



Australian
Charities and
Not-for-profits
Commission

Australia's Faith-based Charities

**A study supplementing the
Australian Charities 2013 Report**

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Curtin University

Not-for-profit Initiative

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The Curtin Not-for-profit Initiative

Curtin's School of Accounting established the Curtin Not-for-profit Initiative in 2011 following a refocus of research objectives toward industry-ready research outputs that are readily applicable in practice. As such, the aims of the Initiative are to:

- 1) Develop a body of research focused on practical and implementable outcomes that will enhance the resilience, efficiency and the sustainability of the Not-for-profit Sector Australia-wide;
- 2) Build significant and effective industry engagement in order to identify and prioritise the topics of research, and to facilitate dissemination and discussion of the findings to the best effect for the sector; and
- 3) Build a body of up-to-date, Australia specific knowledge that can be used to inform policy and practice within government, the Not-for-profit Sector and the broader community with a view to enhancing policy outcomes to the greater benefit of all communities in Australia.

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Executive Summary

Faith-based charities make an enormous and arguably under-recognised contribution to Australia's social infrastructure and social well-being. They are by far the largest single category of charity in Australia with a third of all charities including "Advancement of Religion" as one of their charitable purposes and with "Religion" nominated as the main activity for a quarter of all charities, more than four times the size of the next largest category of activity.¹

Faith-based charities are not a homogeneous group. They range from those serving small local community congregations to some of Australia's largest providers of essential services in education, hospital, ambulance and health services, as well as aged care, housing and disability services. Some of these charities have been in operation for more than 150 years and are so much a part of the fabric of our lives that they have been given typically Australian nicknames such as "The Salvos" and "St Vinnies". Whatever our personal beliefs, most of us come into contact with faith-based charities on a regular basis as users of services or through volunteering or donating.

This report is based on the information provided by faith-based charities that submitted a 2013 Annual Information Statement (AIS) to the Australian Charities and Not-for-profits Commission. It supplements and should be read in conjunction with the Australian Charities 2013 report, published by Curtin University in late 2014.²

A key finding from this first detailed analysis is that many charities with a religious affiliation did not include religion as one of their purposes or activities. For example, many schools and community service providers established under the auspices of a religious organisation are not contained in this data. Therefore, the findings in this report under-represent the number and contribution of faith-based charities in Australia. As such, the results presented provide a good initial overview of Australia's faith-based charities, but also highlight the need for more accurate information from charities to enable a better understanding of the sector by the general public, donors and policy makers.

Of the charities that included advancing religion as one of their purposes or for which religion is their main activity, we found that:

- Thirty eight per cent of charities with the purpose of advancing religion also have other purposes. These include advancing education (24%), relief of poverty, sickness or the needs of the aged (18%), childcare services (4%), and a wide range of other charitable objectives (16%). (Note: multiple responses).
- In comparison with charities with other purposes, faith-based charities are on average smaller. Nearly three quarters are classified as Small (annual revenue of less than \$250,000) and only 12% are Large (annual revenue \$1m or over).
- The charities that identified as faith-based employ a total of 133,000 staff or 14% of all staff employed by charities. However this is likely to be a significant understatement of faith-based charities' contribution to total employment by the charity sector.
- Faith-based charities attract a proportionately larger number of volunteers than other charities. They are also more likely to be operating outside Australia, either in direct service delivery or through making donations.
- Fewer faith-based charities have reporting obligations to Commonwealth or state/territory governments. Further, the amount of time spent by those charities meeting government reporting requirements is considerably lower than that spent by the overall population of charities.

¹ This report is based on the 38,341 2013 Annual Information Statements submitted by charities by 30 June 2014.

² Available at www.acnc.gov.au/ACNC/Pblctns/Rpts/Curtin or from: www.business.curtin.edu.au/courses/accounting/research/not-for-profit/reports.cfm

Contents

1. Introduction.....	1
1.1 Identification of charities with religious purpose or activity	1
1.2 Interpretation	2
2. Australia’s faith-based charities.....	3
2.1 Charitable purpose.....	3
2.2 Charities planning to change how they will pursue their purpose.....	5
2.3 Main activity	6
2.4 Size – Revenue.....	8
2.5 Size – Employment of full time and part time paid staff.....	9
2.6 Comparison of employment by main activity classifications.....	12
2.7 Volunteers	13
2.8 Comparison of volunteering by main activity and other activity types	15
2.9 Beneficiaries.....	16
2.10 The location of charities’ main business address	18
2.11 Charity operations in jurisdictions within and outside Australia	19
2.12 Reporting to the Commonwealth and state and territory governments	21
2.13 Time spent meeting Commonwealth and state and territory reporting obligations	23
2.14 The age of faith-based charities and sector growth.....	24
2.15 Legal structure, tax status and financial reporting year end	25
Appendix 1 – The 2013 Annual Information Statement	29
Appendix 2 – The International Classification of Non-profit Organisations	34

1. Introduction

This report summarises data submitted by registered charities via the 2013 Annual Information Statements (AIS) and includes data submitted by charities up to 30 June 2014. It supplements and should be read in conjunction with the full report on this data published in *Australian Charities 2013: The first report on charities registered with the Australian Charities and Not-for-profits Commission*. This report separately examines the information on the charities that recorded “advancement of religion” as one of their charitable purposes and/or reported that their main activity is “religious”.

For detailed information on the source and accuracy of the data presented in this report and the methodology used for analysis, please refer to the full report Australian Charities 2013.³

1.1 Identification of charities with religious purpose or activity

There are four questions or fields that enable the identification of charities with a religious purpose or undertaking religious activities in the AIS data set. Of these, only charities that report as religious through the first two fields *Charitable purpose – advancement of religion* and *Main activity - religious* have been included in this report.

The four groups of charities with a religious purpose or activity are as follows.

1. Charitable purpose – Advancement of Religion. This group includes all charities that chose advancement of religion as one of five possible charitable purposes. This is the broadest classification of religious affiliation and there are 12,253 of these charities in the dataset. Many charities that reported advancement of religion as one of their charitable purposes did not report that religion was their main activity. For example, charities that run hospitals, aged care facilities, schools or community services would likely report that their main activity was hospitals or rehabilitation, aged care, primary or secondary education or social services.

2. Main activity – Religious. This is the narrowest classification of religious activity and includes only those charities that reported religion as their main activity. There are 9,421 charities in this category. This group is most likely to include those that predominantly provide services to or are supported by a congregation. Some of these will also be providing community or other services such as community kindergartens and homeless support, or be raising funds for charitable purposes either in Australia or overseas. Of the 12,253 charities that recorded advancement of religion as one of their charitable purposes (group 1), 8,715 or 71% also reported religion as their main activity.

3. Other activity – Religious. Organisations were able to nominate up to 23 activities other than their main activity type. There were 7,238 charities that marked religion as one of their “other activities”, and nearly all of these are included in the group 1; that is, those nominating advancement of religion as a charitable purpose. Despite being provided with detailed instructions, a number of organisations marked a very wide range of activities and some without religious affiliation also marked this box. To ensure that data is conservatively represented the charities that marked religion as an “other activity” have not been included in this report. The ACNC is providing more guidance for completion of the 2014 AIS and is updating the web interface to encourage more accurate representation of activities.

³ Available at: http://www.acnc.gov.au/ACNC/Pblctns/Rpts/Curtin_Report/ACNC/Publications/Reports/Curtin_Report.aspx or from: <http://business.curtin.edu.au/courses/accounting/research/not-for-profit/reports.cfm>

4. Basic Religious Charities. Charities that reported advancement of religion as one of their purposes were required to state if they met the criteria necessary to be identified as a Basic Religious Charity as set out in the *Australian Charities and Not-for-profits Commission Act 2012* (Cth) (the ACNC Act). Basic Religious Charities are exempt from certain reporting obligations including the requirement to answer the financial questions in the AIS from 2014 onwards, submit annual financial reports or to comply with ACNC governance standards. Of the 12,253 charities that listed the advancement of religion as their purpose, 9,809 or 80% self-identified as Basic Religious Charities, which is equivalent to 26% of all charities in the ACNC dataset. An ACNC investigation has found that the actual percentage of Basic Religious Charities is likely to be under 20%, and so it appears that some charities have incorrectly self-reported as Basic Religious Charities. Therefore, this group of charities have not been separately analysed in this report, but all of these charities are included in group 1.

1.2 Interpretation

In interpreting these findings it is important for readers to be aware of the following:

- There is significant under-reporting of charities with religious affiliation. A large number of charities established by, and still operating under, the auspices of a religious organisation did not identify any religious affiliation in either their purpose or activities. This includes many primary and secondary schools and several large universities, hospitals and social service organisations that are known to include religion as part of their constitution or in some cases are operating as a corporation sole or other structure of a religious entity. It is not entirely clear why these organisations did not identify advancement of religion as a charitable purpose and there are few clear patterns in reporting. For example, Catholic schools are well represented in the data included in this report, but Uniting Church schools are not. At the same time, many Catholic social services are not identified as having a religious affiliation. As such, this report under-represents the number of charities with religious purpose and activity and their contribution to the Australian social infrastructure and economy, including to employment and volunteering.
- The charities that reported religion as their main activity do not constitute a complete subset of those that reported advancement of religion as one of their charitable purposes. There were 706 charities that reported that their main activity was religious, but did not nominate advancement of religion as one of their charitable purposes. As such, this report provides a good general overview of the charities that provided information in the 2013 AIS, but future AIS data will likely provide greater clarity. This report highlights key findings, but also identifies the need for charities to provide more accurate data to the ACNC.
- The raw data that underpins this report was provided by the ACNC. Curtin University has not verified the data and it is assumed correct as originally submitted. There were a small number of some clearly identified outliers or errors in the data and these were removed.
- All data collections have limits and readers should note the advice provided in this section and throughout this report on how to interpret and use the findings.
- Not all charities answered all questions so the number of charities included in each table and chart vary.
- In most cases, data is rounded to the nearest whole number. In some cases, totals may not add to 100% due to rounding or multiple-response.

2. Australia's faith-based charities

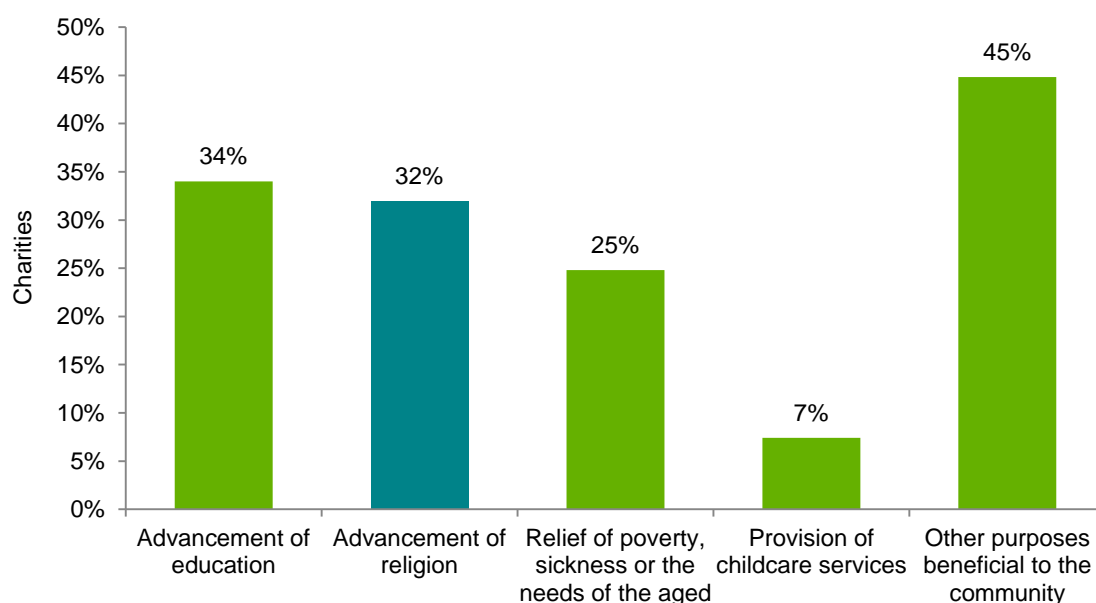
2.1 Charitable purpose

One in three of all reporting charities included the advancement of religion as one of their charitable purposes. Of these, 48% nominated one or more additional purposes.

For a not-for-profit to be a charity it must be established to pursue one or more charitable purposes. Prior to the introduction of the *Charities Act 2013 (Cth)*, charities were classified under one or more of five categories of purposes, one of which was the advancement of religion.

Charities that completed the AIS were asked to identify all their charitable purposes and 35,450 responded to this question. Of these, 12,253 or 35% of responding charities (32% of all 38,341 charities) reported that advancement of religion was one of their charitable purposes⁴. Of these, 7,638 or 62% did not nominate any other purpose, 24% reported their purposes also included advancement of education, 18% relief of poverty, sickness or the needs of the aged, 4% provision of childcare services and 16% other purposes beneficial to the community. (The total adds to more than 100% due to multiple response).

Figure 1 Charitable purpose (n: 35,450)



Note: The term "Other charitable purposes beneficial to the community" includes activities such as advancing arts and culture, health, animal welfare and the environment, and may include a wide range of other purposes. Total adds to more than 100% due to multiple responses.

⁴ Charities could nominate more than one charitable purpose and 22,084 (62%) provided a single purpose, 8,758 (25%) two purposes, and 4,608 provided (13%) three or more purposes.

The *Charities Act 2013* (Cth) lists 12 charitable purposes and two additional sub-types (Health Promotion Charity and Public Benevolent Institution). Effectively the Act provides a codification of charities law relating to the recognition of charities. In future, charities will be registered under one or more of these charitable purposes, providing greater detail than is available under previous arrangements.

The AIS does not identify the denominations of faith-based charities, but an analysis of the names of the charities provides some indication of the diversity of denominations. This analysis found that the majority of charities in this data set are likely affiliated with a Christian denomination, but there is a wide range of other faiths represented including Buddhism, Islam, Hinduism and Judaism.

How did your charity pursue its charitable purpose?

"The practice and advancement of the Christian religion founded on the Holy Bible as understood by the denomination of Christians known as Jehovah's Witnesses."

"Teaching Buddhist meditation and the [Budhadharma]."

"Our primary activity was the teaching and promotion of the Christian faith, which included conducting meetings and worship services."

"Facilitating worshipping, witnessing and serving as a fellowship of the Spirit in Christ. Members meet regularly to hear God's Word, to celebrate the sacraments, to build one another up in love, to share in wider responsibilities of the Church, and to serve the world."

"Provided Chaplaincy services at Prisons, hospitals, and educational institutions. Provide Islamic special religious education to Public schools in NSW. Interfaith, multicultural and harmony activities."

"The Confraternity provides special religious education teachers with training programs, personal support, on-going faith formation and education. The Confraternity provides the service of evangelisation through the religious education and pastoral care of Catholic students attending state school."

We have Islamic classes for children and adults. We also give lectures to everyone who are willing to attend every day. We also provide snacks and coffee to all attending at any time."

"We have collected funds and transferred them to Pakistan. The mission in Australia is basically formed to help our sister organisation in Pakistan where we are working for the establishment of schools and buying land to help persecuted Christians..."

Source: 2013 Annual Information Statements

2.2 Charities planning to change how they will pursue their purpose

The AIS includes a question regarding whether the charity intends to change the way it will pursue its charitable purpose in the next financial year. Two per cent of charities with a religious purpose (289 charities) reported that they intend to change their activities, slightly less than the 3% recorded for all charities.

Of those that intend to change, just less than half intend to close or amalgamate. This is the first time information about charity closure has been available and could be an area for further research, including longitudinally, to determine the factors that influence charity closure.

Is your charity going to change the way it pursues its charitable purpose in the next financial year? If so, please describe.

“Due to financial constraints, it has been found necessary to curtail the breadth of activities undertaken by the organisation from mid 2013 onwards. In particular, the activities of establishment of churches, religious training and running of the drug and alcohol rehabilitation program have all had to be wound down leaving only the core activity of Christian evangelism through the network of evangelists as on-going. This activity has been supplemented financially by opening up our 10ha property with a large heritage listed building as a camp site for Christian groups. The site is also used for other community activities including TAFE training and a community garden group.”

“[Name of charity] Children's Homes has been wound up and the assets transferred to the [name of second charity] to pursue the same objects of [name of charity] in a consolidated environment.”

“Wind up of Trust due to the age of the building and the costs for maintenance. Gift balance of funds to [name of charity] Trust (a Protestant Trust) as per scheme of management and regulation of [name of charity].”

“As a result of the move to person centred funding we will be looking at the financial viability of current activities and exploring new opportunities for marketing and business development. This could include amalgamation or a closer business relationship with other disability services.”

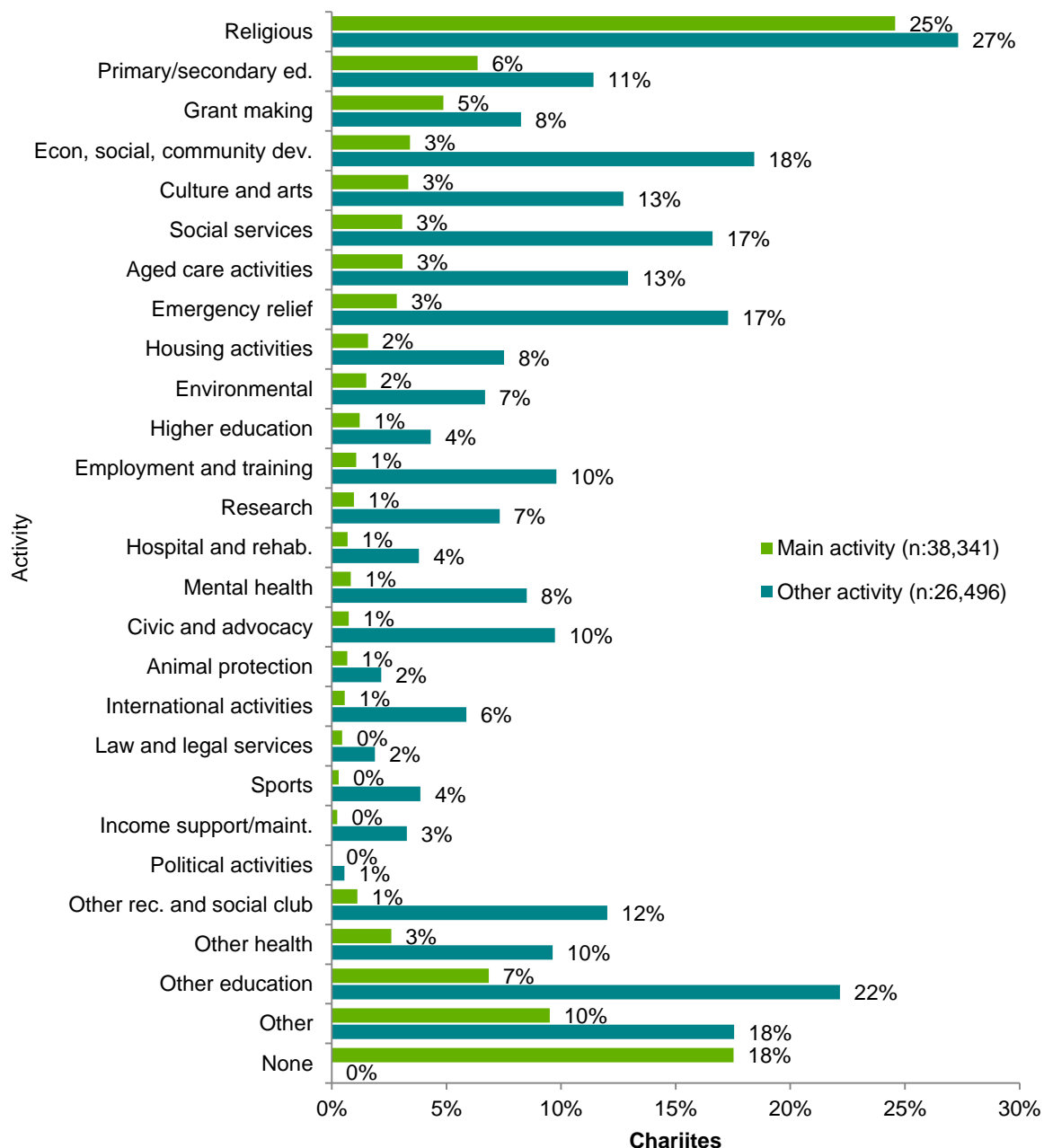
Source: 2013 Annual Information Statements

2.3 Main activity

A quarter of charities identified religion as their main activity, making this the single largest activity group - more than four times the size of the next largest category of activity, primary and secondary education.⁵

Religion is also the largest category of other activity reported by 27% of all reporting charities.

Figure 2 Main and other activities



⁵ To enable comparison with other data, the categories provided were based on the International Classification of Non-profit Organisations (ICNPO) which is commonly used for examining this sector. The AIS categories had some minor variations from ICNPO, namely the inclusion of a category for aged care and the exclusion of business and professional associations and unions.

Table 1 Main activity

Main activity	No.	Main activity	No.
Religious	9,421	Civic and advocacy	284
Primary and Secondary Education	2,441	Hospital and rehab	263
Grant making	1,867	Animal protection	259
Economic, social and community development	1,309	International	218
Culture and arts	1,279	Law and legal services	176
Aged care activities	1,184	Sports	118
Social services	1,177	Income support and maintenance	93
Emergency relief	1,089	Political	4 ⁶
Housing	605	Other	3,626
Environmental	576	Other education	2,642
Higher education	466	Other health service	994
Employment and training	410	Other rec and social club	430
Research	371	None	6,720
Mental health	319	Total	38,341

⁶ The charity activity categories are based on the International Classification of Non-profit Organisations (ICNPO) used to classify all NFPs not specifically charities. In Australia, organisations that have a purpose of promoting or opposing a political party or candidate for political office could be NFPs but would not be registered as charities.

2.4 Size – Revenue

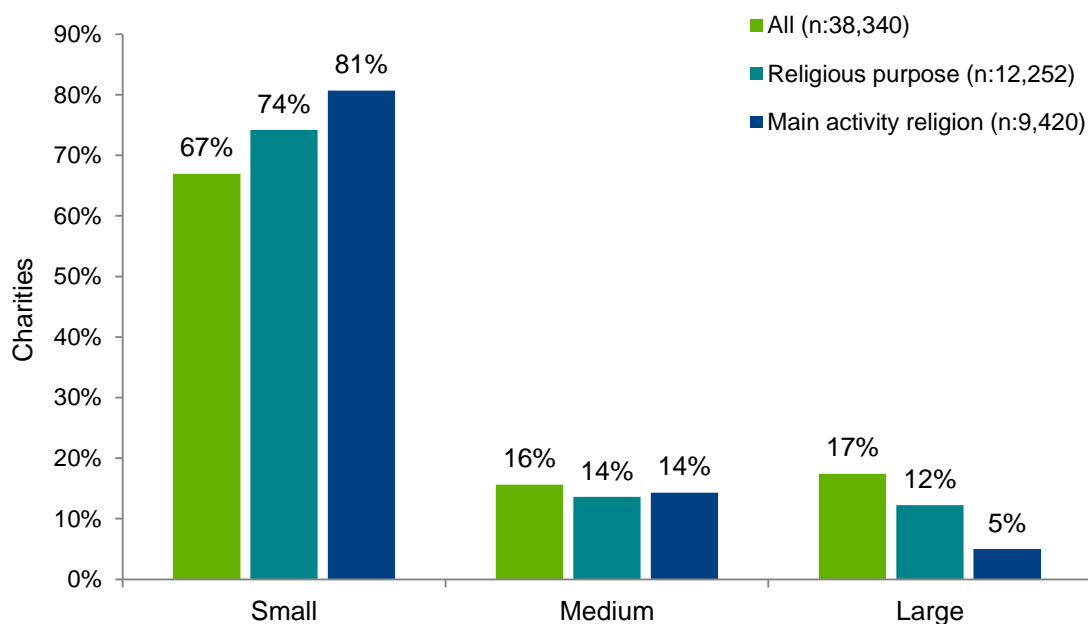
Charities identifying as having a religious purpose or main activity are smaller, with lower revenue and fewer staff than the total population of charities.

Further, charities that report religion as their main activity are smaller on average than those that report religion as one of their charitable purposes. This reflects the differences between the charities that are serving or run by a congregation and those that also provide services in sectors such as education and health.

Under the ACNC Act, charities with revenue of less than \$250,000 are classed as small; those between \$250,000 and \$999,999 are medium; and charities with revenue of \$1m and above are large⁷. In this report the terms small, medium and large refer to these revenue groups.

Of the total population of charities in the 2013 AIS population, 67% are small, 16% medium and 17% large. In comparison, of the charities with a religious purpose, nearly three quarters are small and of those for which religion is their main activity, over 80% are small. For charities whose main activity is religious, only 5% had revenue of over \$1m.

Figure 3 Size of charities – Revenue for the 2013 financial year



⁷ Revenue is defined as income that arises in the ordinary course of activities. It should be noted here that income figures were accessed via Australian Taxation Office Business Activity Statement data lodged by charities. It has been recognised that registered charities have often not reported their donation revenues in their BAS returns and so it is expected that the income figures analysed in this report are likely to be minimum estimates.

2.5 Size – Employment of full time and part time paid staff

Charities reporting that they have a religious purpose employed 133,000 full or part time staff, representing 14% of all staff employed by charities. However, this is likely to be significantly understated.

Charities with a religious purpose or stating religion as their main activity employ fewer staff on average than the total population of charities.

The total number of full and part time staff employed by all charities registered with the ACNC and that submitted the 2013 AIS was estimated to be more than 919,000, equivalent to approximately 8% of the Australian workforce.⁸ Ten per cent of these reporting charities account for 90% of full time jobs and 85% of part time jobs.⁹

Charities with religious purpose reported employing 66,000 full time staff and 67,000 part time staff. As noted, given many large education and health charities affiliated with religious organisations did not identify as having a religious purpose, the total number of staff employed by religious charities is likely to be considerably larger¹⁰. Nonetheless, even this group of religious charities is collectively a significant source of employment. To provide context, the ABS reports employment in the Australian Mining sector is 176,000, and in the Utilities sector (Electricity, Gas, Water and Waste) sector is 116,000¹¹.

A small number of charities that identified as faith-based are very large employers. Twenty two charities with a religious purpose recorded employing more than 500 full time staff, and a further 202 had between 100 and 500 staff. However, as this excludes many of the large schools, universities, hospitals and other service providers that did not identify as having a religious purpose, this group under represents large employers.

Table 2 Full and part time employment - All charities, charities with a religious purpose and charities with religion as main activity

	All Charities	Charities - Religious purpose		Charities - Main activity religious	
	Employment	Employment	% of total	Employment	% of total
Full time	428,549	65,877	15%	11,959	3%
Part time	490,814	67,073	14%	16,556	3%
Total employed	919,363	132,950	14%	28,515	3%

⁸ This total is for 27,255 charities reporting on both full and part time staff. Australian Bureau of Statistics 6202.0 Labour Force, Australia, June 2014. Total employed persons 11.5718m.

⁹ This data represents the output from the questions on the AIS regarding the number of full time and part time paid employees during the last pay period of the charities' last financial year. Although obligated to provide this data, not all charities complied and therefore the results are not completely representative of all charities in the ACNC dataset. The group of charities that provided this data included a slightly higher proportion of medium and large charities. This means that the totals may understate total employment and employment ratios. The AIS online and paper forms have been amended to encourage better compliance for the 2013-14 reporting period.

¹⁰ Sector representatives also commented that it is possible that some charities also double counted staff. Charities are required to separately report data for individual organisation identified with a unique ABN and further instructions will be included in subsequent AIS's to improve accuracy of reporting.

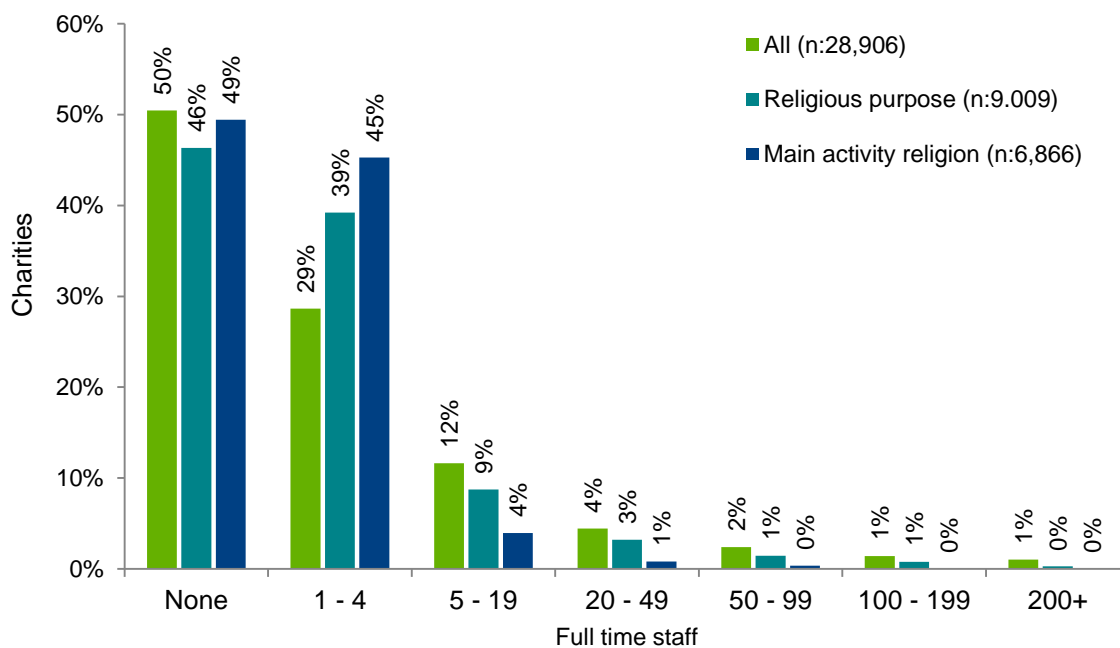
¹¹ Australian Bureau of Statistics 8155.0 – Australian Industry 2012-13.

Full time staff

Key findings:

- Of the 12,253 charities that reported having a religious purpose, 9,009 provided data on their employment of full time staff. Of these, more than half (54%) reported employing any full time staff compared with 50% of all charities, but the charities identifying as religious typically employed fewer staff.
- Twenty six per cent of reporting charities with religious purpose had only one full time member of staff. In total, 39% employed between one and four staff and only 14% employed five or more staff. In comparison 21% of all charities employed more than 5 full time staff. Of the charities whose main activity is religious and that provided employment data (6,866 charities), 31% had only one full time member of staff and only 5% employed more than five full time staff.
- The median number of full time staff employed by both the charities with religious purpose and those whose main activity is religious is one, much lower than median number of three full time employees for the total population.

Figure 4 Full time paid employment – All charities, charities with a religious purpose and charities with religion as main activity



Part time staff

Key findings:

- Fifty seven per cent of charities with religious purpose reported employing paid part time staff; the same percentage as for all charities. Slightly fewer (54%) of charities whose main activity is religious employed part time staff.

- Similar to the employment of full time staff, the charities that identified as religious and that provided data on employment of part time staff employ fewer staff than other charities. Nineteen per cent of charities with a religious purpose and 19% of charities whose main activity is religious employed only one part time employee. Thirty eight per cent of those with a charitable purpose and 44% of those whose main activity is religious employed between one and four part time staff, compared with 30% of all charities.

Only 19% of charities with religious purpose and 10% of charities whose main activity is religious employed more than five staff, compared with 27% of all charities.

- Of the charities that employ part time staff, the median number of part time employees was four for all charities, compared with a median of one for both charities with religious purpose and those whose main activity is religious.

Figure 5 Part time employment – All charities, charities with a religious purpose and charities with religion as main activity

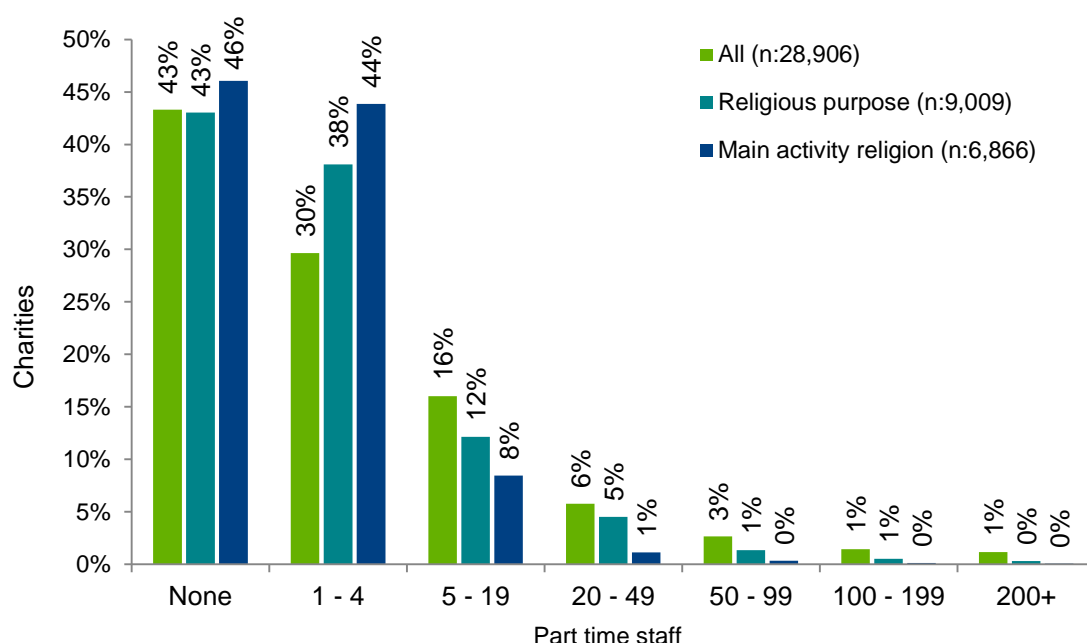


Table 3 Charities recording having a religious purpose and provided data on full time and part time staff

Number of staff per charity	Number of charities with religious purpose	
	Full time paid staff	Part time paid staff
0	4,173	3,941
1-4	3,533	3,489
5-19	787	1,113
20-49	289	415
50-99	131	124
100-199	70	47
200+	26	28
Total charities	9,009	9,157

2.6 Comparison of employment by main activity classifications.

Although a quarter of charities identified religion as their main activity, the data shows that the average number of staff employed is significantly lower per charity than those operating in other sectors.

Table 4 Full and part time employees by charity main activity

Total staff employed by main activity and average staff per charity by main activity				
	Full time		Part time	
	Total	Average	Total	Average
Higher education	82,541	213.3	34,749	89.8
Primary/secondary ed.	73,108	37.2	51,616	24.3
Hospital and rehab	32,026	145.6	42,448	192.1
Aged care	29,215	29.3	110,834	103.1
Social services	27,180	27.3	47,328	44.0
Employment and training	24,886	66.5	13,564	36.3
Religious	11,959	1.7	16,556	2.4
Econ, social, community dev.	10,947	10.6	10,714	9.5
Culture and arts	5,608	5.5	7,121	6.4
Research	5,515	17.2	3,037	9.6
Mental health	5,249	19.6	5,156	18.7
Housing activities	4,139	8.6	4,147	8.1
Law and legal services	3,747	22.0	1,416	8.6
Emergency Relief	2,619	3.8	1,988	2.8
Environmental activities	1,809	3.9	1,758	3.5
Animal Protection	1,533	7.7	1,332	6.6
International activities	1,210	6.7	702	3.8
Civic and advocacy activities	918	4.0	1,029	4.2
Grant making	522	0.4	538	0.4
Sports	258	2.8	513	5.5
Income support and maintenance	61	0.9	219	2.9
Other Education	29,421	14.7	26,466	11.5
Other health	18,460	22.1	27,904	31.5
Other rec. and social club	557	1.9	2,310	6.9
Other	26,589	9.3	43,879	14.3
None	28,472	6.2	33,490	7.0
Total staff	428,549	14.8	490,814	16.1

Note: Excludes political activities.

2.7 Volunteers

More than 90% of faith-based charities have volunteers and they have a significantly higher ratio of volunteers to employees than other charities.

The total number of volunteers for the 10,777 charities reporting that they have a religious purpose and providing data on volunteers was 467,000, which represents nearly a quarter of the estimated two million volunteers for all reporting charities¹².

Key findings:

- Of the charities that provided data on the number of volunteers that support their organisations, 86% reported having one or more volunteers, whereas 91% of charities with a religious purpose and 93% of those whose main activity is religious have volunteers.
- The distribution of volunteers varies. Some organisations with religious purpose have few or no employees yet recorded hundreds of volunteers, where as other charities with large numbers of full or part time staff also recorded large volunteer numbers.¹³.
- Of the charities reporting information on volunteers, more than a third (35%) had five to 19 volunteers. As such, the distribution of volunteer numbers is quite unlike that for paid staff and peaks at five to 19 volunteers.
- Of all charities with volunteers, the median number of volunteers was 15, whereas charities with a religious purpose had a median of 19 volunteers and those with religion as their main activity had a median of 20 volunteers
- Overall, volunteer numbers are correlated with employment. The higher the number of full and part time staff, the higher the numbers of volunteers.

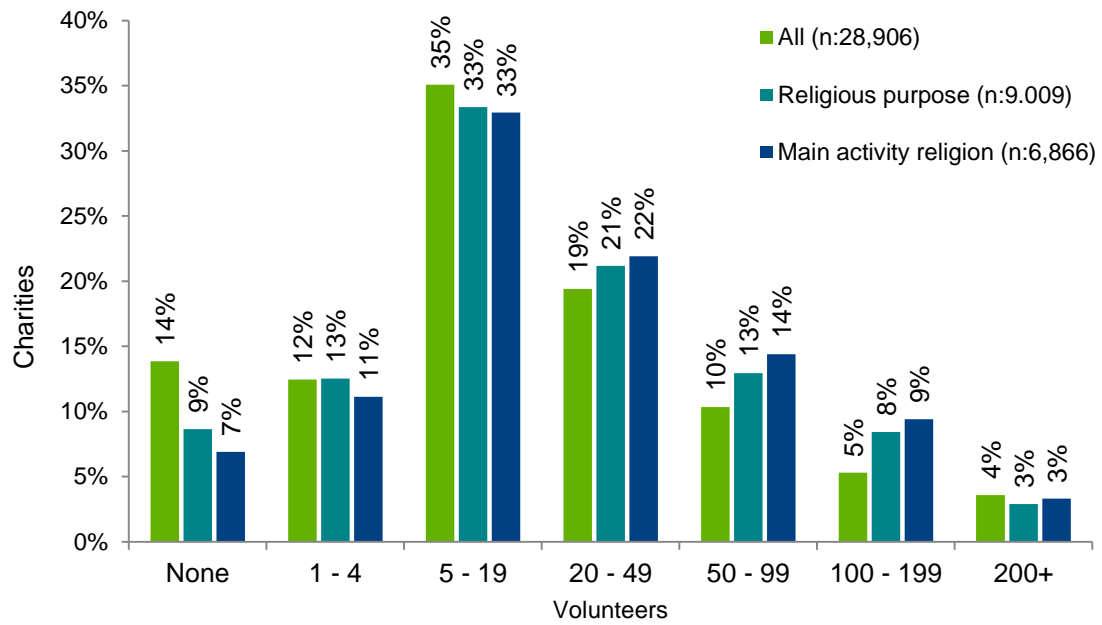
Table 5 Volunteers – All charities, charities with a religious purpose and charities with religious as main activity

All Charities Volunteers	Charities - Religious purpose		Charities - Main activity religious	
	Volunteers	% of total	Volunteers	% of total
2,000,000 Estimated	647,620	32%	412,298	20%

¹² 33,840 charities that provided information on the number of volunteers that worked for their organisation during the last pay period of their financial year. One group of charities made an error in reporting of volunteers that resulted in a significant over-count. The reported results were adjusted accordingly.

¹³ In some cases, faith-based charities may be including congregational members in their estimate of volunteers. Similarly, some nonreligious organisations such as surf life saving and men's sheds also appear to have included members as volunteers. Definitions of volunteer have been refined for the 2014 AIS.

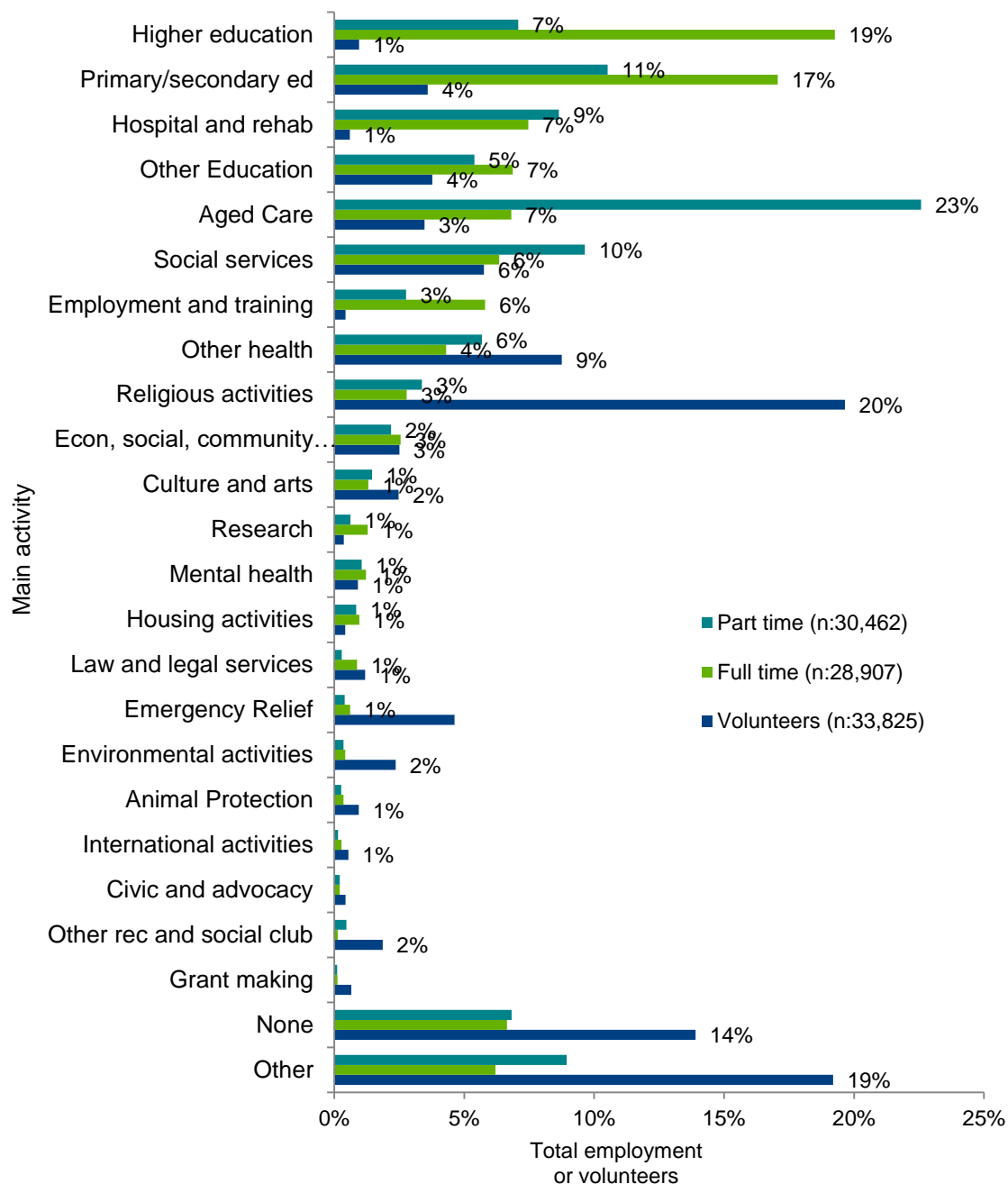
Figure 6 Volunteers – All charities, charities with a religious purpose and charities with religion as main activity



2.8 Comparison of volunteering by main activity and other activity types

Figure 7 illustrates the overall contribution to employment and volunteering of charities with religion as their main activity compared with other main activity groups.

Figure 7 Volunteers and full and part time employment by main activity type



2.9 Beneficiaries

Faith-based charities provide services across the full breadth of Australian society and the profile of their beneficiaries is similar to that of all charities.

In addition to serving the general community, faith-based charities nominated children, young people, women and/or the elderly as the main beneficiaries of their work.

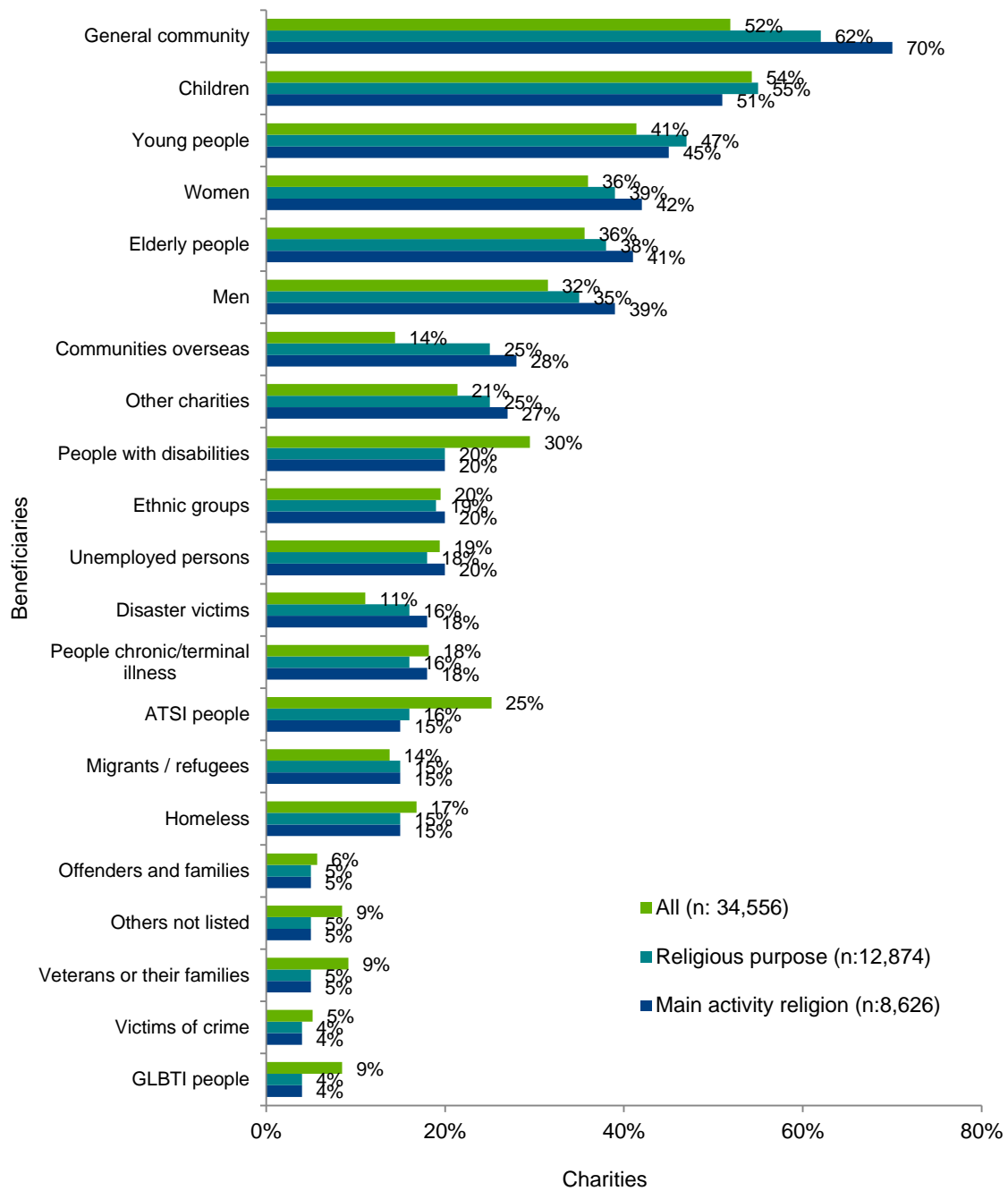
A higher percentage (compared to the proportion of all charities) nominated communities overseas as beneficiaries.

The number of charities supporting specific beneficiary groups may reflect both the relative size of that segment within the Australian population and the needs of that group. On average, charities nominated more than four different beneficiary groups and the definitions of these groups intersected.

Key findings:

- Sixty two per cent of all reporting charities with a religious purpose nominated the general community as the beneficiary of their services, just over half nominated children, and 47% nominated young people.
- Approximately a quarter of faith-based charities support other charities.
- These results show that 20% provide services to people with disability and 16% provide services to Aboriginal and Torres Strait Islander peoples compared with 30% and 25% respectively for all charities. However, faith-based charities are known to be very active in both populations and it is possible that these results reflect a greater tendency of this sector to report the general community as their key beneficiary group rather than differentiate between sub-groups.
- A slightly higher proportion of faith-based charities are active in disaster relief.

Figure 8 Beneficiaries of charities - All charities, charities with a religious purpose and charities with religion as main activity



2.10 The location of charities' main business address

The distribution of all charities, including faith-based charities is correlated with the Australian population. More than half of all reporting charities with a religious purpose had their head office located in New South Wales or Victoria.

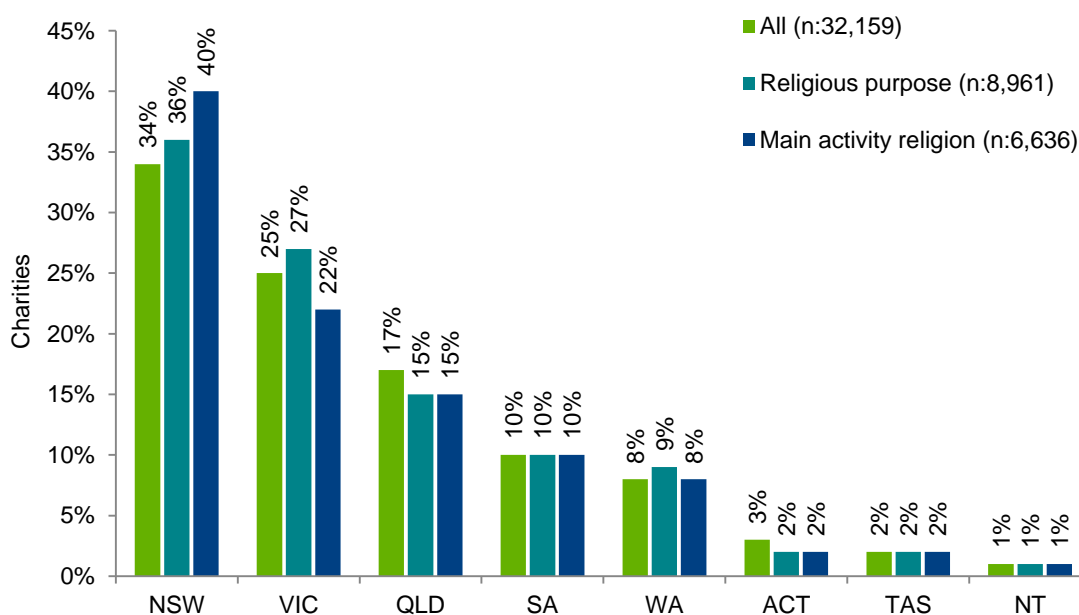
Approximately 35% of charities reported that they conducted activities outside their home state or territory and 25% are active outside Australia.

The AIS collected information identifying the location of charities' primary business address and also asked charities to specify the Australian states or territories in which they operated, and if they operated overseas. Among other things, this data provides information on the extent to which charities may be affected by differences in state and territory based legislation.

Location of main business address

Overall, the number of charities in each jurisdiction is proportionate to the population. Of all charities with religion as their main activity, a slightly higher proportion has their primary business address in New South Wales.

Figure 9 State or territory of primary business address - All charities, charities with a religious purpose and charities with religion as main activity



2.11 Charity operations in jurisdictions within and outside Australia

Compared with the overall population of charities, charities with a religious purpose are more active outside their home state or territory and charities with religion as the main activity are less active.

Faith-based charities are more active than other charities outside Australia, with 25% active in other countries.

Location of charity activity in Australia outside of home jurisdiction

Thirteen per cent of all charities conducted activities outside their home state or territory, compared with 35% of charities with a religious purpose and 11% of charities whose main activity is religious.

Of those with a religious purpose (35%), 29% are active in one and 2% are active in two states or territories other than their home jurisdiction. The remaining 5% of charities are active in three or more states in addition to their home jurisdiction. Reflecting their smaller size, fewer charities whose main activity is religious (11%) are active in more than one state. Four per cent are active in one state and two per cent are active in two states other than their home jurisdiction.

Charities conducting activities outside Australia

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

Of all charities that submitted a 2013 AIS, 17% indicated they were involved in some way internationally. This could include sending donations, other aid or bring more actively involved. Fourteen per cent have beneficiaries outside Australia, 6% stated that they conduct activities outside Australia and 6% nominated international activities as one of their other activities. (Note: total does not add to 100% due to multiple response.)

Of charities with a religious purpose, 25% have some international activity, 25% have beneficiaries overseas, 9% reported they operate outside Australia and 6% specifically nominated international activities as one of their other activities.

Of the reporting charities, 1,110 (9%) reported one or more countries outside Australia where they were active and most of these are developing countries. In total, charities nominated more than 100 countries in which they were active.

The countries in which charities reported they were involved included India (7%), the Philippines (6%), Indonesia (4%), Papua New Guinea (4%), Thailand (3%) New Zealand (3%), Cambodia (3%) and the USA (3%).

Table 6 Charities with religious purpose conducting activities outside Australia (n:2,402)

Country	No. charities active in country	Charities active (%)
India	155	7%
Philippines	149	6%
Indonesia	101	4%
Papua New Guinea	101	4%
Thailand	81	3%
New Zealand	79	3%
Uganda	74	3%
Cambodia	73	3%
USA	72	3%
All others	1,442	62%
Total	2,327	100%

Note: Adds to 98% due to rounding

2.12 Reporting to the Commonwealth and state and territory governments

Faith-based charities reported significantly lower reporting obligations to Commonwealth and state or territory governments. Only 8% indicated that they reported to the Commonwealth and 10% to a state or territory government, compared with 15% and 26% respectively for all charities.

Thirty one per cent of responding charities reported to the Department of Education, Employment and Workplace Relations (DEEWR), 27% to the Department of Health and Aging (DoHA) and 25% to the Department of Families, Housing, Community Services and Indigenous Affairs (FaCHSIA – now called the Department of Social Services).

The AIS included three optional questions regarding reporting obligations to the Commonwealth, state or territory governments. The AIS defined reporting obligations as including fundraising or grant acquittals and other reporting activities, but excluded reporting obligations to the ATO and state and territory corporate reporting obligations such as those set by the state or territory regulators of associations.

The charities that answered these questions are a subset of those in the ACNC dataset as a whole and consist of a greater proportion of the larger charities. Reporting obligations are related to charity size and area of activities, which means these results provide a better indication of the experience of large organisations and cannot be extrapolated to apply to all faith-based charities.

Of the charities with religious purpose, 1,000 (8%) responded that they had obligations to report to the Commonwealth government and 1,180 or 10% responded that they reported to a State or Territory government. Reporting rates are lower for charities whose main activity is religious.

Table 7 Reporting to Commonwealth and State and Territory Governments - All charities, charities with a religious purpose and charities with religion as main activity

	All		Religious purpose		Main activity religious	
	Respondents	%	Respondents	%	Respondents	%
Reporting to the Commonwealth	5,821	15%	1,000	8%	246	3%
Reporting to a State/Territory	9,841	26%	1,180	10%	470	5%
Total	38,341	100%	12,253	100%	9,420	100%

Commonwealth Agencies to which charities report

Of the 1,000 charities with religious purpose stating they had obligations to report to the Commonwealth, 69% report to the Department of Education, Employment and Workplace Relations (DEEWR), 15% to the Australian Securities and Investment Commission (ASIC) and 14% to other agencies¹⁴. It is important to note that these results reflect the number of charities that are operating in each of the relevant areas and not the amount of reporting burden. For example, there are 1,391 charities that report education as one of their other activities, which would account for the large number of charities reporting to DEEWR.

¹⁴ Government agencies can change names or acronyms, merge or restructure from time to time. This occurred most recently in the Commonwealth public sector in the 2013 machinery-of-government changes. This may contribute to the relatively large number of 'other' responses to this question. The agency formerly known as FaCHSIA is now named Department of Social Services (DSS). The Department of Health and Ageing has now been renamed the Department of Health. We have retained the department names used in the 2013 AIS.

Figure 10 Reporting to Commonwealth agencies - All charities, charities with a religious purpose and charities with religion as main activity

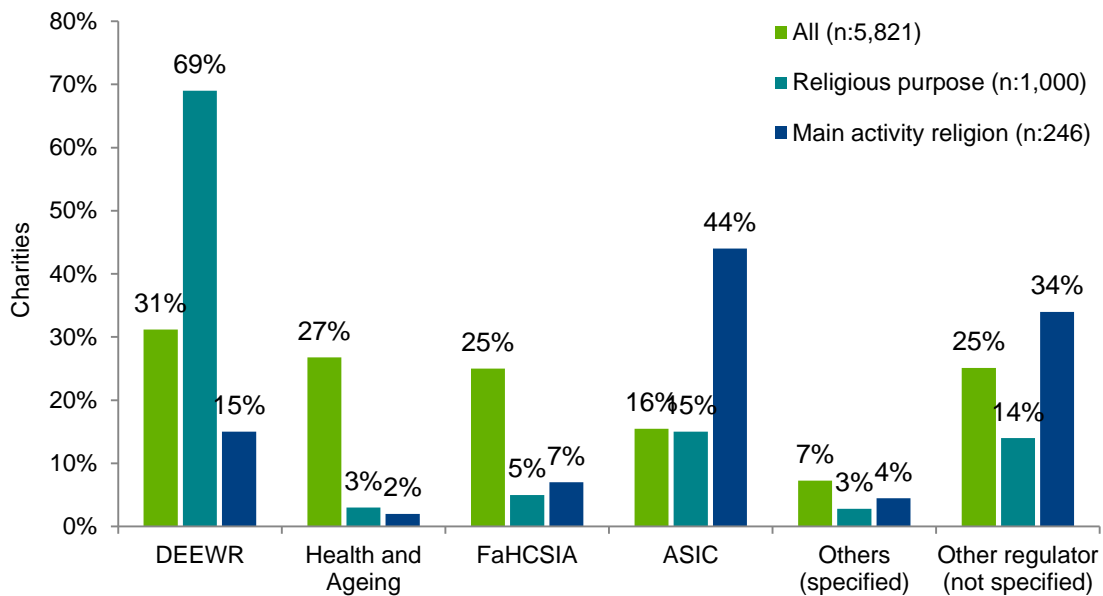


Figure 10 shows the responses to the pre-set options provided on the AIS form. There was a large selection of ‘other’ for this question (26%). Analysis of the ‘other’ category shows charities also reported to a wide range of other Commonwealth agencies, including the Australia Council for the Arts, the Australian Attorney-General’s Department, the Australian Children’s Education and Care Authority, the Australian Agency for International Development (most often cited as AusAID), the Department of Foreign Affairs and Trade, the Department of Immigration and the Department of the Environment.¹⁵

¹⁵ The agencies included here are those nominated by the charities. A range of abbreviations were used and some of these may no longer exist or may have changed name.

2.13 Time spent meeting Commonwealth and state and territory reporting obligations

Faith-based charities spend less time reporting to Commonwealth, and state and territory governments than charities operating in other areas.

Charities with a religious purpose reported spending a median of 20 hours of paid staff time and 9 hours of unpaid staff time meeting their reporting obligations. This is significantly less than the median of 40 hours and 12 hours reported by all charities.

Reporting in this context includes reporting to both the Commonwealth and state/territory governments and includes time spent writing government funding acquittals but excludes reports to the ATO.¹⁶ Charity representatives were asked to estimate the number of hours spent reporting over their last financial year. This is difficult to estimate and to divide into different tasks, such as separating ATO obligations from other types of reporting, so this data should be treated as indicative only.

Importantly, this data estimates all reporting obligations, not 'red tape' which can be defined as "obligations that are excessive, unnecessary or confusing"¹⁷ or administrative practice that delivers greater cost to an organisation, government and/or the community than the benefits that the administrative practice returns in total.¹⁸ Many organisations, whether commercial, NFP or charities must undertake some reporting to government, particularly if they are operating in regulated sectors, such as in human services and education. Organisations undertaking work under grant or contract with governments are also required to provide additional information in order to acquit funding provided.

Table 8 Hours spent reporting to Commonwealth and state/territory governments, paid and unpaid - All charities, charities with a religious purpose and charities with religion as main activity

	Reporting hours paid			Reporting hours unpaid		
	Total respondents	Total hours reporting Paid	Median Paid (excl. 0)	Total respondents	Total hours reporting Unpaid	Median Unpaid (excl.0)
All charities	10,404	1,384,416	40hrs	99,537	388,000	12hrs
Religious purpose	1,585	81,108	20hrs	1,578	32,422	9hrs
Main activity religious	1,065	12,710	10hrs	1,168	42,493	8hrs

¹⁶ Note: For both paid and unpaid staff time, seven records were removed that appeared erroneous. For example, a medium sized charity reported over 1m paid reporting hours (125,000 days) and a small religious charity reported over 11,000 unpaid reporting hours (1,375 days). The total of the entries removed for paid and unpaid was 1.3m and 97,000 respectively.

¹⁷ Ernst &Young, Research into Commonwealth Regulatory and Reporting Burdens on the Charity Sector 2014 available at http://www.acnc.gov.au/ACNC/Pblctns/Rpts/EY_Report/ACNC/Publications/Reports/EY_report.aspx

¹⁸ See Gilchrist, D. J. (2013), www.acnc.gov.au/ACNC/Pblctns/Rpts/RTRforum/Session1/ACNC/Report/rtrforum1.aspx

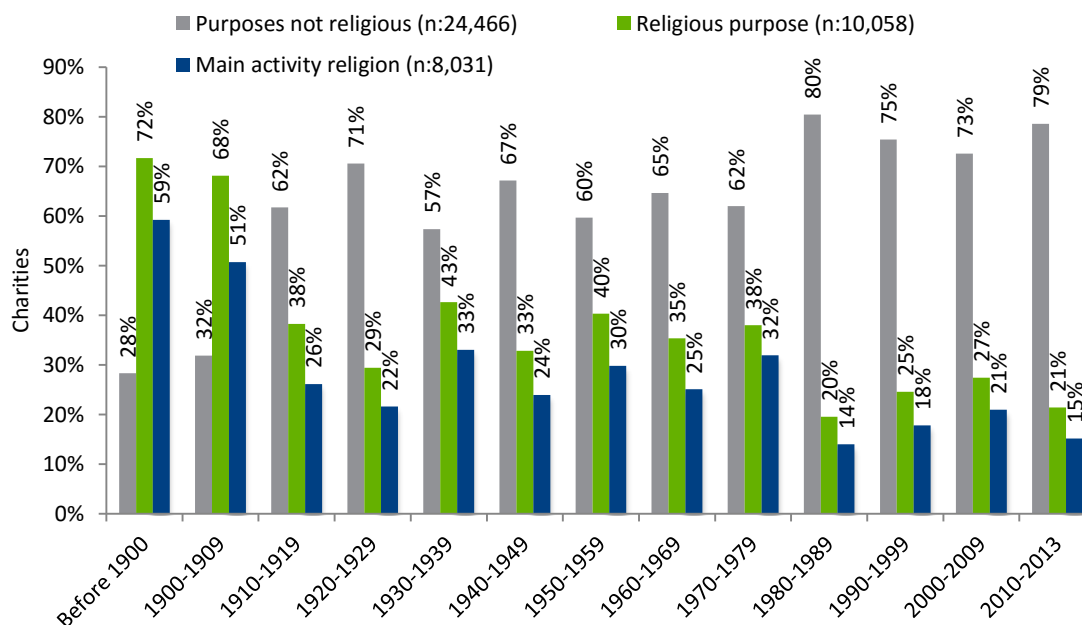
2.14 The age of faith-based charities and sector growth

Faith-based charities are much older than charities with other purposes. The average age of charities with a religious purpose is 44 years compared with 23 years for charities that do not have a religious purpose. The average age of charities with religion as their main activity is 46 years.

Key findings:

- Information on the date of establishment was extracted by the ACNC from the ACNC Register and was available for 35,045 (91%) of charities. Of these, the date of establishment was available for 10,058 charities with a religious purpose and 8,031 charities whose main activity is religion. Note figure 11 compares charities with religious purpose with those not having a religious purpose, rather than all charities as has been used for most charts in this report.
- Of surviving charities established before 1900, nearly 72% are charities with religious purpose.
- Of the charities with religious purpose, 1,467 or 14% are more than 100 years old and of those for which religion is the main activity, 1,170 or 15% are more than 100 years old.
- Between a fifth and a quarter of all charities established in the last 25 years are charities with a religious purpose.
- Since 1980, the rate of establishment of charities advancing religion has slowed compared with charities active in other areas. Thirty eight per cent of charities established in the ten years from 1970 to 1979 compared to 25% in the period from 1990 to 1999.

Figure 11 Year of establishment – All charities, charities with a religious purpose and charities with religion as main activity



Note: Last period is only four years.

2.15 Legal structure, tax status and financial reporting year end

Legal structure

Twenty nine per cent of religious charities are incorporated entities and 54% are unincorporated entities.

Just over 80% of faith-based charities are registered for GST and a slightly higher percentage receive an FBT rebate. Only 2% are exempt from paying fringe benefits tax.

Along with other data, the Australian Business Register (ABR) provides information on the legal structure, charity sub-type and tax registrations and exemptions applicable to the charities registered with the ACNC. The data in this section was sourced from the ABR and the information provided by charities on their AIS returns. Note figure 12 compares charities with religious purpose with those not having a religious purpose, rather than all charities as has been used for most charts in this report.

There are four common legal structures and a few other specialist legal structures that charities can adopt and they may have different names in different databases, so this can be a complex area¹⁹.

Most charities are structured as either an Association (Unincorporated or Incorporated), a Company Limited by Guarantee or a Charitable Fund.

- An Incorporated Association is a separate legal entity (a corporation) and can continue to operate regardless of changes to membership. The liability of members of an Incorporated Association is generally limited.
- Unincorporated Associations are associations of individuals and are not recognised as separate legal entities to their members. Significant liability can attach to members in these organisations.
- A Company Limited by Guarantee (Corporation - Australian Public Company) is an entity incorporated under Commonwealth legislation (the *Corporations Act 2001*), which is administered by the ASIC and, therefore, all of these charities have the same rights and obligations regardless of where they are located.
- A Charitable Fund (Other trust) is a trust established for charitable purposes and has different obligations again.

To operate outside their state of registration, incorporated and unincorporated associations must take additional legal steps and typically they will register with ASIC as a Registered Australian Body, which means it will be regulated by ASIC as well as its state/territory regulator.

In a small number of cases, charities (including religious charities) are established under an Act of Parliament.

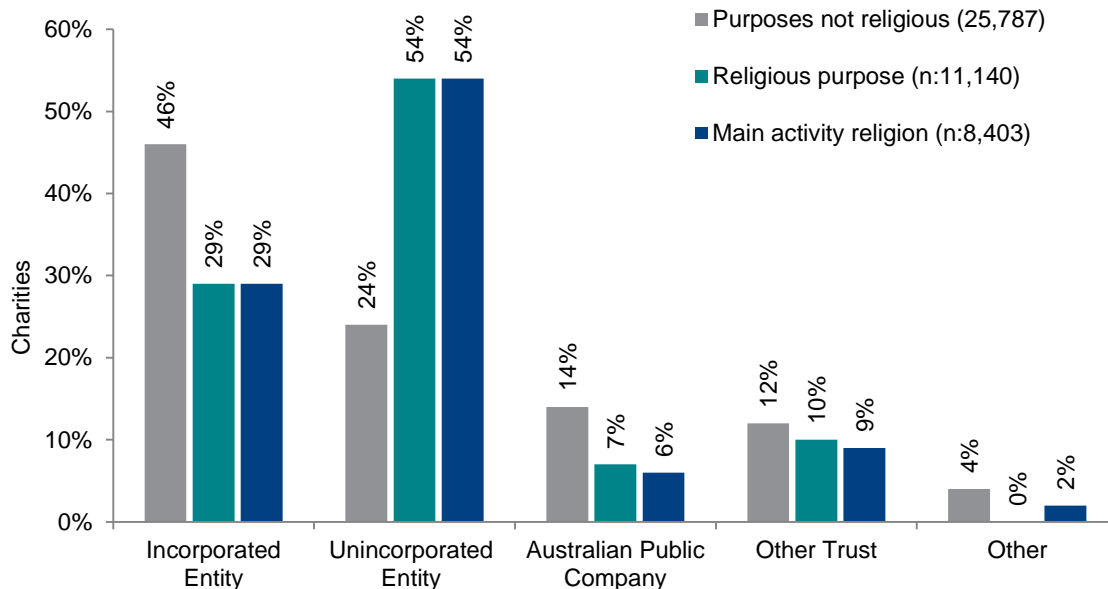
Key findings:

- Just over half of religious charities are reported to be unincorporated associations, compared with only 24% of charities that do not have a religious purpose. The higher proportion of unincorporated entities likely reflects the smaller average size of religious charities, but may also be the result of the governance requirements of the parent religious entity and the entity's historical establishment arrangements.

¹⁹ The Productivity Commission recommended simplification of charity legal structures in its report *Contribution of the Not-for-Profit Sector*, Research Report, Canberra, 2010. This report is available at <http://www.pc.gov.au/inquiries/completed/not-for-profit/report>

- Only 29% of religious charities are incorporated associations (compared with nearly half of all charities without religious purpose), approximately 10% are trusts and only 6% to 7% are Australian public companies.

Figure 12 Charity Legal Structure – All charities, charities with a religious purpose and charities with religion as main activity



Tax status

Over 80% of religious charities are GST registered and a similar proportion is eligible for an FBT rebate. Less than 5% of charities are DGR endorsed and few are exempt from FBT obligations.

Registered charities can apply to the ATO to access charity tax concessions available under income tax, Goods and Services Tax (GST) and fringe benefits tax (FBT) laws. These include exemption from income tax, and concessions up to a set value for GST and FBT.

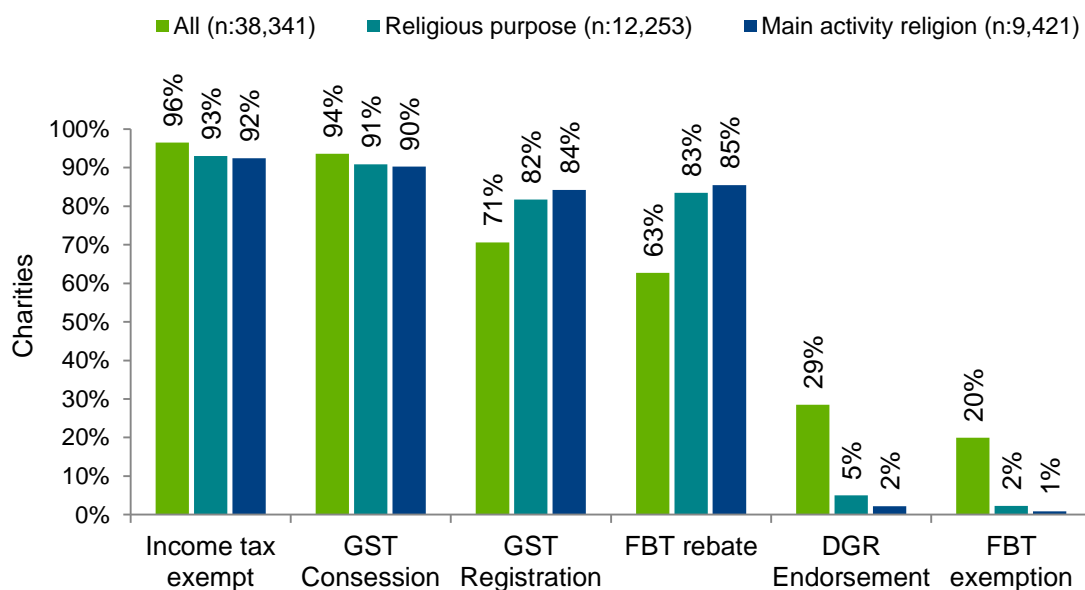
All charities can apply to be registered for GST, which enables them to claim a refund for the GST component of the goods and services they buy. However, it is only compulsory for charities to be registered for GST if their turnover for GST purposes exceeds \$150,000 in the relevant financial year.

In addition to obtaining tax benefits, certain charities may apply to be registered as a Deductible Gift Recipient (DGR), so that donations are tax deductible for the donor. To be eligible to be endorsed as a DGR charity, the organisation must fall into one of a number of categories, however, organisations whose purpose is only religious or whose main activity is religious do not normally qualify. This is a complex area and readers may wish to visit the Australian Tax Office website for further information or seek professional tax advice.

Key findings:

- It would be expected that all entities in the ACNC dataset are eligible for income tax exemption and are registered for GST concessions. However, the ABR data shows that 96% are recorded as income tax exempt and 94% as GST exempt, indicating that there are some incomplete records. For religious charities, the percentage of charities eligible for these exemptions are even lower and it is not clear if this reflects a larger proportion of incomplete data or a lower level of exemption.
- Religious charities are much less likely to have a DGR endorsement, with less than 5% reported as DGRs compared with 20% for all charities. It is likely that this is because charities established to pursue religious activities only would not normally qualify for DGR status.
- More than 80% of religious charities are GST registered compared with 71% of all charities.
- More than 80% of religious charities are recorded as being eligible for a FBT rebate compared with only 63% of all charities. However, very few religious charities are exempt from FBT.
- Eighty four per cent of charities exempt from FBT (up to a set limit) are PBIs and 13% are Health Promotion charities.

Figure 13 Tax status – All charities, charities with a religious purpose and charities with religious as main activity

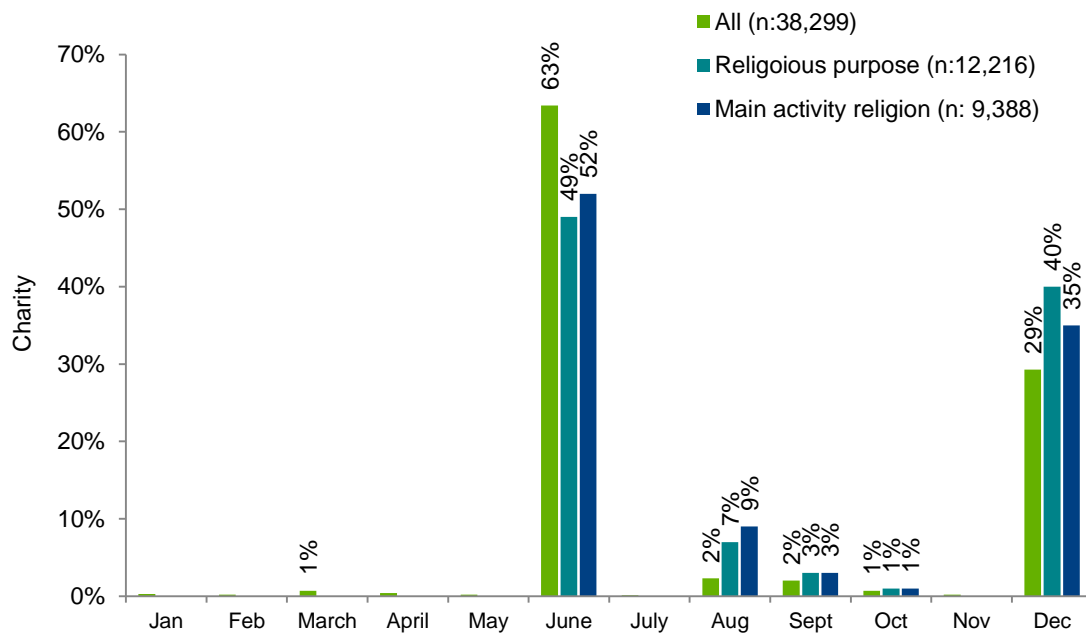


Financial reporting year end

Approximately half of all religious charities do not have a 30 June financial year end. Forty per cent of charities with a religious purpose have a December financial year end as do 35% of charities whose main activity is religious.

The timing of an entity's financial year end has implications for reporting to a number of bodies, including the ACNC.

Figure 14 Financial reporting year end - All charities, charities with a religious purpose and charities with religious as main activity



Appendix 1 – The 2013 Annual Information Statement

2013 Annual Information Statement



CHARITIES

Important information:

- All registered charities are required to complete this statement.
- This statement must be lodged no later than six months after the end of your financial year.

Instructions for completing this statement

- Please ensure you complete all relevant sections of this statement. Failure to complete all sections might mean the ACNC cannot accept your statement, and you will be required to re-submit it.
- Please complete this statement in conjunction with the associated guidance notes.
- Print clearly, using a pen only.
- Use BLOCK LETTERS.
- Place an (X) in the relevant boxes.
- Do not use whiteout or covering stickers.

1 All of the information you provide on this statement (apart from the details of the ACNC contact person and the details in Section E: Declaration) will be published on the ACNC Register. You can request that information be withheld from the ACNC Register. Before you submit this statement, refer to the guidance on acnc.gov.au for more details on when information may be withheld, and instructions about how to request that information be withheld.

Lodging this statement

Make a copy of your completed statement for your records.

Post to:

Australian Charities and Not-for-profits Commission
GPO Box 5108
MELBOURNE VIC 3001

Email it to:

advice@acnc.gov.au

Fax it to:

1300 232 569

Section A: Charity information

1 What is your organisation's Australian Business Number (ABN)?

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------

2 What is your charity's legal name?

3 Please provide details of any other names your charity is known by (such as a trading name).

<input type="text"/>
<input type="text"/>
<input type="text"/>

4 What is your charity's address?

1 Please provide your charity's email, postal and business address. Both the email and business address will appear on the ACNC Register. Please provide the details you wish the public to use to contact you.

Email address:

<input type="text"/>
@

Postal address:

<input type="text"/>
<input type="text"/>

Suburb or town

<input type="text"/>

State/territory

<input type="text"/>

Postcode

<input type="text"/>

Country (if not Australia)

<input type="text"/>

CHARITIES

Business address:

Suburb or town

State/territory

Postcode

Country (if not Australia)

5 What is your charity's contact and address for service?

1 Provide the details of the contact person and the address that you want the ACNC to send all correspondence to, including legal documents. We refer to this as your "address for service". This address can be the same as your postal and/or business address. The address for service will appear on the ACNC Register, but the contact person's details will not.

Title

Given name

Other given names

Family name

Date of birth

 / /

Daytime phone number

Mobile phone number

1 If you provide an email address below, the ACNC will treat this as your primary address for service and send all correspondence to this email address. The email and postal "address for service" will be published on the ACNC Register.

Address for service email address:

Address

Suburb or town

State/territory

Postcode

6 Does your charity have a financial year ending 30 June?

Yes

No

On what date does your financial year end?

Day / Month

Refer to the guidance note about what to do if you haven't already applied for a substituted accounting period.

7 Based on your revenue for the last financial year, is your charity:

Small Medium Large

Size	Revenue estimate for the last financial year
Small	Revenue less than \$250,000
Medium	Revenue of \$250,000 to \$999,999
Large	Revenue of \$1 million or more

1 Detailed guidance on how to calculate revenue can be found on the ACNC's website www.acnc.gov.au

CHARITIES

8 What are the charitable purposes of your charity?

Select all that apply.

- The relief of poverty, sickness or the needs of the aged
- The advancement of education
- The advancement of religion
- The provision of child care services
- Other purposes beneficial to the community

If you selected 'Other purposes beneficial to the community', describe your charity's purpose:

9 If your charity's charitable purpose is the advancement of religion, do you meet the criteria of a 'basic religious charity', as set out in the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act)?

[See guidance note 9 for more information.](#)

Yes

No

Not applicable

10 Is your charity part of a reporting group that has been approved by the ACNC?

Yes

No

Section B: Activities

11 Has your charity conducted any activities in the last financial year?

Yes

No Complete Question 14 and Section E only

12 What were your charity's activities in the last financial year?

Please select one main activity from the list below and enter it into the provided box, then select as many general activities as needed from the checklist.

Main activity

--

- Animal protection International activities
- Aged care activities Law and legal services

- | | |
|--|--|
| <input type="checkbox"/> Civic and advocacy activities | <input type="checkbox"/> Mental health and crisis intervention |
| <input type="checkbox"/> Culture and arts | <input type="checkbox"/> Political activities |
| <input type="checkbox"/> Economic, social and community development | <input type="checkbox"/> Primary and secondary education |
| <input type="checkbox"/> Emergency and relief | <input type="checkbox"/> Religious activities |
| <input type="checkbox"/> Employment and training | <input type="checkbox"/> Research |
| <input type="checkbox"/> Environmental activities | <input type="checkbox"/> Social services |
| <input type="checkbox"/> Grant-making activities | <input type="checkbox"/> Sports |
| <input type="checkbox"/> Higher education | <input type="checkbox"/> Other education |
| <input type="checkbox"/> Hospital services and rehabilitation activities | <input type="checkbox"/> Other health service delivery |
| <input type="checkbox"/> Housing activities | <input type="checkbox"/> Other recreation and social club activity |
| <input type="checkbox"/> Income support and maintenance | <input type="checkbox"/> Other (please describe in the box below) |

--

13 Describe how your charity pursued its charitable purposes in the last financial year:

Please limit your response to 300 words. You can attach your 300 word response if completing a hard copy of this statement.

14 Is your charity going to change the way it pursues its charitable purposes in the next financial year?

Yes Please describe what changes are planned in the box provided below.

No Go to Question 15.

Please limit your response to 300 words. You can attach your 300 word response if completing a hard copy of this statement.

CHARITIES

15 Who was helped by your charity's activities in the last financial year?

Select all that apply.

- | | |
|--|---|
| <input type="checkbox"/> Aboriginal & Torres Strait Islander people | <input type="checkbox"/> People at risk of homelessness/the homeless |
| <input type="checkbox"/> Children | <input type="checkbox"/> People with disabilities |
| <input type="checkbox"/> Communities overseas | <input type="checkbox"/> People with chronic or terminal illness |
| <input type="checkbox"/> Disaster victims | <input type="checkbox"/> Pre/post release offenders and their families |
| <input type="checkbox"/> Elderly people | <input type="checkbox"/> Unemployed persons |
| <input type="checkbox"/> Ethnic groups | <input type="checkbox"/> Veterans or their families |
| <input type="checkbox"/> Gay, lesbian, bisexual, transgender, intersex persons | <input type="checkbox"/> Victims of crime |
| <input type="checkbox"/> General community in Australia | <input type="checkbox"/> Women |
| <input type="checkbox"/> Men | <input type="checkbox"/> Young people |
| <input type="checkbox"/> Migrants, refugees or asylum seekers | <input type="checkbox"/> Other charities |
| | <input type="checkbox"/> Others not listed
Please describe in the box provided below |

Section C: Resources and operating locations

16 What is the number of paid employees and unpaid volunteers who worked for your charity during the last financial year?

If exact figures are not available, please provide your best estimate.

- Full time employees
- Part time employees
- Volunteers

17 Please indicate where your charity operated during the last financial year:

Select all that apply.

- | | |
|------------------------------|--|
| <input type="checkbox"/> ACT | <input type="checkbox"/> SA |
| <input type="checkbox"/> NSW | <input type="checkbox"/> TAS |
| <input type="checkbox"/> NT | <input type="checkbox"/> VIC |
| <input type="checkbox"/> QLD | <input type="checkbox"/> WA |
| | <input type="checkbox"/> Overseas/outside of Australia
(Please list the relevant countries) |

Section D: Reporting and regulatory obligations - this section is optional

i Any information you voluntarily provide will be used by the ACNC to identify ways to reduce unnecessary regulatory obligations and cut red tape in the future.

18 Did you have a corporate or financial reporting obligation to a Commonwealth department or agency over the last financial year?

For instance, did you report on funding you received from a Commonwealth agency? Do not include reporting obligations to the ATO.

If you need more space to complete this question, please attach a separate page.

Yes Please list the Commonwealth department or agency and the relevant program (if applicable) below.

No Go to Question 19.

19 Apart from any corporate reporting obligation you may have to a state or territory regulator (under associated incorporations or cooperatives legislation), did you report to any state or territory department or agency over the last financial year?

For example, reporting in respect of fundraising or grant acquittals.

Yes Please indicate which state or territory you had non-corporate reporting obligations to.

No Go to Question 20.

- | | |
|------------------------------|------------------------------|
| <input type="checkbox"/> ACT | <input type="checkbox"/> SA |
| <input type="checkbox"/> NSW | <input type="checkbox"/> TAS |
| <input type="checkbox"/> NT | <input type="checkbox"/> VIC |
| <input type="checkbox"/> QLD | <input type="checkbox"/> WA |

20 If you had corporate or financial reporting obligations to a Commonwealth, state or territory department or agency in the last financial year, how many hours do you estimate your charity spent completing these reporting obligations over that 12-month period?

Include time spent reporting to Commonwealth, state and territory regulators, as well as time spent writing government grant acquittals, government fundraising reporting, etc. Do not include time taken to meet reporting obligations to the ATO.

- Approximate hours spent reporting – by paid staff (a)
- Approximate hours spent reporting – by unpaid volunteers (b)
- Total hours spent reporting (add the totals for (a) and (b))

Section E: Declaration

21 Please complete the declaration below

i It is a serious offence to give false or misleading information. Penalties may be imposed.

Please tick the declaration relevant to you.

'Responsible person' has the same meaning as 'responsible entity' which is defined in s.205-30 of the Act.

A responsible person is a person (or in some limited cases an organisation) responsible for directing a charity, and who is a member of the charity's governing body (including directors or committee members) or who is a trustee (including insolvency trustees or administrators).

Authorised person's declaration

We accept that you are authorised to sign on behalf of the charity if you:

- are a responsible person of the charity, or
- hold a position in the charity which gives you authority to do so.

I declare that:

- I am authorised to sign on behalf of the charity whose ABN appears on this form about the contents of this form, and
- the information given on this form and any attached document is true and correct.

OR

Agent's declaration

An agent is a person (or entity) who has been authorised by the charity to complete and submit this form (for example, a professional adviser such as a lawyer or an accountant).

I declare that:

- I have a signed, written authorisation from a responsible person of the charity (whose ABN appears on this form) to complete and submit this document as an agent, and
- this form has been prepared in accordance with information supplied by a responsible person of the charity who has advised me that the information on this form and any attached document is true and correct.

OR

Lodging entity declaration

This form is being provided by a lodging entity as an agent of the charity whose ABN appears above. A lodging entity within the meaning of section 190-40 of the Act is another charity which can amend the governing rules of the charity or charities on whose behalf it is lodging.

I declare that:

- I have authority to sign on behalf of the lodging entity whose name and ABN appear below on this form, and
- the information given on this form and any attached document is true and correct.

Name of lodging entity

ABN of lodging entity

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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22 Who is the person signing this declaration?

Title

Mr Mrs Miss Ms Other

Family name

Given name

Other given name(s)

23 Phone number

Business hours phone number (including area code)

Mobile phone number

24 Email address

25 Position held

Please tell us your relationship to the charity and where appropriate include the position you hold in the charity. If you are completing the form as an agent of the charity, please provide details of your relationship to the charity (such as 'legal representative' or 'accountant' and include the name of your firm).

Signature

Date

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

Privacy

The ACNC is required to handle information we collect in accordance with the *Australian Charities and Not-for-profits Commission Act 2012* (the ACNC Act) and the *Privacy Act 1988*. For more information about our information-handling policies please see acnc.gov.au or contact us.

The ACNC is authorised by the ACNC Act to collect the information requested in this form. We may use information we collect to help us administer the ACNC Act, update our records about your organisation, maintain the ACNC Register or provide information to other government agencies when authorised to do so.

Appendix 2 – The International Classification of Non-profit Organisations

The main and additional activity categories used in the AIS are based on the International Classification of Non-profit Organisations (ICNPO). The AIS does not include all ICNPO categories, but the full list is provided here for completeness. This list was sourced from the Australian Bureau of Statistics 2012-13, Australian National Accounts Non-profit Institutions Satellite Account, cat.no. 5256.0 and can be found at www.abs.gov.au

GROUP 1: CULTURE AND RECREATION

1 100 Culture and arts

- Media and communications - Production and dissemination of information and communication; includes radio and TV stations; publishing of books, journals, newspapers and newsletters; film production; and libraries.
- Visual arts, architecture, ceramic art - Production, dissemination and display of visual arts and architecture; includes sculpture, photographic societies, painting, drawing, design centres and architectural associations.
- Performing arts - Performing arts centres, companies and associations; includes theatre, dance, ballet, opera, orchestras, choirs and music ensembles.
- Historical, literary and humanistic societies - Promotion and appreciation of the humanities, preservation of historical and cultural artifacts and commemoration of historical events; includes historical societies, poetry and literary societies, language associations, reading promotion, war memorials and commemorative funds and associations.
- Museums - General and specialised museums covering art, history, sciences, technology and culture.
- Zoos and aquariums.

1 200 Sports

- Provision of amateur sport, training, physical fitness and sport competition services and events; includes fitness and wellness centres.

1 300 Other recreation and social clubs

- Recreation and social clubs - Provision of recreational facilities and services to individuals and communities; includes playground associations, country clubs, men's and women's clubs, touring clubs and leisure clubs.
- Service clubs - Membership organisations providing services to members and local communities, for example, Lions, Rotary Club.

GROUP 2: EDUCATION AND RESEARCH

2 100 Primary and secondary education

- Elementary, primary and secondary education - Education at elementary, primary and secondary levels; includes pre-school organisations other than day care.

2 200 Higher education

- Higher education - Higher learning, providing academic degrees; includes universities, business management schools, law schools and medical schools.

2 300 Other education

- Vocational/technical schools - Technical and vocational training specifically geared towards gaining employment; includes trade schools, paralegal training and secretarial schools.
- Adult/continuing education - Institutions engaged in providing education and training in addition to the formal educational system; includes schools of continuing studies, correspondence schools, night schools and sponsored literacy and reading programs.

2 400 Research

- Medical research - Research in the medical field; includes research on specific diseases, disorders or medical disciplines.
- Science and technology - Research in the physical and life sciences and engineering and technology.
- Social sciences, policy studies - Research and analysis in the social sciences and policy area.

GROUP 3: HEALTH

3 100 Hospitals and rehabilitation

- Hospitals - Primarily inpatient medical care and treatment.
- Rehabilitation - Inpatient health care and rehabilitative therapy to individuals suffering from physical impairments due to injury, genetic defect or disease and requiring extensive physiotherapy or similar forms of care.

3 200 Nursing homes

- Nursing homes - Inpatient convalescent care and residential care, as well as primary health care services; includes homes for the frail elderly and nursing homes for the severely handicapped.

3 300 Mental health and crisis intervention

- Psychiatric hospitals - Inpatient care and treatment for the mentally ill.
- Mental health treatment - Outpatient treatment for mentally ill patients; includes community mental health centres and halfway homes.
- Crisis intervention - Outpatient services and counsel in acute mental health situations; includes suicide prevention and support to victims of assault and abuse.

3 400 Other health services

- Public health and wellness education - Public health promotion and health education; includes sanitation screening for potential health hazards, first aid training and services and family planning services.
- Health treatment, primarily outpatient - Organisations that provide primarily outpatient health services, e.g., health clinics and vaccination centres.
- Rehabilitative medical services - Outpatient therapeutic care; includes nature cure centres, yoga clinics and physical therapy centres.
- Emergency medical services - Services to persons in need of immediate care; includes ambulatory services and paramedical emergency care, shock/trauma programs, lifeline programs and ambulance services.

GROUP 4: SOCIAL SERVICES

4 100 Social services

- Child welfare, child services and day care - Services to children, adoption services, child development centres, foster care; includes infant care centres and nurseries.
- Youth services and youth welfare - Services to youth; includes delinquency prevention services, teen pregnancy prevention, drop-out prevention, youth centres and clubs and job programs for youth; includes YMCA, YWCA, Boy Scouts, Girl Scouts and Big Brothers/Big Sisters.
- Family services - Services to families; includes family life/parent education, single parent agencies and services and family violence shelters and services.
- Services for the handicapped - Services for the handicapped; includes homes, other than nursing homes, transport facilities, recreation and other specialised services.

- Services for the elderly - Organisations providing geriatric care; includes in-home services, homemaker services, transport facilities, recreation, meal programs and other services geared towards senior citizens (does not include residential nursing homes).
- Self-help and other personal social services - Programs and services for self-help and personal development; includes support groups, personal counselling and credit counselling/money management services.

4 200 Emergency and relief

- Disaster/emergency prevention and control - Organisations that work to prevent, predict, control and alleviate the effects of disasters, to educate or otherwise prepare individuals to cope with the effects of disasters, or to provide relief to disaster victims; includes volunteer fire departments, life boat services etc.
- Temporary shelters - Organisations providing temporary shelters to the homeless; includes travellers' aid and temporary housing.
- Refugee assistance - Organisations providing food, clothing, shelter and services to refugees and immigrants.

4 300 Income support and maintenance

- Income support and maintenance - Organisations providing cash assistance and other forms of direct services to persons unable to maintain a livelihood.
- Material assistance - Organisations providing food, clothing, transport and other forms of assistance; includes food banks and clothing distribution centres.

GROUP 5: ENVIRONMENT

5 100 Environment

- Pollution abatement and control - Organisations that promote clean air, clean water, reducing and preventing noise pollution, radiation control, treatment of hazardous wastes and toxic substances, solid waste management and recycling programs.
- Natural resources conservation and protection - Conservation and preservation of natural resources, including land, water, energy and plant resources for the general use and enjoyment of the public.
- Environmental beautification and open spaces - Botanical gardens, arboreta, horticultural programs and landscape services; Organisations promoting anti-litter campaigns; programs to preserve the parks, green spaces and open spaces in urban or rural areas; and city and highway beautification programs.

5 200 Animal protection

- Animal protection and welfare - Animal protection and welfare services; includes animal shelters and humane societies.
- Wildlife preservation and protection - Wildlife preservation and protection; includes sanctuaries and refuges.
- Veterinary services - Animal hospitals and services providing care to farm and household animals and pets.

GROUP 6: DEVELOPMENT AND HOUSING

6 100 Economic, social and community development

- Community and neighbourhood organisations - Organisations working towards improving the quality of life within communities or neighbourhoods, e.g., squatters' associations, local development organisations and poor people's cooperatives.
- Economic development - Programs and services to improve economic infrastructure and capacity; includes building of infrastructure, such as roads, and financial services, such as credit and savings associations, entrepreneurial programs, technical and managerial consulting and rural development assistance.
- Social development - Organisations working towards improving the institutional infrastructure and capacity to alleviate social problems and to improve general public well-being.

6 200 Housing

- Housing associations - Development, construction, management, leasing, financing and rehabilitation of housing.
- Housing assistance - Organisations providing housing search, legal services and related assistance.

6 300 Employment and training

- Job training programs - Organisations providing and supporting apprenticeship programs, internships, on-the-job training and other training programs.
- Vocational counselling and guidance - Vocational training and guidance, career counselling, testing and related services.
- Vocational rehabilitation and sheltered workshops - Organisations that promote self-sufficiency and income generation through job training and employment.

GROUP 7: LAW, ADVOCACY AND POLITICS

7 100 Civic and advocacy organisations

1. Advocacy organisations - Organisations that protect the rights and promote the interests of specific groups of people, e.g., the physically handicapped, the elderly, children and women.
2. Civil rights associations - Organisations that work to protect or preserve individual civil liberties and human rights.
3. Ethnic associations - Organisations that promote the interests of or provide services to members belonging to a specific ethnic heritage.
4. Civic associations - Programs and services to encourage and spread civic mindedness.

7 200 Law and legal services

- Legal services - Legal services, advice and assistance in dispute resolution and court-related matters.
- Crime prevention and public policy - Crime prevention to promote safety and precautionary measures among citizens.
- Rehabilitation of offenders - Programs and services to reintegrate offenders; includes halfway houses, probation and parole programs, prison alternatives.
- Victim support - Services, counsel and advice to victims of crime.
- Consumer protection associations - Protection of consumer rights and the improvement of product control and quality.

7 300 Political organisations

- Political parties and organisations - Activities and services to support the placing of particular candidates into political office; includes dissemination of information, public relations and political fundraising.

GROUP 8: PHILANTHROPIC INTERMEDIARIES AND VOLUNTARISM PROMOTION

8 100 Grant-making foundations

- Grant-making foundations - Private foundations; including corporate foundations, community foundations and independent public law foundations.

8 200 Other philanthropic intermediaries and voluntarism promotion

- Volunteerism promotion and support - Organisations that recruit, train and place volunteers and promote volunteering.
- Fundraising organisations - Federated, collective fundraising organisations; includes lotteries.

GROUP 9: INTERNATIONAL

9 100 International activities

- Exchange/friendship/cultural programs - Programs and services designed to encourage mutual respect and friendship internationally.

- Development assistance associations - Programs and projects that promote social and economic development abroad.
- International disaster and relief organisations - Organisations that collect, channel and provide aid to other countries during times of disaster or emergency.
- International human rights and peace organisations - Organisations which promote and monitor human rights and peace internationally.

GROUP 10: RELIGION

10 100 Religious congregations and associations

- Congregations - Churches, synagogues, temples, mosques, shrines, monasteries, seminaries and similar organisations promoting religious beliefs and administering religious services and rituals.
- Associations of congregations - Associations and auxiliaries of religious congregations and organisations supporting and promoting religious beliefs, services and rituals.

GROUP 11: BUSINESS AND PROFESSIONAL ASSOCIATIONS, UNIONS

11 100 Business associations

- Business associations - Organisations that work to promote, regulate and safeguard the interests of special branches of business, e.g. manufacturers' association, farmers' association and bankers' association.

11 200 Professional associations

- Professional associations - Organisations promoting, regulating and protecting professional interests, e.g., bar associations and medical associations.

11 300 Labour unions

- Labour unions - Organisations that promote, protect and regulate the rights and interests of employees.

GROUP 12: NOT ELSEWHERE CLASSIFIED

12 100 Not elsewhere classified

- All other NPIs.