Giving Australia 2016

Literature review summary report

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The Australian Centre for Philanthropy and Nonprofit Studies, QUT

Centre for Social Impact Swinburne, Swinburne University of Technology

Centre for Corporate Public Affairs

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Executive summary

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The topic of giving and volunteering in Australia is diverse. The extent to which it is documented varies and it is challenging to capture the multitude of voices and detail what is known about a wide field of activity. Much has been written but much remains to be explored. *Giving Australia 2016* will amplify what is known as well as generate fresh research questions. These literature reviews form the underlying knowledge base on which *Giving Australia 2016* is built.

This collection represents the first output of *Giving Australia 2016*. This executive summary provides an overview of the academic and professional evidence that is relevant to the four main groups of research participants, namely: individual and household givers and volunteers; business givers and volunteers; recipients and mediators of giving and volunteering (including nonprofit sector organisations and social enterprises); and philanthropic foundations and major donors.

Below, we review the predominant trends surfacing from the literature as a whole and identify areas of significance that are not well represented in the literatures reviewed.

The changing sociality of giving and volunteering

While volunteering has always been motivated by, and a producer of, new social relationships, giving and volunteering collectively through giving circles, crowdfunding and workplace programs exemplifies the changing social side to giving and volunteering. Sharing giving and volunteering stories on social media, particularly in the context of peer-to-peer fundraising, generates support from families, friends and neighbours. Community foundations bring donors together in support of selected groups and causes in communities of geography and communities of interest. Private Ancillary Funds (PAFs) often gather families and generations. And giving of goods and time from both households and companies provides direct and targeted support of shared needs. Giving is becoming less private, more social and more experiential on many levels.

This trend is particularly evident in the areas of giving collectives, workplace giving, crowdfunding and digital giving.

Use of information and communication technologies (ICT)

ICTs are changing the ways we give, ask and communicate. ICTs are changing the means by which donations are paid, the approaches through which donors are asked for, and engaged in, support and the ways in which we acknowledge and discuss giving. Online volunteering and advocacy have emerged as new dimensions of support for nonprofit organisations (NPOs) and causes, unrestricted by geography or distance. Platforms for donating and sharing goods and services and for evaluating charities are rapidly expanding and evolving. Use of big data is also starting to improve our understanding of philanthropy and support more effective evaluation and strategic planning. It also presents challenges for cybersecurity and privacy.

This trend is particularly evident in the areas of digital giving, big data, crowdfunding, and nonprofit fundraising.

Diversity

Giving and volunteering potentially is for everyone, regardless of age, gender or cultural background. There have been rapid changes in understanding who are givers and receivers of philanthropy. A much broader and more inclusive interpretation of 'giving' is redefining the traditional concept of philanthropists as an elite group. Practices and examples of giving from many cultures in Australia are expanding awareness of philanthropy, reflecting Australia's changing population demographics. Younger donors are influencing the ways in which giving and volunteering are perceived and are linked with an increasingly international perspective on philanthropy. Practice appears to be outstripping research, with relatively limited reliable evidence available about many of these developments.

This trend is particularly evident in the areas of cultural diversity, in-kind giving, volunteering and everyday givers.

Hybrid arrangements

A final trend is the growth of hybrid arrangements that both mediate, and benefit from, giving and volunteering. Hybrid forms transgress traditional boundaries between sectors and traditional conceptions of market and civic engagement. The boundaries between for-profit and for-purpose are blurring, with the space between the two increasingly occupied by a complex array of organisational types that have multiple missions and employ multiple delivery strategies. These new arrangements include social enterprises, more varied uses of micro-finance, social impact investing and benefit corporations. Some of these arrangements contest traditional definitions of giving and volunteering.

This trend is particularly evident in the areas of nonprofit fundraising, giving collectives, in-kind giving, business giving and social enterprises.

Contribution to the literature

This report itself makes a contribution to the professional literature on giving and volunteering in Australia. While there is significant academic research into the nonprofit sector taking place across Australia's universities, there is little research that looks at the landscape of giving and volunteering at a particular point in time and then make comparisons with previous data. This synthesis of publicly available knowledge of the practices of giving of money, time, expertise, advocacy and other resources marks a turning point in our understanding of Australian giving and volunteering.

This report also makes a contribution to the practice of giving and volunteering, particularly for nonprofit and charitable organisations. Professionals in the nonprofit sector have daily access to a flood of information covering all aspects of their operations. These reviews, in particular the

summaries and the recommended reading lists, provide a reliable and impartial source of information for managers, board members, paid staff and volunteers of NPOs.

Limitations

Like most literature reviews, there are some limitations to this report.

The issues canvassed in this set of reviews are prescribed by the terms of the *Giving Australia 2016* project. As such, there will be some aspects of the broader literature relating to giving and volunteering not included.

Second, the report is necessarily restricted to the available literature at the time of writing in late 2015. The literature is subject to gaps, and scholarly sources are not typically published until some time after the period to which they relate. We have drawn on both scholarly and professional sources to present a comprehensive analysis. One of the aims of the literature review was to identify significant gaps in the evidence so these could be addressed through the *Giving Australia 2016* data collection and by other future research and data collection.

In summary

This literature review report was prepared to provide direction for the data collection phase of the *Giving Australia 2016* research project. This version is a summary with recommended reading lists at the close of each of the 19 chapters. It provides the highlights of the full literature review, also available for free download as a public document as part of the series of reports from *Giving Australia 2016.*

Glossary

Ancillary fund: a legal structure which can be used to establish a tax deductible foundation. There are two types of ancillary funds: Private Ancillary Funds and Public Ancillary Funds.

Baby boomers: people born between 1945 and 1962.

Beneficiary: a person or organisation benefiting under a Will.

Bequest: a gift of property to a person or organisation in a Will. In common usage the term bequest is used to include gifts of money. As a result both bequest and legacy are generally understood to mean any gift in a Will.

Big data: the concept of big data has been attributed to Laney's (2001) construct, which identified three dimensions of big data and its management of the:

- **variety** of data formats that render data coordination challenging
- **velocity** related to the speed at which data are generated by interactions and can be used to support interactions
- **volume** related to the breadth and depth of data available about contemporary transactions.

Charitable purpose: a nonprofit purpose for the public good, including: relieving poverty or sickness or the needs of the aged, advancing education, advancing religion and other purposes beneficial to the community.

Charity: in its broadest sense charity is the practice of benevolent giving.

Corporate Community Investment (CCI): activities associated with corporate philanthropy, underpinned by business case thinking and practice, and entail mutual benefit (Centre for Corporate Public Affairs and Business Council of Australia 2007).

Corporate Social Responsibility (CSR): treating the stakeholders of the firm ethically or in a responsible manner (Hopkins 2003).

Community Development Finance Institutions (CDFIs): specialist enterprises which deliver finance and other support services to enterprises and individuals. The focus is often on start up, existing and/or social enterprises that cannot get finance from the mains tream banking sector (Department for Business Innovation and Skills 2010).

Community foundation: independent philanthropic organisation working in a specific geographic area which, over time, builds up a collection of endowed funds from many donors in the community, provides services to the community and its donors, makes grants and undertakes community leadership.

Contingent bequest: a gift under a Will which depends on a specified event happening.

Corpus: the original gift and ongoing principal that forms the asset base that a foundation operates on.

Crowdfunding: the collective cooperation, attention and trust by people who network and pool their money and resources together to support efforts initiated by other people or organisations: 'Modern crowdfunding leverages Internet technology and various social networking platforms to link the financial resources of online communities (the crowd) with individuals and organisations that seek funding (crowdsourcers)' (Clarkin 2014, 194).

Crowdsourcing: occurs when '(a) an actor (individual, team or organisation) tasks external sources with solving a problem or executing a task *and* (b) the actor, identifies these sources (individuals, teams or organisations) through a call broadcast to a crowd (Bauer and Gegenhuber 2015, 663)'.

Decedent: a deceased person.

Diaspora philanthropy/giving: is characterised by: 'Charitable giving from individuals who reside outside their homeland, who give for public benefit, give to causes or organisations in that country and maintain a sense of identity with their home country' (Johnson 2007, 5).

Distribution: a generic term for assets transferred from an estate to a beneficiary of a Will.

Estate: the total amount of a person's assets (property, entitlements and obligations) at the time of death.

Estate tax: a tax levied on the assets of a deceased estate before they are distributed to beneficiaries. (See also Inheritance tax.)

Executor: a person appointed by a Will-maker to take charge of the deceased's assets and property, see that debts, funeral and administration expenses and taxes are paid and to distribute the residual estate to beneficiaries in accordance with the Will.

Family foundation: a descriptive term used to refer to private foundations that have been established by a family. They are either run by family members or managed by members of the original donor's family with, in most cases, second or third generation descendants serving as trustees or directors on a voluntary basis.

Family provision: the term used in Australia for provision made for family members in a Will.

Financial assets: the term used in the financial services industry to describe assets that are potentially available for investment—financial assets exclude the family home, consumer durables and collectables.

Formal volunteering: unpaid time contributions to established entities.

Foundation: 'foundation' has no precise legal meaning. In philanthropy terms, foundation usually refers to a trust designed to make grants to charities or to carry out charitable purposes. It may also

be used to refer to a fund that exists to provide ongoing support to a particular organisation, or to a charitable organisation itself.

Fund: a legal vehicle which manages and/or holds trust property to make distributions to other entities or persons.

Generation X: people born between 1963 and 1980.

Generation Y: people born between 1980 and 1995 (also known as millennials).

High-net-worth-individual (HNWI): a term used in the wealth management industry to describe individuals with investable assets exceeding US$1 million and/or legally-constituted charitable entities (trusts or foundations) that typically either donate funds and support to other organisations, or provide the source of funding for their own charitable purposes. (Note that ultra-high-net-worth-individuals (UHNWIs) are generally regarded as those with investable assets in excess of US$30 million).

Identity-based funds: these funds are a collective investment by a community made up from solicited donations and contributions from community donors which are then redistributed to organisations and individuals within the community (W.K. Kellogg Foundation 2012).

In-kind giving: the giving of goods and services in support of a charitable purpose.

Informal volunteering: 'any assistance given directly that is not through a formal organisation' (Lee and Brudney 2012, 160).

Inheritance tax: a tax levied on the value of assets that a person inherits from a Will. Inheritance tax is levied on an individual beneficiary once they have received the assets. (See also Estate tax.)

Intestate: when a person dies without a valid Will. The property of an intestate estate passes by the laws of succession rather than by the direction of the deceased.

Investable assets: synonym for financial assets. (See Financial assets.)

Legacy: a gift of money to a person or organisation in a Will. In common language the terms legacy and bequest are used interchangeably and are generally understood to mean any gift in a Will.

Millennials: people born between 1980 and 1995 (also known as Generation Y).

Nonprofit organisation: an organisation that does not operate for the profit, personal gain or other benefit of particular people. This can include people such as its members, the people who run it or friends or their relatives (note, the nonprofit sector is referred to in different ways such as not-for-profit, voluntary association, charity, and non-government organisation).

Payroll giving: regular donations by employees from pre-tax to charities and other nonprofit organisations (The Australian Charities Fund 2010).

Pecuniary legacy (bequest): a fixed sum of money expressed as a gift in a Will.

Philanthropy: defined by Philanthropy Australia as: 'The planned and structured giving of money, time, information, goods and services, influence and voice to improve the wellbeing of humanity and the community'. Term derived from the Ancient Greek *philanthrōpía*: love of mankind.

Post mortem: a Latin term meaning 'after death'. It used to refer to a transfer or gift made from a person's Will after their death.

Private Ancillary Fund (PAF): a form of private charitable trust that individuals and other Australian taxable entities can make tax deductible donations to. PAFs can only make distributions to organisations designated as deductible gift recipients. PAFs need to have a formal investment plan and to distribute at least 5 per cent of their corpus value each year (Superseded Prescribed Private Funds in 2009).

Pro bono: is defined to include situations where:

A lawyer, without fee or without expectation of a fee or at a reduced fee, advises and/or represents a client in cases where:

(i) a client has no other access to the courts and the legal system; and/or

(ii) the client's case raises a wider issue of public interest.

or, the lawyer is involved in free community legal education and/or law reform;

or, the lawyer is involved in the giving of free legal advice and/or representation to charitable and community organisations (Law Council Australia 1992, 1).

Probate: the process of proving that a document is the person's valid Will, registering it with the court and granting the right for the person's estate to be managed and settled.

Public Ancillary Fund (PuAF): the name given to a form of charitable trust to which the public are able and invited to contribute tax deductible donations. A Public Ancillary Fund is required to be operated in a public manner for public benefit.

Residue of estate: the possessions, property and money remaining after all debts and gifts are distributed in accordance with the Will.

Shared economy: a "social exchange where people have spare capacity, goods or services without requiring financial compensation" (Barrett 2015, 13) often involving "new business models (platforms) that uproot traditional markets, breakdown industry categories, and maximise the use of scarce resources" (Allen and Berg 2014, 2).

Shared value: an ability to identify and collaborate across profit and nonprofit boundaries for mutually beneficial outcomes (Porter & Kramer 2011).

Social capital: a concept based on the idea that social networks (relationships) have value and that the collective value of social networks inform inclinations toward reciprocal giving (Harvard University n.d.).

Social enterprise: organisations that are led by an economic, social, cultural or environmental mission consistent with a public or community benefit, trade to fulfil their mission and reinvest a substantial proportion of their profit or surplus into fulfilling their mission.

Succession law: the law relating to Wills and estates.

Testamentary: referring to a Will.

Testamentary freedom: the notion that Will-makers (testators) should be free to determine what to do with their estate assets.

Testate: when a person dies having made a valid Will.

Third sector: describes the nonprofit organisational sector of society, where "private organisations are formed and sustained by groups of people (members) acting voluntarily and without seeking personal profit to provide benefits for themselves or for others, that are democratically controlled, and where any material benefit gained by a member is proportionate to their use of the organisation (Lyons 2001)".

Ultra-high-net-worth-individuals (UHNWIs): are generally regarded as those with investable assets in excess of US$30 million).

Volunteering: time willingly given for the common good and without financial gain (Volunteering Australia 2015).

Volunteering infrastructure: a network of local, state and national volunteer centres dedicated to promoting volunteering (Volunteering Australia 2008).

Volunteer-involving organisation (VIO): any organisation that involves volunteers in the delivery of services. The organisations are not necessarily charitable.

Will: a legal document expressing how a person wishes to distribute their assets after death.

Will-maker: a person who makes a Will.

Workplace giving: philanthropic contributions of money (payroll giving, employer matching donations, workplace fundraising, employer grants), time, skills and in-kind support by employees and their employers (The Australian Charities Fund 2013).

Abbreviations used throughout this document

All or Nothing	AoN
Australian Centre for Philanthropy and Nonprofit Studies	ACPNS
Australian Charities and Not-for-profits Commission	ACNC
Australian Charities Fund	ACF
Australian Environmental Grantmakers Network	AEGN
Behavioural Insights Team	BIT
Chief Executive Officers	CEOs
China Foundation Center	CFC
Committee Encouraging Corporate Philanthropy	CECP
Corporate Community Investment	CCI
Corporate Responsibility	CR
Cross Sector Partnerships	CSPs
Culturally and Linguistically Diverse	CALD
Development Directors	DDs
Donor Advised Fund	DAF
Employee Volunteer Programs	EVPs
Employee Volunteering and Giving Programs	EVGPs
Environment, Social and Governance programs	ESG programs
Ernst & Young	EY
Faith Based Charity Organisations	FBCOs
Fundraising Institute Australia	FIA
Fundraising Regulation Standards Board	FRSB
Giving What We Can	GWWC
Global Financial Crisis	GFC
Gross Domestic Product	GDP
High-Net-Worth-Individuals	HNWIs

Institute of Fundraising	IoF
International Classification of Nonprofit Organisations	ICNPO
International Corporate Volunteering	ICV
Keep It All	KiA
London Benchmarking Group	LBG
Marks & Spencer	M&S
National Taxonomy of Exempt Entities	NTEE
Non-Government Organisations	NGOs
Nonprofit Organisations	NPOs
Organisation for Economic Co-operation and Development	OECD
Payroll Giving	PG
Peer-to-Peer	P2P
Philanthropy Classification System	PCS
Private Ancillary Funds	PAFs
Public Ancillary Funds	PuAFs
Small and Medium Enterprises	SMEs
Social Enterprise	SE
Social Venture Partners	SVP
The Funders Network	TFN
Ultra-High-Net-Worth Individuals	UHNWIs
United Kingdom	UK
United States	US
Workplace Giving	WPG

Contents

How is this report structured?

For the purposes of this report, subject areas of giving and volunteering were allocated among the research team. Individual authors then researched a particular area of giving guided by a set of common questions.

The reviews provide a background on the subject, a review of recent research, where available; and the identification of current and emerging key issues in an Australian and international context. The following guiding areas of inquiry are used in each of the reviews:

- theories/definitions/datasets (key authors)
- international context
- Australian context, and
- key issues, latest research and emerging trends.

Section 1: The Givers—Individual, household and collective giving and volunteering

Chapter 1: Volunteering engagement

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Theories/definitions/datasets (key authors)

Volunteers offer many invaluable contributions to Australian and international society, enhancing both social and economic sustainability (Australian Bureau of Statistics 2012). Volunteers freely offer their time in roles which may otherwise be unfilled or require nonprofit organisations to allocate limited resources to support paid roles (Australian Bureau of Statistics 2012). Further to the social and economic benefits of volunteer services, volunteering offers a range of benefits to volunteers themselves, such as social inclusion and quality of life (Taghian, D'Souza and Polonsky 2012; Volunteering Australia 2008; Warburton and McLaughlin 2005).

While *volunteering* generally refers to time willingly given for the common good and without financial gain (Volunteering Australia 2015), in Australia volunteering is increasingly situated within a broader framework and defined variously as community participation, civic engagement and social inclusion (Volunteering Australia 2008) and that volunteering is embedded as a core part of the Australian community (Volunteering Australia 2015). Research on volunteering indicates that motivations and influences that inform volunteering engagement are diverse and that gender, age/life stage, education level, cultural background and religion are key factors that can influence the type and amount of volunteering in which individuals engage (Dittrich and Mey 2015; Einolf 2011; Gray, Khoo and Reimondos 2012; Lyons and Nivison-Smith 2006a; Manning 2010; Wang and Graddy 2008).

International context

International studies have explored the influence of gender, education, religion and age on volunteering, along with motivations behind volunteering engagement. Existing research has indicated that religion and gender are two of the key variables that influence volunteering; including a corroborated consensus that religious affiliation is associated with increased volunteerism (Manning 2010; Wang and Graddy 2008). Comparison of international findings with Australian research indicates there are differences in national volunteering trends. For example, a Canadian study recently reported that the largest age-related decline in volunteering engagement occurred among those aged 35 to 44, decreasing from 54 per cent to 48 per cent from 2010 to 2013 (Turcotte 2015b). Australian research reveals that those aged between 34 and 44 have become the most engaged age group in volunteer work (Gray, Khoo and Reimondos 2012; Volunteering Australia 2012). More recently however, the *General Social Survey 2014* summary results found the 15 to 17 age group were more likely to volunteer (42 per cent). This is despite an overall decline in volunteering rates between 1995 and 2014 from 36 per cent to 31 per cent in those 18 years and over (Australian Bureau of Statistics 2015).

Another contrasting finding between domestic and international research emerged from a recent study by Dittrich and Mey (2015), who studied trends in volunteering for charitable organisations in Germany. In comparison to Australian findings, which indicate higher rates of volunteerism among women (Manning 2010), the results of Dittrich and Mey (2015) indicate that German men donate more time to regular volunteering than women.

Australian context

Age, life stage and gender significantly impact on both time spent volunteering and the type of volunteering individuals engage in.

In Australia the volunteering infrastructure designed to sustain and promote volunteering includes volunteer managers working in volunteer-involving organisations, networks of local and regional volunteer support organisations, supported by their state and territory peak bodies and national umbrella groups such as Volunteering Australia, Conservation Volunteers Australia, Indigenous Community Volunteers, the Australian Emergency Management Volunteer Forum and others.

Several Australian studies have explored the benefits of volunteering for the elderly (Gray, Khoo and Reimondos 2012; Taghian, D'Souza and Polonsky 2012; Warburton and McDonald 2009; Warburton and McLaughlin 2005; Warburton and Stirling 2007). Numerous studies have corroborated that volunteering promotes social inclusion and quality of life among this cohort in particular(Taghian, D'Souza and Polonsky 2012; Warburton and McLaughlin 2005).

Key issues, latest research and emerging trends
Broad trends in volunteering nationally and internationally include:

- challenges for individuals in balancing volunteer work and other commitments
- emergence of volunteer programs that either engage the ageing population in volunteering or provide care for this cohort
- need for the voluntary sector to develop more inclusive and pluralistic volunteer recruitment approaches
- promotion of social capital through community engagement
- effects of information technology on volunteering processes and practice.

Continuing to explore these global trends and issues will enable the nonprofit sector and government to influence the trajectory of volunteering activities and civic engagement. In both local and international contexts a lack of research on volunteering engagement among culturally and linguistically diverse individuals is apparent – see Chapter 4 (Cattacin and Domenig 2014).

Summary of key issues	
International context	Gender and religion are particularly associated with volunteering rates.
	There is a lack of research on volunteering among culturally and linguistically diverse groups.
	Social capital promotes charitable giving, which can include volunteering.
Australian context	An overarching volunteering infrastructure sustains and promotes volunteering in Australia.
	Volunteering has both social and economic benefits and promotes individual benefits such as social inclusion and quality of life.
	As is the case internationally, there is a lack of research on volunteering among culturally and linguistically diverse groups in Australia.
Key issues and emerging trends	Older volunteers face challenges in transitioning from traditional to emerging volunteering models.
	Nonprofit organisations must ensure capacity building opportunities for older volunteers to promote their transition into new volunteering models.
	Although it is widely indicated that gender and volunteering are related, the debate about the nature of this relationship continues.

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Chapter 2: Everyday givers

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Theories/definitions/data sets (key authors)

The great majority of everyday givers donate to nonprofit organisations (NPOs) without intent to make regular or planned ongoing donations to that organisation. The reasons why people give in this way are complex. They range from the purely altruistic to a response to what is perceived as an obligation or a return favour.

Scholars have suggested that both socio-demographic factors, especially income level, life experience, age, marital status, and personal and social behaviours are influential in giving behaviour (e.g. Bekkers and Wiepking 2011).

Giving occurs in a context of givers and receivers and can be episodic, sporadic, continuous or planned, all of which make it difficult to generalise about, model or measure these behaviours. This review focuses on those givers, referred here as "everyday givers" who make donations to NPOs in an unplanned way. It is important to note that the statistics we have about donors that give in this way and the value of their donations do not distinguish between everyday givers and regular donors.

International context

While comparisons between levels of giving in Australia and the levels in other countries are often there is a wide variety of cultural practice and regulation that make such international comparisons problematic. For example, differences in the way regulations and tax law treat religious organisations in Australia compared with the arrangements in the United States are likely to significantly influence the comparability of the available data about religious giving (McGregor-Lowndes and Crittall 2015; McGregor-Lowndes et al. 2014).

Much of what is known about levels of giving in Australia is conditioned by the lens created by Australia's British cultural, historical and legal context (Lambert and Lester 2004). While Australia has long been a multicultural society, the dominance of its European cultural heritage has been moderated in the last 50 years by the increasing proportion of Australians with an Asian heritage, where diaspora giving is important but about which little is known (Baker 2012; Baker and Mascitelli 2011; Singh, Cabraal and Robertson 2010). Note that more on this topic is covered in Chapter 5.

Australian context

Total giving in Australia in 2012-13 has been estimated at $8.6 billion, of which individual tax payers claimed $2.29 billion (McGregor-Lowndes and Crittall 2016). Since 1992, there has been an increase of over 200 per cent in tax deductible gifts in real terms. The available data on individual giving reveals that the levels of individual giving in Australia rose quite sharply from 2000 until the global financial crisis (GFC) in 2008, when there was quite a steep decline, and levels of giving only recovered in 2013-14 (McGregor-Lowndes and Crittall 2016). While the growth in the total value of donations has slowed, those who have continued to give have been giving more, mitigating the effect of the slowing participation rate.

Religious institutions continue to be the recipients of the largest share of individual giving in Australia followed by social welfare and community services, health and medical research, education and overseas aid.

Key issues, latest research and emerging trends

A growing proportion of donations are being made by electronic means, with online credit donation facilities and online banking replacing the use of cheques as the response mechanism of choice.

There is some evidence that peer-to-peer fundraising techniques and the use of social media are increasingly important, especially for communicating with younger cohorts.

Australian employees have been slow to take up opportunities to give using payroll deduction schemes and those that offer employees a greater range of choices about the charities they wish to support tend to be more successful.

Summary of key issues	
International context	Giving occurs in a context of givers and receivers,and can be episodic, sporadic, continuous or planned. This makes it difficult to generalise about, model or measure these behaviours.
	Scholars have suggested that both socio-demographic factors, especially income level, life experience, age and marital status, and personal and social behaviours are influential in giving behaviour.
Australian context	Total giving in Australia in 2012-13 has been estimated at $8.6 billion, of which individual tax-payers claimed $2.29 billion.
	Levels of individual giving in Australia rose sharply from 2000 until the GFC in 2008, when there was a steep decline, and levels of giving had not yet recovered in 2011–12.
	Religious institutions continue to be the recipients of the largest share of individual giving in Australia followed by social welfare and community services.
Key issues and emerging trends	A growing proportion of donations are being made by electronic means, with online credit donation facilities and online banking replacing the use of cheques.
	While the growth in the total value of donations has slowed, those who have continued to give have been giving more, offsetting the effect of the slowing participation rate.

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Chapter 3: High-net-worth-individuals (HNWIs) and philanthropic foundations

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Theories/definitions/data sets (key authors)

In the public eye, philanthropy is often seen as the preserve of the very wealthy. Giving and volunteering however are not confined to those possessing great wealth. *Giving Australia 2005* found that in the prior year 87 per cent of adult Australians had made a charitable gift and 43 per cent had volunteered (ACOSS 2005). To include the great diversity of people who give and donate, 'philanthropy' is increasingly defined by in the sector as the giving of money, time and talent to chosen causes or organisations for the benefit of others.

While philanthropy is by no means the preserve of the wealthy, individuals and families of wealth have the greatest capacity to contribute (Elliott and Pilkington 2015; OECD 2011), and those with the accompanying propensity continue to give generously. High-net-worth-individuals (HNWIs) are individuals with investable financial assets (excluding their primary residence and collectables) in excess of US$1 million and ultra-high-net-worth-individuals (UHNWIs) are generally regarded as those with investable financial assets in excess of US$30 million (Hill and Doyle 2011). Accordingly HNWIs and families and the foundation structures commonly employed as giving vehicles by substantial donors are of particular importance to giving in Australia.

International context

The relationship between wealth and philanthropy is of growing interest among wealth advisors, yielding a range of reports that focus on HNWIs across the globe. The effective impact of the philanthropy of HNWIs is also an increasing focus of attention. The importance of impact to HNWI donors is born out across many studies including the *High-Net-Worth Philanthropy* study series in the United States (US) which finds the most consistent motivator for HNWI donors is the difference that giving can make (Rooney et al. 2014). A parallel development is growing demand for donors enjoying tax exemptions to share data on their giving practices and to be held accountable for the results and impacts of their donations.

The US Foundation Center has been active in championing philanthropic transparency and providing the data and resources which foundations need to be more open in their own communications and help shed more light on how private wealth is serving the public good. One of the outputs that showcases the work of the Foundation Center is the annual report: *Key Facts on US Foundations* (Foundation Center 2014) and similar reporting initiatives drawing on these initiatives are taking place in internationally, including the *Foundation Transparency Index* in China (The China Foundation Center 2016), *Assets & Giving Trends of Canada's Grantmaking Foundations* in Canada (Imagine Canada and Philanthropic Foundations Canada 2014), and *Giving Trends: Top 300 Foundations* in the United Kingdom (Pharoah, Jenkins and Goddard 2015).

Australian context

In addition to charitable distributions by a range of established family foundations, large gifts from Australian HNWIs have proliferated in recent years (Strickland 2014), much of this occurring through structured giving vehicles, covered by the umbrella terms of trusts and foundations. Recent large gifts include: two $10 million gifts from Alan Myers (QC) and Maria Myers AO ($10 million to the University of Melbourne in 2013 and $10 million to the National Gallery of Victoria in 2015); $50 million by

Graham and Louise Tuckwell to the Australian National University in 2013; $65 million from Andrew and Nicola Forrest to five Western Australian universities in 2013 (the Forrests joined *The Giving Pledge* in 2013, pledging to give away half their total wealth); and an estimated bequest of $3 billion by Paul Ramsay to the Paul Ramsay Foundation, announced in May 2015.

In 2012 - 2013 donations from trusts and foundations equalled $474 million; contributing to total giving in Australia of $8,614 million (McGregor-Lowndes et al. 2014). In 2011 - 2012 nearly 62 per cent of those with a taxable income over $1 million claimed average tax deductible donations of $49,678.88 being 1.47 per cent of their taxable income (McGregor-Lowndes and Crittall 2014).

Private Ancillary Funds (PAFs) have grown considerablly since their introduction in 2001 with 1,449 active PAFs listed on the ABN Lookup: Deductible Gift Recipients database as at November 2016. The availability of data on foundation giving remains limited, as highlighted by Anderson in *Where the Money Goes: Private Wealth for Public Good* (Anderson 2013), a report on grantmaking among Australian trusts and foundations. Since the publication of *Giving Australia 2005* there has been an increase in Australia-specific research into and the production of public guides addressing philanthropic foundations and HNWI giving.

Key issues, latest research and emerging trends

The importance of transparency to the effectiveness of philanthropic initiatives is a strong theme in recent literature as is the importance of positive social impact to HNWI donors. The globalisation of giving perspectives and practices among HNWIs is not surprising in a world in which the global wealthy are increasingly global citizens (Chia 2015; Leat 2007; Mickiewicz, Sauka and Stephan 2015).

Issues that are engaging HNWIs and foundation staff and trustees and directors include:

- impact investing
- evaluation of grantmaking and grant effectiveness
- collaboration among major donors, and
- crowdfunding for foundations engaging with, and helping develop, the infrastructure for civil society.

Summary of key issues	
International context	There is growing interest among wealth advisors in the relationship between wealth and philanthropy.
	There have been studies in the US into HNWIs and giving, volunteering and motivation.
	Increased data collection and reporting on Foundations is evident.
Australian context	Charitable trusts and foundations are structured giving vehicles.
	Currently there are limited reporting requirements.
	Giving from HNWI has increased.
	There is a growing body of Australian research.
Key issues and emerging trends	HNWIs and Ultra High Net Worth Individuals (UHNWIs)have been affected by globalisation which has impacted their giving perspectives and practices.
	There has been an increased demand for transparency of giving data.
	A gowing interest in impact investing has been observed.
	It is noted that there is scope for greater collaboration among foundations.

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Chapter 4: How do philanthropists select a charity?

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Theories/definitions/datasets (key authors)

How philanthropists select a charity is heavily influenced by their motivations for giving. A number of researchers have proposed typologies for affluent donors, such as Cermak, File and Prince (1994) who clustered affluent donors into four distinct types (Affiliators, Pragmatists, Repayers, Dynasts). Similarly, Prince and File (1995; Prince and File (1994) and Prince, File and Gillespie (1993) segment affluent individual donors into seven distinct types, based on needs, motivations and benefits sought from the giving experience; while other authors (Abeles and Kohler 2009), distinguish between 'passionate' (triggered by an event or encounter with an individual or an organisation) or 'rational' (where the philanthropist selects a societal issue, before researching the organisations in the sector likely to contribute in the most efficient way).

Each of these factors may influence whether a philanthropist gives at all, the cause area to which they give, and ultimately, which organisation(s) they choose to support.

International context

Recent research in the United Kingdom has asked how donors choose between more than 164,000 charities (Breeze 2010). This is no easy decision given the limited information, limited ability to assess the merits of potential recipients and the limited time allocated to making such a decision (Breeze 2010). The research identifies four main platforms for deciding which charity to support:

- personal taste
- personal background
- perceptions of charities' competence, and
- desire to make an impact.

In the United States (US), charity rating tools are increasingly being used by philanthropists to help select a charity. Donors are becoming more sophisticated in their giving as more detailed information on charities has become available in the United States. For many, the first stop in searching for organisations to support is a rating website (e.g. Charity Navigator, GuideStar, BBB Wise Giving Alliance).

Australian context

Qualitative research in Australia has highlighted the importance of personal values for shaping an individual's giving (Scaife et al. 2012). For many participants, these values are forged in childhood by family culture, family history and example, which developed into a sense of responsibility, especially for the wealthy. Peer leaders have also been found to significantly influence philanthropists' decisions on which charity to support, and often seek out inspiration, advice, support and recommendations from peers (Scaife, McDonald and Smyllie 2011).

For philanthropists with an established foundation, specific information is typically sought out from prospective grant seekers to assist in deciding which charity to support. Only around a third of Australian foundations provide detailed selection criteria (Leat 2006). Specific criteria is generally

clustered into five broad groups: fit with the foundation's goals/mission; impacts and effectiveness; evaluation; management and planning; and value for money (Leat 2006).

Key issues, latest research and emerging trends
Most nonprofit organisations and charitable foundations live in a world of increasing uncertainty characterised by: changing government policies and legal frameworks; erratic financial markets; and emerging and unpredictable social issues (Leat 2006). In light of this uncertainty, philanthropic foundations are under increasing pressure for greater impact, accessibility, transparency, accountability, effectiveness, efficiency, risk aversion and due diligence (Leat 2006).

The trend towards growing social impact requires philanthropists to think, act and invest differently. Research (Grantmakers for Effective Organizations 2014) has identified a number of pathways to grow impact, such as: advocating for policy change; transferring technology or skills; or spreading a new idea or innovation. Philanthropists are increasingly asking themselves what needs to happen to actually solve some of these problems once and for all. This has prompted a number of conversations about scale and impact in the social sector (Grantmakers for Effective Organizations 2014).

Summary of key issues	
International context	Charity selection for philanthropists is complex due to the number of charities and the limited available information on which to make a decision.
	In the US, charity rating tools on websites are increasingly being used by philanthropists to help select a charity.
Australian context	Australian research has highlighted the importance of understanding how personal values shape an individual's giving behaviour.
	Peer leaders significantly influence philanthropists' decisions on which charity to support.
Key issues and emerging trends	Philanthropic foundations are under increasing pressure for greater impact, accessibility, transparency, accountability, effectiveness, efficiency, risk aversion and due diligence.
	Philanthropists are increasingly interested in the social impact of their giving.

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Chapter 5: Cultural diversity in giving and volunteering

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Theories/definitions/datasets (key authors)

Cultural diversity is defined as the multiplicity of ethno-cultural, linguistic, racial and religious backgrounds that make up society. This chapter reviews current literature on the topic of cultural diversity and the way in which it informs and influences volunteering and giving. It summarises key literature providing evidence that volunteering and giving is influenced by cultural, political and social contexts (Berger 2006; Grönlund et al. 2011; Lim and MacGregor 2012; Prouteau and Sardinha 2015; Wang and Handy 2014). In view of the significance of culture and religion on volunteering and charitable behaviour, the importance of understanding volunteering in a culturally diverse society is highlighted.

International context

This review identifies key facilitators and barriers to ethno-cultural giving and volunteering. It also argues that ethno-cultural giving and volunteering norms may differ from the dominantly researched western practices and therefore may be under-represented in the literature. The review briefly comments on current debates around whether ethno-culturally diverse giving is a substitute for mainstream giving and identifies the need for longitudinal studies in order to shed light on whether there is a potential crowding-out effect between the two giving practices. The growth in diaspora philanthropy, which has been facilitated by technological advancements and emerging diaspora giving intermediaries, is discussed. The literature review finds that the majority of research stems from the United States (US) and Canada, in particular around identity-based funds. This has been supported by initiatives such as W.K. Kellogg Foundation Cultures of Giving (2012) which have been designed to understand and support philanthropic giving within ethnic minority communities.

Australian context

Australia is a culturally diverse nation with 28.1 per cent of the estimated resident population born overseas (Australian Bureau of Statistics 2015). This review highlights that consistent with international research, there are concerns among Australian researchers that a narrow focus on formal volunteering and giving may underestimate the contribution of those from Culturally and Linguistically Diverse (CALD) communities (CIRCA 2016). Diaspora giving in Australia is also poorly reflected in the mainstream philanthropic community and may hinder social inclusion of migrant communities. Overall, the review finds that there is a significant gap in the Australian literature on the volunteering and philanthropic activity of people from CALD communities. In contrast to the US, there is also a lack of a strategic and unified approach to addressing diversity in philanthropy.

Key issues, latest research and emerging trends

The review highlights that culture and religion have a role to play in explaining the differences in motivation and behaviours among people from diverse cultural backgrounds. It also suggests that CALD volunteering and giving differs significantly from mainstream practices and may be underrepresented as they are generally informal and tend to fall outside western frameworks and definitions. There is a need to broaden current conceptions of philanthropy and volunteering to account for the way in which cultural diversity influences the current giving and volunteering landscape. Diaspora giving and the growth in specific ethnic community giving platforms is also identified as an emerging trend around the world.

Summary of key issues	
International context	Culture and religion help explain some motivations and behaviours for giving and volunteering.
	Facilitators and barriers to ethnic giving and volunteering are included.
Australian context	Narrow focus on formal volunteering and giving may underestimate the contribution of CALD communities.
	Diaspora giving is not well represented in the mainstream philanthropic community.
Key issues and emerging trends	There are differences between CALD and mainstream philanthropy and volunteering.
	Current conceptions of philanthropy and volunteering need to be broadened.
	Diaspora giving platforms are a growing trend around the world.

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Chapter 6: Charitable bequests

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Theories/definitions/data sets (key authors)

Charitable bequests by their nature take place in the context of the transmission of assets from the deceased to the beneficiaries. Charitable bequests are influenced by social context and are inextricably interwoven with the attitudes, beliefs and behaviours associated with inheritance.

Social influences have been shown to affect the nature and scale of giving to charity. Field experiments conducted in the United States demonstrate that people tend to adjust the amount they give according to the amount that they believe is given by others (Shang and Croson 2009). Others have similarly found that social influence and the perceived behaviours of others influences the amount given in a particular context, and that this amount is largely independent of the individual donor's personal income or wealth (Shang, Reed and Croson 2008; Wiepking and Heijnen 2011).

Researchers in western nations have consistently found the standard pattern in estate distribution is for the first partner of couple to leave their personal estate to their spouse, and for the surviving spouse to subsequently leave the estate to the children, in full and in equal share (Finch and Mason 2000; Menchik and David 1983; O'Dwyer 2001).

Trend data on bequests is not available at a national level (McGregor-Lowndes et al. 2014).

International context

In broad terms, many western countries structure their tax regime to stimulate charitable giving by those with the greatest financial capacity (Roodman and Standley 2006) by providing them with incentives to give. For charitable bequests, this most often takes the form of exemption of gifts from estate or inheritance taxes.

In countries with a baby boomer demographic bulge, the nonprofit sector and charitable fundraisers in particular have demonstrated a growing interest in charitable bequests and the potential for a boost in bequest funds as a result of the increased rate of intergenerational asset transfers.

Australian context

The charitable sector in Australia is highly invested in charitable giving and the potential for an increased flow of charitable bequests to help sustain its many initiatives. Australia is one of the few countries in the Organisation for Economic Co-operation and Development (OECD) without estate/inheritance taxes (Warburton and Hendy 2006).

Research into charitable bequests in this country remains limited, in part due to the resource-intensive nature of gathering reliable information for analysis. In Australia there are no sources of panel data on the charitable bequest intentions of individuals, and no automated capture of distribution from wills and probate files. There is a growing body of qualitative and quantitative Australian research relating to charitable bequests (Baker 2014; Madden and Scaife 2008a).

Key issues, latest research and emerging trends

United KIngdom (UK) field experiments show a simple behavioural "nudge" can boost charitable bequest giving to a similar degree as the estates tax, at a much lower cost (Sanders and Smith 2014, 15).

Key motivators for bequest giving include notions of a lasting legacy and the greater attraction of specific purpose, longer-term bequest options that are differentiated from general purposes and operational support donations (Routley, Sargeant and Scaife 2007).

Summary of key issues	
International context	In the US larger estates give higher shares of their assests to charitable purposes.
	Taxation incentives help drive charitable bequests.
	The large, wealthy and ageing baby-boomer generation offers potential for significant bequests.
Australian context	There are no estate or inheritance taxes in Australia.
	There is no readily available data.
	There are increasing quantitative and qualitative insights being generated.
Key issues and emerging trends	Fundraiser efforts to influence social norms are increasing , for example- *Include a Charity.*
	Behavioural Insights Team in the UK point to efficacy of 'nudging'.
	Leaving a legacy is a key potential motivator.

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Chapter 7: Giving collectives

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Theories/definitions/data sets (key authors)

Giving collectives, frequently also called giving circles, are groups of people who pool their donations and jointly decide how to allocate them. Sometimes described as a cross between a book club and an investment group (Eikenberry 2007, 859), giving circles sit somewhere between individual or household giving and community foundation grantmaking.

Giving circles pool donated funds, then make grants mostly to small, local nonprofit organisations or individuals. Circles educate their members about philanthropy and issues in the community, provide a social forum for members, and engage members in volunteering.

Angela Eikenberry is the key authority on giving circles, and has published over ten journal articles or professional reports on different aspects and contexts for United States (US) giving circles since 2005. More recently, research has been published from the United Kingdom (UK) and Ireland (Eikenberry and Breeze 2015) and in Asia (John 2014).

International context

Giving circles, as a modern phenomenon, emerged from the US over a decade ago in the wake of significant changes in the demographic profile of wealthy individuals to include "women, people of color, young professionals, and youth"[1] (Thiele et al. 2011, 31). The rapid and organic spread of giving circles within the US has been mirrored to some extend in the UK and in Asia, however there is a noticeable lack of data internationally on giving circles and other forms of giving collectives. The most recent estimate of numbers of circles in the US is from 2009 (Eikenberry and Bearman 2009) and estimates the number at over 500. Eikenberry and Breeze (2015) identified 80 giving circles in the UK and Ireland.

Australian context

There are 16 known giving circles in Australia as at October 2015, although there may be others that are not documented in the literature. There will soon be research on the number, size, membership, and grantmaking of giving circles in Australia. While some Giving Circles have formed under the banner of the international Impact 100 group, there is no network of all Australian giving circles beyond informal, interpersonal connections as yet.

Key issues, latest research and emerging trends

Two key issues for giving circles are whether to partner with a host organisation or not, and how to engage members in experiential learning.

Other important issues identified in the literature include: the tension between the needs of members and the needs of beneficiaries; questions of diversity and inclusion; maintaining and growing membership numbers; and managing relationships with applicants and beneficiaries.

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[1] Note the expression 'people of color' while not in Australian use is used extensively in the US literature.

Summary of key issues	
International context	Giving circles as a modern phenomenon emerged from the US over a decade ago.
	There is a noticeable lack of data internationally on giving circles and other forms of giving collectives.
	The most recent estimate of numbers of circles in the US is from 2009 (Eikenberry & Bearman, 2009) and puts the number at over 500.
	Eikenberry and Breeze (2015) identified 80 giving circles in the UK and Ireland.
Australian context	There are 16 known giving circles in Australia as at October 2015.
	Currently there is no research on the number, size, membership, and grantmaking of giving circles in Australia.
	There is no network of giving circles beyond informal, inter-personal connections.
Key issues and emerging trends	Two key issues for giving circles are whether to partner with a host organisation or not; and how to engage members in experiential learning.
	Other issues identified include the tension between the needs of members and the needs of beneficiaries; questions of diversity and inclusion; maintaining and growing membership numbers; and managing relationships with applicants and beneficiaries.

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Chapter 8: Regular, planned, or pledged giving

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Theories/definitions/datasets (key authors)

Perhaps the oldest form of regular or pledged giving is the stewardship campaigns conducted by religious groups, whereby adherents are asked to pledge a set donation amount to weekly collections. Sometimes also referred to as 'tithing' or 'envelope collections' this type of giving remains an important part of fundraising and donating in many churches, synagogues and mosques in the United States (US) (Drawdy 1980; Linginfelter 2015) and in Australia (Lyons and Nivison-Smith 2006a, 2006b) and beyond.

Industry sources refer to regular giving as 'monthly giving programs', to denote a typical timeframe for such giving, or as 'recurrent giving'.

Australian researchers O'Donoghue, McGregor-Lowndes and Lyons (2006) describe planned giving as a term used to distinguish an act of giving that is planned from one that is spontaneous, often in response to a tragedy or a chance solicitation by mail or telephone (O'Donoghue, McGregor-Lowndes and Lyons 2006, 520).

International context

The US *M+R Benchmarks Study 2015* found growth in the numbers of donors prepared to sign up for regular donations online with an annual increase of 13 per cent from 2013 to 2014 (Bugeaud et al. 2015).

Fundraising industry sources such as the PBS Sustainer Learning Center (2016) suggest this type of giving is one that costs the organisation less, tends to have people willing to upgrade the amount of their giving more frequently, takes fewer incentives to maintain, provides over time quite a predictable income stream, and sometimes appeals to a younger giver.

The growth in regular giving as a common approach sits against the backdrop of major concern particularly in the US with levels of donor attrition. Significant work has been done on donor loyalty by researchers such as Sargeant and Woodliffe (2007). At the sector level, an ongoing campaign to turn around a lack of donor retention has been underway in the US for the past few years in the form of the Fundraising Effectiveness Project (Association of Fundraising Professionals and the Urban Institute 2015). Turnover of givers has resulted in more nonprofit organisations (NPOs) trial new ways to encourage givers to support their causes in ongoing ways.

For instance, the practice of recruiting regular givers in the street or calling door-to-door, often referred to as 'face-to-face fundraising', has been in use by NPOs in the United Kingdom since the late 1990s. Donors are asked not for a cash gift but rather for a committed, regular gift deducted automatically each month from their bank account or credit card (Fleming and Tappin 2009; Sargeant and Jay 2004).

The use of face-to-face fundraising methods, particularly those in high traffic public places, has led to an increase in complaints from the public (Chung 2014; King 2010; Slack 2013; Smerdon 2014; Triner

2014). This in turn has led to calls for greater regulation of such fundraising practices in some jurisdictions (Breen 2012; Sargeant, Hudson and Wilson 2012).

Many studies of the financial efficacy of face-to-face fundraising are positive, with the available research finding that the value of donations obtained from those who are recruited is almost double that of casual donors during the same time period, and that the lifetime value of the donors is significantly increased (Chen 2015; Fleming and Tappin 2009; Sargeant and Jay 2004).

Research into the motivations of those who choose to become regular givers is scant. Recent research in the Netherlands (Beldad, Snip and Hoof 2014) investigated the determinants of individuals' repeat donation intentions, finding similar factors to those influencing first-time donations.

Research into the behaviours of Canadian donors found that there are three types of donors: loyal donors; switching donorsand mixed donors (O'Reilly et al. 2012). The study found that loyal donors are likely to give significantly more to the NPOs of their choice, but to give less than other donors overall.

Australian context

A key finding of *Giving Australia 2005* (ACOSS 2005) was a marked difference between people who plan their giving and those who give spontaneously. People who planned their giving gave four times as much as spontaneous givers (35).

In Australia, there is some evidence to suggest a significant growth in the practice of NPOs offering online visitors to their website the option of signing up to a regular gift program online (National Australia Bank 2015).

The *ABS Household Expenditure Survey* (Australian Bureau of Statistics 2011) found that in 2009-10 the average weekly donation to charity for Australia was $0.86 and that churches, synagogues and related groups received an average weekly donation of $2.97. The survey also concluded that other donations to charities reached $3.40 on average, but advised caution with this estimate.

Key issues, latest research and emerging trends

Regular, planned or pledged giving provides an important source of funds for NPOs in Australia and there is both a need for and advantages of this type of giving for givers and NPOs.

The use of internet donation pages that offer visitors the opportunity to enter into agreements online to give regularly is a practice of growing importance, as is the ease of more regular communication through online means.

Although face-to-face fundraising is an important source of funds for those that use it as a source of regular givers, the literature raises some broader potential associated 'reputational' costs.

Summary of key issues	
International context	Pledged giving is common practice across religion types, faith-based charity organisations and individuals.
	Despite a study pointing to great willingness of givers to think about regular giving, donor attrition has been a concern. This has sparked efforts such as the US Fundraising Effectiveness Project to help NPOs measure and manage their donor retention.
Australian context	A key finding of Giving Australia 2005 study (ACOSS 2005) was a marked difference between people who plan their giving and those who give spontaneously.
	The ABS Household Expenditure Survey (ABS 2011) found that in 2009-10 the average weekly donation to charity for Australia was $0.86 and that churches, synagogues and related received an average weekly donation of $2.97.
Key issues and emerging trends	Regular, planned giving is important in Australia and beyond, both to those who give and the NPOs they support.
	Technology such as websites and setting up monthly debits paves the way for more regular givers and better communication with them.

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Chapter 9: In-kind giving

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Theories/definitions/datasets (key authors)

In-kind giving broadly defined includes any donation of goods and services for a charitable purpose. This literature review finds that with the exception of Islam (2013), there has been little systematic review of in-kind giving, its sources, the parties involved, and the motivations behind this form of giving. There is also no universally accepted definition of the term and limited debate as to what exactly constitutes gifts in-kind.

International context

This review highlights the international growth in corporate giving and summarises the most prevalent forms of corporate in-kind giving. It documents the main challenges associated with product donations in disaster responses including the emergence of donation registries and online portals. The review also accounts for in-kind donations in non-disaster contexts such as recycling and charity shops, food banks, and crowdsourcing.

In the United States, 7.9 million individual tax payers claimed deductions of nearly US$12 million in 2010 for donations of used clothing, electronics and other household items (Islam 2013). These tax donations can be made on clothing and household items that are in good used condition or better (Internal Revenue Service 2016).

The growing global phenomenon of the shared economy is estimated to be £9 billion and is set to rise to £230 billion by 2025 (PwC 2014). This review also briefly highlights the shared economy as a hybrid form of giving with notable differences between this trend and traditional philanthropic activity. The shared economy can be defined as a "social exchange where people have spare capacity, goods or services without requiring financial compensation" (Barrett 2015, 13) often involving "new business models (platforms) that uproot traditional markets, breakdown industry categories, and maximise the use of scarce resources" (Allen and Berg 2014, 2).

Australian context

There is limited research into the in-kind giving behaviours of individuals and corporations in Australia. With the exception of a few studies, which find that Australian SMEs prefer to give in-kind rather than cash amounts, there are few statistics in relation to individual and small group in-kind giving.

Key issues, latest research and emerging trends

Given the broad scope of in-kind giving practices, a number of key issues relating to particular forms of in-kind giving are identified. In the context of thrift store (or opportunity shop) donations, the institutional and regulatory environment can constrain or support in-kind product donations. It can also explain the differences in pro bono practices around the world. The review also identifies the growth in online portals and exchanges as a nascent but growing trend designed to manage the logistical and storage challenges associated with in-kind product donations. The ethical debate around food waste and product donations to developing countries is also briefly highlighted as a common thread in the development aid literature.

Summary of key issues	
International context	Corporate giving is growing and in-kind giving is a popular expression of corporate community investment.
	In-kind giving occurs differently in disaster response and non-disaster contexts.
Australian context	There is limited research into in-kind giving in Australia.
	Emergency volunteering is a growing field of interest.
Key issues and emerging trends	Currently there is a lack of a rigorous and universally accepted definition of in-kind giving.
	There has been some growth in corporate giving practices and preference for in-kind donations.
	Research into pro bono practices showCross-national differences.
	There are logistical challenges associated with product donations and the emergence of online portals, exchanges and crowdsourcing.
	Ethical debates exist around food waste and aid development product donations.

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Section 2: The Givers – Business giving and volunteering

Chapter 10: Workplace giving

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This chapter presents two sides of a coin, but with some obvious overlap between the individual and business perspective on workplace giving.

The individual giver's perspective

Theories/definitions/datasets (key authors)

Workplace giving (WPG) involves philanthropic contributions of money (payroll giving, employer matching donations, workplace fundraising, employer grants), time, skills and in-kind support by employees and their employers (The Australian Charities Fund 2013). The focus of this review is mostly on payroll giving (PG), which is defined here as the regular donations by employees from pre-tax pay to charities and other nonprofit organisations (NPOs) (Australian Charities Fund 2010) either through company programs, centralised distribution agencies, directly to individual NPOs, or to their own nonprofit employers (Shaker, Borden and Kienker 2015).

Theories of individual altruism (Bekkers and Wiepking 2011; Wiepking and Handy 2015) do underpin an employee's contribution to workplace giving. However, workplace giving may be different to other charitable giving because of the concentrated effects of the workplace social milieu (Carman 2003) and the direct impact of the business culture, its leadership and the processes by which workers can engage with the giving campaign and its beneficiaries (Osili, Hirt and Raghavan 2011).

The use, testing and development of theory is not extensive in this field[2]. The majority of theoretically informed workplace giving studies use a selected theory to test results with few testing a theory by research (Haski-Leventhal 2013; Nesbit, Christensen and Gossett 2012; Raman and Zboja 2006; Shaker, Borden and Kienker 2015). Grounded theory development is elusive. In line with emerging trends in workplace giving design towards a holistic engagement between employer and employee (America's Charities 2015), workplace giving studies have moved towards the investigation of corporate social responsibility (CSR), defined as "treating the stakeholders of the firm ethically or in a responsible manner" (Hopkins 2003, 1) and the impact of the connection between employer and employee.

Stakeholder theory, corporate giving , social identification, organisational commitment and organisational identification theories have been utilised by researchers in individual studies but there is insufficient evidence to support a definitive theoretical conclusion.[3] Even so, some 'how to' publications distributed by government agencies and philanthropic peak bodies, primarily informed by industry studies, have been underpinned by aspects of organisational theory (Australian Charities Fund 2010; Australian Taxation Office 2015; Charities Aid Foundation 2015a; The Centre for Social Impact 2009; UK Government 2015; Gov.UK 2015; United Way Worldwide 2015) and behavioural theories (Charities Aid Foundation 2013).

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[2] There is considerable literature on why individuals give and what can encourage giving which is discussed in other chapters.
[3] Theories which underpin corporate social responsibility will be examined in another review.

International context

In the United Kingdom (UK), payroll giving was £126 million in 2014-15. This is 11.5 per cent of the total charitable giving (HM Revenue & Customs 2015), however only 2 per cent of donors choose to give through their payroll (Charities Aid Foundation 2015b). In the United States (US) in 2014, $3 billion (8 per cent) of the almost $360 billion donated to charity flowed through workplace campaigns (America's Charities 2015; Lilly Family School of Philanthropy 2015). Participation rates are estimated between 20-45 per cent (America's Charities 2015). In 2013 Canadians donated $12.8 billion to charity (Turcotte 2015a). In 2004 $343 million was donated through payroll giving (The Centre for Social Impact 2009). There have been some negative variations in recent years.

These countries have a long history of workplace giving and well established and creditable redistribution agencies backed by government policy. However there is considerable sector discussion and research which indicates a perceived impression of inefficiencies in the system (Ainsworth 2010; Harder 2010; Richards 2012; Sargeant and Shang 2011). At least in the UK considerable policy effort is being applied in an effort to address these concerns (UK Government 2011; Saints Information 2007). Key issues include a lack of public awareness of the system, few incentives to encourage employers to set up such programs, an employer perception that such programs are complex to set up and run and a feeling by some that small to medium charities are often overlooked as giving choices.

Australian context

In 2015, Australia was ranked fifth overall on the World Giving Index (Charities Aid Foundation 2015). A total of $28 million was donated through payroll giving in 2012-2014 representing 1 per cent of total giving in Australia (Australian Taxation Office 2015b). Payroll giving programs operated in Australia well before the ATO ruling in 2002 which allowed charitable donations to be made from pre-tax pay (The Centre for Social Impact 2009). By way of example, United Way Australia, the Australian Charities Fund (ACF) and the Charities Aid Foundation (CAF) support this sector through services, information and support. Large NPOs and private enterprises and public sector organisations routinely have self-administered programs.

Despite supportive government policy (The Prime Minister's Community Business Partnership 1997), the uptake of workplace giving in Australia has been reasonably slow, with less than 5 per cent of employees participating in those workplaces in which it is offered (Wilson 2015). The history and engagement in philanthropy in Australia has differences to other developed countries (Leat 2004a, 2004b) and Australian donors may also be different (Lwin and Phau 2010). There is little research on the impact of these differences on workplace giving in the Australian context.

Key issues, latest research and emerging trends

Tax relief is important to giving and payroll giving is no exception (Romney-Alexander 2002). A lack of awareness of payroll giving in both companies and workers and negative perceptions of schemes are holding development in check (Australian Charities Fund 2010; Low et al. 2007). Emerging trends indicate that the relationship between employer and employee will have a significant effect on the engagement of employees in payroll giving (Australian Charities Fund 2013; Haski-Leventhal 2013; Nesbit, Christensen and Gossett 2012; Osili, Hirt and Raghavan 2011; Romney-Alexander 2002;

Shaker, Borden and Kienker 2015; Shaker, Kienker and Borden 2014; Smith 2013). Demographic issues within that relationship will also have significant impact. The arrival of the high energy 'millennials' and a highly technological environment, contribute to an evolving workforce which expects to be involved in decision making. Employees want to 'own' the workplace and have confidence in the charity (Australian Charities Fund 2010; Bailey 2014; The Centre for Social Impact 2009; Feldman et al. 2015; Osili, Hirt and Raghavan 2011; Wilson 2015). On a small scale there may be a male dominant gender effect in workplace giving (Romney-Alexander 2002) and public sector and academic workplaces, particularly in the US, present challenges (Agypt, Christensen and Nesbit 2012; Borden, Shaker and Kienker 2014; Nesbit, Christensen and Gossett 2012). Most employees now want to volunteer time as well as money (Bailey 2014; Harder 2010). Positive company attitudes and enthusiastic promotion of CSR can affect the employee employer engagement with workplace giving (America's Charities 2015; Haski-Leventhal 2013; Pro Bono Australia 2015; Smith 2013; Upham 2006).

The future of workplace giving in Australia will be closely tied to best practice CSR which supports a range of giving options, including volunteering and matched donations, underpinned by a creditable charity sector.

The business perspective

Theories/definitions/datasets (key authors)
Payroll giving allows employees of a company to give to charity through pre-tax payroll deductions. It is an important form of fundraising due to the ease with which funds can be collected, its tax efficiency, and its utility in allowing employers to engage with their employees, the community, and build relationships with charities (The Centre for Social Impact 2009).

Most of the contemporary literature on workplace giving focuses on the US, Australia and the UK. Formal payroll giving arrangements are common in these jurisdictions, but are widespread across multinational corporations globally, and is growing as a form of corporate community investment (for an explanation of this term, refer to the glossary) in Asia also.

International context
Payroll giving is a practice that is well established in the US, and has become more prevalent and common in large companies in Australia and the UK since 2005.

The tax incentives offered in Australia and the UK have encouraged more employees to participate in payroll giving programs (Centre for Corporate Public Affairs and Business Council of Australia 2007).

Many organisations in the US and Australia match the contributions made by their employees.

Australian context
Having companies match the giving of their employees is considered to be one of the most important elements of successful payroll giving programs. About 65 per cent of Fortune 500 companies match employee donations. Corporations view the matching of gifts as not only an employee benefit but as a fundamental element of their overall engagement strategy.

Key issues, latest research and emerging trends

The literature examined has provided insight into the state of payroll giving globally. While formal workplace giving is considered to be successful and embedded in business culture in the US, the literature suggests it has yet to reach its full potential in Australia and the UK.

The literature does not shine much light on payroll giving in Asia, though the Centre for Corporate Public Affairs notes most US and Australian-based corporations operating in Asia offer payroll giving arrangements to their employees.

Summary of key issues	
International context	The US, the UK and Canada were ranked as the top three givers as a percentage of GDP by the World Bank in 2005.
	Many believe that there are inefficiencies in the system.
	About 65% of US Fortune 500 companies match employee donations.
Australian context	Australia was ranked fifth overall in the world as givers in 2015.
	Uptake of PG in Australia has been reasonably slow with less than 5% of employees participating in those workplaces in which it is offered.
	The tax incentives offered in Australia and the UK have encouraged more employees to participate in workplace giving programs.
	Benefits of payroll giving include the ease with which funds can be collected, its tax efficiency, and its utility in allowing employers to engage with their employees, the community, and build relationships with charities.
Key issues and emerging trends	There may be international similarities as well as differences in CSPs which are reflected in WPG programs, but this is yet unstudied.
	Several behavioural and organisational theories are being applied but as yet there is no empirical evidence for one best theory.
	Employees want to 'own' the workplace and have confidence in the charity.
	Companies matching the giving of their employees is considered to be one of the most important elements of successful PG programs. Corporations view the matching of gifts as an employee benefit and a fundamental element of their overall engagement strategy.

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Chapter 11: Workplace volunteering

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Theories/definitions/datasets (key authors)

The literature on workplace volunteering (or employee volunteering as it is known also) is dwarfed by analysis and thinking published about volunteering by individuals outside the workplace, and through the lens of nonprofit organisations and non-government organisations seeking to attract and make productive use of the time and commitment of community volunteers.

This reflects possibly that workplace volunteering remains a relatively small part of volunteering activity.

Workplace volunteering contributes fewer hours and less volunteers than volunteering by individuals without any reference or link to their employer.

International context

The literature suggests that while the incidence and quantum of volunteering for employees of businesses is on a lesser scale than community volunteering, volunteering supported by the workplace is an integral part of business giving in Europe, Australia, parts of Asia, and in North America.

While international comparisons of the value and volume of workplace volunteering are fraught because of differences in approaches to measurement as well as what is being measured, workplace volunteering is recognised internationally as an embedded element of business giving.

Australian context

In Australia, workplace volunteering is treated by companies and the literature as an element of corporate community investment (CCI) – how large corporations in particular describe business giving.

The literature indicates the components of corporate community investment in Australia are:

- corporate community partnerships (comprising the lion's share of CCI in Australia)
- workplace volunteering
- workplace giving, and
- philanthropy (including donations from corporate foundations, and strategic philanthropy).

Key issues, latest research and emerging trends

In Australia, the US, Canada and the United Kingdom, the literature affords little focus to how small and medium enterprises (SMEs) approach and engage with workplace volunteering as part of business strategy, including their commitment to the communities in which they operate. In the literature, the paucity of discourse and analysis includes workplace giving in small and medium social enterprises.

Australian entities with a specific remit to foster and encourage volunteering, or that keep a watching brief on workplace volunteering in large organisations, suggest the incidence and quantum of employees and hours facilitated by and supported formally by companies is increasing (McGregor-Lowndes et al. 2014).

In many corporations trading in Australia, CCI innovation and outcomes, including workplace volunteering, are managed as part of strategy to have competitive business advantage.

Summary of key issues	
International context	Volunteering supported by the workplace is an integral part of business giving in Europe, Australia, parts of Asia, and in North America.
	While international comparisons of the value and volume of workplace volunteering are fraught because of differences in approaches to measurement as well as what is being measured, workplace volunteering is recognised internationally as an embedded element of business giving.
Australian context	In Australia, workplace volunteering is less studied in SMEs.
	The activity sits as part of the corporate community investment activity range and can be part of achieving competitive business positioning.
Key issues and emerging trends	Incidence and quantum of workplace volunteering is seen anecdotally at least to be on the rise.

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Chapter 12: Business giving

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Theories/definitions/datasets (key authors)

Business giving in various guises has existed as long as corporations have existed. However, definitions and machinery of giving have evolved rapidly and substantively over recent years, reflecting common practice as well as innovation in the business sector.

One of the most significant developments that has had an impact on business giving by large companies has been the embrace and active management of corporate responsibility (CR) as a mode of management, or as it has been described by some leading commentators "corporate social opportunity" (Grayson and Hodges 2004).

The ethos, language and application of corporate responsibility has provided a more robust framework for corporate involvement in the community to meet social, environmental and economic expectations, and pursue business opportunities in these realms. The key result of these changes is that 'business giving' has moved from a purely altruistic exercise to one in which mutual benefits are sought.

More competitive markets driven by globalisation, and business intent to secure social licence to operate – community permission and support for them to do business – has seen business giving become part of business strategy (Centre for Corporate Public Affairs and Business Council of Australia 2007).

International context

Much of the literature from the United States (US), where business giving is dominated by philanthropy (the giving of funds to community organisations or causes that may be related or unrelated to the strategy or core business of a corporation), tends to see all business giving as 'philanthropy'.

The literature in Australia and the United Kingdom (UK) differs considerably in that corporate philanthropy (providing monies only) is only one activity pursued by large and small businesses as part of their community involvement/corporate community investment (CCI) (Centre for Corporate Public Affairs and Business Council of Australia 2007).

Australian context

In Australia, giving by large corporations is commonly referred to in those corporations as 'corporate community investment' or 'community investment' (Centre for Corporate Public Affairs and Business Council of Australia 2007). The language and common practice of corporations is that commercial marketing-related sponsorships are not business giving. Marketing-related sponsorships (including cause-related marketing) are not cited in the literature on corporate community investment as business giving.

Organisations such as the Global Reporting Initiative and the London Benchmarking Group do not accept or categorise commercial sponsorships by large companies as giving (especially marketing-related sponsorships).

There is little analysis in the literature as to whether SMEs perceive commercial sponsorships, especially of sporting teams, as giving, or if such marketing-related activity is perceived by the community as business giving.

Key issues, latest research and emerging trends

In Australia, business giving/CCI has been influenced by notions of corporate responsibility as part of corporate strategy — especially employee engagement, social licence to operate, and corporate reputation (Centre for Corporate Public Affairs and Business Council of Australia 2007). The essence of corporate responsibility is that the businesses and the community recognise the limits of government, and recognise that businesses have a role in securing social objectives and outcomes.

Globally, communities expect that businesses will 'give back' some of the money earned from them. This is because they can afford it, and is perceived as 'the right thing to do'.

Every business has shareholders. For a large corporation there are many shareholders seeking a return on their investment, as well as expecting their investment vehicle – the corporation – to do the right thing so it can continue to trade and deliver its strategy. This has led business to develop new avenues of corporate responsibility, including CCI, which benefits the corporation as well as the community.

Giving by business via the many elements that comprise corporate community investment is now a competitive advantage for many enterprises, and the focus of considerable business innovation (Centre for Corporate Public Affairs and Business Council of Australia 2007). Many companies have found effective ways to integrate social and environmental leadership into their core business operations. In this way it enhances not distracts the business in achieving sustainable profitability.

Business giving has moved from a one way street donor to recipient activity, to an area of business management seeking a mutually beneficial outcome, including partnerships and shared social value (Porter and Kramer 2011).

Summary of key issues	
International context	Organisations such as the Global Reporting Initiative and the London Benchmarking Group do not accept or categorise commercial sponsorships by large companies as giving (especially marketing-related sponsorships).
	In the US, business giving is dominated by philanthropy (the giving of funds to community organisations or causes that may be related or unrelated to the core business of a corporation).
Australian context	In Australia, business giving/CCI has been influenced by notions of corporate responsibility as part of corporate strategy — especially employee engagement, social licence to operate, and corporate reputation.
	The literature in Australia and the UK differs considerably from the US in that corporate philanthropy (providing monies only) is only one activity pursued by large and small businesses as part of their community involvement/CCI.
Key issues and emerging trends	Many Australian companies have found innovative and effective ways to integrate social and environmental leadership into their core business operations. In this way it enhances not distracts the business in achieving sustainable profitability.
	Business giving aims to create mutually beneficial outcomes, including partnerships and shared social value.

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Section 3: The Recipients and enablers of giving: Nonprofit organisations (NPOs), social enterprise, fundraising vehicles and referral

Chapter 13: Nonprofit fundraising

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Theories/definitions/datasets (key authors)

The fundraising activities of nonprofit organisations (NPOs) make a significant contribution to the finances of the Australian nonprofit sector. The size of the contribution varies depending on two factors. The first is the definition of fundraising used; the second, the industry sub-sector in which the NPO operates.

If fundraising is limited to purely philanthropic types of revenue, then the contribution is likely to be an average of 10 per cent of total revenue. If the definition is extended using a more inclusive definition, such as *"the generation of revenue for charitable purposes"* (Hopkins 2000), then fundraising income may amount to an average of 30 per cent of an NPO's revenue.

There is a sound theoretical and evidence-based body of research that supports the view that professional fundraising practice improves the capacity of NPOs to generate the revenue they need to survive and grow.

International context

A body of rigorous scientific research increasingly informs fundraising practice and post graduate education in fundraising is available in a growing number of universities in Australia, the United Kingdom (UK) and the United States (US).

Australian context

It is not possible to make any meaningful comparisons of the contribution made by fundraising in Australia with other comparable countries since the data available is not collected using common definitions of the term 'fundraising'.

Professional fundraising is emerging in Australia and elsewhere. In Australia, UK and US there are well established professional associations of fundraisers, codes of ethics and standards of practice for members of the professional body and a preparedness to enforce compliance.

Many NPOs' fundraising activities are regulated by local and state governments in Australia. Each state and territory (except Northern Territory) requires NPOs to be licensed in various ways in order to conduct most activities that are likely to be regarded as fundraising. The current regulatory environment for fundraising in Australia has been widely criticised as no longer fit for purpose, but as yet no major reform has been accomplished (McGregor-Lowndes, 2014).

The establishment at the federal government level of the Australian Charities and Not-for-profits Commission (ACNC) in 2012 is intended to be the catalyst for regulatory reform in the nonprofit sector, and some progress has been made at the federal government agency level to reduce duplication and cut red tape.

Key issues, latest research and emerging trends

Although not yet evident in Australia, concerns have been raised in the UK about the use of aggressive fundraising techniques, which have caused some reported loss of confidence in the charity sector in that country. The regulatory response to those concerns may have implications for the future shape of fundraising regulation in Australia.

The rapid development of e-commerce is having a major effect on the way in which fundraising is conducted, with online, mobile phone and social media communications becoming increasingly important ways to engage supporters. This technological revolution is likely to have implications for the way in which fundraising is regulated in the future.

The management of fundraising relationships using sophisticated databases and multiple communications channels raises a number of challenges for professional fundraisers and government regulators in areas such as the management of what is termed 'big data', privacy and online security.

Summary of key issues	
International context	Post graduate education in fundraising is available in a growing number of universities in Australia, the UK and the US.
	Concerns have been raised in the UK about the use of "aggressive" fundraising techniques which have caused some reported loss of confidence in the charity sector.
	In Australia, the UK and the US there are well established professional associations of fundraisers, codes of ethics and standards of practice and a preparedness to enforce compliance.
Australian context	Meaningful comparisons of the contribution made by fundraising in Australia with other comparable countries are not possible without common definitions of the term 'fundraising'.
Key issues and emerging trends	Sophisticated databases and multiple communications channels raise a number of challenges for fundraisers and government regulators in regard to big data, privacy and online security.
	Online, mobile phone and social media communications are becoming increasingly important media with which to engage supporters.

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Chapter 14: Nonprofit CEOs

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Theories/definitions/datasets (key authors)

Literature on the role of nonprofit organisations' (NPOs) Chief Executive Officers (CEOs) in facilitating giving and volunteering in Australia typically draws on the fields of fundraising, nonprofit/organisational management, transformational leadership and volunteer management.

The Australian Centre for Philanthropy and Nonprofit Studies is a key resource on this topic in Australia.

International context

Internationally, especially in the United States (US), the important role of CEOs in successful fundraising organisations is well recognised (Farr 2004). Yet many US NPOs still struggle to achieve this, with some 41 per cent of NPOs report having no culture of philanthropy, 23 per cent lack basic fundraising systems and plans and 21 per cent have no fundraising database (Bell and Cornelius 2013). Similarly, at board level, one quarter of NPOs in the US have no board fundraising committee and 17 per cent of boards do not engage in fundraising at all (Bell and Cornelius 2013). Nonprofit boards in the US consistently score poorly in terms of fundraising effectiveness (BoardSource 2015).

While the CEO has a role in engaging the organisation broadly and the board in particular around fundraising, they must also lead by example and play a direct role in fundraising. Nonprofit CEOs in the US spend about half of their time on fundraising activities (Farr 2004). Not all CEOs are comfortable with this role as they are seldom recruited for their fundraising experience (DeWitt 2012). Although 79 per cent of nonprofit executives in the US agree on the importance of competency in securing gifts, 26 per cent reported that they lack the skills and knowledge to secure gifts (Bell and Cornelius 2013).

Australian context

Emerging studies on nonprofit CEOs in Australia highlight the pivotal role that CEOs play in fundraising as well as a number of challenges they face (Scaife, Williamson and McDonald 2013). Good fundraising CEOs enable the fundraising function in their organisation by building a culture of philanthropy, good resourcing (investing in people and systems) and personal engagement in fundraising activities (Scaife, Williamson and McDonald 2013). Yet fundraising and resourcing of fundraising are not seen as areas of capability for many local CEOs and boards, often due to a lack of training or prior experience (Scaife, McDonald and Smyllie 2011).

As in the US, it is acknowledged in Australia that CEOs play an especially important role in soliciting major gifts. Yet, Australian NPOs' CEOs only spend about 24 per cent of their working time on fundraising, less than their US counterparts (Scaife, Williamson and McDonald 2013). Despite strong recognition of the centrality of the CEO in fundraising, research has also found significant gaps in CEOs' capacity to fulfil this role. The major challenges identified include a lack of time and resources and understanding of fundraising (Scaife, Crittall and McDonald 2015; Scaife and Madden 2006)

Key issues and emerging trends

Training and professional development opportunities must be available in order to address the fundraising knowledge deficit among CEOs and board members, and to ensure there is a pool of qualified fundraisers to recruit from (Scaife, Williamson and McDonald 2013, 2014).

While the literature confirms the important role that board members play in fundraising, this does not necessarily reflect current practice within the sector. CEOs are uniquely positioned to engage and educate boards about fundraising.

CEOs who accept their role in fostering cultures of philanthropy within their organisations can also play a broader leadership role in the nonprofit and community sector to encourage giving and volunteering in Australia (Scaife, Crittall and McDonald 2015).

Summary of key issues	
International context	The important role of CEOs in successful fundraising organisations is well recognised, especially in the US.
	Although 79% of nonprofit executives in the US agree on the importance of competency in securing gifts, 26% reported that they lack the skills and knowledge to secure gifts (Bell and Cornelius, 2013).
Australian context	Emerging studies on NPO CEOs in Australia highlight the pivotal role that CEOs play in fundraising as well as a number of challenges they face (Scaife et al., 2013).
	Fundraising and resourcing of fundraising are not seen as areas of capability for many local CEOs and boards, often due to a lack of training or prior experience (Scaife et al., 2011).
	Australian NPO CEOs only spend about 24% of their working time on fundraising, less than their US counterparts (Scaife et al., 2013).
Key issues and emerging trends	Professional development opportunities must be available in order to address the fundraising knowledge deficit among CEOs and board members.
	CEOs are uniquely positioned to engage and educate boards about fundraising.
	CEOs can also play a broader leadership role in the nonprofit and community sector to encourage giving and volunteering in Australia (Scaife et al., 2015).

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Chapter 15: Sector adaptions to giving trends

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Theories/definitions/datasets (key authors)

Literature investigating the extent to which different sectors are changing their fundraising approaches in response to changing patterns of giving and volunteering is sparse. While there is a more substantial body of literature covering the changing patterns of giving and volunteers, and many broad recommendations for how the nonprofit sector in general and fundraisers in particular should respond, there is little detailed sub-sector analysis. What does exist has largely emerged from practitioner literature.

International context

Globally, the nonprofit landscape is changing,and the most effective nonprofit organisations (NPOs) will adapt their strategies to stay relevant (Swindoll 2015). In a context of funding cuts and ever increasing competition for the charitable dollar, NPOs need to shift from a culture of 'fundraising' to a 'culture of philanthropy'. Practically, this involves investment in leadership, fundraising skills development, transparency, and partnerships (Wright 2016); exceeding donor expectations, focusing on impact, improving data quality, building a seamless technical experience, and embracing a multi-channel approach to fundraising (Thompson 2016).

Australian context

Within the Australian arts sector, private giving continued to grow in 2014, suggesting the sector is adapting well to changing patterns of giving and volunteering (Serow 2015). For the most part, Australian educational institutions also saw growth in charitable support in 2014. On average, total gross annual income from fundraising increased, as did the median gift size, the size of the largest gift and the number of donors (Crittall and Scaife 2015).

Research has found that international aid and religious organisations in Australia have a higher degree of fundraising dependency (percentage of total revenue from fundraising) compared to sectors such as social services, which are likely to receive a greater proportion of government funding (Zappalà and Lyons 2006).

As patterns of giving and volunteering change, there is increasing need for innovative strategies to secure funds in the nonprofit sector. Research suggests that Australian organisations in the environment, youth and education sub-sectors are more likely to have an innovation strategy than other sectors (Tobias and Newton 2015).

Key issues, latest research and emerging trends

The nonprofit sector does not operate in isolation from broader political, economic, socio-cultural and technological trends, which can have significant impact on the success or failure of fundraising efforts (Rhine and Flannery 2015).

Political factors impacting on fundraising include government attitudes to the nonprofit sector and regulatory changes that might affect the fundraising environment or fundraising performance. For instance, Australia has experienced a range of nonprofit sector reforms with the establishment of the Australian Charities and Not-for-profits Commission (ACNC) on 3 December 2012.

Research has identified three macroeconomic factors with the strongest relationship to individual charitable giving: income, wealth, and tax policy (Rhine and Flannery 2015). The influence of these macroeconomic trends on individual giving was most apparent during the global financial crisis (GFC), where the impact was widely felt by the nonprofit sector.

As Generation Y comes of age and plays an increasingly larger role in philanthropy, NPOs and fundraisers will also need to adapt their outlook. Research suggests this next generation is much more motivated to give in order to 'make the world a better place' and less likely to give to causes that 'make their community better'. This suggests that Generation Y think more globally than locally (The Center on Philanthropy 2010).

Technology is enabling giving and volunteering in new ways. There are now many different types of technologies and platforms available for NPOs to assist them to raise funds and engage their supporters, including websites, social media, mobile technologies, apps and third party platforms. The extent to which Australian NPOs have adopted this technology varies by type, with around three quarters using a website and social media respectively, just under half using third party websites, and less than one in five using mobile/apps (Scaife et al. In press).

Summary of key issues	
International context	The now global context of competition and funding cuts means that the nonprofit sector is changing.
	NPOs need to shift from a culture of fundraising to a culture of philanthropy.
Australian context	Australian Arts and Education sectors have continued to see growth in private giving and charitable support.
	International aid and religious organisations in Australia have a higher degree of funding dependency.
	There is an increasing need for innovative strategies to secure funds in the nonprofit sector.
Key issues and emerging trends	Macro-level factors (political, economic, socio-cultural, technological) impact on fundriasing efforts.
	Government policy and regulatory changes affect the fundraising environment.
	Income, wealth and tax policy have the strongest relationship to individual giving.
	NPOs need to adapt their giving outlook to meet the expectations of Generation Y.

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Chapter 16: New technologies

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The application of various technologies to facilitate giving has sparked particular interest in the nonprofit sector and the media, and is giving rise to innovative approaches.

Digital giving

Theories/definitions/datasets (key authors)

Since 2005, the technological revolution has transformed the way transactions are conducted, including the way we donate.[4] Technology has made us more connected than ever and allows charities to connect with their supporters more often and more directly. Broadly, there are five types of digital giving channels: online; mobile; social media,; third party agencies; and email.

The literature on digital giving draws on the fields of social marketing, public relations, communications, fundraising and computer science. A number of industry reports tracking trends over time have been produced by Blackbaud, Dunham + Company, nfpSynergy, and others.

International context

The Blackbaud Annual Charitable Giving Report shows that online giving in the United States (US) is growing at a faster rate than overall giving (8.9 per cent compared to 2.1 per cent in 2013); and now equates to approximately 6.7 per cent of total fundraising revenue (MacLaughlin 2015). The largest increase of online giving in 2014 was in the field of higher education (MacLaughlin 2015). Research by Dunham+Company (2013) found half the US donors surveyed indicated that they donated via a charity's website in 2013, with a 27 per cent increase in donations via a charity's website from donors aged 60 and over since 2010. Web donations for this cohort were usually in response to a direct mail appeal (Dunham+Company 2013). Unsurprisingly though, giving online in response to an appeal letter was preferred by those under 40 compared to those over 60 (59 per cent to 28 per cent) (Dunham+Company 2013). In the United Kingdom (UK), online giving represents 15 per cent of individual donations, while cash donations remain the most popular channel (Blackbaud 2014a) (Charities Aid Foundation 2015b).

Social media has become an increasingly important channel for communication and fundraising with Facebook leading the way with 1.5 billion monthly active users worldwide (Statista 2015). One of the main advantages to social media is its ability to connect donors directly to people within the organisation. Although only 6 per cent of all charitable funds in the US are given via social media, donors recognise it as an important way to stay in touch. This was particularly true with Generation Y and Generation X, although social media usage is also increasing among older generations (Rovner and Loeb 2013) (Duggan and Brenner 2013; Duggan et al. 2015). In the UK, 19 per cent of social media users are aged 65 to 74, pointing to the need to appeal to all age groups via these platforms (Blackbaud 2014a).

Mobile phone ownership and usage has increased dramatically over the past decade, particularly with smart phones which can be used for text messaging, internet, email and social networking. Some 91 per cent of 18-29 year old US smart phone users participate in social networking on their phone (Smith et al. 2015). However, as a relatively new technology, donation levels via mobile phone remain

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[4] This review covers online giving only. Virtual volunteering is included in chapter 1, while giving in-kind online is included in chapter 8.

low (Blackbaud 2014a). While 61 per cent of mobile donors said that this was one of their preferred methods of giving, only 30 per cent specified that this was their usual way to give (Snyder 2014). Mobile giving is more popular among younger donors, although it also appears to be growing in popularity among older donors; likewise more donors appear to be comfortable donating in larger amounts via this format (Snyder 2014). In addition to text/SMS, mobile donations can also be made via an app or mobile-enabled website. More and more internet traffic is via a mobile phone or tablet, making it particularly important that charity websites are optimised for mobile (Dunham+Company and Next After (2014). In the UK it has been suggested that up to half of potential donors give up trying to donate via mobile due to difficulty in doing so via a mobile device (Hudson 2013).

Australian context

Research into the use of these new technologies in the Australian charitable sector is scarce; however, it appears that Australian nonprofit organisations (NPOs) are connected via social media, but not to the same extent as charities overseas. For example, 88 per cent of UK NPOs are estimated to have a Facebook page (Blackbaud 2014a) compared to just 31 per cent of Australian NPOs (Wirth Consulting 2012). Email communication is generally poor, with 64 per cent of Australian NPOs not sending a welcome email to new subscribers. Mobile optimisation is also a significant issue with 79 per cent of organisations not sending mobile optimised emails and 70 per cent of websites also not optimised for mobile devices (Dunham+Company 2014). A survey of 603 Australian NPOs revealed that only 11 per cent can receive donations from their website and it is primarily used to communicate and present information. Furthermore, improving the website was listed as a priority by 58 per cent of respondents (Infoxchange, Connecting Up and Techsoup NZ 2015).

Key issues, latest research and emerging trends

With all aspects of life going online and technology constantly evolving, people expect charities to adopt new technologies almost immediately. Individuals expect the process of donating to be quick, easy, convenient, engaging and personal (Scaife et al. In press). Many charities may have these technologies in place, but unless they are used and updated often they may fall by the wayside and potentially turn off supporters (Waters et al. 2009).

Perhaps not surprisingly, lack of time and resources is the most frequently cited barrier to using social media (Briones et al. 2011). Furthermore, the lack of strong evidence that social media brings donations, and the still relatively small share of donations that come via the internet, may be a turn off for Australian charities (MacLaughlin 2015).

Mobile consumers may be concerned about credit card security, interrupted online access, small screen size and insufficient information (IpsosMediaCT 2013), however, there are a growing number of individuals who donate via their mobile phones (ProBono 2013). It is therefore imperative for a nonprofit's survival that their website is compatible with mobile devices.

The website itself is imperative to an organisation's survival. In Canada, 41 per cent of all donors and 90 per cent of major donors visit the charity's website before making their first gift (Good Works

2014). It is clearly not just an online donation portal, but a vital community engagement tool, particularly for younger donors.

Crowdfunding

Theories/definitions/datasets (key authors)

Crowdsourcing is a virtual, distributed technology that has revolutionised methods to source volunteers and funds (Kshetri 2015). Crowdfunding has altered how many donors choose to give money, shifting from traditional to online formats. In light of ubiquitous access to the internet, many people have become habitual crowdfunders, shifting from spontaneous to more regular donors (Gerber, Hui and Kuo 2012). Although crowdfunding is rapidly spreading across the globe, surprisingly there is little literature to explain its fundraising nature (Kshetri 2015).

Crowdfunding tends to draw funding mostly for technology, entertainment and artistic projects. It differs from other fundraising vehicles in that project creators aim to acquire numerous small donations from project supporters instead of seeking a larger sum from one or several sources. Crowdfunding platforms manage the associated financial transactions of running a campaign (Ashton, Heenatigala and Russo 2014).

Crowdfunding affects the nonprofit sector's ability to raise revenueas it broadens the donor pool by incorporating established as well as newer digital mechanisms to reach out to a wider demographic. In light of tightened public funding, crowdfunding offers an alternative model that now incorporates diverse donor streams.

International context

It is estimated that 1,250 crowdfunding platforms are active worldwide with 167 per cent expansion in 2014, totalling US$16.2 billion. This year, global crowdfunding is poised to reach US$34.4 billion (Massolution 2015).

Crowdfunding is mainly a Western-centric phenomenon, led by the US and followed by the UK. The US leads the world by raising US$9.46 billion, followed by the UK which accounted for US$3.26 billion. Crowdfunding has recently gained huge momentum in Asia increasing by 320 per cent to US$3.4 billion in 2014 (Massolution 2015). Radley and Kennedy (1995) found social norms determine whether and how much individuals are willing to contribute in time, money and other resources (Ricks and Williams 2005). Therefore crowdfunding for philanthropic purposes is likely to be more common where societies have embedded the need to carry out social obligations (Kshetri 2015).

Australian context

The size of the local crowdfunding market for charitable giving can be inferred from Pozible, arguably the leading Australian crowdfunding platform. By 30 September 2015, Pozible amassed $AUD40 million from 497,204 supporters after launching their 10,000[th] project (Pozible 2015). Data collected over the past year shows that an average project size for NPOs is $10,460. Their fastest-growing category is funding for community projects and the majority of their site visitors are Australians. Recently, this site formed a partnership with GiveNow charities and NPOs, allowing the company to accept straight charitable contributions. It is stipulated that a project must be linked to a specified

target and outcome. Some crowdfunding platforms in Australia are strictly devoted to charitable giving whereas others collect for a vast range of projects.

The major difference between the Australian and international crowdfunding landscape is that Australia has a smaller population and economy relative to the US and UK, translating into fewer home-grown platforms. Having many rivals overseas who are setting up offices elsewhere, including in Australia, lessens the need for Australians to start up their own operations.

Key issues and emerging trends

People are inclined to get involved in crowdfunding due to intrinsic reasons, social reasons and if applicable, to claim a reward (Profatilov, Bykova and Olkhovskaya 2015). They are also motivated by the desire to access innovative products before their official release dates (Profatilov, Bykova and Olkhovskaya 2015), and wanting to participate in a breakthrough idea. Duvall (2014) led in-depth interviews with people who contributed to one or more campaigns on Kickstarter. He discovered that not only do backers enjoy becoming involved in the creation phase of a project, they also enjoy the opportunity to contribute to work they perceive is important within their field, and they like being recipients of exclusive rewards that may be tied to specific donation amounts. On the other hand, Duvall (2014) determined that localism, income, education, having an accountability policy on a crowdfunding site are not factors that sway people's decisions to support a project.

Protecting investors from abuse or fraud is also a key issue. However, legal frameworks such as the US *Jumpstart Our Business Startups Act* provide limited safeguards because the majority of countries still rely on communication via social networks and trust to convince donors to support a project during its evolutionary stage. Donors have little means of recourse when a project turns out to be unfulfilled or illegitimate. This applies to charitable giving as well. For these reasons, transparency has become an issue for crowdfunding and donors may grow cautious of giving online (Kshetri 2015).

In the area of CCI, many businesses are choosing to contribute to online giving through designated crowdfunding collectives. Spacehive (2015), a crowdfunding site for built environment and public space projects claims that 14 per cent of their donations derive from councils, grantors and developers.

Although crowdfunding's proven effectiveness lies in running brief campaigns with discrete goals, it offers the advantage of enticing novices such as millennials with a social conscience and limited dollars, but collectively who want to make a big impact. Crowdfunding is empowering by its ability to influence group involvement. And a side benefit of crowdfunding through intermediaries is the ability of those platforms to gather data on donors that may be used to enhance NPOs' marketing strategies (Messina 2014). A recent study examined the challenges of charitable crowdfunding to reveal the dynamics of ongoing donor behaviour. It was found that retention is only around 25 per cent for first-time donors (Althoff and Leskovec 2015).

 Successful campaigns require labour and a degree of skill (Ashton, Heenatigala and Russo 2014). Research indicates that charities are more likely to attract donors if their offering combines fun

and/or, unusual elements with an app. While these elements might attract first-time donors, retention of existing donors is critical to successful giving. This aspect is as much of an issue facing online as offline NPOs. Unless attrition is addressed properly, charitable crowdfunding will not be effective over the long-term.

Summary of key issues	
International context	The Blackbaud annual Charitable Giving Report shows that online giving in the US is growing at a faster rate than overall giving (8.9% compared to 2.1% in 2013); and now equates to approximately 6.7% of total fundraising revenue (MacLaughlin, 2015).
	It is estimated that 1,250 crowdfunding platforms are active worldwide with 167% expansion in 2014, totalling $16.2 billion.
	In 2015, global crowdfunding is poised to reach $34.4 billion (Massolution.com 2015).
Australian context	88% of UK NPOs are estimated to have a Facebook page (Blackbaud, 2014) compared to just 31% of Australian NPOs (Wirth Consulting, 2012).
	A survey of 603 Australian NPOs revealed that only 11% can receive donations from their website and it is primarily used to communicate and present information (Infoxchange, Connecting Up, & Techsoup NZ, 2015).
	By 30 September 2015, Pozible in Australia had amassed $40M from 497,204 supporters after launching their 10,000th project (Pozible 2015).
	The average project size for Australian NPOs is $10,460.
Key issues and emerging trends	Individuals expect the process of donating to be quick, easy, convenient, engaging, and personal (Scaife et al. in press).
	The lack of strong evidence that social media brings donations, and the still relatively small share of donations that come via the internet may be a turn off for Australian charities (MacLaughlin, 2015).
	Many businesses are choosing to contribute to online giving through designated crowdfunding collectives.
	Charities are more likely to attract donors if their project combines fun, unusual elements with an app.

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Chapter 17: Professional advisors and giving

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Theories/definitions/datasets (key authors)

Literature on the role of financial advisors as intermediaries in facilitating giving in Australia typically draws on the fields of estate planning, financial planning, wealth management, high-net-worth-individuals (HNWIs), planned giving and the theory of planned behaviour. Key Authors include Kym Madden; Stephen and Paula Johnson; and Walter Wymer.

International context

Over the past decade there has been greater interest in the role of professional financial advisors in providing philanthropic advice to their wealthy clients. Likewise, HNWIs have demonstrated greater interest in the services that advisors could offer their charitable giving. Despite evidence that more financial advisors in the United States are 'asking the philanthropic question', this type of advice remains limited and unpredictable (Backer and Friedland 2008; Johnson 2000). Many clients report frustration with the quality of advice they receive (Stone and McElwee 2004). High-net-worth donors recognise social problems are complex and global, so they want their gifts to be highly strategic and effective capital investments in social change (Raymond 2010). Advisors can assist with this. International research has also recognised the unique role that financial advisors can play in promoting philanthropy and identifying philanthropic potential among individuals who do not currently give (Johnson, Johnson and Kingman 2004).

Australian context

Research into Australian professional advisors' philanthropic attitudes and practices has been underway since 2002 (Crittall, Scaife and Boldeman 2015; Madden 2004, 2009; Madden and Newton 2006). Advisors remain reticent to provide philanthropic advice to their high-net-worth clients (Crittall, Scaife and Boldeman 2015). Most advisors have discussed philanthropy with less than 10 per cent of their high-net-worth clients, and less than a third have personally developed a philanthropic strategy for a client.

A previous study identified two distinct categories of financial advisors (warm and cool advisors) in relation to their propensity for providing philanthropic advice to high-net-worth clients (Madden 2009). 'Warm' advisors were found to: have more positive feelings about philanthropy; personally engage in giving (and at higher amounts); have experience developing philanthropic strategies for clients; and ask clients about their philanthropic needs (Madden 2009). In contrast, 'cool advisors' tended not to have the same propensities for providing advice to their clients. This may explain the considerable inconsistencies in advisors' likeliness to provide philanthropic advice (Madden and Scaife 2008b; Scaife, McDonald and Smyllie 2011).

Key issues and emerging trends

The first trend is a more strategic investment in social change. HNWIs are increasingly reflecting the desire for high impact giving. Through their knowledge of taxation, legal systems, and in some cases social needs and effective grantmaking, professional advisors can help to ensure that gifts from donors have the greatest benefit.

Advisory firms have the opportunity to gain a competitive advantage by offering their high-net-worth clients a holistic package of services, which represents a significant value-add for high-net-worth clients.

Engaging professional advisors with philanthropy can stimulate charitable giving, especially with high-net-worth clients. This is one mechanism through which a broader culture of philanthropy can be promoted.

Summary of key issues	
International context	The provision of philanthropic advice remains limited and unpredictable.
	Many clients report frustration with the quality of advice they receive.
Australian context	Advisors remain reticent to provide philanthropic advice to their high-net-worth clients (Crittall et al., 2015).
	Most advisors have discussed philanthropy with less than 10% of their high-net-worth clients; and less than a third have personally developed a philanthropic strategy for a client.
Key issues and emerging trends	Advisory firms have the opportunity to gain a competitive advantage by offering their high-net-worth clients a holistic package of services, which represents a significant value add for high-net-worth clients.

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Chapter 18: Social enterprise and giving

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Theories/definitions/datasets (key authors)

The trading of goods and services distinguishes social enterprise from other social economy organisations. Social enterprises are defined as organisations that:

- are led by an economic, social, cultural or environmental mission consistent with a public or community benefit
- trade to fulfil their mission
- derive a substantial portion of their income from trade, and
- reinvest the majority of their profits/surplus to the fulfilment of their mission (Barraket et al. 2010, 4).

The diversity of social enterprise types and founding origins are highlighted as one way to understand the ways in which social enterprises combine social and market goals. Country-specific social enterprise mapping studies are noted however, given that there is no standardised approach to measuring and defining social enterprise, international comparisons based on these datasets is difficult.

International context

The hybrid nature of social enterprise underpins many of the resource challenges experienced by these organisations. This review highlights the need to understand the role of giving and volunteering in the context of social enterprise as they face unique challenges related to their dual mission of social and commercial performance. There is surprisingly limited research into volunteering and pro bono practices specifically within social enterprise and it is unclear how social enterprises manage a mixture of paid and voluntary staff.

Government funds, crowdfunding and individual giving are reviewed, and an important distinction is made between these more traditional forms of charitable giving and emerging hybrid forms of giving such as social finance.

Social enterprise legitimacy is discussed particularly the need to understand how various income streams can affect organisational legitimacy and constrain or support social enterprise development. The review also highlights public policy debates and charitable giving implications associated with particular social enterprise legal forms. Evidence of social enterprise as giving vehicles is briefly discussed particularly in relation to social capital and the role of social enterprise as potential community development actors.

Australian context

The findings from the first nation-wide study into social enterprise are highlighted and similar to the experience in other countries, Australian social enterprises are multi-resource organisations. The review notes that in contrast to the United Kingdom there is limited coordinated policy support for social enterprise development. Examples of seed funding, crowdfunding and university and social enterprise partnerships in Australia are provided.

Key issues, latest research and emerging trends

The issues relating to the hybrid nature of social enterprise is a key theme particularly in terms of organisational legitimacy and the implications for resource management. Social enterprise legal structure is an important consideration especially given possible constraints on charitable donations. The need to investigate whether certain legal structures are more suited to particular social enterprise missions and stages of development is highlighted.

Summary of key issues	
International context	The role of giving and volunteering is a unique challenge in the context of social enterprise.
	There is a distinction between more traditional forms of charitable giving and emerging hybrid forms of giving such as social finance.
Australian context	Australian social enterprises are multi-resource organisations.
	There is limited coordinated policy support for social enterprise development.
	Social enterprise examples include seed funding, crowdfunding, and university and social enterprise partnerships.
Key issues and emerging trends	There is a hybrid nature of social enterprise and resource management.
	Income sources can affect social enterprise legitimacy.
	There are legal forms of social enterprise and constraints on charitable donations.
	Institutional environment is instrumental in access to resources.

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Chapter 19: Big data, giving and volunteering

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Theories/definitions/datasets (key authors)

Originating in the corporate sector, Laney's (2001) concept of big data identified three dimensions:

- volume – the breadth and depth of data available about contemporary transactions
- velocity – the speed at which data are generated by interactions and can be used to support interactions, and
- variety – of data formats that render data coordination challenging.

As observed by Easton-Calabria and Allen (2015, 53), the concept of bigness in the context of big data "refers not only to the absolute size of data sets but also to the idea that accessing and analysing vast amounts of information about social and economic interactions can provide novel, macro-level perspectives on complex issues".

Taylor et al. (2014) identified three main types of big data: 'produced data' generated by users, such as social media entries or digitally created clinical information; 'observed data', such as online mobile phone transactions; and 'inferred data', derived via algorithmic analysis of trends such as those within individuals' social networks, or transactional behaviours online (Taylor et al. 2014, 420). In the context of institutional giving, Smith (2014) observes that strategic philanthropy requires access to and command of transactional data about who is giving where and to whom, contextual data to support effective giving, and impact data on the effectiveness of foundations' contributions.[5]

While practice is limited, the evolving discourse on the relationship between big data and social progress associated with philanthropy and volunteering has four main inflections. Firstly, the co-creation and use of big data to *create* social and environmental change. The 'data for good' civil movement highlights the potential of crowd-sourced knowledge and digitally savvy volunteers to create and maximise use of big data to understand social or environmental problems and co-produce solutions. Secondly, *diagnostic* potential in big data for identifying social needs and effective points of intervention to inform strategic philanthropic decisions (Mead and Dreicer 2013; Smith 2014). Thirdly, the *predictive* capability of big data in observing donor contribution patterns over time and/or geographies in order to predict and derive maximum benefit from donor behaviour (Blackbaud 2014b). Finally, the role of big data in *assessing* social impacts of funded interventions, where research suggests data analytics can help funders learn what works and why (see Mead and Dreicer 2013; Smith 2014; States News Service 2014).

International context

While use of big data is an increasingly significant commercial tool, interest in the potential openness, (re)usability and integration of big data to achieve public benefits was driven initially by governments. Initiatives in the United Kingdom (UK) and Europe have sought to render public sector held data accessible online through "standard and re-useable formats, and under licenses that allow for data to be re-used in different contexts" (Davis 2010, quoted in Easton-Calabria and Allen 2015, 55). In the United States (US) and UK, growing interest in the power of big data to support social progress has also given rise to the 'data for good' movement, and a new breed of NPOs and networks connecting data scientists with social change organisations (see for example, the organisation which provides

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[5] Smith distinguishes here between foundations understanding their contributions and the outsourcing of impact measurement to grantees.

volunteering opportunites in the field of data science - www.datakind.org). In 2012 The US Foundation Center led a data-based effort to increase transparency and strategic giving via interactive maps of philanthropic giving (these maps are available at the link http://glasspockets.org/philanthropy-in-focus/reporting-commitment-map) (States News Service 2012).

Australian context

Similarly to international developments, open data efforts have been initiated by government in Australia, with the establishment of a website which makes public datasets available at www.data.gov.au and the *Declaration of Open Government*. The lack of usability of data about social issues and organisations held across different levels of government and portfolios is broadly recognised, and the *2010 Productivity Commission report on the Contributions of the Not for Profit Sector* made recommendations on improving knowledge by better coordinating data and evaluation frameworks. Datasets from the Australian Charities and Not-for-Profits Commission, Australian Bureau of Statistics and Australian Taxation Office are being increasingly utilised by the research community to analyse the effects of philanthropic and nonprofit practice, and develop new applications that match available resources with those in need (Pro Bono News 2015). In the commercial realm, National Australia Bank (NAB) has made use of its credit card data to generate the *NAB Charitable Giving Index* since 2010. While interest in the use of big data to support strategic philanthropy is growing in Australia, it is still a very new area of practice at the time of this review.

Key issues, latest research and emerging trends

In a digital age, the analytic and predictive capabilities of big data are of increasing interest to business, governments, and NPOs. This review considers the literature on the relationship between big data, giving and volunteering. It finds that this is a very new area, both of practice and research. The available literature suggests growing attention being paid to the possibilities of big data to support social impact by enabling: strategic philanthropy; effective charitable fundraising; and evaluating the impacts of giving. At the same time, a 'data for good' movement has focused attention on the potential of new uses of data to identify and/or design responses to complex social problems. Key challenges in realising these potentials include the need for ethical frameworks to support the use of big data, the accessibility of different sources of (private and public) data, and the costs and organisational capacities required to make best use of big data.

Summary of key issues	
International context	Big data is becoming an increasingly significant commercial tool.
	The US Foundation Center has provided early leadership.
	There is growing interest in the power of big data to support social progress.
Australian context	There is still limited research into the social uses of big data in Australia.
	As internationally, open data efforts have been initiated by government in Australia.
	Interest in the use of big data to support strategic philanthropy is starting to grow.
Key issues and emerging trends	There is a need for ethical as well as practical frameworks for big data usage.
	There remains extreme challenges for effective integration of data of limited standardisation.
	Great variability of quality and comprehensiveness of data between organisations and sectors is still needed.
	There is still a lack of accessibility of data.

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Appendix A: Databases searched for literature reviews

Please note, many of the authors also used their individual reference libraries held in searchable referencing software libraries such as EndNote and Zotero. For example, the philanthropy and fundraising team at QUT ACPNS holds an EndNote library of over 3,500 references.

Volunteering - databases searched

- Ebscohost Database
- Google scholar
- Google

Average donors - databases searched

- QUT Library Summon 2.0
- Google Scholar

High-net-worth individuals (HNWI) / philanthropic foundations - databases searched

- Ebscohost Database
- Google scholar
- Google

Cultural diversity in giving and volunteering - databases searched

- ABI/INFORM Database
- Google scholar
- Google

Bequests - databases searched

- Ebscohost Database
- Google scholar
- Google

Giving Collectives - databases searched

- QUT Library Summon 2.0
- Social Science Research Network (SSRN)
- Wiley Online Library
- Emerald
- Google Scholar

Planned or "pledged" giving - databases searched

- QUT Library Summon 2.0

- Google Scholar

In-kind giving - databases searched

- ABI/INFORM Database
- Google scholar
- Google

Workplace giving – The individual giver's perspective - databases searched

- QUT Library Summon 2.0
- Google Scholar
- Websites of peakbodies
- Fundraising institutes in the United Kingdom, Australia, the United States and European Union

Workplace giving – The business perspective - databases searched

- Research Gate
- Wiley Online Library
- Emerald Insight
- ProQuest

Business giving - databases searched

- Research Gate
- Wiley Online Library
- Emerald Insight
- ProQuest

Nonprofit fundraising - databases searched

- QUT Library Summon 2.0
- Google Scholar

Nonprofit CEOs - databases searched

- Google
- Google Scholar
- Proquest
- QUT ePrints

Digital giving - databases searched

- QUT Library Summon 2.0
- Google Scholar

- Research Gate
- Wiley Online Library
- Emerald Insight
- ProQuest

Crowdfunding - databases searched

- QUT Library Summon 2.0
- Google Scholar
- Google

Professional advisors and giving - databases searched

- Google
- Google Scholar
- Proquest
- QUT ePrints

Social enterprises - databases searched

- ABI/INFORM Database
- Google scholar
- Google

Big data, giving and volunteering - databases searched

- Swinburne Library Search - *Ex Libris Primo* (includes scholarly materials obtained from primary and secondary publishers and aggregators, for example, Elsevier, Springer, Wiley, Taylor and Francis)
- Google Scholar

Appendix B: Full reference list

All reference hyperlinks were correct as at 16 September 2016.

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The Australian Centre for Philanthropy and Nonprofit Studies

The Australian Centre for Philanthropy and Nonprofit Studies is a specialist research and teaching unit within the Queensland University of Technology (QUT) Business School in Brisbane, Australia.

It seeks to promote the understanding of philanthropy and nonprofit issues by drawing upon academics from many disciplines and working closely with nonprofit practitioners, intermediaries and government departments. The mission of the Centre is 'to bring to the community the benefits of teaching, research, technology and service relevant to the philanthropic and nonprofit communities', with a theme of 'For the common good.'

An electronic listing of ACPNS publications is available at the following hyperlink https://www.qut.edu.au/business/about/research-centres/australian-centre-for-philanthropy-and-nonprofit-studies and digital downloads are available via the electronic listing of all QUT publications, QUT ePrints, at http://eprints.qut.edu.au/.

The Centre for Social Impact (CSI) Swinburne

CSI Swinburne, as part of the CSI network, works toward a stronger society for all, through engaged research and scholarship. CSI Swinburne's areas of research focus are: social investment and philanthropy, social enterprise, social innovation, and measuring and communicating social impacts. Our multi-disciplinary team includes experts in public policy, sociology, history, organisational studies, management, public health, evaluation and impact measurement, and information systems. Our researchers have particular expertise in: social enterprise, foundations and bequests, social investment, diversity issues pertaining to philanthropy and giving, and volunteering.

Established in April 2014, CSI Swinburne builds on the foundations of the Asia-Pacific Centre for Social Investment and Philanthropy (ACSIP), which has extensive networks with philanthropy and nonprofit organisations, both locally and internationally. CSI Swinburne is part of the CSI national network, which is a collaboration of three universities: the University of New South Wales, Swinburne University of Technology and The University of Western Australia.

The Centre for Corporate Public Affairs

Public Affairs is the management function responsible for interpreting the future political, social and regulatory environment of an organisation, continuously integrating these assessments into the strategic planning process, and undertaking and supporting consequent organisational action.

The Centre for Corporate Public Affairs was established in 1990 in response to demand from corporate and public affairs professionals for a support organisation for their activities.

The Centre now has more than 100 members from the ranks of corporate Australia, industry associations and government business enterprises. The Centre aims to provide mutual exchange within the profession's leadership, excellent professional development programs and information resources that allow senior public affairs practitioners, senior executives and line managers to:

- better interpret their social, political and economic environment
- contribute significantly to the way their organisation relates to its internal/external stakeholders, and
- strengthen the role of corporate affairs staff as key advisors to management.

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- research and information resources
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