; Orosz 2000). Warren Buffett's brother Peter argues that philanthropy is fundamentally directed towards entrenching the status quo. In a reference back to the robber barons, who were central in establishing US foundation philanthropy, Buffett noted: 'As more lives and communities are destroyed by the system that creates vast amounts of wealth for the few, the more heroic it sounds to "give back." It's what I would call "conscience laundering" — feeling better about accumulating more than any one person could possibly need to live on by sprinkling a little around as an act of charity' (Buffett 2013, 3).

Similar critical perspectives on the ways in which philanthropy can reinforce social and economic inequalities, and enhance the status of the privileged, can be found in the academic literature (Eikenberry 2005a; Hay and Muller 2014; Liu and Baker 2014a; Livingstone 2013; Ostrander 1989; Ostrower 1995). These critical perspectives highlight the ways in which the wealthy can utilise their celebrity-like status (Shaw et al. 2013) in pursuing philanthropy as a means to convert wealth into recognition, prestige and reputation, which in turn enables the philanthropist to accrue even greater wealth (Morvaridi 2012) and influence.

Concerns over notions of donor control are neither new nor obsolete. Ostrander (1989) argued that philanthropic conceptions of people in poverty serve to contrast a 'dependency model' of government programs with the 'independency model' of private philanthropy, which function to justify the control of the donor over the recipients, without consulting the individuals or communities concerned (Ostrander 1989). Similarly, Odendahl (1989) argued that, by virtue of their wealth, within nonprofit organisations (NPOs) major donors tend to exert disproportionate power.


In the current era many philanthropists contributing large sums to charitable causes like to play a highly active role in determining where and how those philanthropic funds are to be deployed. The assumption that a person who has been successful in a particular field of business endeavour has the insights, the skills and the right to exercise such control has not gone unchallenged (Liu and Baker 2014a, 2014b; Ostrower 2007; Thorup 2013). With the growth of billionaire philanthropy it is also worth reflecting on Ostrower's (1995) findings where philanthropy is embedded in elite culture, such as in New York in the 1990s, wealthy donors generally focus on their peers as the primary audience for their philanthropy (Ostrower 1995). Debate on the extent to which major donors can have 'too much money and too much power' continues to take place (Eisenberg 2013).

## International context

### HNWIs and giving

The relationship between wealth and philanthropy is a topic of growing interest among wealth advisers, yielding a range of reports that focus on HNWIs and on UHNWIs—those with investable assets in excess of US\$30 million (Capgemini and RBC Wealth Management 2013, 2014, 2015; Credit Suisse 2013, 2014; 2014). The effective impact of their philanthropy is also an increasing focus of attention. The *World Wealth Report* 2014 edition states that the desire to achieve social impact, or





‘making a positive impact on society through thoughtful investments of time, money, or expertise’ (Capgemini and RBC Wealth Management 2014, 26), is positively associated with the level of an individual’s wealth. This finding aligns with a recent study (Sadeh, Tonin and Vlassopoulos 2014) which concludes that the ‘clearly dominant’ motive of wealthy individuals and families who make a public commitment to the Giving Pledge—to give at least half their wealth to philanthropic causes—is the positive impact of their philanthropic activities. Similarly, the most consistent motivator for HNWI donors reported across the finding of the *High-Net-Worth Philanthropy* study series is the difference that giving can make (Rooney et al. 2014).

The series of *High-Net-Worth Philanthropy* studies undertaken by the Lilly School of Philanthropy at Indiana University offers relevant data for the US. The Lilly School’s 2014 *U.S. Trust Study of High-Net-Worth Philanthropy* examines the giving and volunteering patterns, priorities and attitudes of the wealthiest households in the US. The findings of the most recent study covering the year 2013 (Rooney et al. 2014) classify observed patterns under the headings of: giving, volunteering and motivation:

Giving:

- 98.4% of high-net-worth households donated to charity (compared to 65% of the US general population), and
- the average dollar amount given to charity by wealthy donors increased 28% to US\$68,580 in 2013, while average giving as a percentage of household income decreased from 8.7% in 2011 to 7.8% in 2013.

Volunteering:

- 75% of respondents volunteered with at least one NPO, and
- among those who volunteered, 34% did so for more than 200 hours over the course of 2013.

Wealthy US households cited the following as their top motivators for giving:


- 74% = ‘believing that their gift can make a difference’
- 73% = ‘personal satisfaction’
- 66% = ‘supporting the same causes annually’
- 63% = ‘giving back to the community’, and
- 62% = ‘serving on a nonprofit organisation’s board or volunteering for a nonprofit’.

Only 34% of donors cited tax advantages among their chief motivations for giving.

In the case of the United Kingdom (UK), interviews with 82 HNWI donors by Breeze and Lloyd (2013) found that:

- almost all of those who give substantial amounts of money also give substantial amounts of their time
- unstable financial markets cause many donors to not feel financially secure, despite being objectively wealthy, and this sense of insecurity functions as a barrier to giving



- 
- HNWI donors need reassurance and proof that charities can and will make the best use of their donations, and
  - philanthropists were insulted by the suggestions they were ‘tax dodgers’ contained in government proposals in the 2012 Budget to cap charity tax relief.

While those who give will inevitably retain less of their money than those who do not, taxation is often a consideration. Many HNWIs who do choose to contribute some of their financial assets for philanthropic purposes do so through the use of structured giving vehicles. In part this is driven by a tendency among some Western countries to structure their tax regimes so as to stimulate charitable giving by those with the greatest capacity to give (Roodman and Standley 2006), notably by providing the wealthy with tax incentives.

In a recent report on foundation giving in the UK, *Giving Trends: Top 300 Foundations 2014 Report*, the authors (Pharaoh, Jenkin and Goddard 2015) note that taxation of donations in the UK and the US are quite different in detail, with the US having a far simpler system, and one biased towards higher incomes. The modification of taxation rules and eligible entities to enable other than the very wealthy to participate in foundation giving in the US has seen the rise of ‘Donor-Advised Funds’ (DAFs). A DAF is a fund within a larger charitable organisation that operates like a ‘mini-foundation’ on behalf of a donor who is able to advise on grants without having to set up a separate foundation. There is US\$45 billion of assets in DAFs in the US, accounting for 6% of all individual giving in that country (Pharaoh, Jenkin and Goddard 2015, 13).


## Foundations and data

Better data on philanthropy is increasingly vital. It helps provide a realistic context for assessing the feasibility of growing political aspirations for the potential role of private philanthropy in public welfare provision. We also need to know whether philanthropy is growing at a time of increasing private wealth, but continuing social inequality (Pharaoh, Jenkin and Goddard 2015, 1).

In the US a long history of data gathering and reporting through the Giving USA Foundation has been supplemented by the work of the Foundation Center, which has been instrumental in increasing the range and depth of data bearing on private foundations. Much of the Foundation Center’s work focuses on building and maintaining a comprehensive and publicly-accessible database on US grantmakers and their grant activities. One of its key initiatives is ‘Glasspockets’, in which the Foundation Center champions philanthropic transparency, and provides the data and resources which foundations need to understand the value of transparency, be more open in their own communications, and help shed more light on how private wealth is serving the public good. The Foundation Center consolidates and analyses data itself to provide clearer insights into the practice of giving.

One of the outputs that showcases the work of the Foundation Center is the annual report Key Facts on US Foundations. The 2014 edition (Foundation Center 2014) reports that in 2012 the US had:

- 86,192 foundations
- US\$715 billion in total assets, and
- US\$52 billion in giving.



As such, foundation giving made up 16% of total private giving in the US in 2012. Community foundations made up just 1% of the number of foundations while contributing 10% of total foundation giving.

The Foundation Center's drive for greater transparency among foundations is extending its reach and impact globally. The China Foundation Center (CFC), established in 2010, was modelled on the US Foundation Center (WINGS 2014). The CFC is, however, an autonomous organisation which has launched pioneering initiatives on its own account, including a world-first Foundation Transparency Index which ranks over 2,700 Chinese foundations against a checklist of 60 'transparency indicators' of its own devising. The reach of the Foundation Center model is also being felt in Australia, where the President of the Foundation Center, Bradford Smith, was a keynote speaker at the Philanthropy Australia 2014 National Conference (Seibert 2014). In his presentations Smith highlighted the importance of data-development and data-sharing for effective philanthropy, and the need to meet public expectations of greater transparency as the best means 'to protect the freedom that philanthropy needs' to pursue its mission (Smith 2010).


Similar efforts are getting under way in Canada and the UK. In 2014 Imagine Canada and Philanthropic Foundations Canada produced the inaugural report on the work of foundations in Canada. *Assets & Giving Trends of Canada's Grantmaking Foundations* (Imagine Canada and Philanthropic Foundations Canada 2014) estimates there are some 10,500 foundations in Canada, and profiles the assets and giving trends of the 150 largest grantmaking foundations and 10 largest community foundations. The reported data include:

- a 'significant increase' in the number of foundations in Canada over the past decade
- the largest 150 grantmaking foundations held
- Can\$18.7 billion in total assets (2012)
- Can\$966 million in gifts
- the top 10 community foundations held
- Can\$2.8 billion in assets (2012), and
- Can\$147 million in gifts.

In another first, 2015 saw the initial edition of a briefing series on *Foundation Giving Trends in the UK*, generated by the Association of Charitable Foundations with research conducted by Cass Business School (Pharaoh, Jenkin and Goddard 2015). The *Giving Trends: Top 300 Foundations 2014* report focuses on the top 300 UK foundations, which account for 90% of the value of the estimated 10,000 foundations in the UK. The report includes that foundations in the UK:

- give £2.4 billion—14% of all private giving
- get 44% of their income from gifts and 42% from investment, and
- experienced a fall in income but a growth in grantmaking.

*Family Foundation Giving Trends* reports annually on the giving of the largest 100 UK family foundations. The sixth edition (Pharaoh, Goddard and Jenkin 2014) observes that family foundations contribute 59% of all foundation giving in the UK. The series also provides a comparison with family foundations in the US. In both the UK and the US there are a small number of extremely large private foundations that dominate the landscape (e.g. the Wellcome Trust in the UK; the Bill & Melinda Gates



Foundation in the US). Up until very recently there has not been a private foundation in Australia that could be considered large in an international context. That changed in 2014 when it was revealed on the death of Paul Ramsay, founder of Ramsay Health Care, that he had bequeathed the bulk of his estate (estimated by at some A\$3.4 billion) to his eponymous foundation (ProBono News 2014), a sum well in excess of endowments held by other private charitable foundations in Australia.

Gina Anderson's 2013 report for the Centre for Social Impact, *Where the Money Goes: Private Wealth for Public Good* (Anderson 2013), is the first of its kind in Australia to report on grantmaking among Australian trusts and foundations. As Anderson observes in the report, however, the lack of mandatory reporting for philanthropic foundations in Australia limits the capacity to report on the scale, focus and historical trends among Australian foundations. Her report is confined to the work of a limited number of philanthropic foundations which agreed to make their grants public on the principle of best practice reporting.

## Australian context


### Foundations

In this report we employ the definition of foundations provided by Gina Anderson (2013) in her analysis of the distributions of Australian foundations:

'In practical terms, much of the philanthropy that happens in Australia involves gifts of money granted to not-for-profit entities by philanthropic trusts and foundations, collectively referred to as "foundations"' (Anderson 2013: 6).

These include 'ancillary' funds. Ancillary funds are funds that provide a link between people who want to give ('donors') and organisations that can receive tax-deductible donations ('deductible gift recipients' or DGRs). Ancillary funds are set up for the purpose of providing money, property or benefits to DGRs. Ancillary funds can be private in that a private ancillary fund (PAF) can receive donations only from specified individuals or entities; or they can be public in that a public ancillary fund (PuAF) can receive donations from the general public. PAFs were introduced by the Australian Government in 2001 as a simplified form of a tax-effective charitable trust, a form not required to seek funds from the public or to be controlled by a committee. New guidelines for these structures came into effect in October 2009.

Meachen (2009) observed that philanthropic foundations in Australia are largely free from government control. Until the establishment of the Australian Charities and Not-for-profits Commission (ACNC) some foundations were not required to prepare audited financial accounts, and most were not legally required to report publicly. Nevertheless, all foundations were and are required to comply with regulations governing their legal structures in order to fulfil the purposes for which the foundation was originally established, and to comply with the laws governing charity in Australia, and the laws governing trustees which may vary from state to state. While the data available from the ACNC in 2013 were sufficient to enable Curtin University researchers (Knight and Gilchrist 2014) to undertake a detailed analysis of the charitable sector in Australia, Anderson (2013, 9) observed that



the lack of mandatory reporting for philanthropic foundations in Australia ‘makes it impossible to give accurate data’.

## Data

In 2012–13 donations from trusts and foundations equalled A\$474 million, contributing A\$8,614 million to total giving in Australia (McGregor-Lowndes, Flack, et al. 2014a).


In 2011–12 nearly 62% of those with a taxable income over A\$1 million claimed average tax-deductible donations of A\$49,678.88, being 1.47% of their taxable income (McGregor-Lowndes and Crittall 2014). By deduction, 38% of this high-income group claimed no deductions.

The American Chuck Feeney has been one of Australia’s largest donors through his Atlantic Philanthropies, giving an estimated A\$500 million to Australian causes from 1998 to 2012. In addition to distributions by a range of established family foundations, large gifts from Australian HNWIs have proliferated in recent years (Strickland 2014), including:

- A\$10 million from Len Ainsworth to the University of New South Wales (2014)
- A\$10 million from Sean Howard to the Save Sight Institute (2014)
- A\$10 million x 2 from Alan Myers (QC) and wife Maria, A\$10m to the University of Melbourne in 2013 and A\$10m to the National Gallery of Victoria (2015)
- A\$10 million x 2 from Greg and Kay Poche to the University of New South Wales, 2013 and the University of Melbourne (2014)
- A\$20 million from John Grill to the University of Sydney (2012)
- A\$50 million from Graham and Louise Tuckwell to the Australian National University (2013)
- A\$50 million from Clive Berghofer to QIMR Berghofer Medical Research Institute (2013)
- A\$65 million from Andrew and Nicola Forrest to five Western Australian universities (2013) (the Forrests joined The Giving Pledge in 2013, pledging to give away half their wealth), and
- A\$3.0 billion estimated bequest by Paul Ramsay to the Paul Ramsay Foundation, announced in May 2015.

PAFs were introduced in 2001. The annual JB Were Australian Giving Trends series (McLeod 2011, 2012, 2013; McLeod 2014) includes entries on PAFs. Data on PAFs in the 2014 JB Were report and the 2014 analysis by The Australian Centre for Philanthropy and Nonprofit Studies (ACPNS 2014) indicate the growing scale of giving by HNWIs in Australia through PAFs:

- in June 2014 there were 1,246 PAFs
- new donations reached A\$354 million in 2012
- total corpus amounted to A\$2.9 billion in June 2012 (suggesting a value in June 2014 of around A\$4 billion)
- distributions from PAFs reached a record A\$252 million in 2012, and
- PAFs now represent around half of the total trust and foundation giving in Australia (McLeod 2014).



While the growth in PAFs is laudable, some note considerable further room for development given the scale of private wealth in Australia and the high number of individuals with high net wealth. Using a measure of median wealth per adult, the Credit Suisse Global Wealth Report (2014) assessed Australians to be the richest people in the world for the fifth year in a row. The competitor World Wealth Report (2015) produced by Capgemini/RBC Wealth Management recently found that Australia ranks ninth in the world for the number of HNWIs, increasing from approximately 219,000 in 2013 to 226,000 in 2014.

## Insights

Since the publication of the *Giving Australia 2005* report, a number of research papers and practical guides addressing HNWI giving and foundation giving in Australia have appeared, as outlined in Table 3.1.



Table 3.1 **Insights into HNWI and foundations in Australia (full source details at end of chapter)**

1. **Publication: Anderson, G 2013, Where the Money Goes: Private Wealth for Public Good.**

Contribution: Analysis of grants by Australia's leading philanthropic foundations that have already made public their grants using best practice reporting:

- the majority of grants are small and fragmented
- it is common to combine a few very large multiyear grants with a relatively extensive small grants program
- major cause areas receiving most funding were: health and medical research 23.6%, poverty and disadvantage 16.8%, Indigenous programs 10.9%, arts culture and humanities 10.7%, only 1% of funding was directed to ageing futures, and
- many organisations are supported by multiple grants from different foundations; however, there was little evidence of co-funding or collaboration on projects.

2. **Publication: Baker, C and Moran, M 2011, Entrepreneurialism and Philanthropy.**

Contribution: Exploration of international literature on giving by entrepreneurs:

- in US studies entrepreneurs are reported to be relatively generous
- there is a lack of comparable data in Australia, and
- a report on several studies indicates that in general wealthy Australians are less generous than their US counterparts.

3. **Publication: Baker, C and Mascitelli, B 2011, Diaspora philanthropy and its influences: An Australian perspective and Baker, C, Battiston, S and Mascitelli, B 2013 Diaspora Philanthropy in Australia: A Preliminary Critique.**

Contribution: A pair of explorations into the nature and contribution of Australia's diverse communities:

- note that current and future HNWI with giving capacity are not confined to Judeo-Christians
- find that available data are inconsistent and unreliable
- distinguish between remittances and philanthropy and social investment, and
- provide evidence that the giving practices of sample diaspora change in nature with time and that original ties weaken with the passing of generations.

4. **Publication: Brown, C 2010, Great foundations : a 360° guide to building resilient and effective not-for-profit organisations.**

Contribution: Practical guide to the growing community foundation movement in Australia, which:

- is different from private foundations as they are publicly-owned and managed, and
- often engages with HNWIs in the local community for giving and leadership.

5. **Publication: Hill, R and Doyle, L 2011, Strategies for Increasing High Net Worth and Ultra High Net Worth Giving.**

Contribution: Philanthropy Australia commissioned research (36 interviews) exploring strategies to encourage giving from Australia's HNWIs and UHNWIs.

Factors influencing giving and the propensity to give include:

- the cultural context
- personal and family values
- whether they see themselves as having the financial capacity to give, and
- experiences (either positive or negative) in past giving behaviour.

6. **Publication: Leat, D, Williamson, A and Scaife, W 2014, Performance Measurement in Perspective: An exploratory study of Australian foundations' approaches to performance measurement.**

Contribution: Forty interviews addressing the 'hot topic' of foundation performance management. Findings include:

- the language of measurement is confusing
- foundations are open to honest explanations of performance achieved, and
- measurement should not be an end in itself but used to assist learning and guide future decisions.

7. **Publication: Madden, K and Scaife, W 2006, The challenge of encouraging more affluent Australians to give,' Social Change in the 21st Century.**

Contribution: Focus groups and in-depth interviews with affluent individuals with and without 'foundations':

- six main themes that link giving by participants to wider community attitudes: i) perceived capacity to give, ii) personal values, iii) social networks, iv) sense of identity, v) level of attention given to philanthropy, vi) perceived need to be philanthropic, and

- four main obstacles to giving for potential donors: they do not think about giving, may not perceive a need to be philanthropic, desire for privacy, and concerns about nonprofit practices.

8. **Publication: Madden, K 2006, Giving and identity: why affluent Australians give - or don't - to community causes.**

Contribution: Focus groups and in-depth interviews with affluent individuals:

- giving by HNWI's at lower levels may be linked to a sense of identity and responsibility within social groups, and with perceived worthiness of cause and recipient organisations, and
- in contrast, major donor behaviour appeared to be linked to passion and personal commitment to social change.

9. **Publication: Madden, K and Scaife, W 2008, Looking for the 'Value-Add': Private Advice Needs of High-Net-Worth Australians.**

Contribution: In-depth interviews with 20 individuals with A\$5 million plus in net assets:

- many are active, serving on boards or otherwise active in NPOs
- most had a history of community involvement of one sort or another
- almost all currently made donations but the amount given was highly variable, and
- identified potential demand for advisory services—many advisers do not have the necessary skills and confidence.

10. **Publication: Madden, K and Scaife, W 2008, Good Times and Philanthropy: Giving by Australia's affluent.**

Contribution: Study commissioned by the Petre Foundation. Giving by Australian HNWI's:

- not keeping pace with growth in their wealth, and
- lower on average than giving by HNWI's in comparable countries (Canada, the UK, the US).

11. **Publication: Scaife, WA, McDonald, K and Smyllie, S 2011, A Transformational Role : Donor and charity perspectives on major giving in Australia.**

Contribution: Research into major gifts (described as donations of A\$10,000 or more) in Australia:

- identified major gifts as agents of change, transforming projects, organisations and communities



- most 'under-potentialised' and underutilised area of community support in Australia, and
- potential donors need 'role models'.

**12. Publication: Scaife, W, Williamson, A, McDonald, K and Smyllie, S 2012, Foundations for giving : why and how Australians structure their philanthropy.**

Contribution: Study accessing the views of 40 HNWI's who set up structured, formalised philanthropy:

- those who set up foundations are often more engaged, they also give more and more consistently than previously
- those who plan their giving donate four times as much as spontaneous givers, and
- values matter.

**13. Publication: Timmons, G 2013, Savvy Giving: The Art and Science of Philanthropy.**

Contribution: Commissioned by the Australian Communities Foundation:

- provides guidance for individuals involved in a charitable giving program, and
- emphasises engagement of both the 'head and the heart'.

**14. Publication: Ward, D 2009, Private Ancillary Funds Trustee Handbook.**

Contribution: A handbook produced by Philanthropy Australia:

- a 'plain-English' introductory guide to the role and duties of the trustee(s) of PAFs and all directors thereof.



## Transparency

The practice of foundations sharing information about their giving practices in order to show whether private wealth is serving the public good is often referred to as 'transparency'. Informed by the wider global developments in relation to transparency and the associated lamentation about the lack of accessible foundation data in Australia, a key note speaker at the Philanthropy Australia National Conference in 2014 was Bradford Smith, President of the Foundation Center. As summarised by Krystian Seibert of Philanthropy Australia (Seibert 2014), Smith argued that transparency:

- is a good thing and should be helped and encouraged
- has been viewed by the sector through the paradigm of regulation and compliance, and is associated with unwanted intrusion into the privacy of donors, and
- in Australia philanthropy should be viewed as an opportunity and not a threat.

Seibert (2014) in his blog went on to argue that the current 'data deficit' in Australian philanthropy stands in the way of effectively allocating limited philanthropic resources and makes it much harder to understand, measure and improve performance. This was by far not the only positive response to the advocacy for greater transparency at the Philanthropy Australia conference. A range of sectoral initiatives are currently under way. By way of example, Philanthropy Australia's President, Alan Schwartz, subsequently visited the Foundation Center in the US to discuss data matters, and Philanthropy Australia is working with university partners to pilot the application of Foundation Center methodology in an Australian context on a thematic area. There is also a broad convergence of institutional philanthropy in Australia, with initiatives in the wider grantmaking sphere (including government and corporate grantmakers) to develop common data classification systems, drawing on established Foundation Centre protocols.

As can be seen from the examples provided earlier of significant developments in foundation data and reporting in China, Canada and the UK, Australian initiatives are not leading the pack. Nevertheless, Australia is participating in advancing some of the pragmatics involved in consistent data gathering and reporting. The International Classification of Nonprofit Organisations (ICNPO) system was developed by Johns Hopkins University (Lester Salamon) and drew on a previous Foundation Center taxonomy, the National Taxonomy of Exempt Entities (NTEE). In response to a question from CSI Swinburne as part of the *Giving Australia* project, the Foundation Center advised that when developing the new Philanthropy Classification System (PCS) the ICNPO was taken into account. The PCS was developed to enable greater depth and detail. The new taxonomy also differs from ICNPO in that it also accounts for strategies, populations served, transaction types and geographic areas served. The Foundation Center is in the process of developing an interface to enable users to more easily compare data between the PCS to ICNPO systems.



## Key issues and emerging trends

The importance of transparency to the effectiveness of philanthropic initiatives is a strong theme in recent literature, as is the importance of positive social impact to HNWI donors. The globalisation of giving perspectives and practices among HNWIs and UHNWIs in particular is not surprising in a world in which the global wealthy are increasingly global citizens (Chia 2015; Leat 2007; Mickiewicz, Sauka and Stephan 2015).

‘The Impact’ is an initiative brought to the attention of many involved in structured philanthropy in Asia Pacific at the 2015 Philanthropy New Zealand conference by keynote speaker Justin Rockefeller (Rockefeller 2015). It is an example of innovation and hybridity in this environment; it is a business whose clients are a global network of families who make investments intended to generate financial return and measurable social benefit. Those who sign up commit to making their data available in detail, and in turn get access to the data of all others who are participating.

Other issues that are engaging HNWIs and foundation staff and trustees/directors alike include:

- impact investing (Addis, McLeod and Raine 2013; Addis, Bowden and Simpson 2014; Burkett 2013) is an issue that is increasingly talked and written about; however, in the Australian foundation arena it remains embryonic, though very much an area of interest for post-founder, next generation donors
- evaluation of grantmaking and grant effectiveness and learning from the evaluation process (Barraket and Yousefpour 2013; Grantmakers for Effective Organizations 2009, 2012; Zappalà and Lyons 2009)
- collaboration among major donors at greater levels of depth (Exponent Philanthropy; Grantmakers for Effective Organizations 2014; Huang and Seldon 2014) than evident in Anderson’s 2013 study of a sample of significant Australian foundations
- crowdfunding platforms are an emergent process for foundations engaging with and helping develop the infrastructure for civil society (Bernholz, Reich and Saunders-Hastings 2015), and
- envisaging the future has become an integral part of the philanthropic milieu since the advent of the first Philanthropy and Social Economy Blueprint series, now held annually by Lucy Bernholz (2012, 2013, 2015) and publication of *New Frontiers of Philanthropy* by Lester Salamon (2014). As envisaged by Salamon, the work can expect to see the emergence of a ‘new frontier’ of philanthropy and social investing that differs from twentieth century philanthropy in that it is and will be:
  - more diverse
  - more global
  - more entrepreneurial, and
  - more collaborative.

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## Chapter 4: How do philanthropists select a charity?

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How philanthropists select a charity is heavily influenced by their motivations for giving.

A number of researchers have proposed typologies for affluent donors. For example, Cermak, File and Prince (1994) clustered affluent donors into four distinct types:

- affiliators - those strongly motivated by a mix of social and humanitarian factors
- pragmatists - those seeking tax advantages
- repayers - those who give as a result of events in their life (or those close to them) and having benefited from an organisation, and
- dynasts - those interested in family tradition.

Similarly, Prince and File (1994), File and Prince (1995) and Prince, File and Gillespie (1993) segment affluent individual donors into seven distinct types, based on needs, motivations and benefits sought from the giving experience; while Abeles and Kohler (2009), distinguishes between 'passionate' (triggered by an event or encounter with an individual or an organisation) or 'rational' (where the philanthropist selects a societal issue, before researching the organisations in the sector likely to contribute in the most efficient way). However, distinct classifications are not always possible, given the range of motivations and other factors influencing decision-making at play, such as: early childhood experiences (Hodgkinson and Weitzman 1996); socialisation and youth participation (Bekkers 2005); parental role modelling and morality frameworks (Schervish 1995); and inherited versus earned wealth (Ostrower 1995; Steinberg and Wilhelm 2003; Yoshioka and Brown 2003).

Each of these factors may influence whether a philanthropist gives at all, the cause area to which they give, and ultimately, which organisation(s) they choose to support. In addition to the underlying motivations, the quality of the donation experience can have a large impact on whether philanthropists decide to continue giving to an organisation or to focus their support elsewhere. A number of authors have emphasised the relationship element whereby a positive experience can catalyse further support (Prince and File 1994; Waters 2008).

Efforts to build some theory around philanthropic decision-making have drawn upon marketing concepts, including the AID-TIM model (i.e. Awareness and understanding; Interest and involvement; Desire to help; Trial gift; Information about what and how to give; and Major gift action). This model describes a process of exploring an issue and testing out the giving experience with an organisation before deciding to make a significant gift (Knowles and Gomes 2009).

Frederick Herzberg's hygiene theory also offers some insights into how philanthropists might choose a charity (Ross and Segal 2008). Hygiene factors refer to the basic elements that need to be in place for a major gift to be successful. These are not necessarily the reasons that people give, but if not done right, they can be the reasons that people do not give. They include aspects like tax deductibility, effective governance and good communication.

Sargeant and Woodliffe (2008) have also proposed a number of judgement criteria that philanthropists use when deciding which organisation to support:

- utility gained
- emotions evoked
- benefits (political good, enhance career, networking)

- extent to which support is visible
- ratio of admin costs (20:80)
- perceived effectiveness – degree to which the organisation achieves its goals, and
- professionalism and management.

On the topic of utility Johns (2014, 55) cites for example campaigns or organisations that offer income support and social programs appealing more to people of lower income, education and skills because they may have need of such services in future.

The level of controversy in the charitable activity may also influence choice. Nicholson-Crotty (2011) investigated whether informing constituents of policy activity impacts their giving by examining United States (US) charitable organisation Internal Revenue Service files from financial years 2000 and 2001. Her findings indicate that reporting policy activity increased donations in the following fiscal year, with a 10% lobbying investment by the charity meaning a 0.5% donation increase. Some variation emerged across the type of cause, however. Health, human services, civil rights and community development were some areas where such reports increased donations whereas arts, recreation and education donors were not impacted by information about lobbying activity.

Donors may also be influenced by the extent of government support for a particular area. The large literature on ‘crowding out’ and ‘crowding in’ considers whether government investment levels alternatively displace or foster private giving. For instance a withdrawal of government funding from a particular cause might see donors rushing to fill that gap or a perception of more than adequate government support could crowd out private giving.

## International context


Recent research in the United Kingdom (UK) has asked how donors choose between the more than 164,000 charities that they could support (Breeze 2010). This is no easy decision given the limited amounts of information available, limited ability to assess the merits of potential recipients, and the limited amount of time allocated to making such a decision (Breeze 2010). The research identifies four main platforms for deciding which charity to support:

- personal taste
- personal background
- perceptions of charities’ competence, and
- desire to make an impact.

The research highlighted that committed donors are not necessarily careful ones – that decisions about which organisations to support are often made intuitively, rather than based on any specific criteria as the following quotations demonstrate:

‘Why did I choose those particular ones? Well, that has been a bit haphazard to be quite honest with you.’ (Donor)

‘It’s amazing what comes through the door, and you’ve got no means of making an objective judgement.’ (Donor)



A range of heuristics, or ‘rules of thumb’ were found to influence donating decisions, including third party endorsements; personal relationships with those running charities; institutional ties; and personal requests from loved ones (Breeze 2010). These factors were found to influence donor decision-making at all levels, however, a number of other factors were identified as especially important for ultra-high-net-worth ‘million pound donors’ (Breeze 2011), including:

- personal connection
- transformational power
- enjoyment
- excitement
- gratitude
- preference for local & smaller charities
- solutions focus
- novelty, and
- unpopular causes.


In the US, charity rating tools are increasingly being used by philanthropists to help select a charity. Donors are becoming more sophisticated in their giving as more detailed information on charities has become available in the US. For many, the first stop in searching for organisations to support is a rating website such as:

- Charity Navigator, which analyses organisations according to their financial health, accountability and transparency to develop a rating system, which has been used to assess over 8,000 of America's best-known charities
- GuideStar, which contains basic information on a charity's income, spending, mission and executive salaries from 1.8 million nonprofit organisations (NPOs) registered with the Internal Revenue Service. They also offer a premium service that provides more detailed financial analysis, and
- the BBB Wise Giving Alliance, affiliated with the Council of Better Business Bureaus, offers free reviews of 1,300 national charities, according to 20 accountability standards, such as governance, oversight, and effectiveness.

All of these sites caution potential donors about selecting organisations that spend too much on overheads. Although the information provided by these sites can be a good starting point, it will not necessarily tell you if a charity is worthwhile or effective. Selection of a charity still boils down to the donors objectives (Wasik 2013).

## Australian context

Qualitative research in Australia has highlighted the importance of personal values for shaping an individual's giving (Scaife, Williamson et al. 2012). For many participants, these values are forged in childhood by family culture, family history and example, which developed into a sense of responsibility, especially for the wealthy. Espoused personal value systems have been identified by both donors and fundraisers as the foundation for giving. Not only do values prompt giving in the first place, they shape the form that giving will take as philanthropists seek to find a cause or organisation



that aligns with their own values - that is, they want to support something they believe in (Scaife, McDonald et al. 2011).

Peer leaders have also been found to significantly influence philanthropists' decisions on which charity to support. Philanthropists often seek out inspiration, advice, support and recommendations from peers (Scaife, McDonald and Smyllie 2011). Some Australian philanthropists will not give unless the cause has been introduced by a peer or through an established relationship, highlighting the importance of trust in making such an important decision (Scaife, McDonald and Smyllie 2011).

'I generally ask some other people I know whether they know anything about it and whether they think they do good work and that sort of stuff.' (Australian major donor)

At the same time, Australian philanthropists have reported a distinct lack of visible public champions and peer leaders, which can lead to uncertainty about where to turn for this type of trusted guidance (Scaife et al. 2012). Accordingly, some philanthropists turn to professional advisers and intermediaries for assistance with their charitable giving. However, typically this advice is more focused on the technical aspects of setting up a planning giving structure, such as a foundation, rather than where to give once the structure is set up. Many philanthropists, especially those with a high net worth, are highly independent in their decision-making (Scaife, McDonald and Smyllie 2011). A number of reservations have also been expressed by philanthropists participating in the *Foundations for Giving* study in regards to the quality of philanthropic advice (Scaife et al. 2012).

Australian philanthropists have also identified a number of hygiene factors (Ross and Segal 2008) that influence their decision-making, such as tax deductibility and effective governance. If not in place, these aspects may turn donors away or effect the size of the gift (Scaife, McDonald and Smyllie 2011).


'So you need to have your tax deductibility sorted out. You need to have good management and a good board, et cetera. These don't convince people to give but if any of them stink they're likely to make the donor go another way.' (Brisbane based, fundraising consultant)

'I must say, if it's tax-deductible, I give twice as much and in fact I very much look to making tax-deductible donations.' (Major donor)

'I've got to think that it is a worthwhile cause and that the outcomes – that there are achievable outcomes. So that is the first assumption and then I've got to think that they've got a reasonable prospect of doing [it], so the way they're set up.' (Major donor)

For Australian philanthropists looking for information about how to select an organisation to support, Philanthropy Australia's Guide to Giving is a useful resource (Meachen 2010). The guide does not prescribe the best way to give, but outlines the choices available and proposes questions and issues to consider while deciding how to give, for example:

- personal motivations – why do you want to give?
- assets – what do you have to give?
- constraints – what limitations might you have?, and
- giving focus – what and who do you want your giving to benefit?



For many potential philanthropists, reflecting on these questions may lead to a very specific idea about who to support, others may need to consider further questions to refine their giving strategy, for example:

- what are the most pressing needs?
- where are the gaps?
- how can you best make a positive difference?
- how much do you know about this area?
- what types of assistance do these charities/communities need?
- what other funding is available in this area?, and
- what is government policy in this area?

The guide to giving goes on to highlight the mechanisms for giving that are available in Australia, their advantages and disadvantages. For philanthropists interested in a more structured approach to giving, for example by establishing a foundation, there are a number of restrictions around the type of entity they can fund, which will ultimately influence their giving choices (Meachen 2010).

For philanthropists with an established foundation, specific information is typically sought out from prospective grant-seekers to assist in deciding which charity to support. Only around a third of Australian foundations provide detailed selection criteria (Leat 2006). Specific criteria is generally clustered into five broad groups: (i) fit with the foundation's goals/mission; (ii) impacts and effectiveness; (iii) evaluation; (iv) management and planning; and (v) value for money (Leat 2006). The most commonly sought information includes:


- tax status
- organisational status/incorporation
- ABN number
- mission/purpose
- uses of grant money/how spent
- if project: primary purpose
- population to be served
- anticipated length of project
- current expense budget/breakdown
- success criteria/evaluation plans
- applications to other bodies
- plans for future funding/sustainability, and
- intended project outcomes.

## Key issues and emerging trends

Donor preferences about which charity to support are influenced by broader issues and trends in the nonprofit sector.

Most NPOs and charitable foundations live in a world of increasing uncertainty – changing government policies and legal frameworks; erratic financial markets; as well as emerging and unpredictable social issues (Leat 2006). In light of this uncertainty, philanthropic foundations are





under increasing pressure for greater impact, accessibility, transparency, accountability, effectiveness, efficiency, risk aversion and due diligence (Leat 2006).

The trend towards growing social impact requires philanthropists to think, act, and invest differently. Despite much progress in addressing social issues, there remains much to do. Philanthropists are increasingly asking themselves what needs to happen to actually solve some of these problems once and for all. This has prompted a number of conversations about scale and impact in the social sector (Grantmakers for Effective Organizations 2014).

Research by Grantmakers for Effective Organizations (2014) has identified a number of pathways to grow impact, such as: advocating for policy change; transferring technology or skills; or spreading a new idea or innovation. Growing impact is less about investing in the size of a program or organisation than it is about leveraging resources and relationships to achieve better results. Regardless of one's approach to growing impact, four giving practices were identified as crucial (Grantmakers for Effective Organizations 2014):

- flexible, long-term funding
- invest in data collection and performance management capabilities
- invest in leadership development, and
- support movements as well as organisations.

One strategy for growing social impact is collective giving. Philanthropists are increasingly playing a broker role by leveraging other funding and participating in funding collaboratives (Grantmakers for Effective Organizations 2014). This trend is likely to continue in the future and further influence who philanthropists give to and how.

With greater concerns over social impact, organisational effectiveness has also come into the spotlight. The public often uses the percentage of charitable funds that goes to the cause as a defacto measure for charitable effectiveness. The priority of this benchmark is perpetuated in part by the rise of charity rating tools in the US. This puts increasing pressure on charitable organisations to declare an ever lower cost of fundraising, with public expectations in Australia that 88 cents in the dollar should go to the cause (Paul 2013). Yet the costs of fundraising and other overheads are often misunderstood, misleading and hard to compare (Paul 2013). Furthermore, the amount a charity spends on overheads is a poor indicator of the impact they have on their mission.

There is a strong counter current from the nonprofit sector to shift the narrative and educate donors away from using cost income ratios as a proxy indicator of charity effectiveness (Paul 2013). Leading US fundraiser Dan Pallotta argues using the amount of money that is used to cover an organisations' overheads as the sole measure of the worthiness of a charity is wrong (Pallotta 2013). This logic implies that the best charities are the ones with the lowest overhead. This thinking can actually undermine the nonprofit sector - social problems are massive in scale, accordingly, the investment needs to be massive. Pallotta (2013) argues, that instead of asking about the size of an organisation's overheads, donors should ask about the size of an organisation's dreams.



It is hard to say what effect this push and pull may have on influencing philanthropists decisions over which charities to support, but what is clear is that decision will continue to have objective and subjective elements, albeit in different proportions for different philanthropists.

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# Chapter 5: Cultural diversity in giving and volunteering

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## Introduction

This chapter reviews current literature on the topic of cultural diversity and the way in which it informs and influences the function of volunteering and giving. The review also explores studies which look at cultural diversity at the community or organisational level, specifically within charitable organisations and the implications for volunteer recruitment and planning. For the purposes of this literature review cultural diversity is understood as the multiplicity of cultural, linguistic, racial and religious backgrounds that make up society.

Understanding cultural diversity within the context of volunteering is important for a number of reasons, including the potential for nonprofit organisations (NPOs) to widen the pool of volunteers, strengthen positive relationships with the local community and serve clients more effectively (Volunteering Australia 2006). This review will unpack the role that cultural values play on volunteering and charitable activities. It will discuss the facilitators and barriers to ethnic giving and volunteering, as well as the main themes that are emerging out of efforts to understand cultural diversity in voluntarism.

The review highlights how minority and diaspora giving and volunteering may be underrepresented in mainstream philanthropy, as these practices tend to be informal and fall outside Western frameworks. A distinction between ethnic and mainstream giving is made, including the potential for a crowding-out effect between the two giving practices. Main trends in the literature on cultural diversity include the growth in diaspora giving around the world, which has been enabled by technological advancements. The growth in the number and scope of identity-based funds in the United States (US) is also an emerging area, which in part has been supported by significant investment by US-based private firms in order to support minority giving.

## The role of cultural values

An established body of literature provides evidence that volunteering is influenced by cultural, political, religious and social contexts (Berger 2006; Grönlund et al. 2001; Lim and MacGregor 2012; Prouteua and Sardinha 2015; Wang and Handy 2014). The cross-national differences in the culture of volunteer work can be attributed to different linguistic and cultural perceptions. For example, volunteering in the United Kingdom (UK) and the US is often perceived as unpaid labour, in Sweden it is often perceived as idealistic work, and in Germany volunteering can be understood as involvement in a board or another form of governance (Meijs and Karr 2004). While cross-cultural values cannot predict volunteer participation they provide insight into volunteer motivations (Dekker and Halman 2003). Religion is one central factor in shaping cultures and nations and has been found to increase levels of volunteering and influence the meaning of volunteering for an individual (Grönlund et al. 2001). Research also suggests that religious affiliation and self-perceived religiosity influence philanthropic behaviour, such that religious activity is associated with increased volunteering and philanthropy (Berger 2006; Ruiter and De Graaf 2006).



## International context

In view of the significance of culture and religion on volunteering and charitable behaviour it is important to understand voluntarism in a culturally-diverse society. While there has been substantial research on the characteristics and motivations of volunteers, these studies tend to reflect the mainstream population, with limited research on ethnic and minority groups (Young-joo and Moon 2011). This line of enquiry is particularly relevant given the increasingly culturally-diverse nature of our society. In 2010–11 around 100 million persons aged 15 years and older were living outside their country of birth in the OECD (Organisation for Economic Co-operation and Development countries). This was a 36% increase from 2000–01 (UN-DESA and OECD 2013). A number of international studies have sought to understand the patterns of immigrant volunteering and giving, and the factors that may facilitate or prevent their participation (Boenigk, Mew and de Kort 2015; Handy and Greenspan 2009; Leslie, Snyder and Glomb 2013; Moon and Choi 2012; Randle and Dolnicar 2012). However, 'research on racial differences in volunteering is inconclusive because of differences in definitions of volunteering, methods of analysis, and subject populations' (Musick, Wilson and Bynum 2000, 1562). Despite this, there are common themes in the literature that identify general facilitators and barriers to ethnic giving and volunteering.

## Facilitators and barriers to ethnic giving and volunteering

### Length of stay

Recent immigrants (those who migrated in the past 10 years) have a significantly lower likelihood of giving compared to those who have migrated in the past 30 years (Wang and Graddy 2008). A Canadian study into charitable giving among foreign-born respondents found that as the length of stay increased the average donation made by immigrants increased. Over time there was also a reduction in giving to religious institutions and an increase in the percentage of giving directed to other types of charitable organisations (Mata and McRae 2000).

### Language

Being unable to communicate freely in the host language is a major barrier to immigrants' participation in volunteer activities (Handy and Greenspan 2009; Young-joo and Moon 2011). Language barriers may also underestimate the potential contributions of immigrant volunteers because of a lack of fluency.

### Cultural differences

From a nonprofit marketing perspective, an Australian study into whether cultural background affects volunteering behaviour found that cultural groups differ in terms of their attitudes, social norms and perceived control over volunteering (Randle and Dolnicar 2009). Volunteers in multicultural societies cannot be treated as homogenous and therefore the authors argue that marketing strategies aimed at mainstream volunteers may be ineffective and act as a barrier to attracting individuals from other cultural backgrounds (Randle and Dolnicar 2012).



## Organisational environment

While there is established literature on cultural diversity management in the private sector, particularly in relation to board diversity, less is known about how NPOs can encourage cultural diversity. A report produced by the Platform for European Red Cross Cooperation on Refugees, Asylum Seekers and Migrants (PERCO 2004) provides recommendations and a checklist for encouraging cultural diversity among the volunteer base. These include: changing the working culture of the organisation, diversifying the recruitment of volunteers, diversifying social welfare programs and working on the intercultural image of the organisation.

## Representation


While the opportunities and constraints to migrant volunteering have been analysed in the context of mainstream volunteering there is growing recognition, particularly within Canada and the US, that ethnic minority and immigrant giving and volunteering practices are different from Western practices (Mata and McRae 2000). Studies suggest that minority groups give to different causes and volunteering activities (Wang, Yoshioka and Ashcraft 2013) and it is more common for ethnic groups and minorities to be involved in informal volunteering as opposed to formal volunteering (Wilson and Musick 1997). For example Wang et al. (2013) found that in the US, Hispanic migrants are more likely to engage in more informal volunteering than non-Hispanics. Formal volunteering is defined as ‘any contribution of unpaid time to the activities of organisations or established entities’. In contrast, informal volunteering is ‘any assistance given directly that is not through a formal organisation’ (Lee and Brudney 2012, 160). The implications of this are that ethnic volunteering may be underrepresented, as it does not fall within mainstream definitions of volunteering. In addition, philanthropy among US minority groups tends to go through non-mainstream and informal charities and, as a result, much of these donations are unreported on tax returns because they are not given to federally-approved charitable organisations (Drezner 2011).

## Ethnic vs mainstream giving

Questions have been raised as to whether the proportion of ethnic giving is directed towards ethnic organisations (ethnic giving) as opposed to mainstream organisations (mainstream giving). A study on Korean immigrants in the US found that mainstream and ethnic giving tend to be substitutes for each other, meaning increased mainstream giving results in reduced ethnic giving and vice versa (Moon and Choi 2012). The study, however, did not account for migrant length of stay in the country and greater research is needed across different cultural groups. Findings from a Canadian study comparing immigrants’ philanthropic behaviour and Canadian giving norms found that differences between native-born and foreign-born giving behaviours diminished with an individual’s age and length of residence in Canada (Hall et al. 2009). Therefore, while there is potential for a crowding-out effect between the two giving practices, studies over time may shed more light on ethnic giving as compared to mainstream giving.

Research on diaspora philanthropy, though in its infancy, also provides insight into a particular form of giving in minority groups. Broadly defined and enacted in a variety of different ways, diaspora philanthropy is characterised by: ‘Charitable giving from individuals who reside outside their





homeland, who maintain a sense of identity with their home country, give to causes or organisations in that country and give for public benefit' (Johnson 2007, 5).

While giving back to the culture or nation of a diaspora community is not new, it is a growing global phenomenon (Baker and Mascitelli 2011). Growth has been attributed to changing patterns of migration, technological changes and the creation of giving intermediaries (Johnson 2007). However, studies on diaspora philanthropy have largely focused on US-based diasporas (Sidel 2008), where the philanthropy landscape has been augmented with developed, faith-based giving circles, identity-based giving and other commercial charitable gift funds. Studies suggest that diaspora philanthropy is a complex mix of interaction between the country of origin values, religious socialisation, demographics and country of residence norms and behaviour (Brinkerhoff, 2014). While the motives behind donations and charitable giving have been investigated in the mainstream philanthropy literature little is known about the link between migrants and their home communities (Brinkerhoff 2014). A recent survey of the Coptic diaspora in the US, Canada, Australia and the UK found that the majority of the sample donated to church-based activities and that, over time, they do not necessarily lose interest in the country of origin as there are many options and mechanisms for maintaining engagement with the country of origin (Brinkerhoff 2014). However, research in the field is emergent and, while there is a growing body of knowledge, understanding the various forms and functions of diaspora giving and the institutional environment that facilitates this type of giving is incomplete. Research on diaspora philanthropy is limited to a few countries and little is known about the impact of diaspora philanthropy, who benefits and whether diaspora giving promotes equitable development or exacerbates social and economic inequalities (Johnson 2007).

In general, the majority of research on ethnic giving and volunteering stems from the US and Canada. Research programs such as the W.K. Kellogg Foundation Cultures of Giving, implemented between 2005–09 in the US, have sought to understand and support philanthropic giving within minority communities (see Table 5.1). Designed to understand the gaps in access to leadership, wealth and influence by communities of colour, the research particularly focuses on the growth in identity-based funds. While they range in scope and size, these funds are a collective investment by a community made up from solicited donations and contributions from community donors which are then redistributed to organisations and individuals within the community (W.K. Kellogg Foundation 2012). Many of these funds grew out of the Native Peoples movement in the 1970s and Civil Rights movement of the 1960s and are a growing and distinctive feature of the US philanthropic landscape. Substantial investment from large US-based corporations over the last 15 years has seen the growth of more than 400 culturally-specific funds, where finance is both raised and granted from and for their own populations (Berman 2012). D5 (D5 Coalition 2014) is another US initiative that seeks to address and understand diversity, equity and inclusion in philanthropy. Started in 2010, this five year coalition is a response to the growing recognition of the need to understand diversity in philanthropy and provide resources for NPOs to support diversity and inclusion.

Table 5.1 **Identity-based funds (W.K. Kellogg Foundation 2012)**

Included:

Women's funds, lesbian/gay/bi-sexual/transgender (LGBT), ethnic, tribal or race-based funds that:

- raise resources from community donors to give to community organisations and causes
- operate through a 501c3 organisation<sup>1</sup> either their own or sponsoring organisation
- conduct giving domestically
- do not raise funds exclusively or primarily for their own or sponsoring organisation, and
- are tax-exempt nonprofit organisation in the US.

Excluded:

- diaspora funds that conduct international grantmaking exclusively
- funds that operate informally, without a 501c3, which include many church funds
- voluntary associations that run funds intermittently or fundraise only for their own organisations, and
- private and/or family foundations of individuals or family-owned businesses.

Examples of identity-based funds:


- Hispanics in Philanthropy  
[www.hiponline.org](http://www.hiponline.org)
- Native Americans in Philanthropy  
<http://www.nativephilanthropy.org>
- Asian American/Pacific Islanders in Philanthropy  
<http://aapip.org/>

## Australian context

Australia is a culturally-diverse nation with 28.1% of the estimated resident population born overseas (Australian Bureau of Statistics 2015a). There is growing need in view of Australia's increasing cultural diversity to understand the ways in which culturally and linguistically diverse (CALD) volunteers contribute to civil society (Madkhul 2007). At present, the experience of volunteers from CALD backgrounds is underrepresented within the established Australian philanthropic sector (Baker and Moran 2014) and research into the volunteer involvement of cultural minorities in Australia is limited (Dolnicar and Randle 2005). Consistent with international research into minority volunteering there are concerns among Australian researchers that a narrow focus on formal volunteering may underestimate the high levels of social investment made by those from Indigenous and CALD backgrounds (Warburton and McLaughlin 2007).

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<sup>1</sup> A 501c3 organisation is a tax-exempt organisation under section 501(c)(3) of the Internal Revenue Code (Internal Revenue Service 2016c). It must be organized and operated exclusively for exempt purposes. i.e. it must be either charitable, religious, educational, scientific, literary, testing for public safety, fostering national or international amateur sports competition or preventing cruelty to children or animals (Internal Revenue Service 2016b).



The Australian volunteering sector is largely informed by a mainstream, Anglo-Celtic approach to volunteering which may exclude minority cultural groups (Kerr, Savelsberg and Tedmanson 2001). Warburton and McLaughlin (2012) found that the voluntary contribution of people from culturally-diverse backgrounds, including Aboriginal and Torres Strait Islanders, often goes unrecognised. Elders from diverse backgrounds are active in their communities in different ways to mainstream older Australians. For example, their role in maintaining and promoting culture and mentoring 'troubled' youth through judicial and educational systems are often not accounted for in volunteering statistics and policy documents. This may underestimate the high levels of social investment made by Indigenous people and those from CALD backgrounds. Similarly, Baker and Moran (2014) recently conducted a qualitative study into the Victorian Chinese community's response to ageing and whether their community-level philanthropic responses are reflected in the mainstream philanthropic community. They found that the mainstream philanthropic community does not fully reflect Australia's diverse multicultural society.

This lack of diversity may impede social inclusion by hindering migrant communities':


- 'access to resources (i.e. private funds)
- recognition of migrants communities; community-level achievements and resilience, and
- representation of Australians, from culturally and linguistically diverse backgrounds is poorly reflected within the established Australian Philanthropic Sector.' (Baker and Moran 2014, 30).

It is also important to understand philanthropic donors from different religious and cultural backgrounds, for example the nation's growing Muslim population provides opportunities for fundraisers to learn about Islamic philanthropy, and the way in which Islam influences the nature and type of giving. One of the five tenets of Islam is the religious obligation to give. This includes certain preferences and traditions such as the importance for anonymity and instructions around tax deductions and making a Will (Johnson 2012).

In general there is a significant gap in the literature on the volunteering and philanthropic activities of people from CALD communities in Australia (Kerr, Savelsberg and Tedmanson 2001). While studies from the UK and the US have examined the giving and volunteering practices of particular minority groups research in the Australian context is limited. It is important to note that CALD communities represent a wide range of ethnic groups and greater research is needed into the experiences of particular ethnic minorities as well as across cultural groups. Furthermore, while peak body reports have provided general strategies for engaging CALD communities in Australia (See: AMES Australia 2011; Madkhul 2007; Volunteering Australia 2006) there is a lack of a strategic and unified approach to addressing diversity in philanthropy, such as the D5 initiative in the US.

## Key issues and emerging trends

This review has highlighted a number of themes relating to the influence of cultural diversity on volunteering and giving. Culture and religion have a role to play in explaining the differences in motivation and behaviours among people from a different cultural background. However, international research has tended to focus on explaining the motivations and barriers experienced by



particular minority communities. There is also a general recognition that ethnic volunteering and giving differs from mainstream approaches and may be underrepresented. The US in particular has made concerted attempts to broaden diversity in philanthropy through efforts such as the D5 initiative and the Kellogg Foundation Cultures of Giving. However, these programs have primarily centred on identity-based funds and therefore may not reflect the full spectrum of ethnic volunteering and giving. Nonetheless, such programs have generated a greater understanding of ethnic giving and challenged traditional conceptions of philanthropy, which has been long been associated with white families and wealthy individuals.

Research on diaspora philanthropy while nascent is another growing field of inquiry. Technological advancements and innovative giving platforms have enabled diaspora communities to retain connection with their country of origin more so than in the past. To date studies have focused on the giving practices of particular diaspora communities and research has emerged largely from the US and Canada.


In Australia refugee settlement in rural and regional areas has provided new opportunities for volunteering (McDonald et al. 2008). Responding to the lack of resources and infrastructure in non-metropolitan areas of Australia a new type of autonomous volunteer is emerging to assist with the resettlement of refugees (Sawtell, Dickson-Swift and Verrinder 2010). Operating outside traditional volunteer roles created by government or organisational policy these volunteers present new forms of voluntarism that is yet to be fully explored.

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# Chapter 6: Charitable bequests

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## Social influence

Charitable bequests by their very nature take place in the context of the transmission of a deceased estate. Charitable bequests are influenced by social context and, in particular, are inextricably interwoven with the attitudes, beliefs and behaviours associated with inheritance.

The French sociologists Durkheim (1858–1917) and Mauss (1872–1950) helped lay the theoretical foundations for our understanding of social solidarity and its influence in relation to many societal phenomena, including inheritance. It was in 1883 that Durkheim (1964) theorised that social ‘solidarity’ is fundamental to the effective functioning of a society. He subsequently argued that the power of obligations to family and within family is especially clear in the expectations that accompany a deceased estate transitioning to the new beneficiaries:


‘... we are all so well-conditioned, so accustomed to it, that the prospect of hereditarily transmitting the fruits of our labour has become the preeminent force behind our activity.’  
(Durkheim 1978, 236)

Mauss (1990) subsequently argued that gifts play a major role in establishing and maintaining social bonds and, as such, gifts and their exchange are key to the realisation of social solidarity. Establishing that gifts do not and cannot take place in isolation, Mauss described gifts as “‘total” social phenomena’ (1990, 76) governed by the complex interaction of societal norms and an ever-evolving network of obligations of giving, receiving and reciprocating. For Mauss, giving inevitably involves a combination of altruism and self-interest which varies with the individuals involved, and with the time and social and economic context in which the exchange takes place.

More recent theoretical contributions on the importance of relationships, trust and reciprocal obligations to inheritance and bequest behaviours in the context of the functioning of society include Sahlins (1972) and Gouldner (1973), who point to the power of culture to motivate individual behaviour and to the fundamental role played by giving and reciprocity in forging and maintaining effectively functioning societies. In relation to contemporary Western society, Kompter and Vollebergh (1997) found that familial giving obligations remain strong, as giving to non-family has not displaced giving to family. Like Mauss, Kompter (2007) also argues that the ‘moral meaning’ of gifts and their ‘conscious and unconscious motives’ vary according to the gift itself and the context in which it is given.

By way of example, an analysis of charitable giving from 17<sup>th</sup> century Wills in England provides insights into the extent to which bequest giving was influenced by prevailing social norms in the early 1600s:

‘Perhaps it is not that individuals derive utility from the act of giving, but rather that they derive utility from being perceived of as a generous, compassionate, and philanthropic individual. In the case of wills, individuals give to charity in order to influence how they will be remembered.’  
(McGranahan 2000, 1289)



Social influences have also been shown to affect the nature and scale giving to charity. Field experiments conducted in the United States (US) demonstrate that people tend to adjust the amount they give according to the amount that they believe is given by others (Shang and Croson 2009). Others have similarly found that social influence and the perceived behaviours of others influences the amount given in a particular context, and that this amount is largely independent of the individual donor's personal income or wealth (Shang, Reed and Croson 2008; Wiepking and Heijnen 2011).

Nevertheless, what people say they intend to do is not necessarily the same as their actual behaviour. Reliance on individuals' self-reporting on their charitable giving is subject to the general risk of *socially desirable responding* (Paulhus and Reid 1991). This is the tendency for individuals to give responses they believe are socially desirable, how they believe they 'should' behave, as opposed to how they might actually behave (Edwards 1982). The tendency for socially desirable responding has been found to be active in surveys of personal charitable giving (Andreoni 2006; Breeze 2005):

'It is notoriously hard to extract honest answers from people on an issue as charged as personal generosity, because lies and exaggeration are tempting and difficult to detect.' (Breeze 2005, 2)


In relation to what this might mean for surveys of charitable bequest intentions, a longitudinal study in the US found less than half of the respondents who reported that they would make a charitable bequest one year before they died actually did so (James III 2009). Socially desirable responding is one of the contributing factors to this discrepancy; the Will-maker running out of assets and having nothing left to give is another.

Examination of probate, how estates have been distributed after the Will-maker's death is one way of studying what individuals have actually done in relation to the distribution of their estates and associated charitable bequests. Probate data do, however, have their own limitations, including that large estates are often underrepresented given the propensity for the wealthy to hold their wealth in structures other than their personal estates, and that probate files provide a snapshot of a particular generation and provide no insights into motivation or past giving.

## Changing attitudes and consistent behaviours

During life, parents often provide differential levels of financial support to their children, based on the relative need of the individual child (Chang 2007; Dunn and Phillips 1997). This tends not to be the case when it comes to the distribution of family estates. Researchers in Western nations have consistently found the standard pattern in estate distribution is for the first partner of a couple to leave their personal estate to their spouse, and for the surviving spouse to subsequently leave the estate to the children, in full and in equal share (Finch and Mason 2000; Menchik and David 1983; O'Dwyer 2001). There are exceptions to this prevailing norm of 'eEqual dDistribution' of estates to children, such as in relation to business assets (Mulholland 2003), especially the family farm (Barclay, Foskey and Reeve 2007).

There is evidence which indicates the attitudes of older members of society may be changing in relation to the traditional expectations of inheritance as being a form of entitlement. In the United Kingdom (UK) a strong consensus remains in relation to parental obligations to their children (Finch and Mason 1991). The same researchers found widespread agreement across generations that



parents are entitled to dispose of their home and other assets as according to their own wishes—that an inheritance should not be viewed as an expected right (Finch and Mason 2000). Others have found a strong move among older Britons away from the view that children have ‘an inalienable right’ to inherit the assets of their parents (Rowlingson 2006, 182) and that most with potential to pass on assets indicate they would not overly worry about leaving an inheritance, but be prepared to spend down their assets in enjoying their lives (Rowlingson and McKay 2005).

In Australia the practice of equal distribution of estates to the children was already the prevailing norm among colonial-era non-farmers (Ferry 1999). In contemporary Australia while older Australians continue to support the principle of equal distribution, surveyed individuals have indicated they are prepared to deviate from the equal distribution norm in response to circumstances (Drake and Lawrence 2000). Inheritance (and the act of estate transfer) has been found to be widely regarded as the final act in a relationship; an act that is highly personal, while at the same time being both public and private, as well as formal and legal (Drake 2007). Another Australian study has found evidence of an attitudinal shift emerging among older Australians away from an attitude of self-sacrifice to preserve assets so that they can be passed on to the children, towards an attitude of greater self-interest—such that ‘the desire to bequeath assets to the next generation seems to be significantly diminishing’ (Olsberg and Winters 2005, 90). Nevertheless, the extent to which this expressed view is converting to greater spending and less bequeathing has yet to be verified.


## Testamentary freedom

An important theme in the literature is that of ‘testamentary freedom’. This is the notion that Will-makers (testators) should be free to determine what to do with their estate assets. This belief in the right of the property owner to decide is an important underpinning to inheritance practices in many nations, including the US, the UK and Australia.

In Australia the potential for the intent of a Will-maker to be thwarted if appropriate professional advice is not taken is highlighted by research into the practical operation of family provision laws as they relate to charitable bequests. While the original purpose of family provision law in Australia was to enforce the proper maintenance and support of a Will-maker’s spouse and children, in many state jurisdictions in Australia this purpose has been effectively obscured (McGregor-Lowndes and Hannah 2008). Analysis of court challenges to bequests to charitable organisations found such challenges have become increasingly successful, as the courts have consistently upheld family provision as against all other bequests, to the point that testamentary freedom in Australia has been found to be under serious challenge (McGregor-Lowndes and Hannah 2008, 5). Adult children are the most common claimants, utilising family law provision legislation, and while need is a common cause a sense of entitlement and greed have been found to be equally common (Tilse et al. 2015a).

## Wealth, tax and charitable bequests

The relationships between wealth and giving have been investigated, especially from an economic context. In the day-to-day giving has been found to follow a ‘U-shaped curve’ (Banks and Tanner 1997; James III and Sharpe 2007), whereby giving as a proportion of income is highest for low-income earners and again for high-income earners. On the other hand, researchers in both the US (Brooks



2006; Huge and Yang 1994) and the UK (Egan 2001) have found that it is low-income earners who tend to give a higher proportion of their earnings. This relative generosity by low-income earners as a whole has been found to be distorted by a small number of committed individuals who are asset-rich (wealthy) while being income-poor and, as such, have the capacity to gift a larger proportion of their income because of their underpinning wealth (James and Sharp 2007).

These differences highlight the importance of differentiating between income and wealth. The two are different measures; they are interrelated and the existence of underlying wealth may distort measures that rely on income alone. This difference is of particular significance when considering regular, day-to-day giving, which in most circumstances is sourced from income, whereas bequest giving is made from accumulated wealth—from capital: ‘Day-to-day charitable giving is made from income; charitable bequests are made from capital’ (Baker 2014, 23).

Analysis of distributed estates in the US shows that in that country, as the value of estates increase so too on average does the proportion given to charitable purposes (Clotfelter 1985; Havens and Schervish 1999; Schervish, Havens and Whitaker 2006). The trend of larger proportions being gifted from larger estates is supported by an analysis of US federal tax returns which found 43% of all charitable bequest dollars were made from just over 1% of the 16,000 examined (Schervish, Havens and Whitaker 2006).


## International context

### Tax and charitable bequests

The tendency in the US for more wealthy estates to bequeath a higher proportion of the value of the estate to charitable purposes is influenced by taxation incentives to make charitable gifts. Since proposed changes to the taxing of US estates in the 1970s considerable economic modelling has been done on the potential implications for post mortem charitable giving (Joulfaian 1991; McNees 1973; Munnell and Sundén 2003; Schervish and Havens 2001a). Analysis and modelling of the potential of tax changes to impact on charitable bequests have demonstrated that: charitable bequest giving is responsive to wealth increases; that wealth, income, savings and tax all influence the decision to make a charitable bequest (Boskin 1976); and the interaction of estate taxes, gift taxes and capital gains taxes are an important considerations in the timing and the choice between gifts and bequests (Joulfaian 2005).

In broad terms, many Western countries structure their tax regime so as to stimulate charitable giving by those with the greatest financial capacity (Roodman and Standley 2006) by providing them with incentives to give. For charitable bequests this most often takes the form of exemption of gifts from estate or inheritance taxes.

While ‘estate tax’ and ‘inheritance tax’ are terms that tend to be used interchangeably, they tend to have distinct and separate meanings depending on the countries in which they operate. In the US both forms are applied. Estate tax is a tax levied on the full value of the assets of a deceased estate prior to them being distributed to beneficiaries. It is paid by the estate. Inheritance tax on the other



hand is a tax levied on the value of assets inherited. Inheritance tax is applied to the value of the distribution received and is paid by the inheritor. In the US, inheritance tax is levied by the states.

Australia is one of the few countries in the Organisation for Economic Co-operation and Development (OECD) without estate/inheritance taxes. A 2006 Australian Treasury report on Australian tax practices in an international context (Warbuton and Hendy 2006) found that Australia is one of two out of 10 comparative OECD countries that do not impose any estate or inheritance taxes. In Canada, the other comparator country without estate or inheritance taxes, the absence of a financial incentive to distribute estate wealth beyond the family has a dampening effect on estate planning for charitable bequests (Ball and Dietrich 2011).

The taxation regime in the UK is one where specific incentives are included to encourage charitable giving, both during life and from one's estate.

In the UK estates with combined gross assets exceeding the inheritance tax threshold (currently £325,000) are required to pay inheritance tax on any amount above the threshold. Where the applicable threshold for a surviving spouse is up to double,

- the rate payable is 40%
- inheritance tax does not apply to anything left to a husband, wife or civil partner, and
- the rate may be reduced to 36% if at least 10% of the net value of an estate is left to 'qualifying' charities, museums, universities or community amateur sports clubs.

The GOV.UK (2015) website includes the following advice designed to encourage or at least facilitate charitable giving from high value estates:

'You can write a clause into your will to make sure that you'll leave 10% of your estate to charity ... The beneficiaries of an estate can change the will to make or increase a donation to a charity so the estate meets the 10% test.'

Taxation considerations also need to be recognised as just one element of the "'total" social phenomena' that influence giving behaviours. History, culture and tradition all play a role. Differences by nation in the characteristic approach to bequests has been recently highlighted in the finding of significant intercountry differences in bequest plans in China, India, Japan and the US. Analysis of survey responses indicate that the bequest plans of Americans and Indians appear to be much more consistent with altruistic preferences than those of the Japanese and Chinese (Horioka 2014). The importance of understanding diversity in approaches to charitable giving is also being foregrounded in emergent literature of diaspora philanthropy (Baker, Battiston and Mascitelli 2013 [2007]; Brinkerhoff 2012; Clerkin et al. 2013; Menkhoff and Chang-Yau 2010), highlighting the need for both fundraising and policy initiatives promoting charitable bequest giving to be alert to cultural differences and similarities. The proposal by the Henry Tax Review (Henry 2010) in Australia for a community debate around a potential bequests tax gained no traction, in part because of public indifference to considerations of distributions of 'family money' outside the family (Gilding and Glezos 2014).



## Eye on the prize

In countries with a bulging baby boomer demographic, the nonprofit sector and charitable fundraisers in particular have demonstrated a growing interest in charitable bequests and the potential for a boost in bequest funds, simply as a result of the increased rate of intergenerational asset transfers. If the share of transfers that go to charitable purposes can be increased then the impact could potentially be exponential.


The baby boomer generation is generally considered to be people born from 1946 to 1964. In Australia, where the average life expectancy is in the early 80s, that means that this large and wealthy demographic will begin the intergenerational transfer of wealth beginning in earnest towards the end of the 2020s and this will continue for about two decades. Even a small increase in the proportion of individuals who leave something to charitable purposes from their estates would result in a significant increase in the value of charitable funds.

The potential is highlighted by what is currently a considerable gap between high rates of regular charitable giving and very low rates of participation in charitable bequest giving. The *Giving Australia 2005* report (ACOSS 2005) estimated that 87% of adult Australians made a monetary gift to charity over the course of year, and that of the 58% of adults who had a Will, 7% indicated they had included a charitable bequest. A more recent analysis of a national sample of probate files in Australia found that 6.5% of probated estates had included a charitable bequest (Baker 2014).

Direct comparisons of giving between peoples of different countries are difficult because the definition of what is charitable varies by country, as does the way in which participation is measured. Nevertheless, the large discrepancy between day-to-day participation rates (gifts made *inter vivos*) are consistently much larger in comparable countries, than the rates of participation in charitable bequest (post mortem) giving. In Canada, for example, the participation rates in charitable giving appear to be very similar to those of Australia, with 82% of Canadians giving money to a charity or nonprofit organisation (NPO) (Turcotte 2015b, 2015a) and 7% leaving a planned gift to charitable purposes in their Will. In the UK, 58% of adults donated to charitable causes in a typical month in 2010–11 (NVCO 2013) and *Remember a Charity* (2015) estimates that in 2013 the percentage of people in the UK leaving a charitable bequest was 7.3%. In the US an analysis of the Health and Retirement Study (HRS) data of people aged 55 and over found that found that 5.7% included a charity in their estate plans (James III 2009).

Despite the low levels of population participation in charitable bequest giving the funds that do flow from bequests are substantial and of considerable importance to charitable organisations. *Giving USA 2015* reports that charitable bequests constituted 8% of total giving (US\$358 billion) in 2014. In a recent survey of nonprofit organisations NPOs in the US that pursue charitable bequests, less than 1% of the bequests granted to the institutions sampled over the past five years came from individuals aged under 40 (Primary Research Group 2015). In the UK the voluntary sector is estimated to have received £2.0 billion in bequest (legacy) income in 2011–12; contributing some 5% of total sector income (Kane et al. 2014). The role played by bequest income for larger charities is even more substantial, with the top 500 fundraising charities in the UK having been found to receive 23% of all fundraising income from legacy giving (Pharaoh 2010).





The potential for the gap in day-to-day and bequest giving has been well demonstrated in the US (James III 2013). Many of the basic demographic trends are in the same direction in Australia:

- Australia has an ageing population—research indicates a positive association between age and charitable giving (Bekkers and Wiepking 2011a), and a positive association between age and charitable bequests (Baker 2014)
- Australia has a population that is increasingly educated—higher levels of education are associated with higher levels of charitable bequest giving (James III 2009), and
- Australia has an increasing proportion of its population who do not have children—childlessness has been shown to be the strongest demographic predictor of including a charitable bequest (James III 2013).

The implication of these demographic factors include ‘an enormous potential’ (James III 2015, 74) for charitable organisations to benefit from initiatives which may enhance an individual’s propensity to include a charitable bequest, be they fundraising methods, changes in tax and related policy, practices of estate planners and other advisers, or any others which may help to influence community norms, expectations and behaviours.

## Australian context

### Research

The *Giving Australia 2005* report noted that it is not possible to estimate the value of a bequest in advance and that there were no reliable estimates available on bequests made by Australians. Given the lack of empirical data, the household survey data conducted as part of *Giving Australia 2005* estimated that 58% of adult Australians have a Will; and that 7.5% of these self-reported having included a charitable provision in that Will (ACOSS 2005, 35).

Research into charitable bequests in Australia remains limited, at least in part due to the resource-intensive nature of gathering reliable information (data) for analysis. In Australia there are no sources of panel data on the charitable bequest intentions of individuals, and no automated capture of distribution from Wills and probate files. Trend data on bequests are not available at a national level (McGregor-Lowndes, Flack, et al. 2014a).

Nevertheless, there is a developing resource of Australia-specific research into charitable bequest giving and related matters. The following provides a selection of the accessible Australian research outputs in this field, together with an indication of the nature of the undertakings and their findings, where relevant.

#### **Charitable bequests: a specific case of gift giving (Barnard 1995)**

Data were gathered from deceased estates and through interviews with bequest officers from 15 different charities. The study found that: the average charitable bequest (A\$35,870) was upwardly skewed by a small number of large gifts, single donors contribute less than married donors, individuals with less family are more likely to leave a charitable bequest, and that the average time gap between last Will and death was smaller for those leaving a charitable bequest.





### **'Family comes first': Fundraisers' perspectives on charitable bequests (Baker 2008)**

Interviews with a sample of bequest fundraisers in Australia concluded that:

- attitudes towards inheritance and charitable giving are overwhelmingly influenced by expectations of honouring family obligations, and
- relationships individuals have with charitable organisations are less influential than family obligations when making estate distribution decisions.

### **Keeping Giving Going: Charitable Bequests and Australians (Madden and Scaife 2008b)**

This study explored the differences in attitudes and behaviours of 1,000 Australian charity donors, approximately half of which had pledged to make a charitable bequest, and half had not. The findings concluded that those who pledge a charitable bequest:

- explain their bequests in terms of family responsibilities
- cite two major influences over their decision: perceiving the family to be already adequately provided for, and
- having no family to provide for.

### **Motives and barriers to bequest giving (Wiepking, Scaife and McDonald 2012)**

These two studies analysed survey responses from donors to a sample of major Australian charities. The 2010 published study found support for two indicators of likelihood that an individual would make a bequest:

- belief in the effective stewardship of funds by the beneficiary organisations, and
- a history of charitable generosity during the Will-maker's lifetime.

The study published in 2012 confirmed that bequest giving behaviour and its associated motives and barriers are different to those of general, during life charitable giving.

### **Inheritance in Australia: Family and charitable distributions from personal estates (Baker and Gilding 2011)**

This study involved a random sample of probate records in Victoria in 2006. The findings include: that decedents overwhelmingly leave their estates to their immediate family—first spouses and then children in equal measure; about one in five decedents exercise some measure of testamentary freedom; and that about one in 20 decedents leave a charitable bequest; that decedents without surviving children are more likely to include a bequest; and that (unlike in the US), wealthier decedents leave a smaller proportion of their estates to charity than their less wealthy counterparts.



### **Targeting wealthy donors: The dichotomous relationship of housing wealth with current and bequest giving (James III and Baker 2012)**

Using data from the US and Australia, this study examined the interaction between the two core financial factors of total wealth and home ownership. The findings stated, inter alia, that as the share of total wealth held in home ownership rises, both the likelihood and level of charitable giving falls. This relationship is consistent across current giving, planned bequest giving and actual bequest giving.

### **Encouraging Charitable Bequests by Australians (Baker 2014)**

This national study involved the manual collection of data from individual probate files in order to analyse how Australian estates are currently being distributed. The analysis covers 5% of all the files processed for probate in 2012 (3,793 individual files). Estates were categorised as: first estates (with a Will and a surviving spouse), final estates (with a Will and no surviving spouse) and intestate estates (no valid Will). The findings include:

- intestate estates made up 10% of all estates in the study and 6% of the net value of all estates
- the four distinctive features of intestate estates are consistent with an earlier study of Victorian probate files (Baker and Gilding 2011) also hold for this larger national sample. Compared to Willed estates, those who died intestate were younger, less wealthy, less likely to have children are more likely to be male
- the average age of the owners of estates in this study was 81.4 years, nearly 30% were 90 years or older at the time of their death
- 3.8% of first estates (with a Will and without a surviving spouse) included a charitable bequest
- 7.6% of final estates (with a Will and without a surviving spouse) included a charitable bequest; 1.3% included an unrealised contingent bequest (i.e. no gift eventuated)
- the average charitable bequest from final estates was A\$185,000, while the median was A\$10,000
- as with the findings of Barnard (1995), the average was upwardly skewed by a few very large bequests
- the largest two bequests provided 39% of all charitable bequest value and the largest five accounted for 52%
- 94.1% of final estates with surviving children do not leave a charitable bequest; the average for those that did include a bequest was A\$2,000
- 30% of final estates with no surviving children did leave a charitable bequest, with an average value of A\$21,000, and
- less than one in five (18.3%) of the highest value final estates make some form of monetary charitable bequest and the share of higher-value estates directed to charitable bequests is not statistically different to the share gifted by lower-value estates.

### The timing of final charitable bequest decisions (James III and Baker 2015)

This study made use of the probate data from Australia (Baker 2014) and longitudinal survey data from the US to investigate the timing of decisions that result in realised charitable bequests. Charitable transfers are found to result mostly from decisions that happen during the last five years of life and at the oldest ages.

### Will-making prevalence and patterns in Australia: Keeping it in the family (Tilse et al. 2015b)

A national telephone survey in 2012 with 2,405 respondents found current social norms indicate a narrow view of what and who constitutes ‘family’, a limited sense of reciprocal obligation for end-of-life care, and limited commitment to charitable organisations and civil society evident in contemporary Will-making. Specific findings include:

- Wills are predominantly used to distribute assets to partners and/or equally to immediate descendants
- there is little evidence that Will-makers are recognising relationships and obligations outside the traditional nuclear family, and
- only a minority consider bequests to charities as important.

## Key issues and emerging trends


The charitable sector in Australia is highly invested in charitable giving and the potential for an increased flow of charitable bequests to help sustain its many initiatives. The establishment of the *Include a Charity* campaign in Australia exemplifies the importance placed on this issue and its potential. *Include a Charity* involved some 140 Australian charities with an interest in charitable bequests coming together in an effort to encourage more charitable bequest giving. The campaign has consolidated, recently becoming part of the wider work of the Fundraising Institute Australia (FIA). The challenge is for charitable organisations, fundraisers, donors, professional advisers and policymakers to work together to identify and implement a multiplicity of strategies including those that influence the prevailing social norms around estates, inheritance and charitable bequests.

In relation to research that may assist in rising to the challenge, there is a body of recent scholarly investigation that seeks to better understand motives for leaving charitable bequests and the ways in which that might happen. One stream involves field experimentation with the classical sociological theory of solidarity and associated social role of social influence and societal norms. Another involves increased understanding of the role played by the desire for a personal legacy.

### Nudging

The UK Cabinet Office’s Behavioural Insights Team (BIT) have highlighted the importance of social influence in a series of randomised, controlled trials (Behavioural Insights Team 2013).

The BIT analysis showed that when solicitors or Will-writers simply mentioned to people that leaving a gift to charity was an option the percentage of people who did so rose from just 5% to 11%. In a trial involving 1,000 individuals preparing new Wills over a 6-month period, a group of professional Will-writers employed three different techniques. When no mention was made to leaving a gift to charity,



some 5% of Will-writers included a charitable gift. When Will-writers simply mentioned to people that leaving a gift to charity was an option the percentage of people who did so rose to 11%. When Will-makers were ‘nudged’ (advised of the practices of others) and asked if there were any charities that they were passionate about, those including a charitable bequest rose to 15%. The third option involved framing the question from a perspective of social norms (see Table 6.1).

Table 6.1 **UK Will-writers including a charitable bequest in response to being ‘nudged’**

1. Will-writer approach: base line. No question asked about charitable intent. 5% included a bequest
2. Will-writer approach: plain ask. Asked Will-maker ‘Would you like to leave any money to a charity in your Will?’ 11% included a bequest.
3. Will-writer approach: social norm—‘nudged’. Asked Will-maker ‘Many of our customers like to leave money to charity in their Will. Are there any causes you’re passionate about?’ 15% included a bequest.

Source: Baker (2014) derived from: Behavioural Insights Team 2013, *Applying Behavioural Insights to Charitable Giving*, Cabinet Office, London (BIT 2013)

The insights derived by the BIT (2013) included Insight 3, ‘Focus on the social’:


‘We are all influenced by the actions of those around us, which means we are more likely to give to charity if we see it as the social “norm”’ (Behavioural Insights Team 2013, 11)

In their analysis of the study, BIT members observed that a ‘striking feature of our findings is that this kind of simple behavioural ‘nudge’ can boost legacy giving to a similar degree as the UK estates tax, at a much lower cost’ (Sanders and Smith 2014, 15). The importance of this in the Australian context is that professionals involved in providing financial advice and estate planning services have been found to be reluctant to raise giving with their clients (Scaife and Madden 2006; Madden 2009) and the analysis of the national sample of Australian Wills processed in 2012 found that advised Wills were no more likely to include a charitable bequest than those prepared using a Will kit (Baker 2014).

## Secular immortality and motivation

In another thread of insight into influences over charitable bequeathing behaviour researchers have emphasised the important link between making a decision to include a charitable bequest and self-reflection on personal life history and mortality (James III and O’Boyle 2014; Schervish 2006; Routley 2011; Routley, Sargeant and Scaife 2007).

In an unprecedented use of brain scanning, more accurately functional magnetic resonance imaging (fMRI), US researchers (James III and O’Boyle 2014) have observed that visualising desired outcomes is important to decisions to give. As bequest outcomes necessarily occur outside a Will-maker’s lived experience it is more difficult to visualise outcomes for bequests than for giving during his or her lifetime. The authors argue that while there may be an inherent reluctance for individuals to visualise the final chapter of their lives, once engaged they ‘may seek to leave an enduring legacy’ (James III and O’Boyle 2014, 355).



These findings are consistent with evidence from other studies on a range of influences that are particularly relevant to charitable bequest decision-making, including:

- the importance of being remembered beyond the grave (Curasi, Price and Arnould 2003; Scaife et al. 2012), especially among the wealthy (Hirschman 1990; Schervish, Havens and Whitaker 2006; Routley and Sargeant 2015)
- the enhanced role of reciprocity in bequest giving, relative to gifts made *inter vivos* (Sargeant and Hilton 2005)
- the greater attraction of specific purpose, longer-term bequest options that enable the person making a bequest to make a difference that is differentiated from general purposes and operational support (Routley, Sargeant and Scaife 2007), and
- the ways in which charitable bequests are 'laden with symbolism, a function of the reminiscences of the individual and reflective of the need for the self to live on and achieve a degree of symbolic immortality' (Routley and Sargeant 2015, 869).

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## Chapter 7: Giving collectives

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‘Giving money is one of the few things people do alone. We work together, eat together, dance together, and I’ve discovered that giving with others is more interesting, more satisfying, and probably more competent, if it is done in the company of other people.’ (Dr Frederick Mulder, quoted in Philanthropy Impact 2015)

## Definitions, demographics and characteristics

### Definitions and characteristics


Giving collectives are defined in a number of ways and through a number of criteria in the academic and professional literature. The broadest of these definitions may simply be philanthropic voluntary associations. Voluntary associations are groups of individuals who voluntarily come together for a shared purpose, and range from informal self-help or study groups, such as book clubs to more formal organisations.

Today’s giving circles therefore follow an age-old formula with origins in worldwide traditions of mutual aid and collective social action. In 1835 de Tocqueville admired the vitality of citizen engagement as the base of American democracy. He noted that democracy worked most efficiently when the forces that drove it came up through society, rather than flowing down from government or elites (Lester and Lindsay 2009, 8). This echoes the concept of giving collectives as a form of philanthropy growing or emerging from a community, rather than from the wealthiest in society as do most philanthropic foundations. One of the key aspects of giving circles within the current philanthropic environment is their independent spirit and collaborative operations. In the United States (US), giving circles seem to share an ethos of ‘anti-big, anti-bureaucratic and anti-impersonality’ (Eikenberry and Breeze 2015, 43), emphasising community, local neighbourhood, values and self-reliance (Eikenberry 2010).

Giving collectives, frequently also called giving circles, are groups of people who pool their donations and jointly decide how to allocate them. Sometimes described as a cross between a book club and an investment group (Eikenberry 2007, 859), giving circles sit somewhere between individual or household giving and established foundation grantmaking.

The concept of sharing resources, brainpower and connections for greater impact seems simple. This focus on increased impact or benefit has analogies in the financial investment world: ‘It’s the same reason anyone invests in a mutual fund’ (Shoemaker, quoted in Arrillaga-Andreessen 2012, 33). By pooling money donors can have a bigger impact on a nonprofit.

There are potential issues, however, with definitions that exclude activities, structures or groups. Designating certain structures or groups as philanthropic and others not may lead to excluding, impeding access and creating structural barriers to giving.



Within these basic parameters, giving circles and shared giving take a myriad of forms, and no giving circle is a faithful replica of another. The prospect of developing a group to meet the needs of a community and the particular interests and capabilities of donors is one of the most attractive features of a giving circle (Bearman 2007, 1). Giving circles promote philanthropy in their inclusiveness and flexibility, creating a giving framework that is unpressured and sociable so that new donors will want to join.

It is worth noting that giving circles, although rooted in other forms of mutual giving throughout time and across the globe, are relatively new phenomena in contemporary philanthropy, with the majority formed in 2000 or later.

There are many forms of collective philanthropy that might satisfy a broad definition of a giving circle. The following criteria from Rutnik and Bearman (2005, 5) are adopted for the *Giving Australia 2016* study:

- donors pool their resources in some manner
- the donors collectively decide how and where the funds are distributed, and
- there is an educational and/or community-building component to the collective.

Following these criteria, funder collaboratives (groups of grantmaking organisations, for example the Australian Environmental Grantmakers Network or AEGN) are excluded, as are fundraising (or donor) circles that allow donors no say in how their donations are allocated.

## What giving circles do

Giving circles include social, educational and engagement activities that connect participants to each other and their community, perhaps to a greater extent than other forms or structures of philanthropy. Giving circles vary in structure, size, membership profile and areas of interest; however, six activities are identified (Eikenberry 2006) that are common to most giving circles:

- they pool donated funds often, but not always, in equal amounts from each member
- they give away or grant resources, including money, in-kind gifts, and in some cases members' time and talents; mostly to small, local nonprofit organisations (NPOs) or individuals. Decisions are made through a joint or coordinated decision-making process, and funding tends to go to fewer organisations for (relatively) larger amounts
- they educate their members about philanthropy and issues in the community both informally, through the running of the giving circle, researching potential beneficiaries, the grantmaking process and going on site visits, and formally through educational sessions such as workshops, seminars and presentations by guest speakers
- they provide a social element. For some giving circles this is an important focus, whereas for others it is incidental to giving and volunteering
- they engage members in volunteering. Nearly all giving circles are run by volunteers, though some have staff or receive administrative support from hosts. Some giving circles also encourage direct volunteer engagement with nonprofit beneficiaries, often at a professional or administrative level, and

- they maintain their independence. Giving circles are rarely linked to any one charity and it is the members who decide how funds should be distributed.

The social activities of giving circles include the personal, professional and philanthropic roles that giving collectives play in the lives of their participants. Giving collectives provide individual donors with a group of like-minded people who offer support and shared experience in philanthropy. Circles capitalise on the community-building appeal by providing opportunities for members to socialise, network and learn together. Food and drink figure prominently: grants lunches, cocktail parties and dinners.

Giving circles share the philosophy that by working together donors can do more with less and find new ways to give more strategically and accountably, and with measurable impact. Giving circles expose members to best practices and learning through doing. Giving circles seem to offer a more engaged, personal experience and enable individuals with fewer financial resources to actively participate in organised philanthropy at a more significant level. They help individual givers to become proactive rather than reactive, and to practice structured rather than informal giving.

Event-based giving collectives offer an alternate model. Collectives such as The Funding Network (TFN) stage events at which would be donors hear presentations or 'pitches' from charitable organisations seeking funding. Typically, organisations have a small turnover and support causes which fall outside of mainstream funding. Events are typically hosted by supporters to ensure costs are kept low.

## Demographics

Changing population demographics in Western countries provide the context in which giving collectives are being established. Broadly, countries such as the US, the United Kingdom (UK) and Australia are experiencing an ever-growing population, with more people from diverse racial and ethnic communities, more people practicing a faith other than Christianity and also more women controlling or responsible for how wealth is created and expended.

The giving circle movement grew in part at the end of the twentieth century because women had increased financial capacity due to greater income, education and inheritance from families and marriages. Women have greater control of their finances, their wealth and consequently of their philanthropy.


Giving circles are especially strong among affinity groups linked by religion, ethnicity, gender, sexual orientation or age. Members are exposed to new issues and organisations through their participation in a giving circle; however, funding largely goes to populations that are similar to the giving circle membership. Perhaps for this reason, the lack of diversity within some giving groups is noted in the literature.

Demographic variables from the literature on giving collectives are considered individually below.

### Age

There are mixed and inconsistent findings from the literature on the age of giving circle members. While one study found that members were older than average donors, and the likelihood of joining a





giving circle appears to increase as age increases (Eikenberry and Bearman 2009, 17), another study found that giving circles generally attract younger (under 40 years) participants, thereby bringing ‘new money’ to the (organised) philanthropic table (Eikenberry 2006, 523). Eikenberry’s research noted a trend for giving circle members to be younger than the typical major donor and have children at home (Eikenberry 2006, 524).

### **Gender**

Findings about the gender of giving circle members also varied by country. One study found that participation among men is increasing rapidly. Giving circles that were mixed gender or all-male made up almost half of the total of circles in the UK and Ireland, with only a fifth (19%) made up of only female members (Eikenberry and Breeze 2015). This is quite different from the US, where over half of giving circles are women-only groups (Eikenberry and Breeze 2015, 53).

### **Faith**

Again, there are contradictory findings from different countries. One study in the US found that, on average, giving circle members attended religious services less frequently than other donors (Eikenberry and Bearman 2009, 18). However, Dean-Olmsted, Bunin Benor and Gerstein (2014, 5) found that most giving circle participants belong to a religious congregation and attend religious services at least once a month, and they are about twice as likely as non-participants to belong to a religious organisation.

### **Ethnicity**

In the US several studies note that most of the giving circles for which data are available have overwhelmingly white members, predominately from professional and upper-middle-class backgrounds (Eikenberry 2006, 523). More recent research suggests that this profile is changing, with Lester and Lindsay (2009) advocating for greater recognition of existing traditions of collective philanthropy in diverse communities of colour and interest. For instance, ‘women, people of color, young professionals, and youth’ (Thiele et al. 2011, 31). Note that ‘people of color’ is used extensively in the US literature.


### **Income and wealth**

Eikenberry and Bearman (2009) noted that giving circle members gave almost twice the amount than other individual donors. However, the same study noted that the average annual family income of giving circle members was also higher.

The newly affluent are a diverse group, and philanthropic and financial institutions may be challenged to identify, understand, connect with and engage this population in charitable giving (Rutnik and Bearman 2005). In addition to those who had inherited money, many high-net-wealth donors were newly rich, following the technology boom of the late 1990s. Many of them began exploring creative opportunities for putting their newfound wealth and business sense to philanthropic use. Cultural shifts driven partly by these self-made individuals and entrepreneurial vehicles emerged to support the higher level of accountability required (Arrillaga-Andreessen 2012).

### **Participation rates**

Approximately one in eight American donors reports having participated in a giving circle (Dean-Olmsted et al. 2014). American donors who have participated in a giving circle share a number of characteristics. The closest similarities centre on age (giving circle participants skew younger) and



parenthood (51% of giving circle participants have children, as do 45% of non-participants). These patterns are apparent among African American, Asian/Pacific Islander, Jewish, Hispanic/Latino and non-Jewish white giving circle participants (Dean-Olmsted et al. 2014).

### Other

There is no significant difference reported in one US study (Eikenberry and Bearman 2009, 18) between giving circle members and the control group of donors for educational level, number of years living in current community, marital status and number of children.

The numbers of circles and the dollar value of their giving are discussed in the international and Australian context sections that follow.

## Typologies

Collective giving models include associations, mutual aid societies, service clubs or organised giving through faith or religious practices. Groups organise their giving and collectively transfer resources to their communities, often without recognition as organised philanthropy. Because they often develop independently, giving circles take unique forms. Some are adapted from other successful circles and some become part of a network of similarly structured groups. However, many are created from scratch and have evolved their own distinctive ways of working (Bearman 2007). This results in great variety in giving circles' characteristics, and makes it challenging to develop a robust typology based on their mission, operations, size, level of member engagement and composition (John 2014).


There are several typologies of giving collectives offered in the literature that distinguish by size, level of formal organisation and underlying financial structure. There appear to be significant differences in types of giving circles between the US and the UK, the only two countries where giving circles have to date been researched. Each typology from the literature is discussed below.

Eikenberry (2006, 6) offered the first categorisation of giving circles in the US, finding that three major types make up the giving circle landscape. These are small groups, loose networks and formal organisations.

**Small groups** comprise a small number of donors who pool funds, usually in equal amounts. All members are typically involved in agenda setting, discussion and decision-making, and leadership is often shared. The two major foci of small group giving circles are social and educational activities.

**Loose networks** have a core group of donors who do the ongoing organising, planning and grant decision-making, with a larger, loosely-affiliated group of individuals who participate in events. There is usually no minimum contribution to participate and no paid staff support within loose networks. They are completely volunteer-driven and valued for their flexibility and grassroots nature.

**Formal organisations** are more organised in their structure and decision-making processes than small groups or loose networks. Similar to a traditional membership organisation, with a board or governance group, committees and professional staff support, they are also larger and the cost to participate is higher compared to the other two types. The grant decision-making process typically



involves committees either making grant decisions directly, or making recommendations for a vote by all members. The major activities of formal organisations are education and engagement.

A more recent typology is offered by Eikenberry and Breeze (2015), based on a study of 80 giving circles identified in the UK and Ireland. They identify six structures for giving circles: mentored, live crowdfunding groups, hosted, independent, brokers and hybrid. Each is described below.

**Mentored groups** are networks of giving circles with a small number of members in each group, focused on mentoring young professionals to develop better-educated, empowered and engaged philanthropists. These circles pair younger givers with a more senior philanthropist and/or mentor who provides advice, insight and matched funding. Their combined focus on mentoring, match funding and education seems unique to the UK.

**Live crowdfunding (LCF) groups** are common in the UK but not in the US. They support charities, nominated by members through a selection process. These charities then propose projects to the audience of donors who make pledges in an auction-like event. The best-known of these groups is TFN, whose mission is to support small charities addressing injustice and poverty. TFN has replicated their model in countries including Australia and the US.

**Hosted groups** are giving circles run by host organisations, typically charities or community foundations, and tend to be more formal in their structures and funding decision-making processes. The host manages the funds donated and provides staff support to the giving circle. In some cases the host also recommends the particular projects or beneficiaries for support. Due diligence and accountability seem to be emphasised to a greater degree compared with other types of giving circles.


**Independent groups** members tend to give relatively small amounts and their process of decision-making and due diligence tends to also be informal. These typically involve a small group of people, and some forgo tax benefits to keep the group's operations as simple as possible. There are relatively few independent giving circles in the UK and Ireland that resemble this common type of giving circle in the US.

**Brokered groups** have a collaborative giving role that may sit outside the normal giving circle concept. These groups play an online convening role whereby donors collectively commit to supporting causes, with a focus on promoting more effective giving and making giving part of everyday life. An example is Giving What We Can (GWWC), which asks members to pledge to give 10% of their income to endorsed charities working to end poverty around the world. Donors' funds are not pooled, but rather donations are made directly to nominated charities. This type of giving collective is rarely noted in the US literature.

## Hybrid group

Finally, hybrid giving circles were identified which combine several elements of the other groups described above. These may include event-based activities, mentoring and member education.

Bearman (2007) offers a simple typology of four giving circle types: small group, large group, event-based and 'other'. Bearman (2007) additionally notes that giving circles can also be categorised by the



arrangements they have for their finances, rather than by their size or activities. To manage the funds a circle can set up a joint bank account, establish a donor-advised fund at a community foundation or an investment company, or even create a public charity. In line with their individuality, most fell into three categories.

**Hosted giving circles:** These giving circles have a host organisation that, at minimum, receives the donors' contributions and makes payments to the recipient organisations. Hosting relationships can be elaborate, complex and mutually beneficial. Of hosted giving circles, the majority kept their money in a donor-advised fund within a local community foundation. Giving circles may also be hosted by other public foundations, such as women's foundations or Jewish federations, private foundations, NPOs or associations, or universities.

**Serving as their own hosts:** Some giving circles obtain their own charitable status and serve as their own hosts. Because these circles are incorporated as NPOs, their donors' contributions are tax-deductible, and the giving circle can pay grant recipients directly. Giving circles with nonprofit status tend to be large, often have staff of their own to manage their finances and operations, and tend to have higher levels of giving.

**Un-hosted giving circles:** Some groups have no host organisation and no charitable or nonprofit status. Most (although not all) of these circles are very small. Some pool funds in a bank account and do not get tax deductions for their contributions. Others have individuals donate directly to the NPOs they decided to fund, and each donor receives a separate receipt from the organisation they donate to.

Bearman (2007) also notes that some universities have adapted the giving circle model for use with their donors and alumni. These university giving circles make grants to projects within the university; however, donors still select the projects they wish to support.


Arrillaga-Andreessen (2012) situates giving circles on a spectrum, noting the challenges in categorising a diverse population of groups. However, she identifies broad groupings on the spectrum: grassroots giving circles, sponsored giving circles and institutional giving circles.

At one end of the spectrum are **grassroots giving circles**, which are informal, self-directed circles in which small groups of people (who often already know one another) come together for the purpose of giving.

At the other end of the spectrum are **institutional giving circles**, independent NPOs. These circles have professional staff, formalised membership and grantmaking processes, and a large group of donors (whose contributions fund both the circle's grantmaking and its infrastructure).

In the middle of the spectrum are **sponsored (or hosted) giving circles**, formalised groups housed within an existing philanthropic institution, such as a community foundation. These giving circles use the infrastructure and expertise of an existing philanthropic organisation, but remain donor-led.

This concept of a spectrum of giving collective types is echoed by Rutnik and Bearman (2005). At one end of the spectrum are informal, group-based giving opportunities, often organised around an event, such as a dinner which provides an opportunity for networking and social activity. This informal, but



nevertheless organised form of philanthropy, is called **shared giving**. At the other end of the spectrum are highly organised, formal giving circle structures and independent organisations, which are called **giving circles**. Often hosted or sponsored by a charitable organisation, such as a community foundation, giving circles may focus on a particular issue, field of interest or geographic region.

Rutnik and Bearman (2005) then offer a further breakdown of this group of giving circles into three categories, while recognising that circles come in many types and sizes and have varying degrees of structure and complexity.

**Informal circles** which may have their donors donate directly to the beneficiary. They usually operate on a smaller scale and do not have a host.

**Hosted circles** offer donors the tax advantages of giving to an NPO, without the complex and time-consuming process of creating a new charitable NPO. A host, such as a community foundation, can be helpful during the start-up phase when founders are focusing on recruiting and initial grantmaking.

**Independent charitable NPOs** are giving circles that become their own nonprofit entity, rather than forging a relationship with a host.

## International context

The academic literature has until 2015 focused almost entirely on the US, yet growing numbers of giving circles have been created in India, Australia, Canada, South Africa, the UK and Ireland.

### United States

There were about 800 giving circles in 2007 in the US (the latest formal survey). A May 2009 study estimated that about 600 giving circles in the US together gave more than US\$100 million and engaged more than 12,000 people (Arrillaga-Andreessen 2012).


### United Kingdom

The cultural context for philanthropy in the UK, in which public discussions of wealth and generosity are unusual (Lloyd 2004; Wright 2001), might indicate less interest in giving circles. However, recent research with high-net-worth donors indicates that collaborative giving may be more common among UK philanthropists than previously suspected (Eikenberry and Breeze 2015, 42).

The majority of giving circles in the UK and Ireland are part of a centralised network or organisational structure of some kind, in contrast to the situation in the US.

### Asia

While traditions of charitable giving have existed for centuries in Asia the concept of organised philanthropy is relatively new and rapidly developing (John 2014). Factors influencing Asian giving include clan affiliation or religion, family stability and restraint around displays of wealth in jurisdictions with punitive tax regimes.



Giving circles may support philanthropic development in Asia by offering people of modest income an additional way of engaging with NPOs and social issues in their community or beyond. This role of the giving circle as a means for learning philanthropy in a collaborative setting may have a particular relevance in Asia; however, the region's relatively weak philanthropy infrastructure is a factor restraining development. Statistics on philanthropy for the region as a whole are not available, and what data are collected between countries is often irregular and inconsistent. A significant amount of giving in Asia is informal and unrecorded, even for large or regular donations. Asia's 34 nations and special administrative regions form a diverse and complex patchwork of cultures, languages, political systems and economies spread across vast distances.

Giving circles in Asia are either 'home-grown' or based on models adapted from the US or Europe in response to ad hoc inquiries from the region. John (2014) identified 23 giving circles in six countries linked to models in the US or Britain, and a further 14 'home-grown' giving circles in four countries. These giving circles appear to have developed their own models without guidance from existing ones. Small, 'home-grown' circles may remain informal and invisible, operating largely by word-of-mouth through business or social networks, and this will lead to a significant underestimation of the number of giving circles in Asia. The invisibility of groups in Asia will hinder the movement's maturation as circles remain poorly networked and unable to learn from one another. However, as giving circles in Asia grow and connect with others inside and outside the region knowledge will increasingly be shared.

International giving circle models do not appear to operate 'like a tight franchise or subject to "headquarters" control' (John 2014, 91). They have a relaxed approach, with trust and goodwill mostly replacing authorising agreements. Initiatives in Asia such as Social Venture Partners (SVP), Impact100 and The Funding Network have been backed by local leaders and supported to develop their own identity.

In Asia, private banks target family-based philanthropy as a key commercial offering and much of this effort includes advising clients on intergenerational transfer of businesses, wealth and associated family philanthropy. `

## Australian context

Australia's collective giving groups are very young and still evolving. They are flexible in adapting to community needs, as well as enthusiastically open to new ideas. Australian giving groups are often casual and informal, and attendance at events or meetings is rarely compulsory, ensuring that members can engage with grantmaking at their own pace (Gibbs 2014).

Membership of a giving circle brings a new level of education in philanthropy and community impact. Most giving groups seek to 'grow philanthropy in Australia', which means that they are actively recruiting. Thanks to a cultural reaction against the notion of philanthropy as an elite activity, giving collectives in Australia tend to be enthusiastic about accepting members from all backgrounds and income levels.



The 16 known giving circles or collectives in Australia are (drawing from Gibbs 2014):

- Impact100 SA
- Impact100 WA
- Impact100 Melbourne
- Impact100 Fremantle
- YoungImpact100
- 100 Women (Perth)
- Women and Change (Brisbane)
- 10x10 Melbourne and Sydney
- Melbourne Women's Fund
- The Funding Network
- Kids In Philanthropy (Sydney and Melbourne)
- The Awesome Foundation
- First Seeds Fund, Sydney
- SVP Melbourne
- Australian Red Cross Tiffany Circle, and
- YWCA NSW Giving Circle.

Giving circles in Australia are largely based on international models that have been adapted for an Australian context. Such imported models include SVP, Impact100, the Awesome Foundation and TFN.

Impact100's model is that 100 people each donate A\$1,000 and combine the funds to provide a substantial annual grant to a local nonprofit. The Australian branch of Impact100 saw its first international group formed in Perth, Western Australia, and a second chapter opened in Melbourne. There is no formal agreement between Impact100 chapters in the US and those in Australia; the arrangement is based on goodwill. While Impact100 groups in the US are composed exclusively of women the Australian groups are of mixed gender, although predominantly women.


When SVP began in Australia the desire of SVP Melbourne's founding partners to both give grants and invest in social businesses led them to create a dual structure—a public ancillary fund (PuAF) for grantmaking and a separate partners' investment fund incorporated as an operating company.

The Awesome Foundation model in the US and Canada requires relatively small donations of up to \$100 per month by each 'trustee'. The value of this price point is approximately maintained in Australia and New Zealand.

In advance of launching TFN in Australia in 2014, a group of individuals, foundations and businesses held pilot events in three Australian cities in 2013. One priority of TFN Australia is to support the development of the social enterprise sector by providing start-up and early-stage grant funding.

First Seeds Fund is linked to Little Black Dress Group, a professional network for business women in Australia. The giving circle was established in 2011 as a sub-fund within the Sydney Community Foundation, which provided tax deductions on donations but did not restrict the circle's mandate geographically, and placed all decision-making in the hands of its members. First Seeds Fund provides





both grants and the mentoring skills of its members, who act as ‘big sister’ role models to girls struggling with formal education or difficult home lives (John 2014). Others from the larger Little Black Dress network donate occasionally or at fundraising events.

The organisation Good Mob is a recently established Australian collective giving technology platform designed to expand giving circles by allowing individuals to create or join ‘mobs’ online which give pooled donations to a chosen cause (Good Mob 2016). However, there is no existing research on the types, sizes and donations of Australian giving circles.

## Key issues, latest research and trends

### Whose needs are more important? Members or beneficiaries?

There is tension between what Schervish and Havens (2001b) have labelled ‘supply-side’ and ‘demand-side’ philanthropy (see also Eikenberry 2005b). In ‘supply-side’, members participate in a giving circle in a way that is most beneficial to them as members (and philanthropists) by learning about needs in the community and perhaps funding a particular project that excites them. In ‘demand-side’, giving circle members meet the needs of NPOs and the community by providing funding for general operating costs or for needs that are not necessarily of special interest to the circle’s members (Eikenberry 2008).

Giving circles may require a high level of interaction with the funding recipient (which tends to be more the case with formal organisations). For example, a giving circle such as SVP might stipulate that an NPO must show how the organisation can use volunteers. Sometimes NPOs are in a stage where they do not need volunteers, so the organisational leadership must find work for circle members. Negotiating this relationship can be time-consuming (Eikenberry 2008, 147). Thus, there is at times a disconnect between what the NPO really needs and what the giving circle needs to meet its goals as a donor-education and engagement vehicle.

While not unique to giving circles, this tension or disconnect between the interests and needs of the donors versus the nonprofit beneficiaries is clearer in giving circles than in large-scale foundations.

### Diversity and inclusion

In the general public’s eyes, philanthropy remains the domain of wealthy, celebrity, elite and white donors. This reinforces the view of ‘certain communities as producers of philanthropy, and certain communities as consumers of philanthropy’ (Lester and Lindsay 2009, 7). Racial bias may play a role in the lack of recognition of philanthropists in communities. Giving circles may broaden the definition of philanthropy to be more inclusive of the traditions of giving among diverse groups of people. They provide an ‘access ramp’ (p. 8) for groups that have organised their combined giving outside the world of institutional philanthropy.

As the main recruitment method for many giving circles is through members inviting friends and professional networks to the group or its events, homogenous cultural groupings within circles may result. However, some giving circles have a more organised process for recruitment, such as through websites, promotional videos, leaflets or being invited to join by staff (Eikenberry and Breeze 2015).





## Establishment and replication of giving circles

The idea of giving circles appeals to many who read or hear about them and media attention typically has a snowball effect, leading to more circles being established (Rutnik and Bearman 2005).

Encouraging everyone to serve on the grantmaking committee is vital to help members connect to the group and its mission. The depth of that connection is a key future indicator of whether members will continue to give (Shaw-Hardy 2009).

## Networks of circles

Some giving circles are affiliated with nationwide networks of funders and giving circles, many of which aim to foster a culture of collective giving within a particular ethnic or affinity group. These networks provide support through advice, mentorship, training, start-up or matching funds, maintaining directories of existing circles, and hosting conferences and webinars (Dean-Olmsted et al. 2014).

As previously mentioned, the lack of philanthropy infrastructure throughout Asia is likely to moderate the growth and development of giving circles. The relative lack of intermediaries such as community foundations, philanthropy support organisations and networks means that giving circles may operate in isolation, unaware of one another's existence and therefore opportunities to collaborate (John 2014).


The establishment of even an informal network of giving circles, sharing good practice, encouraging collaboration, collecting and analysing data, and promoting collective giving would enhance the evolution and impact of giving circles in Asia.

## Developing a giving circle over time and growing membership

Giving circles' impact increases with the level of engagement and length of member involvement (Eikenberry and Bearman 2009, 7), and the size of the giving circle has an important influence on members' behaviours, attitudes and perceptions. Larger, more formal groups seem to increase members' use of formal giving strategies. Smaller and less formal circles seem to encourage diversification of giving and increased engagement. In general, smaller circles seem to have more positive impact on donors' civic engagement. Thus, level of engagement, length of engagement and size of the giving circle seem to matter most when it comes to understanding giving circles' effects on members (Eikenberry and Bearman 2009, 4).

A common concern about giving circles has been that they may divert individual donor's funds away from causes and organisations they have already supported. Research shows that giving circle members tend to increase their giving as a result of participation, rather than shift their individual giving. Giving circle members give to a larger number of organisations than other individual donors. Giving circles may, however, displace giving that goes to other public fundraising campaigns (Eikenberry and Bearman 2009).

Bearman (2007) examines mature giving circles, defined as those more than five years old, exploring the common challenges faced by circles over time, creative strategies for addressing these challenges



and the promising practices that have emerged. As this report describes, these ‘mature’ circles have important lessons to share about how to evolve gracefully.

One of the ways that giving collectives foster group identity is through the use of professional or volunteer mentors, who can be staff members of supporting organisations, such as community foundations, peer mentors from national giving circle networks or even long-standing members of the giving collective itself (Dean-Olmsted et al. 2014, 10). Experienced facilitators can tutor members on the group’s history and values, nonprofit management, grantmaking and local community needs. They can also provide context or background information about organisations under consideration by the group.

## A teaching and advocacy role for giving circles

Giving circles help donors to learn about community organisations, issues and solutions and enhance the giving strategies of donors. This teaching role may be just as or more important as a circle’s role in increasing giving.

Total giving increases as the level of engagement and length of time in a giving circle increases and as the number of giving circle memberships increases (Eikenberry and Bearman 2009). Giving circle members give more strategically and more broadly, especially to organisations supporting women and girls and ethnic/minority groups—groups often neglected by mainstream organised philanthropy. Giving circles have a considerable impact on increasing members’ knowledge and awareness of philanthropy, NPOs and problems in the community (Eikenberry and Bearman 2009, 51).


Mainstream philanthropic institutions, especially community foundations, should provide educational opportunities to share the tools and techniques of philanthropy with community groups practicing collective giving to help them become more strategic.

Interviewees and other sources also talked about the application process being much more engaged through the giving circle. Rather than just sending out a request for proposals and waiting for a response, giving circle members often take a much more hands-on approach to seeking out and working with potential fundees (Eikenberry 2006).

Educating giving circle members about the grantmaking process and community issues are ongoing projects of most giving circles. In contrast, in many foundations there are program officers already familiar with the grantmaking process and issues; therefore there is no need to treat people doing the grantmaking as ‘learners’ (Eikenberry 2006, 527).

## Issues for the nonprofit beneficiaries and applicants to giving circles

Nonprofit professionals in small organisations need to know about giving circles’ existence in their community and how they operate, and they need to have the structure or capacity in place to respond to requests for grant applications (Eikenberry 2006). According to Eikenberry (2006) giving circle members sometimes had difficulty in giving money away because the NPOs they approached ‘did not understand their intentions or did not have the capacity to respond’ (p. 529).



Philanthropic and nonprofit experts may be confident about the potential for giving circles to increase individual members' giving and by attracting new and younger people to organised philanthropy. However, they may be concerned about the implications of giving circle members giving in a more thoughtful and focused fashion. This could drastically change the fundraising field, with negative impacts on traditional institutional fundraising through direct mail, as well as on workplace and national giving programs (Eikenberry 2006).


One example of the complexity involved with a giving circle is the complicated nature of cultivating relationships with its individual members. It may be difficult or even impossible to connect with individual donors in the giving circles, whether by design or by default (Eikenberry 2008). Some giving circles actively discourage funding recipients from following up with or cultivating their members for individual gifts by not sharing the member mailing list or not allowing funding recipients an opportunity to interact with the circle's members. In other cases, beneficiaries said while they were not explicitly told not to cultivate individual members they had the impression that it would not be acceptable (Eikenberry 2008).

Receiving funding from the giving circle was beneficial, but other elements that added value to the relationship were also important, such as new volunteers, additional resources, new contacts, prestige and access to new donors. These were unique elements of giving circles compared to other types of fundraising (Eikenberry 2008).

Relationships may not be as transformational as the giving circle and the nonprofit hoped they would be. This disparity can be exacerbated by the attitude of the giving circle members or the lack of knowledge some circle members have about NPOs.

Help with needs such as visibility, a voice, appreciation, connections, volunteers, capacity building and a host of valuables apart from money seems to make for a beneficial funding partnership that balances out some of the complexities of the relationship. Ensuring that a giving circle develops a culture of giving that is open and transparent respects both the givers and those seeking funding.

Giving circle donors pool their resources, together decide how to allocate funds, discuss their giving and share knowledge (Rutnik and Bearman 2005). These practices have led some to celebrate giving circles as a more democratic form of philanthropy. This claim of democracy rests on giving circles that make their giving decisions through various kinds of collective processes, even voting, rather than privately and individually making decisions (Jonsson 2004). This democracy, however, rarely includes the other major parties to the philanthropic relationship: potential or existing grantees, recipients or beneficiaries (Ostrander 2007). Paths for recipient groups to gain access to giving circles are generally non-existent. Some donor circles invite potential or current recipient groups to report about their activities and use of the gift. Indeed, this kind of learning appears to be a central aspect of giving circles and can provide information about recipients and their needs that would otherwise be lacking. These outside parties, however, do not become part of the decision-making process. Some giving circles 'source' the local community for 'worthwhile endeavours.' Although some circles do accept unsolicited proposals, others refuse to accept applications initiated by grantees.



## Giving circles bring friendship and creative messiness to philanthropy

Some donors give with little contact or knowledge of beneficiaries, and the social aspect of philanthropy can be neglected. Giving circle members create or join circles because they want to be more engaged in their giving and the community, and want more influence and impact with their philanthropy.

Yet, this perceived decline in civic engagement may be less of a decline in overall participation and more of a change in how people participate in community and civic life. Giving circle members describe their attraction to the independent, grassroots nature of the giving circle—a place where individuals are empowered to act or where a group of people can control how things go.

The growing trend in collective giving may reflect a new way to connect while giving back, and also signal a change in how people care for each other through philanthropy and participation in strategic community-building activities and projects (Lester and Lindsay 2009). Giving circles thus represent a revival of the concept of community philanthropy and the spirit of collective giving as central to philanthropy.

Members/participants seek the opportunity to be around like-minded people, have purposeful discussions about causes or other shared life issues and doing things together. Having fun is an important aspect of this: ‘Belonging to a giving collective helps people build personal, professional, and philanthropic connections based on a shared identity or affinity along the lines of gender, ethnicity, religion, or those with a shared history, such as alumni of schools or programs’ (Dean-Olmsted et al. 2014, 8).


Members are often pleasantly surprised by the camaraderie generated by a giving partnership. Supporting shared goals and meaningful projects is a way of bonding with a group of people who are happy and enthusiastic about their work. Half the fun of being part of a philanthropic partnership is being around an energetic, intelligent and engaged group of people. In the process, people often develop what turn out to be deep and lasting friendships: ‘You’re developing a much deeper network of friends because you share this profound common value’ (Fors quoted in Arrillaga-Andreessen 2012, 35).

## Hosting

Questions around hosting giving circles within other existing organisations arose as a key issue from the literature. Being hosted means that giving circles do not have to become registered organisations themselves, and the host usually manages the financial and grant distribution aspects (Eikenberry 2009). The relationships between host organisations and giving circles are often mutually beneficial, but occasionally complex and sometimes frustrating.

### Types of host organisations

Host organisations may be public or private foundations, NPOs or associations, financial services companies, or a university or other public institution (Bearman 2007). The majority of giving circles



are ‘hosted’ or ‘sponsored’ by a community foundation or other public foundation, itself a registered charitable NPO which is able to offer tax deductibility to giving circle donors (Ray 2013). Close to 70% of hosted circles indicated a relationship with a community foundation, but women’s foundations, NPOs, financial services companies and private foundations also serve as hosts (Rutnik and Bearman 2005). Giving circles, as a relatively new giving structure, are yet to engage with the range of institutions that might serve as hosts.

When hosted by a community foundation a circle is generally set up as a donor-advised fund where the donor makes recommendations to the host charity (but not binding decisions) for charitable grants to be made from the fund.

According to a survey of 160 giving circles in the US (Bearman 2007), most (68%) had a host organisation, many of which provided a basic level of service such as administrative and financial support to a typically volunteer-led group. Community foundations made up just over half (52%) of hosts. Other hosts included public foundations, associations of grantmakers, NPOs, hospitals, universities and schools (Eikenberry and Breeze 2015).

## Why be hosted?

There are multiple motivations for giving circles in being hosted, most centring around the support received in grant disbursement and financial management of the giving circles’ pooled funds. Creating a new charitable NPO can be a complex and time-consuming process, whereas a host organisation provides a way for donors to immediately benefit from a tax deduction for their gift (Rutnik and Bearman 2005). The appeal of connection with larger organisations and networks often lies in the credibility and legitimacy that the giving circle acquires by being associated with a trusted entity.

Some giving circles may initially choose to be hosted, but later decide to establish their own organisation (Rutnik and Bearman 2005).


*Being hosted* is likely to be sought by some small groups (Eikenberry 2005b, 2009, 61,66,69). Other giving circles may not require support from an established organisation, preferring and having the capacity to manage their giving circle through volunteers.

## Why be a host?

Motivations for *hosting* a giving circle vary. Some host organisations actively create and promote giving circles (Bearman 2007; Eikenberry and Bearman 2009, 8). Hosting a circle brings new people to philanthropy, boosts a host foundation’s donor prospect list, and raises the host’s profile in their community (Rutnik and Bearman 2005). A host-initiated circle also allows the host to influence the focus and operation of the circle. Some host organisations also may provide matching funds, whether to help seed new giving circles or on an ongoing basis (Dean-Olmsted et al. 2014).

## Why decide not to be a host?

Giving circles may have difficulty finding a host despite having capable institutions in their community. Circle founders sometimes have to convince potential hosts that a giving circle will benefit rather than burden the host organisation. Several factors influence the decision not to host a circle. These include



staff capacity and institutional readiness, the organisation's existing donor cultivation framework, the cost of serving a circle and the uncertainty of realising a short- or long-term benefit from investing organisational resources in giving circles (Rutnik and Bearman 2005).

Staff capacity is the most significant of these, particularly for 'smaller community foundations that lack infrastructure to take on circle management responsibilities' (p. 10). For some potential host organisations the decision comes down to administration costs. Circles may generate limited revenue for the host, yet have high staffing demands.

Some community foundations also find that giving circles do not fit within their existing donor cultivation strategy. Potential hosts may be cautious, given the lack of research to date about how membership of a giving circle influences a donor's long-term philanthropic behaviour. Without sufficient infrastructure to properly host the circle the host's standing in the community and relationship with current and future donors may be at risk. However, many organisations have had success partnering with a giving circle and negotiated mutually beneficial relationships.

Finally, community foundations and other philanthropic institutions in the UK and Ireland appear to increasingly devote staff and resources to start and support giving circles, with the assumption that these groups will increase giving and its impact (Eikenberry and Breeze 2015). Evidence suggests that this may be the case for giving circles in the US (Eikenberry and Bearman 2009).

## How to choose and work with a host


*Choosing a giving circle host* may be complex and the terms of the hosting relationship should be carefully considered and put in writing at the outset. The agreement should outline the nature and extent of the relationship, including the program, finance, donor services and communications (Rutnik and Bearman 2005). This will help ensure that all parties share the same understanding of the relationship and helps prevent unequal expectations or capacity differences.

Recognising that many clients (including giving circles) desire multiple services, some hosts offer service options to their donor-advised fund holders that include higher levels of support (at a higher cost). By offering tiered services, the host can promote their expertise and generate additional revenue.

## Experiential learning

Perhaps more than other giving structures, giving circles focus as much on the experiential education of the giver as they do on the eventual allocation of charitable dollars to recipients. The experience of participating in a giving circle demonstrates that philanthropy itself can be a means for identity building, community-building and community engagement (Dean-Olmsted et al. 2014). Collective giving can be viewed as part of the 'experience economy', where consumers (donors) want more than a service or product; they want an experience (Eikenberry 2006). Unlike individual donors, giving circle members tend to become involved in the practice of giving through formal and experiential learning opportunities (Bearman 2007).

Because of the apparent important effect of experiential learning, giving circle members should be encouraged to engage in grantmaking and work with funding recipients. Socialising is also important



for engaging and retaining members, and social events are important in influencing changes in members' giving (Eikenberry and Bearman 2009).

In general, the goals or focus of giving circles in the UK and Ireland appear to be developing philanthropy by maximising the experience of giving, in particular making giving meaningful and more personal. This was mentioned in all types of giving circles (Eikenberry and Breeze 2015).

The hands-on nature of this type of giving is part of its power as it helps partners to expand their own capabilities through volunteering: *"There's nothing like experiential learning," he says. "When you do a strategic plan or a marketing strategy for a nonprofit you learn a huge amount—you can't put a price tag on that"* (Shoemaker, quoted in Arrillaga-Andreessen 2012, 33).

## New questions that have emerged

### Giving circle contribution amounts

Giving circles that seek to attract a diverse membership in class, race and experience need to keep the cost to participate in the group low. However, this then limits the resources the group has to give away, and decreases their capacity to address community problems (Eikenberry 2007). There is a compromise to be made: limiting participation to have impact, or encouraging diverse participation at the cost of impact.

Different approaches have been adopted by different circles in response to this issue. When the Dasra giving circle in Singapore decided to cultivate potential members from the Indian diaspora community, one of its members underwrote the cost of a membership place to be shared by six or seven others who would each contribute one equal share. The syndicate collectively has one vote and contributes as any other member in discussions and project monitoring. Lowering the financial hurdle to participation through syndication is an interesting initiative that could be copied elsewhere (John 2014, 87).

Many giving circles have a deliberate mission to grow philanthropists and the minimum donation to the circle is deliberately set as an ambitious gift such that it might be the largest single donation that members have given.

### Giving circles and ethnicity

Some giving circles build donors and NPOs within their specific racial, ethnic or identity communities. Giving circle members and their philanthropy may relate to the cultural traditions of groups such as African American, Latino, Jewish, gay and lesbian groups and others (Eikenberry and Bearman 2009).

As more collective philanthropic groups emerge within these communities more strategic partnerships will develop between the professionalised field of philanthropy and groups who, through their giving, are working to improve communities.





## Donors who have left giving circles

Surveying and interviewing past members of giving circles to understand how they engaged with the giving circle, why they left and what might have motivated them to stay is vital. Given the importance of level and length of engagement on the beneficial effects of giving circles, understanding why people leave is critical (Eikenberry and Bearman 2009).

## NPOs 'being found' by giving circles

Many nonprofit leaders are using the fundraising model of donor pyramids and direct mail and are not benefiting from the broader changes taking place in philanthropy (Eikenberry 2005b) and the shift to a more engaged, donor-driven philanthropy (Eikenberry 2006). The focus for NPOs is both finding donors and enabling donors to find them, as giving circles often are not always open to approaches. Eikenberry (2005b) suggests that many nonprofit professionals become members of giving circles with the goal of gaining access for their organisation.

## Time cost to NPOs of receiving grants from giving circles

How do giving circles compare to other modes of philanthropy from the perspective of the nonprofit NPO manager? Does more engagement mean a greater burden or boon for NPOs? Circles deliberately engage their members in the grants review process, with close to 70% of circles reporting that members conduct site visits (Rutnik and Bearman 2005, 13).

Grant recipients appreciate giving circles' focus on capacity building, help from volunteers and staff, and the positive impact that funding brings to their organisation's reputation. However, the relationship can be very time-consuming, and the types of NPOs attractive to giving circles (small, grassroots organisations) may not have the capacity or readiness to respond (Eikenberry 2005b).


## Philanthropic versus government responsibilities

Giving circles appear to have an effect on members' perceptions about the impact of giving on the community and the responsibility of government to address inequities and ensure a decent standard of living. People's perceptions seem to shift when they are in a giving circle in terms of their attitudes towards the role of government. Over time, it seems that giving circle members become less confident of their own ability to affect meaningful change by volunteering and they feel more strongly about government's role (Eikenberry and Bearman 2009). People may become more pragmatic over time, with increased knowledge in regard to the impact of their own giving and the need for government funding. Understanding this change in perception will have implications for civic engagement.

## A choice between grassroots-ness and impact

These philanthropic groups are called 'circles' because members are attracted to the egalitarian, non-hierarchical and inclusive concept. However, a central issue for voluntary associations is the compromise between grassroots independence and the ability for giving circles to adequately and comprehensively address community problems. This can be summarised as the tension that arises for giving circles between formalising and resisting formalisation.





Giving collectives may create closer relationships between grantees and funders and this engagement may build a sense of unified purpose that is often not possible in other, more traditional, models of philanthropy, where the sheer size of a foundation can create both financial and social distance between the donor(s) and the ultimate beneficiaries of their contributions.

Through the intentional, proactive grantmaking process of a giving circle, donors find grantees beyond the 'usual suspects' of nonprofit grant recipients, such as niche grantees and emerging organisations where their contributions have greater impact. Many giving circles 'cited the greater importance they felt their grants had for newer organisations and those with budgets under US\$1 million' (Dean-Olmsted et al. 2014, 15).

## Short-term funders

There is a direct contradiction in the literature in regard to the term of the grants made by giving circles. Some studies find that giving circles fund for only the short-run. Especially in the case of funding from loose networks and small groups, funding recipients may receive a one-time gift (as opposed to multiyear gifts, which are more often the case with formal organisations). Regarding such short-term giving, one person described giving circles as 'flavor of the month' givers, and another described funding from the giving circle as a 'bonus' (Eikenberry 2008, 148).

On the other hand, Giving Forum (2009) found that giving circle members are more likely to give to support a vision for change and to make multiyear gifts (p. 2).

## Conflict between needs of donors and needs of beneficiaries

There is strong motivation for giving circles to focus on enabling donors to participate in the community in their own way and following their own interests, instead of allocating funding where it is most needed. Ostrander (2007) finds that donor networks and giving circles can increase the distance between donors and recipient groups at the same time as they provide donors with opportunities to exercise closer control over how these groups use their money. Instead, these forms develop and strengthen relationships among wealthy donors.

When wealthy donors establish giving circles that do not regularly include people from nonprofit recipient groups as participants in their funding decisions this practice constitutes a form of donor control. Although researchers appear to agree about the growth of giving circles, more research is needed to determine how many wealthy individuals have become more highly engaged with their social investment partners and how they create genuine partnerships—true collaborations with shared power over the use of philanthropic resources.

## Trust, safety and anonymity of giving circles for donors

Many members were also attracted to the safety and anonymity the giving circle provides in the early stages of grantmaking. Giving circles provide a place to ask questions and learn the practice of grantmaking (Eikenberry and Breeze 2015). This reflects the idea of trust in giving circles, both trusting other members in the group and trusting beneficiaries.



## Everyday philanthropists

Although there has been research regularly conducted on very wealthy donors, less is known about the rest of us and how we give. Studying giving circles therefore informs about everyday philanthropists, beyond the mega-wealthy (Giving Forum 2009).

For some giving collective participants the giving process leads to a new understanding of personal, familial and communal histories, which helps promote a sense of group pride and solidarity:

‘It goes back to our history. I’ve never ... considered myself a philanthropist. Whenever you heard of philanthropy it was at the Bill Gates, Warren Buffett level. And then also we were never exposed to African Americans who gave at that level. But philanthropy, giving, or giving circles have been a part of our culture from back during the days of slavery. So it was interesting to get that perspective of how it started, how it originated, and really what philanthropy means.’ (Participant in an African American collective, quoted in Dean-Olmsted et al. 2014, 10)

## Maturing of giving circles

Giving circles face new challenges once they mature and evolve to hold members’ interest and remain active. Change over time occurs in the way the circle handles grantmaking, and the circle’s educational and social offerings. When asked what keeps a giving circle going ‘respondents emphatically and consistently named two things: strong leadership and a dedicated individual or group from the start’ (Bearman 2007, 19). A circle’s founder(s) drive its creation and establish its values. Although founders may share that leadership, in many giving circles the founders continue to play a central role for a long time.

However, planning for leadership transitions was seen as very important for the future (Bearman 2007). Leading a giving circle can be time-consuming and intense, and long-term success may rely on the founder’s ability to pass on their knowledge.

Attracting new and more diverse members is another main concern for long-running giving circles. Simply recruiting new members to replace those who leave may be a challenge; ‘For others, the challenge was to grow the circle’s membership to its desired level’ (Bearman 2007, 18).

## Measuring impact and reporting requirements

As giving circles become more confident about the basics of making grants, measuring impact on grantees becomes important. However, assessing impact without asking for additional reporting from grantee organisations is difficult, and this is something many giving circles are averse to doing. Many circles are concerned that requirements, proposals, reporting and site visits will end up being an additional burden to the NPOs they hope to help (Bearman 2007, 21). The desire to avoid being a burden needs to be balanced with the need to be an effective and impactful grantmaker.




## Value of receiving funding from a giving circle

The heritage or group identity shared by members of a giving collective can influence choices regarding the beneficiaries of their giving. Affinity-based groups, such as those in Latino, African American, Asian American and Lesbian, Gay, Bisexual, Transgender, Queer/Questioning and Intersex (LGBTQI) communities, may focus their giving on in-group causes. This may become an emotional experience that connects circle members more closely to their shared identity:

‘When I support [an Asian American woman artist], it totally makes me cry. I know for the grantees it feels totally different to get money from an Asian American group. She [the artist] told me she felt like a body of elders was on the sidelines cheering her on.’ (Co-founder of an Asian American circle, quoted in Dean-Olmsted et al. 2014, 11)

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## Chapter 8: Regular, planned, or 'pledged' giving

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## Pledged, planned and regular giving

Perhaps the oldest form of regular or pledged giving is the stewardship campaigns conducted by religious groups, whereby adherents are asked to pledge a set donation amount to weekly collections. Sometimes also referred to as 'tithing' or 'envelope collections' this type of giving remains an important part of fundraising and donating in many churches, synagogues and mosques in the United States (US) (Drawdy 1980; Linginfelter 2015) and in Australia (Lyons and Nivison-Smith 2006a) and beyond. Complex psychological, social, cultural and societal factors explain the connections between religion and prosocial behaviour (see, for example Grönlund and Pessi 2015). Among these, this regular pattern of ongoing giving by committed people that builds up over time is one reason that churches/spiritual organisations in many countries receive a larger quantum of giving than other cause areas. Today, many of those who make a decision to give money regularly to the charity of their choice provide the receiving entity with a written authority to debit a credit card (for example, using a pledge form signed by the donor or by completing an online authority), use a bank authority to debit a bank account and remit donations on a regular basis, or adopt payroll giving (covered in [chapter 10](#) of this literature review).


Typically, industry sources will refer to such giving as 'monthly giving programs', to denote a common timeframe for such giving, or as 'recurrent giving' to capture the essence of this type of support compared with one-off or infrequent ad hoc donations.

Australian researchers O'Donoghue, McGregor-Lowndes and Lyons (2006) added an important definition to this field based on the original Giving Australia study (ACOSS 2005). They describe planned giving as a term used to distinguish an act of giving that is deliberately planned from one that is spontaneous, often in response to a tragedy or a chance solicitation by mail or telephone (O'Donoghue, McGregor-Lowndes and Lyons 2006, 520). It should be noted that in US fundraising parlance the term 'planned giving' refers more specifically to bequests and giving that uses financial instruments often involving financial planner advice (such as charitable remainder trusts). However, the broader Australian usage underlines the important behavioural distinction between some person, company or family that is deliberative about where, how and how much they will give compared with a more reactive approach.

## International context

In the US, the M+R Benchmarks Study 2015 found growth in the numbers of donors prepared to sign up for regular donations online with an annual increase of 13% from 2013 to 2014 (M+R Strategic Services and Nonprofit Technology Network 2015).

A greater focus on the concept of regular, ongoing giving is important as a long-term NPO growth strategy. Givers may start in a small but committed way but over their life cycle give more as their circumstances allow and in different ways. Fundraising industry sources such as the PBS Sustainer Learning Center (2016) will laud this type of giving as one that costs the organisation less, tends to have people willing to upgrade the amount of their giving more frequently, takes fewer incentives to maintain, provides over time quite a predictable income stream and sometimes appeals to a younger giver. This adds up to a higher donor lifetime value, creating greater ability to advance the



organisation's mission. Particularly in Canada, but also in some parts of the US, industry sites reflect the term 'sustainer giving', which depicts the impact that regular giving has on NPOs and their work in the community.

The regular giver is often seen as the most loyal of the NPO's supporters for obvious reasons. The longevity of the relationship with regular givers fosters the sense, and underscores the reality that such supporters are indeed partners in the organisation's achievements. Often marketing of regular giving uses 'dollar handles' (a choice of giving amount often tied to a particular purpose such as a \$20 a month gift buying food for a third world child for a year) (see, for example Fignar 2009). This approach gives logic both to the amount given and the need for it to be ongoing.

The growth in regular giving as a common approach sits against the backdrop of major concern particularly in the US with levels of donor attrition. In other words, people in recent years have been giving once but only a minority give again or go on to become a committed regular giver. Significant work has been done on donor loyalty by researchers such as Sargeant and Woodliffe (2007a). At the sector level, an ongoing campaign to turn around a lack of donor retention has been under way in the US for the past few years in the form of the Fundraising Effectiveness Project (Association of Fundraising Professionals and The Urban Institute 2015). Turnover of givers has seen more NPOs trial new ways to encourage givers to support their cause.


For instance, the practice of recruiting regular givers in the street or calling door-to-door, often referred to as 'face-to-face fundraising', has been in use by NPOs in the United Kingdom since the late 1990s. The practice differs from traditional forms of street collection in that the person seeking the donation is typically employed by an agency rather than being a volunteer, and the donor is asked not for a cash gift but rather for a committed, regular gift deducted automatically each month from their bank account or credit card (Sargeant and Jay 2004; Fleming and Tappin 2009).

The use of face-to-face fundraising methods, particularly those in public places, has led to an increase in complaints from the public (Chung 2014; King 2010; Slack 2013; Smerdon 2014a). This in turn has led to calls for greater regulation of such fundraising practices in some jurisdictions (Breen 2012; Etherington et al. 2015; Sargeant, Hudson and Wilson 2012).

Many studies of the financial efficacy of face-to-face fundraising are positive, with the available research finding that the value of donations obtained from those who are recruited is almost double that of casual donors during the same time period, and that the lifetime value of the donors is significantly increased (Chen 2015; Fleming and Tappin 2009; Sargeant and Jay 2004).

Although research into the motivations of those who choose to become regular givers is scant, recent research in the Netherlands (Beldad, Snip and Hoof 2014) investigated the determinants of individuals' repeat donation intentions. This research found the variance for people's intention to continue donating to a charitable organisation is attributable to factors that also influence first-time donation intention: people's affinity with the cause of the charitable organisation, their level of trust in the organisation and the positive reputation of the organisation. A sense of obligation to continue to donate was not found to be influential.





There is mixed evidence on the impact of regular giving campaigns. Research into the behaviours of donors in Canada found that there are three types of donors: loyal donors, switching donors and mixed donors (O'Reilly et al. 2012). The study found that loyal donors are likely to give significantly more to the NPOs of their choice, but to give less than other donors overall.

Regular giving also can be arranged through an employer's payroll deduction scheme, whereby the employee gives the employer an authority to regularly deduct an amount from pre-tax earnings to forward it on to a chosen charity or cause (Australian Charities Fund 2014a; Osili, Hirt and Raghavan 2011). This is covered in [chapter 10](#).

## Australian context

A key finding of the original *Giving Australia* report (ACOSS 2005) was a marked difference between people who plan their giving and those who give spontaneously. People who planned their giving gave four times as much as spontaneous givers (ACOSS 2005, 35).

In Australia, there is some evidence to suggest a significant growth in the practice of NPOs offering online visitors to their website the option of signing up to a regular gift program online (National Australia Bank 2015).

While face-to-face fundraising is an important source of funds to the larger charities in Australia (Triner 2014) it has generated some calls for greater regulation of 'intrusive fundraising practices' (Chung 2014; King 2010; Smerdon 2014a).

In one of the few recent studies of the results of face-to-face fundraising for a small group of larger charities in Australia, Triner (2014) found:

'So face-to-face gets the volume, has good retention (but not as good as other regular giving acquisition methods), has good upgrade rates and provides lots of gross income. But what about the net?'

'We know that the five year value of face-to-face donors varies by charity but averages around \$760. The average five year value of non face-to-face donors, mostly due to better retention, is over \$900—a big difference.'

The Australian Bureau of Statistics (2011) *Household Expenditure Survey* found that in 2009–10 the average weekly amount of donations to charity by all Australian households was A\$4.26, whereas churches, synagogues and related groups received an average weekly amount of A\$2.97 per household. The total amount of household donations to all organisations was therefore \$7.23 per week in 2009–2010, although the ABS advised caution with the use of this estimate. It is anticipated that this figure will be updated by the ABS in 2016 (Australian Bureau of Statistics 2011).

If these figures are applied to Australia's adult population in 2010, as reported by the ABS, then total weekly giving can be estimated at A\$19.2 million per week, or A\$1 billion per annum. Using these figures it can be estimated that A\$700 million per annum was given to churches, synagogues and their related entities in weekly giving programs.



## Key issues and emerging trends

Regular, planned or pledged giving provides an important source of funds for NPOs in Australia.


The use of internet donation pages that offer visitors the opportunity to enter into agreements online to give regularly is a practice of growing importance.

Although face-to-face fundraising is an important source of funds for those that use it as a source of regular givers, the literature raises some broader potential associated 'reputational' costs.

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# Chapter 9: In-kind giving

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## Introduction

In-kind giving accounts for a significant proportion of charitable activity and can assist nonprofit organisations (NPOs) with cost-cutting and meeting the needs of their beneficiaries. Broadly defined, in-kind giving refers to the donation of goods or services for charitable purposes and, as such, it covers a range of activities including food banks, aid relief and pro bono work. These practices differ significantly from financial gifts; however, to date there has been limited systematic review of this form of giving and its various types and functions. This review will discuss existing literature and current debates on in-kind giving and the implications for NPOs and donors. It will also discuss trends that have emerged as a result of shifts in corporate social responsibility (CSR) and technological advancements. Volunteering, while part of in-kind giving, has been discussed in other chapters of this review and as such will not be discussed in this chapter.


Corporate in-kind giving encompasses a range of practices, including pro bono and product donations. Overall, there are suggestions that in-kind giving is a growing preference for corporations compared to cash donations. The growth and institutionalisation of the food bank sector is another emerging global trend, although there are ethical debates surrounding the practice of product and food waste donations. The logistical and storage challenges associated with product donations in both disaster and non-disaster contexts are also key issues relating to in-kind product donations. These challenges have been partially addressed by the growth in online portals and exchanges, which have enabled more efficient management of in-kind giving.

In-kind giving is broadly defined in the literature and includes any donation of goods and services for a charitable purpose. To date, there has been limited debate as to what exactly constitutes gifts in-kind with the exception of Islam (2013), who makes an important distinction between donations of financial assets (properties, stocks and bonds) that can be easily converted to cash and monetary donations. While these can be considered in-kind gifts they are relatively liquid financial assets with different characteristics and as such are treated as cash donations. Table 9.1 outlines the various resources that NPOs draw upon to fulfil their mission and the types of capital that are generated. This review focuses on in-kind donations that contribute physical, intellectual and social capital.

Table 9.1 **Examples of tangible resources**

- Financial capital: financial gifts, grants, earned income
- Physical capital: donated goods, office items, infrastructure
- Natural capital: primary resources for value-adding/processing
- Intellectual capital: pro bono
- Social capital: crowdsourcing, networks, trust and relationships

There are a wide range of activities that are considered ‘in-kind’; however, there has been little systematic review documenting its sources, the parties involved and the motivations behind this form of giving. Islam (2013) provides the most comprehensive study of in-kind donations to non-government organisation (NGOs). This study from the United States (US) explores the current practices of in-kind giving by individuals and corporations. In general, the literature can be divided into in-kind giving in disaster and non-disaster contexts. Key themes include the logistical and storage



challenges of managing in-kind product donations in both contexts (Ahsan and Tullio-Pow 2015; Gazley and Abner 2014; Van Wassenhove and Martinez 2012). In-kind donations present unique challenges in contrast to cash donations; however, literature on this form of giving is scant, particularly around the sources and distribution channels of donated goods and services.

## International context

### Corporate giving

In less than 50 years corporate philanthropy has become a legitimate activity in most large and multinational firms (Gautier and Pache 2015). One particular area of growth is in-kind contributions. In the United Kingdom (UK) over the last few years cash contributions have fallen as the proportion of employee and in-kind contributions have risen sharply (Charities Trust 2013). The most notable forms of corporate in-kind donations include pro bono services and product donations.


#### **Pro bono services**

There is no universally-accepted definition of 'pro bono' and surprisingly limited comparative analysis of pro bono work across various jurisdictions (Maguire, Shearer and Field 2014). The provision of free professional services is not limited to the law profession, with professionals in medicine and business also donating time and services. However, this section will focus on the donation of free legal aid given the unique regulatory frameworks surrounding legal pro bono work. A recent article by Maguire, Shearer and Field (2014) compared the protocols and definitions of pro bono work in Australia, the US, the UK and Singapore. Based on practices in other countries the authors suggest that Australia should extend definitions of pro bono to include financial contributions and the evolution of new partnership models. For example in the US definitions of pro bono work recognise financial assistance in lieu of practitioner time commitment. This is in contrast to Australia in which any financial contribution is considered separate to a firm's pro bono program. Lessons from the UK and the US also suggest that there is greater potential for partnerships between law firms and universities in order to promote pro bono practices. Partnerships can include activities such as legal research, education material and the secondment of company staff, which can open new pathways for non-legal assistance. There is great variance in the practices and definitions of pro bono around the world as revealed in a survey into the pro bono practices in 71 jurisdictions (Latham & Watkins LLP 2008). Much greater research is needed into how jurisdictions can enable or constrain pro bono activities, including the lessons that can be learned from innovative pro bono practices in other countries.

#### **Product donations**

Distinct from donations of time and expertise, product donations encompass a range of items including computer equipment, food and other retail equipment. Despite an increase in corporate in-kind giving (Charities Trust 2013) there is limited research on how gifts are used effectively once they leave the donors hands, as well as the organisational capacity challenges associated with managing product donations. Gazley and Abner (2014) in their study of a national product donation program in the US found that storage and processing of product donations were common challenges for respondents. Performance measures were also rarely used for the donation program with half of the participating organisations not putting a dollar value on in-kind gifts at all. How NPOs account for





noncash donations as well as how they can effectively manage corporate product donations is a challenge, particularly for smaller organisations.

The donations of in-kind goods in the context of aid to developing countries has generated criticism around whether these donations may negatively impact local markets and undermine long-term development (Wydick, Elizabeth and Brendan 2014). Studies have found that, while benefiting the recipients, in-kind donations have the potential to negatively impact upon local markets (Brooks and Simon 2012; Tadesse and Shively 2009). However, results are mixed. (Wydick, Elizabeth and Brendan 2014), in a case study into TOMS shoe donation in El Salvador, found weak evidence that donated shoes negatively impacted the local shoe market.

## Disaster response

The challenge of managing in-kind donations during domestic and international disaster response is a key issue in the emergency management literature. For example, after the 2004 Indian Ocean Earthquake and Tsunami, donations of inappropriate clothing, expired medication and perished food flooded the region (Telford and Cosgrave 2006). Unsolicited in-kind donations consume the time and resources of emergency workers and can cause significant problems, such that some charities no longer accept in-kind donations for disaster relief. While the donation of used personal items are valuable to NPOs in non-disaster circumstances, donations can complicate the delivery of valuable government relief in emergencies. Often coined the ‘second disaster’ in terms of the transportation, management and disposal of unsolicited in-kind donations (Islam et al. 2013), research in humanitarian logistics has started to examine how to overcome the challenges associated with in-kind giving in disaster responses (Ahsan and Tullio-Pow 2015; Islam et al. 2013; Van Wassenhove and Martinez 2012).

Donation registries and online portals are one means through which in-kind donations can be managed in disaster relief. After Superstorm Sandy in the US, US\$750,000 of in-kind donations were generated by repurposing Amazon’s wedding registry as a donation registry (Islam et al. 2013). This enabled volunteers to control the flow of donations by requesting types and quantities of donations on an as-need basis. Another documented example is the US online portal Aidmatrix, which enables donors (mostly businesses) freedom to offer what they have rather than choose from a prescribed list of times. Both mechanisms are valuable in managing in-kind donations in disaster situations. However, also understanding the factors that contribute to an individual’s decision to donate in-kind items is important for encouraging cash donation in emergency relief. Ülkü, Bell and Wilson (2015) found that the higher the delivery cost on an in-kind donation, the higher the probability that cash will be donated. Alternatively, if the cash donation is easily accessible and cheap the donor will be more likely to donate cash.



## Non-disaster response

### Recycling


A large number of NPOs operate thrift stores in order to support their social mission (such as Salvation Army, Habitat for Humanity and Oxfam). In the US, 7.9 million individual tax payers claimed deductions of nearly US\$12 million in 2010 for donations of used clothing, electronics and other household items (Islam 2013). While the characteristics of thrift store donors have been examined (Mitchell, Montgomery and Rauch 2009) there are no cross-national examinations into the context of the thrift store sector and the institutional enablers and barriers. For example, in the US donors can make tax deductions on clothing and household items that are in good used condition or better (Internal Revenue Service 2016a). This is not the case in Australia, with tax deductions for donations only extending to monetary gifts, property and particular cultural and heritage gifts (Australian Taxation Office 2015a). In the UK, donation incentives for NPOs are enabled by the Gift Aid scheme. An income tax relief designed to benefit charities, many thrift stores in the UK request donors to take part in Gift Aid in order to reclaim the tax on donations by taxpayers. The program increases the value of donations by allowing charities to reclaim the Basic Rate Income Tax on the gift, increasing the donation by 25% (TNS 2014).

### Food banks

Surplus food distribution is a growing practice around the world and has become institutionalised in the social service landscape (Midgley 2014). Since the first food bank was opened in the US in 1967 food banks have been established in many parts of the world with auspices such as the European Federation of Food Banks and the Global Food Banking Network supporting the development of charitable food banking (Riches 2011). Food banks can address issues of food insecurity and poverty as well as enable food retailers to contribute to social welfare issues. While food banks can be described as a win-win solution because salvaging edible foodstuffs can ‘feed the hungry’ and reduce the amount of refuse in landfill, critics question whether they are a sustainable solution. Concerns have been expressed over the poor quality and limited nutritional value of the food items (Teron and Tarasuk 1999) as well as the disempowering nature of food banks for recipients (van Der Horst, Pascucci and Bol 2014). The high profile nature of food banks may also reassure the public that food insecurity is being addressed (Booth, Park and Glomb 2009) and therefore deflect the underlying causes of hunger. The critique of food banks is not new and calls have been made to map and assess the range of initiatives as well as develop a uniform and consistent definition of food banks and their beneficiaries (Garrone, Melacini and Perego 2014; Gentilini 2013).

### Crowdsourcing

Crowdsourcing occurs when: ‘(a) an actor (individual, team or organisation) tasks external sources with solving a problem or executing a task; *and* (b) the actor identifies these sources (individuals, teams or organisations) through a call broadcast to a crowd’ (Bauer and Gegenhuber 2015, 663). Technological advancements and innovative online platforms have meant that it generally occurs over the internet, although broadcast calls can also occur through informal networks, public spaces and professional communities.



Crowdsourcing has been examined in the for-profit sector, particularly around participatory approaches to product innovation. NPOs have begun to embrace crowdsourcing for social innovation, yet there has been little documented evidence of its practice and use within this context. Füller, Hutter and Fries (2012) examined the motivations behind participant involvement in a social innovation crowdsourcing initiative. They found that while monetary prizes were the preferred incentive, the desire to support a social project was another motivator that encouraged contribution to the cause. Amtzis (2014) examined the use of crowdsourcing among Nepali NPOs and how the use of social media played a significant role in the way that development projects were promoted, funded and participated in. Social networking platforms can overcome geographic and economic barriers faced by smaller NPS as it is relatively easy to develop an online presence that can be leveraged for gaining project support. However, greater research is needed in order to understand the extent to which NPOs use crowdsourcing, the preferred crowdsourcing platforms and in what contexts it should be used.

### Shared economy

The shared economy is a growing phenomenon and a product of an increasingly networked and online society. It can be defined as ‘online platforms that help people share access to assets, resources, time and skills’ (Allen and Berg 2014; Barret 2015; Woskko 2014, 13).

PricewaterhouseCoopers (PwC) estimated that globally the shared economy is worth £9 billion and is set to rise to £230 billion by 2025 (PwC 2014). Examples include shared accommodation (such as Airbnb), office and commercial space, shared skills (such as time banking) and shared approaches to transport (for example Über rideshare platforms). While the shared economy may represent a hybrid form of giving, as people can save money using shared assets and time, the nature of the transaction often involves a fee for service or, in the case of time banks, time credits that can be used for every hour volunteered. As such, these platforms do not fall neatly within traditional definitions of volunteering and charitable giving as they are characterised by an expectation of reciprocity and there is no transfer of ownership. Table 9.2 makes a distinction between reciprocity and compensation; however, given the relatively blurred boundaries of the nature of the shared economy, the terms gift giving and sharing are often used interchangeably. It is also important to note that while there may be instances of NPOs engaging with the shared economy, the majority of the available literature and examples are within the for-profit context.

Table 9.2 **Distinctions between reciprocity and compensation (Kennedy 2015, 7)**

#### Sharing

- expectation of reciprocity: Yes, in communicative models
- expectation of compensation: No
- transfer of ownership: No. Extension of control

#### Gift giving

- expectation of reciprocity: Yes, as a non-contingent possibility
- expectation of compensation: Yes, as a non-contingent possibility
- transfer of ownership: Yes

#### Commodity Exchange

- expectation of reciprocity: No
- expectation of compensation: Yes, negotiated
- transfer of ownership: Yes

### **In-kind product valuation**

Valuing in-kind donations presents challenges for NPOs as improper valuation can lead to inflated efficiency in the use of donor funds, especially when compared to groups that only accept cash donations. In the US the implementation of Financial Accounting Standards Board Statement No. 157 *Fair Value Measurement* issued in 2006 requires NPOs to use fair value when accounting for in-kind donations (Brenner 2013). This has implications for how US NPOs approach in-kind valuations and the following recommendations are made when receiving in-kind gifts:

- carefully review practices and policies for in-kind donations
- consider whether to accept gifts in-kind
- measure in-kind gifts at fair value, and
- source reliable sources of information and pricing inputs.

In Australia the Institute of Chartered Accounts found that the majority of NPOs do not recognise nor explain the accounting treatment of in-kind donations. Only 36% of NPOs made disclosures of non-reciprocal transfers of goods and services (The Institute of Chartered Accountants 2006). This may be attributed to a lack of clear guidance in accounting standards at the time of data collection. However, many NPOs still find the valuation of in-kind donations to be challenging, especially when accounting and valuation expertise is limited and there is little comparable or benchmark information on financial value (CPA 2014). Overall there is limited empirical research into the valuation policies of in-kind donations and how in-kind gifts are used once they leave the donor's hands (Gazley and Abner 2014).

## **Australian context**

In Australia there is scant research into the in-kind giving behaviours of individuals and corporations. With the exception of the study by Maguire et al. (2014) into the pro bono practices of other countries, there are few studies which compare Australian in-kind giving practices with other nations. In-kind giving encompasses a range of activities beyond corporate giving. However, based on a report describing the results of an environmental scan of giving and volunteering in Australia it is evident that the majority of data available on in-kind giving are related to corporate donations (McGregor-Lowndes, Flack, et al. 2014a). Similar to other countries, Australian small and medium enterprises (SMEs) prefer to give in-kind rather than cash amounts (Madden, Scaife and Crissman 2006). With the exception of these studies there are few other statistics in relation to additional forms of in-kind giving such as individual and small group in-kind giving, and how this compares with other countries.

The studies relating to in-kind giving in Australia are piecemeal. While there exists international literature on the management of in-kind product donations in both disaster and non-disaster responses less is known about the Australian context. How Australian NPOs handle and manage in-kind donations and the accounting challenges associated with valuing in-kind gifts is an important area for further investigation.



## Key issues and emerging trends

A review of the available literature on in-kind giving reveals that there is no universally-accepted definition of the term. While it is generally understood to include donations of goods and services, it is unclear whether in-kind giving encompasses all forms of donated services, including the various types of volunteering. A clearer delineation of what constitutes in-kind giving may enable a more robust examination of its uses and impacts.

The institutional and regulatory environment can either support or constrain the incentives for in-kind donations. This review has found that there are tax incentives available for product donations to thrift stores in the UK and the US; however, this is not the case in Australia. This review has also highlighted that there are significant differences in relation to what is considered to be pro bono in different countries. The way in which pro bono work is defined in various jurisdictions determines the types of activities law firms can count towards pro bono engagement. There are calls in Australia to broaden definitions of pro bono to include other forms of legal assistance.

In relation to food waste and aid development, in-kind giving is contested and focuses on the ethical debates of product donations. The logistical and resource challenges associated with managing in-kind product donations in both disaster and non-disaster contexts are also key themes in the literature. The growing field of online portals and exchanges largely addresses these challenges, although research into these giving vehicles is nascent. Examples include Goods360 and TechSoup Global that enable corporations to donate goods that are then distributed to NPOs. Portals such as VolunteerMatch and GoodCompany are also becoming an increasingly popular way to match individuals wishing to donate services with the particular needs of NPOs.

In addition to online portals that facilitate in-kind giving, in the UK new models of corporate giving that encourage in-kind donations have also been documented as outlined in Table 9.3.

Table 9.3 **Examples of online portals to facilitate in-kind giving (Charities Trust 2013)**

**Argos Toy Exchange:** In partnership with Barnardo's Argos encouraged people to donate unwanted toys by taking them into their local store. Barnados then sold them to raise funds. In return the donor received a £5 voucher to spend on toy purchases over £35 in-store.


**M&S Clothes Recycling Scheme:** M&S in partnership with Oxfam provides a recycling scheme whereby consumers are encouraged to give an unwanted piece of clothing every time they buy a new one. The concept is said to have encouraged sustainable fashion

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## Section 2: The givers – Business giving and volunteering

[Chapter 10: Workplace giving](#)

[Chapter 11: Workplace volunteering](#)

[Chapter 12: Business giving](#)



## Chapter 10: Workplace giving

### Sue Smyllie and Daniel Arias

The Australian Centre for Philanthropy and Nonprofit Studies, Queensland University of Technology and the Centre for Corporate Public Affairs



## Key theories, definitions and authors

Workplace giving is characterised by ‘philanthropic contributions of money (payroll giving, employer matching donations, workplace fundraising, employer grants), time, skills and in-kind support by employees and their employers’ (Australian Charities Fund 2013, 2). Payroll giving is a subset of workplace giving and has been defined as ‘regular donations by employees from pre-tax income to charities and other non-profit organisations’ (Australian Charities Fund 2010, 7). This can be done either through company programs, centralised distribution agencies, directly to individual nonprofit organisations (NPOs), or to their own nonprofit employers (Shaker, Borden and Kienker 2015). It is an important form of fundraising due to the ease with which funds can be collected, its tax efficiency, and its utility in allowing employers to engage with their employees, the community, and build relationships with charities (Centre for Social Impact 2009). While there is considerable giving activity in the form of in-kind and employee volunteering, this is not covered in this chapter (Australian Charities Fund 2013).


Theories of individual altruism (Bekkers and Wiepking 2011a; Wiepking and Handy 2015) must underpin an employee’s contribution to workplace giving. However, workplace giving may be different to other forms of charitable giving because of the concentrated effects of the workplace social milieu (Carman 2003) and the direct impact of the business’ culture, its leadership and the processes by which workers can engage with the giving campaign and its beneficiaries (Osili, Hirt and Raghavan 2011).

The use, testing and development of theory is not extensive in this field.<sup>2</sup> The majority of theoretically-informed workplace giving studies use a selected theory to test results, with few testing a theory by research (Haski-Leventhal 2013; Nesbit, Christensen and Gossett 2012; Raman and Zboja 2006; Shaker, Borden and Kienker 2015). Grounded theory development is elusive. In line with emerging trends in workplace giving design towards a holistic engagement between employer and employee (America’s Charities 2015), workplace giving studies have moved towards the investigation of corporate social responsibility (CSR) and the impact of the connection between employer and employee. Stakeholder theory, corporate giving theory, social identification theory, organisational commitment and organisational identification theories have been utilised by researchers in individual studies, but there is insufficient evidence to support a definitive theoretical conclusion. Even so, some ‘how to’ publications distributed by government agencies and philanthropic peak bodies, primarily informed by industry studies, have been underpinned by aspects of organisational theory (Australian Charities Fund 2010; Australian Taxation Office 2015b; Charities Aid Foundation 2015a; Centre for Social Impact 2009; Payroll Giving Center 2012; UK Government 2015; United Way Worldwide 2015) and behavioural theories (Charities Aid Foundation 2013).

The literature examined has provided insight into the state of workplace giving globally. While formal workplace giving is considered to be successful and embedded in business culture in the United States (US), the literature suggests it has yet to reach its full potential in Australia and the United Kingdom (UK). The literature does not shine much light on workplace giving in Asia, though the Centre for

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<sup>2</sup> There is considerable literature on why individuals give and what can encourage giving, which is discussed in chapter 2.



Corporate Public Affairs notes most US and Australian-based corporations operating in Asia offer workplace giving arrangements to their employees.

## International context

Workplace giving has a relatively long history in the US with its roots tracing back to the early 20th Century (Centre for Social Impact 2009, 12). Recent figures estimate US\$4.8 billion is donated annually to charities in the US through workplace giving campaigns (Charity Navigator 2015). In the US in 2014, US\$3 billion (8%) of the almost US\$360 billion donated to charity flowed through workplace campaigns (America's Charities 2015; Lilly Family School of Philanthropy 2015). Participation rates are estimated between 20 and 45% (America's Charities 2015).

A comprehensive study by America's Charities found half of employers in the US are moving to year-round engagement with their workplace giving programs; and that 80% of survey participants offer employees the ability to contribute to nonprofits via automatic payroll deductions. The study concluded 70% of the companies cited offer employer contribution matching as part of their program (America's Charities 2014, 15), and over 50% are incorporating contests and events as a way to stimulate and maintain interest in workplace giving programs (America's Charities 2013, 9).

A company matching the giving of their employees is considered to be one of the most important elements of successful payroll giving programs. About 65% of Fortune 500 companies match employee donations. Top contributors include Microsoft (US\$48 million annually) and General Electric (GE) (US\$37 million annually) (Double the Donation 2015). Corporations view the matching of gifts as not only an employee benefit but as a fundamental element of their overall engagement strategy (Scott 2014b).


Ernst & Young (EY) in the US manages a workplace giving program not uncommon to those in place in many multinational corporations based in North America, Australia and Europe. The EY program adopts tight limitations, permitting employees to donate to an accredited nonprofit college or university in the US only. The company benefits by establishing and maintaining close connections with the accounting and business programs at US universities. Ellen Glazerman, Executive Director of the Ernst & Young Foundation, who is tasked with overseeing matched donations for EY employees, provides an insight as to how her company's matching gifts program operates (see Figure 10.1).

Figure 10.1 Ernst & Young company matching gift program (Scott 2014b, 2)

### 1. Pick a Focus

"Long ago, we decided that we wanted to focus on creating a talent pipeline". Ernst & Young wanted to support higher education, and it also wanted to create a crop of accountants with top-notch training. From this strategic focus, the current matching gifts program was born. "We are driving specific goals that relate to our strategy," Glazerman noted. "While people will always come to you looking for other ways to give, you simply can't do everything, so it's important to put a lot of thought into where your company decides to help out."

### 2. Know Your Interests



What philanthropic ventures does your company have a vested interest in? That's the question you must ask yourself as you begin a matching gifts program. For Ernst & Young, "If there's not a pipeline of bright, interested people coming out of accounting and business programs, we don't have a business," according to Glazerman. While Ernst & Young employees are not bound to donate to accounting programs, much of the money is directed that way simply because people tend to give to the places that they came from. Thus, while not every donation will result in a swarm of new, hungry recruits, the lion's share of donations will wind up serving this strategic goal.

### **3. Automate**

Automation makes things easier on your employees and encourages more of them to participate in your volunteer and corporate giving programs. At 'The Honest Company' employees need only sign onto a website, enter in their donation...and it just happens. They don't have to spend time trying to figure out how much of their donation is tax deductible and how much qualifies for matching gifts; their giving platform does all of that for them. The easier your matching gifts program is to use, and the more that your program is communicated, the more employees will want to participate.

### **4. Include Employee Voices**

When asked about the best way to overcome any challenges a matching gifts program presents, Glazerman suggested involving employees. "Everyone needs to feel encouraged to share their point of view," she said. This not only heads off potential employee resentment about how decisions are made; it also allows you to mine all the energy of your engaged employees to find the best solutions.


### **5. Evaluate Your Goals**

Before and after the matching gifts program is up and running, you need to evaluate your goals and progress. "You have to look at what your interests are, but also what you're interested in," Glazerman believes. "Maybe your goals have changed. Always ask yourself, 'Is this what we want to do today?'" There's one added benefit to evaluating your company's goals with regards to your matching gifts program: "it provides a good excuse to start making changes."

In the UK, workplace giving has been driven in large part by large corporations (and across Europe), embedding Corporate Community Investment (CCI) strategy and activity as part of organisational commitment to corporate responsibility (Centre for Corporate Public Affairs and Business Council of Australia 2007). Workplace giving in the UK became widespread in large organisations in the 1990s. During that decade, the UK Government legislated for a tax deduction for charitable donations via automated payroll deductions. The Charities Aid Foundation played a significant role in facilitating this process (Centre for Social Impact 2009, 15).

The two major political parties in the UK (Conservative and New Labour) have provided bipartisan support for payroll giving. The Labour Government (1997 – 2010) offered incentives to companies with a high percentage of employees enrolled in payroll giving which were also endorsed by the conservative Prime Minister David Cameron in 2011 (Saxton 2011).

In the UK, payroll giving totalled £126 million in 2014–15, an increase from £118 million in 2011–12 (Osborne 2013). This represented 11.5% of the total charitable giving (HM Revenue & Customs 2015);



however, only 2% of donors chose to give through their payroll (Charities Aid Foundation 2015b). It is reported that 2% of British enterprises offer workplace giving schemes and that 735,000 people, — 3% of the workforce — utilise such arrangements (Charities Aid Foundation 2015b).

Also in North America, as of 2009, 5.6% of the working population in Canada participated in workplace giving, donating on average the equivalent of A\$228 per person annually, raising the equivalent of A\$343 million in total (Centre for Social Impact 2009, 13).

These countries have a long history of workplace giving and well-established and creditable redistribution agencies backed by government policy. However, there is considerable sector discussion and research which indicates a perceived impression of inefficiencies in the system (Ainsworth 2010; Harder 2010; Richards 2012; Sargeant and Shang 2011). At least in the UK considerable policy effort is being applied in an effort to address these concerns (Saints Information 2007; UK Government 2011). Key issues include a lack of public awareness of the system, few incentives to encourage employers to set up such programs, an employer perception that such programs are complex to set up and run and a feeling by some that small to medium charities are often overlooked as giving choices.

Stephen Noble, former Head of Workplace Giving at Barnardos states that employer matching of employee contributions is critical if the sector is to continue to experience positive growth. As of 2013, only 6% of employers managing workplace giving programs in the UK matched employee contributions (Noble 2013).


A lack of awareness is considered one of the greatest impediments to the growth of workplace giving in the UK and globally (O'Hara 2013). Senior management plays an important role raising awareness about workplace giving in the company. High awareness can help embed a culture of giving within an enterprise, which can subsequently allow the practice to flourish (Bliss 2013).

Communities and enterprises stand to gain significantly from continued growth of the sector, as seen in the Charities Aid Foundation (2015a) eight benefits of workplace giving:

- 'creates a positive community spirit within a company;
- enables donors in the workplace to give to charities pre-tax, and make a real difference;
- it is the most efficient way to connect donors, employers and charities;
- the most cost effective means for charities to raise funds;
- makes it easy for companies to be good corporate citizens;
- employers can supercharge company giving by matching staff donations;
- donors receive an automatic tax deduction and don't have to retain receipts; and
- donations can be one-off for special events or ongoing to support a chosen charity' (Charities Aid Foundation 2015a).

## Australian context

Australia was ranked fifth overall on the World Giving Index in 2006 (Charities Aid Foundation 2006). Driven by an increasing desire for employers to support social causes and the introduction of tax



incentives from streamlined employee payroll giving, donations by both employers and employees as part of workplace giving have flourished.

The period 2010-2011 saw over 50,000 new employees join corporate schemes and the total value of workplace giving increasing 44% over the previous year (Australian Charities Fund 2015). By 2011-2012, payroll giving – employee contributions plus matched giving by employers – contributed A\$56.5 million in donations (The Australian Charities Fund and Centre for Social Impact 2013, p. 5). In 2012-2013, individual employees donated A\$28 million through workplace giving, representing 1% of total giving in Australia. By 2013-2014, total donations through workplace giving had risen to A\$31 million (Australian Taxation Office 2015b).

In 2015, there are 22,500 registered charities in Australia, 37% of which have been granted Deductible Gift Recipient (DGR) status by the ATO (Cooper 2015). Workplace giving now contributes more than A\$90 million to Australian charities (Australian Charities Fund 2015). Workplace giving is now regarded by advocates as a critical and effective means of supporting charitable causes by Australians (One Million Donors 2015).

Despite supportive government policy (The Prime Minister's Community Business Partnership 1997), the uptake of workplace giving in Australia has been reasonably slow, with less than 5% of employees participating in those workplaces in which it is offered (Wilson 2015). The history and engagement in philanthropy in Australia has differences to other developed countries (Leat 2004a, 2004b) and Australian donors may also be different (Lwin and Phau 2010). There is little research on the impact of these differences on workplace giving in the Australian context.

The Australian Charities Fund (ACF) has played a major role in the facilitation of workplace giving in Australia. It appears that most of the comprehensive research conducted on workplace giving in Australia has been conducted by or has involved the ACF. The ACF partners with some of Australia's most prominent companies including BHP Billiton, Commonwealth Bank, PricewaterhouseCoopers (PwC), King & Wood Mallesons, JB Hi-Fi, Foxtel and Hoyts (Australian Charities Fund 2015).

The ACF was influenced by the success of the sector in the US. It describes its role as being the “architect, driver and thought leader of workplace giving as the most effective and efficient way to channel donations from both employees and employers to the charitable sector and increase their capacity to achieve social change” (Australian Charities Fund 2015).

Jenny Geddes, Chief Executive Officer (CEO) of the ACF, says that the organisation is on a “mission to help working Australians appreciate that workplace giving is the most effective and efficient way to support charity. We advise employers and charities to help them raise awareness of, and drive participation in workplace giving” (Geddes 2014).

The benefits of workplace giving for employees, companies and the community have been defined by PwC, and is cited in Figure 10.2 below.



Figure 10.2 Benefits for employers, employees and charities from payroll giving (Centre for Social Impact 2009)

**“Employees** like the simplicity and convenience of an automatic tax deduction each pay period. They value the opportunity to give back to the community and appreciate that in general, 100% of their donations go direct to the charity.

**Employers** say payroll giving (and business matching) reinforces their business’ positioning as a good corporate citizen. They see it as an effective way to engage employees with the community and build relationships with charities, and to help create a corporate culture of giving. They regard payroll giving as low cost, and relatively straightforward to administer.

**Charities** value payroll giving as a steady, ongoing income flow with zero or minimal fundraising costs. For them it provides the opportunity to form relationships with businesses. Payroll giving donors also tend to sustain their donations for longer than other donors because they continue giving until they leave the business. This is particularly valuable in tough economic times.

The most commonly reported benefits:

Enables employees to engage with the community and make a difference – 71%

An efficient way to support the community – 63%

Reinforces the business’ positioning as a good corporate citizen – 56%

Just over one-third of businesses with payroll giving programs saw them as a way of boosting employee morale.”

In Australia, matched giving entails, for example, dollar for dollar or two for one dollar contributions (occasionally with an individual or total company cap) to charitable organisations (Centre for Corporate Public Affairs and Business Council of Australia 2007).


A 2009 survey conducted by the ACF found employee giving matched by the employer was an important factor for employees wanting to give in the workplace (Australian Charities Fund 2010). The study determined that after employer matching of their payroll giving, employees were motivated to give also by the convenience of payroll giving arrangements, individual employee engagement with a charity or cause, tax efficiency, and deliverance of impact with minimal outlay (Australian Charities Fund 2010).

Most companies manage workplace contributions to a limited number of organisations, typically in an array of fields encompassing the environment, community welfare, overseas aid, the arts and public health.

Employees are involved frequently in selecting the organisations to which they partner by a representative committee, focus group or survey. Some organisations offer individual staff selection culminating in an array of recipient organisations from individual staff selection (Centre for Corporate Public Affairs and Business Council of Australia 2007).

JB Hi-Fi, an Australian home entertainment retailer, operates a successful workplace giving program, and has become one of the leaders of workplace giving in Australia. More than 55% of JB Hi-Fi’s 7,000 employees participate in the company’s workplace giving program. Employee contributions are matched dollar for dollar. It has been stated that much of the success of the company’s workplace





giving performance can be attributed to strong endorsement from the company's executive and board (Australian Charities Fund 2015).

The JB Hi-Fi board and senior management team give 1% of their salaries via the program. JB Hi-Fi has contributed more than A\$7.5 million to charitable organisations in just over seven years (Australian Charities Fund 2015). JB Were reports that workplace giving is attracting 4.5% of employees at companies who offer the program in Australia (McLeod 2014).

It is reported that 'if just 10% of working Australians donated \$5 per week through their pay, an additional \$260 million would be generated each year for the community' (PwC 2009, p. 2).

## Key issues, latest research and emerging trends

Tax relief is important to giving and workplace giving is no exception (Romney-Alexander 2002). A lack of awareness of workplace giving in both companies and workers and negative perceptions of schemes are holding development in check (Australian Charities Fund 2010; Low et al. 2007). Emerging trends indicate that the employer–employee relationship will have a significant effect on the engagement of employees in payroll giving (Australian Charities Fund 2013; Centre for Social Impact 2009; Haski-Leventhal 2013; Nesbit, Christensen and Gossett 2012; Osili, Hirt and Raghavan 2011; Romney-Alexander 2002; Shaker, Borden and Kienker 2015; Shaker, Kienker and Borden 2014; Smith 2013). Demographic issues within that relationship will also have a significant impact.


The arrival of the high-energy 'Millennials'<sup>3</sup> and a highly technological environment, contribute to an evolving workforce which expects to be involved in decision-making. Employees want to 'own' the workplace and have confidence in the charity (Australian Charities Fund 2010; Bailey 2014; Feldman et al. 2015; Osili, Hirt and Raghavan 2011; Wilson 2015). On a small scale there may be a male-dominant gender effect in workplace giving (Romney-Alexander 2002) and public sector and academic workplaces, particularly in the US, which present peculiar challenges (Agypt, Christensen and Nesbit 2012; Borden, Shaker and Kienker 2014; Nesbit, Christensen and Gossett 2012). Most employees now want to volunteer time as well as money (Bailey 2014; Harder 2010). Positive company attitudes to and enthusiastic promotion of CSR can affect the employee/employer engagement with workplace giving (America's Charities 2015; Haski-Leventhal 2013; Pro Bono Australia 2015; Smith 2013; Upham 2006).

The future of workplace giving in Australia will be closely tied to best practice CSR which supports a range of giving options, including volunteering and matched donations, underpinned by a creditable charity sector.

National research in Australia conducted in April and May 2014 using a smart phone application developed by PwC in collaboration with the ACF provided insights and encouraging long-term prospects for the industry in Australia (Australian Charities Fund 2014b). The study found:

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<sup>3</sup> There is no agreed upon date as to when the Millennial, or Gen Y, generation begins and ends. Researchers tend to refer to those born between 1980 and 1995 although this varies depending on the source.



'86% of Australian workers would be more inclined to give through pre-tax payroll giving knowing it is one of the most cost-effective ways for charities to fundraise;

85% of Australian workers feel it's important to give back to the community through workplace giving (pre-tax donations, time, skills and in-kind support);

83% of Australian employees will support a worthwhile charity within their workplace;

77% of working Australians are happy to give to charities regularly;

74% of employees would prefer to give A\$5 per week over a year than a bulk amount;

96% of working Australians would feel happier giving to charity if they knew their donations went directly to the charity rather than via a for-profit fundraising agency;

92% of Australians think there is a need to educate working Australians about pre-tax payroll giving within the workplace;

95% of Australian workers think workplace giving should start from the top with CEOs / managers leading by example;

95% of Australian employees would be more inclined to give to a charity through the workplace if their employer matched the donations;

73% of survey participants would be more inclined to donate if the leaders of the company have through pre-tax payroll giving; and

63% of employees will feel happy to automatically be included in the company's charity program'

(adapted from Australian Charities Fund 2014b).



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# Chapter 11: Workplace volunteering

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## Workplace volunteering

The body of research globally that focuses on business-driven volunteering, better known in large and small businesses as ‘workplace volunteering’, ‘corporate volunteering’ or ‘employee volunteering’, is growing, though it is not as extensive as the literature on volunteering that occurs outside businesses.

Corporate volunteering is defined as ‘allowing staff to engage in unpaid work for a community organisation during work hours for a wider societal benefit, and for the possible benefit of the volunteer and for the corporation’ (The Allen Consulting Group 2007, 1).

The Center for Corporate Citizenship at Boston College (Boston College Center for Corporate Citizenship 2015b) states:

‘Volunteerism is one of the most common approaches companies take in making community involvement part of their corporate citizenship efforts. Employee volunteers are perhaps the greatest asset companies can leverage when trying to have a positive impact in the communities where they operate and do business.

Corporate volunteerism provides great benefits to a community while generating business value in the form of increased employee engagement and opportunities for team-building.

Often called EVPs (Employee Volunteer Programs), corporate volunteering initiatives allow companies to make a difference at a much lower cost than traditional check book philanthropy.’

In the United States (US) many large corporations manage and measure employee/workplace volunteering with employee workplace giving as a quantum of their employee-related business giving.


The Centre for Corporate Public Affairs (2007) concluded that business giving, known more commonly in corporations operating in Australia as Corporate Community Investment (CCI) or ‘corporate citizenship’, comprises workplace volunteering, workplace giving and community partnerships, philanthropy and strategic philanthropy.

In a report for National Australia Bank, The Allen Consulting Group (2007, 1) stated:

‘Corporate volunteering is defined as allowing staff to engage in unpaid work for a community organisation during work hours for a wider societal benefit, and for the possible benefit of the volunteer and for the corporation ... Allocating staff time for community projects is becoming a key feature of many CSR (corporate responsibility) programs.’

The international literature refers to corporate volunteering and workplace volunteering interchangeably.

Peak volunteering organisations globally have been seeking to increase the number of companies that provide time during their hours of employment to engage in volunteer work for charities and non-government organisations (NGOs) (Centre for Corporate Public Affairs 2007).



Internationally the number of organisations seeking to build an evidence base around the drivers, practice and impact of workplace volunteering has grown since 2005, as has the discourse and focus on volunteering in business.

As well as individual corporations committed to leading thinking and practice in employee volunteering, NGOs, academic institutions and other entities focused on volunteering encouraged and facilitated by business include:

- ALTIS Postgraduate School of Business and Society, Italy
- Boston College Center for Corporate Citizenship, US
- Canadian Institute for Business and Community Engagement
- Center for Corporate Social Responsibility, Asian Institute for Management, The Philippines
- Center for Social Innovation, Stanford Graduate School of Business
- Centre for Corporate Public Affairs, Australia/Asia (corporate member-based entity conducting research and delivering executive education on practice in corporate public affairs management, including managing CCI)
- Centre for Responsible Leadership, University of Pretoria, South Africa
- Centrum fur Corporate Citizenship, Germany
- Deusto Business School, Spain
- Doughty Centre for Corporate Responsibility, Cranfield School of Business, United Kingdom (UK)
- Employee Volunteering UK (an NGO focused on facilitating employee volunteering and social investment)
- IDEARSE Centre for Corporate Sustainability and Responsibility Anahuac University, Mexico
- London Benchmarking Group (an NGO working in Europe, Australia and New Zealand that supports members quantify their CCI, including employee volunteering)
- Points of Light (a US-based NGO focused on facilitating volunteering, including employee volunteering supported by corporate volunteer programs)
- Pro Bono Australia (a hub for nonprofit and charity interface with the community)
- Vincular, Center for Corporate Social Responsibility at Catholic University of Valparaiso, Chile
- Volunteering Australia (an Australian-based NGO focused on facilitating volunteering, including employee volunteering supported by corporate volunteer programs), and
- Volunteer Canada.

## International context

As McGregor-Lowndes, Flack, et al. (2014a) noted, international comparisons of the rates of volunteering are difficult to establish. The same is true for comparisons of workplace volunteering from nation to nation. The literature suggests workplace volunteering has plateaued in the US (Eisner et al. 2009). Workplace volunteering as part of employee volunteering and giving programs (EVGPs)

appear to be mainstream and mandatory for Fortune 500 companies (Boston College Center for Corporate Citizenship 2009):

‘92% of Fortune 500 survey respondents have formal EVGPs in that they dedicate non-negligible resources to employee volunteering (having only an employee giving program does not constitute an EVGP).

Furthermore, over 90% of those very few Fortune 500 survey respondents currently lacking an EVGP report that they aim to develop one, and none said it was out of the question.

Despite this widespread acceptance of employee volunteering, the vast majority of Fortune 500 respondents have EVGPs that are not structured for high impact on society ...’

In the UK the London Benchmarking Group (LBG) (2014) reported 640,000 employees of companies in the UK participated in workplace volunteering programs in 2014 and contributed 4.8 million working hours through their workplace program (see Figure 11.1).

Volunteer Canada (2013) reports that the number of Canadians volunteering has been falling; however, it does not specify if the number of workplace volunteers has also fallen.

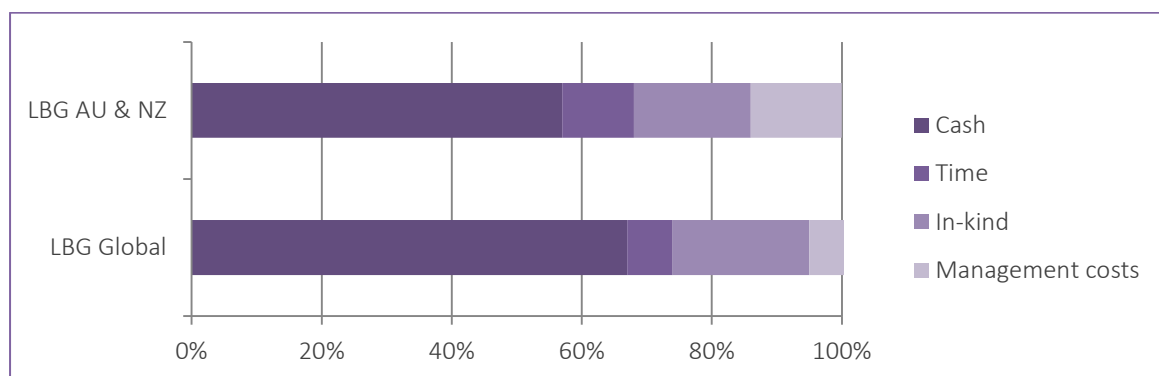


Figure 11.1 Percentages of LBG Australia/New Zealand and global business giving by contribution category (adapted from London Benchmarking Group 2014)

Figure 11.1 shows that the majority of business giving occurs in the form of cash, followed by time or in-kind contributions and management costs, both in Australia and New Zealand and globally.

The literature from the US, the UK and other parts of Europe, Australia, Asia and South America suggests workplace volunteering is considered an integral part of business giving and CCI, and that individual companies and some centres of academic or business research are leading thinking in this area and encouraging innovation.

Peak and national organisations internationally that champion and facilitate volunteering as a social and economic good focus their efforts and research primarily on individual volunteering; volunteering via the workplace in small and medium enterprises (SMEs) or corporations receive far less attention or interrogation.

There is scant reference in the literature also to national or peak business or industry associations or entities focusing their management time, resources or research into workplace volunteering.



## Australian context

There remains a paucity of data and broad analysis on workplace volunteering in Australia in the published literature, including in SMEs and in large companies. Over the past decade, a range of studies and surveys have found relatively low but increasing levels of workplace volunteering.

According to 2006 research conducted by Sensis, and cited by Volunteering Australia (Volunteering Australia 2007) in a guide for the Prime Minister's Community Business Partnership (2007):

'... [relating to workplace volunteering] 36% of SMEs are already volunteering their support. Their motivations are varied but they may be responding to requests for help, seeking increased exposure in the community [this is a very cost-effective form of publicity], wanting to demonstrate their commitment to their local community, or their motivation is coming from a dedication to a particular community cause.'

In the *National Survey of Volunteering Issues* a large proportion of organisations using volunteers said they had not used employees volunteering through a business volunteering program (Volunteering Australia 2010).

The company membership-based CCI measurement and impact organisation, the LBG, reported that its 47 member companies contributed almost 500,000 volunteer working hours in 2013–14 (London Benchmarking Group 2014):

'The number of employees who volunteered decreased this year and the average number of hours by participating employees also decreased from 14 to 12.


We observed this downward trend in 2013, when the average hours reduced from 16 to 14. However as a% of full time equivalent staff, the average participation rate has increased this year from 8% to 13%. The proportion of members offering a workplace giving program dropped from 63% to 59%, yet the average participation rate remains virtually unchanged.

Both workplace giving and employee volunteering programs have great potential to generate benefits for employees and the business, while also meeting a community need. Such benefits are evident in both research and practice, however it would seem the value is yet to be realised by many companies.'

The LBG's figures do not include hundreds of other corporations operating in Australia that facilitate and encourage workplace volunteering, though its annual data have tended to be indicative of workplace volunteering and broader corporate giving trends across Australia.

In 2016, the *State of Volunteering in Australia* (PwC 2016) report found that only 6% of volunteers who responded to their survey of volunteers had participated in an employee volunteering program over the past 12 months. The majority of those 97 respondents contributed up to 20 hours annually.

However, while the number of volunteers remain relatively low, the report suggests growing recognition of the importance and the potential of workplace volunteering to support the sector (PwC 2016). Compared to the 2012 report (Volunteering Australia 2012) which afforded only cursory



attention to workplace volunteering, the 2016 research included a survey of corporate organisations and included questions focused particularly on employee volunteering programs (EVPs). It should be noted that results from this survey should be treated with caution, as only 33 fully completed responses were obtained. However, the data supports anecdotal observations on the growth of EVPs. It found that 75% respondents had an employee volunteering program, with a higher percentage in larger organisations (88% of organisations with over 1,000 employees) compared to smaller organisations (38%). The report also identified that the key drivers of voluntary activity in corporate organisations include the organisation's core values, commitment to corporate social responsibility, as well as their strategy or mission statement.

## Latest research, key issues and emerging trends

Korngold (2005) identified six key factors that motivate businesses to get involved with nonprofit organisations (NPOs), including via volunteering:

- developing leadership
- facilitating team-building
- enhancing appreciation of diversity
- fostering loyalty and a sense of community
- building visibility and goodwill, and
- promoting economic development.

The leading academic centre focused on business giving in the US, the Boston College Center for Corporate Citizenship (Boston College Center for Corporate Citizenship 2009), views workplace volunteering as an element of what it and many US-based corporations define as EVGPs.

The Center for Corporate Citizenship notes what it concludes drives EVGP activity among US corporations. It cites the next step in evolving business giving is for corporations to maximise the impact of their giving:

'...the body of knowledge relating to employee volunteering is finally robust enough to begin identifying the EVGP components that lead to meaningful and substantive impact in the community and the company. Research findings on what generates impact are now codified into six Drivers of Effectiveness for EVGPs:

1. Cause-effective Configuration
2. Strategic Business Positioning
3. Sufficient Investment
4. Culture of Engagement
5. Strong Participation
6. Actionable Evaluation.

Having made it to the mainstream, however, employee volunteering is now challenged to make an impact. As would be expected of a nascent field that has lacked research-informed feedback, existing EVGPs are far from the ideal state of effectiveness established by the drivers.

The overwhelming majority of Fortune 500 respondent companies have a compliance with the drivers of less than 50%. As a result, EVGPs are not maximizing their impact.’ (Boston College Center for Corporate Citizenship 2009)

The Centre for Corporate Public Affairs, the Center for Corporate Citizenship, and LBG report that nonprofit and charitable entities are the main beneficiaries of workplace volunteering (Centre for Corporate Public Affairs 2007; Boston College Center for Corporate Citizenship 2009; London Benchmarking Group 2014). This is the also view of Hills and Mahmud (2007), who focused their research and analysis on corporations in the US and Europe:

‘The most common beneficiaries of corporate volunteering were nongovernmental organizations (NGOs), and only a few programs benefited multilateral organizations, government agencies, private businesses, or individuals. While some corporations work directly with individual organizations to plan volunteer assignments, many corporations partner with a non-profit intermediary that manages placement logistics. Program measurement remains elusive, as only a few corporations have conducted structured evaluations to understand the impact of ICV [international corporate volunteering] program investments.’ (Hills and Mahmud 2007, p. 5)

According to Hills and Mahmud (2007) the primary areas of focus for corporate volunteering are:

- health
- education
- economic development, and
- environment.

LBG reports that the primary focus of the CCI of its members (London Benchmarking Group 2014) — including but not confined to workplace volunteering — is education/young people, health, social welfare and other areas in Australia; and education/young people, health and other areas internationally (see Figure 11.2).

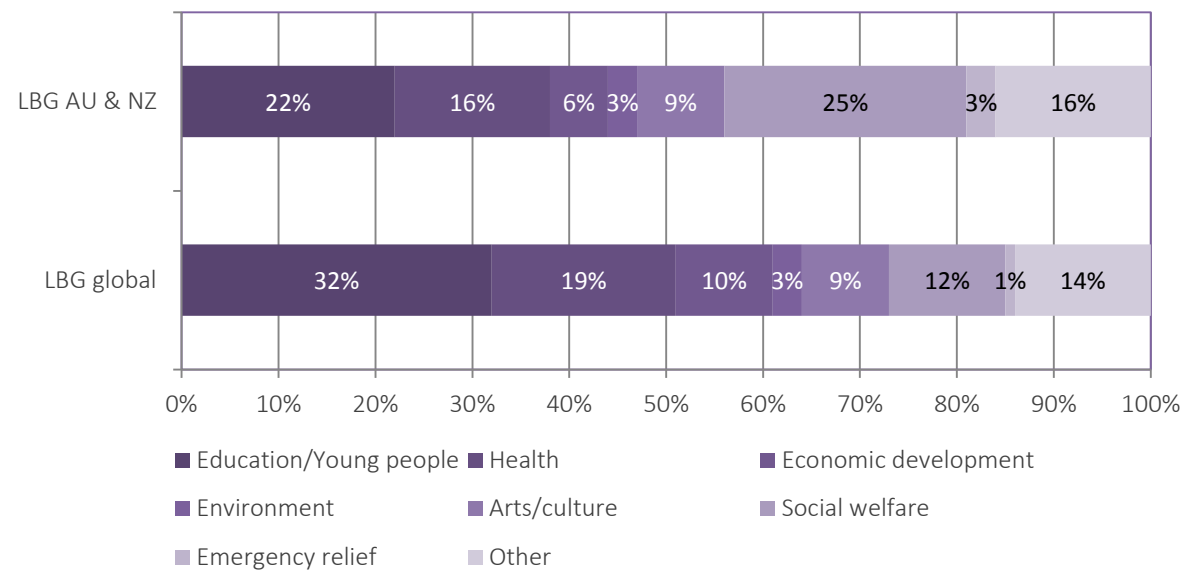




Figure 11.2 The primary focus of the corporate community investment in Australia and internationally (adapted from London Benchmarking Group 2014)

Figure 11.2 shows the CCI levels in different sectors, including education and young people, health, economic development, environment, arts and culture, social welfare, emergency relief and other areas. Australian and New Zealand percentages are given and indicate that the majority of investment in these areas goes to education and young people, health, social welfare and other categories in Australia. Internationally, the majority of investment goes to education and young people, health and other areas.

## Skill-based workplace volunteering

‘Skill-based volunteering involves using individual or collective corporate expertise to support the work of a community group. It typically involves applying or transferring individual or organisational skills — for instance, strategic planning, property management, marketing or information technology management — to a community organisation or entity, such as a NGO, nonprofit group, school, hospital or cause.’ (The Allen Consulting Group 2007)

The literature on workplace volunteering since 2005 identifies skills-based volunteering as a trend which can potentially offer more mutual benefit to nonprofit entities and corporations than volunteering not structured around the skills that businesses and their employees can offer (The Allen Consulting Group 2007; Boston College Center for Corporate Citizenship 2009; Hills and Mahmud 2007).

The Center for Corporate Citizenship (Boston College Center for Corporate Citizenship 2009) concluded that ‘providing volunteers the ability to use work skills normalizes the volunteer experience and attracts employees who may not otherwise volunteer.’

Though there is a lack of in-depth analysis of employees working as skilled-based volunteers in a nation other than the one in which they are based, increasingly there are references to multinational and global corporations offering their employees skilled-based volunteering opportunities abroad:

‘At least 27 Fortune 500 companies currently operate such programs, up from 21 in April [2010] and six in 2006, according to a survey by CDC Development Solutions, a Washington, DC, nonprofit that designs and manages these programs.

At a cost of US\$5,000 to over US\$20,000 per employee, the programs require a significant investment. It costs International Business Machines Corp, which has the largest such corporate volunteer operation, roughly US\$5 million a year.

IBM has sent 1,400 employees abroad with its Corporate Service Corps since 2008. Its projects have produced plans to reform Kenya’s postal system and develop an eco-tourism industry in Tanzania.

IBM credits its program with generating about US\$5 million in new business so far, including a contract, awarded in April 2010, to manage two public service programs for Nigeria’s Cross River State, says Stan Litow, vice president for corporate citizenship.’ (Tergesen 2012)



In its 2007 research The Allen Consulting Group stated that skills-based volunteering can be pursued by a corporation at the same cost (time and monies) as more general workplace volunteering, but frequently offers more value to the nonprofit or community organisation that is the beneficiary of skill-based volunteers.

Hills and Mahmud (2007) estimate that 40% of large corporations in the US and Europe that manage workplace volunteering also support international corporate volunteering (ICV) for their employees. Figure 11.3 illustrates the impact they conclude is achieved through international skills-based workplace volunteering. Hills and Mahmud (2007) stated that:

‘[ICV] engages employees in service projects in countries outside a company’s headquarters country. The two principal models of ICV are:

- Local Service: Employees based in countries outside headquarters volunteer in their local communities; and
- Cross-Border Service: Employees travel abroad to volunteer.’

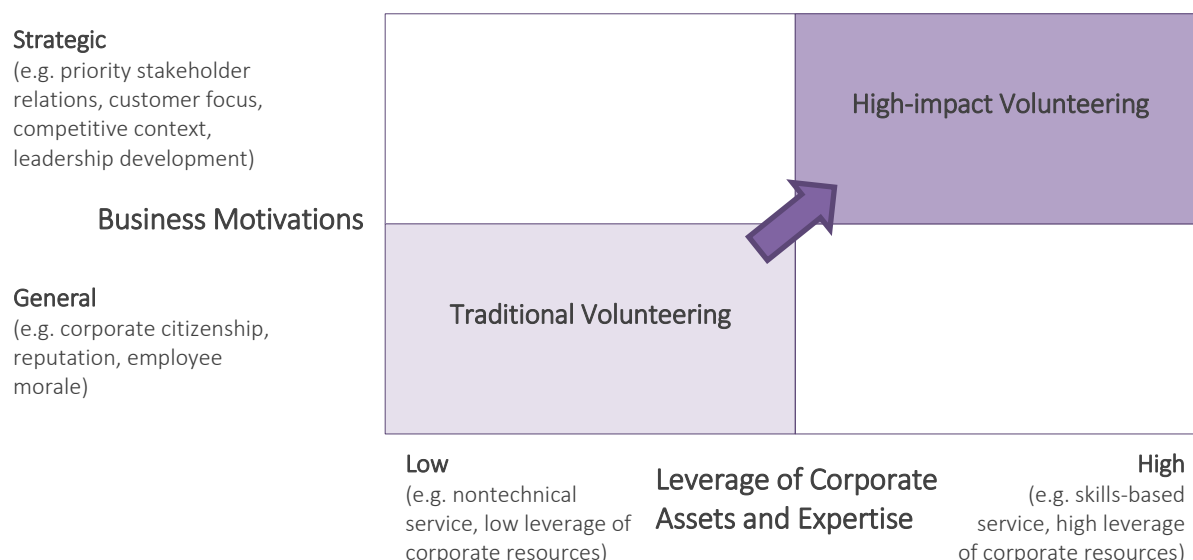


Figure 11.3 High impact international workplace volunteering occurs when there is a high level of corporate assets and expertise, coupled with strategic business motivations (adapted from Hills and Mahmud 2007)

Figure 11.3 shows on one axis that as level of corporate assets and expertise moves from low (e.g. nontechnical service, low leverage of corporate resources) to high (e.g. skills-based service, high leverage or corporate resources), traditional corporate volunteering becomes high-impact volunteering. On the other axes, Figure 11.3 shows that as business motivations move from general (e.g. corporate citizenship, reputation, employee morale) to strategic (e.g. priority stakeholder relations, customer focus, competitive context, leadership development), traditional corporate volunteering becomes high-impact volunteering.

The highest impact volunteering will occur in the business setting which is characterised by strategic business motivations and high levels of corporate assets and expertise. In contrast, traditional





volunteering will occur where business motivations are general and there is a low level of leverage of corporate assets and expertise.

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# Chapter 12: Business giving

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# The components of business giving

## Corporate responsibility

Corporate social responsibility (CSR) is a term widely used to describe companies acting responsibly in their core business. The Centre for Corporate Public Affairs (Centre for Corporate Public Affairs and Business Council of Australia 2007) defines corporate responsibility as:

‘... the manner in which companies behave ethically and responsibly in their core business. This includes ethical and responsible treatment of stakeholders, including staff, customers, investors, safe products, ensuring responsible practice through the supply chain, as well as contributing more generally, beyond what might be considered core business, to community wellbeing.’

This definition aligns with how the Center for Corporate Citizenship in Boston College’s Carroll School of Management defines what it labels ‘corporate citizenship’, which is a proxy in many United States (US) corporations for the management approach some call CSR:

‘At its core, corporate citizenship is about the role business plays in 21<sup>st</sup> century society. It encompasses corporate activities related to community involvement, philanthropy, environmental, and governance issues. Companies that embrace it seek to strengthen their relationship with communities and build sustainable strategies for addressing large societal issues.’


The approach to corporate citizenship varies from company to company, as does the terminology. Some firms refer to it as corporate social responsibility (CSR), sustainability, corporate responsibility or the triple bottom line. Initiatives can range from community volunteering to instituting environmental standards for supply chains or designing products that both meet market demands and help address social problems.’ (Boston College Center for Corporate Citizenship 2015a)

In the United Kingdom (UK) in recent years, professor David Grayson from the Doughty Centre for Corporate Responsibility at Cranfield School of Management, has been working with corporations in Europe, Australia and China to position CSR as a positive force that can fuel business growth and development, while contributing to social and environmental sustainable development.

He writes about ‘corporate social opportunity’, based on innovations in developing new or improved products and services, serving under-served or creating new markets, or organising the business differently in a new business model. The goal of corporate social opportunity is to create an environment in an organisation in which numerous corporate social opportunities are possible (Grayson and Hodges 2004).

## Corporate community investment

Corporate Community Investment (CCI) refers to a company’s long-term strategic involvement in community partnerships to address social issues chosen by the company, protect corporate interests and enhance reputation.



The Centre for Corporate Public Affairs states CCI defines how an organisation uses its resources (monies, management, employee time, influence) in local communities to positively support the community (Centre for Corporate Public Affairs and Business Council of Australia 2007).

This investment is a core and integrated business investment that is part of organisational strategy, whereas in the past these activities were at the periphery. Consequently, this enables community organisations to effectively acquire and leverage sustainable corporate resources to build social capital.

Both the Centre for Corporate Public Affairs, operating in Asia Pacific, and the Boston College Center for Corporate Citizenship, working in North and South America, work closely with leading corporations. They both define philanthropy, community partnerships, workplace giving and workplace volunteering as components of CCI (Centre for Corporate Public Affairs and Business Council of Australia 2007; Boston College Center for Corporate Citizenship 2015).

## Corporate philanthropy

Corporate philanthropy lacks a clear or unified framework to define specific philanthropic activities. The academic literature identifies a number of areas in which clear parameters are required:

- are corporate art collections philanthropy or merely sound commercial investments? (Suddaby, Hardy and Nguyen 2011)
- how does cause-related marketing relate to corporate philanthropy? Is it a component of an organisation's overall corporate philanthropy strategy? (Galaskiewicz and Wasserman 1989; Moir and Taffler 2004), and
- does sponsorship differ from corporate philanthropy because there is a direct counterpart to the investment, namely 'access to exploitable commercial potential' derived from the sponsored activity? (Meenaghan 1991).

Corporate philanthropy is defined as:

'An unconditional transfer of cash or other assets to an entity or a settlement or cancellation of its liabilities in a voluntary nonreciprocal transfer by another entity acting other than as an owner. Other assets include securities, land, buildings, use of facilities or utilities, materials and supplies, intangible assets, services, and unconditional promises to give those items in the future.' (Statement of Financial Accounting Standards 1993)

The definition above suggests that any transfer of funds or resources from a business to another entity is only philanthropic if it requires no reciprocity.

In much of the literature from the US, any giving by business is implicitly treated as 'philanthropy'. In Australia, and among many Fortune 500 companies in the US, philanthropy (donating monies only, related or unrelated to business strategy with no expectation of any benefit to the business) is explicitly considered to be one element among many that comprise CCI or corporate citizenship (Centre for Corporate Public Affairs and Business Council of Australia 2007).



## Corporate volunteering

The literature refers to corporate volunteering and workplace volunteering interchangeably. Peak volunteering organisations globally seek to increase the number of companies that provide time during their hours of employment to engage in volunteer work for charities and NGOs:

‘Volunteerism is one of the most common approaches companies take in making community involvement part of their corporate citizenship efforts. Employee volunteers are perhaps the greatest asset companies can leverage when trying to have a positive impact in the communities where they operate and do business.’ (Centre for Corporate Public Affairs and Business Council of Australia 2007)

‘Corporate volunteerism provides great benefits to a community while generating business value in the form of increased employee engagement and opportunities for team-building.’ (Boston College Center for Corporate Citizenship 2015a)

In a report for National Australia Bank, The Allen Consulting Group (2007) stated:

‘Corporate volunteering is defined as allowing staff to engage in unpaid work for a community organisation during work hours for a wider societal benefit, and for the possible benefit of the volunteer and for the corporation ... Allocating staff time for community projects is becoming a key feature of many CSR programs.’

Korngold (2005) identifies six key factors that motivate businesses to get involved with nonprofit organisations (NPOs), including via volunteering:

- developing leadership
- facilitating team-building
- enhancing appreciation of diversity
- fostering loyalty and a sense of community
- building visibility and goodwill, and
- promoting economic development.

As McGregor-Lowndes, Flack, et al. (2014a) noted, international comparisons of the rates of volunteering are difficult to establish; the same is true for comparisons of workplace volunteering from nation to nation.

The literature suggests workplace volunteering has plateaued in the US (Eisner et al. 2009) and is rising from low bases in Australia. In the *National Survey of Volunteering Issues* a large proportion of volunteer-involving organisations had not involved corporate employee volunteers (Volunteering Australia 2011).

In the UK the London Benchmarking Group (LBG) reported 640,000 employees of companies in the UK participated in workplace volunteering programs in 2014 and contributed 4.8 million working hours through their workplace program (London Benchmarking Group 2014).



## Corporate foundations

In the US especially, but also in Australia, the UK and other parts of Europe as well as in South America and parts of Asia, corporations fund some of their CCI from entities known as foundations.

The word ‘foundation’ has no precise legal meaning across jurisdictions globally. However, in philanthropic terms it refers to a trust established to make grants to charities, NGOs, individuals or to carry out charitable purposes. A foundation also refers to a fund which exists to provide ongoing support to a particular organisation, or to a charitable organisation itself (Philanthropy Australia 2016).

A corporate foundation differs from other trusts and foundations in that it derives the majority of its income from a profit-making company. It receives income from several models—as investment income on assets originally given by a company, regular donations from a company, an endowment linked to a company’s profits, in lieu of shares, or money raised by a company’s customers or employees (MIT Sloan Management Review 2005).

## From one-way giving to ‘shared value’

As many companies seek to be more engaged with the communities they operate in, terms such as CCI and ‘corporate social investment’ more accurately describe what they are doing as part of their social responsibility remit.


The context of global corporate philanthropy is changing:

‘As global companies strive to be responsive to the citizenship priorities set by communities where they operate, they treat corporate philanthropy as an investment in a healthy and sustainable ecosystem that supports growth. Their global philanthropic strategy is to leverage corporate assets (business knowledge, cash, employee time, expertise and products) and target them to maximise the social and business returns that will keep the cycle of success in motion. This attitude is reflected in the way companies are beginning to speak about corporate philanthropy as “corporate community investment” or “corporate social investment.” Especially in a global setting, “philanthropy” is no longer a preferred term.’ (The Conference Board 2013)

Many companies, such as IBM, are taking the assets they offer to fee-paying clients and offering them to benefit other parts of the community. By adopting a strategic approach and applying business principles, large corporations can provide effective long-term programs to society instead of ephemeral one-off initiatives.

As Porter and Kramer (2011) posit, companies must take the lead to bring business and society back together. Though their thinking is not new (organisations such as the US-based Boston College Center for Corporate Citizenship, the UK-based organisation Business In the Community, and the Asia Pacific based Centre for Corporate Public Affairs have been championing the mutual societal and business value of CCI for more than two decades), Porter and Kramer have neatly packaged the mutual benefits that can accrue to the community and to businesses when companies seek to create commercial and social value from their operations. They describe this new way to achieve economic





success as ‘shared value’, a concept that takes the traditional value principles of economic progress and applies them to social progress:

‘The capitalist system is under siege. In recent years business increasingly has been viewed as a major cause of social, environmental and economic problems. Companies are widely perceived to be prospering at the expense of the broader community. Even worse, the more business has begun to embrace corporate responsibility, the more it has been blamed for society’s failures.

Companies must take the lead in bringing business and society back together. The recognition is there among sophisticated business and thought leaders, and promising elements of a new model are emerging. Yet we still lack an overall framework for guiding these efforts, and most companies remain stuck in a “social responsibility” mind-set in which societal issues are at the periphery, not the core. The solution lies in the principle of shared value, which involves creating economic value in a way that also creates value for society by addressing its needs and challenges. Businesses must reconnect company success with social progress. Shared value is not social responsibility, philanthropy or even sustainability, but a new way to achieve economic success. It is not on the margin of what companies do but at the centre.

We believe that it can give rise to the next major transformation of business thinking. The concept of shared value can be defined as policies and operating practices that enhance the competitiveness of a company while simultaneously advancing in the economic and social conditions in the communities in which it operates. Shared value creation focuses on identifying and expanding the connections between societal and economic progress.

The concept rests on the premise that both economic and social progress must be addressed using value principles. Value is defined as benefits relative to costs, not just benefits alone. Value creation is an idea that has long been recognised in business, where profit is revenues earned from customers minus the costs incurred. However, businesses have rarely approached societal issues from a value perspective but have treated them as peripheral matters. This has obscured the connections between economic and social concerns.’ (Porter and Kramer 2011)

Companies such as Campbell Soup and IBM find the more they deliver social value to the community, the better they perform in the marketplace. It is business giving that harvests rich rewards such as increased employee engagement and market performance (Conant 2013).


Even the naysayers within companies are becoming convinced of the value of developing business giving programs. This is supported by research from McKinsey & Company that pinpoints a number of areas where the value of corporate responsibility approaches can be measured, including growth, returns on capital, better risk management and better quality management (see Table 12.1).

Table 12.1 Valuing corporate responsibility (Adapted from Bonini, Koller and Mirvis 2009)

Value in environmental, social and governance (ESG) programs:

- **Growth**
  - new markets: access to new markets through exposure from ESG programs
  - new products: offering to meet unmet social needs and increase differentiation
  - new customers/market share: engagement with consumers, familiarity with their expectations and behaviour
  - innovation: cutting-edge technology and innovative products for unmet social or environmental needs, possibility of using these products/services for business purposes – e.g. patents, proprietary knowledge, and
  - reputation/differentiation: higher brand loyalty, reputation, and goodwill with stakeholders
- **Returns on capital**
  - operational efficiency: bottom line cost savings through environmental operations and practices – e.g. energy and water efficiency, reduce need for raw materials
  - workforce efficiency: higher employee morale through ESG; lower costs related to turnover or recruitment, and
  - Reputation/price premium: better workforce skills and increased productivity through participation in ESG activities; improved reputation that makes customers more willing to pay price increase or premium
- **Risk management**
  - regulatory risk: lower level of risk by complying with regulatory requirements, industry standards, and demands of NGOs
  - public support: ability to conduct operations, enter new markets, reduce local resistance
  - supply chain: ability to secure consistent, long-term, and sustainable access to safe, high-quality raw materials/products by engaging in community welfare and development, and
  - risk to reputation: avoidance of negative publicity and boycotts
- **Management quality**
  - leadership development: development of employees' quality and leadership skills through participation in ESG programs
  - adaptability: ability to adapt to changing political and social situations by engaging local communities, and
  - long: long-term strategy encompassing ESG issues.

The notion of business giving is being reframed and has moved a long way from the traditional model of philanthropy and strategic philanthropy (Centre for Corporate Public Affairs and Business Council of Australia 2007). Some new models are proving more successful than others. Corporate foundations are being reinvented as vehicles to fund approaches for potent social change. They can be regarded as existing not at the core of a company but on the periphery, where they can be well positioned to build a bridge to the adjoining society and engage with it:



‘Companies and NGOs are expanding their horizons and looking for partners across sector boundaries—Cross-Sector Partnerships (CSPs). These CSPs create value on multiple levels—expanded portfolio of resources and competencies and superior social value.

A Danish study indicates that corporate foundations are legitimate players in the realm of CSR and respected across sector boundaries due to their natural connection to both the private sector and civil society.’ (Doh 2013)

In the UK, retailer Marks & Spencer (M&S) put corporate responsibility into practice with ‘Plan A’, designed to put sustainability at the heart of its business strategy. Plan A was developed by M&S as part of a whole-of-business transformation from 2007 (at the time, the Chief Executive Officer (CEO) of the company said ‘Plan A’ green strategy was so-named because there was no Plan B); (Butler 2013).

The M&S Plan A ‘green’ strategy is an outward-looking concept that works with external businesses to build livelihoods, protect the environment and improve wellbeing within communities and, in turn, has delivered substantial financial benefits back to M&S.

What M&S has done may be termed as strategy-driven corporate responsibility, which has included driving CCI. It is highly market-oriented and applies the same principles as to any other part of a company’s business. Plan A uses financial, manufactured, intellectual, natural, social and human resources and relationships to achieve its core purpose of enhancing lives everyday through inspiration, innovation, integrity and being in touch (Wiggins 2014).

## From predictive to emergent business giving strategies

A successful business giving strategy should be seen as organic, open to influence from unforeseen social changes. Mintzberg, Goshal and Quinn (1998) call this ‘emergent strategy’ (see Figure 12.1). It accepts that the initial intentions will collide with a changing reality, learn from it, and lead to a constantly evolving strategy. Social change is inevitable, so a business giving strategy that accommodates change will have a better chance of long-term success.

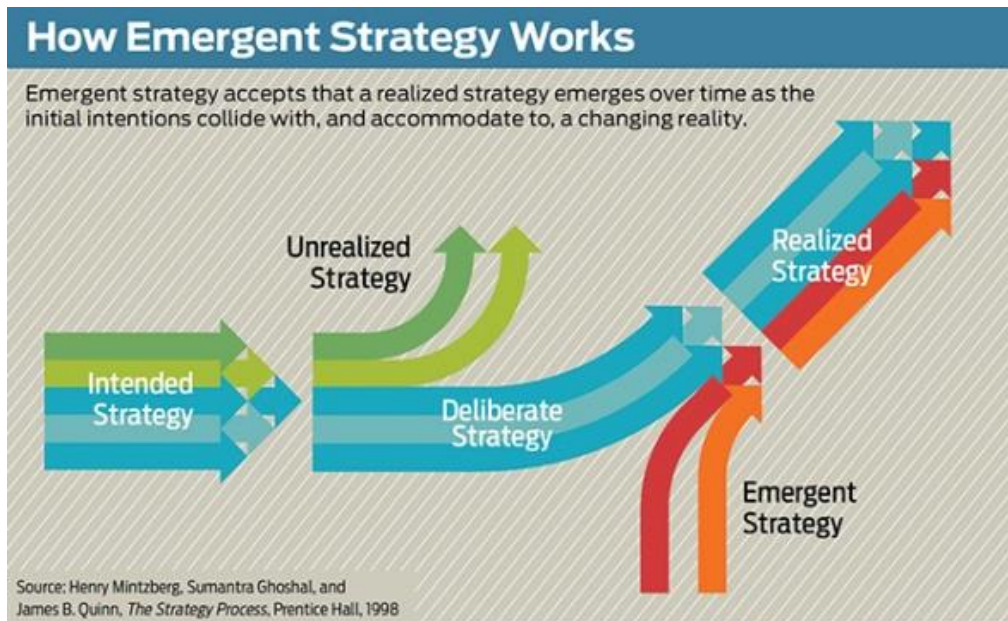


Figure 12.1 Emergent strategy (Mintzberg, Ghoshal and Quinn 1998)


Figure 12.1 shows the way in which emergent strategy works. An emergent strategy will be a combination of the initial intentions (the intended/deliberate strategy) and accommodations to the changing realities in the environment.

## How much do companies give?

Data from around the world that seek to capture business giving on an annual basis are random and incomplete, which makes it more difficult to evaluate different business giving strategies and the rates of giving.

Data are often second-hand, self-reported and incomplete, and the corresponding methods are unable to overcome these deficiencies (Shapira 2012). However, The *Global Giving 2015* report (CECP in conjunction with The Conference Board 2015) provides some valuable insights:

- participating companies had median revenues of US\$16 billion and median pre-tax profits of US\$2 billion
- giving grew for 56% of companies between 2012 and 2014, and it increased by more than 10% for 42% of companies
- 85% of companies are measuring and tracking the societal outcomes and/or impacts of their investments and starting to use the data to inform their core programs
- pro bono and nonprofit board leadership were the fastest growing volunteer programs
- for the second straight year, education (K-12 and higher education) was the most popular funding area for the average company (29%) in 2014, slightly ahead of health and social services (25%)
- among companies making international contributions in 2013, the average company gave 21% of its total giving budget to recipients outside its headquarters country
- 59% of companies provided paid-release time volunteer programs in 2014, up from 54% in 2012, and

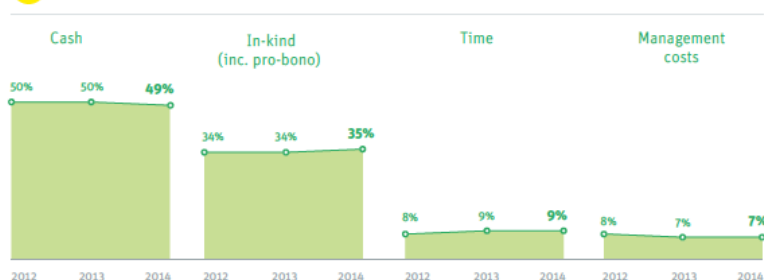
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- 51% of companies provided pro bono service programs in 2014, up from 40% in 2012. (CECP in conjunction with The Conference Board 2015).

In the US, studies that seek to quantify corporate giving rely largely on voluntary reports and independent surveys, both of which can be biased or distorted. In 2014 corporate contributions amounted to just 5% of the US\$358.38 billion total; individuals contributed 72% (Lilly Family School of Philanthropy 2015).

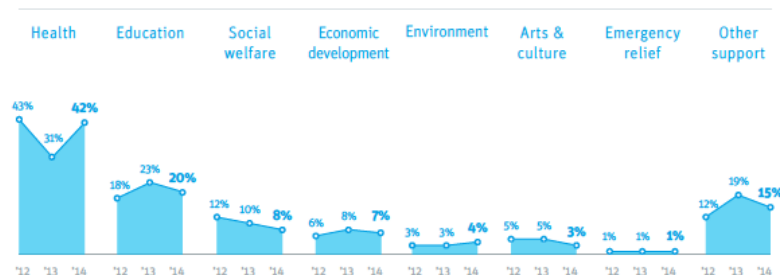
Knowledge of business giving is extremely general and predictable. In all countries, bigger companies tend to give more, arguably because they come under greater scrutiny from both the government and the public and must meet higher expectations (Gautier and Pache 2015).

The UK market suggests large companies there are moving to strategic and long-term community investments. The LBG's Annual Review 2014 reveals that business giving has remained steady at around £1.1 billion per annum, with a trend towards more strategic and longer-term community investment as companies seek to align community giving with business giving strategies (see Figure 12.2).

### 1 How members contribute 2011-2013



### 2 What members support 2011-2013



### 3 Why members contribute 2011-2013

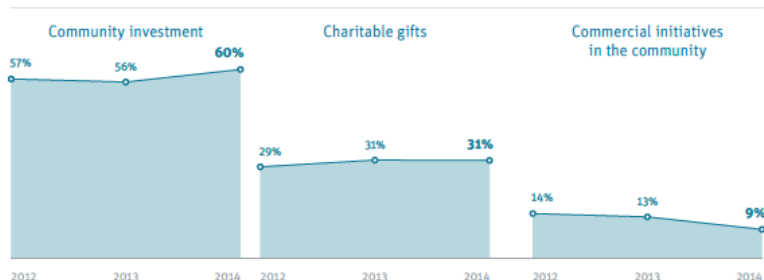



Figure 12.2 Annual Review, 2014 (London Benchmarking Group 2014)

Figure 12.2 incorporates three charts which visually represent how much LBG members contributed in 2011-2013; what areas members supported in 2011-2013; and why members contributed in 2011-2013.

The first chart shows the type of giving by LBG members in 2011 – 2013. 50% of members gave in cash in 2012 and 2013; in 2014, 49% gave in cash. In-kind giving was at 34% in 2012 and 2013, increasing to 35% in 2014. 8% gave in time in 2012, rising to 9% in 2013 and 2014. 8% gave in management costs in 2012, falling to 7% in 2013 and 2014.

The second chart shows the cause areas benefiting from the members' business giving. In 2012, health-related nonprofits attracted 43% of contributions, falling to 31% in 2013 and rising back to 42% in 2014. Education received 18% in 2012, 23% in 2013 and 20% in 2014. Social welfare received 12% in 2012, 10% in 2013, and 8% in 2014. Economic development attracted 6% of contributions in 2012, 8% in 2013 and 7% in 2014. 3% of contributions went to environmental organisations in 2012 and 2013, and 4% in 2014. Arts and culture received 5% in 2012 and 2013 and 3% in 2014. Emergency



relief received the least at 1% in each year. 'Other' received 12% in 2012, 19% in 2013 and 15% in 2014.

The third chart shows the type of giving represented by the contributions. Community investment represented 57% of contributions in 2012, 56% in 2013 and 60% in 2014. Charitable gifts were 29% of contributions in 2012, 31% in 2013 and 2014. Commercial initiatives in the community were smaller at 14% in 2012, 13% in 2013 and 9% in 2014.

Percentages are given in each chart, for example, from 2012 – 2014 members contributed around 49 – 50% of contributions in cash and around 34 – 35% of contributions in-kind. In the second chart, member support was directed to health 31 – 43% and directed to education 18 – 23% over that same period. In the third chart, members contributed for community investment 57 – 60% over the period; and 29 – 31% as charitable gifts over the period.

A short trip around the world reveals a mixed bag of business giving. In India, McKinsey & Company research has found that the growing economy is not matched by philanthropic donations, which remain well below the global average (Bonini, Koller and Mirvis 2009). Companies in India are now required by law to contribute 2% of profits to CSR, but given the huge, diverse population they are then confronted with the problem of formulating the best strategies for achieving social transformation. Latin America reports low levels of business giving, and the tax machinery of government and complex legal code makes it difficult for corporate foundations to establish and operate in the same tax-effective manner as they do in the US (Mangaleswaran and Venkataraman 2013). However, increased wealth and political stability in countries like Brazil is heralding a sharp rise in business contributions. A bright light is the emergence of social entrepreneurs who are coming up with ideas that deliver unique business and social benefits.

'In Brazil alone, the number of nonprofit foundations and associations is 338,000 GIFE has invested more than \$1bn in 2010 and US and European agencies (remain the largest givers with a combined \$2.7bn in donations).

Local corporate and individual philanthropists' contributions now outpace those of global organisations, such as the Bill and Melinda Gates' Foundation and the Ford Foundation which together allocated \$119m to Latin America in 2008.

Large corporate foundations—Natura, large cosmetic maker and Avina Foundation, established to contribute to sustainable development across Latin America—have been created albeit are challenged by complex legal codes that make it difficult for foundations to give money.

Securing tax-exempt status and the paucity of foundations and other grantmaking organisations mean the community of nonprofit groups and non-governmental organisations (NGOs) is not strong within Latin America as in other parts of the world.

The emergence of social entrepreneurs—companies approaching business with “triple bottom lines” of financial, social and environmental performance, and enterprises that are part of the region's fledgling benefit corporation (or BCorp) community—is providing strong potential. An innovative waste management system is one example of social entrepreneurialism in Lima, Peru.' (Rodrigues 2011)



## Business giving in Australia

In the literature, the quantum and nature of business giving in Australia is at best indicative. International comparisons in the literature are also scarce and, at best, unreliable.

McGregor-Lowndes, Flack, et al. (2014a) reported that in 2012–13 donations from individuals were almost five times that of businesses (see Table 12.2). The data published by QUT included monies categorised as ‘sponsorships’, which most large corporations in Australia (including members of the LBG) would not consider as ‘giving’. Rather, they consider sponsorships to be marketing-related activity that is not driven by CSR strategy, nor by more specific CCI strategy.

Table 12.2 **Total giving in 2012–13 (McGregor-Lowndes, Flack, et al. 2014a)**

| Source                                | Income    |
|---------------------------------------|-----------|
| Donations, bequests and legacies      | A\$3,993m |
| Donations from businesses             | A\$863m   |
| Donations from trusts and foundations | A\$474m   |
| Sponsorships                          | A\$1,381m |
| Other fundraising                     | A\$1,903m |
| Total                                 | A\$8,614m |

Global benchmarking research undertaken by the LBG found that Australian corporate members of LBG contributed, on average, 0.49% of their pre-tax profit to community investment and 0.10% of their total revenue. Many Australian companies have foundations that give in absolute dollar terms to the community, including Macquarie Group, Commonwealth Bank, Rio Tinto and Origin Energy. Other companies have invested in social impact bonds. Combined, this investment in the community represents less than 1% of pre-tax profit for most companies.


CCI in Australia is characterised by being competitive, more so than in the US and Europe, and more aligned to the commercial interests of the giving corporation (Centre for Corporate Public Affairs and Business Council of Australia 2007). In this competitive environment innovation has characterised the approaches of many large companies to their corporate giving.

## Emerging trends

Business giving is increasingly spoken about in the literature and is seen by most large corporations as central to business strategy (Centre for Corporate Public Affairs and Business Council of Australia 2007). Other trends identified in the literature include:

- companies with more female board members give more to charity
- there are different giving patterns across individual firms and industry sectors
- companies with newer CEOs tend to give more than companies whose CEOs have been in office for longer periods
- companies with more female senior managers give more money to charity, and



- 
- companies which are headquartered in lower-income areas give more (Marquis and Lee 2013; List 2011).

The manner in which companies manage business giving—moving from a charity mindset to an investment mindset, and from short-term to long-term investment outlooks—is also reflected in much of the literature (Council on Foundations 2012). Corporations are engineering these changes by applying business strategies to their CCI.

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## Section 3: The recipients and enablers of giving: Nonprofit organisations, social enterprise, fundraising vehicles and referral

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# Chapter 13: Nonprofit fundraising

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## Nonprofit fundraising: An introduction

As noted by Kelly (1998) and Mack (2009), the term ‘fundraising’ does not fit easily into any of the existing academic disciplines and is not a mainstream construct in any discipline. Even among nonprofit organisations (NPOs), the word fundraising does not have a commonly understood meaning (Lyons 1995; McGregor- Lowndes et al. 2014).


The earliest examples of efforts to offer a theoretical basis for charitable fundraising are provided by economist Rose-Ackerman (1982) and Weisbrod and Dominguez (1986) who demonstrated that the ‘market’ for charitable donations is more efficient when donations are actively solicited. These findings are supported by more recent studies, such as that by Marudas and Jacobs (2010) who found that the use of professional fundraising services by United States (US) NPOs increases the effectiveness of fundraising efforts. More recent support for their findings has emerged which suggests that formal fundraising practice may be more effective in some industries than in others (Medina-Borja and Triantis 2014; Yi 2010).

Fundraising has both common or ‘street’ meanings, as well as specialised or professional meanings. There is no agreed definition of fundraising used as a reference point for research or discussion among the fundraising profession. However, the *International Encyclopaedia of Civil Society* provides the following description:

‘The language of fundraising has some counterpoint with sales, marketing, law, and even religion, politics and finance. The word itself in the corporate realm denotes sourcing investment to run or grow a business. Similarly in nonprofits, fundraising is about locating the resources an organisation needs to achieve its aims on behalf of those it serves. Common definitions focus on raising money for a nominated cause or program. “Resource mobilization” is a frequently used term in some countries, again borrowing from the rubric of finance but emphasizing as well the idea that an NPO needs more than just funds and will seek people, their time and in-kind resources too.’

The term ‘development’ is often used interchangeably with fundraising, in essence referring to the whole process of garnering resources (Scaife 2010, 742). This is in line with the definition proposed by Bruce Hopkins, taking a broad US legal perspective, in which he suggested that ‘fundraising’ be defined as ‘The generation of revenue for charitable purposes’ (Hopkins 2000).

An examination of the dictionaries and glossaries published by the professional fundraising associations in comparable jurisdictions finds that there is no agreed definition of the term ‘fundraising’. The American Association of Fundraising Professionals’ dictionary defines fundraising as ‘raising of assets and resources from various sources for the support of an organisation or a specific project.’ While the term ‘fundraise’ is listed as ‘to seek donations from various sources for the support of an organisation or a specific project’ (Association of Fundraising Professionals 2003, 55).



The glossary issued by the US-based, international body that certifies fundraising executives, CFRE (Certified Fund Raising Executive) International, does not list 'fundraising' but provides listings for 'Fundraising Counsel' and 'Fundraising Executive'. The glossary entries provide for a very wide variety of roles for fundraising executives without specific reference to 'donations' or any other particular form of support (CFRE International 2013).

The Fundraising Institute Australia (FIA) has published a glossary of terms used by fundraisers in Australia (2013) which is similar to CFRE International's Glossary of Terms. FIA's glossary does not list 'fundraising' but lists both:

'Fundraiser: A person, corporation or organisation, who carries out activities, whether for remuneration or as a volunteer, for the purpose of raising donations for the objects of an organisation.

Fundraising Activity: An activity carried out by a person, corporation or organisation, whether for remuneration or as a volunteer, for the purpose of raising funds for the object of an organisation.' (FIA 2013, 13)

In understanding why there is no generally accepted definition of 'fundraising' as the term is used in the NFP sector in Australia, McGregor-Lowndes, Flack, Poole, et al. (2014) found that the major influencing factors are the lack of a common approach in the state and territory laws and varying accounting treatments relating to fundraising and charity giving (Flack et al. 2014). This problem is also found in the US (Sargeant and Shang 2010).


## Fundraising as an emerging profession

In Australia, the United Kingdom (UK) and the US, the First World War saw the emergence of professionally-organised fundraising campaigns in support of the war effort (Sargeant and Jay 2014). In the US the first moves towards creating a fundraising professional body came to a head in 1935 with the formation of the American Association of Fundraising Counsel (Sargeant and Shang 2010, 32), and in the UK the Institute of Fundraising was established in 1983.

In Australia, The Australasian Society of Fundraisers was formed in 1968 at a meeting of a group of fundraisers in Melbourne. Later to become The Australasian Institute of Fundraising (TAIF) in 1972, TAIF changed its name to the Fundraising Institute Australia in 1999 (Fundraising Institute Australia 2015).

In keeping with the characteristics of an emerging profession (Dean 1995; Flack 1996; Sargeant 2009), each of these professional fundraising bodies developed codes of ethics and standards of practice and began to enforce compliance among their members. Education and training services provided by these bodies was at first based on experience; however, more recently the growing body of rigorous research on fundraising questions is informing fundraising education and practice (Anonymous 2015; Sargeant and Shang 2015; Science of Philanthropy Initiative 2014).





Despite this lack of a common approach to definitions of fundraising, fundraising practice in Australia has been greatly influenced by fundraising practice in the US and the UK. Sargeant and Shang (2010) identified the types of activities that tend to be regarded alike as ‘fundraising’ in Australia, the US and the UK:

- direct response fundraising
- fundraising online
- donor retention and development
- major gift fundraising, including:
  - capital gift fundraising
  - grants from philanthropic trusts or foundations, and
  - bequest, in memoriam and tribute gifts
- planned giving (a planned gift created now for the future benefit of an NPO, generally after the death of the donor), and
- corporate fundraising, including:
  - donation of goods and services such as stock or publicity
  - gift of staff time and expertise
  - corporate sponsorship
  - workplace giving
  - workplace events
  - workplace fundraising and collections, and
  - cause-related marketing.


Some activities are likely to be understood in Australia as ‘fundraising’, but may not be understood this way in other jurisdictions (McGregor-Lowndes, Flack, Poole, et al. 2014), including:

- charitable gambling products like raffles, lotteries, bingo and ‘lucky envelopes’
- street stalls, fetes, fairs, second-hand book sales and jumble sales
- second-hand clothing shops, and
- charitable merchandising, such as Christmas cards, t-shirts, etc.

Fundraising campaigns make use of a wide range of communication means to solicit support, and typically offer a full range of response mechanisms through which to contribute. Fundraising campaigns are increasingly using a wider mix of e-commerce technologies including the use of the email (Valverde, Lefevre and Hoehling 2013) and social media such as Twitter (Pitman 2014) and Facebook (Woolley et al. 2014) to add to the traditional channels such as street collections, mail, telephone and mass media advertising (Saxton and Wang 2014).

Increasingly, donors and supporters of NPOs are using electronic means to transmit their cash contributions. The use of cheques and money orders has been slowing rapidly and the use of credit cards, online banking facilities and direct debit authorities are increasingly common (National Australia Bank 2015).

How to classify revenues generated by fundraising activities creates some difficulties in the accounting processes (McGregor-Lowndes, Flack, Poole, et al. 2014) in that Australian Accounting Standards classify revenues by the nature of the transactions and not by the type of activity that



generated the transaction. For example donations are likely to be classified as ‘transfers’, while special event sales, charity auctions and raffle sales are likely to be treated as ‘sales’ and aggregated with other transactions not readily classified as fundraising. This means that the data from multiple charity accounts are unlikely to produce an accurate dataset on fundraising (Flack et al. 2014).

How responsibilities are allocated and attitudes towards fundraising in NPOs varies depending on several factors. The dominant activity of the NPO is important in that there are many organisations whose primary activity is the delivery of charitable or community services. In these organisations fundraising may be understood as a support function rather than a prime function; in others fundraising is the dominant activity. These differences tend to be reflected in the attitude and involvement of the board in fundraising activities (Australian Institute for Company Directors 2014; Green and Griesinger 1996; Scaife, Williamson and McDonald 2013).

The recent US study *UnderDeveloped: A National Study of Challenges Facing Nonprofit Fundraising* (Bell and Cornelius 2013) found, inter alia:


- high turnover rates among development directors (DDs)
- 50% or more of DDs in organisations with operational budgets under US\$5 million anticipate leaving the organisation within two years and 46% anticipate leaving the field of development within two years
- there is an undersupply of qualified DDs
- there is a high level of dissatisfaction with the performance of DDs among other executives, and
- smaller NPOs struggle to compete with larger organisations for experienced DDs.

This study (Bell and Cornelius 2013) concluded that these problems were partially due to a lack of sound strategies and the lack of an internal culture that supports the development function. There is some evidence in Australia that there are similar fundraising staff-turnover rates and a lack of organisation-wide support for fundraising in some subsectors (Nicholson, Newton and Sheldrake 2008).

In 2013, using a survey and focus groups, Scaife et al. found that ‘CEOs of NPOs were overwhelmingly seen as their organisation’s fundraising champions; and that the most significant benefit of having fundraising expertise at CEO and board levels was strategic direction/oversight (as opposed to additional people “asking” for support)’(page iii). This finding is somewhat at odds with the traditional view, where the direct involvement of board members in fundraising is expected but not always achieved (Hager, Rooney and Pollak 2002; Scott 2014a; Walker 2002), but supported by recent research in Australia, the UK and the US (Bennett 2012; Esparza and Jeon 2011; Saj 2013).

## International context

Because the definition of ‘fundraising’ varies across both domestic and international jurisdictions, multicountry comparisons are difficult; however, using the more restricted meaning by which fundraising is synonymous with ‘philanthropic giving’, some efforts have been made to compare international fundraising efforts.



In the US charitable giving statistics on estimated charitable deductions on tax returns filed for 2011 have been published annually since 1955 by Giving USA. Total charitable contributions by individuals, corporations and foundations was an estimated US\$298.42 billion in 2011, up 4% in 2011 dollars and 0.9% in inflation-adjusted dollars from a revised total of US\$286.91 billion in 2010.

In the UK the Charities Aid Foundation (2015b) found that the estimated total amount donated to charity by UK adults in 2014 was £10.6 billion. However, these figures represent only donations and do not include a range of other sources of financial support that might qualify as ‘fundraising’ revenue.

## What do we know about fundraising efforts in Australia?

There are relatively few sources of data about fundraising in Australia. One of the earlier research attempts by the Industry Commission found that, in 1993, the 30 largest community welfare organisations in Australia received an average 18.5% of their revenue from fundraising (Industry Commission 1995).

Lyons (1995) found from a survey of 148 organisations that employed almost 700 specialist fundraising staff, who were members of FIA, that fundraising contributed 23% of the revenue of private NPOs and that the most important methods used were direct mail, special events and bequests.

The *Giving Australia 2005* report (ACOSS 2005) concluded:

‘The giving of money, goods and services to nonprofit organisations by individuals and business is estimated by this research to total A\$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:

- A\$7.7 billion from individuals. Of this, A\$5.7 billion was donated by 13.4 million people, 87% of adult Australians, in the year to January 2005. The average donation was A\$424 per year while the median donation was A\$100 (i.e. half of all donations were above this amount and half were below). A further A\$2 billion was provided by 10.5 million individuals through ‘charity gambling’ or support for events.
- A\$3.3 billion from 525,900 businesses, 67% of all businesses in the 2003–04 financial year. Business giving consisted of 68% in money (A\$2.21 billion), 16% in goods (A\$0.52 billion) and 16% in services (A\$0.52 billion). Donations accounted for 58% of business giving (A\$1.9 billion—given by 58% of all businesses); sponsorship for 25% (A\$0.81 billion—given by 20%); and community business projects for 17% (A\$0.54 billion—given by 19% of businesses).’

By 2012–13 the Australian Bureau of Statistics (2014a) found that NPOs received income of A\$107.5 billion of which A\$8,614 million was contributed by a range of donations, sponsorships and other fundraising methods (see Table 13.1).

Table 13.1 **Income received by Australian NPOs 2012-13 (Australian Bureau of Statistics 2014a)**

| Source                                | Income    |
|---------------------------------------|-----------|
| Donations, bequests and legacies      | A\$3,993m |
| Donations from business               | A\$863m   |
| Donations from trusts and foundations | A\$474m   |
| Sponsorships                          | A\$1,381m |
| Other fundraising                     | A\$1,903m |
| Total                                 | A\$8,614m |

It should be noted that there are considerable variations in the way these data are collected and classified, helping to explain the significant differences in the findings. However, it seems likely that a most of the A\$8.6 billion listed above and some part of the A\$6 billion generated by NPOs from the sales of goods and the A\$72.4 billion generated by the provision of services in 2012–13 may be included into a calculus of fundraising in the broad sense.


While fundraising research has begun to provide a sound basis for understanding the motives and behaviours of donors and other contributors to NPOs there is little rigorous research available about the efficacy of individual fundraising practices. Fundraising practitioners have tended to rely on the results achieved in individual campaigns. In recent years professional fundraisers have been able to use sophisticated ‘donor databases’ to gain greater insight into the roles that various combinations of solicitation means and response channels play in the effectiveness of their campaigns (Association of Fundraising Professionals and The Urban Institute 2015; Sargeant 2001).

The growing importance of the use of the internet, mobile phones and social media (Crosbie and Gavel 2012) to support fundraising has potentially far-reaching effects on the design and implementation of fundraising activities. Issues such as the use of ‘big data’ (Ihm 2015; Hart, Greenfield and Johnston 2005; Hoefer 2012; Ribeiro 2014), data security and privacy are all now part of fundraising management.

## Government regulation of fundraising

In Australia, the UK and the US, NPOs need to be registered by a government regulator in order to solicit public contributions in the jurisdiction where their office is located. Such registration mandates various forms of reporting to the regulator. Soliciting donations or other types of support across jurisdictional boundaries is likely to subject the organisations to charitable solicitation registration and reporting requirements in those jurisdictions (Breen 2012).

One of the historical purposes of most fundraising regulation in Australia was the regulation of fundraising practices that could cause nuisance to the public. In a detailed analysis of fundraising regulation in Australia, McGregor-Lowndes, Flack, Poole, et al. (2014, 119) found that:



‘Although state and territory regulatory regimes use different terminologies to describe the fundraising behaviours, the regulations tend to refer to the collection or appeal for certain types of fundraising transactions or products such as donations, sales, or grants. Similarly, the regulation tends to regulate or exempt certain audiences or market segments such as public appeals, members or persons with shared workplace, etc. In describing what kind of fundraising practices are regulated or exempt, some regulators refer to various marketing channels or marketing means such as mail, telephone, radio or television advertising. Finally, the regulation refers to whom may engage in fundraising, so that some regulation refers to members, commercial agents, traders and employees.

In practice, modern fundraising techniques use combinations of fundraisers (whom) to solicit support in various forms (products) from carefully selected market segments (markets) using one or a combination of marketing channels (means).’ (Sargeant and Shang 2010)

While the regulation of fundraising is primarily the responsibility of the state and territory governments in Australia, the Australian Charities and Not-for-profit Commission (ACNC) at the federal government level does have a role to play in that one of its important functions is to ‘maintain, protect and enhance public trust and confidence in Australian not-for-profit sector’. Since the fundraising activities of not-for-profit organisations NPOs are often the points of contact that members of the public have with charities, the quality of those experiences have the potential to influence levels of public confidence in the sector (Hager 2004).

Intense competition among charities in the UK since the late 1980s has been blamed for a rise in the levels of public dissatisfaction with some fundraising methods. This has led to calls for greater regulation of some fundraising practices in some jurisdictions (Breen 2012; Etherington et al. 2015; Sargeant, Hudson and Wilson 2012).


In Australia, the Australian Charities and Not-for-profits Commission (2013) report entitled *Public Trust and Confidence in Australian Charities* found: ‘Overall, results from the quantitative research indicated that trust in the Australian charities sector was quite strong, although it appeared that there had been a small decline in trust from 2013 to 2015, with mean scores of 6.6 and 6.4 respectively.’

The establishment of the ACNC was intended to be the catalyst for regulatory reform in the NPO sector and some progress has been achieved at the Commonwealth Government agency-level to reduce duplication and cut ‘red tape’; however, major reform of the state-based fundraising regulatory environment has not yet been achieved.

## Self-regulation of fundraising

There are two types of self-regulation of fundraising. The first is the form of regulation imposed by professional ethics and codes of conduct; the second, industry self-regulation, is generally designed as a form of industry–government co-regulation (Breen 2012; Sargeant, Hudson and Wilson 2012).

FIA requires its members to comply with its ‘FIA’s Principles and Standards of Fundraising Practice’ (Fundraising Institute Australia 2014) which include standards of practice for most of the major types of fundraising activities. A similar set of codes and standards are imposed on the members of the Institute of Fundraising in the UK (Institute of Fundraising 2012).



In 2006 the Fundraising Regulation Standards Board (FRSB) was established with five years seed funding from the Cabinet Office and the Scottish Government. Hosted by the Institute of Fundraising (IoF), the FRSB adopts IoF codes as its own, although membership of the IoF does not make an entity an automatic member of the FRSB, thus requiring a fundraising charity to join the FRSB separately and pay the relevant membership subscription.

Following ongoing concerns about the efficacy of the FRSB system in the UK an independent inquiry was established in 2014. The subsequent *Etherington Review* (Etherington et al. 2015, 8) report into the UK's fundraising self-regulation scheme found that

‘the Review has received sufficient verbal and written evidence to show that the current approach to self-regulation is no longer fit for purpose. A number of systemic weaknesses were identified in both the design and implementation of the current system. Self-regulation has lost the confidence of both fundraising organisations and the public.’

Consultations continue in the UK in order to reform the present system.

## Key issues and emerging trends

The literature highlights the following key issues and emerging trends:

- the need for support for the fundraising function at the board level
- the need to simplify, redesign and coordinate fundraising regulation in Australia:
  - the role of government regulation of fundraising, and
  - the role of self-regulation of fundraising
- maintenance of the levels of public trust in fundraising NPOs – lessons to be learned from levels of public dissatisfaction with fundraising methods in the UK, and
- impact of new technologies:
  - implications for fundraising regulation
  - use of social media and rising popularity of fundraising ‘portals’ (intermediaries), and
  - use of ‘big data’.

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# Chapter 14: Nonprofit CEOs

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## Theories and key authors

Literature on the role of nonprofit organisations' (NPOs') Chief Executive Officers (CEOs) in facilitating giving and volunteering in Australia typically draws on the fields of fundraising, nonprofit/organisational management, transformational leadership and volunteer management.

Key authors within the Australian context include Wendy Scaife, Katie McDonald, Alexandra Williamson, Marie Crittall and Margaret Scott from the Queensland University of Technology.


Internationally, the *Leading with Intent* report compiled by BoardSource (2015) is a valuable resource as is the study on *Challenges Facing Nonprofit Fundraising* in the United States (US) by Bell and Cornelius (2013).

## International context

Internationally, especially in the US, the important role of CEOs in successful fundraising organisations is well recognised. After all, successful fundraising 'begins at the top' (Farr 2004). The CEO, with the support of the board is responsible for setting the strategic vision of the organisation, developing strategies to achieve that vision and overseeing the implementation of those strategies (DeWitt 2012; Anderson 1996). The CEO is also responsible for attracting the requisite human and financial resources to achieve these goals (Weinstein 2004). As such, their leadership role must be both inspirational and practical; they must foster an understanding and culture of fundraising within the organisation and ensure the necessary systems and procedures are in place to support that culture.

The CEO is the 'Chief Architect' in establishing a philanthropic culture within an organisation, where every individual staff member, volunteer and board member is engaged with the organisation's philanthropic goals (Hall 2005). This involves commitment, alignment, prioritisation and investment in fundraising capacity (Bell and Cornelius 2013). The CEO must play the role of champion in order to ensure fundraising is at the heart of the organisation.

Despite the importance of a philanthropic organisational culture many US NPOs still struggle to achieve this. In a recent study on *Challenges Facing Nonprofit Fundraising* in the US, Bell and Cornelius (2013) found some 41% of NPOs reported having no culture of philanthropy. The same study found divergent perspectives between CEOs and the head of fundraising. In particular, 20% of CEOs 'strongly agreed' that a culture of philanthropy was in place at their organisations, compared to 12% of fundraising heads, suggesting that CEOs may not be fully in touch with their organisational culture or that there may be different expectations around what actually constitutes a culture of philanthropy (Bell and Cornelius 2013). Furthermore, some 23% of NPOs reportedly lack basic fundraising systems and plans and a further 21% have no fundraising database (Bell and Cornelius 2013).



One aspect of facilitating a culture of philanthropy includes engaging the board to ensure they understand and accept their roles and responsibilities around fundraising, which may include accessing networks to create opportunities, making connections, or asking for contributions (Brown and Guo 2010; DeWitt 2012; Herrmann 2011; Iecovich 2004; Wagner 1994). Yet some 25% of NPOs in the US have no board fundraising committee and 17% of boards do not engage in fundraising at all (Bell and Cornelius 2013). Indeed, nonprofit boards consistently score poorly in terms of fundraising effectiveness. A recent evaluation of nonprofit board practices in the US found that fundraising is the biggest challenge that boards face and the number one area for improvement (BoardSource 2015).

It is also recognised that the CEO must lead by example and play a direct role in fundraising, especially when it comes to soliciting major gifts. Typically it is up to the CEO to ask for money (DeWitt 2012). According to Farr (2004), nonprofit CEOs in the US spend half of their time on fundraising activities. Major donors have an expectation to meet the CEO as the face of the organisation and embodiment of organisational vision (DeWitt 2012; Hall 2005). The CEO needs to be comfortable with and committed to playing this role. However, this is not necessarily a given, as CEOs are seldom recruited for their fundraising experience (DeWitt 2012). Indeed, although 79% of nonprofit executives in the US agree on the importance of competency in securing gifts, 26% reported that they lack the skills and knowledge to do so (Bell and Cornelius 2013).


## Australian context

Within Australia there is a much smaller body of work on the role nonprofit CEOs play in giving and fundraising; however, a number of studies have emerged in recent years (Scaife, Williamson and McDonald 2013). As with the US context, these studies highlight both the pivotal role that CEOs play in NPOs but also the challenges that they face.

The centrality of the CEO for fundraising emerged from qualitative research during the first *Giving Australia* project in 2005, in particular the need for strong leadership and strategic fundraising was highlighted by NPO nonprofit participants (ACOSS 2005). This is supported by more recent research, which has also highlighted the need for leadership and commitment for fundraising success, as ‘fundraising doesn’t happen if you don’t have strong leadership’ (Scaife, Crittall and McDonald 2015).

Good fundraising CEOs enable the fundraising function in their organisation by building a culture of philanthropy, good resourcing (investing in people and systems) and personal engagement in fundraising activities (Scaife, Williamson and McDonald 2013). Yet fundraising and resourcing of fundraising are not seen as areas of capability for many local CEOs and boards, often due to a lack of training or prior experience (Scaife, McDonald and Smyllie 2011).

Establishing a culture of fundraising within an organisation requires that the CEO must bring all staff on the journey (Scaife, Crittall and McDonald 2015). This lends weight to the old adage that ‘fundraising is an attitude not a department’ (Scaife and Madden 2006, 8). But it starts with the CEO: ‘it’s definitely the CEO, if [s]he doesn’t understand what fundraising is, the rest of the organisation wouldn’t either’ (Scaife, Williamson and McDonald 2013, 16).



Australian research also highlights the critical role the CEO plays in engaging the board around fundraising. Board members need to be given the tools and understanding to fundraise successfully, and to monitor organisational fundraising activities (Scaife, Williamson and McDonald 2013). Yet research suggests that board members in Australia may be even more reluctant than their US counterparts to engage in fundraising and may require significant shifts in many instances to understand their role. The CEO must facilitate these shifts through education and, in some cases, attrition (Scaife, Crittall and McDonald 2015). For the majority of Australian board members fundraising was not mentioned at recruitment, nor did they receive any fundraising training on joining the board (Scaife, Williamson and McDonald 2013).

As in the US, it is acknowledged in Australian literature that CEOs play an especially important role in soliciting major gifts. Scott (2014a, 119) found that ‘the CEO must be involved in fundraising’: ‘If the CEO is not committed to fundraising it won't happen’. This requires setting aside time for fundraising, which can be difficult on top of the day-to-day organisational management activities (Scaife, Crittall and McDonald 2015). Indeed, Australian CEOs reportedly spend about 24% of their working time on fundraising, less than their US counterparts (Scaife, Williamson and McDonald 2013). Fundraisers and CEOs in Australia appear to be the key ‘askers’ when their organisations seek funding, as such they need to know how to ask and what to say in response (Scaife, Crittall and McDonald 2015).

Despite strong recognition of the centrality of the CEO in fundraising, research has found significant gaps in Australian NPO CEOs’ capacity to fulfil this role. The major challenges identified include a lack of time and resources and understanding of fundraising (Scaife, Crittall and McDonald 2015; Scaife and Madden 2006).

## Key issues and emerging trends

### Training and development

The research highlighted a distinct lack of training and development opportunities for Australian fundraising staff and CEOs who wish to improve their knowledge and skills in the area.

Professional development opportunities must be available in order to address the fundraising knowledge deficit among CEOs and board members, and to ensure there is a pool of qualified fundraisers to recruit from (Scaife, Williamson and McDonald 2013, 2014).

### Nonprofit governance — engaging boards around fundraising

While the literature confirms the important role that board members play in fundraising, this does not necessarily reflect current practice within the sector. CEOs are uniquely positioned to engage and educate boards about fundraising.




## Broader culture of philanthropy

CEOs who accept their role in fostering cultures of philanthropy within their organisations can also play a broader leadership role in the nonprofit and community sector to encourage giving and volunteering in Australia by celebrating giving and volunteering, and encouraging their major donors to make their gifts public (Scaife, Crittall and McDonald 2015).



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# Chapter 15: Sector adoptions to giving trends

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## Introduction

Literature investigating the extent to which different sectors are changing their fundraising approaches in response to changing patterns of giving and volunteering is sparse. While there is a more substantial body of literature covering the changing patterns of giving and volunteers, and many broad recommendations for how the nonprofit sector in general and fundraisers in particular should respond, there is little detailed subsector analysis. What does exist has largely emerged from practitioner literature.

## International context

Globally, the nonprofit landscape is changing; the most effective NPOs will adapt their strategies to stay relevant (Swindoll 2015). In a context of funding cuts and ever increasing competition for the charitable dollar, NPOs need to shift from a culture of ‘fundraising’ to a ‘culture of philanthropy’, whereby fundraising is integrated into all aspects of the organisation and its strategy, and everyone in the organisation is responsible for fundraising. This type of approach is about relationships, engagement and involvement (Gibson 2015). To this end, organisations ‘need to create environments where their entire community - donors, clients, staff and partners have ample opportunities to engage with the mission in authentic and meaningful ways’ (Gibson 2015).


On a practical level, this means investing in leadership, fundraising skills development, transparency, and partnerships (Wright 2016); exceeding donor expectations, focusing on impact, improving data quality, building a seamless tech experience, and embracing a multichannel approach to fundraising (Thompson 2016). NPOs need to become proactive, rather than reactive in their fundraising campaigns (Swindoll 2015).

These generic recommendations have been echoed by the United Kingdom (UK) arts sector, which has advocated for greater integration of leadership and income generation within arts and cultural organisations; adoption of multiplatform fundraising methods; and evaluating impact and staying aligned to core values in order to be able to articulate their relevance to potential supporters (Walmsley 2015). Arts sector leadership – CEOs, trustees and directors of charities need to understand and take responsibility for their organisation’s fundraising to ensure activities are aligned with strategy (Rigali 2015).

In light of recent regulatory changes in the UK, calls have also been made for greater involvement by the arts and cultural sector in the whole debate. Organisations need to work together to proactively shape the regulatory environment (Rigali 2015).

## Australian context

Within the Australian arts sector, private giving continued to grow in 2014, suggesting the sector is adapting well to changing patterns of giving and volunteering (Serow 2015). However, the growth was not even across all arts organisations. For those that did experience growth, it was largely attributed to an increase in the number of new donors and more extensive engagement with donors (Serow 2015).



For the most part, Australian Education institutions also saw growth in charitable support in 2014. On average, total gross annual income from fundraising increased, as did the median gift size, the size of their largest gift and the number of donors (Crittall and Scaife 2015). Although the most common fundraising vehicles in the education sector have not changed (alumni annual giving, special events, capital campaigns, bequests, voluntary building funds, and sponsorship), there have been subtle shifts in how these vehicles have been used. For example, there appears to be more restraint in the frequency with which annual supporters are asked to give (with 62% of organisations asking just once a year compared to 48% in 2012). While there has been an increase in the number of capital campaigns, the duration of these campaigns appear more polarised (with a substantial increase in the number of campaigns that run for less than one year as well as those that run more than three years) (Crittall and Scaife 2015). Almost 40% of those involved in a capital campaign report using the assistance of an external consultancy (nearly double that of 2012) (Crittall and Scaife 2015). There has also been a significant growth in major gift programs within education institutions over the past five years (Crittall and Scaife 2015). Whether the fundraising successes experienced by the education sector are fully attributable to changes in fundraising approaches remains unclear.

Research has found that international aid and religious organisations in Australia have a higher degree of fundraising dependency (percentage of total revenue from fundraising) compared to sectors such as social services, which are likely to receive a greater proportion of government funding (Zappalà and Lyons 2006). This dependency has been exacerbated in recent years due to substantial cuts in government funding and an aid policy shift away from humanitarian goals towards advancing the national interests (RMIT 2015). This has placed increasing pressure on aid organisations to secure public support. Research suggests this will require a significant shift in the narratives embedded within fundraising campaigns. Aid sector communications seems to be stuck in charity-based discourse, focusing on emergency and need rather than human rights discourse, which focus on freedom and solidarity (RMIT 2015).

As patterns of giving and volunteering change, there is increasing need for innovative strategies to secure funds in the nonprofit sector. Research suggests that Australian organisations in the environment, youth and education subsectors are more likely to have an innovation strategy than other sectors (Tobias and Newton 2015). Innovation capabilities required include:

- internal collaboration
- external collaboration
- explicit focus on innovation
- openness of culture and vision
- organisational velocity
- rewards and recognition for innovation, and
- stakeholder centrality.

## Key issues and emerging trends

The nonprofit sector does not operate in isolation from broader political, economic, sociocultural and technological trends, which can have significant impact on the success or failure of fundraising efforts (Rhine and Flannery 2015).



## Political trends

Political factors impacting on fundraising include government attitudes to the nonprofit sector and regulatory changes that might affect the fundraising environment or fundraising performance. In the past 12 months, the UK has experienced considerable restructure of regulation and significant revisions to the Institute of Fundraising's *Code of Fundraising Practice*. While the full implications of these changes are not yet fully clear, it will likely affect collection of personal data and potentially render some fundraising channels unviable (Third Sector 2015).

Although not as extreme, Australia has also experienced a range of nonprofit sector reforms with the establishment of the Australian Charities and Not-for-profits Commission (ACNC) on 3 December 2012. The *ACNC Act* has three objectives (Australian Government 2012, 5):

- to maintain, protect and enhance public trust and confidence in the Australian not-for-profit sector
- to support and sustain a robust, vibrant, independent and innovative Australian not-for-profit sector, and
- to promote the reduction of unnecessary regulatory obligations on the Australian not-for-profit sector.

## Economic trends

Research has identified three macroeconomic factors with the strongest relationship to individual charitable giving: income, wealth, and tax policy (Rhine and Flannery 2015). The influence of these macroeconomic trends on individual giving was most apparent during the Global Financial Crisis (GFC), where the impact was widely felt by the nonprofit sector globally. In Australia, many organisations experienced a decline in fundraising revenue as a result of the GFC (Wallace 2009). Such declines were felt more strongly by small to medium organisations (Wallace 2009). Health, welfare, education and arts and culture organisations were similarly affected, while environmental organisations appeared to have suffered the most from the GFC, and international aid and development organisations suffered the least (although this may be more related to the respective size of organisations rather than any particular subsector attribute) (Wallace 2009).

## Sociocultural trends

As Generation Y comes of age and plays an increasingly larger role in philanthropic spaces, NPOs and fundraisers will also need to adapt their outlook. Understanding what drives young donors to give can help fundraisers develop the most effective fundraising campaigns targeted towards this population. Research suggests this next generation is much more motivated to give in order to 'make the world a better place' and less likely to give to causes that 'make their community better'. This suggests that this generation think more globally than locally (Lilly Family School of Philanthropy 2010). Generation Y is also more tech-savvy and prefer electronic communications; but reportedly want more hands-on, direct experiences with charities that they support before donating (Lilly Family School of Philanthropy 2010). Organisations with strategies to appeal to this audience may find themselves well positioned in the future (Lilly Family School of Philanthropy 2010).



## Technological trends

Technology is enabling giving and volunteering in new ways. There are now many different types of technologies and platforms available for NPOs to assist them to raise funds and engage their supporters, including websites, social media, mobile technologies, apps and third party platforms. The extent to which Australian NPOs have adopted this technology varies by type, with around three-quarters using a website and social media respectively, just under half using third party websites, and less than one in five using mobile/apps (Scaife et al. In press).


While technologies bring opportunities they also bring challenges – many NPOs report feeling swamped by the sheer array of platforms available (Scaife et al. In press).

Successful digital strategies are dependent upon effective collaboration with stakeholders, generating and executing innovative ideas, being open to change and quick to respond, and rewarding innovation, and meeting donor expectations (speed, ease, convenience, engagement, personalisation and accountability) (Scaife et al. In press). More information on new technologies is provided in [chapter 16](#).

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## Chapter 16: New technologies

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The application of various technologies to facilitate giving has sparked particular interest in the nonprofit sector and the media, and is giving rise to innovative approaches. This chapter reviews literature on ‘digital giving’, and what is termed ‘crowdfunding’.

## Digital giving

### Definitions

With technology use so ingrained in our society it is difficult to believe that much of the technology we use on a day-to-day basis was founded in the late twentieth and early twenty-first centuries. For example the internet only became publicly available in 1991, with Google being founded in 1998, followed by LinkedIn in 2002, MySpace in 2003, Facebook and Gmail in 2004, YouTube in 2005 and Twitter in 2006 (New Media Institute 2014; Internet Society 2012; Edosomwan et al. 2011). Furthermore, as of October 2015, over 700 million iPhones have sold to date—hard to believe when the first one was released in 2007 (Ingraham 2015).

Since 2005 the technological revolution has transformed the way transactions are conducted throughout many aspects of life, from grocery shopping to paying bills.<sup>4</sup> It is therefore unsurprising that the way we donate has also shifted away from traditional methods like direct mail to more advanced methods such as mobile giving. Moreover, technology has made us more connected than ever and charities have the opportunity to connect with their supporters more often and more directly. Broadly there are five types of digital giving channels:

- email
- social media
- online (through either the charity’s website, bank’s website, broker’s website)
- mobile (app, SMS, mobile-enabled website), and
- third party agencies (e.g. crowdfunding and peer-to-peer (P2P) sites).

### Email


Email (short for electronic mail) is ‘A system for sending textual messages (with or without attached files) to one or more recipients via a computer network (especially the internet); a message or messages sent using this system’ (Oxford English Dictionary 2001). Email is a popular choice in social marketing as it is fast, inexpensive and easy (Wilson, Hall-Phillips and Djamasbi 2015). Email is the oldest ‘new technology’ for giving, having been around almost as long as the internet itself (Peter 2004).

### Social media

There are several definitions on what social media is and several theories regarding the specific types of social media available. The *Merriam-Webster Dictionary* (2015) concludes that social media are ‘forms of electronic communication (as Websites for social networking and blogging) through which

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<sup>4</sup> This review covers online giving only. Virtual volunteering is included in chapter 1, while giving in-kind is covered by chapter 9.



users create online communities to share information, ideas, personal messages, and other content (as videos)’.

Some definitions distinguish between social media and social networking, with the former used primarily by organisations to broadcast messages, and the latter being used to connect with others (Edosomwan et al. 2011, 83; Saxton and Wang 2014). Charlesworth (2015) further divides social media into four broad categories depending on who controls the content (organisation vs others) and whether the communication is one-way or two-way:

- one-way communication with content controlled by the organisation (traditional marketing messages such as websites, images, videos, podcasts etc.)
- two-way communication with content controlled by the organisation (blogs and forums initiated by the organisation)
- one-way communication with content controlled by others (blogs and forums on other websites), and
- two-way communication with content controlled by others (social networking sites such as Facebook, Twitter and YouTube) (Lovejoy and Saxton 2012; Saxton and Wang 2014; Waters et al. 2009).


## Mobile technologies

The first-ever phone call on a handheld mobile phone occurred in 1973 with the first commercially-available phone (the Motorola DynaTAC 8000x) arriving in 1983 (Goodwin 2015). Finland saw the rise of the second generation phones—with SMS ability and data services—in 1993. Today we use third or fourth generation phones (Ray n.d). The first apple iPhone was invented in 2007 and changed the way we think about our phones. When mobile phones were first invented talking was the only feature available. Now we check email, use social media, take photos, browse the internet and send text messages (Ray n.d). Accordingly, the definition of a smartphone has changed over time. According to the *Oxford English Dictionary* (2013), originally a smartphone was defined as ‘any of various telephones enhanced with computer technology’. However, now the definition is ‘a mobile phone capable of running general-purpose computer applications, now typically with a touch-screen interface and internet access’.

One of the major impacts the iPhone brought was around how websites are displayed on mobile phones. Prior to the iPhone mobile websites were dumbed-down versions of their desktop sites. Now, however, they are fully-rendered, colour web pages (Martin 2014). It is this ability to access the internet in an optimised format which has revolutionised consumer behaviour.

## Peer-to-peer (P2P) fundraising platforms

P2P fundraising has risen in recent years as a powerful tool for nonprofit organisations (NPOs). It is a method of using your current supporters to fundraise on your behalf using their own networks and relationships (Wu n.d). Types of P2P fundraising include campaigns, personal events or challenges, and other activities such as fun runs and marathons where participants are sponsored by friends, relatives etc. to participate and raise money for a charity (Wu n.d). These events can be initiated by a specific charity (e.g. World’s Greatest Shave, Million Paws Walk), initiated by a community event



where multiple charities can receive funds (e.g. fun runs, marathons), or initiated by an individual or group of supporters (again to a specific charity of their choosing). While the concept of sponsoring a friend to participate in a charity event is not new, these platforms have emerged as an efficient way to raise funds through apps, widgets, social media and other mobile technologies (Smith 2015).

There are many different platforms now available for P2P fundraising. While some of these are primarily crowdfunding platforms (e.g. Kickstarter), others offer discounts for NPOs (e.g. CrowdRise, CauseVox, Razoo, Classy, FirstGiving) (Smith 2015; Scaife et al. In press). According to the 2013 Blackbaud P2P fundraising study, since 2011, the 39 organisations that use Blackbaud's platforms have hosted more than 44,000 events and raised more than US\$1 billion online (Braiterman, DeSchepper and Snyder 2014).

One of the most well-known P2P fundraising platform in Australia is Everyday Hero. Founded in 2007, this for-profit company allows individuals to fundraise on behalf of the 2,618 charities who are registered with them. As of 2016, more than 760,000 people had supported causes through this platform and raised more than A\$260 million (Everyday Hero 2015).

## Other third party technologies

Third parties refer to tools which are not owned by the nonprofit but enable donations. Often these third parties are for-profit companies but they do not have to be. Some third parties are transaction services, such as Google Wallet or PayPal, while others specialise in helping donors find a charity to support, such as Donate Planet. Still others are involved in crowdfunding or workplace giving.<sup>5</sup> Social media technology can also be categorised as third party technologies as they are outside the organisation's control. Third parties can also be other organisations that support NPOs (Scaife et al. In press).


## International context

### Online giving

With the increase in interest in new technologies it is unsurprising that there are several reports being conducted on online giving overseas. One of the main reports available is conducted by Blackbaud. The annual *Charitable Giving Report* includes online giving data from more than 3,700 United States (US) NPOs (MacLaughlin 2015). The 2014 report shows that online giving is continuing to grow at a faster rate than overall giving (8.9% between 2013 and 2014, compared to 2.1% between 2012 and 2013). Online giving now equates to approximately 6.7% of total fundraising revenue (excluding grants) (MacLaughlin 2015). Organisations with less than US\$1 million in revenue have had the greatest increase both in overall giving (5.8%) and online giving (10.6%) in 2014 compared to 2013. Overall, the biggest increase of online giving went to higher education organisations (MacLaughlin 2015). The report also highlighted that December is the most popular month for donations, in part due to the annual #GivingTuesday event, held annually on the first Tuesday following Thanksgiving, when Blackbaud processed more than US\$26.1 million in online donations (MacLaughlin 2015).

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<sup>5</sup> For a review of crowdfunding, see chapter 18.



Other studies have also confirmed the trend towards increased online giving. In M+R's benchmarking study of 84 NPOs primarily in the US (but also Canada, Australia and South Africa) total online revenue grew 13% from 2013 to 2014 and website traffic grew 11% (Bugeaud et al. 2015). The Network for Good's report on more than 45,000 US NPOs' online giving through Network for Good's platform revealed a 23% increase in online donations (through the platform) from 2013 to 2014 (Stein 2015)<sup>6</sup> and nearly one-third of online donations occurred in December.

Dunham+Company (2013) examined 510 adult donors in the US as part of the *Campbell Rinker Donor Confidence Survey 2013*. Half the respondents indicated that they donated via a charity's website in 2013 (fairly consistent with the 48% in 2010 and 57% in 2012). Surprisingly, the study found a 27% increase in donations via a charity's website from 2010/13 for donors aged 60 and over. Furthermore the gap between age groups has decreased with 50% of donors under 40 years, 53% of donors 40–59 years and 47% of donors 60+ years donating via a charity's website. The study also highlighted that more female donors donated in this way than male donors in 2013 (53% and 44%, respectively) (Dunham+Company 2013).

While the website may be the actual point of donation it is not always where it originates. Indeed in 2013 the most common reasons cited for website donations were:

- someone asking in person (29%)
- nothing in particular (20%)
- someone asking through social media (18%)
- an appeal letter received in the mail (14%), and
- something the donor saw on the charity's website (17%) (Dunham+Company 2013).

When this is examined by age, 24% of donors aged 60 years or older donated via the charity's website in response to a direct mail appeal asking for donations in this way. Additionally, when asked their preferred method of responding to a letter, 41% of all respondents stated that online was their preferred method (28% of donors aged 60 years and older and 59% of those under 40 years) (Dunham+Company 2013).

In the United Kingdom (UK), online giving represented on average 15% of individual donations and more than half of those surveyed reported an increase in online giving in the previous 12 months. However, more than 30% of respondents estimated that online gifts accounted for less than 5% of their overall donations (Blackbaud 2014a). The *UK Giving 2014* report undertaken by the Charities Aid Foundation found that 15% of donors had donated online in the last 12 months, while cash donations remain the most popular channel (used by 55% of donors) (Charities Aid Foundation 2015b). Moreover only 5% of monthly direct donors with an internet-capable device had made a donation to the charity's own website in the last four weeks. It is unknown, however, what the percentage would be over one year (Charities Aid Foundation 2015b).

Despite the fact that these studies may not have representative samples or examine all forms of online giving they do point to a similar trend—that while still not a major player in the donation space, online giving is increasing faster than giving overall.

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<sup>6</sup> This includes giving through charity giving pages, social giving sites, employee giving programs and online giving portals.

## Social media

A lot has changed since 2005 in terms of social media. In 2005 only 7% of adults in the US used social media sites. Today, 65% of US adults use these sites (Perrin et al. 2015). Social media has become an increasingly important channel for communication and fundraising, with Facebook leading the way with 1.49 billion monthly active users worldwide (Statista 2015). By comparison, Twitter currently has 204 million monthly active users worldwide. Of this, around half of US Twitter users are aged between 18 and 34 years, while only 6% are aged 65 years and older (Statista 2015). Overall, US Twitter users tend to be younger than US Facebook users (see Figure 16.1).

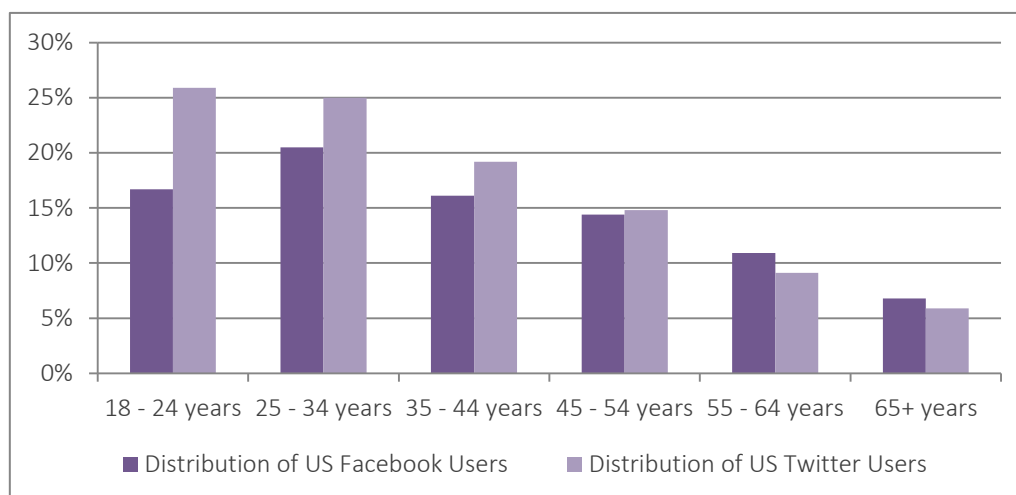


Figure 16.1 Percentage of US Facebook and Twitter users by age group, 2015 (Statista 2015)

Figure 16.1 shows the percentage of Facebook and Twitter users by age group in 2015. At this time, over 15% of 18 – 24 year olds used Facebook and over 25% of that group used Twitter; over 20% of 25 - 34 year olds used Facebook and around 25% of that group used Twitter; over 15% of 35 - 44 year olds used Facebook and around 18% of that group used Twitter; just under 15% of 45 – 54 year olds used Facebook and around 15% of that group used Twitter; just over 10% of 55 – 64 year olds used Facebook and just under 10% of that group used Twitter; and just under 7% of 65 years and older used Facebook and just under 6% of that group used Twitter.

One of the main advantages of social media is its ability to connect donors and other supporters directly to people within the organisation and enhance engagement with the nonprofit. If examined only in terms of the amount given via social media (6% in the US in 2013) it would be easy to ignore this channel; however, 13% of all donors surveyed in Blackbaud's *Next Generation of American Giving* report indicated this as an important way to stay in touch. This was particularly true with Generation Y and Generation X (with 29% and 19% stating this as important, respectively) (Rovner and Loeb 2013). Furthermore, 55% of Gen Y and 47% of Gen X follow a charity on social media and 34% of Gen Y fundraise for a charity via social media (Rovner and Loeb 2013).

Social media use is increasing in the older cohorts with 35% of US internet users over 65 years in 2012 using Facebook, 45% in 2013 and 56% in 2014 (Duggan and Brenner 2013; Duggan et al. 2015). In the UK 19% of social media users are aged 65–74, again pointing to the need to appeal to all age groups via these platforms (Blackbaud 2014a).



## Mobile giving

Mobile phones have also evolved significantly since 2005. With no data on mobile internet use in 2005 we can only track it back to 2009, where 31% of US adults owning a mobile phone used it to access the internet. In 2013 and it is 63% (Duggan and Smith 2013). Furthermore, smartphone ownership has increased from 35% of American adults in 2011 to 64% in 2015 (Smith et al. 2015). The most common activities across all age groups undertaken via a smartphone are: text messaging, voice/video calls, internet use and email. While social networking was used by 74% of all smartphone users this was skewed by the younger generation, with 91% of 18–29 year old smartphone users using some form of social networking service on their phone (Smith et al. 2015).

As a relatively new technology it is perhaps unsurprising that donation levels via mobile phone are low. Only 11% of UK monthly, direct donors with an internet-enabled phone were found to have made a donation via a mobile phone in the four weeks before the survey (Charities Aid Foundation 2015b). Most UK organisations involved with mobile technology are primarily focused around SMS/text giving, with 47% of UK NPOs surveyed by Blackbaud currently using SMS/text giving, and a further 22% planning to implement this function (Blackbaud 2014a).

The mGive Foundation has conducted its fourth study of 5,555 US text donors in 2014 (Snyder 2014). While 61% of mobile donors said that this was one of their preferred methods of giving, only 30% specified that this was their usual way to give. The author noted this as likely due to not being given opportunities to make text donations (Snyder 2014).

While in 2013, 62% of text givers were Generation X or millennials (Snyder 2013) in 2014 only 50% came from these age groups, with a further 29% coming from those aged between 49 years and 59 years (Snyder 2014). The amount donated via text has increased since 2013 with 46% of respondents reporting that they gave US\$250 or more via text compared to 42% in 2013. Interestingly, 17% of 2014 US respondents reported giving more than US\$1,000 in total via text donations (Snyder 2014).

It is important to note that mobile donations do not always need to be via text. Donations via an app or mobile-enabled website are also important tools for NPOs. With 34% of US mobile phone internet users primarily going online via their phone, devices such as desktop or laptop computers are losing their importance (Duggan and Smith 2013). Furthermore, email is now opened more frequently on mobile devices than a desktop computer and 33% of global internet traffic is from a mobile device (i.e. phone or tablet). In Europe alone there has been a 98% increase in mobile traffic from 2013 to 2014 (Webcertain 2014). In Canada 15.3% of internet traffic is via mobile phone, while 10% is via a tablet device. In the US 23.2% of internet traffic is via a mobile phone and 8.8% is via a tablet. This is similar to the UK where 20.8% is via a mobile phone and 13.2% is via a tablet (Webcertain 2014). This is an avenue which needs to be explored further.

Charities may be missing out on mobile donations, with 84% of US NPOs surveyed by Dunham+Company and Next After (2014) not having a mobile-optimised website. In the UK it has been suggested that as many as 50% of potential donors give up trying to donate via mobile due to how difficult it is (Hudson 2013).





## Australian context

Research into these new technologies in the charitable sector is scarce in Australia. According to the Australian Bureau of Statistics (ABS), in 2012–13, 83% of Australians 15 years and over had accessed the internet in the previous 12 months. While this is nearly at 100% for Australians up to 45 years of age, only 46% of people 65 or over accessed the internet. Furthermore, 76% of internet users purchased or ordered goods or services online (Australian Bureau of Statistics 2014b). The age groups least likely to have purchased or ordered goods or services online were those 15–17 years and those 65 years and older, with the primary reason being ‘has no need’. Interestingly, 18.6% of internet traffic comes via a mobile phone and 11.4% via a tablet (Webcertain 2014), similar to other countries.

In 2013 some 65% of Australians 16 years and older owned a smartphone (an increase from 37% in 2011) and, of these, 78% had researched a product or service on their device and 41% had made a purchase on their phone (IpsosMediaCT 2013). A total of 86% of smartphone users communicate via email or a social network, 61% read news or review website blogs or message boards and 91% either browse the internet, play games, listen to music or watch a video (e.g. on YouTube) on their smartphone. A total of 77% of Australian smartphone owners who use the internet on the device access their email on their smartphone (IpsosMediaCT 2013). While text donations have been available overseas for some time a trial is currently under way to introduce it to Australia through the Telco Together Foundation. The GiveEasy platform is already available, where donors text the amount they would like to give and receive a website link in reply to complete the donation (Scaife et al. In press).


Australian NPOs are connected via social media, but not to the same extent as charities overseas. For example, 88% of UK NPOs are estimated to have a Facebook page (Blackbaud 2014a) compared to just 31% of Australian NPOs (Wirth Consulting 2012). Email communication is generally poor, with 64% of Australian NPOs not sending a welcome email to new subscribers. Mobile optimisation is also a significant issue, with 79% of organisations not sending mobile-optimised emails and 70% of websites also not optimised for mobile devices (Dunham+Company 2014).

A survey of 603 Australian NPOs revealed that only 11% can receive donations from their website which is primarily used to communicate and present information. Furthermore, improving the website was listed as a priority by 58% of respondents (Infoxchange, Connecting Up and Techsoup NZ 2015).

## Key issues, latest research and emerging trends

With all aspects of life going online and technology constantly evolving, people expect charities to adopt new technologies almost immediately. Individuals expect the process of donating to be quick, easy, convenient, engaging and personal (Scaife et al. In press).

Many charities may have these technologies in place, but unless they are used and updated often they may fall by the wayside and potentially turn off supporters (Waters et al. 2009). In terms of Twitter, NPOs are primarily using it as a one-way communication tool and failing to connect to others by replying to Twitter users and retweeting messages (Lovejoy, Waters and Saxton 2012).



Perhaps not surprisingly, lack of time and resources are the most frequently cited barriers to using social media (Briones et al. 2011), followed by getting the board onside to try new technologies. Some have speculated that this was due to the general age of board members being from older generations and not necessarily being familiar with these technologies (Briones et al. 2011). Furthermore, the lack of strong evidence that social media brings donations, and the still relatively small share of donations that come via the internet may be a turn-off (MacLaughlin 2015). Having a tech-savvy board member may help bridge this gap and allow new technologies to be used to their full potential.

While for some mobile consumers there are barriers such as credit card security, interrupted online access, small screen size and insufficient information (IpsosMediaCT 2013), there are a growing number of individuals who donate via their mobile phones (ProBono 2013). It is therefore imperative for a nonprofit's NPO's survival that their website is compatible with mobile devices.

The website itself is essential to an organisation's survival. In Canada 41% of all donors and 90% of major donors visit the charity's website before making their first gift (Good Works 2014). It is therefore vital that the website is accurate, informative, interesting and easy to follow. Younger donors in particular are more likely to review a charity's website prior to making a donation, with as many as 91% of high-net-worth donors 21–40 years examining the charity's website before making a donation (Johnson Center for Philanthropy and 21/64 2013).

## What fresh questions or subquestions have emerged?

Research presented at the Institute of Fundraising National Convention in the UK in 2013 suggested that the highest response rates for SMS giving were from advertisements in public places where people dwell, for example the London Underground or public toilets (Hudson 2013). With this in mind it may be interesting to ask Australian mobile givers the location in which the donation was made.

Given the obvious need for mobile-optimised formats of websites and emails it would be interesting to ask the NPOs whether their website is optimised and the number of donations received via a mobile technology (smartphone or tablet). It would also be of interest to know whether Australians had given up donating via a smartphone or tablet due to the website not being mobile-friendly.

Given that SMS donation is not yet widely available in Australia it may also be worthwhile to investigate the demand for the technology before it is rolled out following the premium SMS trial by the Telco Together Foundation.

It would also be interesting to have a better understanding of the pathways for digital giving and volunteering; that is, which are the best mechanisms for community engagement, recruitment and retention of e-donors and e-volunteers?



# Crowdfunding

## Theories, definitions and data-sets

The internet has become a critical factor that fuels giving and volunteering behaviour today. With the advent of innovative technological breakthroughs on third party platforms for crowdsourcing—a virtual, distributed production and problem-solving model, leveraging the intelligence of collective communities for purposes directed by a crowdsourcing organisation (Brabham 2008)—this technology has revolutionised methods to source volunteers and funds (Kshetri 2015). Crowdfunding has irrevocably altered how numerous donors may choose to give money, shifting from traditional to online formats. In light of ubiquitous access to the internet, crowdfunding has become a key factor that drives many people to become habitual crowdfunders, transferring from being spontaneous to regular donors (Gerber, Hui and Kuo 2012).

Crowdfunding tends to draw monies for technology, entertainment and artistic projects. It is differentiated from other fundraising vehicles as project creators aim to acquire numerous small donations from project supporters instead of seeking a larger sum from one or several sources. People will engage on particular crowdfunding platforms that handle the associated financial transactions of running a campaign (Ashton, Heenatigala and Russo 2014).

Crowdfunding projects can be classified into four different types (Kshetri 2015): donation-driven initiatives which strictly operate to collect charity; lending projects, which typically involve financing relatively smaller amounts for struggling entrepreneurs; equity investing, which is a form of microfinance; and reward-based crowdfunding, which adds the promise to recompense donors with a gift when the project or financing is realised.

Although crowdfunding is rapidly diffusing across the globe, surprisingly there is scant literature to explain its fundraising nature (Kshetri 2015). One newly-proposed theory describes how formal and informal institutions affect crowdfunding success by mediating relationships among participants. When institutions provide regulations, subconscious rules, customs and norms make the environment more conducive to crowdfunding this can positively reinforce its effectiveness. Implications are that entrepreneurs can predict the likelihood of raising funds depending on the types of institutions operating within the economy. However, this theory requires empirical testing for support.

Of the existing data-sets on user profiles used to extrapolate theories presented in studies to date the majority of researchers have preferred to focus on Kickstarter due to its high profile and propulsion of

projects since its inception. Figure 16.2 conveys this rate of growth.

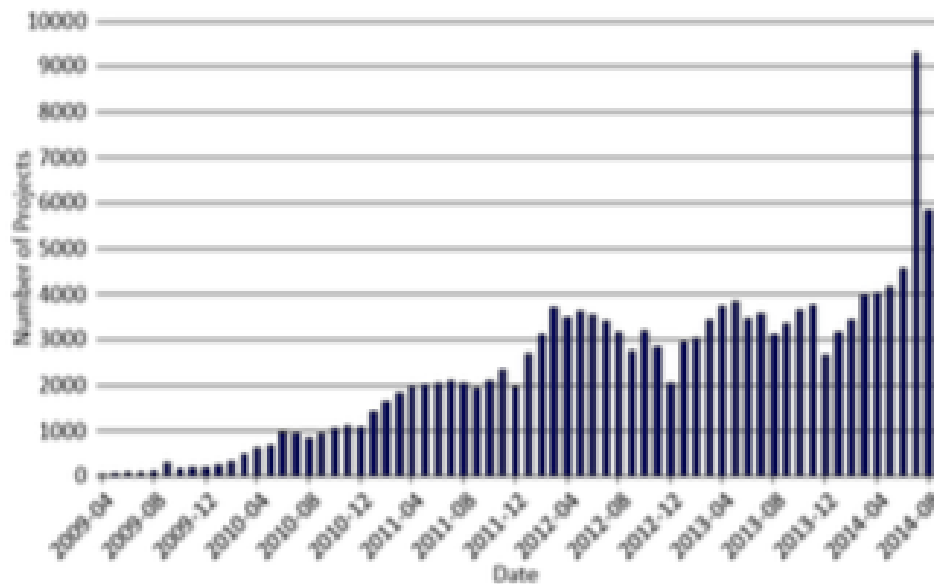


Figure 16.2 Number of crowdfunded projects on Kickstarter from 2009-2014 statistics (as cited in Chung 2015)

Figure 16.2 shows the rate of growth of Kickstarter projects, commencing in April 2009 with less than 1000 projects, growing to approximately 1000 projects in mid 2010, increasing again to approximately 2000 projects at the end of 2011, and peaking at over 9000 projects in mid 2014. The chart finishes at August 2014.

Of greater interest are statistics on the creators' success versus failure percentages as projects skyrocketed on Kickstarter as shown in Table 16.1. It is apparent that the success rate dropped in indirect proportion to the boost in creators who joined the platform and launched projects over the years. This may be attributable to creators floating projects without having sufficient experience and preparation (Chung 2015).

Table 16.1 Kickstarter statistics on their projects, creators and visitors (adapted from Chung 2015)

|                            | Success   | Failure   | Total     |
|----------------------------|-----------|-----------|-----------|
| Percentage (%)             | 46        | 54        | 100       |
| Classified project count   | 69,448    | 82,160    | 151,608   |
| Duration (days)            | 33.21     | 36.2      | 34.83     |
| Project goal (US\$)        | 8,364.34  | 35,201.89 | 22,891.15 |
| Final money pledged (US\$) | 16,027.96 | 1,454.18  | 8,139.37  |
| Number of images           | 4.63      | 3.37      | 3.95      |
| Number of videos           | 1.18      | 0.93      | 1.04      |
| Number of FAQs             | 0.84      | 0.39      | 0.6       |
| Number of rewards          | 9.69      | 7.49      | 8.5       |
| Number of updates          | 9.59      | 1.59      | 5.26      |

|                            | Success | Failure | Total  |
|----------------------------|---------|---------|--------|
| Number of project comments | 77.52   | 1.59    | 5.26   |
| Facebook connected (%)     | 61.00   | 59.00   | 60.00  |
| Number of Facebook friends | 583.48  | 395.15  | 481.54 |
| Number of backers          | 211.16  | 19.34   | 107.33 |

Table 16.1 gives some statistics from the Kickstarter platform about their projects undertaken broadly classified in terms of project success or failure. 46% of projects succeeded and 54% of projects failed. There were 69,448 successful projects and 82,160 failed projects, totaling 151,608.

Successful projects lasted on average 33.21 days, failed projects 36.2 days, with a total projects average of 34.83. The average successful project goal in US\$ was \$8,364.34, and the average failed project goal in US\$ was \$35,201.89, with a total project average of \$22,891.15. Final money pledged to successful projects averaged \$16,027.96 and only \$1,454.18 to failed projects, with a total project average of \$8,139.37.

Successful projects used on average 4.63 images and failed projects averaged 3.37 images, with a total project average of 3.95; successful projects averaged 1.18 videos, failed projects 0.93 videos, a total of 1.04 videos on average. Successful projects offered 0.84 average Frequently Asked Questions, 9.69 rewards and 9.59 updates on average. Failed projects had less, with an average of 0.39 Frequently Asked Questions, 7.49 rewards and 1.59 updates. The average across all projects was 0.6 Frequently Asked Questions, 8.5 rewards and 5.26 updates.

Successful projects had an average of 77.52 project comments, while failed projects had 1.59. The total average was 5.26.

Connection to Facebook was 61% for successful projects and 59% for failed projects. The average across all projects was 60%. Successful projects had an average of 58.3.48 Facebook friends to the 395.15 average of failed projects, and the total average of 481.54.

Successful projects had 211.16 backers on average, compared with 19.34 of failed projects and the total average of 107.33.

## International context

### Rates and patterns of giving in 2015

It is estimated that 1,250 crowdfunding platforms are active worldwide with a 167% expansion of raised funds in 2014, totalling US\$16.2 billion. This year, crowdfunding is poised to reach an astounding US\$34.4 billion (Massolution.com 2015).

Demographics are gradually portraying who is likely to crowdfund and what affects their motivations and behaviour. Crowdfunding is mainly a Western-centric phenomenon. Figures report that the US leads the world by raising US\$9.46 billion, followed by the UK which accounted for \$3.26 billion.

Nevertheless, having technological and economic leadership in Asia, crowdfunding recently gained huge momentum in this region where volumes increased by 320% to \$3.4 billion in 2014 (Massolution.com 2015). Intake for social causes represented \$3.06 billion—a sizeable volume considering that business and entrepreneurship, the largest category, amassed \$6.7 billion last year.


### Why do people become proponents of crowdfunding projects?

There is evidence that people are inclined to get involved in crowdfunding due to intrinsic reasons, social reasons and, if applicable, to claim a reward. More specifically they are motivated by the desire to access innovative products before their official release dates (Profatillov, Bykova and Olkhovskaya 2014). People instinctively get caught up in the fervour of wanting to participate in harvesting a breakthrough idea. Crowdfunding is different because the onus is on the public to cooperatively decide through their pockets whether or not to provide capital to a start-up company interested in bringing a concept to fruition. Also, there are different structures established within crowdfunding platforms that have an effect on donor behaviour, dictating whether people will decide to fund a new product or to help a charity, as seen in Table 16.2. Examples are given on a few of the primary crowdfunding platforms that apply reward and donation-based schemes. These online portals follow ‘all or nothing’ (AoN) or ‘keep it all’ (KiA) funding models. The former type only collect donations when a predetermined goal is completed, whereas the latter one will furnish to project initiators whatever funds get pledged minus fees that are charged (Ashton, Heenatigala and Russo 2014).

Table 16.2 **International crowdfunding platforms offering donations or rewards (adapted from Ashton, Heenatigala and Russo 2014)**

| Platform      | Focus of projects | Base      | # of countries operating | Funding model |
|---------------|-------------------|-----------|--------------------------|---------------|
| Kickstarter   | Creative          | US        | Nearly all               | AoN           |
| Indiegogo     | Wide scope        | US        | 224                      | KiA           |
| RocketHub     | Wide scope        | US        | 190                      | KiA           |
| 1%Club        | Development       | Amsterdam | 80                       | KiA           |
| Global Giving | Charity           | US        | 165                      | KiA           |

Empirical data from a quantitative study exploring the determinants of crowdfunding success shows that intake of contributions at the onset of a campaign is a strong antecedent to obtaining the seed capital (Agrawal, Catalini and Goldfarb 2013; Fisk et al. 2011). A recent investigation drawn from 669 Kickstarter campaigns run during 2012 (Colombo, Franzoni and Rossi-Lamastra 2015) found that when many people are willing to participate just after a project is launched it triggers a ripple effect. Factors of quality and trustworthiness are also found to be highly significant to potential funders so prospective donors will be reluctant to back uncertain projects. Early funding is a sign, however, that helps to reduce uncertainty because it activates three mechanisms. First, individuals are induced to believe that the project is valuable; site visitors can see statistics of the number of people who actually pledged their support and what share of the target they comprise. This ‘observational learning’ (Bikhchandani, Hirshleifer and Welch 1998) is very persuasive. Second, early supporters may cause a snowball effect by indicating their support for a project on social media. Facebook alone is a powerful tool because it allows funders to immediately circulate messages to their existing contacts



using links that are embedded right in the crowdfunding platform. Third, donors will usually converse with project developers. Obtaining feedback from the donors serves another purpose in that it helps the developers to refine their product to meet consumer needs better, consequently heightening the probability that a campaign will achieve its financial goal (Colombo, Franzoni and Rossi-Lamastra 2015).

Nurturing social capital on the crowdfunding platform additionally plays a fundamental role in project success. Developers and members of their 'collective' form an alliance with a project by engaging in computer-mediated relationships. This process builds internal social capital that is distinct from one's external contacts. It effectively connects the crowd with the creator, and raises visibility for a project so there is a positive correlation between social capital and the likelihood of project success (Colombo, Franzoni and Rossi-Lamastra 2015).

Other studies lend deeper insight to pinpoint the predictors of support for crowdfunding projects. Duvall (2014) led in-depth interviews with people who contributed to one or more campaigns on Kickstarter. He discovered that not only do backers enjoy becoming immersed in the creation phase of a project but this process also manifests in giving donors personal satisfaction in its outcome. Backers enjoy the opportunity to contribute to work that they perceive is important within a field, and they like being recipients of exclusive rewards that may be tied to specific donation amounts. On the other hand, it was determined that localism, income, education and, surprisingly, having an accountability policy on a crowdfunding site are not factors that sway people's decisions to support a project.

Best practices learned from successful crowdfunders (Ashton, Heenatigala and Russo 2014) are these recommendations for newcomers:

- implement strategies to build awareness for a project to mobilise community support
- activate a promotional campaign that is professional and includes a video
- plan a budget that factors in costs to meet a sound financial target in a realistic timeframe
- run ongoing and varied posts on social media to build credibility, and
- use networks to extend contacts in real time pre- and post-campaign.

Mollick (2014) summarises that the ability to achieve financing boils down to the quality of the documentation on the project's development, the videos and associated advertising online and leveraging of social networks.

## Australian context

### Rates and patterns of giving in 2015

The size of the local crowdfunding market for charitable giving can be inferred from Pozible, arguably Australia's leading crowdfunding platform. By 30 September 2015 Pozible amassed A\$40 million from 497,204 supporters after launching their 10,000<sup>th</sup> project (Pozible 2015). An average project size for NPOs is A\$10,460. Their fastest growing category is funding for community projects at 67%, and the majority of their site visitors are Australians. Recently this site formed a partnership with GiveNow



charities and NPOs, allowing the company to accept straight charitable contributions. For initiators, it is stipulated that a project must be linked to a specified target and outcome.

To determine what attitudes drive people to crowdfund on platforms in this country it is important to analyse the Australian sector. Table 16.3 lists predominant Australian platforms for philanthropy. Some are strictly devoted to charitable giving, whereas others collect for a vast range of projects. The competition among platforms is growing as global sites such as Kickstarter are making inroads here. StartSomeGood (2015) responded by ramping up their marketing by offering workshops to prospective project creators. The idea behind such efforts is to help fuel campaign development to maximise social impact because more than half of crowdfunding ventures fall below their targets.

**Table 16.3 Information on Australian crowdfunding platforms for charitable causes (adapted from Maguire 2015)**

| Platform       | Focus of projects                                    | Fees   | Funding model                                     |
|----------------|--|--|---|
| Pozible        | Creative   | 4-5% + transaction costs; also, fees if funded       | AoN and subscription                              |
| MyCause.com.au | All types of causes                                  | 5% on average + transaction costs                    | AoN or KiA for individuals, but KiA for charities |
| OzCrowd        | Wide scope   | 2.9% + transaction costs (for AoN only if funded)    | AoN or KiA  |
| Chuffed.org    | Social enterprises, NPOs and community organisations | Transaction costs + optional administration donation | AoN or KiA  |
| iPledge        | Wide scope   | 5% + transaction costs if funded                     | AoN until funded, then KiA                        |
| StartSomeGood  | Social entrepreneurs and NPOs                        | 5% + transaction costs                               | AoN until funded, then KiA                        |

Australian crowdfunding models conform to those presented in the international context. After all, businesses cross lines through the medium of the internet. The only real difference between the Australian and international landscape is that Australia has a smaller population and economy relative to larger Western nations, such as the US and the UK, translating into fewer home-grown platforms. Having many rivals overseas who are setting up offices elsewhere lessens the need for Australians to start their own rival operations. Kickstarter (2015), as mentioned, penetrated the Australian marketplace and many other territories. Hence, the limitation of not all individuals or legal entities creating crowdfunding projects on main sites like Kickstarter is now diminishing because the company is now entering new geographic zones; residents from areas beyond the reach of Kickstarter can opt to partner with individuals who live in countries where they operate to set up projects (Profatilov, Bykova and Olkhovskaya 2014).





## Key issues and emerging trends

### Opportunities to increase levels of giving among individuals and business

Crowdfunding is beneficial to stimulate entrepreneurialism, but it is relatively anonymous where entrepreneurs and donors alike are hidden behind computer screens. This indicates the significance of implementing policies and measures to encourage this activity while protecting investors from abuse or fraud. In 2012 (U.S. Securities and Exchange Commission 2012) the US passed the *Jumpstart Our Business Startups (JOBS) Act* to oversee equity-based crowdfunding with regulations for disclosures. Europe and other countries set up inquiries to prescribe similar precautionary guidelines (European Association of Development Agencies 2011). Legislation is expected as instances of abuse or unexecuted projects continue to unfold. Recently, the US federal government sought to enforce adopted measures, targeting those unable to achieve their project objectives post-fund collection (Flaherty 2015). However, legal frameworks provide limited safeguards because the majority of countries still rely on communication via social networks and trust to convince donors to support a project during its evolutionary stage. Thus, they have little means of recourse when a project turns out to be unfulfilled or illegitimate. This applies to charitable giving as well.

Crowdfunding sites must constantly scrutinise all of the individuals and businesses that want to make appeals for funding, at times for illicit or disreputable appeals. The list of banned campaigns seems interminable. Evidence suggests people try their hand at crowdfunding for every conceivable idea. Following controversial postings on GoFundMe, for example, the crowdfunding site was forced to clarify what it will allow and will not allow on its site (Ohlheiser 2015). Their service terms now stipulate against 'campaigns in defence of formal charges or claims of heinous crimes, violent, hateful, sexual or discriminatory acts' (GoFundMe 2015). While the majority of projects are produced in good faith, again the US Federal Trade Commission and other governmental agencies cannot protect consumers against all cases of fraud (Flaherty 2015). For these reasons transparency has become an issue for crowdfunding that may spill over, where donors could grow wary of giving online due to instances of opportunistic behaviours (Kshetri 2015).

Academic literature reveals that another implication about crowdfunding based on giving is related to one's cultural background. Societies characterised by low levels of trust between strangers will render individuals less likely to donate through crowdfunding. Radley and Kennedy (1995) found social norms determine whether and how much individuals are willing to contribute in time, money and other resources (Ricks Jr and Williams 2005). Therefore, crowdfunding for philanthropic purposes will probably be greater where societies embed the need to carry out social obligations (Kshetri 2015). Conversely, in societies already demonstrating high degrees of philanthropy it is likely people will be more prone to giving via crowdfunding. What is clear though is that crowdfunding is a global fixture that is ripe with opportunities for giving. This is testified by how trade groups and associations have been organised around crowdfunding. They function to provide support and self-regulation as the industry evolves. An explanation of these crowdfunding bodies is shown in Table 16.4.


Table 16.4 **Crowdfunding trade groups and associations**

(adapted from National Crowdfunding Association 2012; National Crowdfunding Association of Canada 2015; UK Crowdfunding Association 2015; European Crowdfunding Network 2015)

| Organisations   | Missions  |
|---|---|
| National Crowdfunding Association (the US and 12 other international groups such as Canada and India) | Started on behalf of investor and entrepreneur interests to inform and educate about crowdfunding and crowdfinance; subsidiaries, however, ally with industry, government, academia and other partners to be a unified voice and support the industry |
| UKCFA (UK Crowdfunding Association)   | Founded to establish policies and practices for the industry and market; it aims to be a voice for all crowdfunding businesses; members subscribe to a code of practice   |
| European Crowdfunding Network (Belgium)   | An interest group to enhance transparency and governance with a newly-enforced code of conduct, it acts as a centre of public opinion and policymaking, and promotes entrepreneurship   |

In the area of corporate social responsibility (CSR) businesses are choosing to contribute to online giving through designated crowdfunding collectives. They might support sectors or charities in general. Spacehive (2015), a crowdfunding site for built environment and public space projects, claims that 14% of their donations derive from councils, grantors and developers. Their founder believes the partnership between the community and the site grabs attention from corporates and councils to fund popular projects (Pudelek 2013). What really captures the spotlight in crowdfunding pertaining to workplace giving, however, are successes yielded from organised giving-day campaigns. According to the Case Foundation (2014), Giving Tuesday held after Thanksgiving in 2014 collected an estimated US\$45.68 million (US\$35 million was raised online). Pledges came from 68 countries with more than 15,000 people taking part, and donations increased by around 63% over the previous year. The significance of the dollars is underscored by the fact that end-of-year fundraising is critical to the nonprofit sector when the majority of their contributions are documented to occur between October to December (GuideStar 2012).

It is anticipated that crowdfunding will keep pervading the ways businesses elect to make donations based on the escalating track record of giving days year after year, coupled with the increasing introduction of giving schemes in corporate foundations. For instance, in October 2014 Cigna Foundation, part of a health service corporation, funded a new 'World of Difference' grant for Samahope, a medical treatment crowdfunding platform to help physicians provide life-saving services to disadvantaged Indian women and children. Cigna intends to broaden Samahope's crowdfunding capabilities with a redesigned global giving site to extend its future activities into satellite regions. Cigna rolled out this initiative in India, where the insurer recently situated its joint venture operation. Seeing the needs of the surrounding community was the impetus that compelled the organisation to want to give back to the community. Samahope rigorously tracks and reports back to donors on the impact of their contributions on patients' lives (Barone 2014). Sector and location therefore are factors that lead Cigna to engage in this type of crowdfunded activity, and this information may provide an inkling of how certain types of businesses approach CSR to give to certain types of projects over crowdfunded platforms.




## How does crowdfunding affect the nonprofit sector's ability to raise revenue?

It broadens the donor pool by incorporating established, as well as newer, digital mechanisms to reach out to a wider demographic. In light of tightened purse strings on public funding, crowdfunding offers an alternative model that now incorporates diverse donor streams. It has been stated that campaign activity can lead to a virtuous circle of fundraising and community-building (Perlstein 2013). Phil Geraghty, managing director of CrowdFunder, a leading reward-based crowdfunding site in the UK (Crowdfunder 2015), asserts there is tremendous potential for crowdfunding in the charity sector. He says crowdfunding validates the necessity for initiating a new charity and it lends transparency to the end use of donors' money. Further, he reiterates that crowdfunders feel a deeper connection with the projects they support that trickles through their networks since donors have a propensity to promote the projects they back (Pudelek 2013).

Many charities overseas have already adapted to crowdfunding in ways that suit their particular circumstances. The Red Cross installed a 'donor direct' option on their site in 2008, letting people allocate which disaster relief projects they wished to funnel their support towards (Chakradhar 2015). Cancer Research UK similarly set up a MyProjects tool that allows people to select those projects they are interested in helping to fundraise, while Leukaemia & Lymphoma Research hosts a Pledgeit platform that enables people to create challenges that can be turned into fundraising outlets (Pudelek 2013). The enormous fundraising potential of challenges is epitomised by 2014's ALS Ice Bucket Challenge (ALS Association 2014); this viral campaign attracted celebrities and commoners to complete a task that earned US\$115 million for the US motor neuron disease association. Everydayhero, a division of Blackbaud's software and services, took this idea one step further by supporting people universally who are dedicated to helping causes by undertaking extraordinary feats. A snapshot of the magnitude of accomplishments by 'everyday heroes' is listed on their website (Blackbaud 2015), for example:

- 760,301 individual supporters participated
- 2,618 charities assisted
- 4,800km is the longest distance walked by one hero, and
- A\$198,882 is the highest contribution paid by one person.

The role intermediaries can play in giving is further demonstrated by Deposit a Gift that was enlisted by one of New York's largest social service agencies in the aftermath of Superstorm Sandy. With its server interrupted by the calamity the agency turned to a local crowdfunder to set up a web page and solicit emergency funds to help all of those affected families. There are crowdfunding sites such as Buzzbnk that assist charities and social enterprises searching for start-up or growth capital. NPOs can sell shares or secure loans and receive flexible financing arrangements on this platform. CauseVox is another example of a site that specifically works with social causes. Although the effectiveness of crowdfunding lies in running brief campaigns with discrete goals it offers the advantage of enticing novices, such as Millennials with a social conscience and limited dollars but who collectively want to make a big impact. Crowdfunding is empowering by its ability to influence group involvement. A side benefit of crowdfunding through intermediaries is the ability to gather data on donors that may be used to enhance NPOs' marketing strategies (Messina 2014).



## To what extent are different sectors responding to the new donor/volunteer landscape by changing their fundraising methods accordingly?

From universities down to start-up charities, the internet is available to an increasing amount of people across the world so crowdfunding is being utilised more and more as a fundraising tool by businesses across the breadth of developed and developing countries. This is evidenced by recent participation in crowdfunding by scientists who were previously reluctant to engage in crowdfunding due to its smaller magnitude to raise sums compared to what is offered by research grants from governmental agencies. However, increased uncertainty about awards for new projects shows an emerging pattern of scientists dabbling in crowdfunding to diversify their funding portfolio (Perlstein 2013) and lessen their dependence on government. Donors are favourably reacting to this trend; they seem to understand what the projects represent and prefer the tangibility of knowing where their funds will be spent. It is opening up a direct relationship between the researcher and his or her research. Nevertheless, an interesting offshoot of funding scientific projects is that it brings up ethical questions, such as whether crowdfunding sites should be held accountable for placing the responsibility over what research trials get funded in donors' hands. Yet, as pointed out by Jai Ranganathan, director of the nonprofit SciFund Challenge, 'There's a perception that [federal] money comes from the heavens, but it comes from taxpayers' (Chakradhar 2015, 102), which he reminds us historically was simply a different source of crowdfunding. Ranganathan believes engaging with the public is a forward path for scientific research. Regardless, clinical trials supported by crowdfunding are in a nascent stage so the future will tell as to how this trend develops.

Based on the interest and exciting discoveries made possible by crowdfunding globally, however, one can project how the currently changing patterns will impact the future of philanthropy. It is apparent that NPOs in Australia are gradually infiltrating the crowdfunding landscape due to its increasing popularity as a way to raise donations worldwide. However, one should not discount how labour-intensive crowdfunding is and the degree of skill needed to stage a successful campaign (Ashton, Heenatigala and Russo 2014). Further, charities interested in utilising this method need to be mindful that projects slanted towards technological, entertainment and artistic foci draw greater attention from supporters. This indicates that charities, for example, are more likely to attract donors if the charity's offering combines fun, unusual elements with an app. While these elements might attract first-time donors, retention of existing donors is key to successful giving. This aspect is as much of an issue facing online as offline NPOs. Unless attrition is addressed properly charitable crowdfunding will not be effective over the long-term.

A recent study examined the challenges of charitable crowdfunding to reveal the dynamics of ongoing donor behaviour. It was found that retention is only around 25% for first-time donors (Althoff and Leskovec 2015). Since it is more cost-effective to maintain these relationships than to recruit new givers researchers investigated the factors that drive repeat donors. They based their study on data collected from 2009 onwards of 1.5 million donors that contributed US\$282 million for 638,000 projects to DC.org—a nonprofit teacher platform that is used to gather funding for classroom materials.



## What affects project success versus the costs for donor retention?

Althoff and Leskovec (2015) found that:

- when crowdfunders give to projects that reach their funding goals they are 5% more likely to fund again. This might be attributable to instilling trust between the donor and the organisation that their money was allocated for its intended purpose
- funders for small projects are more likely to return than those giving to large projects
- donors come back to fund those teachers who establish a higher online profile
- distant and local donors are equally likely to fund projects, indicating that the cause itself is the reason why people choose to donate; additionally, early donors seem to be locals, but late donors are usually located at a distance
- donors that disclose personal data are correlated with higher funding and repeat performance by 20% or more
- donors do not tend to fund the same person for new projects, suggesting that donors want to spread their support in new directions
- retention is very strong when funding recipients promptly acknowledge donors for their support, and
- there is a significance demonstrated for repeat donations when recipients allowed the crowdfunding site to link their project to extra posts, giving updates about a project's status; this is identified as an indication of donors' interest in knowing more about the project.

All of this evidence points to the need for NPOs to consider using simple models to collect information about donors and their interactions to help inform them about the best methods to target their fundraising campaigns. The data could lead to valuable higher returns. It was hypothesised in the case of DC.org that a 10% retention rate would bring an additional US\$15 million for projects assuming 100,000 donors make these expected contributions (Althoff and Leskovec 2015).

## How do reported performance outcomes pertaining to crowdfunding influence philanthropists' decisions about donations?

In all probability philanthropists will follow the dominating trends towards corporate giving, exemplified by actions taken by CECP (a coalition representing over 150 Chief Executive Officers (CEOs) of the largest and most influential companies) to promote corporate social engagement. Becoming a founding partner and endorser of Giving Tuesday caused this organisation to shift their attention from fundraising on International Corporate Philanthropy Day to refocus on Giving Tuesday (CECP 2015), joining 20,000 global partners (Case Foundation 2014). Results from CECP's leadership shows that in 2014 alone over 160 major companies also signed up to become corporate partners of Giving Tuesday (CECP 2015).

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# Chapter 17: Professional advisers and giving

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## Professional advisers and giving

Literature on the role of professional advisers as intermediaries in facilitating giving in Australia typically draws on the fields of estate planning, financial planning, wealth management, high-net-worth-individuals (HNWIs), planned giving and the theory of planned behaviour.

Key authors within an Australian context include Kym Madden, Wendy Scaife, Marie Crittall and Cameron Newton from the Queensland University of Technology and Christopher Baker from Swinburne University.

In the United States (US), Stephen and Paula Johnson from The Philanthropic Initiative are leading authors, while research on financial advisers in Canada has been led by Walter Wymer.

## International context

Over the past decade there has been greater interest in the role of professional financial advisers in providing philanthropic advice to their wealthy clients. Likewise, HNWIs have demonstrated greater interest in the services that advisers could offer to assist with their charitable giving. Much of the research on financial advisers' propensity to provide philanthropic advice and the attitudes of the wealthy towards their financial advisers has been mainly limited to the US, the United Kingdom (UK) and Canada.

Recognising that philanthropy is an obvious area of opportunity in service development, advisory firms in the US have begun promoting philanthropy among their high-net-worth clients (Backer and Friedland 2008; Johnson 2000; Johnson, Johnson and Kingman 2004). Professional advisers are uniquely positioned to promote philanthropy because they already have a good understanding of their clients' overall financial position, values and interests (Johnson 2000). Advisers can help potential donors reflect on their financial position, clarify their values, identify the most appropriate mechanisms for giving and explore opportunities (Backer and Friedland 2008). As such, advisers can play both a technical and strategic role in giving philanthropic advice (Johnson 2005).

Despite evidence that more financial advisers in the US are 'asking the philanthropic question' this type of advice remains limited and unpredictable (Johnson 2000; Backer and Friedland 2008). Similarly, research in Canada has found that only a minority of financial planners regularly raise the topic of philanthropy, believe their clients are interested in philanthropy, and feel sufficiently knowledgeable to assist their clients with philanthropic planning (Wymer, Scaife and McDonald 2012). Indeed, only about half of Canadian financial advisers believe they are well informed about their clients' interest in philanthropic giving (Madden and Wymer 2008).

From the client perspective, HNWIs have increasingly complex needs. Research suggests they want to give more to charitable causes and would benefit from professional advice in doing so because of the complex tax implications. The Center on Philanthropy (2010) found that the majority of US high-net-worth households consult an accountant (68%), lawyer (41%) or financial adviser (39%) before giving to a charity. Yet many report frustration with the quality of advice they receive (Stone and McElwee 2004). High-net-worth donors recognise social problems are complex and global, they want their gifts



to be highly strategic and effective capital investments in social change (Raymond 2010). Financial advisers can assist donors with planning and structuring giving for high impact.


International research has also recognised the unique role that financial advisers can play in promoting philanthropy at the national level. Those seeking to promote philanthropy have realised the enormous influence that advisers can have on how high-net-worth donors practice philanthropy. They are also well positioned to identify philanthropic potential among individuals who do not currently give (Johnson, Johnson and Kingman 2004). This may be particularly true for charitable bequests as financial advisers are one of the key channels through which bequests are marketed (Brown 2004). The Giving Campaign (2004), which sought to encourage a broad culture of giving in the UK, specifically targeted financial advisers in recognition of their potential for cultivating philanthropy.

## Australian context

Research into Australian professional advisers' philanthropic attitudes and practices has been under way since 2002, through a series of studies which have enabled tracking of trends over time (Crittall, Scaife and Boldeman 2015; Madden 2009; Madden and Newton 2006; Madden 2002).

The most recent installment has found that advisers remain reticent to provide philanthropic advice to their high-net-worth clients (Crittall, Scaife and Boldeman 2015). Findings show that most advisers have discussed philanthropy with less than 10% of their high-net-worth clients and less than a third have personally developed a philanthropic strategy for a client. While they generally view philanthropy positively and a greater proportion are donating their own funds to charity, trends show a slight decrease in advisers' perceptions of client interest in philanthropy and desire to discuss philanthropy with wealthy clients (Crittall, Scaife and Boldeman 2015). The most significant constraints for advisers in providing philanthropic advice were a lack of knowledge about how to advise in this area and a belief that such advice falls outside of an adviser's 'professional role' (Crittall, Scaife and Boldeman 2015).

The 2009 study of professional advisers in Australia identified two distinct categories of financial advisers (warm and cool advisers) in relation to their propensity for providing philanthropic advice to high-net-worth clients (Madden 2009). 'Warm advisers' were found to have more positive feelings about philanthropy, personally engage in giving (and at higher amounts), have experience developing philanthropic strategies for clients and were more inclined to ask clients about their philanthropic needs (Madden 2009). In contrast, 'cool advisers' tended not to have the same propensities for providing advice to their clients. The study suggests that HNWI may have gravely different experiences when it comes to accessing philanthropic advice—depending on the adviser they deal with. Indeed, other Australian research focused on advice needs from the perspective of HNWI found that their philanthropic interests and needs are generally ignored and that there are considerable inconsistencies in advisers' capacity to provide such advice (Madden and Scaife 2008c; Scaife, McDonald and Smyllie 2011).



Across the research, charitable bequests have been identified as a particularly important mechanism for giving—and the mostly commonly recommended by advisers (Crittall, Scaife and Boldeman 2015). Most Australians with a Will have it prepared by a professional adviser or lawyer (83%), yet 92% of those Wills do not include a charitable gift—suggesting a missed opportunity (Baker 2014). Furthermore, of Australian charitable donors who are planning or considering leaving a bequest, only 9% intend to discuss it with an adviser in the coming 12 months (Madden and Scaife 2008b). This suggests that if advisers were more confident in raising the topic those who are already open to the idea of leaving a charitable bequest may be more inclined to solidify their plans. In this case professional advisers may represent a key tipping point for some donors.

## Key issues and emerging trends

### Strategic investment in social change

HNWIs are increasingly reflecting the desire for high impact giving. Rather than just a donation, charitable gifts are seen as a strategic investment in social change. Through their knowledge of the taxation and legal systems, and in some cases social needs and effective grantmaking, professional advisers can help to ensure that such gifts are most effective for donors and the community. Planned, strategic giving is known to increase the size and impact of charitable gifts and can make a big difference to the Australian nonprofit sector.

### Win-win

Advisory firms have the opportunity to gain a competitive advantage by offering their high-net-worth clients a unique package of services, which goes beyond wealth management to include philanthropic options and advice. Financial advisers are well positioned to play this role as they are already familiar with their clients' financial situation and goals. This holistic approach can offer a significant value-add for HNWIs.

### Culture of philanthropy


Engaging professional advisers with philanthropy can stimulate charitable giving, especially with high-net-worth clients. This is one mechanism through which a broader culture of philanthropy can be promoted.





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# Chapter 18: Social enterprise and giving

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## Introduction

This chapter examines the role of giving and volunteering within social enterprises, as well as the way in which social enterprises contribute to and influence giving and volunteering. Social enterprises are distinct from traditional nonprofit organisations (NPOs) in that they combine business and charity practices. A form of hybrid organisation, social enterprise sustainability depends on advancing both social mission and commercial performance. The need to walk a fine line between business and charity has implications for resource management and organisational legitimacy. It is therefore important to understand the role of giving and volunteering in the context of social enterprise as they face unique challenges to other social economy organisations. This review summarises the available literature and the main debates that are emerging in the field.

The importance of managing the needs of multiple stakeholders and various income streams is a central theme in the literature around social enterprise management. Income sources can affect social enterprise legitimacy, and how social enterprises transition from grants and donation-based funding towards social finance and loans is a key issue. The legal structure of a social enterprise is also an important consideration as this can place constraints on the ability of a social enterprise to receive charitable donations. The review also highlights how the institutional environment is an important determinant for social enterprise access to resources. Collaboration between social enterprises and universities is an emerging trend and is more developed in the United Kingdom (UK), given concerted policy and advocacy efforts to support inter-sector collaboration.

The social enterprise concept is not new, with co-operatives (one of the earliest forms of Western social enterprises) emerging in the mid-19<sup>th</sup> century (Simmons and Birchall 2008). However, the last two decades has seen social enterprises become a growing global phenomenon, which has been attributed to a decline in state involvement in the provision of social services, technological advancements and the marketisation of the social sector. Despite increased interest in social enterprise an internationally-accepted definition of the term is difficult given the way that social enterprises have emerged in different countries. Each institutional environment is unique and has shaped the way in which social enterprises have developed and are defined. While there are different understandings of the term it is generally agreed-upon that the trading of goods and services distinguishes social enterprise from other social economy organisations. This is reflected in Barraket et al.'s (2010, 4) definition. Social enterprises are organisations that:

- are led by an economic, social, cultural or environmental mission consistent with a public or community benefit
- trade to fulfil their mission
- derive a substantial portion of their income from trade, and
- reinvest the majority of their profits/surplus to the fulfilment of their mission.

It is important to recognise that social enterprises are diverse in their purposes and structures. The metaphor of the 'SE zoo' describes the many ways in which social enterprises combine social and market goals (Young and Lecy 2014). One way to understand the diversity of social enterprises is based on their origin and development path as illustrated in the typology displayed in Table 18.1.

Table 18.1 **A typology of social enterprise (Spear, Cornforth and Aiken 2009, 266)**

| Types of social enterprise   | Origins   | Examples  |
|------------------------------|---|---|
| Mutuals                      | Formed to meet the needs of a particular group of members through trading activities                              | Consumer co-operatives<br>Credit unions   |
| Trading charities            | Commercial activities established to meet the charities primary mission or as a secondary activity to raise funds | Educational or other charities that charge for services<br>Charities with trading subsidiaries e.g. charity shops |
| Public sector spin-offs      | Social enterprises that have taken over the running of services previously provided by public authorities         | Leisure trusts<br>Some health and social care social enterprises  |
| New-start social enterprises | Enterprises set up as new businesses by social entrepreneurs  | Some fair trade and 'green' enterprises   |


Despite differences in type and founding origin social enterprises are distinguished from traditional NPOs and charities in that they adopt market-based principles to fulfil their social mission. For example, in the UK 72% of social enterprises earned between 76% and 100% of their revenue in their marketplaces (Social Enterprise UK 2013). As well as relying on earned income, it is not yet clear how social enterprises attract and use philanthropic donations and volunteering and whether this differs across social enterprise type and founding origin.

While international comparisons are not possible without a standardised approach and definition of social enterprise, attempts to map the social enterprise sector have been made in the UK, Europe, Canada and Australia. Available country-specific data-sets and research on social enterprise include:

- The UK *State of Social Enterprise Survey 2013*
- *Finding Australia's Social Enterprise Sector 2010*, and
- *BALTA Social Economy Survey 2008*.

## International context

There has been growing attention among government and policymakers over the last few decades into social enterprise as vehicles for social and environmental change. The UK in particular has seen increasing political and policy initiatives by government to grow and develop the social enterprise sector (Mason 2012). Despite increasing demand for social enterprise, research in the field is nascent, particularly around the various ways social enterprise utilise a wide range of resources. International research has begun to focus on social enterprise as hybrid organisations as they combine the organisational forms of both businesses and charity (Battilana and Lee 2014; Chikoto and Halicki 2013; Doherty, Haugh and Lyon 2014; Jager and Schroer 2014). In addition to earned income, social enterprises (particularly at the start-up stage of development) rely on philanthropic grants and bequests, individual contributions and government grants. However, it is not yet clear how social



enterprises manage this mixture of monetary and non-monetary resources, such as volunteers, pro bono services and in-kind services (Lumpkin et al. 2013).

## Volunteering

There has been scant research into the experience of volunteers specifically within social enterprise organisations. With the exception of a few UK studies into volunteering in charity shops (Maddrell 2000; Parsons 2004) the majority of studies tend to examine voluntary activity within the nonprofit context more broadly, with little distinction between organisational types. Given the hybrid nature of social enterprise there is growing recognition that social enterprises need to develop competencies in social enterprise management because of the unique mix of both employees and volunteers (Doherty, Haugh and Lyon 2014; Royce 2007 ). However, human resource advice for social enterprise has been piecemeal (Doherty et al. 2009) and it is yet unclear what operational tensions are associated with managing a diverse workforce of both paid and volunteer staff.

Similar to traditional NPOs, social enterprises also benefit from pro bono services and other in-kind gifts such as employee volunteering. Yet again there are few studies that examine these practices specifically within social enterprises. Examples of corporate mentoring of social enterprises include The Crunch Business Mentors in Australia and the Social Enterprise Mentoring Program set up in 2010 in the UK. Much greater research is needed into the experiences of social enterprise with these programs and how they may be used at different stages of enterprise development.

Collaboration between social enterprises and universities in order to build social enterprise capacity is a growing trend in the UK, which has been supported by The Higher Education Funding Council for England, and UnLtd which ran a scheme in 2012–13 to help universities build their social enterprise capacity. Universities can provide in-kind support, such as mentoring and advice, as well as connect students with social enterprise volunteering opportunities. Partnerships between social enterprises and universities vary in purpose and scope and include various forms of social enterprise support including:


- research
- staff enterprise support
- work placements with social enterprises
- business development labs
- support for start-up businesses, and
- seed funding (Universities UK 2012).

Examples of university and social enterprise partnerships include:

- Social Enterprise Zone Leeds University
- University Community Fund University of York, and
- Social Enterprise University Enterprise Network Plymouth University.

## Giving

In addition to earned income, social enterprises also often partially rely on grants, gifts and donations (Ridley-Duff and Bull 2011). Other financial avenues are gaining greater attention in the context of



social enterprise with the emergence of social impact investing and Community Development Funds (CDFIs). However, these practices differ from traditional philanthropic giving as they focus on giving to generate social or environmental value and at the same time ask for a nominal interest payment. It is therefore beyond the scope of this review to investigate the emergence of this form of market-based giving among social enterprise.

## Government funds


The UK has seen the greatest government interest and policy developments in social enterprise funding with examples such as the Social Enterprise Investment Fund. Introduced in 2007 to provide support for social enterprises in delivering their capacity to provide health and social services, the initial budget amounted to £100 million to be dispersed as a mixture of grants and loans. However, evaluation of the Social Enterprise Investment Fund later found that 86% of investments were in the form of grants and only 14% were in the form of loans (Hall, Alcock and Millar 2012). Grant funding was found to be particularly important for social enterprises ‘starting up’ as they were often not in the position to make interest payments. Similar government-supported funds have been made available in Australia through the Social Enterprise Development and Investment Fund; however, a significant difference has been the focus on repayable finance rather than grant funding as was the case in the UK. The institutional environment plays an important role in determining the types of support available for social enterprise. Social enterprises at various stages of development require different forms of capital. How social enterprises transition from grants and philanthropic giving towards more diverse development capital is of growing interest (Thompson and Williams 2014). For example, the skills and capabilities of a social enterprise may be tied to their experience with managing charitable donations and grants and therefore can hinder their ability to access other forms of finance (Sunley and Pinch 2012).

## Crowdfunding

Crowdfunding has garnered much attention in the media as a potential source of fundraising for NPOs, for-profits and social enterprise. However, little is known about the implications and functions of crowdfunding in the social enterprise context (Clarkin 2014; Lehner and Nicolls 2014). While donation-based crowdfunding has been a long-established means of capital for NPOs, social enterprises differ to traditional charitable ventures in their pursuit of financial and social goals. The hybrid nature of social enterprise may influence their choice of crowdfunding models and the target audience. Crowdfunding is no longer limited to project-based funding only and can include debt or equity shares (Lehner 2013). From a social enterprise perspective crowdfunding may offer a suitable answer to the financing needs of social enterprise as ‘crowd investors typically do not look much at collaterals or business plans, but at the ideas and core values of the firm’ (Lehner 2013, 290). However, the extent to which social enterprises use crowdfunding and in what forms (donation/equity-based) is unclear.

## Individual giving

NPOs with attached social enterprises may face particular challenges with how to manage funding sources such as grants and donations. A study in the United States (US) examined how social enterprise activities affect an individual donor’s likelihood and willingness to make financial donations



(Smith, Cronley and Barr 2012). The authors suggest a potential crowding-out effect, whereby the average donor response to social enterprise activity was a reduction in donations. This is in contrast to Herman and Redina (2001) who found that most donors and volunteers have little interest in the sources of funds for NPOs. They argue that those who do pay attention to commercial activity approve of any activity that advances the mission. These studies, while not generalisable to all NPOs, raise questions about understanding donor behaviour in response to social enterprise activity. It may be that the perspectives of donors who give modest amounts may differ to those who give larger amounts (Smith, Cronley and Barr 2012). Donor perceptions may also differ depending on the founding origin of the social enterprise, for example NPOs with attached social enterprises as opposed to those that are established as a business from inception.

## Legitimacy

Social enterprises are often described as multiresource and multistakeholder organisations. The dual mission of social enterprise means that stakeholders have different and sometimes competing views concerning the balance between commercial and social missions (Doherty, Haugh and Lyon 2014). A number of studies have raised the concern of mission drift, in which the social objectives of the social enterprise are sacrificed to achieve financial sustainability (Pache and Santos 2013). A shift in organisational mission from social towards more commercial priorities can impact on stakeholder perceptions and social enterprise legitimacy (Dart 2004). However, moving away from philanthropic donations and grants towards social finance and loans may be necessary for social enterprises seeking to grow and scale-up activities. At this stage of growth there is increasing pressure for the social enterprise to demonstrate financial viability and return on investment. Performance measurement and this need to demonstrate financial viability to attract investment becomes increasingly important for internal and external legitimacy (Luke, Barraket and Eversole 2013a; Mannetti 2014). Yet, how social enterprises continue to use and report grant and philanthropic funding while seeking to attract commercial sources of finance deserves further attention. The complex mix of organisational inputs (in-kind donations, volunteers, government grants and commercial income) complicates evaluation measures (Burkett 2010; Nicholls 2009) and the ability to attract loan finance. Given the need to balance dual missions and satisfy the demands of a range of stakeholders it is important to understand how various income streams can impact on social enterprise legitimacy and either support or constrain social enterprise development.





## Public policy debates

Around the world there have been attempts to recognise the legal structure of social enterprise as this can determine their legitimacy as organisations. New legal structures such as the UK Community Interest Company (CIC), L3C in the US, and the Italian Social Cooperative all represent public policy to legitimise social enterprise. For example, in the US the L3C emerged in part because of the tax framework, which restricts the ability for NPOs to raise capital (Young and Lecy 2014). These newly-established legal structures differ in each country and may not fall under traditional nonprofit regulatory regimes (Esposito 2015). It is therefore important to note that some legal structures may constrain the ability for a social enterprise to attract charitable donations. For example, the CIC in the UK does not have any of the tax advantages that traditional charities enjoy (Department for Business Innovation & Skills 2013). Similarly, donations to L3Cs in the US are not tax-deductible as a charitable contribution because it is a for-profit entity (O'Halloran 2012). In Australia there is a lack of common legal status and operating model to identify social enterprise.

One policy debate that is particular to the UK context is whether charities are substituting commercial revenue for grants and donations and whether the two income streams are complementary to, or substitutes for, each other. In the UK there has been a significant push by government to encourage charities to become more businesslike. As such, the implications for a nonprofit sector's ability to manage both income streams is of growing interest. McKay, Moro and Teasdale (2015) examined a large panel dataset of the annual returns collected from registered charities during 2002–07. They found that that between 2002 and 2007 there was a significant increase in the proportion of overall revenue attracted from commercial sources. At the individual charity level an increase in commercial revenue acted as a partial substitute for grants and donations, meaning that there was a trade-off between the two income sources. The authors argue that this challenges the UK Government's Big Society agenda with a dual emphasis on commercialisation of third sector organisations, while also increasing philanthropic giving. The finding that the two revenue sources are substitutes for each other also raises important questions for how charities and social enterprises are able to manage different income streams.

## Social enterprise as giving and volunteering vehicles

The generation of social capital is often discussed as an output of social enterprise activity. Social capital refers to the development of 'trust, civic spirit, goodwill, reciprocity, mutuality, shared commitment, solidarity and cooperation' (Ridley-Duff and Bull 2011, 83). As such, government and policymakers, particularly within the UK, have promoted the value of social enterprises in community development. Social enterprises often represent grassroots action for sustainable development and can be sites of innovation for addressing environmental and social issues (Seyfang and Smith 2007). A case study of social enterprises in two regional towns in Australia found that social enterprises are contributors of social, economic and cultural capital in a community. However, the institutional environment has an important role in either constraining or enabling social enterprises' potential as development actors (Barth et al. 2015).



## Australian context

The first nationwide study into social enterprise in Australia found that the Australian social enterprise sector is diverse, mature and sustainable, with an estimated 20,000 Australian social enterprises in operation (Barraket et al. 2010). Earned income was found to be the dominant source of income; however, consistent with the experience of other social enterprises around the world Australian social enterprises are also multiresourced businesses. They typically rely on a mixture of paid and unpaid workers, earned income and other income (such as grants and donations) in order to fulfil their mission. Responding social enterprises estimated that they had received between zero and 25,000 hours of in-kind contributions such as legal support and volunteer time through corporate volunteering during the 2007–08 financial year.

In contrast to the UK, there is a lack of coordinated policy for social enterprises within Australia. The preliminary findings from a series of 13 workshops with 75 participants found that there is a need for advocacy to both governments and the public of the benefits and needs of social enterprise in Australia (Barraket 2015). Despite limited public policy and regulation around social enterprise development there are a range of philanthropic activities that seek to support Australian social enterprises.

## Seed funding organisations

Seed capital for start-up social enterprises is often challenging and this particular form of capital is underdeveloped in Australia. Potential sources of seed capital include:

- Westpac Foundation
- Social Traders
- Social Ventures Australia, and
- Parramatta City Council Seed Funding.

## Crowdfunding

Launched in 2013, Dreamstarter is an online platform designed to provide seed funding for social enterprise. A collaboration between ING Direct, StartSomeGood and the School for Social Entrepreneurs Australia, the initiative has raised almost half a million dollars for 38 projects, ranging from health, education, social welfare and the environment (Caneva 2015). ING Direct pledges up to 50% of a project's 'tipping point' with the rest of the funds generated by the community.

## Social enterprise and university collaboration

There is limited policy support for social enterprise and university collaborations in Australia compared to in the UK. However, there are examples of collaborative arrangements, such as The Big Idea, which seek to find new social enterprise ideas by inviting students to develop a concept and business plan for a social enterprise. Through the program students have access to social enterprise experts and guest speakers and it is an example of collaborative arrangements between academic institutions and social enterprise. The University of Technology Sydney (UTS) ShopFront also provides a pro bono service that connects community-based organisations, including social enterprise, with the skills of students and academics within UTS.



## Key issues and emerging trends

The pursuit of both social and financial goals distinguishes social enterprises from traditional NPOs. This has important implications for understanding the role of charitable donations and volunteering in the context of these third sector organisations. The literature to date has focused on understanding social enterprises as hybrid organisations and the way in which different income sources (charitable donations/income/grants) can affect social enterprise legitimacy. Social enterprises attached to a nonprofit may experience difficulty with donors' negative perceptions of commercial activity. It is not clear if this is also an issue for social enterprises with different founding origins. How social enterprise origin influences philanthropic activity and how this may change over time warrants greater attention. The imperative to demonstrate financial viability in order to attract commercial finance is also an issue for social enterprises reliant on grant-based funding and donations. Understanding how social enterprises seek to grow and scale while balancing the expectations of different stakeholders is also limited.

The legal forms of social enterprises are also gaining greater attention in some countries, as they represent emergent attempts to legitimise social enterprise activity. However, it is not yet clear whether certain legal forms are able to attract new investment into the social enterprise sector (Nicholls 2010). Furthermore, particular legal forms can constrain the ability for social enterprises to attract philanthropic donations and therefore greater research is needed into whether specific legal structures are suited for particular social enterprise missions and stage of development.

The institutional environment plays an important role in how social enterprises are able to access resources. It also explains how Australian patterns of giving and volunteering differ from other countries. For example, it is evident that advocacy and policy support for social enterprises in the UK is more developed than in Australia. Collaborations between social enterprises and universities to encourage in-kind support and volunteering are more prevalent and institutionalised in the UK. This is owing to significant investment and policy initiatives to encourage this form of engagement.

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# Chapter 19: Big data, giving and volunteering

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## Introduction

In a digital age, the analytic and predictive capabilities of big data are of increasing interest to business, governments and nonprofit organisations (NPOs). The potential of big data to improve responses to complex societal problems has been popularly mooted (Blackbaud 2014b; Mead and Dreicer 2013), although practice is still very much emerging.

### What is big data?

With its origins in the corporate sector the concept of ‘big data’ has been attributed to Laney’s (2001) construct, which identified three dimensions of big data and its management: volume, related to the breadth and depth of data available about contemporary transactions; velocity, related to the speed at which data are generated by interactions and can be used to support interactions; and variety of data formats that render data coordination challenging. A fourth dimension that is sometimes included is veracity of data and data sources (Taylor et al. 2014). As observed by Easton-Calabria and Allen (2015, 53), the concept of bigness in the context of big data ‘refers not only to the absolute size of data-sets but also to the idea that accessing and analysing vast amounts of information about social and economic interactions can provide novel, macro-level perspectives on complex issues’.

Taylor et al. (2014) identify three main types of big data. The first is ‘produced data’, which is generated by users or subjects through, for example, social media entries or digitally-created geographic observations or clinical information. The second data type is ‘observed data’, such as online mobile phone transactions. The third type is ‘inferred data’, which is derived via algorithmic analysis of trends such as those within individuals’ social network media structures or their transactional behaviours online (Taylor et al. 2014, 420). With regard to institutional giving, Smith (2014) observes that strategic philanthropy requires access to and command of transactional data about who is giving where and to whom, contextual data to support effective giving decisions, and impact data on the effectiveness of foundations’ contributions.<sup>7</sup>


### Big data discourses linked to giving and volunteering

Recent research on the relationship between big data and social challenges has suggested that the principal issue of concern is not big data—which refers to data-sets as objects—but datification, the process by which data-sets may be powerfully merged and integrated to generate new knowledge (Taylor et al. 2014). In the context of institutional giving, Smith (2014) has observed that discussions about big data have stimulated thinking about effective knowledge management more broadly, which has raised questions about what kinds of data foundations should collect or access. Commentators have also noted that, in the context of philanthropy and nonprofit practice, discussions about big data are also essentially discussions about big collaboration in order to coordinate and make the best use of resources available (States News Service 2014). These analyses suggest that the term ‘big data’ when used in relation to giving and volunteering has become a signifier to which a variety of issues related to the use of knowledge and digital information have become attached.

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<sup>7</sup> Smith (2014) distinguishes here between foundations understanding their contributions and the outsourcing of impact measurement to grantees.





While practice remains limited at this stage there is a growing popular discourse around the relationship between big data and social progress associated with philanthropy and volunteering. This discussion has four main inflections. First, there is growing interest in the co-creation and use of big data to create progressive social and environmental change. Stimulated by the ‘data for good’ civil society movement, this discussion highlights the potential of crowdsourced knowledge and digitally-savvy volunteers to both create and maximise the use of big data to make change happen by diagnosing social or environmental problems and co-producing solutions. Reminiscent of earlier invocations of the democratic power of the internet (see, for example, Rheingold 1993), and now manifesting in discussions of digitally-enabled social innovation (see Bria 2015), the data for good movement highlights the aggregate effects of many people producing, observing and inferring data in common ways for a shared purpose.

Second, the diagnostic potential of big data for identifying social needs and effective points of intervention for change has been mooted (Mead and Dreicer 2013; Smith 2014). As discussed in relation to types of big data above, for example, Smith (2014) has highlighted the importance of contextual data—such as the scope and location of a particular social problem—to making strategic philanthropic decisions.

Third, the predictive capabilities of big data is receiving growing attention from fundraisers concerned with observing donor contribution patterns over time and/or specified geographies in order to predict and derive maximum benefit from donor behaviour (Blackbaud 2014; Stevens, 2014). Deriving much from commercial marketing strategies, this discussion is concerned with the benefits of inferred data for maximising giving to particular causes.

Finally, the role of big data in assessing the social impacts of funded interventions has gained attention from philanthropy, particularly in North America (see Mead and Dreicer 2013; Smith 2014; States News Service 2014). Reflecting on practice within one large foundation, Mead and Dreicer (2013) suggest that effective data analytics can assist foundations to learn what is working and why across their grants portfolios. Smith (2014) also notes that impact data is potentially valuable to support institutional giving but observes that it is the most elusive data type of all. The benefits of using data to increase understanding of outcomes and impacts is not limited to philanthropy, and has been similarly mooted as valuable but currently difficult to achieve for NPOs (see de Las Casas, Gyateng and Pritchard 2013). The normative and practical challenges of measuring social impacts are beyond the scope of this review but are well documented in the nonprofit and social enterprise management literature (see, for example, Carman 2009; Luke, Barraket and Eversole 2013b). It is notable that United States (US) media reports have observed a revival of interest in storytelling to communicate social impacts as an explicit pushback against big data-driven impact measurement discourses (see Jensen 2014).



## International context

While the use of big data is becoming an increasingly significant commercial tool, growing interest in the potential openness, (re)usability and integration of big data to achieve public benefits was driven initially by governments. Open data initiatives in the United Kingdom (UK) and Europe have sought to render public sector-held data accessible online through 'standard and re-useable formats, and under licenses that allow for data to be re-used in different contexts' (Davis 2010, quoted in Easton-Calabria and Allen 2015, 55). The US government has also sought to encourage data philanthropy, by acknowledging and rewarding the work of data analytics companies that support the data for good movement through voluntary or in-kind contributions (PR Newswire 2013b).


With regard to philanthropy, the Foundation Center in the US provided early leadership in both promoting and enabling collaborative use of data by foundations to better enable strategic approaches to giving. In 2012, 15 of the largest US foundations partnered with the Foundation Center on the 'Reporting Commitment' project, which aimed to open up and integrate grantmaking data, with a focus on transparency to support strategic decision-making about philanthropic giving (States News Service 2012). Shared data has been utilised by the Foundation Center to develop interactive maps that visualise philanthropic giving. Since the initiative was established a further four foundations have joined (see <http://glasspockets.org/philanthropy-in-focus/reporting-commitment-map>).

Parallel to developments in policy and philanthropy and introduced above, civil society has given rise to a 'data for good' movement, which is explicitly concerned with the potential of data science to help respond to big social problems (PR Newswire 2013a). Initiatives to stimulate crowdsourced big data production and observation are growing, particularly in the areas of health and environmental protection. Examples include:

- Cancer Research UK's use of the Cellsider program through which volunteers rate anonymous images of blood in order to reduce sample classification to a manageable number for medical researchers (Fildes 2013)
- Conservation International's use of big data platforms to store and integrate massive sets of observational data for use by environmental scientists across locations (Worth 2013)
- Flowminder's use of mobile phone records to generate reports about the locations of displaced people for relief agencies after the 2010 Haitian earthquake (Taylor et al. 2014), and
- Online Patient Network, Patients Like Me, through which many thousands of patients share information about symptoms and treatments, which generates outcomes-based health data utilised by medical researchers, pharmaceutical companies and public health organisations (Frost and Massagli 2008).

In the US and the UK, growing interest in the power of big data to support social progress has also given rise to the establishment of a new breed of data for good NPOs and networks, such as DataKind. DataKind brings together data scientists with social change organisations to develop analytics and algorithms aimed at maximising social impact (see [www.datakind.org](http://www.datakind.org)).

Inferred big data are also being utilised to support fundraising efforts by some NPOs in the US. Reporting on a case study of the use of big data to support the cultural sector in North Carolina,



Stevens (2014) finds that big data can be effectively used to predict sector support for a recapitalisation strategy following loss of capital as a result of the 2008 Global Financial Crisis.

## Australian context

Similar to international developments, open data efforts have been initiated by government in Australia, with the establishment of [www.data.gov.au](http://www.data.gov.au) following the Australian Government's Declaration of Open Government. The lack of usability of data about social issues and organisations that is held across different levels of government and different government portfolios in our federated system is broadly recognised within the nonprofit sector and by policymakers and regulators. In its 2010 report on the *Contributions of the Not-for-Profit Sector*, the Productivity Commission (PC) noted that better knowledge of the contributions of the sector arising from more coordinated data and evaluation frameworks was important. In relation to building better knowledge systems the PC made four recommendations related to minimising compliance costs and maximising the use of diverse data sources and collection methodologies. While these recommendations have not been implemented, establishing the Australian Charities and Not-for-profits Commission (ACNC) has provided the impetus for some standardised data collection and reuse, with current and past data-sets lodged with [www.data.gov.au](http://www.data.gov.au). These data, along with relevant data-sets from the Australian Bureau of Statistics (ABS) and Australian Taxation Office (ATO), are being increasingly utilised by the research community to analyse the effects of philanthropic and nonprofit practice, and in open data hackathons to develop new applications that match available resources with those in need (Pro Bono News 2015).


While interest in the use of big data to support strategic philanthropy is starting to grow in Australia, it was (and still is) a very new area of practice at the time of this review. In the commercial realm, National Australia Bank (NAB) has been making use of its credit card data to generate the NAB Charitable Giving Index since 2010. In 2014 Philanthropy Australia's National Conference keynote speaker was Bradford K. Smith, President of the Foundation Center, who spoke on the need for philanthropy and NPOs to embrace big data and take a collaborative approach to data integration (Smerdon 2014b). Platforms drawing on inferred data are being used by some NPOs in Australia to match volunteer skills with needs (Sri 2015). Efforts to achieve collective impact through interorganisational and cross-sector collaboration have emerged over the past three years, with data coordination to diagnose problems, identify leverage points for intervention and measure progress central to some of these (see, for example, the work of the Geelong Regional Alliance 2015).

## Key issues and emerging trends

Given the nascent nature of this area of practice, research evidence is very limited at this stage. A systematic literature search identified four industry reports and three relevant peer-reviewed academic articles that were based on empirical research.

Within the limited literature, the main issues identified include:

- the need for ethical as well as practical frameworks for big data usage (Easton-Calabria and Allen 2015; Taylor et al. 2014)

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- the extreme challenges for effective integration of data of limited standardisation—of both data-sets and knowledge management taxonomies—of data held by and about NPOs and foundations (Smith 2014; Taylor et al. 2014)
  - the great variability of quality and comprehensiveness of data between organisations and sectors (Easton-Calabria and Allen 2015; Mead and Dreicer 2013; Taylor et al. 2014), and
  - a lack of accessibility of data, where access includes not just data availability but the human resources, skills, information literacy and technological systems needed to mobilise it (Blackbaud 2014b; Easton-Calabria and Allen 2015).

Similar to other capacity issues canvassed in the literature on philanthropy and nonprofit management, smaller organisations appear to be relatively disadvantaged in making use of big data due to resource constraints (Blackbaud 2014b; Easton-Calabria and Allen 2015; Mead and Dreicer 2013).

While the promise of big data to both enable giving and volunteering and achieve social and environmental progress is great, the reality for many NPOs and philanthropic organisations is more muted. As is observed in the small literature on this topic to date, many organisations are grappling simply with making better use of their internal (medium) data and accessing open data that are available to them. Substantially greater capacity to access, store and share big data-sets is needed if the promises of big data are to be realised. The use of big data also raises new ethical dilemmas for advancing social progress with respect to individual and collective rights that require active involvement of civil society.

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## The Australian Centre for Philanthropy and Nonprofit Studies

The Australian Centre for Philanthropy and Nonprofit Studies is a specialist research and teaching unit within the Queensland University of Technology (QUT) 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.'

A list of the Centre's publications is available from <https://www.qut.edu.au/business/about/research-centres/australian-centre-for-philanthropy-and-nonprofit-studies> and digital downloads are available via QUT ePrints at <http://eprints.qut.edu.au/>.

## The Centre for Social Impact (CSI) Swinburne

CSI Swinburne, as part of the CSI network, works towards a stronger society for all, through engaged research and scholarship. CSI Swinburne's areas of research focus are: social investment and philanthropy, social enterprise, social innovation, and measuring and communicating social impacts. Our multidisciplinary team includes experts in public policy, sociology, history, organisational studies, management, public health, evaluation and impact measurement, and information systems. Our researchers have particular expertise in: social enterprise, foundations and bequests, social investment, diversity issues pertaining to philanthropy and giving, and volunteering.

Established in April 2014, CSI Swinburne builds on the foundations of the Asia-Pacific Centre for Social Investment and Philanthropy, which has extensive networks with philanthropy and nonprofit organisations (NPOs), both locally and internationally. CSI Swinburne is part of the CSI national network, which is a collaboration of three universities: the University of New South Wales, Swinburne University of Technology and The University of Western Australia.

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- better interpret their social, political and economic environment
- contribute significantly to the way their organisation relates to its internal/external stakeholders, and

- 
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# Giving Australia 2016

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