Australian Government

Australian Charities and Not-for-profits Commission

Australian Charities Report

11th edition

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Foreword

I am pleased to present the *Australian Charities Report 11th edition* – our annual analysis of the sector based on information charities have submitted to us.

Over the past 11 years, we have built a substantial data resource and used it to map trends. We make this data resource freely available via our Charity Data Explorer so others can do more analysis, perhaps to understand what is happening in their local area or in their part of the sector.

This edition is based on the 52,627 Annual Information Statements submitted by charities to the ACNC for the 2023 reporting period. The number of registered charities continues to grow – with about 1,100 more annual returns included in this analysis.

So, what does the data show this time?
What are the longitudinal trends?

Charities continue to be a key driver of the economy

Charities provide such a broad range of services that they touch almost every part of the economy – education, health, environment, social services, and the arts to name a few. Even thinking of defence, there are charities providing services to veterans.

This report provides a holistic charity data set that confirms the importance of the sector to the Australian economy; the sector continues to grow year on year.

Our analysis focuses on key indicators including revenue, expenses, donations, volunteers and employees.

We examined each of these indicators in total, and segmented by charity size. Size analysis provides a more meaningful story about the state of the sector than the topline figures alone.

Revenue rebounds but operating environment still challenging

In the last edition of the Australian Charities Report we saw that cost of living factors impacted charities. Expenses had outstripped revenue (in percentage terms) by about twice as much.

Pleasingly, this 11th edition shows that there has been a significant rebound, with charity revenue reaching a record high of $222 billion – a rise of 10.7%.

And, importantly, this increase in revenue was greater than the rise in expenses, which grew 8.4% to $212 billion.

However, this rebound in revenue was not uniform for charities of all sizes. For example, extra small charities made up over 30% of the sector but generated only 0.1% of total sector revenue.

In contrast, extra large charities, which comprised just 0.5% of Australian charities, accounted for 56% of the sector's total revenue. Extra large charities had a 14.2% revenue increase – accounting for $15 billion of the sector's $21 billion revenue rise.

When we delve into revenue sources, donation data tells a similar story.

The topline figure for donations and bequests jumped by $5 billion to $18.9 billion, but **this significant rise was due to the largest donation to a single charity ever reported to the ACNC of $4.9 billion to the Minderoo Foundation group.** Aside from that single donation, there was little increase. Donations rose by less than 0.4% (only $54 million) compared to the previous year.

Charities employed more people in this reporting period, with this being reflected in employee costs as the largest expense type, accounting for more than half of the total (55%).

More staff reflects sector growth, but it also may be a reflection of greater demand for services.

There has been widespread media coverage that cost of living pressures are driving higher community demand for help from charities, and we also know this from our own engagement with the sector.

Our analysis shows that some charities were more acutely affected by a rise in expenses. Extra small charities had the highest increase, with a 21.4% hike.

Significant differences are also evident when we look at charities' share of total donations and bequests. Approximately 40% of the total went to just 30 charities.

When we examine variations by size, donations comprised around 40% of the extra small charities' revenue compared to only slightly more than 6% for extra large charities. While extra small charities are more reliant on donations than larger charities, in this period we saw that fewer benefited. Just over half (56%) of extra small organisations received donations and bequests – down from 66% previously.

Charity workforce increases

Yet again our data shows that the charity sector is a major employer.

Charities employed 1.54 million people, or 10.7% of Australia's workforce. This was a rise from 10.5% in the previous year.

(This calculation is based on Australian Bureau of Statistics data as at 30 June 2024).

Charities continue to rely on volunteers. More than half (52.1%) of all charities had no paid staff, with extra small charities the most dependent on volunteers, nearly 90% had no paid staff.

It is pleasing to see there was a jump in volunteer numbers – up by almost 270,000, with charities drawing on the efforts of around 3.77 million volunteers. These volunteer numbers are close to the highest on record, which we reported on in the sixth edition of the Australian Charities Report. That data was drawn from Annual Information Statements submitted in 2018.

Overall, the sector has 2.4 volunteers for every employee.

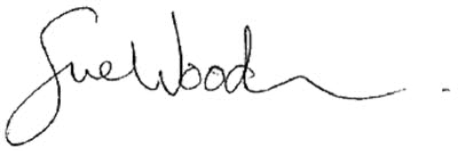
I invite you to read this 11th edition of the report and use our Charity Data Explorer to do custom searches or analysis based on your areas of interest.

It is part of our commitment to share charity data back to the sector and the broader community.

This edition demonstrates the significant contribution charities make to Australian society.

Our data confirms the charity sector should not, and cannot, be ignored or underestimated. It is a powerhouse of good, bringing benefits to many people, and is an active economic contributor and driver.

Warm regards,



Sue Woodward AM

Commissioner

Australian Charities and Not-for-profits Commission

About this report

The Australian Charities Report contains comprehensive information from Australia's registered charities, drawn from their Annual Information Statements.

The Annual Information Statement collects information on a charity's programs, operations and finances. The 11th edition uses data from 52,267 statements for the 2023 period. This represents an extra 1,100 statements compared to the previous year. This is reflective of an increased number of registered charities over time.

Our interactive Charity Data Explorer contains even more detailed analysis and can be used to run custom searches of our data. Previous editions can be found on our website – acnc.gov.au/charitiesreport.

How the report is structured

Changes to chapters

Previous editions of the Australian Charities Report included analysis by size and charitable subtypes. From this edition, analysis by charitable subtypes will only be available via the Charity Data Explorer.

Previously, we also published an analysis of newly registered charities and those organisations that have had their charity registration revoked. From 2023–24, this information is now available through the ACNC's annual report.

Finally, previous editions of this report had sections that included an analysis of data from all registered charities (for example, physical address for charities). This report only includes analysis of information provided in 2023 Annual Information Statements.

Focus areas

Previous editions of the Charities Report have included particular focus topics. For example, last year the report focused on 10 years of ACNC data.

From this point forward we will publish our analysis of focus topics separately to the Charities Report.

Charity size changes

A charity's size for ACNC purposes is based on its total annual revenue for a reporting period.

Charity size thresholds changed in 2022. These changed thresholds will be used for this edition, and future editions, of the Australian Charities Report.

Due to the changed charity thresholds, broad comparisons with previous editions of the report should be approached with caution. In this report we have compared data with the previous year's figures by recalculating those figures using the new charity size thresholds.

Charity Size	New reporting threshold
Small	Annual revenue under $500,000
Medium	Annual revenue of $500,000 or more, but under $3 million
Large	Annual revenue of $3 million or more

To provide a more detailed overview of the charity sector, this report will again use six different charity size categories based on revenue, although the legal definition of small, medium and large has changed:

Charity size	Total revenue
Extra small	Less than $50,000
Small	$50,000 or more but less than $500,000
Medium	$500,000 or more but less than $3 million
Large	$3 million or more but less than $10 million
Very large	$10 million or more but less than $100 million
Extra large	$100 million or more

New analysis contained in this report

We have included some new analysis in this report, including information about key management personnel, which was added as a question in the 2022 Annual Information Statement.

Table	Details of change
Table 4: Percentage of charities that operate overseas	Table now includes a breakdown for each charity size
Table 41: Key Management Personnel Information	New analysis
Tables 47-49: Charity size based on charity type (for example, incorporated association)	New analysis by charity type
Table 52: Charity location based on postcode of physical address based on charity size	Table now includes a breakdown for each charity size

Information on methodology

Detailed information on methodology is available in the Data Sources section.

Citation

Australian Charities and Not-for-profits Commission. (2025). *Australian Charities Report 11th Edition.*

Charity Data Explorer

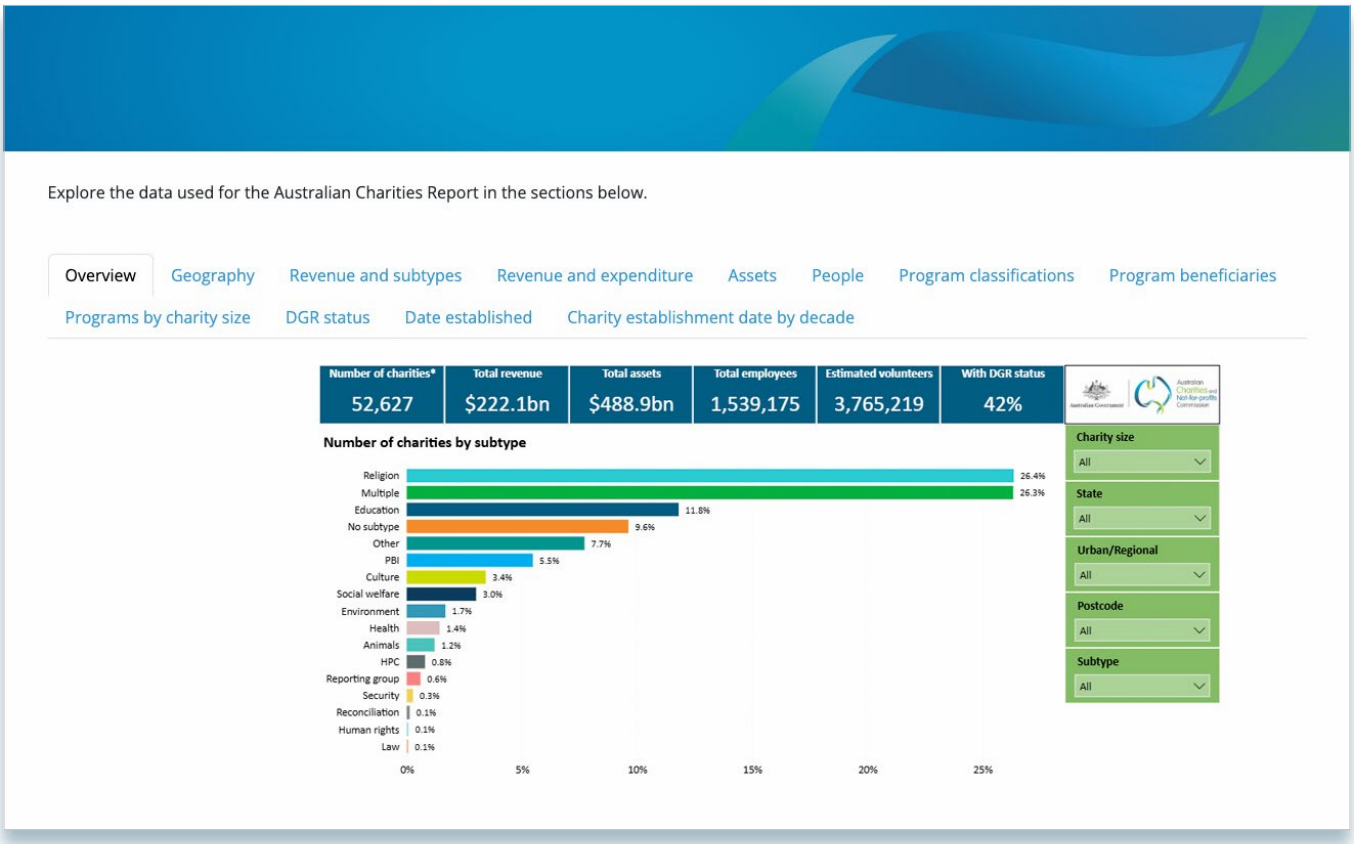
This report is accompanied by our interactive Charity Data Explorer that allows you to conduct custom searches based on 2023 Annual Information Statement data.

We have a video to explain how the Data Explorer can be used – it's simple. You can filter data by:

- the six charity sizes used in this report
- state or territory (based on a charity's physical address)
- urban/regional
- postcode
- charity subtype(s).

You can also use the Data Explorer to:

- find averages of financial information
- filter by overseas programs/activities
- see how charity subtypes have changed over time.



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Snapshot of Australian Charities

52,627
Annual Information Statements were analysed for this report

Charity location

data using Australian Statistical Geography Standard Geographic Correspondences (2021) Edition 3

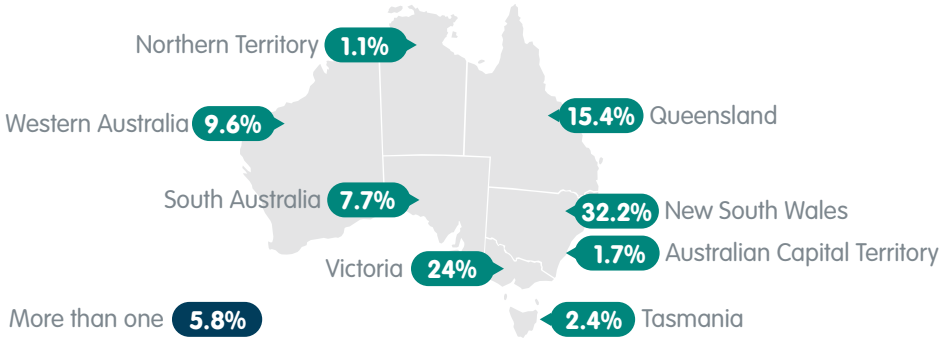
based on postcode of physical address

- **70.5%** major cities
- **18.2%** inner regional
- **8.9%** outer regional
- **1.6%** remote
- **0.8%** very remote

Most common activity classifications

- Religion and faith–based spirituality **20.3%**
- Human services **15.7%**
- Education **15.1%**

Charities' operating locations by state or territory



Around **6%** of charities operated overseas

The five most common countries of overseas operation were India, Cambodia, Indonesia, the Philippines and Kenya.

Most common beneficiaries

- **8.1%** Adults aged 25 to under 65
- **7.9%** Youth aged 15 to under 25
- **7%** Families

Charities employed **1.54 million** people

The charity sector employs **10.7%** of the entire Australian workforce

Charity employee numbers have increased by over **70,000** since 2022

Charity size

- 30.3% Extra small (less than $50,000)
- 29.9% Small ($50,000 or more but less than $500,000)
- 14.5% Medium ($500,000 or more but less than $3 million)
- 5.4% Large ($3 million or more but less than $10 million)
- 4.6% Very large ($10 million or more but less than $100 million)
- 0.5% Extra large ($100 million or more)
- 14.7% Size unknown Basic Religious Charity

Money

- **$222B** +10.7% 21 billion — Revenue
- **$212B** +8.4% 17 billion — Expenses
- **$489B** +7% 32 billion — Assets
- **$170B** +7.7% 12 billion — Liabilities

Donations and bequests increased $5 billion on the previous year

Charity revenue sources

totals (% and $ billion)

48.4%	Government (including grants)	$107B
8.5%	Donations and bequests	$19B
33.3%	Goods or services	$74B
3.4%	Investments	$8B
6.4%	Other revenue	$14B
	Total	**$222B**

Charity expenses

totals (% and $ billion)

55.1%	Employee	$117B
4.6%	Grants and donations within Australia	$10B
1.2%	Grants and donations outside Australia	$2B
1.2%	Interest expenses	$2B
38%	Other*	$81B
	Total	**$212B**

*examples include rental expenses, bank charges and utilities

Australia's registered charities drew on the efforts of **3.77 million** volunteers

The charity sector has **2.4** volunteers for every employee

Donations

A single **$4.9 billion** donation to Mindaroo Foundation Group (the largest single donation reported) explains almost all of the increase

Outside of this, **$14 billion** in donations was reported, an increase of only **0.4%** ($54 million) when compared with the previous year

The top 30 charities and groups reported **40%** of all the donations and bequests to the sector

52.1% of operating charities employed no paid staff

Clean Up Australia remained the charity with the most volunteers, with over **1 million**

Visit the ACNC's Charity Data Explorer for more information

The size of Australia's charities

Australia's charity sector contains organisations of many sizes – from tiny local groups that run toy libraries or parents and citizens organisations to large organisations, including hospitals, universities and international aid agencies.

Through reporting in their Annual Information Statements, charities are designated a size category based on their total annual revenue for a reporting period. This report is based on an analysis of 52,627 Annual Information Statements.

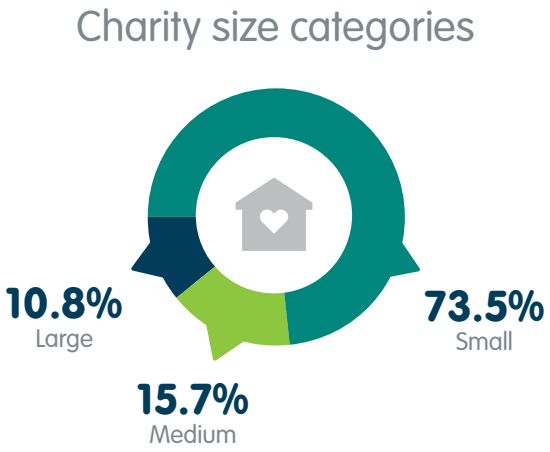
Charity sizes

The proportion of charities in each size category was consistent with the previous year.

Small charities
annual revenue of
under $500,000

Medium charities
annual revenue of $500,000
or more, but under $3 million

Large charities
annual revenue of
$3 million or more



Basic Religious Charities

More than 7,700 Basic Religious Charities (BRCs) did not provide financial information in their Annual Information Statements.

A BRC is a type of religious charity that meets specific requirements. BRCs are not required to:

- answer the financial questions in the Annual Information Statement
- submit annual financial reports
- comply with ACNC Governance Standards.

BRCs are required to nominate whether they are a small, medium or large charity. Ninety percent of BRCs reported being small, 8.1% reported being medium and 1.9% reported being large.

Additional charity sizes used in this report

BRCs that voluntarily provided financial information have been categorised to the corresponding charity size based on their revenue. BRCs that did not provide financial information are noted as 'Size Unknown (BRC)' where relevant.

Table 1: Charity size thresholds used in this report

Charity size	Total revenue
Extra small	Less than $50,000
Small	$50,000 or more but less than $500,000
Medium	$500,000 or more but less than $3 million
Large	$3 million or more but less than $10 million
Very large	$10 million or more but less than $100 million
Extra large	$100 million or more
Size unknown (BRC)	No financial information provided

More than 30% of Australia's charities were extra small in 2023, with annual revenue of less than $50,000. Combined with small charities, the data shows that 60.2% of registered charities have annual revenue of less than $500,000 (similar to the previous year).

Table 2: Australian charities by size, with changes from the previous year

Charity size	% of charities	change from previous year
Extra small	30.3	-0.6
Small	29.9	0.7
Medium	14.5	0.1
Large	5.4	-0.1
Very large	4.6	0.2
Extra large	0.5	0.0
Size unknown (BRC)	14.7	-0.3

Charities that were not operating

The number of charities that reported as 'not operating' in the 2023 Annual Information Statement decreased.

Some 3.4% of charities (just over 1,770 in total) reported that they did not conduct activities during the period, compared to 3.7% of charities (1,925) in the previous year.

COVID-19 continued to affect some charities' operations.

In the 2023 Annual Information Statement, 9% of charities that did not conduct activities cited COVID-19 as the reason they were not operating (down from 25% in 2022 and 43% in 2021).

Other factors these charities cited as reasons behind their non-operation included that they:

- were winding up
- were conducting activities in the name of another charity
- had yet to receive funding
- had insufficient staff or volunteers available, or
- were still in a planning or establishment phase and had yet to begin activities.

Charity operations

Operations in Australia

Around 6% of charities operated in more than one state or territory.

The proportion of charities that recorded their operating location as being in New South Wales, the Northern Territory, South Australia and Tasmania exceeded the proportion of Australia's population that live in these states and territories. This finding is similar to that of previous years.

Table 3: Operating locations of charities

State or territory	% of charities	% of Australia's population at 30 June 2024
ACT	1.7	1.7
NSW	32.2	31.2
NT	1.1	0.9
QLD	15.4	20.5
SA	7.7	6.9
TAS	2.4	2.1
VIC	24.0	25.7
WA	9.6	10.9
More than one	5.8	-

To find out more about charities' operating locations, visit our Charity Data Explorer.

Operations overseas

In the 2023 Annual Information Statement, 5.8% of charities reported that they operated overseas. This figure is similar to previous year's figure.

Australia's registered charities reported operations in 226 different countries or regions outside Australia.

Compared to the previous year, charities operating overseas tended to expand their operations:

- 55% operated in just one country or region (compared to 65% in the previous year)
- 18% operated in five or more countries or regions (compared to 14% in the previous year)
- 8% operated in 10 or more countries or regions (compared to 5% in the previous year).

The five most common countries of overseas operation for charities were India, Cambodia, Indonesia, the Philippines and Kenya.

In the previous report, the five most common countries were the Philippines, Indonesia, Kenya, Papua New Guinea and India.

Extra large charities were most likely to operate overseas, a reflection of the large aid organisations that fall into this charity size category.

Table 4: Percentage of charities that operate overseas based on charity size

Charity size	% that operate overseas
Extra small	6.6
Small	7.1
Medium	5.7
Large	5.9
Very large	4.3
Extra large	11.8
Size unknown (BRC)	2.2

Physical address

While charities often operate online across multiple states, territories and even countries, charities can choose to provide the ACNC with their physical address (the physical base for the charity). Analysis by physical address has been provided at Appendix 3.

What charities do

In their Annual Information Statements, charities provide details of the programs or activities that they engage in to achieve their charitable purpose.

We use an activity classification system based on CLASSIE (Classification system of Australian Social Sector Initiatives and Entities), which was specifically developed by Our Community for the social sector. We have removed some non-charitable classifications so that CLASSIE is more suitable for the work of charities.

All charities that submitted an Annual Information Statement (and were operating) had the option to provide information on one to 10 activities. For each activity, charities could select from 864 different classifications.

Our analysis is based on the 97,251 activities that charities detailed in their AISs. This figure will not represent all charity activities, as some charities will not have provided details on all their activities or may have more than 10 activities.

Activity categories

CLASSIE is a nested classification system for social sector initiatives. It uses four levels – with Level 1 being the broadest or highest level (for example: arts and culture), and Level 4 being the most specific (for example: musical theatre).

The following analysis is based on CLASSIE's Level 1 activity classifications. All classifications can be attributed to a Level 1 classification.

Consistent with the previous year, the most common program classifications were:

Religion and faith–based spirituality
20.3%

Human services
15.7%

Education
15.1%

This corresponds with the first and third most common charities by subtype category – those being Advancing religion and Advancing education.

There were minor changes in the most common activities by charity size.

For extra small charities, Religion and faith-based spirituality overtook Community development to become the second most common classification. For extra large charities, Health overtook Education as the second most common classification.

Similar to the previous year, the least common categories were Social sciences, Science, and International activities.

Table 5: CLASSIE Level 1 classifications reported by charities

CLASSIE classification	Number	%
Religion and faith-based spirituality	19,777	20.3
Human services	15,298	15.7
Education	14,659	15.1
Health	11,018	11.3
Community development	9,100	9.4
Arts and culture	7,866	8.1
Environment	3,112	3.2
Unknown or not classified	2,959	3.0
Economic development	2,434	2.5
Public safety	2,306	2.4
Animal welfare	1,872	1.9
Sport and recreation	1,578	1.6
Human rights	1,582	1.6
Public affairs	1,106	1.1
Agriculture, fisheries and forestry	828	0.9
Information and communications	813	0.8
International activities	430	0.4
Science	334	0.3
Social sciences	179	0.2
Total	**97,251**	**100.0**

Table 6: Common classification by charity size

Charity size	Most common	Second most common	Third most common
Extra small	Education (15.6%)	Religion and faith-based spirituality (12.7%)	Health (13.5%)
Small	Religion and faith-based spirituality (18.2%)	Education (14.9%)	Human services (13.9%)
Medium	Human services (19.1%)	Education (18.2%)	Health (12.9%)
Large	Human services (25.6%)	Education (19.2%)	Health (16.1%)
Very large	Human services (31.1%)	Education (21.1%)	Health (20.1%)
Extra large	Human services (40.2%)	Health (21.4%)	Education (19.1%)

Who charities help

Charities were able to select multiple beneficiaries for each activity they reported on.

Overall, the most common beneficiaries remain unchanged in 2023:

8.1% Adults
aged 25 to under 65

7.9% Youth
aged 15 to under 25

7% Families

For extra small through to medium charities, 'Adults aged 25 to under 65' was the most common group of beneficiaries. For larger charities, 'Youth aged 15 to under 25' was the most common.

Table 7: Common beneficiaries by charity size

Charity size	Most common	Second most common	Third most common
Extra small	Adults – aged 25 to under 65 (8.9%)	Youth – aged 15 to under 25 (7.9%)	Families (7.7%)
Small	Adults - aged 25 to under 65 (8.5%)	Youth – aged 15 to under 25 (8.1%)	Families (7.4%)
Medium	Adults - aged 25 to under 65 (7.8%)	Youth – aged 15 to under 25 (7.8%)	Females (6.5%)
Large	Youth – aged 15 to under 25 (7.9%)	Adults - aged 25 to under 65 (7.2%)	Adults - aged 65 and over (6.3%)
Very large	Youth – aged 15 to under 25 (9.2%)	Adults - aged 25 to under 65 (7.2%)	Adults - aged 65 and over (6.5%)
Extra large	Youth – aged 15 to under 25 (8.9%)	Adults - aged 65 and over (8.3%)	Adults - aged 25 to under 65 (8.1%)

Note:

- Basic Religious Charities were excluded from the table because their sizes are unknown. To meet the requirements to be Basic Religious Charity, a charity must have the sole purpose of 'Advancing religion'.

To find more data on the different beneficiary groups, visit our Charity Data Explorer or search the Charity Register.

Charity volunteers and employees

Volunteers

Volunteers play a vital part in the charity sector. They can be board members or can help to deliver services.

In 2023, charities reported drawing on the efforts of around 3.77 million volunteers. This is 7,000 shy of the highest volunteer number ever reported to the ACNC, which was reported in the sixth edition of the Australian Charities Report.

Volunteer numbers increased by almost 270,000 on 2022 levels.

Around 44% of this increase (120,000) can be attributed to one charity – Clean Up Australia Limited, which operates nationally.

It should be noted that the figure of 3.77 million volunteers does not reflect the total number of individual volunteers across Australia. This is because people may volunteer for more than one charity, and many more people volunteer for not-profits that are not charities – for example, those who volunteer for local sporting clubs.

Charities operating with no employees

More than half (52.1%) of all operating charities reported having no employees/paid staff. This is the highest figure reported to the ACNC.

Employees

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

The charity sector continued to employ a significant number of Australians:

10.7% of Australia's workforce is employed by charities

– (based on Australian Bureau of Statistics data as at 30 June 2024). In the previous reporting year charities reported employing 10.5% of Australia's workforce.

Charities reported having nearly 1.54 million paid employees in 2023, an increase of more than 70,000 from last year.

This compared to the increase of 47,000 recorded in 2022.

ABS data as at 30 June 2024 shows that the charity sector employed more people than the construction industry (1.35 million) and manufacturing industry (over 900,000 workers).

The increase in paid employees was similar across employment types, although there was a higher increase in part-time and casual staff compared to full time staff.

Extra small, medium and large charities reported a decrease in paid employee numbers. For extra small charities this is likely due to the fact that a number of charities categorised as extra small in 2022 moved into the small charity category in 2023 (see: The size of Australia's charities).

As charity size increases, reliance on casual staff decreases. Small charities were the most reliant on casual staff, with 45% of their staff being casual. In comparison, 23.1% of staff employed by extra large charities were casual.

Table 8: Number of employees by charity size, with changes from previous year

Charity size	Full-time		Part-time		Casual	
	Number	Change from previous period	Number	Change from previous period	Number	Change from previous period
Extra small	1,923	-1,992	3,235	-511	3,915	-434
Small	5,076	-408	12,182	-504	14,138	1,221
Medium	24,498	-1,077	37,628	-978	31,727	1,468
Large	42,712	-2,733	50,552	-5,207	36,778	-1,431
Very large	199,441	5,422	178,663	6,399	123,543	8,925
Extra large	302,468	20,744	279,021	25,616	174,334	14,120
Unknown – BRC	6,160	712	7,673	357	3,508	497
All charities	**582,278**	**20,668**	**568,954**	**25,172**	**387,943**	**24,366**

Table 9: Type of employment by charity size, with changes from previous year

Size	Full-time		Part-time		Casual	
	% of total staff	%Change	% of total staff	%Change	% of total staff	%Change
Extra small	21.2	-11.4	35.7	4.5	43.2	6.9
Small	16.2	-1.5	38.8	-2.0	45	3.5
Medium	26.1	-1.0	40.1	-0.8	33.8	1.8
Large	32.8	0.2	38.9	-1.1	28.3	0.9
Very large	39.8	-0.6	35.6	-0.2	24.6	0.8
Extra large	40	-0.5	36.9	0.5	23.1	0.0
BRC size unknown	35.5	1.0	44.2	-2.1	20.2	1.1
All charities	**37.8**	**-0.4**	**37.0**	**-0.1**	**25.2**	**0.5**

Employee and volunteer breakdown

Overall, the charity sector has 2.4 volunteers for every one employee.

All charity sizes except for extra small and medium reported an increase in volunteer numbers. For extra small charities, the decrease in employee and volunteer numbers is more likely because charities that were categorised as extra small last year have moved into the small size category (see: The size of Australia's charities).

Large charities reported the biggest increase in volunteer numbers, with about 143,000 more volunteers compared to 2022. This increase can largely be attributed to the increase in volunteers helping Clean Up Australia.

Extra large charities continued to add the most employees, reporting an increase of 60,480.

Smaller charities and Basic Religious Charities continue to be more reliant on volunteers, while larger charities were more likely to engage employees to deliver their services.

Additionally, extra small charities, small charities, and Basic Religious Charities were the most likely to operate without employees. More than 88% of extra small charities operated with no employees.

The proportion of charities with no employees decreased as charity size increased.

Table 10: Employee and volunteer numbers by charity size, with changes from previous year

Charity size	Volunteers		Employees		Volunteers per employee	
	Number	% change from previous year	Number	% change from previous year	Ratio	% change
Extra small	222,356	-2.3	9,073	-24.5	24.5	5.6
Small	604,008	4.6	31,396	1.0	19.2	0.7
Medium	541,983	-1.7	93,853	-0.6	5.8	-0.1
Large	1,332,352	12.0	130,042	-6.7	10.2	1.7
Very large	619,674	19.9	501,647	4.3	1.2	0.2
Extra large	166,125	6.7	755,823	8.7	0.2	-0.0
Unknown – BRC	278,721	0.0	17,341	9.9	16.1	-1.6
All charities	**3,765,219**	**7.7**	**1,539,175**	**4.8**	**2.4**	**0.1**

Notes:

- Charities report employee numbers based on the last pay period in their reporting period.
- Volunteer numbers are based on charities' entire reporting period.
- The percentage of extra small charities decreased compared to the previous reporting period, while the percentage of small charities increased. Refer to Table 2 for more information.

Table 11: Operating charities with no employees by charity size, with change from previous year

Charity size	% of operating charities with no employees	% Change
Extra Small	88.4	0.4
Small	52.8	3.1
Medium	17.4	0.1
Large	9.1	0.6
Very large	5.3	-0.3
Extra large	1.8	-1.3
Size unknown – BRC	49.2	0.7
Total	**52.1**	**1.1**

Largest employee totals among Australia's registered charities

Depending on the circumstances, the ACNC can allow a group of registered charities to submit one Annual Information Statement and financial report. The Melbourne Archdiocese Catholic Schools Ltd Group reported the largest number of employees – some 19,285 people across 294 schools were included in the Archdiocese's financial reporting.

Table 12: Australian charities or groups with the most employees

Charity name	Registered state	Subtypes	Staff – full time	Staff – part time	Staff – casual	Total employees
Melbourne Archdiocese Catholic Schools Ltd Group	VIC	• Education • Religion	8,833	8,936	1,516	**19,285**
Little Company of Mary Health Care Limited Group	NSW	• PBI • Social welfare	4,226	10,165	4,438	**18,829**
UnitingCare QLD Group	QLD	• Health • PBI • Reconciliation • Social welfare • Other	4,598	8,397	3,603	**16,598**
Goodstart Early Learning Group	QLD	• Social welfare • PBI • Education • Other	8,453	5,004	1,993	**15,450**
St John Of God Health Care Inc	WA	• Health • HPC • Social Welfare • Other	2,903	8,076	3,815	**14,794**
RSL Care RDNS Group	VIC	• Social Welfare • Health • PBI	2,301	9,525	2,471	**14,297**
The Corporation of The Trustees of The Roman Catholic Archdiocese of Brisbane	QLD	• Education	5,780	4,835	3,230	**13,845**
University of Melbourne Group	VIC	• Education • HPC • Other	7,545	3,321	2,205	**13,071**
Queensland University of Technology	QLD	• Education	3,145	1,654	7,210	**12,009**
The University of Sydney	NSW	• Education	7,757	1,923	1,206	**10,886**

Note:

- Some charities have permission from the ACNC to report as part of a group. For these groups, we have included the subtypes of the charities involved in the group.
- Subtypes of charities that report as a group listed above:
  PBI: Public Benevolent Institution
  HPC: Health Promotion Charity.

Largest volunteer totals among Australia's registered charities

Table 13: Australian charities or groups with the most volunteers

Charity or Group name	Registered state	Subtype categories	Total volunteers
Clean Up Australia Limited	NSW	• Environment	1,030,395
Surf Life Saving New South Wales Group	NSW	• PBI	76,000
The Duke of Edinburgh's International Award – Australia	NSW	• Education • Social welfare	66,447
Council of First Nations Ltd	NSW	• Social welfare	50,000
Surf Life Saving Australia Limited	NSW	• PBI • Security	41,504
Surf Life Saving Queensland	QLD	• PBI • Security	35,386
Padi Aware Group	NSW	• Environment • Animals	28,000
MATES in Construction (Aust) Limited	QLD	• Health • HPC • Social welfare	26,590
Life Saving Victoria Limited	VIC	• PBI	25,000
Surf Life Saving Western Australia Inc	WA	• PBI	24,000

Note:

- Some charities have permission from the ACNC to report as part of a group. For these groups, we have included the subtypes of the charities involved in the group.

Charity financial resources

The charity sector reported total revenue of $222 billion. This total revenue figure is the largest the ACNC has ever recorded, and compares to a total reported expense figure of $212 billion.

Total revenue increased by $21 billion, compared to a $11 billion increase in the previous year. Expenses increased by $16.5 billion, compared to an increase of $21 billion in the previous year.

In the 10th edition of the Charities Report (2022 year), the percentage increase in expenses (12.6%) was greater than the percentage increase in revenue. This was the first time that this had occurred since publication of the Charities Report began.

This year has seen the balance swing the other way, with the percentage increase in revenue (10.7%) is greater than the percentage increase in expenses.

For charities, both assets and liabilities continued to increase. While the sector's assets grew by 7% to $489 billion during 2023, total liabilities increased by 7.7% to reach $170 billion.

Key financial terms used in this report

- **Revenue** = income received by a charity when undertaking its ordinary activities (for example, donations and bequests).
- **Other income** = income (or loss) from transactions that, while not part of a charity's ordinary activities, affect the charity's bottom line. Other income can include a realised gain or loss on the sale of assets (for example, the sale of a building) or a change in the value of the charity's investments.
- **Total income** = total revenue + other income.
- **Expenses** = costs incurred by the charity (for example, rent or employee expenses).
- **Net income** = total income – total expenses.
- **Assets** = resources controlled by a charity such as cash, shares, property, equipment and trademarks.
- **Liabilities** = amounts that a charity owes such as amounts owed to suppliers or creditors, loans and employee entitlements.
- **Net assets (liabilities)** = total assets – total liabilities.

Understanding charities' financial information

The key terms listed can provide a good starting point for understanding the charity sector and its diversity. However, there is so much variety in the sector that it can be difficult – and potentially misleading – to try to compare or evaluate charities based on their revenue and expenses alone.

The asset ratio can help fill the picture about financial sustainability:

Asset ratio = total assets/total liabilities

A ratio of more than one indicates that a charity's assets exceed its liabilities. A higher asset ratio can indicate that a charity has set aside funds – known as reserves – to help ensure its financial stability and sustainability.

Income and expenses

Revenue and income

In 2023 the charity sector's total revenue exceeded $222 billion, an increase of more than $21 billion (10.7%) from the previous year.

This percentage increase in revenue outpaced that recorded across the wider Australian economy, with the Australian Bureau of Statistics reporting that the Australian economy grew by 1.4% in the 2023-24 financial year.

Extra large charities – those with total revenue of $100 million or more – were responsible for much of the sector's growth. Of the $21 billion increase, more than $15 billion can be attributed to extra large charities. While extra large charities represent just 0.5% of Australian charities, they account for 56% of the sector's total revenue.

Despite representing more than 30% of 2023 Annual Information Statement submissions, extra small (annual revenue of less than $50,000) charities generated only 0.1% of the sector's total revenue.

The 30 largest charities and groups by revenue ('groups' includes charities that report collectively to the ACNC) accounted for 26% of the sector's revenue, and the top 50 accounted for 34%.

A list of Australia's 30 largest charities and groups by revenue can be found in Appendix 1.

Table 14: Total revenue by charity size, with changes from previous year

Size	Total revenue ($ million)	Change from previous year ($ million)	% change from previous year
Extra small	230	6	2.8
Small	3,004	147	5.2
Medium	9,713	185	1.9
Large	15,946	-62	-0.4
Very large	68,742	5,625	8.9
Extra large	124,429	15,481	14.2
All charities	**222,065**	**21,382**	**10.7**

Table 15: Australian charities by size and contribution to total sector revenue

Size	% of charities	Contribution to the sector's total revenue (%)
Extra Small	30.3	0.1
Small	29.9	1.4
Medium	14.5	4.4
Large	5.4	7.2
Very large	4.6	31.0
Extra large	0.5	56.0

Note:

- 14.7% of charities reported as a BRC. These charities did not provide financial information.

Total income in 2023 increased by more than $24 billion – or 12.3% – on the previous year, and now stands at $226 billion.

The overall increase in the sector's total income was predominately driven by very large and extra large charities.

Table 16: Total income by charity size, with changes from previous year

Size	Total income ($ million)	Change from previous year ($ million)	% change from previous year
Extra small	302	20	7.0
Small	3,218	394	13.9
Medium	10,090	728	7.8
Large	16,501	576	3.6
Very large	70,252	6,368	10.0
Extra large	125,831	16,664	15.3
All charities	**226,194**	**24,750**	**12.3**

Expenses

Charities must use their funds to further their charitable purpose or purposes. For some charities, part of their income and/or assets may need to be applied to specific charitable outcomes (for example, when they receive a bequest with particular conditions attached to it).

In 2023, the charity sector's total expenses increased by $17 billion (8.4%) to $212 billion.

Some of this increase can be attributed to the increased number of people charities employed.

As with all organisations, inflation has an impact on a charity's expenses – for example, the Consumer Price Index rose by 3.8% over the 12 months to the June 2024 quarter.

Extra small and extra large charities reported the highest increases (21.4% and 10.9%, respectively) in total expenses.

Table 17: Total expenses by charity size, with changes from the previous year

Size	Total expenses ($ million)	Change from previous year ($ million)	% change from previous year
Extra small	447	79	21.4
Small	3,064	272	9.8
Medium	9,043	-36	-0.4
Large	15,028	-127	-0.8
Very large	64,562	4,524	7.5
Extra large	120,178	11,830	10.9
All charities	**212,322**	**16,542**	**8.4**

Net income

The sector reported positive net income of $13.9 billion in 2023, more than doubling the previous year's figure of $5.7 billion. The 9th edition of the Charities Report (this is the 11th edition) reported net income of $21.0 billion.

Table 18: Net income by charity size, with changes from the previous year

Size	Net income ($ million)	Change from previous year ($ million)	% change from previous year
Extra small	-144	-59	69.0
Small	154	121	375.4
Medium	1,047	765	270.7
Large	1,473	703	91.4
Very large	5,691	1,844	48.0
Extra large	5,652	4,833	590.1
All charities	**13,873**	**8,208**	**144.9**

Assets and liabilities

Total assets

Charity assets continue to grow, with the sector's total assets totalling approximately $489 billion.

This represented an increase of $32 billion (7%) over the previous year's figure. Charities across all size categories reported an increase in assets, with extra large charities accounting for more than half of that increase.

Table 19: Total assets by charity size, with changes from previous year

Charity size	Total assets ($ million)	Change from previous year ($ million)	% change from previous year
Extra small	5,393	1,094	25.4
Small	17,622	474	2.8
Medium	36,340	5,278	17.0
Large	40,585	778	2.0
Very large	143,118	8,038	6.0
Extra large	245,880	16,273	7.1
All charities	**488,938**	**31,935**	**7.0**

Total liabilities

In 2023, total liabilities increased by $12.2 billion (7.7%) to $170 billion. This compared to an increase of 11.5% in the previous year.

The total percentage increase in liabilities (7.7%) outpaced the percentage growth in total assets (7%).

Small charities were the only size category to report a decrease in total liabilities. Large and extra large charities reported the highest percentage increase in total liabilities.

Table 20: Total liabilities by charity size, with changes from previous year

Charity size	Total liabilities ($ million)	Change from previous year ($ million)	% change from previous year
Extra small	649	21	3.3
Small	1,846	-497	-21.2
Medium	6,077	486	8.7
Large	10,464	1,046	11.1
Very large	47,912	995	2.1
Extra large	103,256	10,131	10.9
All charities	**170,204**	**12,182**	**7.7**

Net assets (liabilities) and the asset ratio

Australia's charity sector reported net assets of approximately $319 billion, an increase of nearly $20 billion (6.6%) compared to the previous year.

Using the asset ratio, charities continued to hold more assets than liabilities in 2023. The Australian charity sector's overall asset ratio remained steady at 2.9.

Smaller charities continued to maintain the highest asset ratios.

Table 21: Net asset (liabilities) and asset ratio by charity size, with changes from previous year

Charity size	Net assets (liabilities)			Asset ratio (average)		
	$ million	change from previous year ($ million)	% change from previous year	asset ratio	change from previous year	% change from previous year
Extra small	4,744	1,073	29.2	8.3	1.5	21.4
Small	15,776	972	6.6	9.5	2.2	30.5
Medium	30,262	4,792	18.8	6.0	0.4	7.6
Large	30,122	-268	-0.9	3.9	-0.3	-8.2
Very large	95,212	7,050	8.0	3.0	0.1	3.8
Extra large	142,620	6,137	4.5	2.4	-0.1	-3.4
All charities	**318,736**	**19,755**	**6.6**	**2.9**	**< -0.1**	**-0.7**

A detailed look at the revenue of Australia's charities

Charities generate revenue from a range of sources, with those sources varying based on charity size and purposes.

A charity's size determines the revenue sources it must report on in the Annual Information Statement.

Table 22: Revenue reporting requirements based on charity size

Is the charity required to report on the following revenue source?	Extra small and small charities	Medium, large, very large and extra large charities
Revenue from government (including grants)	Yes	Yes
Revenue from donations and bequests	Yes	Yes
Revenue from goods or services	Optional	Yes
Revenue from investments	Optional	Yes
Other revenue	Yes	Yes

Note:

- Revenue from government also includes revenue received under a contract with government to provide specified services.

Breakdown of charity revenue sources

This section of the report provides a breakdown on each revenue source based on the amounts reported by charities, with additional analysis based on the proportion of that revenue source to total sector.

In all, 48.4% of the sector's revenue is from government.

While revenue from government remains the dominant revenue source for charities, the proportion of this revenue source to total revenue is the lowest since 2019.

In dollar terms, the biggest increase to total revenue in 2023 was through revenue generated from goods or services (noting that the provision of this information is optional for small charities).

Table 23: Revenue sources with changes from previous year

Revenue sources	Total ($ million)	Change from previous year ($ million)	% change from previous year
Revenue from government (including grants)	107,493	4,813	4.7
Revenue from donations and bequests	18,927	4,983	35.7
Revenue from goods or services	73,862	7,942	12
Revenue from investments	7,557	2,314	44.1
Other revenue	14,226	1,330	10.3
Total	**222,065**	**21,382**	**10.7**

Table 24: Proportion of revenue sources to total revenue with changes from previous year

Revenue sources	% of revenue	Change from previous year
Revenue from government (including grants)	48.4	-2.8
Revenue from donations and bequests	8.5	1.6
Revenue from goods or services	33.3	0.4
Revenue from investments	3.4	0.8
Other revenue	6.4	0.0
Total	**100**	**-**

Revenue from government (including grants)

Revenue from government includes government grants or funding, revenue received under a contract with government to provide specified services (for example: aged care funding) and government rebates, supplements, subsidies or funded programs.

Very large and extra large charities were the only size categories to report increases in the amount of revenue received from government.

And while extra small charities reported a 16.3% drop in revenue from government, these charities only received $19 million from government.

Similar to previous years, smaller charities were least reliant on revenue from government to operate. Larger charities are more reliant on the government when it comes to funding their purposes, with extra large charities reporting 51.8% of their total revenue as being from government, compared to extra small charities with just 8.1% of total revenue being from government.

Table 25: Revenue from government (including grants) by charity size, with changes from previous year

Charity size	Revenue from government (including grants) ($ million)	Change from previous year ($ million)	% change from previous year
Extra small	19	-4	-16.3
Small	496	-38	-7.1
Medium	3,335	-49	-1.5
Large	7,037	-432	-5.8
Very large	32,120	2,291	7.7
Extra large	64,487	3,045	5.0
All charities	**107,493**	**4,813**	**4.7**

Table 26: Proportion of revenue from government to total revenue, with changes from previous year

Charity size	Proportion of total revenue (%)	Change from previous year
Extra small	8.1	-1.9
Small	16.5	-2.2
Medium	34.3	-1.2
Large	44.1	-2.5
Very large	46.7	-0.5
Extra large	51.8	-4.6
Total	**48.4**	**-2.8**

Revenue from donations or bequests

Revenue from donations and bequests also increased by $5 billion in 2023 to $18.9 billion. And while this is the largest amount reported since the ACNC's establishment, the increase was almost entirely because of a single $4.9 billion donation.

Minderoo Foundation group reported donations and bequests totalling $4.9 billion in 2023 (compared to $266 million the previous year). This is the largest reported donation amount for any charity since the ACNC's establishment, and represented around 25% of the sector's total donations or bequests in 2023.

The top 30 charities (including those that report collectively as groups) accounted for roughly 40% of all the donations and bequests that Australian charities received. A list of these charities has been provided in Appendix 2.

Except for charities in the large category, all charity sizes reported an increase in donations and bequests. Smaller charities were more likely to rely on donations and bequests to operate – donations comprised around 40% of the extra small charities' revenue compared to slightly more than 8% for large charities.

Table 27: Revenue from donations or bequests by charity size, with changes from previous year

Charity size	Revenue from donations or bequests ($ million)	Change from previous year ($ million)	% change from previous year
Extra small	92	3	2.8
Small	1,134	47	4.3
Medium	2,240	47	2.1
Large	2,146	-134	-5.9
Very large	5,588	379	7.3
Extra large	7,726	4,641	150.4
All charities	**18,927**	**4,983**	**35.7**

Table 28: Proportion of revenue from donations or bequests by charity size, with changes from previous year

Charity size	Proportion of total revenue (%)	Change from previous year
Extra small	40.1	0
Small	37.7	-0.3
Medium	23.1	0
Large	13.5	-0.8
Very large	8.1	-0.1
Extra large	6.2	3.4
Total	**8.5**	**1.6**

Revenue from goods or services

Revenue from goods or services can include commercial activities, fees and charges for services provided, subscription fees or revenue from conditional non-government grants.

In 2023, all charities reported an increase in revenue received from goods or services. Extra large charities reported the largest growth of 15.8%.

Of the charity sizes, extra small charities were the least reliant on this revenue source.

Table 29: Revenue from goods or services by charity size, with changes from previous year

Charity size	Revenue from goods or services ($ million)	Change from previous year ($ million)	% change from previous year
Extra small	53	4	7
Small	732	55	8.1
Medium	2,818	180	6.8
Large	4,975	284	6.1
Very large	25,231	1,945	8.4
Extra large	40,053	5,475	15.8
All charities	**73,862**	**7,942**	**12**

Table 30: Proportion of revenue from goods or services to total revenue, with changes from previous year

Charity size	Proportion of total revenue (%)	Change from previous year
Extra small	23.2	0.9
Small	24.4	0.7
Medium	29	1.3
Large	31.2	1.9
Very large	36.7	-0.2
Extra large	32.2	0.5
Total	**33.3**	**0.4**

Revenue from investments and other revenue

Revenue from investments includes interest, dividends, and distributions from investments such as shares and units in managed funds.

Other revenue includes revenue not included in any of the resources above.

All charity sizes reported an increase in revenue from investments. Very large and extra charities reported significant growth in both revenue received from investments, and in other revenue.

Table 31: Revenue from investments and other revenue by charity size, with changes from previous year

Charity size	Revenue from investments			Other revenue		
	$ million	change from previous year ($ million)	% change from previous year	$ million	change from previous year	% change from previous year
Extra small	36	4	12.8	29	-0.3	-0.9
Small	354	70	24.8	288	13	4.6
Medium	709	33	4.9	612	-25	-4
Large	843	186	28.2	945	34	3.7
Very large	2,207	553	33.4	3,597	457	14.6
Extra large	3,408	1,468	75.7	8,754	852	10.8
All charities	**7,557**	**2,134**	**44.1**	**14,226**	**1,330**	**10.3**

Table 32: Proportion of revenue from investments and other revenue to total revenue by charity size, with changes from previous year

Charity size	Revenue from investments		Other revenue	
	Proportion of total revenue (%)	Change from previous year	Proportion of total revenue (%)	Change from previous year
Extra small	15.7	1.4	12.8	-0.5
Small	11.8	1.9	9.6	-0.1
Medium	7.3	0.2	6.3	-0.4
Large	5.3	1.2	5.9	0.2
Very large	3.2	0.6	5.2	0.3
Extra large	2.7	1	7	-0.2
Total	**3.4**	**0.8**	**6.4**	**0.0**

Reliance on revenue sources

This section of the report looks at the proportion of charities that relied on a particular revenue source.

In 2023, just 35.5% of charities reported receiving any revenue from government, compared to 41.2% the previous period.

This shows that while revenue from government is growing, it is being distributed to a smaller number of charities.

More than 66% of charities reported receiving donations and bequests compared to 71% in the previous year. Some 56% of extra small charities reported receiving this type of revenue compared to 66% in the previous year.

The proportion of charities that reported receiving revenue from goods or services increased in line with charity size – whereas 31% of extra small charities reported receiving this type of revenue, 91% of extra large charities reported receiving revenue from goods or services.

Table 33: Percentage of charities that reported receiving revenue from government (including grants), with changes from previous year

Charity size	% of charities	Change from previous year
Extra small	13.2	-4
Small	30.3	-1
Medium	60.5	5.9
Large	73.5	2.5
Very large	86.4	-1
Extra large	94.8	1
Total	**35.5**	**-5.7**

Table 34: Percentage of charities that reported receiving revenue from donations and bequests, with changes from previous year

Charity size	% of charities	Change from previous year
Extra small	55.9	-9.7
Small	74.1	-0.8
Medium	71.4	-2.7
Large	68.1	-1.8
Very large	67.6	-0.3
Extra large	78.6	-0.1
Total	**66.5**	**-4.1**

Table 35: Percentage of charities that reported receiving revenue from goods or services, with changes from previous year

Charity size	% of charities	Change from previous year
Extra small	31.4	-4.9
Small	52.2	3.1
Medium	71.6	7.9
Large	80.7	4.7
Very large	86.5	0.4
Extra large	91.1	2.8
Total	**52**	**-2.4**

Table 36: Percentage of charities that reported receiving revenue from investments and other revenue, with changes from previous year

Charity size	Revenue from investments		Other revenue	
	% of charities	Change from previous year	% of charities	Change from previous year
Extra small	35	-6.5	32.3	-7.3
Small	53.1	4.7	48.1	1.9
Medium	68.7	8.5	62.7	5.9
Large	79.9	6.5	76.2	5.8
Very large	86.5	4.7	81.4	0.0
Extra large	94.8	8.8	87.1	0.7
Total	**53.1**	**-1.5**	**48.8**	**-3.5**

Charity expenses

Charities use funds to further their charitable purposes. Some assets held by charities may have additional conditions on how they can be used – for example, some grants or gifts must be used for specific purposes.

The types of expenses a charity must report to the ACNC are based on its size.

Table 37: Expense reporting requirements based on charity size

Is the charity required to report on the following expense?	Extra small, small and medium charities	Large, very large and extra large charities
Employee	Yes	Yes
Grants and donations within Australia	Yes	Yes
Grants and donations outside Australia	Yes	Yes
Interest	No	Yes
Other (for example, rental expenses, bank charges, utilities, costs relating to service delivery)	Yes	Yes

Breakdown of expenses

Charities are a significant employer in Australia. Some 55% of charities' expenses were employee-related in 2023, which is not surprising given that the charity sector employed 1.5 million people. The larger the charity, the more it spent on employee expenses as a percentage of total expenses.

Charities distributed more than $12 billion in grants and donations, compared to $11.7 billion in the previous year. This figure represented 5.8% of total charity expenses.

While interest expenses increased by 45.7%, this increase can be attributed to a small number of charities (this information is only reported by large, very large and extra large charities).

Table 38: Expenses with changes from previous year

Expenses	Total ($ million)	Change from previous year ($ million)	% change from previous year
Employee	116,936	8,910	8.2
Grants and donations within Australia	9,808	319	3.4
Grants and donations outside Australia	2,468	216	9.6
Interest expenses	2,493	782	45.7
Other	80,615	6,236	8.4
Total	**212,322**	**16,542**	**8.4**

Table 39: Charity expenses as a percentage of total expenses, by charity size

Expense		Extra small	Small	Medium	Large	Very large	Extra large	All charities
Employee expenses	%	8.0	26.9	48.9	53.8	56.9	55.6	55.1
	Change from previous year	-1.3	3.8	7.5	1.3	0.1	-0.2	-0.1
Grants and donations within Australia	%	30.0	18.5	9.8	6.4	4.6	3.6	4.6
	Change from previous year	-5.3	-1.0	-2.8	-1.4	0.3	-0.4	-0.2
Grants and donations outside Australia	%	5.2	4.2	2.4	2.2	1.6	0.6	1.2
	Change from previous year	0.7	-0.5	-0.8	-0.3	0.1	0.1	0.0
Interest expenses	%	-	-	-	1.2	1.0	1.4	1.2
	Change from previous year	-	-	-	0.8	0.2	0.3	0.3
Other expenses	%	56.9	50.4	38.8	36.4	35.8	38.9	38.0
		5.8	-2.3	-3.9	-0.8	-0.6	0.2	0.0

Employee expenses

In 2023, employee expenses increased by 8.2% to $117 billion, compared to a 9.8% increase in the previous year. This increase is partially due to the additional 70,000 people charities reported employing in 2023.

Larger charities experienced a bigger increase in employee expenses. For example, extra large charities reported an 8.7% increase in the number of employees and a 10.5% increase in employee expenses.

Table 40: Employee expenses by charity size, with changes from previous year

Charity size	Employee expenses ($ million)	Change from previous year ($ million)	% change from previous year
Extra small	36	1	4.2
Small	824	-10	-1.2
Medium	4,421	81	1.9
Large	8,084	-128	-1.6
Very large	36,749	2,608	7.6
Extra large	66,823	6,357	10.5
All charities	116,936	8,910	8.2

Key management personnel remuneration

Key management personnel (KMP) are, broadly, the senior decision makers in a charity (for example: Responsible People, the chief executive officer, the chief financial officer). Key management personnel do not include team leaders or operational managers.

When a charity's key management personnel comprises more than one renumerated person, reporting obligations apply. Large, very large and extra large charities are required to provide in the Annual Information Statement:

- the number of paid KMP
- the total amount paid to those KMP.

Charities with one KMP are not required to provide this information.

Some charities have KMP who are not employees of the charity, but who are instead provided to the charity by a separate management entity.

For example, a charity may pay an external management entity a fee to carry out KMP duties on behalf of the charity. KMP provided by a separate management entity are considered to be the equivalent of one KMP.

For these reasons, the information provided below has limitations regarding the number of KMP and any remuneration across the sector.

61% of large, very large and extra large charities reported having more than one remunerated KMP in the 2023 Annual Information Statement. For these charities, KMP remuneration totalled $3.6 billion.

Table 41: Total and average number of remunerated KMP for large, very large and extra large charities

Charity size	Number of remunerated KMP	Average number of remunerated KMP	Total amount paid to KMP ($)
Large	6,514	4.8	715,603,085
Very large	13,018	7.1	2,063,897,440
Extra large	3,673	14.5	859,363,188
Total	**23,205**	**6.7**	**3,638,863,713**

Note:

- Groups typically have a higher number of KMP, which impacts the overall average.

Grants and donations

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

Charities reported spending $12.3 billion on grants and donations, an increase of 4.6% on the previous reporting period.

While the increase in the amount distributed on grants and donations within Australia was greater than grants and donations outside Australia, there was a bigger percentage increase in grants and donations outside Australia.

Grants and donations within Australia increased by $319 million (3.4%) to $9.8 billion. In comparison, grants and donations outside Australia increased by 9.6% to $2.5 billion.

While there was an overall increase in total grants and donations across the sector, medium charities reported a decrease in grants and donations both within and outside Australia.

Charities reported spending an average of $218,500 on grants to others within Australia compared to an average of $55,000 for grants to others outside Australia. That average of $55,000 represented a 7% increase compared to the previous year.

Table 42: Total and average expenses on grants and donations within Australia by charity size

Charity size	Total grants and donations within Australia			Average grant and donation within Australia		
	$ million	Change from previous year ($ million)	% change from previous year	$	Change from previous year ($)	% change from previous year
Extra small	134	4	3.3	8,391	257	3.2
Small	567	103	22.2	36,039	5,187	16.8
Medium	889	-192	-17.8	116,354	-28,846	-19.9
Large	957	64	7.2	334,292	21,770	7.0
Very large	2,993	375	14.3	1,236,144	92,485	8.1
Extra large	4,269	-34	-0.8	15,752,475	-927,124	-5.6
All charities	**9,808**	**319**	**3.4**	**218,518**	**1,993**	**0.9**

Table 43: Total and average expenses on grants and donations outside Australia by charity size

Charity size	Total grants and donations within Australia			Average grant and donation within Australia		
	$ million	Change from previous year ($ million)	% change from previous year	$	Change from previous year ($)	% change from previous year
Extra small	23	7	41.0	1,443	419	40.9
Small	129	8	6.5	8,198	146	1.8
Medium	220	-69	-23.8	28,828	-9,981	-25.7
Large	327	15	4.7	114,280	4,990	4.6
Very large	1,034	127	14.0	426,914	30,821	7.8
Extra large	735	128	21.2	2,713,280	360,998	15.3
All charities	**2,468**	**216**	**9.6**	**54,989**	**3,596**	**7.0**

Table 44: Total and average expenses on all grants and donations (both within and outside Australia) by charity size

Charity size	Total grants and donations within Australia			Average grant and donation within Australia		
	$ million	Change from previous year ($ million)	% change from previous year	$	Change from previous year ($)	% change from previous year
Extra small	157	11	7.5	9,834	676	7.4
Small	696	111	19.0	44,243	5,333	13.7
Medium	1,109	-261	-19.0	145,200	-38,827	-21.1
Large	1,284	79	6.5	448,573	26,760	6.3
Very large	4,026	502	14.2	1,663,058	123,306	8.0
Extra large	5,004	94	1.9	18,465,755	-566,126	-3.0
All charities	**12,276**	**535**	**4.6**	**273,516**	**5,589**	**2.1**

Interest and other expenses

‘Interest expenses’ shows the interest paid by charities on any money they have borrowed.

Only large, very large and extra large charities report this information to the ACNC. Extra small, small and medium charities do not report interest expenses in their Annual Information Statements. Any interest expenses for these charities are included in ‘other expenses.’

‘Other expenses’ also includes expenses such as rent, insurance, bank charges, consultancy fees, cost of goods sold, equipment hire, depreciation, fundraising expenses, utilities and other administration.

In 2023, interest expenses surged by around 46% to $2.5 billion. Other expenses increased by 8.4% across the sector.

Table 45: Interest and other expenses by charity size, with changes from previous year

Charity size	Interest expenses			Other expenses		
	$ million	Change from previous year ($ million)	% change from previous year	$ million	Change from previous year ($)	% change from previous year
Extra small	-	-	-	254	66	35.3
Small	-	-	-	1,544	171	12.5
Medium	-			3,513	65	1.9
Large	187	97	108.9	5,473	-175	-3.1
Very large	658	164	33.2	23,129	1,235	5.6
Extra large	1,649	521	46.2	46,702	4,858	11.6
All charities	**2,493**	**782**	**45.7**	**80,615**	**6,223**	**8.4**

Charities with reporting obligations to other regulators

Many charities need to fulfil obligations to other regulators in addition to those they have to the ACNC.

In this section, we look at the charities who submitted the 2023 Annual Information Statements and highlight some of the other regulators these charities report to.

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

Around 39% of charities that submitted the 2023 Annual Information Statement were established as incorporated associations. The ACNC has reached a streamlined reporting arrangement for all state and territory incorporated associations regulators, allowing these charities to report directly to the ACNC.

Table 46: Proportion of charities with reporting obligations to other regulators

Type of charity	Other regulator	% of charities that report to the regulator
Incorporated associations	State or territory regulator	38.5
Charities that fundraise	State or territory regulator	15.6
Non-government schools	Department of Education, Skills and Employment (Commonwealth)	2.5
Indigenous charities	Office of the Registrar of Indigenous Corporations (Commonwealth)	2.4
All ancillary funds	Australian Taxation Office	5.7
Aged care providers	Department of Health (Commonwealth)	0.7
Higher education providers	Tertiary Education Quality and Standards Agency (Commonwealth)	0.2

Notes:

- The percentage of incorporated associations is based on charities that voluntarily provided us with an incorporated association number.
- The percentage of charities that fundraise is based on charities that voluntarily provided us with a fundraising licence number. Not all charities that fundraise are required to have a fundraising licence – depending on where a charity undertakes fundraising activities, it may be exempt from the requirement to hold a fundraising licence.
- The percentage of indigenous charities is based on the total number of charities also registered with the Office of the Registrar of Indigenous Corporations, not AISs submitted by these charities as they are not required to submit AISs to the ACNC.
- Data for ancillary funds, aged care providers and higher education providers are from publicly available datasets.
- The percentage of charities that are aged care providers is based on a charity's legal name.

Around 11% of charities that submitted the 2023 Annual Information Statement were established as incorporated associations in NSW.

Table 47: Breakdown of incorporated associations by state and territory

State or territory	% of charities that are incorporated associations
ACT	1.1
NSW	11.0
NT	0.5
QLD	5.6
SA	3.6
TAS	1.1
VIC	10.2
WA	5.4
	38.5

Note:

- The percentage of incorporated associations is based on charities that voluntarily provided us with an incorporated association number.

Around 75% of incorporated associations were extra small or small. In comparison, most higher education providers were either very large or extra large.

Table 48: Charity size based on type of charity

Type of charity	Extra small (%)	Small (%)	Medium (%)	Large (%)	Very large (%)	Extra large (%)	Total (%)
Incorporated associations	35.3	39.8	18.3	4.3	2.3	0.1	100
Charities that fundraise	21.9	33.0	26.2	9.6	8.2	1.0	100
Non-government schools	1.1	0.5	16.4	32.7	46.6	2.7	100
All ancillary funds	32.0	43.6	18.5	4.0	1.8	0.1	100
Aged care providers	2.1	1.0	7.7	31.7	49.0	8.5	100
Higher education providers	2.5	3.7	13.6	12.3	25.9	42.0	100

Notes:

- The percentage of incorporated associations is based on charities that voluntarily provided us with an incorporated association number.
- The percentage of charities that fundraise is based on charities that voluntarily provided us with a fundraising licence number. Not all charities that fundraise are required to have a fundraising licence – depending on where a charity undertakes fundraising activities, it may be exempt from the requirement to hold a fundraising licence.
- The percentage of indigenous charities is based on the total number of charities also registered with the Office of the Registrar of Indigenous Corporations, not AISs submitted by these charities as they are not required to submit AISs to the ACNC.
- Data for ancillary funds, aged care providers and higher education providers are from publicly available datasets.
- The percentage of charities that are aged care providers is based on a charity's legal name.

Nearly 37.5% of incorporated associations in NSW were categorised as extra small – the largest proportion of extra small incorporated associations in Australia.

Table 49: Breakdown of incorporated associations by state and territory and charity size

State or Territory	Extra small (%)	Small (%)	Medium (%)	Large (%)	Very large (%)	Extra large (%)	Total (%)
ACT	28.9	43.5	20.6	5.2	1.7	0	100
NSW	37.4	39.0	21.4	2.0	0.2	0	100
NT	29.2	32.0	29.2	7.2	2.4	0	100
QLD	34.7	41.1	18.2	4.6	1.4	0	100
SA	33.5	38.5	16.1	5.7	6.0	0.3	100
TAS	34.4	32.6	20.2	7.3	5.5	0	100
VIC	36.6	40.6	15.8	4.8	2.2	<0.1	100
WA	32.6	40.8	16.5	5.6	4.3	0.2	100

Data sources

The Annual Information Statement

Our analysis is primarily based on information from 52,627 charities that submitted a 2023 Annual Information Statement. These submissions include:

- 52,314 statements submitted by individual charities
- 313 Group Annual Information Statements submitted on behalf of 1,281 registered charities.

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 or group). These are referred to as Group Annual Information Statements.

For the 2023 Annual Information Statement, the two most common reporting periods were:

- 1 July 2022 to 30 June 2023
- 1 January 2023 to 31 December 2023.

Where we reference 2023, we are referring to the 2023 reporting period.

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

External data

In this report, we have explained where we have used an external source of information.

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 reporting year despite not conducting activities).

No estimated or proxy data is used.

A small number of charities have been excluded from some analyses to remove significant errors.

Where a charity's information is withheld from the Charity Register and could be identified from content in this report – for example, from tables that name specific charities – it has been removed.

There may be minor rounding errors in this report.

Accessing ACNC data

There are various ways the public can access ACNC data:

Interactive Charity Data Explorer

The Charity Data Explorer includes extra analysis not available in this report. For example, the Data Explorer allows you to filter 2023 Annual Information Statement data via charity subtype or location.

You can access the Charity Data Explorer at acnc.gov.au/charitydata.

Data.gov.au

We have published various datasets, including the dataset for the 2023 Annual Information Statement, at data.gov.au.

Datasets are updated weekly and do not include data from charities that have information withheld from the Charity Register.

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

- our analysis in this report includes all information submitted by charities (including those that have information withheld from the Charity Register)
- additional 2023 Annual Information Statements may have been submitted after our analysis was complete.

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 11th annual Australian Charities Report. All previous editions can be found on our website at acnc.gov.au/charitiesreport.

Appendix 1: Top 30 – by revenue

Table 50: Australia's top 30 charities or Reporting Groups by revenue

No.	Charity name	State or Territory	Total revenue ($)
1.	Minderoo Foundation Group	WA	5,050,913,698
2.	Victorian Catholic Education Authority Limited	VIC	3,427,701,478
3.	University of Melbourne Group	VIC	3,309,105,000
4.	The University of Sydney	NSW	3,295,880,101
5.	St Vincent's Health Australia Ltd	NSW	3,130,265,862
6.	Monash University	VIC	3,021,994,000
7.	University of NSW Group	NSW	2,670,803,000
8.	The University of Queensland Group	QLD	2,559,701,000
9.	Melbourne Archdiocese Catholic Schools Ltd Group	VIC	2,349,496,000
10.	St John Of God Health Care Inc	WA	2,051,181,000
11.	Little Company of Mary Health Care Limited Group	NSW	1,843,051,000
12.	UnitingCare QLD Group	QLD	1,808,919,000
13.	Australian National University	ACT	1,595,330,000
14.	The Corporation of The Trustees Of The Roman Catholic Archdiocese Of Brisbane	QLD	1,542,723,376
15.	Mater Misericordiae Limited	QLD	1,434,640,000
16.	Royal Melbourne Institute of Technology	VIC	1,387,115,000
17.	Sydney Catholic Schools Trust	NSW	1,380,202,000
18.	Goodstart Early Learning Group	QLD	1,334,080,000
19.	Catholic Education Western Australia Limited	WA	1,302,635,033
20.	Deakin University	VIC	1,266,678,000
21.	Co-Operative Bulk Handling Limited	WA	1,259,724,214
22.	Queensland Sugar Limited	QLD	1,226,105,000
23.	Queensland University of Technology	QLD	1,188,335,000
24.	Edmund Rice Education Australia Group	VIC	1,187,405,628
25.	Uniting NSW.ACT Group	NSW	1,155,410,000
26.	University Of Technology Sydney	NSW	1,122,586,000
27.	The University of Adelaide	SA	1,121,417,000
28.	Griffith University	QLD	1,093,113,000
29.	University Of Western Australia	WA	1,086,522,000
30.	Curtin University	WA	1,084,402,000

Note:

- This table is based on publicly available information.

Appendix 2: Top 30 – by largest donations and bequests totals

Table 51: Australia's top 30 charities or Reporting Groups based on donations and bequests totals

No.	Charity name	State or Territory	Total Donations and bequests ($)
1.	Minderoo Foundation Group	WA	4,928,634,604
2.	World Vision Australia	VIC	291,733,000
3.	Latter-day Saint Charities Australia	NSW	187,500,000
4.	The McCusker Charitable Foundation	WA	175,680,434
5.	The Smith Family	NSW	133,537,000
6.	Salvation Army - Social Work Group	VIC	112,402,000
7.	Medecins Sans Frontieres Australia Limited	NSW	112,362,964
8.	L.D.S. Charitable Trust Fund	NSW	104,319,291
9.	The Peter & Lyndy White Foundation	VIC	100,023,000
10.	Compassion Australia	NSW	98,964,147
11.	Australian Red Cross Society	VIC	94,955,000
12.	St Vincent's Health Australia Ltd	NSW	93,992,016
13.	The Fred Hollows Foundation	NSW	80,300,000
14.	The Sunrise Project Australia Limited	NSW	74,206,046
15.	United Israel Appeal Refugee Relief Fund Limited	VIC	73,124,569
16.	The University of Sydney	NSW	72,216,967
17.	University of NSW Group	NSW	70,952,000
18.	Noongar Boodja Trust	NSW	69,380,048
19.	The Cancer Council NSW	NSW	66,186,000
20.	Sydney Children's Hospital Foundation Group	NSW	64,768,312
21.	The University of Queensland Group	QLD	55,393,000
22.	The Trustee For Community Enterprise Charitable Fund	VIC	53,346,333
23.	The Trustee For Peter Maccallum Cancer Foundation	VIC	51,881,000
24.	National Heart Foundation of Australia Group	VIC	49,915,000
25.	University of Melbourne Group	VIC	48,812,000
26.	The Trustee for Australian Philanthropic Services Foundation	NSW	47,617,120
27.	Garvan Institute of Medical Research Group	NSW	47,031,000
28.	Australians for Indigenous Constitutional Recognition Ltd	NSW	46,805,726
29.	Australian Committee for UNICEF Limited	NSW	46,699,872
30.	Starlight Children's Foundation Australia	NSW	45,448,709

Note:

- This table is based on publicly available information.

Appendix 3: analysis by physical address

Charities can voluntarily provide the ACNC with their physical address.

The analysis in this appendix includes information from charities that submitted the 2023 Annual Information Statement and voluntarily provided the ACNC with a physical address.

A charity's physical address is most commonly the physical base for the charity – for example, a head office – and may be distinct from where it conducts its activities.

Individuals may also volunteer at a different location from the charity's main address. For example, Clean Up Australia Limited has a physical address in NSW but has volunteers across Australia.

Based on the remoteness structure data in Australian Statistical Geography Standard Geographic Correspondences (2021) Edition 3, around 89% of charities have an address in Australia's major cities or inner regional areas.

When compared to the Charities Report 10th edition, our analysis showed no change in the percentage of charities with a physical address in the major cities in comparison to the regions (inner and outer regional areas).

Table 52: Geography of charities based on charities that provided the ACNC with a physical address (postcode) and the Australian Statistical Geography Standard Geographic Correspondences (2021) Edition 3

Charity size	Geography based on charities that provided the ACNC with a physical address				
	% major cities	% inner regional	% outer regional	% remote	% very remote
Extra small	20.2	5.6	2.9	0.4	0.2
Small	21.8	5.3	2.4	0.4	0.2
Medium	10.9	2.5	1.1	0.3	0.2
Large	3.8	1	0.6	0.1	0.1
Very large	3.6	0.8	0.3	0.1	<0.1
Extra large	0.4	<0.1	<0.1	<0.1	0
Size unknown (BRC)	9.9	3	1.6	0.4	0.1
Total	**70.5**	**18.2**	**8.9**	**1.6**	**0.8**

Note:

- Remote and Very remote figures are significantly lower than figures recorded in the Charities Report 10th edition because the figures in this report are based on charities that submitted the 2023 Annual Information Statement, where as the 10th edition included analysis of all registered charities. Charities registered with the Office of the Registrar of Indigenous Corporations are not required to submit an Annual Information Statement.

Table 53: Key metrics by state or territory (average per charity) based on charities that provided the ACNC with a physical address

Physical address based in	Average revenue per charity ($ million)	Average donations and bequests per charity ($)	Average number of employees per charity	Average number of volunteers per charity
ACT	4.7	199,200	28	46
NSW	3.3	329,352	22	114*
NT	5.2	120,765	30	28
QLD	3.5	170,344	26	58
SA	3.2	124,295	28	42
TAS	3.1	120,123	26	45
VIC	3.9	275,793	25	45
WA	4.3	211,874	32	49

*Average number of volunteers is affected by one charity – Clean Up Australia Limited – which has a physical address in NSW but has volunteers across Australia.

For more information, use our Data Explorer and filter by 'state'.