

Submission to
The Productivity Commission

Review of Philanthropy

MAY 22

COMMUNITY COUNCIL FOR AUSTRALIA

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Introduction

This submission briefly outlines some of the key issues for Australia's not-for-profit sector in response to the Productivity Commission review of Philanthropy.

This CCA submission has been prepared with CCA members (see listing of CCA members, Attachment A) as well as other key organisations working within the broader not-for-profit sector.

It is important to note that this submission does not over-ride any policy positions that may be outlined in any individual submissions from CCA members. This is especially true when talking about charitable status and DGR eligibility as several CCA members currently comply with different codes of practice, different regulators, have different DGR entities, and are listed on different registers in relation to their Deductible Gift Recipient (DGR) status.

CCA believes that structured giving programs are not realising their potential in Australia partly because of the complexity of fundraising regulations and partly because the current fundraising and philanthropy environment is lacking in incentives for giving that apply in many international countries.

CCA would urge the Productivity Commission to build on existing reviews and recommendations in this area, most of which involved extensive consultation and due consideration, but then failed to be implemented.

CCA welcomes this opportunity to provide comment on the discussion paper and is willing to engage in further discussion about any of the issues raised in this submission.

The Community Council for Australia

The Community Council for Australia is an independent non-political member-based organisation dedicated to building flourishing communities by enhancing the extraordinary work undertaken by the charities and not-for-profit sector in Australia. CCA seeks to change the way governments, communities and not-for-profits relate to one another. It does so by providing a national voice and facilitation for sector leaders to act on common and shared issues affecting the contribution, performance, and viability of NFPs in Australia. This includes:

- promoting the values of the sector and the need for reform
- influencing and shaping relevant policy agendas
- improving the way people invest in the sector
- measuring and reporting success in a way that clearly articulates value
- building collaboration and sector efficiency
- informing, educating, and assisting organisations to build sustainable futures
- providing a catalyst and mechanism for the sector to work in partnership with government, business and the broader Australian community to achieve positive change.

Our success will drive a more sustainable and effective charities and not-for-profit sector in Australia making an increased contribution to the well-being and resilience of all our communities.

Current situation – the context

The charities and NFP sector encompasses over 600,000 organisations - from large to very small - and employs well over 1.3 million staff (around 11% of all employees in Australia). Australia's 55,000+ charities collectively turn over more than \$160 billion each year and hold around \$300 billion in assets.

These facts tell only a small part of the story. The real value of the broader NFP sector is often in the unmeasured contribution to Australian well-being and quality of life. NFPs are at the heart of our communities, building connection, enriching lives and environments, nurturing spiritual and cultural expression, and enhancing the inclusion and productivity of all Australians. Collectively, they make us a more resilient society.

For many decades there was no consistent regulation of charities in Australia other than the one-off requirement for those seeking any form of taxation concession to register with the Australian Taxation Office.

The establishment of the Australian Charities and Not-for-profit Commission (ACNC) has proved to be a positive step towards red tape reductions, increased transparency, and enhancing trust in the community. The national charities register has also provided invaluable information to millions of Australians including potential donors.

While charity regulation has advanced in recent years, the same cannot be said about regulation of the fundraising activities of charities. Charitable fundraising regulation from States and Territories dates back around 100 years to the horse and cart days when the length of pole attached to a donation collection box was restricted in legislation to prevent horse riders using extended handles to poke collection boxes into public bars. And while Australians can be generous in a crisis, they are not as good at regular giving and resist shifts in taxation policy such as the reintroduction of estate duties that would incentivise philanthropy.

At a broader level, the recent history of the NFP sector is generally framed by growth, but growth has slowed and new issues and challenges are emerging. The level of volunteering and number of people donating to charities is lower than in previous years. Cost of living and wage pressures are squeezing many charities. The discretionary revenue available to governments to support the work of charities is effectively falling in real terms against a backdrop of increasing demands and higher community expectations. Competition for fundraising and income from providing services has increased.

The level of uncertainty across the charities sector is having a negative impact on medium and longer-term strategic planning and reducing investment in organisational capacity. This translates into limited expenditure on organisational activities that increase the quality and responsiveness of services provided to communities.

Given the size of the sector and its critical role in our community, governments, funders and the broader community can achieve real economic and social benefits if there is increased investment in strengthening charities and supporting more efficiency and effectiveness in their regulation. This is especially true when it comes to encouraging and supporting philanthropy.

Ten key issues

For the purpose of this submission, CCA has chosen to highlight ten key issues we think need to be factored into the goal of doubling giving in Australia. These are briefly listed below and are discussed in more detail within the submission.

- 1. Why people give and the perceived value of charities including the trends – this includes direct-to-individuals (e.g. GoFundMe) and cause vs traditional giving to charities**
- 2. DGR mess**
- 3. Fundraising regulations mess**
- 4. The cost of fundraising, decreasing returns and increased time to receive returns**
- 5. Patient capital vs one off funding, and short-term contracts**
- 6. Pay what it takes and the overhead myth – including comparisons sites**
- 7. The scope for foundations to use their corpus as a positive investment vehicle and other forms of new (impact) capital (given the lack of debt financing for charities)**
- 8. Estate duties or capital gains tax on large estates, and living legacy trusts**
- 9. Superannuation and payroll giving**
- 10. Review the generous tax concessions provided to gaming, catering, entertainment and hospitality income for mutual organisations, especially licensed clubs.**

- 1. Why people give and the perceived value of charities including the trends – this includes direct-to-individuals (e.g. GoFundMe) and cause vs traditional giving to charities**

Giving in Australia is changing. There are many reasons why people give although there is little research to suggest that giving involves a rational evidence-based process to determine the most efficient use of donations. This does not mean that how charities represent themselves and their work doesn't matter. The reality is that if the work of a charity is not valued, the charity is vulnerable. How we see charities, our perceptions of their value, is at the heart of emerging patterns of giving in Australia.

While many larger charities invest in developing their brand and engagement to promote giving, most do not have the resources required to promote their value through multiple channels to multiple cohorts of potential supporters and donors. The lack of resourcing also impacts the capacity of charities to develop outcome measures and impact statements that can be messaged to resonate with target audiences including donors.

Research CCA has conducted through Saatchi and Saatchi has found that young people are more likely to be motivated to give to a cause, to make the world a better place. Older people – above 65 – are more likely to give in a traditional charity sense to people in need or supporting the unfortunate.

CCA has long argued that there needs to be an ongoing campaign to promote the value charities bring to our communities, our economy, our environment, and our wellbeing. Unfortunately, there is no strategic engagement in this area from government or from major philanthropists. In practice this means charities tend to be undervalued.

If we are to significantly increase giving in Australia, the value proposition of giving to charities needs to be much better communicated and promoted across all our communities.

2. DGR Mess

The purpose of DGR

The goal of the DGR process should be to encourage community involvement, engagement, and ownership of issues individuals and communities are concerned about. Encouraging citizens and civil society to own their issues of concern is not only good public policy, but also very good economic policy.

In the past, governments and The Treasury have tended to define donations to DGR charities in negative terms. Foregone revenue through tax concessions afforded by DGR status are seen as a cost to government, rather than a benefit. The implication is that charities receive 'generous' concessions resulting in government losing significant revenue. There is little acknowledgement that the level of DGR benefit is entirely dependent upon the level of community support for DGR organisations.

The Treasury tends to extrapolate the real cost to government of DGR concessions based on an assumption that every dollar given to a DGR charity or other organisation would otherwise have been taxable revenue. This assumption is compounded by the failure to factor in the significant transfer costs of having government collect, administer, and redistribute funds back to the community. The implication that every dollar given to a DGR charity represents a loss in revenue is grossly inflated.

Unlike most businesses, which seek to benefit owners, when a charity provides programs or services to a community it often enables governments to reduce their costs because more community needs (that might otherwise require support and intervention from government) are being supported by charities and those who support them. This creates very real savings for government. Charities also often provide services at less cost than equivalent government services.

Even using the Treasury's flawed assumptions about the costs to government, if the total DGR concessions amount to less than \$2 billion each year, that is still only approximately 1% of the total annual turnover of the charities sector.

Ideally, governments would reframe any reform of DGR within a context that explicitly acknowledges the benefits as well as possible costs, and highlights that providing DGR status enhances our communities.

The current DGR processes are dysfunctional and need reform

CCA supports the view that the complexity of the current DGR arrangements make it an almost unworkable system, particularly for small charities. As CCA has pointed out in several previous submissions, the process to obtain DGR status can be very lengthy and expensive. CCA has previously been quoted at least 12 months of work and a legal bill of \$30,000 to obtain DGR status.

The way DGR status is administered with the ATO determining most eligibility as well as having four separate Departmental registers and a wide range of specific listings by Treasury Ministers reflects a dysfunctional, confusing, and costly approach to obtaining DGR status. It favours large charities over small, rich over poor, those with strong political connections over those with weak. While some reforms have been proposed to cut back the number of Departments involved, they fall well short of what is needed.

Not one review of the current DGR system has ever supported its continuation. It needs to be reformed.

All DGRs should be charities and all charities should be DGR.

It is difficult to justify the current distribution of DGR eligibility which reflects the arbitrary and ad hoc way DGR eligibility has developed. In some cases, for instance, DGR is only given for a specific period even though the charitable organisation is ongoing and pursuing the same purpose in the same way.

It makes good policy sense that all donations made to registered, complying charities should be tax deductible. This is the practice in comparable countries like the UK and Canada. It also makes sense to consider changing circumstances that might inform new definitions of charity and public benefit, including areas like media and public interest journalism.

Australia has a well-functioning regulator determining charitable status through an effective process, and the definition of charitable status is now clearly embedded in the notion of public benefit. DGR should be directly associated with charitable status, not a separate process that actively discriminates against smaller charities.

This position has been supported by the Productivity Commission and the Not For Profit Tax Concessions Working Group. This position has also been strongly supported by CCA for many years.

3. Fundraising regulations mess

The current regulatory system applying to charities engaged in fundraising is broken. Separate jurisdictional fundraising regulatory regimes in Australia is not justifiable, especially given the diminishing relevance of geographical boundaries. Fundraising regulations need to be workable, efficient and fit-for-purpose. Current regulations fail this basic test.

Despite decades of inquiries, reports and recommendations calling for reform, very little meaningful progress has been made in any of the multiple attempts to harmonise fundraising regulations and requirements.

CCA has supported the Australia wide adoption of a core set of fundraising guidelines or principles that would need to be complied with by all charities engaged in fundraising. At the same time, CCA is open to any suggested solution including the potential to rely on consumer law as already happens in some jurisdictions.

4. The cost of fundraising, decreasing returns and increased time to receive those returns

The shift in emphasis around the ways in which people give means charities and NFPs can no longer simply rely on traditional ways of fundraising. Fundraising channels that have previously proved effective may or may not work for a particular fundraising campaign at a particular time.

The primary impact of these trends is that the cost of fundraising is increasing while return on investment is decreasing. Major organisations may still be reaching their fundraising targets, but it is costing more to achieve the same return as previously and taking longer for that return to be realised.

Fundraising investments can take five to ten years to fully realise which makes it quite difficult for many charities that lack the resources, or the time required to build a donor base.

Most charities cannot put aside significant funding to underwrite their fundraising activities even though this is often what is required to achieve a sustained revenue stream. Consequently, many charities are struggling to undertake fundraising without having the capacity to invest what would be needed to achieve their targets.

If interest free loans were available to support charity investment in fundraising, many more charities would be able to find the resources needed to run an effective donor acquisition program even though the costs may outweigh the benefits for at least three to five years. If a charity knew it had money to spend to build its giving program and the time required to generate an income stream before having to make any repayments, it would enable more fundraising activity from a much broader range of charities.

CCA believes the government should consider ways of establishing this form of investment option in charities. Offering low or no cost loans builds on the principle that you can give a small family fish to feed them for a day, or you can give them the skills to catch their own fish for the rest of their lives. Enabling more charities to access low or no cost loans for their fundraising activities would be a good investment over time.

5. Patient capital vs one off or tied funding, and short-term contracts

There are many different ways to give to charities and some are more beneficial to the charity than others.

One of the best forms of giving from a charitable perspective is ongoing regular giving to the organisation without the donation being tied to any specific expenditure requirement other than to advance the charitable purpose of the organisation. This type of donation allows the charity to use the money to maximise its impact and be able to invest in the full range of options including difficult to fund areas like staff training and development, research including outcome and impact measurement, communications and marketing, cybersecurity and technology, etc. All these areas are critical to organisational effectiveness, but are usually not top of the list in terms of how donors like to think their money is being used.

Donating a resource that provides an ongoing income stream is also highly valued by charities, for much the same reason. Having untied income makes the organisation more flexible, adaptable and capable of responding to community need.

At the other end of the scale, there are donors and sponsors who might insist the organisation use their donation in a particular area, and in a particular way. Sometimes these tied grants are so restrictive and at the same time so demanding of outputs that they actually cost more to run than they raise for the organisation.

CCA believes it is important to acknowledge the complexity of treating all giving in the same way when there are very significant differences between an untied donation to support the organisation and a tied contracted grant that imposes significant requirements and reporting on the charity.

As noted in the previous section on fundraising, time can be an invaluable aspect of developing good outcomes because a rushed or short-term project is unlikely to produce the same benefit as a longer term and more flexible investment.

6. Pay what it takes and the overhead myth – including comparisons sites

The first year of a major donor acquisition program, the set-up costs of the donor acquisition process will almost certainly be higher than any return.

In business terms this is sunk capital and it can be claimed against taxable income over many years (mining companies are a good example).

Charities do not pay income tax so sunk capital in areas like fundraising or program evaluation are just costs the charity has to wear.

If I was judging charities on some mythical ratio about the level of funding allocated to administration and fundraising compared to the level of expenditure in front line services, a charity in the first stage of a donor acquisition program is going to be well below a charity where the setup has been done and regular income is coming into the organisation.

Similarly, if a charity has invested in properly following up on its work and evaluating both its outcomes and impact in order to improve how it goes about fulfilling its mission, the well evaluated charity will compare badly next to a charity that has no research, measuring or monitoring programs in place.

There are also issues here in how you allocate costs within a Profit and Loss Statement. By hiding costs for areas like fundraising or evaluation in individual program budgets, charities can pretend their overheads are low.

For these reasons CCA supports the pay what it takes approach that encompasses the true cost of providing whatever is required to not only complete a given project, but also enable the charity or NFP to improve the work it undertakes.

CCA is not a supporter of comparison web sites and other charity investment services that adopt a very simplistic, and sometimes misleading, analysis of which charities offer better value to donors.

7. The scope for foundations to use their corpus as a positive investment vehicle and other forms of new (impact) capital (given the lack of debt financing for charities)

Knowing regular income is coming into an organisation can unlock access to capital – usually through debt financing - but not for most charities. The lack of access to debt financing makes management of inconsistent or lumpy income streams very difficult. Most charities cannot smooth out income flows over a year or multiple years through access to lines of credit and other credit tools.

Charities need better access to capital. Even if all that charities are seeking to do is maintain capital infrastructure and organisational capacity, access to discretionary income to undertake renewal or updating of organisational systems and structures is fundamental to good longer term management practice.

Just as importantly, charities and not-for-profits can often identify programs and services that can offer real benefits to the communities they serve, but without some form of venture capital, the investment in innovation, trialing, and scaling of more effective approaches cannot be undertaken.

CCA has previously advocated for a subsidised loan scheme and continues to believe that access to no interest or very low interest loans would benefit many charities.

CCA has also argued that there should be incentives within the system to enable foundations to use their corpus (rather than just the income earned) to invest in charities.

One of the keys to unlocking the latent potential to benefit communities across Australia is ready access to patient low-cost capital. It seems counterproductive that significant levels of capital are put aside to support charities, but generally only the interest is used or leveraged to create investment and support for charity and not-for-profit programs and services.

With a more considered and clever approach to financing the charities and not-for-profit sector, increased effectiveness and efficiencies could be unlocked providing significant benefits to Australian communities.

8. Estate duties or capital gains tax on large estates, and living legacy trusts

Estate duties

National estate duties exist in many countries including: the United Kingdom, Germany, Italy, Belgium, the Republic of Ireland, France, the Czech Republic, Canada and the USA. Not only do these duties provide substantial government revenue, they also increase philanthropy by offering relief from estate duties for any money left to charity. The Henry Review drew on this international experience in supporting estate duties as a taxation measure. Among other benefits, estate duties can apply a small brake on growing levels of inequality in our communities.

Until 1979, Australian governments gained substantial income through various forms of death or estate duties.

Australia's growing gap between rich and poor, and the gap between government income and demand for government supported services, can both be partially addressed by applying a form of estate duty on the richest 1% in our communities. A targeted 35% estate duty on all estates over \$10 million (with appropriate exemptions) would raise substantial new government revenue and stimulate philanthropy.

Living Legacy Trusts

Over the next two decades \$2.4 trillion in wealth is expected to pass from Australian 'baby boomers' to the next generation. It is expected that charities will benefit from this wealth transfer through bequests. However, giving by bequest is currently low – in 2012 only 7.6% of final wills had a direct charitable bequest, and charitable bequests accounted for only 2% of the total value of estates.

Living Legacy Trusts involve a donor placing an asset in a trust for the benefit of a charity upon the donor's passing. The asset is irrevocably committed to the charity, but the donor can still receive an income stream from the asset while they are alive. In return for irrevocably committing the asset to the charity, the donor receives a tax deduction when they place the asset in the trust, worth a percentage of the asset's value. This percentage may vary with factors including the donor's age. There are also models where intermediaries may be established to manage the donations and enable charities access to the donated funds prior to the passing of the donor. This immediate access is particularly important given the current economic climate.

This measure would encourage giving and enables intending donors to act on their bequest intentions at the time of greatest need (rather than time of death). It extends the policy intent of DGR concession, while supporting donors to maintain a self-supporting income stream.

9. Superannuation and opt out payroll giving

Superannuation charitable investment options

Using employee super contributions to drive improvements for communities is increasingly being adopted around the world. CCA support a model similar to that applying in France where all employees are given the option of investing 5-10% of their superannuation into 'solidarity organisations' (the equivalent of our charities). In 2008 the French government regulated that all super funds needed to provide this option to employees, and since that time the amount invested has grown to over \$5.5 billion. This has stimulated social entrepreneurship, created opportunities to achieve social impact, improved the capital base and capacity of solidarity organisations.

The success of the French 90/10 rule shows what could be achieved if Australia chose to provide employees with some limited choice about how their superannuation contributions are invested. If just 2% of the MySuper funds were invested this way it would generate around \$8.5 billion, or enough to significantly reduce homelessness by investing in social housing initiatives that could assist 50,000 Australians struggling to maintain secure and appropriate housing.

This measure could be transformative in encouraging the charities sector to find ways of establishing social enterprises that strengthen our communities. It would also link into the work of the Social Impact Investing Taskforce and provide a boost to impact investing across the charities and NFP sector.

Opt-out workplace giving provisions

When in place, 'opt out' systems of workplace giving have ensured much higher levels of success in workplace giving programs.

Less than 2% of working Australians currently donate to charity from their pre-tax income through workplace giving. When in place, the 'opt out' approach to workplace giving can result in 60-70% of employees in an organisation participating. With 'opt-in', average participation rates are less than 5%. Uncertainty over provisions in the Fair Work Act are an impediment to more widespread use of the 'opt-out' approach. Clarifying the Fair Work Act would help increase the number of Australian employees participating in workplace giving. Growing to 10% of employees donating 0.35% of their pre-tax income, would raise over a quarter of a billion dollars each year through workplace giving. This is a realistic target based on local and international experience that would increase philanthropy and the engagement of Australians in the broader NFP sector.

10. Review the generous tax concessions provided to gaming, catering, entertainment and hospitality income for mutual organisations, especially licensed clubs.

CCA is often asked by politicians and policy makers about the cost of the kinds of measures outlined in this submission to the Productivity Commission. The simple answer is that there are substantial savings to be made if some of the largest pseudo for profit groups that pretend to offer mutual benefits were forced to pay their fair share of tax.

The mutuality principle that rightly applied in the late 1800s in Australia is no longer appropriate or consistent with existing taxation arrangements, particularly for organisations involved in gaming. Large licensed clubs that act as gaming venues should not be able to treat over 75% of their income as tax free, especially when they have not satisfied the basic requirements of being a not-for-profit organisation that exists to provide a public benefit. As pointed out in the Not-for-profit Tax Concessions Working Group Report (May 2013), concerns with the current application of the mutuality principle include:

- integrity concerns about member and non-member receipts;
- competitive neutrality concerns where mutual organisations are trading in competition with taxable businesses;
- social policy concerns about significant gambling and hospitality receipts of some organisations, which are not subject to income tax at the Commonwealth level; and
- concerns about private member benefit.

It is recommended, on public benefit grounds, that above a certain threshold of say \$10 million, the tax law should be amended to treat all member and non-member income of mutual organisations as assessable for taxation purposes in line with normal income tax principles.

If this recommendation for tax reform is not supported, all income above a threshold that is derived from gaming, catering, entertainment and hospitality trading activities of mutual organisations should be treated as assessable. It is difficult to justify the hundreds of millions of dollars of tax concessions provided to large, licensed gaming clubs based on the mutuality principle. It is time to review these concessions taking into account any unintended consequences on mutual organisations that do provide a real benefit to members.

Conclusion

This submission to the Productivity Commission promotes measures to strengthen the charities and NFP sector and deliver sustainable economic and social benefits for governments and our communities. Never has there been a stronger case for increasing investment in the charities and NFP sector to build more resilient communities through greater engagement in our society and our economy.

As noted in the introduction, CCA believes previous reports provide an important reference point that should prevent the reinvention of already accepted priorities such as streamlining fundraising regulations. There have been extensive inquiries and reviews that have made over 100 considered recommendations that have yet to be implemented. [Are any more recommendations worth implementing from nearly 30 years of Commonwealth nonprofit reform reports? \(ACPNS\) \(qut.edu.au\)](https://www.qut.edu.au/research/centres/academic-centre-for-nonprofit-studies/are-any-more-recommendations-worth-implementing-from-nearly-30-years-of-commonwealth-nonprofit-reform-reports-2022)

It is important to note that CCA does not see increased giving as a cost to government but a benefit to the communities we all live and work in. It is counter-productive to treat increased philanthropy and social impact investment as a government loss of potential tax income or 'foregone revenue'. The whole community benefits when individuals or organisations choose to direct their resources into strengthening communities, increasing economic and social activity, and improving health and well-being. This is particularly the case if the money involved avoids the significant transfer costs of moving into, through, and out of government. Philanthropy and social investment are about encouraging greater ownership of local issues by enhancing the role of charities and NFPs.

The times we live in present us all with many challenges. Inequality continues to rise in Australia. We need fairer and more inclusive ways to strengthen our communities and our environment, and more impact investment to grow the capacity of charities to make a positive difference across Australia. Estate duties, living trusts, opt out workplace giving, better access to vesting capital, and the French 90/10 rule are just some of the examples of sustainable policies that have the potential to be transformative.

The NFP sector is too large and too important to be left on the margins of economic debates and major policy reforms within Australia, especially in difficult times. Increasing giving can be leveraged through government investment in incentives, removing red tape and enabling NFPs to be more efficient and effective through greater access to longer term and discretionary capital. If these measures are introduced, they will ultimately deliver stronger, more resilient, and productive communities across Australia.

Current Membership – Community Council for Australia (Attachment 1)

Adult Learning Australia	Everyman
Alannah & Madeline Foundation	Feanix Foundation
Alliance for Gambling Reform	Fitted for Work
AMP Foundation, Nicola Stokes, General Manager (CCA Board Director)	Foundation for Alcohol Research and Education
Arab Council Australia	Foundation for Young Australians
Australian Conservation Foundation	Fragile X Association of Australia
Australian Council for International Development, Marc Purcell, CEO (CCA Board Director)	Good Samaritan Foundation
Australian Environmental Grantmakers Network	Good2Give
Australian Red Cross	Hillsong Church, George Aghajanian, CEO (CCA Board Director)
Australian Scholarships Foundation	InfoXchange
Australians Investing in Women	Justice Connect
Barnardos Australia, Deirdre Cheers, CEO (CCA Board Director)	Kilfinan Australia
Brave Foundation	Life Without Barriers, Claire Robbs, CEO (CCA Deputy Chair)
Brotherhood of St Laurence	Lock the Gate
Camp Quality	McGrath Foundation
Carers Australia	Menslink
Centre for Social Impact	Mission Australia
Chain Reaction Foundation	Missions Interlink
Christians Against Poverty	Non Profit Alliance
Community Bridging Services (CBS)	Our Community
Community Broadcasting Association of Australia	OzHarvest
Community Colleges Australia	Philanthropy Australia
Connecting Up	Pro Bono Australia
Drug Arm Australia	Public Interest Journalism Initiative, Anna Draffin, CEO (CCA Board Director)
Ethical Jobs	Queensland Water & Land Carers

Ronald McDonald House Charities

RSPCA Australia, Richard Mussell, CEO (CCA Board Director)

Saba Rose Button Foundation

SARRAH

Save the Children Australia

Settlement Services International

Smith Family

Social Ventures Australia, Suzie Riddell, CEO (CCA Board Director)

St John Ambulance Australia

Social Leadership Foundation

Starlight Foundation, Louise Baxter, CEO (CCA Board Director)

Sydney Children's Hospital Foundation

Ted Noffs Foundation

The Centre for Volunteering

Variety – the Children's Charity of Victoria

Volunteering Australia, Mark Pearce, CEO (CCA Board Director)

Wesley Mission

Workplace Giving Australia

World Vision Australia

WWF Australia