

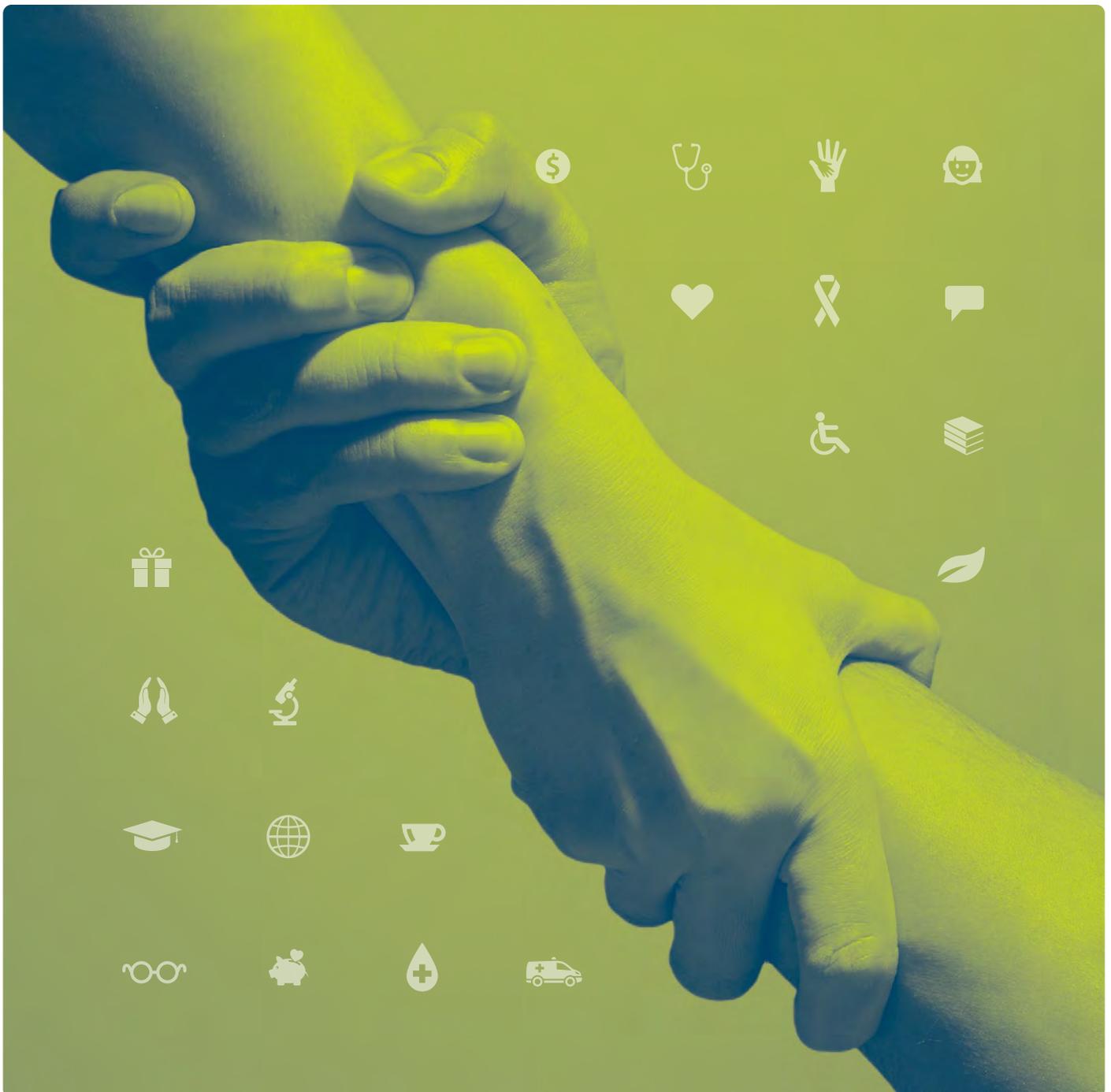


Australian Government



Australian Charities and Not-for-profits Commission

Australian Charities Report 7th EDITION



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Foreword

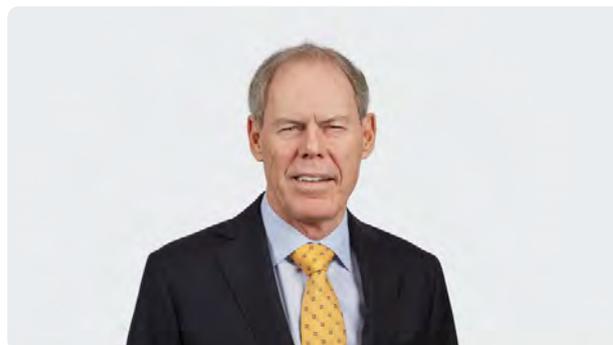
I am pleased to present the seventh edition of the Australian Charities Report — the annual analysis of the charity sector by the Australian Charities and Not-for-profits Commission (ACNC). The report documents the contribution of Australia's charities to the economy and to thousands of communities, both at home and abroad.

The Australian Charities Report is based on the most current data available for Australia's charities and builds on analysis from previous years. For this seventh edition of the report, we looked at the 2019 Annual Information Statements of more than 48,000 charities to bring you a fresh analysis of the charity sector's size, diversity and activities.

I have been privileged to visit many charities around the country and see first-hand the diverse and innovative work being done. There are many impressive people and operations. I look forward to shining more light on charity innovation next year when we will be able to explore charities' specific programs in depth. As charities provide details of their programs, and our Charity Register is enhanced to allow users to search for charities by their programs and locations, we expect to gain new insights into the work of the sector and the ways it meets the needs of communities.

The data from the 2019 Annual Information Statement shows that charity sector revenue grew by 6.8% in 2019 — a growth rate greater than that of the Australian economy in the same period. The data shows that charities employed 11% of the Australian workforce and received \$166 billion, with \$11.8 billion coming from donations. This is an increase of \$1.3 billion in donations from the previous year, a testament to public confidence in the work charities do.

Charities' financial years vary and the 2019 Annual Information Statement data for this report comprises information from charities with a financial year between 1 July 2018 and 31 December 2019. Therefore, this edition of the Charities Report provides a snapshot of the sector immediately before the catastrophic bushfires of 2020 and the COVID pandemic and sets an important benchmark for understanding how those significant events affected the sector.



The data indicates that immediately prior to the bushfires and COVID-19 pandemic the sector was robust — with charities in operation for an average of 32 years, an increase in revenue of \$10.5 billion and assets of more than \$30 billion from the previous year, and a positive asset ratio for all charity sizes. The most significant growth in revenue was reported by charities registered with the subtype of 'advancing education' and charities registered with multiple subtypes.

Although 51% of charities operate without paid staff, relying on the generosity of volunteers, the sector provides significant employment — about half of sector expenditure was spent on the employees charities need to deliver programs. Charities also distributed \$7.2 billion in grants and donations within Australia (an increase of 27% on the previous year) and just under \$2 billion in grants and donations outside of Australia (up 20% on the previous year).

Best wishes

A handwritten signature in black ink, appearing to read 'Gary Johns'.

The Hon Dr Gary Johns
ACNC Commissioner

Key Findings

- In the 2019 reporting year, charity revenue grew by 6.8% – significantly more than the 2.2% growth of the Australian economy in the same period.
- Australia's charities, overall, operated at a surplus, supported by substantial assets.
- Revenue was \$166 billion in 2019 – an increase of \$10.5 billion.
- Donations rose to \$11.8 billion in the 2019 reporting year – an increase of \$1.3 billion from the previous year.
- Assets increased by \$30 billion to \$354 billion.
- Revenue from goods and services increased by \$3.5 billion to \$56.7 billion.
- Government funding accounted for \$78.1 billion, an increase of \$4.4 billion.
- Small charities (annual revenue less than \$250,000) made up 65% of the sector, large charities (annual revenue of \$1 million or more) made up 19%, and medium charities (annual revenue of \$250,000 to \$999,999) made up 16%.
- Charities employed 1.38 million people – approximately 11% of total employment in Australia.
- Volunteer numbers decreased by approximately 200,000 to 3.6 million.
- More than half of all charities (51%) operated without any paid staff.
- Charities spent \$85.9 billion on employee expenses, up 6% on the previous year's figure of \$81.1 billion.
- The most common activities for charities were religious activities and primary and secondary education.

Analysis by charity size

This edition of the Australian Charities Report presents an analysis of information from the 2019 Annual Information Statements submitted by more than 48,000 charities.

The Annual Information Statement collects a range of information about charities, including their activities, beneficiaries and finances.

The size of Australia's charities

Australia's charity sector comprises charities of varying sizes – from tiny local community groups to large universities and international aid organisations.

Charities registered with the ACNC are classified into three size categories:

- **Small charities** – annual revenue of under \$250,000
- **Medium charities** – annual revenue of \$250,000 or more but under \$1 million
- **Large charities** – annual revenue of \$1 million or more

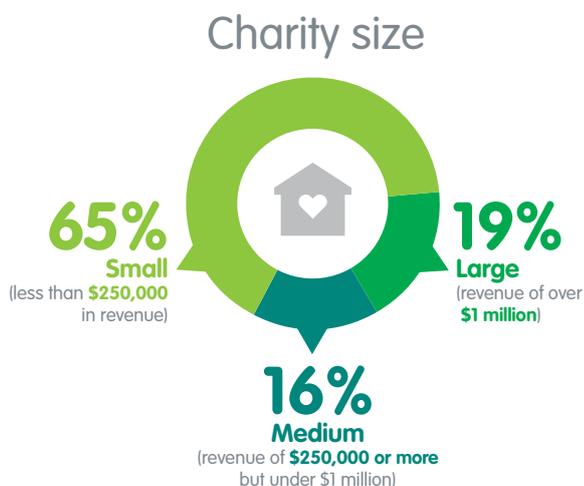
Analysing charity size helps us understand the scale on which charities operate and provides an insight into the composition of the sector over time.

A charity's size is based on its total annual revenue for the relevant reporting year. Each charity must report its size in its Annual Information Statement.

In the 2019 Annual Information Statement, the breakdown of Australia's charities by size remained unchanged from the previous year:

- 65% of charities are small
- 16% of charities are medium
- 19% of charities are large.

Analysing charity size helps us understand the scale on which charities operate and provides an insight into the composition of the sector over time. The size distribution of the charity sector has remained stable since the first edition of the Australian Charities Report in 2013.



Basic Religious Charities

A **Basic Religious Charity** is a type of religious charity that meets specific requirements. Basic Religious Charities are not required to answer the financial questions in the Annual Information Statement or submit annual financial reports.

In the 2019 Annual Information Statement, more than 8,400 charities (17% of all charities) reported being a Basic Religious Charity. Of these, 83% reported being a small charity – similar to in the previous year.

Table 1: Basic Religious Charities by ACNC charity size

Charity size	Percentage (%)
Small	83.0
Medium	13.6
Large	3.5

If a Basic Religious Charity voluntarily provided financial information in its 2019 Annual Information Statement, it was included in the financial analysis of this report.

More than 7,900 Basic Religious Charities did not provide financial information in the 2019 Annual Information Statement. For Basic Religious Charities that did not report financial information, size is identified as ‘Size Unknown (BRC)’ where relevant in this report.

Additional breakdown of charity size

While some charities operate on a large scale with complex operations, two-thirds of Australia’s charities are small. Further analysis of charity sizes revealed that almost one-third of Australia’s charities were extra small, with annual revenue of less than \$50,000.

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To provide greater insight into Australia’s charity sector, this report presents three additional categories of charity size:

- **Extra small charities** – annual revenue less than \$50,000
- **Very large charities** – annual revenue more than \$10 million but less than \$100 million
- **Extra large charities** – annual revenue more than \$100 million

Table 2 shows a breakdown of charities into six size categories. This breakdown is based on the annual revenue reported in the 2019 Annual Information Statement.

Table 2: Australian charities by charity size (additional categories)

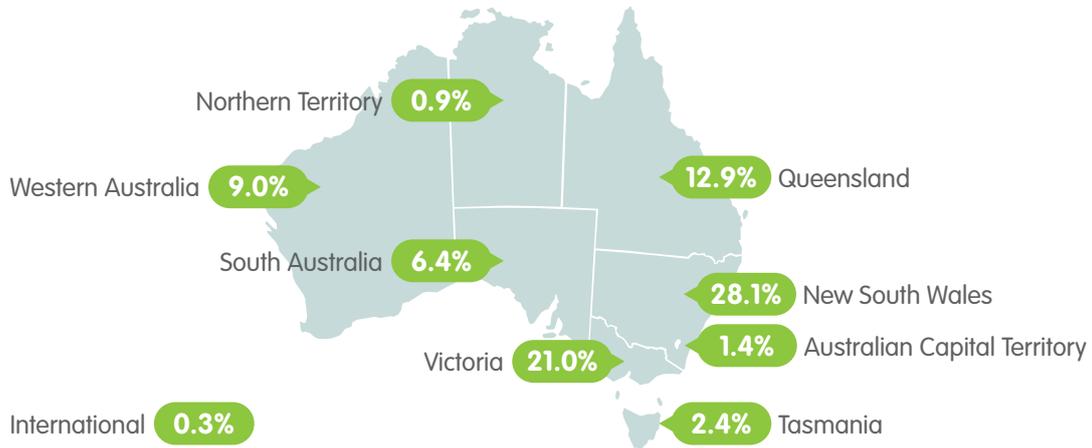


Charity size	Total revenue	Percentage (%)
● Extra small	Less than \$50,000	30.1
● Small	\$50,000 or more but less than \$250,000	21.3
● Medium	\$250,000 or more but less than \$1 million	14.0
● Large	\$1 million or more but less than \$10 million	13.7
● Very large	\$10 million or more but less than \$100 million	4.2
● Extra large	\$100 million or more	0.4
● Size unknown (BRC)		16.3

Where Australia’s charities operate

Australia’s charities were predominantly based in major cities – state capitals and cities with populations of more than 100,000.

Charity operating locations



Although most charities operated in only one state or territory, 18% operated in more than one jurisdiction (including overseas), a slight increase of 1% on the previous year. Matching Australia’s population spread, the most common operating location for charities was in New South Wales, followed by Victoria.

Charity locations

A charity’s location is the physical address it provided in the Annual Information Statement. This is most commonly the physical base for the charity – for example, a head office – and may be distinct from the places in which it conducts its activities.

Using the measure in the [Australian Statistical Geography Standard \(ASGS\): Volume 5 – Remoteness Structure](#), the proportion of charities located in major cities increased marginally in the 2019 Annual Information Statement to 70% – up 1% on the previous year.

Table 3: Charity location (based on postcode of physical address)

Location in Australia	Percentage (%)
Major cities	70.1
Inner regional	19.2
Outer regional	8.5
Remote	1.5
Very remote	0.7

Charity operating locations

The location of charities’ operations correlated with the [distribution of the Australian population](#). There was a lower count of charities per head of population in Queensland than in other states or territories. Tasmania was the only state or territory with a percentage share of charities greater than its percentage share of population.

Table 4: Charity operating locations and percentage of population

Jurisdiction	Percentage of charities	Percentage of population at 30 June 2020 (ABS)
Only ACT	1.4	1.7
Only NSW	28.1	31.8
Only NT	0.9	1.0
Only QLD	12.9	20.1
Only SA	6.4	6.9
Only TAS	2.4	2.1
Only VIC	21.0	26.1
Only WA	9.0	10.4
Only international	0.3	–
More than one of the above	17.8	–

Charities that operate overseas

In the 2019 Annual Information Statement, approximately 8% of charities reported operating overseas, a figure unchanged from the previous year. Charities reported operations in more than 200 different countries or territories, with the most common location being India followed by the Philippines.

New Zealand, Indonesia and Papua New Guinea were the third, fourth and fifth most common overseas locations reported by charities in the 2019 Annual Information Statement.

The most common overseas locations continue to demonstrate a strong commitment from Australia's charities to causes and communities in our Asia-Pacific region.

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Most-common overseas locations



What Australia's charities do

To be registered with the ACNC, a charity must have a charitable purpose. This purpose is the reason a charity operates. A charity may conduct a range of activities to achieve its purpose.

Most-common activities



Religious activities



Primary education



Secondary education

In the Annual Information Statement each charity must select its main activity along with any other activities it conducts from a list based on the International Classification of Non-profit Organisations (ICNPO). The ICNPO is a classification system for not-for-profit organisations that provides twelve major activity groups, including a catch-all 'not elsewhere classified' category.

In the 2019 Annual Information Statement, over 97% of charities reported having conducted activities. The small percentage of charities that reported no activities were either winding up, conducting activities in the name of another charity, or still in the planning phase of establishment and yet to begin activities.

Charities that did not operate at all were excluded from the analysis in this section.

Main activity

The main activity a charity selects is the one that best represents most of its work.

In the 2019 Annual Information Statement, 'Religious activities' was the most common category for main activity, selected by 30% of all charities. This selection was strongly associated with charity size. The predominance of religious activities among small charities reflects the large number of small religious organisations – local churches, temples, mosques, synagogues and other places of worship – that are registered as charities.

The second most common activity reported by charities was 'Primary and secondary education' (9%), closely followed by 'Other education' (8%).

Extra large charities reported 'Higher education' as the most common activity (20%). This is not surprising given the presence of universities in the extra large size category. Among larger charities, common activities were also 'Aged care' (17%), 'Social services' (13%) and 'Primary and secondary education' (13%).

The least common main activity reported was 'Income support and maintenance', selected by 0.5% of charities.

To be registered with the ACNC, a charity must have a charitable purpose.

This purpose is the reason a charity operates. A charity may conduct a range of activities to achieve its purpose.

Compared to the previous year, there were changes in the main activities reported by charities in the 2019 Annual Information Statement:

- 'Culture and arts' replaced 'Social services' as the third most common main activity for extra small charities.
- 'Religious activities' replaced 'Other education' as the most common main activity reported by medium charities.
- 'Other education' replaced 'Social services' as the second most common main activity for large charities.
- The proportion of extra large charities that reported 'Aged care' as a main activity decreased by 2%.

Table 5: Common main activities by charity size

Charity size	Most common	Second most common	Third most common
Extra small	Religious activities (16%)	Grant-making activities (10%)	Culture and arts (9%)
Small	Religious activities (25%)	Grant-making activities (8%)	Primary and secondary education (8%)
Medium	Religious activities (16%)	Other education (16%)	Economic, social and community development (9%)
Large	Primary and secondary education (19%)	Other education (12%)	Social services (10%)
Very large	Primary and secondary education (28%)	Social services (10%)	Aged care activities (10%)
Extra large	Higher education (21%)	Aged care activities (17%)	Social services, Primary and secondary education (13%)

Note: Basic Religious Charities were excluded from the table because their sizes are unknown. To meet the requirements of a Basic Religious Charity, a charity must have the purpose of ‘advancing religion’.

Number of activities

Most charities reported conducting multiple activities. On average, charities reported having two activities, suggesting that, generally, charities tend to focus their resources on a limited number of activities.

Basic Religious Charities reported the smallest number of activities, which is not surprising given that many of these charities are focused on providing places of worship.

Table 6: Average number of activities by charity size

Charity size	Average number of activities
Extra small	2.1
Small	2.2
Medium	2.4
Large	2.5
Very large	2.6
Extra large	3.6
Size unknown (BRC)	1.3
Average across all charities	2.1

International Classification of Not-for-profit Organisations (ICNPO) classification

The ICNPO categorises not-for-profit organisations according to different activity categories. Using the ICNPO classification system, ‘Religion’ was the most common activity category for Australia’s charities at 30%. Nearly 20% of charities were classified as ‘Education and Research’, and nearly 10% classified as ‘Social Services’ (a decrease of over 1% from the previous year).

Table 7: ICNPO classification

ICNPO classification	Percentage of charities
Culture and Recreation	7.7
Development and Housing	8.7
Education and Research	19.5
Environment	3.6
Health	8.8
International	1.2
Law and Advocacy	2.9
Philanthropic Intermediaries and Voluntarism Promotion	8.0
Religion	29.8
Social Services	9.7

Who Australia's charities help

Charities serve the needs of a wide range of people, from specific groups within the community to larger cross sections of the community and the general public.

Beneficiary groups



General community
in Australia



Children aged 6
to under 15



Other charities



Families

The most common main beneficiary group for Australia's charities in the 2019 Annual Information Statement was 'General community in Australia'. Nearly half of all charities (45%) reported this as the main beneficiary group, and it featured as the most common across all size categories.

A large majority of Basic Religious Charities reported 'General community in Australia' as the main beneficiary group (85%). This reflects a common practice of religious organisations across Australia to welcome all members of the public to attend services.

Charities that reported no operations were excluded from the analysis in this section.

The most common main beneficiary group for Australia's charities in the 2019 Annual Information Statement was 'General community in Australia'.

Specific beneficiaries

Many charities conduct activities and pursue charitable purposes for specific beneficiary groups.

After 'General community in Australia', the most common specific beneficiary groups reported by charities in the 2019 Annual Information Statement were 'Children aged 6 to under 15' (11%), 'Other charities' (5%) and 'Families' (4%). Given the second most common activity was reported as 'Primary and secondary education', it is not surprising that 'Children aged 6 to under 15' is the most common specific beneficiary group.

The least common beneficiary groups reported by Australia's charities were 'Pre/post release offenders and/or their families' (0.1%), and 'Gay, lesbian, bisexual, transgender or intersex persons' (0.2%).

The most common specific beneficiary groups reporting in the 2019 Annual Information Statement were the same as the previous year. However, there was a slight decrease of 3% in the number of extra large charities that reported 'General community in Australia' as their main beneficiary group (47%).

Table 8: Common beneficiaries by charity size

Charity size	Most common	Second most common	Third most common
Extra small	General community in Australia (36%)	Children – aged 6 to under 15 (11%)	Other charities (9%)
Small	General community in Australia (42%)	Children – aged 6 to under 15 (11%)	Other charities (7%)
Medium	General community in Australia (38%)	Early childhood – aged under 6 (11%)	Children – aged 6 to under 15 (7%)
Large	General community in Australia (30%)	Children – aged 6 to under 15 (20%)	People with disabilities (7%)
Very large	General community in Australia (33%)	Children – aged 6 to under 15 (24%)	People with disabilities (8%)
Extra large	General community in Australia (47%)	Adults – aged 65 and over (14%)	Children – aged 6 to under 15 (13%)

Note: Basic Religious Charities were excluded from the table because their sizes are unknown. To meet the requirements of a Basic Religious Charity, a charity must have the purpose of ‘advancing religion’.

Number of beneficiary groups

Most charities deliver services to a range of beneficiaries. In the Annual Information Statement, in addition to a main beneficiary group, charities can select other beneficiary groups that benefit directly from their work.

On average, charities reported 3 beneficiary groups in the 2019 Annual Information Statement. Basic Religious Charities reported an average of 2 beneficiary groups, a slight decrease on the 2.5 groups reported in the previous year.

The average number of beneficiary groups increases marginally with the size of charities. This may reflect the greater capacity of larger charities to deliver programs that help more groups in the community.

Table 9: Average number of beneficiary groups by charity size

Size	Average
Extra small	2.6
Small	3.0
Medium	3.4
Large	3.5
Very large	3.8
Extra large	3.8
Size unknown (BRC)	2
Average across all charities	2.9

Volunteers and employees in Australia’s charities

Charities account for a significant percentage of the Australian workforce. They employ 1.38 million people and harness the skills of 3.6 million volunteers.

The contribution of volunteers to Australia’s charities is significant – just over half of all charities operate with only volunteer staff.

Employees

The Annual Information Statement asks each charity to provide a snapshot of its employment figures based on its most recent pay period.

In the 2019 Annual Information Statement, charities reported employing 1.38 million people – an increase on the 1.31 million reported in the previous year.

Charities employed



In June 2020, the [Australian Bureau of Statistics reported](#) that Australia had 12.3 million people in employment. This means that the charity sector accounts for approximately 11% of all employees in Australia, which highlights the significance of Australia’s charities to the economy.

Figures from the 2019 Annual Information Statement show that the proportion of total employees remained stable compared to the previous year.

Extra small charities were the least likely to report employing paid staff. Extra small charities, collectively, reported an increase of over 13% in the total number of paid staff in the 2019 Annual Information Statement (9,309 staff compared to 8,038 in the previous year), which was predominantly due to casual employees.

Table 10: Type of employment by charity size (%)

Charity size	Full-time	Part-time	Casual
Extra small	29.6	28.6	41.8
Small	18.0	37.8	44.2
Medium	20.4	42.5	37.0
Large	32.2	39.6	28.2
Very large	40.7	36.0	23.3
Extra large	38.0	32.5	29.5
Size unknown (BRC)	33.0	42.9	24.1
All charities	37.0	35.3	27.6

Charities account for a significant percentage of the Australian workforce. They employ 1.38 million people and harness the skills of 3.6 million volunteers.

Volunteers

In the 2019 Annual Information Statement, charities reported that the equivalent of 3.6 million volunteers helped deliver programs. This total is a slight decrease of 200,000 on the previous year.

It is important to note that this does not necessarily reflect the total number of individual volunteers across Australia because people may volunteer for more than one charity.

Volunteer numbers



decreased to
3.6 million

More charities operated without paid staff (51%) than with paid staff (49%) – a finding that can be explained by the significant number of small and extra small charities in the sector.

Employee and volunteer breakdown by charity size

More charities operated without paid staff (51%) than with paid staff (49%) – a finding that can be explained by the significant number of small and extra small charities in the sector.

Extra large charities reported the biggest increase in total paid staff in the 2019 Annual Information Statement, employing 40,000 more staff than reported in the previous year.

There was a significant decrease (36%) in the number of volunteers reported by Basic Religious Charities.

Smaller charities were more reliant on volunteers – for every employee, extra small charities were likely to have 26 volunteers (a decrease on the 35 volunteers in the previous year). In comparison, extra large charities were more reliant on paid staff to achieve their charitable purpose, with an average of 0.3 volunteers per employee.

More than half of all charities



operated without
paid staff

Table 11: Employee and volunteer numbers by charity size

Charity size	Volunteers	Employees	Volunteers per employee
Extra small	243,134	9,309	26.1
Small	352,187	14,788	23.8
Medium	498,972	43,165	11.6
Large	1,370,103	233,537	5.9
Very large	607,767	454,656	1.3
Extra large	194,007	603,959	0.3
Size unknown (BRC)	313,231	17,977	17.4
All charities	3,579,401	1,377,391	2.6

Note: Charities report employee numbers based on the last pay period. Volunteer numbers are based on the entire year.

The financial status of Australia's charities

Australia's charities reported a significant increase in total revenue, expenses and assets in the 2019 Annual Information Statement.

Charities generated \$166 billion in revenue – an increase of more than \$10 billion from the previous year. They also reported over \$354 billion in assets, an increase of over \$30 billion compared to the previous year.

This section includes analysis of submissions from charities that did not engage in activities but reported financial information. These are generally newly registered charities that may have received initial start-up funds but had not yet conducted activities.

Revenue grew



Income and expenses

Revenue and income

Charities reported revenue of \$166 billion in the 2019 Annual Information Statement – an increase of \$10.5 billion (6.8%) on the previous year. For context, the [Australian Bureau of Statistics](#) reported that gross domestic product fell by 0.3% in chain volume terms for the 2019–20 financial year.

Charities generated \$166 billion in revenue – an increase of more than \$10 billion from the previous year.

While each size category experienced an increase in overall revenue, the degree to which revenue grew differed among the size categories. Extra small charities reported a 1% growth in total revenue, while extra large charities reported an 8% growth in total revenue – an increase of \$6.2 billion.

The 2019 Annual Information Statement showed that the ten largest charities by revenue (including charities that report to the ACNC as part of reporting groups) accounted for 13.2% of the sector's entire revenue. This is a slight decrease from the 13.6% reported in the previous year. The 50 largest charities accounted for approximately a third (33%) of the sector's entire revenue.

Total income for the sector rose to \$168.8 billion – up by \$10.3 billion on the previous year's figure of \$158.5 billion. Similar to the previous year, this increase was driven by very large and extra large charities.

Table 12: Total revenue and income by charity size with changes compared to the 2018 Annual Information Statement

Size	2019 Total revenue (\$ million)	Change from 2018 AIS (\$ million)	Change from 2018 AIS (%)	Total income (\$ million)
Extra small	221	2 ↑	0.9 ↑	258
Small	1,310	25 ↑	1.9 ↑	1,364
Medium	3,573	61 ↑	1.7 ↑	3,684
Large	22,569	723 ↑	3.3 ↑	23,447
Very large	54,620	3,530 ↑	6.9 ↑	55,448
Extra large	83,668	6,178 ↑	8.0 ↑	84,587
All charities	165,961	10,518 ↑	6.8 ↑	168,788

Note: Revenue forms part of a charity's income and relates to the funds received by a charity undertaking its ordinary activities. A charity's total income is made up of its total revenue and other income (funds received that are not part of a charity's ordinary activities).

Expenses

The 2019 Annual Information Statement showed that total expenses in the charity sector increased by \$9.1 billion to \$157.6 billion. This increase in expenses was smaller than the increase in revenue (\$10.5 billion) in the same period.

Expenses differed across the size categories. Extra small and medium charities reported a decrease in total expenses compared to the previous year, whereas expenses for very large charities increased by \$3.7 billion. Extra large charities reported an increase in expenses of \$4.8 billion, although this was significantly less than the increase reported in the previous year (\$8 billion).

Table 13: Total expenses by charity size with changes compared to the 2018 Annual Information Statement

Size	2019 Total expenses (\$ million)	Change from 2018 AIS (\$ million)	Change from 2018 AIS (%)
Extra small	318	28 ↓	8.0 ↓
Small	1,282	39 ↑	3.1 ↑
Medium	3,359	233 ↓	6.5 ↓
Large	21,305	835 ↑	4.1 ↑
Very large	51,434	3,683 ↑	7.7 ↑
Extra large	79,944	4,820 ↑	6.4 ↑
All charities	157,642	9,116 ↑	6.1 ↑

Net income

Net income is measured by subtracting a charity's total expenses from its total income.

The 2019 Annual Information Statement showed that net income increased by \$1.2 billion to a total of \$11.1 billion. In comparison, net income decreased by \$3.3 billion in the previous year.

Extra small charities reported negative net income (total income less than total expenses) of \$60 million. This is less than the negative net income of \$68 million reported in the previous year. However, extra small charities reported \$2.8 billion in total assets, which supports their continued sustainability.

The 2019 Annual Information Statement showed that net income increased by \$1.2 billion to a total of \$11.1 billion.

Table 14: Net income by charity size

Size	Net income (\$ million)
Extra small	-60
Small	82
Medium	325
Large	2,143
Very large	4,014
Extra large	4,643
Total	11,146

Assets and liabilities

Total assets

In the 2019 Annual Information Statement, the value of the charity sector's total assets increased by over \$30 billion (9.4%) – rising from \$323.3 billion in the previous year to \$354 billion. This is a larger increase than the \$20 billion increase reported in the previous year.

Medium to extra large charities reported an increase in total assets in the 2019 Annual Information Statement, whereas extra small and small charities reported a decrease in total assets. Compared to the previous year, total assets reported by small charities decreased by 19%.

Table 15: Total assets by charity size with changes compared to the 2018 Annual Information Statement

Charity size	2019 Total assets (\$ million)	Change from 2018 AIS (\$ million)	Change from 2018 AIS (%)
Extra small	2,801	159 ↓	5.4 ↓
Small	7,768	1,838 ↓	19.1 ↓
Medium	14,635	496 ↑	3.5 ↑
Large	58,983	8,663 ↑	17.2 ↑
Very large	113,458	6,825 ↑	6.4 ↑
Extra large	156,142	16,466 ↑	11.8 ↑
All charities	353,787	30,453 ↑	9.4 ↑

Note: Assets provide future benefits to a charity and include anything of commercial value that is controlled by a charity – examples of assets include cash and cash equivalents, shares, property, plant and equipment and trademarks.

In the 2019 Annual Information Statement, the value of the charity sector's total assets increased by over \$30 billion (9.4%) – rising from \$323.3 billion in the previous year to \$354 billion.

Total liabilities

In the 2019 Annual Information Statement, the total liabilities in the charity sector increased by \$12.7 billion (12.5%) – rising from just over \$101 billion to \$113.8 billion. This is a larger increase than the \$9 billion increase in liabilities reported in the previous year, and the \$5 billion increase across the 2016 and 2017 reporting years.

Although the total assets reported by small and extra small charities decreased, the total liabilities also decreased. Compared to the 19% decrease in total assets, small and extra small charities reported a significant decrease of 64% in total liabilities. These figures may indicate that extra small and small charities have been using assets to pay off debts and liabilities.



Table 16: Total liabilities by charity size with changes compared to the 2018 Annual Information Statement

Size	2019 Total liabilities (\$ million)	Change from 2018 AIS (\$ million)	Change from 2018 AIS (%)
Extra small	432	38 ↓	8.1 ↓
Small	971	1,751 ↓	64.3 ↓
Medium	1,920	68 ↑	3.7 ↑
Large	12,889	1,156 ↑	9.9 ↑
Very large	39,220	3,724 ↑	10.5 ↑
Extra large	58,321	9,510 ↑	19.5 ↑
All charities	113,754	12,669 ↑	12.5 ↑

Note: Liabilities are generally defined as what a charity owes. They include anything of commercial value that is owed by a charity – such as bank overdrafts, amounts owed to suppliers/creditors, loans and employee entitlements.

Net assets/liabilities and the asset ratio

Overall, the increase in assets was greater than the increase in liabilities.

The charity sector reported net assets of \$240 billion in the 2019 Annual Information Statement, an increase of \$17.8 billion. This is a significant increase compared to the \$9.6 billion increase reported in the previous year.

The net assets for extra small and small charities decreased compared to the previous year.

Although there was a decrease in net assets for small charities, these charities held eight times more in assets than liabilities (the asset ratio), a significant increase on the asset ratio of 3.5 reported in the previous year. This reflects total liabilities falling by a larger percentage than total assets and is a significant change compared to the previous year.

The charity sector reported net assets of \$240 billion in the 2019 Annual Information Statement, an increase of \$17.8 billion.

While extra small charities, collectively, operated at a loss in the 2019 Annual Information Statement, the net asset position indicates that their assets are not financed by debt and they are, overall, financially sustainable. The asset ratio for extra small charities increased slightly to 6.5 from 6.3 in the previous year.

The asset ratios for other charity sizes in the 2019 Annual Information Statement were relatively stable compared to the previous year.

Table 17: Net assets/liabilities by charity size with changes from the 2018 Annual Information Statement

Charity size	Net assets/liabilities (\$ million)	Change from 2018 AIS (\$ million)	Change from 2018 AIS (%)	Asset ratio
Extra small	2,369	121 ↓	4.8 ↓	6.5
Small	6,797	87 ↓	1.3 ↓	8.0
Medium	12,715	429 ↑	3.5 ↑	7.6
Large	46,097	7,510 ↑	19.5 ↑	4.6
Very large	74,237	3,101 ↑	4.4 ↑	2.9
Extra large	97,822	6,956 ↑	7.7 ↑	2.7
All charities	240,037	17,788 ↑	8.0 ↑	3.1

A detailed look at the revenue of Australia's charities

Charities generate revenue from a range of sources and this differs according to charity size and purposes. By diversifying revenue sources, charities are able to better absorb unexpected costs and mitigate any effects of losing a single source of money. This in turn increases the sustainability of their operations.

Information reported in the 2019 Annual Information Statement indicates that large charities were more likely to have diversified revenue sources. This is not surprising as larger charities are also more likely to have the staff, skills and management capacity required to seek, acquire and manage multiple revenue streams.

Overall, government continues to be a significant revenue stream for charities – nearly half (47%) of the sector's revenue came from government (including grants), roughly unchanged from the previous year. While the proportion of revenue generated by donations (7%) and providing goods and services (34%) remained stable in the 2019 Annual Information Statement, donations increased to \$11.8 billion.

Revenue sources charities report to the ACNC

The revenue sources that a charity must report to the ACNC depend on its size.

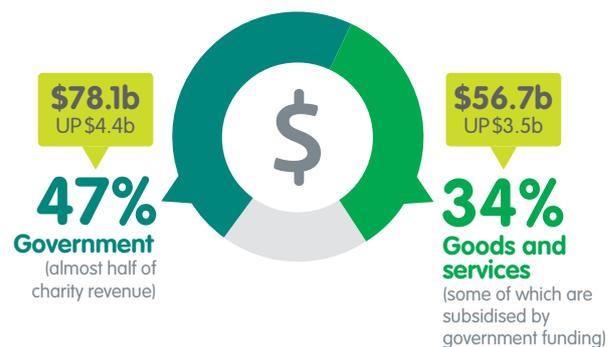
Table 18: Revenue reporting requirements based on charity size

Are charities required to provide this information in the Annual Information Statement?

Revenue source	Extra small and small charities (revenue under \$250,000)	Medium to extra large charities (revenue \$250,000 or more)
Revenue from government (including grants)	Yes	Yes
Revenue from donations and bequests	Yes	Yes
Revenue from goods or services	No — optional	Yes
Revenue from investments	No — optional	Yes
Other revenue	Yes	Yes

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

Charity revenue



Breakdown of charity revenue sources

By revenue sources

In the 2019 Annual Information Statement, revenue from government was \$78.1 billion, an increase of \$4.4 billion. This is smaller than the \$5.6 billion increase reported in the previous year. Revenue from government accounted for 42% of the sector's \$10.5 billion increase in total revenue, a decrease from the 60% share reported in the previous year.

Revenue from goods or services was \$56.7 billion, an increase of \$3.5 billion, from \$53.2 billion. Revenue from investments was \$5.9 billion, an increase of \$1.7 billion.

Revenue from donations rose 12%, with charities reporting \$11.8 billion in donations compared to \$10.5 billion reported in the previous year.

Note: This section includes financial information from Basic Religious Charities that voluntarily reported finances, as well as charities that did not report activities in the 2019 Annual Information Statement, but reported finances.

Charities generate revenue from a range of sources and this differs according to charity size and purposes.

Table 19: Revenue sources by charity size with changes from the 2018 Annual Information Statement

Charity size	Government (including grants)		Donations and bequests		Goods or services		Investments		Other revenue	
	\$ million	% change	\$ million	% change	\$ million	% change	\$ million	% change	\$ million	% change
Extra small	20	12.9 ↑	85	1.7 ↑	49	7.0 ↑	34	4.7 ↓	34	8.8 ↓
Small	163	0.8 ↓	503	4.5 ↑	314	4.3 ↑	147	3.2 ↓	183	1.8 ↓
Medium	1,007	0.1 ↓	951	2.9 ↑	964	2.5 ↑	320	8.9 ↑	331	4.5 ↓
Large	10,479	1.7 ↑	2,887	2.2 ↑	6,495	5.8 ↑	1,205	22.4 ↑	1,501	5.7 ↓
Very large	25,566	8.3 ↑	4,509	4.6 ↑	19,653	6.9 ↑	1,670	17.5 ↑	3,222	4.3 ↓
Extra large	40,868	6.0 ↑	2,825	50.4 ↑	29,254	6.8 ↑	2,508	95.1 ↑	8,213	1.9 ↓
All charities	78,104	6.0 ↑	11,760	12.0 ↑	56,728	6.6 ↑	5,885	41.0 ↑	13,483	3.0 ↓

With just over 9% of total revenue, extra small charities were the least reliant on government for revenue. As was the case in the previous year, the percentage of revenue that came from government increased with charity size. Large, very large and extra large charities all received over 45% of total revenue from government sources.

Extra small charities and very large charities were the only charity sizes to report an increase in proportion of revenue from government.

The top two revenue sources for smaller charities were donations and bequests and revenue from goods or services. In comparison, larger charities were more reliant on revenue from government in addition to revenue from goods or services. Donations and bequests contributed more than 3% to the total revenue of extra large charities, and made up approximately 39% of the total revenue for extra small charities.

Donations rose

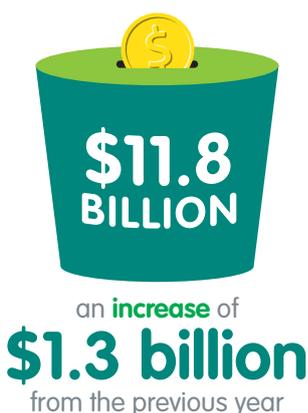


Table 20: Revenue sources as a percentage of total revenue by charity size with changes from the 2018 Annual Information Statement

Charity size	Government (including grants)		Donations and bequests		Goods or services		Investments		Other revenue	
	\$ million	% change	\$ million	% change	\$ million	% change	\$ million	% change	\$ million	% change
Extra small	9.1	1.0 ↑	38.5	0.3 ↑	22.0	1.3 ↑	15.3	0.9 ↓	15.2	1.6 ↓
Small	12.5	0.4 ↓	38.4	0.9 ↑	24.0	0.6 ↑	11.2	0.6 ↓	13.9	0.5 ↓
Medium	28.2	0.5 ↓	26.6	0.3 ↑	27.0	0.2 ↑	9.0	0.6 ↑	9.3	0.6 ↓
Large	46.4	0.8 ↓	12.8	0.1 ↓	28.8	0.7 ↑	5.3	0.8 ↑	6.7	0.6 ↓
Very large	46.8	0.6 ↑	8.3	0.2 ↓	36.0	0.0	3.1	0.3 ↑	5.9	0.7 ↓
Extra large	48.8	0.9 ↓	3.4	1.0 ↑	35.0	0.4 ↓	3.0	1.3 ↑	9.8	1.0 ↓
All charities	47.1	0.3 ↓	7.1	0.3 ↑	34.2	0.0	3.5	0.9 ↑	8.1	0.8 ↓

Revenue sources reported by charities

There was a large variation by charity size in the amount of revenue from government sources. Approximately 15% of extra small charities reported receiving revenue from government (compared to 14% in the previous year), whereas 91% of extra large charities reported receiving revenue from government (compared to 93% in the previous year).

Just over two-thirds of all charities reported receiving revenue from donations or bequests. The proportion of extra large charities that reported receiving donations and bequests increased from 80% to 84%.

The larger the charity, the more likely it was to have revenue from multiple sources. This likely reflects a greater capacity within larger charities to acquire and manage multiple funding streams.

By diversifying revenue sources, charities are able to better absorb unexpected costs and mitigate any effects of losing a single source of money.

Table 21: Percentage of charities that reported revenue from different sources with changes compared to the 2018 Annual Information Statement

Charity size	Government (including grants)		Donations and bequests		Goods or services		Investments		Other revenue	
	\$ million	% change	\$ million	% change	\$ million	% change	\$ million	% change	\$ million	% change
Extra small	14.8	1.0 ↑	56.6	1.2 ↑	31.0	0.6 ↑	40.8	0.2 ↓	40.1	1.8 ↑
Small	27.0	0.4 ↑	73.8	1.7 ↑	48.4	0.6 ↑	54.5	1.0 ↑	52.0	1.3 ↓
Medium	51.5	0.0	71.9	0.4 ↑	64.9	0.2 ↑	69.4	1.1 ↑	59.9	1.6 ↓
Large	71.1	0.3 ↓	71.6	0.2 ↓	78.1	0.5 ↑	79.9	1.5 ↑	74.9	0.7 ↓
Very large	87.2	0.5 ↑	69.9	1.3 ↓	86.0	0.9 ↑	86.8	2.8 ↑	83.8	1.1 ↑
Extra large	90.9	2.5 ↓	84.3	4.2 ↑	88.3	1.0 ↑	89.8	2.0 ↑	88.3	3.4 ↓
All charities	37.3	0.8 ↑	66.8	1.0 ↑	51.9	0.8 ↑	58.0	1.0 ↑	54.5	0.2 ↑

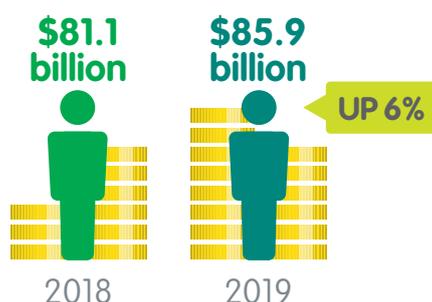
What Australia’s charities spend money on

Charities must use their funds to further their charitable purposes.

Charities are a significant employer in Australia; over half of the charity sector’s expenses were employee expenses.

As reported in the 2019 Annual Information Statement, charities spent just under \$9 billion on grants and donations, an increase of \$1.8 billion on the previous year.

Employee expenses



Types of expenses

The expenses that a charity must report to the ACNC are based on its size. In the Annual Information Statement all charities must report the following expenses:

- Employee
- Grants and donations with Australia
- Grants and donations outside Australia
- Other

Large and extra large charities must also report interest expenses.

Charities are a significant employer in Australia; over half of the charity sector’s expenses were employee expenses.

Grants and donations

Some charities, such as ancillary funds and trusts, are established primarily to deliver structured philanthropy and focus solely on the distribution of grants and donations to other charities and charitable causes. For other charities, distributing grants and donations is only one element of operations.

In the 2019 Annual Information Statement, charities reported spending \$7.2 billion providing grants and donations within Australia, a \$1.5 billion (27%) increase on the previous year. This is larger than the 17% increase from the 2017 to 2018 Annual Information Statements. Extra large charities reported a 61% increase in expenses on grants and donations within Australia.

Grants and donations outside Australia increased by approximately \$300 million, a rise of nearly 20% on the previous year. However, this varied across charity sizes. Extra large charities reported a 53% increase in expenses on grants and donations outside Australia, large charities reported a smaller increase of 5%, and extra small charities was the only size for which a decrease was reported, down by \$4 million (23%).

Table 22: Expenses on grants and donations by charity size with changes from the 2018 Annual Information Statement

Charity size	Within Australia		Outside Australia	
	\$ million	% change	\$ million	% change
Extra small	95	2.5 ↑	14	23.0 ↓
Small	239	0.5 ↓	51	10.6 ↑
Medium	427	11.0 ↑	90	6.4 ↑
Large	1,418	14.7 ↑	344	5.1 ↑
Very large	1,945	8.7 ↑	743	11.6 ↑
Extra large	3,047	60.7 ↑	563	52.7 ↑
All charities	7,171	27.1 ↑	1,804	19.5 ↑

Employee expenses

Charities spent \$86 billion on employee expenses, up 6% on the previous year's figure of \$81 billion. This increase can be partially attributed to the increase in charity sector employees.

All charity sizes reported an increase in the amount spent on employee expenses.

Table 23: Employee expenses by charity size with changes from the 2018 Annual Information Statement

Charity size	Employee expenses	
	\$ million	% change
Extra small	32	12.0 ↑
Small	305	1.3 ↑
Medium	1,428	0.6 ↑
Large	11,468	2.4 ↑
Very large	29,223	8.6 ↑
Extra large	43,432	5.4 ↑
All charities	85,888	5.9 ↑

Interest and other expenses

Interest expenses captures interest paid by charities on any money they have borrowed. Only large charities are required to report on interest expenses.

'Other expenses' includes all expenses other than employee expenses, grants and donations made in and outside Australia, and interest expenses for small and medium charities.

Other expenses may include essential expenses such as rent, insurance, bank charges, consultancy fees, cost of goods sold, equipment hire, depreciation, fundraising expenses, utilities and other administration.

In the 2019 Annual Information Statement, charities reported an increase of 14% in interest expenses on the previous year, which was mostly driven by very large charities. Other expenses increased by \$2.3 billion (4%) compared to the previous year.

Table 24: Other expenses by charity size with changes from the 2018 Annual Information Statement

Charity size	Interest expenses		Other expenses	
	\$ million	% change	\$ million	% change
Extra small	–	–	178	14.2 ↓
Small	–	–	687	4.8 ↑
Medium	–	–	1,414	17.0 ↓
Large	150	0.4 ↑	7,924	4.8 ↑
Very large	483	36.8 ↑	19,040	5.6 ↑
Extra large	490	2.2 ↑	32,381	3.9 ↑
All charities	1,123	14.3 ↑	61,624	3.9 ↑

Breakdown of types of charity expenses

Overall, employee expenses reported in the 2019 Annual Information Statement accounted for approximately 55% of total charity expenses – a similar proportion to the previous year.

Charity size correlated with the proportion of expenses spent on employees. Extra small charities reported 10% of expenses going to employee costs, up from 8% in the previous year. The three large categories all reported more than 50% of expenses going to employee costs.

This is not surprising given small charities were more likely to operate with only volunteers. Large to extra large charities were more likely to employ staff. They also reported more revenue from goods and services than small charities, a stream of revenue that requires employees to deliver.

Overall, employee expenses reported in the 2019 Annual Information Statement accounted for approximately 55% of total charity expenses – a similar proportion to the previous year.

Table 25: Charity expenses by charity size with changes from the 2018 Annual Information Statement

Size	Employee expenses		Interest expenses		Grants and donations within Australia		Grants and donations outside Australia		Other expenses	
	%	change	%	change	%	change	%	change	%	change
Extra small	10.1	1.8 ↑	–	–	29.8	3.1 ↑	4.3	0.8 ↓	55.9	4.0 ↓
Small	23.8	0.4 ↓	–	–	18.7	0.7 ↓	4.0	0.3 ↑	53.6	0.8 ↑
Medium	42.5	3.0 ↑	–	–	12.7	2.0 ↑	2.7	0.3 ↑	42.1	5.3 ↓
Large	53.8	0.9 ↓	0.7	0.0	6.7	0.6 ↑	1.6	0.0	37.2	0.3 ↑
Very large	56.8	0.5 ↑	0.9	0.2 ↑	3.8	0.0	1.4	0.1 ↑	37.0	0.7 ↓
Extra large	54.3	0.5 ↓	0.6	0.0	3.8	1.3 ↑	0.7	0.2 ↑	40.5	1.0 ↓
All charities	54.5	0.1 ↓	0.7	0.1 ↑	4.5	0.8 ↑	1.1	0.1 ↑	39.1	0.8 ↓

Charity subtypes

The diversity of the Australian charity sector is reflected in the range of charity subtypes (a charity registration category). A charity's subtypes reflect its purposes.

Analysis of charity subtypes provides insights into the charity sector from another viewpoint. It allows us to examine charities in smaller subsectors grouped according to similar purposes. From this, we can learn more about the composition of these subsectors, the financial patterns within them, and how they compare with other subsectors.

The *Australian Charities and Not-for-profits Commission Act 2012* (Cth) sets out 14 charity subtypes. These include the 12 charitable purposes as set out in the *Charities Act 2013* (Cth), as well as the categories of Public Benevolent Institution and Health Promotion Charity.

Charities can be registered with multiple subtypes or can choose to not be registered with any subtype.

In addition to the 14 charity subtypes, our analysis includes two extra categories:

- charities registered with more than one subtype (for example, a charity with two subtypes would be included in this category, rather than in the two single categories of its two subtypes).
- charities with no registered subtype.

Charity subtypes

On average, charities that submitted the 2019 Annual Information Statement were registered with 1.3 subtypes, a slight increase from the average of 1.2 subtypes in the previous year.

There was a correlation between charity size and the average number of subtypes. The larger the charity, the more likely it was to have multiple subtypes. This is not surprising given larger charities often have more than one charitable purpose.

Smaller charities were least likely to be registered with multiple subtypes, which reflects the fact that they are more likely to focus on a limited number of charitable purposes. One-quarter of extra small charities were registered with multiple subtypes, while 42% of large charities were registered with multiple subtypes.

The least common subtypes reported in the 2019 Annual Information Statement were:

- promoting or opposing change to a matter of law, policy or practice
- promoting or protecting human rights
- advancing the security or safety of Australia or the Australian public, and
- promoting reconciliation, mutual respect and tolerance between groups of individuals that are in Australia.

Each of these subtypes were registered with less than 1% of charities.

While it may be surprising to see only a small number of charities registered with the subtype of promoting reconciliation, mutual respect and tolerance between groups of individuals that are in Australia, many charities that promote mutual respect, particularly Indigenous charities, are highly likely to be registered with other subtypes as well.

Basic Religious Charities that did not provide financial information were not included in the subtype analysis. Charities that report as a group were also excluded from this data.

Table 26: Number of charities registered by subtype and charity size

Subtype category	Extra small	Small	Medium	Large	Very large	Extra large	Total
Health	338	162	89	67	18	4	678
Education	2,001	1,416	1,187	1,041	464	48	6,157
Social welfare	690	377	233	140	14		1,454
Religion	1,851	2,317	966	386	43	4	5,567
Culture	567	344	207	137	28	2	1,285
Reconciliation	30	14	11	3	–	–	58
Human rights	18	11	3	4	2	–	38
Security	106	28	12	12	–	–	158
Animals	258	182	42	21	10	–	513
Environment	284	143	113	70	16	–	626
Other	1,540	928	574	359	68	7	3,476
Law	15	3	4	3	1	–	26
PBI	677	543	581	918	327	24	3,070
HPC	158	78	82	90	37	1	446
Multiple	3,705	2,427	1,926	2,790	843	55	11,746
No subtype	2,407	1,374	781	568	86	8	5,224

Revenue breakdown by subtype

Charities registered with multiple subtypes generated the most revenue, reporting nearly \$50 billion in the 2019 Annual Information Statement (an increase of \$83 million on the previous year).

This was closely followed by charities registered with the subtype of advancing education at \$49.7 billion. The gap between charities of these two subtypes decreased in the 2019 Annual Information Statement – previously, charities with multiple subtypes generated just under \$2 billion more than charities that advance education; now the gap is just \$30 million.

Charities with the subtype of advancing education include many of Australia's largest higher education institutions and non-government schools, so the high level of revenue was expected.

Charities with the subtype of advancing education reported the largest increase in total revenue – \$2 billion (4%). With the exception of charities with the subtype of promoting or opposing change to a matter of law, policy or practice, all subtype groups experienced an increase in total revenue compared to the previous year.

The 58 charities registered solely with the subtype of promoting reconciliation, mutual respect and tolerance between groups of individuals that are in Australia reported more than double total revenue compared to the previous year – increasing from \$6 million to \$14 million.

There were reported decreases in revenue from government: charities with the subtype of advancing religion (a decrease of 6.4%) and charities registered with multiple subtypes (a decrease of 2%).

Charities reported a decrease in donations and bequests compared to the previous year in five subtypes. The largest decrease was reported by charities that promote or oppose change to a matter of law, policy or practice – these charities reported a drop in revenue from donations and bequests by more than 35% compared to the previous year.

Table 27: Revenue sources by subtype with changes from the 2018 Annual Information Statement

Subtype category	Government (including grants)		Donations and bequests		Goods or services		Investments		Other revenue		Total revenue	
	\$ million	% change	\$ million	% change	\$ million	% change	\$ million	% change	\$ million	% change	\$ million	% change
Health	223	19.1 ↑	177	2.4 ↓	1,637	5.3 ↑	93	2.4 ↑	127	37.5 ↓	2,257	1.8 ↑
Education	23,610	4.7 ↑	890	5.6 ↑	18,699	4.6 ↑	1,582	85.7 ↑	4,952	11.5 ↓	49,734	4.2 ↑
Social welfare	212	6.3 ↑	94	7.8 ↓	354	10.9 ↑	76	17.6 ↑	94	27.6 ↑	830	9.3 ↑
Religion	957	6.4 ↓	1,230	2.0 ↑	1,086	13.3 ↑	383	17.6 ↑	425	16.4 ↓	4,082	1.5 ↑
Culture	428	25.5 ↑	217	58.4 ↑	552	4.8 ↑	40	40.6 ↑	255	176.9 ↑	1,492	32.6 ↑
Reconciliation*	6	97.3 ↑	2	109.6 ↑	2	4.5 ↑	0	191.5 ↑	3	570.3 ↑	14	113.0 ↑
Human rights*	17	68.1 ↑	29	1.7 ↓	1	8.6 ↓	1	30.1 ↑	2	33.0 ↑	49	12.9 ↑
Security	10	20.3 ↑	6	9.7 ↑	22	31.7 ↑	3	20.8 ↓	9	3.4 ↓	50	15.2 ↑
Animals	15	20.5 ↑	203	17.0 ↑	122	6.6 ↓	10	2.2 ↑	26	16.4 ↑	376	7.9 ↑
Environment	199	2.1 ↑	164	10.6 ↑	137	21.9 ↑	18	21.0 ↑	41	32.9 ↓	559	5.1 ↑
Other	422	15.0 ↑	1,063	12.5 ↑	2,904	8.8 ↑	699	39.8 ↑	471	37.8 ↓	5,559	6.1 ↑
Law*	6	26.0 ↑	9	35.4 ↓	4	7.7 ↓	2	22.7 ↓	1	31.0 ↑	22	17.0 ↓
PBI	10,401	3.2 ↑	912	10.1 ↑	4,577	8.2 ↑	347	11.3 ↑	810	2.5 ↓	17,046	4.7 ↑
HPC	882	7.6 ↑	285	7.2 ↑	322	1.7 ↑	58	7.2 ↑	130	26.6 ↑	1,678	7.6 ↑
Multiple	26,626	2.0 ↓	4,075	19.5 ↑	14,940	1.3 ↑	1,122	19.7 ↑	3,000	11.9 ↓	49,764	0.2 ↑
No subtype	2,571	116.3 ↑	623	33.4 ↓	1,892	24.0 ↑	572	7.1 ↑	502	57.2 ↑	6,159	36.8 ↑

Note: Revenue data for charities that report as a group was excluded from this data as they do not have a subtype.

* There are less than 100 charities registered solely with these subtypes. Consequently, changes reported by a small number of charities have a greater effect on the overall percentages.

Summary by subtype

The following breakdown provides the revenue sources for each charity subtype. The diversity of the charity sector is emphasised by the significant differences found across charity subtypes.

Some charity subtypes are typically in receipt of more government funds than others and some rely more heavily on donations and bequests for revenue.

Overall, charities registered with a subtype of promoting or protecting human rights were most reliant on donations and bequests to generate revenue. Public Benevolent Institutions which often deliver essential services via agreements with government, were most reliant on revenue from government.

Advancing Health (health)

Charities registered solely with the subtype of advancing health include hospitals, community and mental health services, some aged care services, medical research institutions, and support groups for people with specific illnesses or diseases, many of which are large charities providing direct services. In the 2019 Annual Information Statement, there were 678 in total, an increase of 7 compared to the previous year.

Charities with the health subtype generated 73% of revenue by providing goods and services, the highest across all charity subtypes.

Smaller charities registered solely with this subtype were less reliant on revenue from government and revenue from donations and bequests compared to the previous year. In the 2019 Annual Information Statement, these charities reported an increase in the proportion of total revenue that they generate through providing goods or services or via investments.

Overall, the proportion of revenue received from donations and bequests for charities with this subtype decreased to 7.8% in the 2019 Annual Information Statement from 8.2% in the previous year.

Table 28: Revenue sources with changes from the 2018 Annual Information Statement by charity size (subtype 'health')

Charity size	Government (including grants)		Donations and bequests		Goods or services		Investments		Other revenue	
	% of total revenue	change	% of total revenue	change	% of total revenue	change	% of total revenue	change	% of total revenue	change
Extra small	3.7	2.5 ↓	23.1	2.5 ↓	20.3	2.9 ↑	37.7	3.1 ↑	15.1	1.1 ↓
Small	8.9	1.1 ↓	27.0	1.8 ↑	20.7	5.1 ↑	28.6	4.1 ↓	14.9	1.7 ↓
Medium	8.0	0.3 ↑	28.6	1.8 ↑	23.5	4.3 ↓	31.7	4.6 ↑	8.2	2.4 ↓
Large	21.2	2.7 ↑	17.3	7.7 ↓	32.7	1.0 ↑	17.9	1.9 ↑	10.9	2.1 ↑
Very large	24.4	2.4 ↑	18.3	1.3 ↑	42.6	1.4 ↓	4.3	1.1 ↓	10.5	1.2 ↓
Extra large	1.1	0.8 ↑	0.1	0.1 ↑	96.4	4.6 ↑	0.2	0.2 ↑	2.1	5.7 ↓
All sizes	9.9	1.4 ↑	7.8	0.3 ↓	72.5	2.4 ↑	4.1	0.0	5.6	3.5 ↓

Advancing education (education)

Charities registered solely with the subtype of advancing education include universities, schools, kindergartens, and registered training organisations. In the 2019 Annual Information Statement, there were 6,157 in total, a decrease of 99 compared to the previous year.

Nearly half of the total revenue reported by these charities was received from government. With many large universities and schools making up this subtype, this is not surprising.

The nature of many charities that comprise this subtype means that there is less reliance on revenue from donations and bequests. In fact, revenue from donations and bequests contribute just 2% of total revenue, the least of all subtypes.

All charity sizes reported growth in revenue received from goods and services. Revenue from investments also increased – in the 2019 Annual Information Statement, the contribution from investments almost doubled compared to the previous year from 1.8 to 3.2.

Table 29: Revenue sources with changes from the 2018 Annual Information Statement by charity size (subtype 'education')

Charity size	Government (including grants)		Donations and bequests		Goods or services		Investments		Other revenue	
	% of total revenue	change	% of total revenue	change	% of total revenue	change	% of total revenue	change	% of total revenue	change
Extra small	7.9	1.6 ↑	24.1	2.1 ↓	35.2	2.0 ↑	13.5	0.1 ↑	19.3	1.6 ↓
Small	13.9	0.4 ↑	18.9	0.1 ↓	44.5	1.5 ↑	8.1	0.6 ↓	14.6	1.3 ↓
Medium	40.1	0.3 ↑	10.4	0.8 ↓	37.9	0.9 ↑	5.3	0.0	6.4	0.4 ↓
Large	45.4	2.3 ↓	6.0	0.6 ↑	38.8	1.3 ↑	4.2	1.3 ↑	5.7	0.9 ↓
Very large	35.9	0.4 ↑	2.0	0.2 ↑	55.8	0.1 ↑	1.1	0.4 ↓	5.1	0.3 ↓
Extra large	52.5	0.3 ↑	1.0	0.1 ↓	30.5	0.2 ↑	3.8	2.1 ↑	12.3	2.5 ↓
All sizes	47.5	0.2 ↑	1.8	0.0	37.6	0.1 ↑	3.2	1.4 ↑	10.0	1.8 ↓

Advancing social or public welfare (social welfare)

Charities registered solely with the subtype of advancing social and public welfare include a diverse range such as support groups for people living with disabilities, residential aged care facilities, some housing services, and some ethnic community services. In the 2019 Annual Information Statement, there were 1,454 in total, an increase of 39 on the previous year.

Overall, providing goods and services accounted for over 42% of revenue for charities with the subtype of social welfare. Our analysis found that the proportion of revenue from goods and services increased with the size of a charity.

The contribution of donations and bequests to revenue saw a notable decline, from 13.5% the previous year to 11.4% in the 2019 Annual Information Statement.

Table 30: Revenue sources with changes from the 2018 Annual Information Statement by charity size (subtype 'social welfare')

Charity size	Government (including grants)		Donations and bequests		Goods or services		Investments		Other revenue	
	% of total revenue	change	% of total revenue	change	% of total revenue	change	% of total revenue	change	% of total revenue	change
Extra small	10.8	1.6 ↑	35.4	0.7 ↑	22.6	3.3 ↑	17.0	0.9 ↓	14.1	4.8 ↓
Small	16.6	2.9 ↓	22.3	1.3 ↓	29.6	4.3 ↑	13.8	1.2 ↑	17.7	1.3 ↓
Medium	30.8	1.5 ↑	18.1	0.2 ↓	34.4	0.0	9.3	1.4 ↓	7.4	0.2 ↑
Large	22.0	0.9 ↓	13.1	8.0 ↓	42.4	3.8 ↑	12.5	1.1 ↑	10.0	4.0 ↑
Very large	29.4	1.4 ↓	4.3	4.2 ↑	48.9	4.0 ↓	4.2	1.1 ↑	13.1	0.0
Extra large	–	–	–	–	–	–	–	–	–	–
All sizes	25.6	0.7 ↓	11.4	2.1 ↓	42.7	0.6 ↑	9.1	0.6 ↑	11.3	1.6 ↑

Advancing religion (religion)

Charities registered solely with the subtype of advancing religion were predominantly religious congregations. In the 2019 Annual Information Statement, there were 5,567 in total, an increase of 247 compared to the previous year.

While charities with the subtype of religion reported an overall decrease in revenue from government (down 2%), there were significant differences based on charity size. Revenue from government as a proportion of total revenue increased for extra small, medium and extra large charities. In comparison, very large charities reported a significant decrease in the proportion of government revenue, decreasing from 13% in the previous year to 8.1% in the 2019 Annual Information Statement.

Donations and bequests accounted for 30% of total revenue, with smaller charities more reliant on this revenue source. Government funds made up negligible amounts for smaller charities.

Table 31: Revenue sources with changes from the 2018 Annual Information Statement by charity size (subtype 'religion')

Charity size	Government (including grants)		Donations and bequests		Goods or services		Investments		Other revenue	
	% of total revenue	change	% of total revenue	change	% of total revenue	change	% of total revenue	change	% of total revenue	change
Extra small	1.8	0.3 ↑	65.6	0.7 ↓	11.3	0.6 ↑	6.9	0.1 ↑	14.4	0.3 ↓
Small	1.4	0.7 ↓	70.3	1.4 ↑	10.9	0.3 ↓	4.1	0.4 ↓	13.3	0.1 ↑
Medium	3.0	0.5 ↑	65.5	0.3 ↑	14.7	0.5 ↓	5.1	0.7 ↑	11.8	1.0 ↓
Large	7.0	1.0 ↓	45.8	0.5 ↑	24.2	0.8 ↑	10.1	2.2 ↑	13.0	2.5 ↓
Very large	8.1	4.9 ↓	25.1	3.0 ↓	30.0	8.7 ↑	17.9	3.7 ↑	18.9	4.6 ↓
Extra large	59.1	0.1 ↑	0.1	0.1 ↓	34.0	2.3 ↑	5.5	0.6 ↓	1.3	1.8 ↓
All sizes	23.4	2.0 ↓	30.1	0.1 ↑	26.6	2.8 ↑	9.4	1.3 ↑	10.4	2.2 ↓

Advancing culture (culture)

Charities registered solely with the subtype of advancing culture can include theatre groups, orchestras, music festivals, community radio stations, historical societies, some museums and charities that promote Australian Indigenous or other specific culture and customs. In the 2019 Annual Information Statement, there were 1,285 in total, an increase of 77 from the previous year.

While there was an overall increase in the contribution of donations and bequests to total revenue, this was driven by larger charities.

The overall contribution of goods or services to total revenue fell from 47% in the previous year to 37% in the 2019 Annual Information Statement. This decrease was also mostly driven by larger charities – small to medium charities reported an increase in the proportion of revenue received from goods or services. Charities of all sizes (with the exception of extra large) were most reliant on revenue from providing goods and services.

Table 32: Revenue sources with changes from the 2018 Annual Information Statement by charity size (subtype 'culture')

Charity size	Government (including grants)		Donations and bequests		Goods or services		Investments		Other revenue	
	% of total revenue	change	% of total revenue	change	% of total revenue	change	% of total revenue	change	% of total revenue	change
Extra small	15.0	2.0 ↑	19.3	0.5 ↓	40.0	0.5 ↑	6.9	0.2 ↓	18.8	1.8 ↓
Small	22.6	0.1 ↓	19.3	0.7 ↑	39.1	2.8 ↑	7.2	0.6 ↓	11.9	2.9 ↓
Medium	33.6	2.0 ↓	16.0	1.3 ↓	37.9	2.4 ↑	3.6	1.0 ↓	8.9	1.9 ↑
Large	35.2	3.1 ↑	16.0	1.9 ↑	39.6	1.5 ↓	2.7	0.9 ↓	6.4	2.6 ↓
Very large	30.7	2.1 ↑	12.3	3.2 ↑	48.5	5.9 ↓	2.8	1.9 ↑	5.8	1.3 ↓
Extra large*	13.9	N/A	16.4	N/A	5.9	N/A	1.4	N/A	62.4	N/A
All sizes	28.7	1.6 ↓	14.6	2.4 ↑	37.0	9.8 ↓	2.7	0.2 ↑	17.1	8.9 ↑

*No comparisons are available – there was no extra large charity registered solely with the subtype 'culture' in the previous year.

Promoting reconciliation, mutual respect and tolerance between groups of individuals that are in Australia (reconciliation)

Charities registered solely with the subtype of promoting reconciliation, mutual respect and tolerance between groups of individuals that are in Australia focus on eliminating discrimination and promoting equality. In the 2019 Annual Information Statement there were 58 in total, an increase of 11 compared to the previous year.

Unlike the previous year, the 2019 Annual Information Statement reported large charities registered with this subtype; previously, the charities registered solely with the subtype of reconciliation were extra small, small and medium in size.

Caution should be taken when interpreting these results as small changes can lead to large variations in results between years.

Charities in this subtype group were less reliant on government, goods and services, and donations and bequests for their revenue compared to the previous year, generating more through investments and other revenue.

Table 33: Revenue sources with changes from the 2018 Annual Information Statement by charity size (subtype ‘reconciliation’)

Charity size	Government (including grants)		Donations and bequests		Goods or services		Investments		Other revenue	
	% of total revenue	change	% of total revenue	change	% of total revenue	change	% of total revenue	change	% of total revenue	change
All sizes	43.0	3.4 ↓	16.6	0.3 ↓	13.4	13.9 ↓	2.0	0.5 ↑	25.0	17.1 ↑



Promoting or protecting human rights (human rights)

Charities registered solely with the subtype of promoting or protecting human rights were primarily human rights advocacy groups. In the 2019 Annual Information Statement there were 38 in total, an increase of 2 compared to the previous year.

Caution should be taken when interpreting these results as small changes can lead to large variations in results between years.

Overall, the proportion of revenue from government increased to 34% in the 2019 Annual Information Statement from 23% in the previous year.

While these charities were the most reliant on revenue from donations and bequests of all subtype groups (59%), the proportion of revenue from donations and bequests decreased by 9% compared to the previous year.

Table 34: Revenue sources with changes from the 2018 Annual Information Statement by charity size (subtype ‘human rights’)

Charity size	Government (including grants)		Donations and bequests		Goods or services		Investments		Other revenue	
	% of total revenue	change	% of total revenue	change	% of total revenue	change	% of total revenue	change	% of total revenue	change
All sizes	33.9	11.1 ↑	59.2	8.8 ↓	1.5	0.3 ↓	2.1	0.3 ↑	3.3	2.2 ↓



Advancing the security or safety of Australia or the Australian public (security)

Charities registered solely with the subtype of advancing the security or safety of Australia or the Australian public were mostly charities that look after the welfare of the armed forces, including the dependants of injured or deceased veterans. Other types of charities that may fall into this group include neighbourhood watch charities and some surf-lifesaving charities. In the 2019 Annual Information Statement, there were 158 in total, an increase of 15 compared to the previous year.

Similar to the previous year, there were no very large or extra large charities registered solely with this subtype in the 2019 Annual Information Statement.

Caution should be taken when interpreting these results as small changes can lead to large variations in results between years.

This charity subtype group reported an increase in revenue from goods or services as a proportion of total revenue, up 6% compared to the previous year. Providing goods and services accounted for 45% of total revenue, with the proportion increasing as charity size increased.

The proportion of revenue from investments decreased compared to the previous year, with the share reported in the 2019 Annual Information Statement dropping to under 6% from over 8%.

Table 35: Revenue sources with changes from the 2018 Annual Information Statement by charity size (subtype 'security')

Charity size	Government (including grants)		Donations and bequests		Goods or services		Investments		Other revenue	
	% of total revenue	change	% of total revenue	change	% of total revenue	change	% of total revenue	change	% of total revenue	change
All sizes	19.3	0.8 ↑	12.9	0.6 ↓	45.1	5.7 ↑	5.6	2.6 ↓	17.1	3.3 ↓



Preventing or relieving the suffering of animals (animals)

Charities registered solely with the subtype of preventing or relieving the suffering of animals include animal refuges and shelters. In the 2019 Annual Information Statement, there were 513 in total, an increase of 40 compared to the previous year.

The proportion of revenue from donations and bequests increased to 54% for charities with this subtype. Revenue from government remained relatively stable at just 4% (a slight increase on the 3.6% reported in the previous year). Charities with this subtype continued to rely on revenue from donations and bequests and providing goods and services. These two sources accounted for over 86% of revenue in total.

Charities registered solely with this subtype reported the lowest proportion of revenue from government of all charity subtypes.

Extra small and medium charities were the only charity sizes in this subtype group to report an increase in the proportion of total revenue generated from goods or services.

Table 36: Revenue sources with changes from the 2018 Annual Information Statement by charity size (subtype 'animals')

Charity size	Government (including grants)		Donations and bequests		Goods or services		Investments		Other revenue	
	% of total revenue	change	% of total revenue	change	% of total revenue	change	% of total revenue	change	% of total revenue	change
Extra small	5.3	1.8 ↑	48.9	3.3 ↓	29.7	3.7 ↑	5.9	0.6 ↓	10.2	1.6 ↓
Small	3.5	1.7 ↑	48.8	3.2 ↑	33.4	0.5 ↓	5.9	0.0	8.4	4.4 ↓
Medium	6.3	3.8 ↑	46.3	5.7 ↓	36.5	2.5 ↑	1.8	3.5 ↓	9.0	3.0 ↑
Large	5.3	0.6 ↑	56.2	10.4 ↑	30.1	9.2 ↓	3.2	0.8 ↑	5.1	2.6 ↓
Very large	3.5	0.0	54.4	3.5 ↑	32.8	4.9 ↓	2.1	0.2 ↓	7.2	1.6 ↑
Extra large	–	–	–	–	–	–	–	–	–	–
All sizes	4.0	0.4 ↑	54.0	4.2 ↑	32.4	5.0 ↓	2.5	0.1 ↓	7.0	0.5 ↑

Advancing the natural environment (environment)

Charities registered solely with the subtype of advancing the natural environment focus on the preservation of flora and fauna or environmental conservation. They may include land care groups, wildlife protection groups, trusts established to preserve or restore the natural environment and waste minimisation organisations. In the 2019 Annual Information Statement there were 626 in total, an increase of 29 compared to the previous year.

Government remains the greatest source of revenue for charities registered solely with this subtype. The proportion of revenue from government remained relatively stable in the 2019 Annual Information Statement, with these charities reporting a decrease of 1% on the previous year.

Donations and bequests and goods or services also provided significant revenue. The proportion of revenue from goods or services increased to 25% overall (from 21% the previous year), although small charities reported a slight decrease. Large charities were least reliant on revenue from donations and bequests - this source only contributed 21% of total revenue, compared to 36% for very large charities.

Table 37: Revenue sources with changes from the 2018 Annual Information Statement by charity size (subtype 'environment')

Charity size	Government (including grants)		Donations and bequests		Goods or services		Investments		Other revenue	
	% of total revenue	change	% of total revenue	change	% of total revenue	change	% of total revenue	change	% of total revenue	change
Extra small	30.7	2.0 ↑	29.4	1.8 ↓	20.7	4.4 ↑	7.7	1.0 ↓	11.5	3.6 ↓
Small	36.6	1.2 ↓	25.2	2.2 ↑	25.2	0.6 ↓	4.4	0.5 ↓	8.6	0.1 ↑
Medium	34.2	2.2 ↓	27.5	8.3 ↑	22.8	7.6 ↓	3.4	0.4 ↑	12.1	1.1 ↑
Large	36.9	2.4 ↓	21.3	5.3 ↓	26.0	3.0 ↑	5.4	1.2 ↑	10.4	3.4 ↑
Very large	34.9	0.9 ↑	36.0	4.5 ↑	23.8	6.9 ↑	1.3	0.3 ↑	4.0	12.7 ↓
Extra large	–	–	–	–	–	–	–	–	–	–
All sizes	35.6	1.1 ↓	29.3	1.4 ↑	24.5	3.4 ↑	3.2	0.4 ↑	7.4	4.2 ↓

Any other purpose beneficial to the public, analogous to, or within the spirit of, any of the purposes above (other)

Many of the charities registered solely with the subtype of any other purpose beneficial to the public are charitable trusts, including ancillary funds. In the 2019 Annual Information Statement, there were 3,476 in total, an increase of 42 compared to the previous year.

This subtype group comprises charities that have a charitable purpose that does not fit within any of the other established subtypes. Over half of the revenue generated for charities with this subtype was from the provision of goods and services.

Of all subtype groups, this group was the most reliant on investments as a source of revenue. Investments contributed 13% of total revenue for these charities in the 2019 Annual Information Statement, an increase of 3% on the previous year.

However, as charity size increased, the proportion of revenue from investments decreased. Extra small charities reported that investments contributed 53% of total revenue compared to 4% for extra large charities.

While the proportion of revenue from donations and bequests increased to 19% overall, it varied significantly across charity sizes.

Table 38: Revenue sources with changes from the 2018 Annual Information Statement by charity size (subtype 'other')

Charity size	Government (including grants)		Donations and bequests		Goods or services		Investments		Other revenue	
	% of total revenue	change	% of total revenue	change	% of total revenue	change	% of total revenue	change	% of total revenue	change
Extra small	5.5	0.4 ↑	15.8	1.0 ↑	11.1	2.4 ↑	53.4	1.8 ↓	14.3	2.0 ↓
Small	9.2	0.6 ↑	23.5	0.6 ↑	13.6	0.9 ↑	41.7	4.2 ↓	12.0	2.1 ↑
Medium	11.9	0.1 ↓	31.1	0.9 ↑	18.8	1.7 ↓	30.8	3.2 ↑	7.4	2.4 ↓
Large	8.2	0.9 ↓	32.7	1.1 ↓	26.2	0.5 ↓	23.8	2.3 ↑	9.1	0.2 ↑
Very large	12.7	2.9 ↑	21.5	10.2 ↓	46.0	1.6 ↑	12.8	5.0 ↑	7.1	0.7 ↑
Extra large	3.3	0.2 ↓	10.4	10.4 ↑	73.2	1.5 ↑	4.0	2.5 ↑	9.0	14.3 ↓
All sizes	7.6	0.6 ↑	19.1	1.1 ↑	52.2	1.3 ↑	12.6	3.0 ↑	8.5	6.0 ↓

Promoting or opposing change to a matter of law, policy or practice in relation to any of the purposes above (law)

Charities registered solely with the subtype of promoting or opposing change to a matter of law, policy or practice can include research institutes that publish papers outlining positions on public policy. In the 2019 Annual Information Statement, there were 26 in total, an increase of 2 compared to the previous year.

Caution should be taken when interpreting these results as small changes can lead to large variations in results between years.

Revenue received from government as a proportion of total revenue increased to 28% in the 2019 Annual Information Statement, up from 18% in the previous year. This can be partially explained by the inclusion of a very large charity that was not part of our analysis in the previous year.

Table 39: Revenue sources with changes from the 2018 Annual Information Statement by charity size (subtype 'law')

Charity size	Government (including grants)		Donations and bequests		Goods or services		Investments		Other revenue	
	% of total revenue	change	% of total revenue	change	% of total revenue	change	% of total revenue	change	% of total revenue	change
All sizes	27.6	9.4 ↑	42.4	12.1 ↓	19.9	2.0 ↑	7.0	0.5 ↓	3.1	1.1 ↑

Public Benevolent Institution (PBI)

Charities registered with the subtype of Public Benevolent Institution have a sole purpose of providing benevolent relief, and that relief is provided to people in need, including those working for the relief of poverty or distress. Examples include some hospitals and hospices, disability support services and some aged care providers. In the 2019 Annual Information Statement, there were 3,070 in total, a decrease of 76 compared to the previous year.

Charities registered solely with this subtype, of all the single subtype groups, were most reliant on government for revenue. This may be explained by the greater availability of government funding for the typical work of PBIs. Despite a small decrease by 1%, government still contributed 61% of total revenue for this subtype group. Only extra small, medium and very large charities reported more revenue from government in the 2019 Annual Information Statement compared to the previous year.

Donations and bequests contributed 5% to total revenue for this subtype group. As charity size increased, the reliance on donations and bequests decreased – while donations and bequests made up 42% of revenue for small charities, the same source made up only 3% of revenue for extra large charities.

Table 40: Revenue sources with changes from the 2018 Annual Information Statement by charity size (subtype 'PBI')

Charity size	Government (including grants)		Donations and bequests		Goods or services		Investments		Other revenue	
	% of total revenue	change	% of total revenue	change	% of total revenue	change	% of total revenue	change	% of total revenue	change
Extra small	16.8	0.8 ↑	42.2	0.1 ↑	18.2	0.3 ↑	7.2	1.0 ↓	15.7	0.2 ↓
Small	25.4	0.7 ↓	29.4	0.2 ↑	29.2	4.3 ↑	4.4	0.2 ↑	11.6	4.0 ↓
Medium	44.8	1.1 ↑	15.9	1.2 ↓	25.5	0.1 ↓	3.9	0.5 ↑	9.9	0.3 ↓
Large	60.3	2.7 ↓	6.8	1.1 ↑	25.7	1.9 ↑	1.8	0.0	5.4	0.3 ↓
Very large	63.1	0.3 ↑	5.6	0.1 ↑	23.9	0.3 ↓	2.4	0.1 ↑	5.0	0.2 ↓
Extra large	59.8	2.0 ↓	2.7	0.1 ↑	32.7	2.2 ↑	1.5	0.1 ↑	3.4	0.5 ↓
All sizes	61.0	0.9 ↓	5.4	0.3 ↑	26.8	0.9 ↑	2.0	0.1 ↑	4.8	0.4 ↓

Health Promotion Charity (HPC)

Charities registered solely with the subtype of Health Promotion Charity have a principal activity to promote the prevention or the control of diseases in human beings. The focus of an HPC may be narrower than that of a charity with the purpose of 'advancing health' because HPCs are required to promote the prevention or control of disease, not just to improve general health. Examples may include charities that research treatments for diseases or methods of disease prevention, or that work to raise awareness of diseases. In the 2019 Annual Information Statement, there were 446 in total, a decrease of 9 compared to the previous year.

Overall, the revenue sources of HPCs were relatively stable in the 2019 Annual Information Statement compared to the previous year. However, there were differences based on charity sizes.

As charity size increased, the reliance on revenue from donations and bequests decreased. And larger charities were more reliant on government for revenue. While government accounted for 10% of the revenue of extra small charities, it made up 44% of revenue for extra large charities.

Table 41: Revenue sources with changes from the 2018 Annual Information Statement by charity size (subtype 'HPC')

Charity size	Government (including grants)		Donations and bequests		Goods or services		Investments		Other revenue	
	% of total revenue	change	% of total revenue	change	% of total revenue	change	% of total revenue	change	% of total revenue	change
Extra small	9.7	2.4 ↑	39.1	0.1 ↑	29.8	1.4 ↑	4.3	0.7 ↓	17.0	3.2 ↓
Small	11.1	4.7 ↓	38.5	6.0 ↓	29.3	8.6 ↑	8.6	5.1 ↑	12.6	3.0 ↓
Medium	30.9	3.1 ↑	24.6	0.4 ↑	32.2	2.5 ↑	2.0	1.2 ↓	10.2	4.8 ↓
Large	44.7	3.4 ↑	15.1	2.5 ↓	26.9	2.4 ↓	3.0	0.4 ↓	10.2	1.9 ↑
Very large	56.7	0.8 ↓	17.8	0.6 ↑	15.2	1.1 ↓	2.9	0.1 ↓	7.3	1.4 ↑
Extra large	44.0	2.6 ↓	8.6	1.6 ↑	33.0	0.1 ↓	10.0	1.1 ↑	4.4	0.1 ↓
All sizes	52.6	0.0	17.0	0.1 ↓	19.2	1.1 ↓	3.5	0.0	7.8	1.2 ↑

Charities with more than one registered subtype (multiple)

A significant number of charities are registered with more than one subtype. In this report, we have categorised them as 'multiple'. In the 2019 Annual Information Statement, there were 11,746 in total, an increase of 637 compared to the previous year (this increase comprises newly registered charities as well as existing charities that have been registered with new subtypes).

It is difficult to interpret the patterns in the revenue sources of this group because of the disparate nature of the charities it includes. Charities registered with more than one subtype have varied purposes.

Overall, the reliance on revenue from government remained steady compared to the previous year (a decrease of 1%). The proportion of revenue from donations and bequests increased by a similar amount.

In general, as charity size increased, the reliance on donations and bequests and investments as sources of revenue decreased. Instead, there was greater reliance on revenue from government and providing goods or services.

Table 42: Revenue sources with changes from the 2018 Annual Information Statement by charity size (multiple subtypes)

Charity size	Government (including grants)		Donations and bequests		Goods or services		Investments		Other revenue	
	% of total revenue	change	% of total revenue	change	% of total revenue	change	% of total revenue	change	% of total revenue	change
Extra small	11.2	0.7 ↑	48.9	1.1 ↑	20.9	0.3 ↑	6.3	0.2 ↑	12.6	2.3 ↓
Small	17.1	0.5 ↓	39.3	2.2 ↑	25.7	0.4 ↓	5.6	0.8 ↓	12.4	0.5 ↓
Medium	33.9	1.4 ↓	24.5	0.0	26.2	1.2 ↑	5.7	0.4 ↑	9.8	0.2 ↓
Large	54.3	1.0 ↓	10.2	0.2 ↑	26.3	0.9 ↑	3.0	0.4 ↑	6.2	0.6 ↓
Very large	53.6	0.7 ↓	8.1	1.0 ↑	30.1	0.1 ↓	2.2	0.4 ↑	5.9	0.6 ↓
Extra large	54.9	1.7 ↓	5.3	1.9 ↑	32.5	0.8 ↑	1.5	0.2 ↑	5.7	1.2 ↓
All sizes	53.5	1.2 ↓	8.2	1.3 ↑	30.0	0.3 ↑	2.3	0.4 ↑	6.0	0.8 ↓

Charities with no registered subtype (no subtype)

Charities with no registered subtype include philanthropic trusts and many charities that choose not to be registered with a subtype. In the 2019 Annual Information Statement, there were 5,224 in total, a decrease of 330 compared to the previous year.

There were 115 more large charities, 3 more very large charities and 4 more extra large charities in this subtype group in the 2019 Annual Information Statement compared to the previous year.

Revenue from government became the largest source of revenue for this group, contributing to just under 42% of the total (a rise of 15% on the previous year).

All sizes except medium charities reported an increase in the proportion of revenue from government in the 2019 Annual Information Statement. For small charities, with 14% of revenue coming from government, the increase was negligible (0.2%). In comparison, government contributed 38% of total revenue for large charities, an increase of 13% compared to the previous year.

Despite the additional larger charities in this group, the proportion of revenue from donations and bequests halved compared to the previous year – the 2019 Annual Information Statement reported donations and bequests accounting for 10% of revenue, whereas this was 21% in the previous year.

Table 43: Revenue sources with changes from the 2018 Annual Information Statement by charity size (no subtype)

Charity size	Government (including grants)		Donations and bequests		Goods or services		Investments		Other revenue	
	% of total revenue	change	% of total revenue	change	% of total revenue	change	% of total revenue	change	% of total revenue	change
Extra small	9.6	0.8 ↑	30.8	0.6 ↓	25.0	1.0 ↑	16.8	1.3 ↓	17.8	0.2 ↑
Small	13.6	0.2 ↑	25.6	2.9 ↓	21.1	1.6 ↓	20.0	3.3 ↑	19.7	1.0 ↑
Medium	23.1	0.7 ↓	21.8	1.4 ↑	28.6	0.5 ↑	16.4	0.1 ↑	10.2	1.3 ↓
Large	38.2	13.3 ↑	15.4	7.3 ↓	26.9	3.2 ↓	13.4	0.8 ↓	6.1	2.1 ↓
Very large	36.0	14.2 ↑	10.1	14.6 ↓	36.3	1.2 ↑	10.9	1.4 ↓	6.6	0.6 ↑
Extra large	60.3	8.4 ↑	0.3	0.4 ↓	28.9	16.6 ↓	0.3	0.2 ↓	10.3	8.8 ↑
All sizes	41.7	15.3 ↑	10.1	10.7 ↓	30.7	3.2 ↓	9.3	2.6 ↓	8.1	1.1 ↑

Net income ratio

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

Net income ratio = net income / total income (%)

A positive ratio indicates that there is a surplus – the income received was more than the charity's expenses for the year. The higher the ratio, the greater the surplus.

A negative ratio indicates that there is a deficit – the income received was less than the charity's expenses for the year. The larger the negative ratio, the greater the deficit.

In the 2019 Annual Information Statement, the net income ratio for the sector overall was 6.7%, which was consistent with the previous year.

There was significant variation based on charity subtypes.

The highest net income ratio was 21.8% and was reported by charities registered with any other purpose beneficial to the public. The lowest positive ratio, 1.7%, was reported by charities registered with the subtype of promoting or protecting human rights. This is an increase of over 1% compared to the previous year.

The largest increase in the income ratio was reported by charities with the subtype of advancing culture, which grew from 5.9% to 19.3%. Charities that are not registered with a subtype experienced the largest decrease in the income ratio, with a fall of 8.5% to 12.3%.

There were also significant variations based on charity sizes.

Extra small, medium and extra large charities reported increases in the net income ratio. The income ratio for medium charities was 8.8%, a significant increase compared to the 1.6% of the previous year. The income ratio decreased for small, large and very large charities. Small charities experienced the largest decrease, with an income ratio of 5.9% in the 2019 Annual Information Statement compared to 8.9% in the previous year.

While extra small charities continued to have a negative income ratio, it improved from -24.6% to -23.5%. However, extra small charities have a high asset ratio, which indicates that many extra small charities remain financially sustainable. This is discussed in the 'Asset ratio' section.

Table 44: Net income ratio by subtype and charity size

Subtype category	Extra small	Small	Medium	Large	Very large	Extra large	All sizes
Health	-14.1	6.7	22.5	13.8	9.4	0.7	5.0
Education	-16.5	5.8	6.1	0.2	7.4	5.6	5.7
Social welfare	-37.4	2.6	10.1	6.0	25.0	–	13.6
Religion	-1.8	8.1	14.7	12.6	6.5	5.1	8.5
Culture	-21.5	5.9	5.2	9.0	12.0	60.8	19.3
Reconciliation	72.9	13.9	1.2	33.9	–	–	21.4
Human rights	-41.9	-23.5	5.7	2.4	2.6	–	1.7
Security	-43.2	8.4	13.2	2.0	–	–	2.6
Animals	-4.1	11.1	13.1	4.8	8.9	–	8.3
Environment	-108.1*	8.9	6.8	11.1	-1.5	–	3.6
Other	-38.6	9.6	23.8	33.1	17.6	20.4	21.8
Law	7.3	-10.8	17.2	11.7	24.5	–	19.2
PBI	-44.1	8.3	5.9	6.0	3.3	3.0	3.8
HPC	-8.6	4.1	4.6	3.1	1.9	10.4	2.9
Multiple	-27.0	5.4	8.1	9.9	6.9	2.4	6.0
No subtype	-25.0	0.4	-1.0	14.0	16.5	10.7	12.3
All subtypes	-23.5	5.9	8.8	9.2	7.2	5.4	6.7

* There are a small number of charities in this category, so any outliers may have significantly affected the calculation.

Asset ratio

The asset ratio provides the ratio of a charity's assets to its liabilities.

Asset ratio = total assets / total liabilities

A positive ratio indicates that a charity's assets exceed its liabilities. The higher the ratio, the greater the difference between assets and liabilities.

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

In the 2019 Annual Information Statement, the asset ratio for the sector overall was 3.2, which remained relatively stable compared to the previous year. This means that total assets were more than three times the total liabilities for the sector.

A positive asset ratio was calculated across all charity sizes and all subtypes.

The highest asset ratio was reported for charities registered with the subtype of promoting reconciliation, mutual respect and tolerance between groups of individuals that are in Australia, a finding consistent with the previous year. However, the asset ratio of 11.0 in the 2019 Annual Information Statement was less than the 13.3 reported in the previous year.

The lowest asset ratio was 1.8, reported by charities registered with the subtype of advancing the natural environment. Again, this finding is consistent with the previous year.

The asset ratio for charities that advance culture increased by 4.7 compared to the previous year.

Extra small to large charities reported asset ratios greater than the sector-wide average ratio of 3.2. The largest increase in the asset ratio was reported by small charities, 8.0 in the 2019 Annual Information Statement compared to 3.5 in the previous year.

These results indicate that the sector has capacity to absorb deficits (where total expenses exceed total income).

Table 45: Asset ratio by subtype and charity size

Subtype category	Extra small	Small	Medium	Large	Very large	Extra large	All sizes
Health	55.7	53.9	39.9	4.0	2.1	3.0	3.2
Education	3.5	14.3	6.5	5.8	3.5	3.0	3.3
Social welfare	16.7	6.2	5.2	6.1	4.5	–	5.4
Religion	11.2	4.6	6.4	3.3	1.4	1.7	2.3
Culture	14.3	14.2	6.1	6.5	4.3	251.3*	10.9
Reconciliation	143.3*	35.4	2.6	21.5	–	–	11.0
Human rights	1.6	7.9	1.7	18.9	1.5	–	2.9
Security	16.6	35.6	10.8	3.5	–	–	5.6
Animals	27.8	17.5	10.1	9.2	8.0	–	8.8
Environment	0.7	6.0	5.4	3.3	1.3	–	1.8
Other	13.1	76.6	21.1	25.2	6.3	7.0	10.4
Law	3076.8*	4.3	37.2	2.5	1.5	–	3.4
PBI	12.8	12.9	6.1	2.8	2.0	1.8	2.1
HPC	17.4	22.0	4.6	3.5	3.2	9.8	3.8
Multiple	3.6	5.1	5.8	4.1	3.0	2.0	2.9
No subtype	13.9	16.2	14.0	6.1	9.2	2.3	7.7
All subtypes	6.5	8.0	7.6	4.6	2.9	2.7	3.2

*There are a small number of charities in this category, so any outliers may have significantly affected the calculation.

Average asset holdings

The 2019 Annual Information Statement showed that, on average, each charity holds approximately \$7 million in assets. This is an increase of just under 6% on the previous year.

Interestingly, the average assets held by smaller charities decreased compared to the previous year. Extra small charities reported a decrease of 5%, and assets held by small charities fell by approximately 21% to an average of \$0.7 million.

There were large fluctuations in subtypes that had a small number of charities. Caution should be taken when interpreting these results as small changes can lead to large variations in results between years.

In comparison, the average assets held by medium and larger charities increased in the 2019 Annual Information Statement. Large charities recorded a 14% increase, reporting an average of \$8.8 million in assets.

Charities with a subtype of advancing education hold the highest average assets, reporting an average of \$18 million in the 2019 Annual Information Statement (an increase of 14% on the previous year). This is not surprising as many schools and universities own land and other significant assets.

Charities with a subtype of promoting reconciliation, mutual respect and tolerance between groups of individuals that are in Australia on average hold \$0.4 million in assets, the lowest of all subtypes. However, this is a 15% increase compared to the previous year.

Table 46: Average asset holdings with changes from the 2018 Annual Information Statement by subtype and charity size

Subtype category	Extra small		Small		Medium		Large		Very large		Extra large		Average	
	\$ million	% change	\$ million	% change	\$ million	% change	\$ million	% change	\$ million	% change	\$ million	% change	\$ million	% change
Health	0.2	1.1 ↑	0.8	18.5 ↓	3	9.8 ↓	28	81.0 ↑	88	38.8 ↓	340	0.8 ↑	8	0.2 ↓
Education	0.2	27.0 ↑	0.4	7.5 ↓	1	10.6 ↓	11	69.2 ↑	51	8.0 ↓	1483	9.0 ↑	18	13.9 ↑
Social welfare	0.1	2.0 ↑	0.8	7.5 ↑	2	8.3 ↓	10	3.3 ↓	85	9.4 ↑	-	-	2	6.7 ↑
Religion	0.3	11.0 ↓	0.9	4.6 ↓	3	8.4 ↑	14	1.2 ↓	155	6.4 ↑	563	8.9 ↓	4	3.8 ↓
Culture	0.1	45.2 ↓	0.5	7.4 ↑	1	22.7 ↓	6	6.0 ↓	26	14.0 ↑	944	-	3	89.9 ↑
Reconciliation	0.1	186.3 ↑*	0.6	13.6 ↑	0.3	51.5 ↓	2	-	-	-	-	-	0.4	14.7 ↑
Human rights	<0.1	14.4 ↓	0.4	15.6 ↓	0.3	91.4 ↓	4	6.5 ↑	9	49.3 ↑	-	-	1	0.4 ↓
Security	0.1	20.5 ↑	0.5	8.9 ↑	3	27.0 ↑	4	1.7 ↓	-	-	-	-	1	9.4 ↑
Animals	<0.1	2.5 ↓	0.3	3.4 ↑	1	23.7 ↓	6	6.3 ↓	40	13.7 ↑	-	-	1	0.4 ↓
Environment	0.1	69.5 ↓	0.3	16.8 ↑	1	20.2 ↑	6	13.2 ↑	46	5.4 ↓	-	-	2	0.2 ↓
Other	0.3	3.0 ↑	1.4	10.2 ↓	4	2.2 ↑	14	2.8 ↑	78	11.3 ↑	480	3.5 ↑	5	10.7 ↑
Law	0.8	1965.9 ↑*	0.1	10.5 ↓	3	53.0 ↓	2	40.6 ↓	17	-	-	-	2	1.6 ↑
PBI	0.2	9.0 ↑	0.6	84.5 ↓	2	4.9 ↑	7	2.7 ↓	53	2.7 ↑	396	8.4 ↑	11	3.2 ↑
HPC	0.1	19.3 ↓	0.3	3.3 ↓	1	20.5 ↓	5	26.3 ↑	44	5.0 ↑	469	3.8 ↑	6	7.6 ↑
Multiple	0.1	13.0 ↓	0.5	1.0 ↓	2	5.1 ↑	7	5.5 ↑	45	2.6 ↑	381	17.4 ↓	7	4.5 ↓
No subtype	0.2	5.0 ↑	0.9	11.3 ↑	3	0.3 ↓	10	3.8 ↓	105	34.1 ↑	97	12.9 ↑	4	32.1 ↑
Average	0.2	5.1 ↓	0.7	20.7 ↓	2	1.3 ↑	8.8	13.6 ↑	54	1.4 ↑	730	0.9 ↑	7	5.9 ↑

* Due to the small number of charities in this category, the percentage change was affected by one or two charities that reported a significant amount of assets.

Additional insights – Currently registered charities

Percentage of charities with an online presence

Charities can provide the ACNC with a link to their website, Facebook page, or other platforms for online engagement.

In the 2019 Annual Information Statement, 52% of registered charities reported having an online presence – a significant increase on the 34% reported in the previous year.

More than 90% of charities with a subtype of promoting or protecting human rights provided the ACNC with an online presence, the highest level across all subtypes. Charities with a subtype of any other purpose beneficial to the public reported the lowest levels of online presence at 30%, although this was still a significant increase on the 19% in the previous year.

The online presence reported by charities with a subtype of advancing education more than doubled in the 2019 Annual Information Statement – up to 48% from the 21% reported in the previous year.

Table 47: Charities that reported an online presence (by subtype) and changes from the 2018 Annual Information Statement

Subtype category	Percentage	% change from 2018 AIS
Health	45.7	29.6 ↑
Education	48.3	136.2 ↑
Social welfare	46.1	40.9 ↑
Religion	42.0	92.4 ↑
Culture	74.5	59.1 ↑
Reconciliation	66.7	33.3 ↑
Human rights	91.1	46.4 ↑
Security	39.6	27.5 ↑
Animals	70.1	30.2 ↑
Environment	78.9	36.2 ↑
Other	29.7	60.0 ↑
Law	71.1	50.0 ↑
PBI	62.3	33.9 ↑
HPC	74.0	25.0 ↑
Multiple	67.5	36.1 ↑
No subtype	37.1	45.0 ↑
Average	51.7	55.6 ↑

Charities with significant obligations to other regulators

Many charities have obligations to other regulators in addition to the ACNC.

For example, in the 2019 Annual Information Statement, 35% of charities were incorporated associations that reported having obligations to a state or territory regulator.

In comparison, less than 1% of charities also had obligations to the Tertiary Education Quality and Standards Agency (Commonwealth).

The ACNC continues to work with other regulators to remove duplicated reporting obligations and streamline the way charities report to government. Progress on our work reducing red tape for charities can be tracked at acnc.gov.au/redtapereduction.

Table 48: Proportion of registered charities with reporting obligations to other regulators

Type of charity	Other regulator	Percentage of charities reporting to other regulator
Non-government schools	Department of Education, Skills and Employment (Commonwealth)	3.3
Indigenous charities	Office of the Registrar of Indigenous Corporations (Commonwealth)	1.8
Ancillary funds (both private and public)	Australian Taxation Office	5.1
Incorporated associations	State or territory regulator	34.8
Charities that fundraise	State or territory regulator	12.2
Aged care providers	Department of Health (Commonwealth)	1.0
Higher education providers	Tertiary Education Quality and Standards Agency (Commonwealth)	0.1

Notes: The percentage of incorporated associations is based on charities that voluntarily provided the ACNC with an incorporated association number.

The percentage of charities that fundraise is based on charities that voluntarily provided the ACNC with a fundraising license number. Not all charities that fundraise are required to have a fundraising license (depending on where a charity undertakes fundraising activities, it may be exempt from the requirement to hold a fundraising license).

Data for [Indigenous charities](#), [ancillary funds](#), [aged care providers](#) and [higher education providers](#) are from datasets that are publicly available.

Newly registered charities by subtype

Each year, the ACNC receives thousands of applications from organisations that want to be registered by the ACNC as a charity.

For the first time, we have published a breakdown of the charity subtypes that the ACNC approved for newly registered charities.

Approximately 41% of newly registered charities were registered with multiple subtypes.

Charities registered solely with the subtype of 'advancing religion' made up 17% of newly registered charities. Approximately 11% were registered solely with the subtype of 'advancing education'.

The proportion of newly registered charities with the subtype of 'advancing education' (11%) was lower than the percentage of all registered charities with this subtype (over 15%).

In comparison, the proportion of newly registered charities with the subtype of 'advancing religion' (17%) was higher than the proportion of all registered charities with this subtype (just under 14%).

This percentage of newly registered charities is based on registration decisions that the ACNC made from 1 July 2019 to 30 June 2020. The percentage of all registered charities is based on data as at February 2021.

Table 49: Approved subtypes for newly registered charities

Subtype category	Number of newly registered charities	% of newly registered charities	% of all registered charities
Health	36	1.5	1.7
Education	255	10.5	15.2
Social welfare	157	6.4	3.6
Religion	419	17.2	13.7
Culture	132	5.4	3.2
Reconciliation	11	0.5	0.1
Human rights	3	0.1	0.1
Security	19	0.8	0.4
Animals	66	2.7	1.3
Environment	64	2.6	1.5
Other	221	9.1	8.6
Law	5	0.2	0.1
PBI	33	1.4	7.6
HPC	5	0.2	1.1
Multiple	991	40.7	29.0
No subtype	18	0.7	12.9
Total	2,435	100	100

Voluntary revocations

A charity can apply to the ACNC to have its registration revoked. This is what we call a ‘voluntary revocation’.

Approximately 76% of voluntary revocations were approved on the basis that the charity was no longer operating.

Smaller charities accounted for 80% of voluntary revocations. The most common reason in this group for seeking voluntary revocation was that the charity was no longer operating.

Mergers accounted for 17% of voluntary revocations, which may be an indication that charities consider this as an option for long-term sustainability where purposes are aligned.

The proportion of voluntary revocations due to mergers increased as the size of the charity increased. For small charities, 15% of voluntary revocations were due to a merger. This increased to 23% for medium charities and 44% for large charities.

This analysis is based on decisions that the ACNC made from 1 July 2019 to 30 June 2020, during which time 1,116 charities sought voluntary revocation.

Table 50: Voluntary revocations by charity size

Size	The organisation intends to continue operating but not as a registered charity	The organisation has merged with another one	The organisation is no longer operating	The organisation is no longer entitled to be a registered charity	Total
Small	54	131	680	18	883
Medium	1	19	61	1	82
Large	2	34	40	2	78
No size	1	5	66	1	73
All sizes	58	189	847	22	1,116

Notes: The size categories are based on the three charity sizes defined by the ACNC Act.

Size is determined by the most recent Annual Information Statement submitted. In some instances, formerly registered charities may not have submitted an Annual Information Statement (for example, they may have been part of a reporting group, or they may have been registered for less than three months).

Age of registered charities and voluntarily revoked organisations

The 2019 Annual Information Statement found that, on average, charities have been operating for 32 years.

The average age of entities that had charity status voluntarily revoked (based on decisions made between 1 July 2019 and 30 June 2020) was 25 years. However, this varied based on the reason for voluntary revocation. Interestingly, it appears that older more established charities were more likely to cite merging with other charities as a reason for seeking revocation.

Overall, our analysis indicates that younger charities are more likely to seek voluntary revocation compared to older more established charities.

Charities registered with the subtype of advancing religion reported the highest average age at 46 years. Charities registered with the subtype of preventing or relieving the suffering of animals reported the lowest average age at 10 years.

The following analysis excludes approximately 3,300 registered charities for which an establishment date was unavailable.

Table 51: Average age of charities by subtype

Subtype category	Age
Health	21.7
Education	34.3
Social welfare	20.8
Religion	46.4
Culture	25.1
Reconciliation	14.7
Human rights	15.5
Security	33.1
Animals	10.1
Environment	18.1
Other	29.5
Law	14.1
PBI	32.8
HPC	20.1
Multiple	23.0
No subtype	36.7
All subtypes	32.3

Table 52: Average age of charities that had registration voluntarily revoked

Reason for voluntary revocation	Age
The organisation intends to continue operating but not as a registered charity	33.0
The organisation has merged with another one	42.1
The organisation is no longer operating	20.1
The organisation is no longer entitled to be a registered charity	36.1
All reasons	24.8

Involuntary revocations

From 1 July 2019 to 30 June 2020, the ACNC revoked the charity registrations of 18 organisations as a result of compliance issues.

On average, these organisations had been operating for 8 years – the youngest organisation had been operating for 3 years, the oldest for 18.

Of these organisations, 10 reported as small charities (based on the most recent Annual Information Statement submitted by the organisations). The remaining comprised 3 that reported as medium, 1 that reported as large, and 4 that never submitted an Annual Information Statement.

These 18 charities held assets of approximately \$12.9 million according to the most recent Annual Information Statement submissions. On average, each held approximately \$714,000 in assets; however, 1 charity reported approximately \$12 million in assets.

Data sources and methodology

Data sources

Our analysis is primarily based on information collected by the ACNC. In this report, we have explained where we used an external source of information.

Although we have a comprehensive process for reviewing as much charity data as possible, there may be errors in the data used for this report.

Methodology

Where possible, this report includes financial information:

- reported by Basic Religious Charities
- from charities that did not conduct activities (for example, charities that may have received revenue from investments for the 2019 reporting year despite not conducting activities).

No estimated or proxy data is used.

A small number of charities were excluded from some analyses to remove significant outliers and distortions to results.

There may be minor rounding errors in this report.

By charity size

Our analysis was based on 48,755 charities that submitted a 2019 Annual Information Statement.

In some situations, such as when one charity controls one or more charities, we allow a group of registered charities to submit a single Annual Information Statement (known as a reporting group). These are referred to as group Annual Information Statements.

We received 281 group 2019 Annual Information Statements on behalf of 1,352 registered charities.

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

By charity subtype

Our analysis was based on the charities that submitted a 2019 Annual Information Statement and their registered charity subtypes (as at 9 February 2021).

Reporting groups are not separate legal entities and are not entitled to a charity subtype. As a result, we excluded reporting groups from this analysis.

By registered charities

This information was based on 58,581 registered charities as at 9 February 2021.

Accessing ACNC data

There are various ways in which you can access ACNC data.

Our interactive data

We have published the data for the 2019 Annual Information Statement in an interactive tool that allows you to filter the data based on a range of criteria. It contains only publicly available information.

You can access the interactive data at acnc.gov.au/charitydata.

Data.gov.au

We have published various datasets, including the dataset for the 2019 Annual Information Statement dataset, at data.gov.au.

Our datasets do not include information from charities that have information withheld from the Charity Register.

Differences in data

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

- our analysis in this report includes all information submitted by charities (including those that have information withheld from the Charity Register)
- additional 2019 Annual Information Statements may have been submitted since this report was published and included in online datasets.

Contact us

If you would like any further information about this report, or ACNC data in general, please contact us at research@acnc.gov.au.

Previous editions of the Charities Report

This is the seventh annual Australian Charities Report the ACNC has published. All previous editions can be found on our website at acnc.gov.au/charitiesreport.

