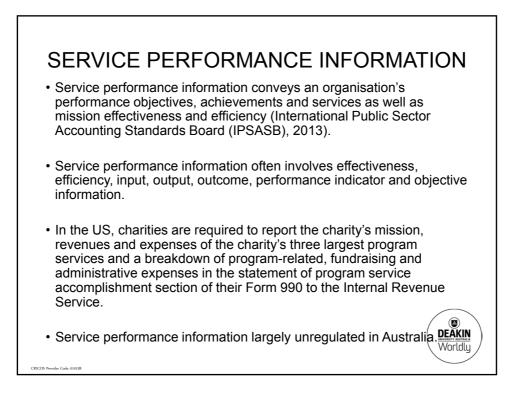
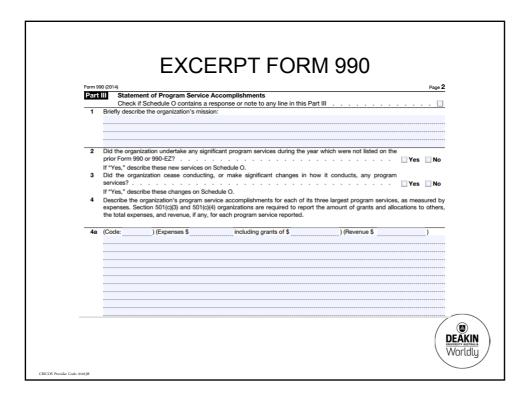
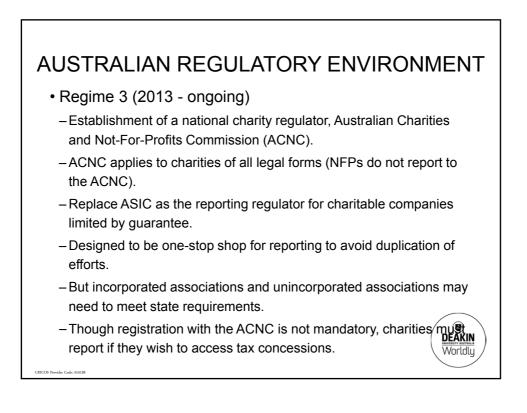


Type of Organisation	1995-96	2008-09
Companies limited by guarantee	9 000	11 700
Incorporated Associations	120 000	136 000
Cooperatives	3 000	1 850
Body Corporates	180 000	103 000
Organisations incorporated by other methods a		
Unincorporated associations b	380 000	440 000
Total third sector	700 000	≈ 700 000 °
Excluding body corporate entities	180 000	103 000
Financial and insurance mutuals ^d Trading cooperatives ^d	2 000	2 000
	14.5.5 C	100
Total not for profit sector	517 300	≈ 600 000 ^c
associations); the Aboriginal Councils and Associations Act; specific acts of parliament. ^b The 2008-09 total for uninco Lyons and Hocking estimate for 1995-96 adjusted for pop involved in some of the 2008-09 estimates, totals are pre number of financial and insurance mutuals and trading classification provided by Lyons and Hocking (2000). Number	rporated associations is es pulation growth. ^C Reflection sented as approximate va cooperatives is taken fr	timated from the g the uncertainty lues only. ^d The om the industry
Sources: Lyons and Hocking (2000); Commission estimates; equivalent); ASIC (pers. comm., 18 September 2009); APRA	State and Territory Fair T	rading Offices (o



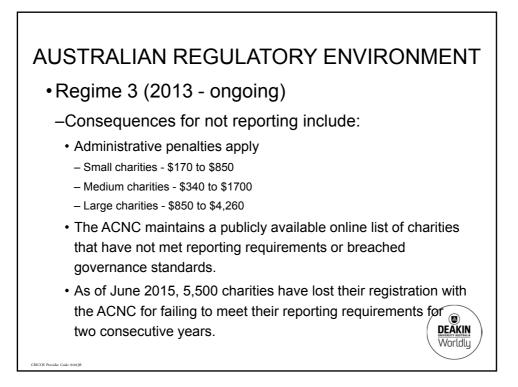


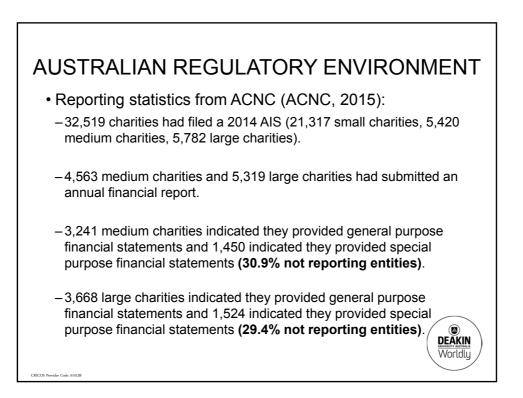


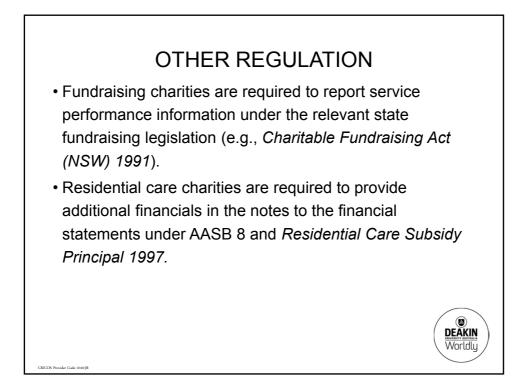
AUSTRALIAN REGULATORY ENVIRONMENT

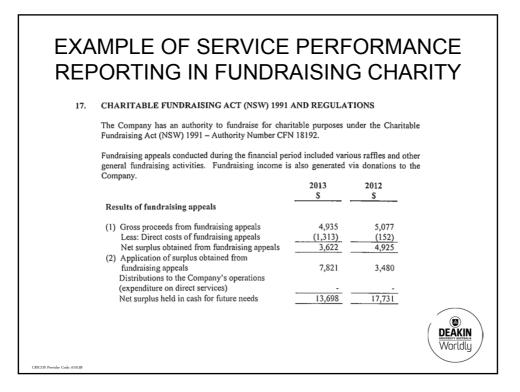
- Regime 3 (2013 ongoing)
 - Three tier reporting system and auditing requirements based on size for lodgement of annual reports (small, medium, large).
 - Basic religious charities exempt from financial questions on AIS and submitting annual reports.
 - All charities regardless of size required to submit Annual Information Statement (AIS).
 - AIS and annual reports publicly available via the ACNC website at no cost.
 - Charitable companies no longer lodge annual reports with ASIC, though incorporated associations and unincorporated associations may need to meet state requirements.
 - Charities now need to comply with five governance standards which aim to improve transparency and accountability.

	SUMMARY OF A	CNC REQUI	REMENTS
Tier	Non-profit size	Reporting requirements	Audit/Review requirements
1	Small charities (annual (or consolidated) revenues less than \$250,000).	Annual Information Statement	None
2	Medium charities (annual (or consolidated) revenues at least \$250,000 but less than \$1 million).	Annual Information Statement Annual Report	Review of financial reports
3	Large charities (annual (or consolidated) revenues at least \$1 million or greater).	Annual Information Statement Annual Report	Audit of financial reports
CRICOS Provide	Source: ACNC, 2013.		DEAKIN Worldly



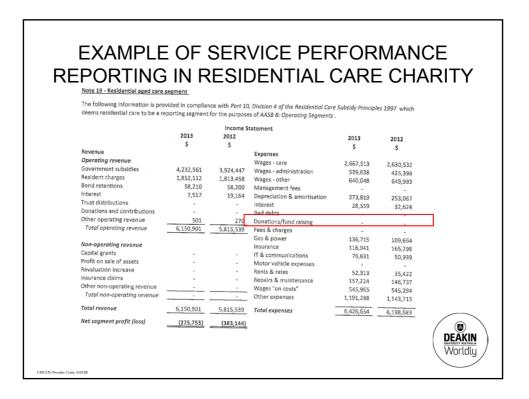




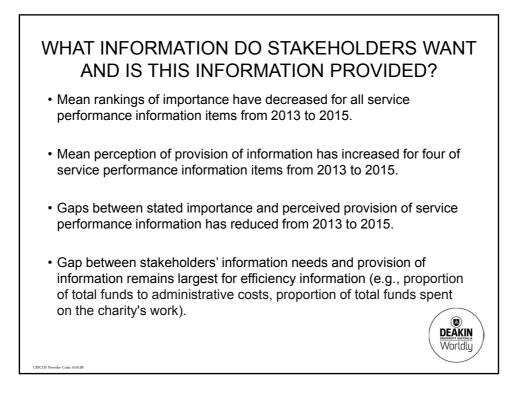


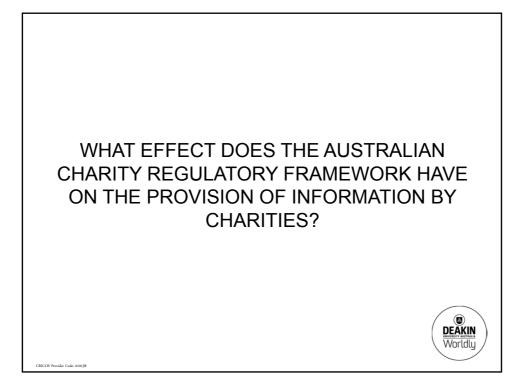
EXAMPLE OF SERVICE PERFORMANCE REPORTING IN FUNDRAISING CHARITY

	2013 \$	%	2012 \$	%
(3) Fundraising Comparisons				
Total cost of fundraising/gross proceeds from fundraising Net surplus from fundraising/gross proceeds from	1,313/4,935	26.6%	151/5,077	2.9%
fundraising Total expenditure on direct services/total fundraising	3,622/4,935	73%	4,925/5,077	97%
expenditure	0/0	0%	0/0	0%
Total expenditure on direct services/gross proceeds from fundraising	0/4,935	0%	0/5,077	0%
				DEAK World
CRICOS Provider Code: 01013B				\sim



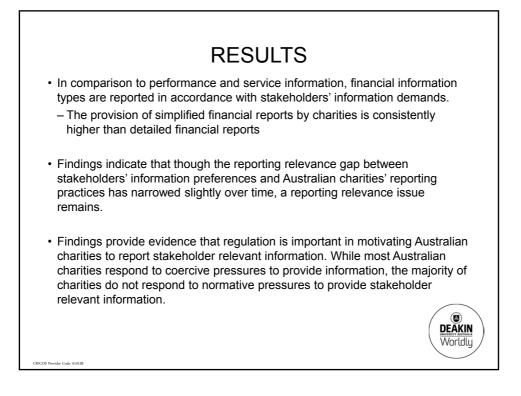
INFC	RMATION		
Service performance information item	ASIC Regime (pre-2010) (No tiered system) All companies limited by guarantee regardless of size	ASIC Regime (2011-2012) (Tiered system) All companies limited by guarantee that submit an annual report)*	ACNC Regime (2013-onwards) (Tiered system applicable regardless of legal form)
Principal activity (i.e. type of charity)	\checkmark	\checkmark	\checkmark
Description of the short and long term objectives.	×	✓	×
Charity's strategy for achieving those objectives.	×	✓	×
How the charity's activities assisted in achieving its objectives.	×	√	×
How the charity measures its performance, including any key performance indicators used by the entity.	×	✓	×
How did the charity pursue its main purpose in the last 12 months?	×	×	\checkmark
How will the charity pursue its main purpose in the next 12 months?	×	×	√
Who currently benefits from the charity's activities?	×	×	√
Number of employees.	×	×	×
Number of volunteers.	×	×	DEAKIN Worldly





	Minimum	Maximum	Mean	Median	Standard Deviation
REPORTING SCORE	0.000	8.000	2.778	4.000	1.497
REPORTING_INDEX	0.000	0.889	0.310	0.333	0.166
NUMBER_MEMBERS ¹	0.000	8,110.000	408.410	11.000	1,425.050
BIG4	0.000	1.000	0.120	0.000	0.325
FUNDRAISING_CHARITY	0.000	1.000	0.088	0.000	0.283
TOTAL REVENUES (in \$m)	0.000	134.000	6.341	1.310	15.600
DONATIONS_RATIO	0.000	1.000	0.183	0.009	0.303
GRANTS RATIO	0.000	1.000	0.311	0.092	0.354
MEMBERSHIP FEES RATIO	0.000	0.970	0.038	0.000	0.133
FUNDRAISING RATIO	0.000	0.873	0.023	0.000	0.107
SPONSORSHIP_RATIO	0.000	0.993	0.020	0.000	0.092
OTHER_REVENUE_RATIO	0.000	1.000	0.413	0.320	0.356
TOTAL ASSETS (in \$m)	0.000	507.000	12.600	1.422	45.500
AGE	0.000	14.000	8.407	9.000	3.787
LEVERAGE	0.000	419.360	1.606	0.361	16.588

١	NHAT DO CHARITIE	S REF	PORT?	>
	Performance and service information	2013	2014]
	renormance and service mormation	(n = 135)	(n = 120)	
	How the charity uses donations	8	9	
	now the chartey uses conations	5.93%	7.50%	
	Impact of charity's work	19	20	
	impact of chargy's work	14.07%	16.67%	
	The proportion of total funds spent on the charity's	6	6	
	work	4.44%	5.00%	
	Programs and services the charity delivers	64	59	
	(including the charity's activities)	47.41%	49.17%	
	The proportion of total funds spent on	2	2	
	administrative costs	1.48%	1.67%	
	The sheat de boue fisientes	125	114	
	The charity's beneficiaries	92.59%	95.00%	
		69	71	
	Charity's objectives	51.11%	59.17%	
	Type of charity (including general problem or need	132	118	
	area(s) with which the charity is dealing).	97.78%	98.33%	
		25	19	
	Charity's fundraising costs	18.52%	15.83%	
	Categorises expenses into program-related,	11	10	UNIVERSITY AUSTRALIA
	fundraising and administration activities	8.15%	8.33%	Worldly



INDUSTRY)?									
	Culture and recreation	Education and research	Health	Social services	Religion	Other ¹			
	(n = 96)	(n = 227)	(n = 279)	(n = 77)	(n = 97)	(n = 136)			
Performance and service information									
How the charity uses donations	5 5.21%	12 5.29%	31 11.11%	14 18.18%	0 0.00%	16 11.76%			
Impact of charity's work	20 20.83%	27 11.89%	29 10.39%	19 24.68%	4 4.12%	13 9.56%			
The proportion of total funds spent on the charity's work	0	7 3.08%	23 8.24%	6 7.79%	0	2			
Programs and services the charity delivers (including the charity's activities)	40 41.67%	66 29.07%	82 29.39%	26	28 28.87%	46 33.82%			
The proportion of total funds spent on administrative costs	0	5	0	3.90%	0	0			
The charity's beneficiaries	60 62.50%	151 66.52%	221 79.21%	73 94.81%	54 55.67%	103 75.74%			
Charity's objectives	31 32.29%	78 34.36%	138 49,46%	31 40.26%	11 11.34%	47 34.56%			
Type of charity (including general problem or need area(s) with which the charity is	85 88.54%	211 92.95%	271 97.13%	75 97.40%	89 91.75%	133 97.79%			
Charity's fundraising costs	15 15.63%	28 12.33%	50 17.92%	26 33.77%	8 8.25%	28 20.59%			
Categorises expenses into program-related, fundraising and administration activities	3 3.13%	28 12.33%	32 11.47%	1 1.30%	0 0.00%	23 16.91%			

		PORT (BY SIZE
	Small charities (annual (or consolidated) revenues less than \$250,000)	Medium charities (annual (or consolidated) revenues at least \$250,000 but less than \$1 million)	Large charities (annual (or consolidated) revenues at least \$1 million or greater)
	(n = 223)	(n = 202)	(n = 486)
Performance and service information			
How the charity uses donations	8	14	56
	3.59%	6.93%	11.52%
Impact of charity's work	15 6.73%	18 8.91%	79
The proportion of total funds spent on the	4	13	21
charity's work	1.79%	6.44%	4.32%
Programs and services the charity delivers	48	72	169
(including the charity's activities)	21.52%	35.64%	34.77%
The proportion of total funds spent on	0	2	6
administrative costs	0.00%		1.23%
The charity's beneficiaries	128	144	390
	57.40%	71.29%	80.25%
Charity's objectives	34	64	237
	15.25%	31.68%	48.77%
Type of charity (including general problem or	200	192	471
need area(s) with which the charity is	89.69%	95.05%	96.91%
Charity's fundraising costs	21	24	110
	9.42%	11.88%	22.63%
Categorises expenses into program-related, fundraising and administration activities	15	15	57

		(REF	PORT	ING	ENTI	TY)	1		
	Pre-AA	Pre-AASB 1053		Early adopted on AASB 1053			AASB 1053 effective	Total number an mean reporting	
	FY08	FY09	FY10	FY11	FY12	FY13	FY08	FY08	frequency acros
	(n = 136)	(n = 152)	(n = 130)	(n = 127)	(<i>n</i> = 111)	(n = 101)	(<i>n</i> = 92)	sample period	
Tier 1 GPFR	20	21	11	11	10	9	7	89	
	14.71%	13.82%	8.46%	8.66% 78	9.01% 71	8.91% 59	7.61%	10.48% 485	
Tier 2 GPFR	48.53%	51.97%	58.46%	61.42%	63.96%	58.42%	60.87%	405 57.13%	
	50	52	43	38	30	33	29	275	
SPFR	36.76%	34.21%	33.08%	29.92%	27.03%	32.67%	31.52%	32.39%	
*34 charitable companies		,						DEAKIN	

FINANCIAL	. REPO	ORT)?		
	SPFR	Tier 2 GPFR	Tier 1 GPFR	
	(n = 275)	(n = 485)	(n = 89)	
Performance and service information				
How the charity uses donations	16	57	5	
flow the charity uses donations	5.82%	11.75%	5.62%	
Impact of charity's work	47	49	10	
impact of charley's work	17.09%	10.10%	11.24%	
The proportion of total funds spent on the	8	29	1	
charity's work	2.91%	5.98%	1.12%	
Programs and services the charity delivers	83	152	30	
(including the charity's activities)	30.18%	31.34%	33.71%	
The proportion of total funds spent on	4	4	0	
administrative costs	1.45%	0.82%	0.00%	
The charity's beneficiaries	186	374	44	
The charity's beneficiaries	67.64%	77.11%	49.44%	
Charity's objectives	80	232	14	
charity's objectives	29.09%	47.84%	15.73%	
Type of charity (including general problem or	255	463	86	
need area(s) with which the charity is	92.73%	95.46%	96.63%	
Charity's fundraising costs	43	102	7	
Charity's rundraising costs	15.64%	21.03%	7.87%	
Categorises expenses into program-related,	17	63	7	
fundraising and administration activities	6.18%	12.99%	7.87%	\ Worldly

