

Giving back

A snapshot of Chartered Accountants' contribution to the not-for-profit sector in Australia and New Zealand in 2021



Preface

Not-for-profit organisations are a vital part of the social fabric. They contribute to the well-being of individuals and communities, enriching the lives of millions by engaging in areas such as sport, the arts, health and the environment.

These organisations often depend on the goodwill of volunteers willing to donate their time and expertise to help fulfil an organisation's purpose, and these volunteers come from all walks of life with a wide variety of skills and experiences.

We know that many Chartered Accountants (CAs) work in the not-for-profit sector, some as paid employees or advisers and others as volunteers. We also know that our members are busy people at the best of times. The past two years have been especially challenging dealing with the impact of the pandemic, as well as the bushfires and floods in Australia. These events have affected CAs personally, as well as their employers, firms and clients.

This report is based on a survey of members in Australia and Aotearoa New Zealand in 2021 and provides a snapshot of their involvement in the not-for-profit sector. It shows that many CAs are generous with their time, donating their services to a variety of not-for-profits.

Members who volunteer fulfil important functions within the governance structures of these organisations, such as board and company secretarial work or provision of treasury, accounting and assurance services. They help organisations that are often operating with limited resources to keep going, grow, improve systems and processes and comply with their obligations.

This report, which compares surveys in 2021 and 2016, shows CAs continue to be very generous with their time, making a difference in the communities in which they live and work. It acknowledges and celebrates their admirable voluntary contributions, and provides further insights that enable us to continue to support their work.



Kate Boorer FCA

President, Chartered Accountants
Australia and New Zealand

Contents

Introduction

Not-for-profit organisations and charities are vital parts of our communities. They contribute to many spheres of life, from sports to healthcare, recreation and the arts, and deliver important services that support some of the most vulnerable people in our communities.

Volunteering is central to the operations of not-for-profits. In Australia, volunteers contribute about \$43 billion to the national economy per year, and more than \$4 billion in New Zealand.¹

Many CAs in Australia and New Zealand generously volunteer their time and skills to support the sector, and have done so for decades. For instance, New Zealand-based not-for-profits depend on volunteers with nine out of ten community organisations having no paid employees.²

In 2015, Chartered Accountants Australia and New Zealand (CA ANZ) set up a Charity and Not-for-profit Advisory Committee to support members

working in, providing services to and volunteering in the not-for-profit sector. We partnered with Dr Kevin Clarke (Australian Graduate School of Management), Professor David Gilchrist (Curtin University Not-for-Profit Initiative) and Professor Carolyn Cordery (Victoria University of Wellington) to help us gain additional insights, beyond just anecdotal information, into our members' involvement in the sector.³

CA ANZ's inaugural 2016 survey, *What Really Counts*, had 1,633 individual members respond as well as 266 firms involved in the not-for-profit sector. CA ANZ's intention was to hold this survey every two years to compare, contrast and track activities in the sector. In 2021, CA ANZ's Research, Data and Insights team designed the questionnaire, and conducted the survey. Therefore, considering the difference in structure between the 2016 and 2021 surveys, comparative data is somewhat reduced. Narrate Media was engaged to analyse the data.

These surveys provide a snapshot of the volunteer contribution of more than a thousand CA ANZ members. They show how CA ANZ can do more to support members to continue their pro bono work and encourage others to start volunteering.

The surveys also shine a light on areas where the capabilities are weak or lacking in the not-for-profit and this should help inform others involved in the sector, including funding agencies and regulators.

It is important to note that because both surveys were voluntary, respondents were self-selecting, the findings cannot be extrapolated to represent CA ANZ members as a whole. They do provide a snapshot and valuable insights about how, why and where our members volunteer and what CA ANZ can do to further support them and other members volunteering in future.

1. [Volunteering research in Australia: A narrative review](#) *Australian Journal of Psychology*, 2019, Volunteering NZ [Volunteering Statistics](#)

2. JB Were [2021 New Zealand Cause Report](#)

3. Cordery, C., K. Clarke, D. J. Gilchrist and D. Sim, (2019), "The Long Arm of the Job? Australasian Accountants and Volunteering", *Third Sector Review*, Vol. 25, No. 2.

2021 survey overview



2021 survey overview

Both our 2016 and 2021 surveys reveal the extent to which some of our members participate across the spectrum of not-for-profits and charities. However it is important to look at this data in the context of the COVID-19 global pandemic and volunteering in Australia and New Zealand in general.

The pandemic impacted all volunteering

The COVID-19 pandemic impacted all volunteering in both Australia and New Zealand, affecting the number of volunteers and how they could participate. National and state-wide lockdowns, as well as social distancing restrictions that began in March 2020 in both countries, disrupted participation.

The proportion of all adult Australians volunteering fell to 24.2% in April 2021 from 36% in late 2019. That means about 2.3 million fewer Australians were volunteering than in late 2019.⁴

More than two-thirds of volunteers said they had stopped volunteering during the pandemic and just over half resumed when restrictions began to ease. This was at a time when the need for more volunteers was critical, and one of the main findings

was that volunteering has not 'snapped back' as COVID-19 restrictions are lifted.⁵

The situation was similar in New Zealand where the age profile of volunteers shifted. Fewer older volunteers became involved – presumably because they were at higher risk from the pandemic – but there was a wave of first-time volunteers from different age groups often with a preference for more episodic, project-based commitments.⁶

Accountants bucked the trend

In the 2016 survey, there were 1,633 respondents (from a total membership of 117,000 at the time) who answered at least some of the questions, compared to 1,087 members who responded (from a total membership of 132,000) in 2021. In the 2016 survey, people volunteered on average 165.6 hours per person per year. During the pandemic, the 2021 survey showed this rose to an average 202.8 hours per person per year.

In the 2016 survey, the 1,961 respondents (from a total membership of 117,000 at the time) said they volunteered on average 165.6 hours per person per year. During the pandemic, the 2021 survey showed this rose to an average 202.8 hours per person per year with 1,099 members who responded (from a total membership of 132,000).

Summary of results

- **Sporting and cultural organisations remained the most popular category**, although in the second survey participation in the health and social services sectors increased. These were areas of increased need during the pandemic.
- **Participants in the 2021 survey also focused more of their volunteer hours** assisting fewer not-for-profits, probably because of the difficulty in volunteering in general due to health orders that restricted participation.
- **In both surveys, an accountant's traditional skills were most in demand** in volunteering. Most people took part in both years for altruistic reasons to assist in the community and lack of

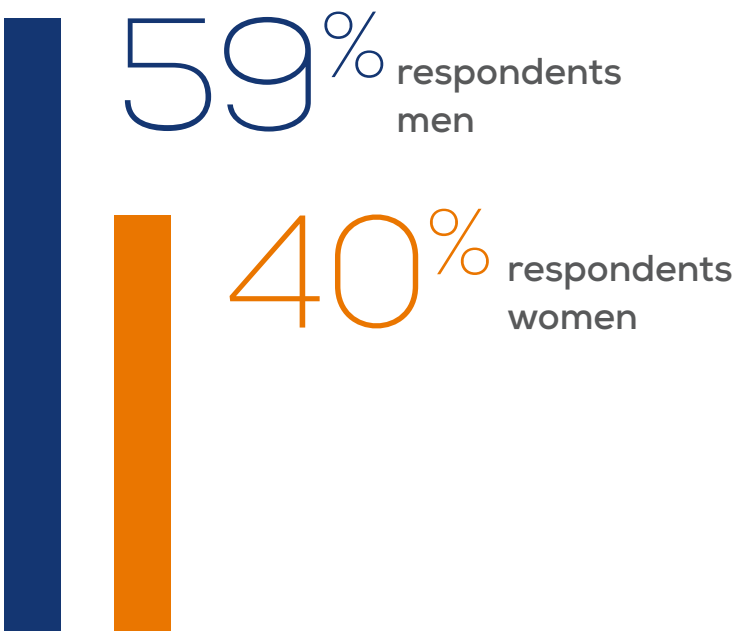
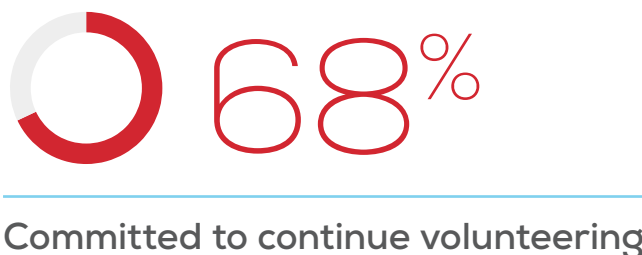
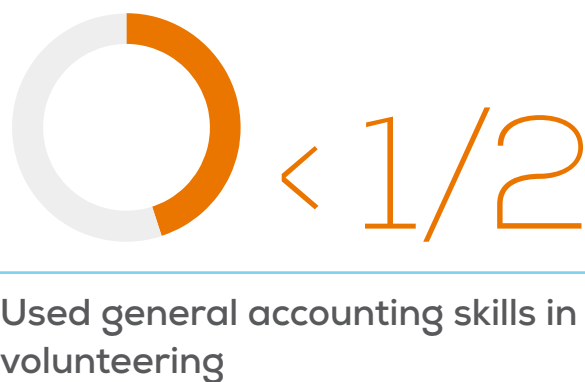
time was the main obstacle to more participation by both sets of respondents. This finding is important as accounting and related work does not necessarily have to be conducted in close proximity to others. Therefore, the pandemic is likely to have had less restrictive effects on member volunteers than those experienced by other volunteers.

- **Respondents in 2021 had a more positive attitude to future volunteering** with one in four saying they were likely to increase their commitment compared to one in five in the previous survey.
- **Participants in the 2021 survey were also older, with more respondents aged 51-60 years.**

4 - 5. [Volunteering during the first year of the COVID-19 pandemic \(April 2021\)](#) ANU Centre for Social Research and Methods, Volunteering Australia Re-engaging Volunteers and COVID-19

6. JB Were [2021 New Zealand Cause Report](#)

2021 statistics at a glance



2021 survey results



2021 survey results

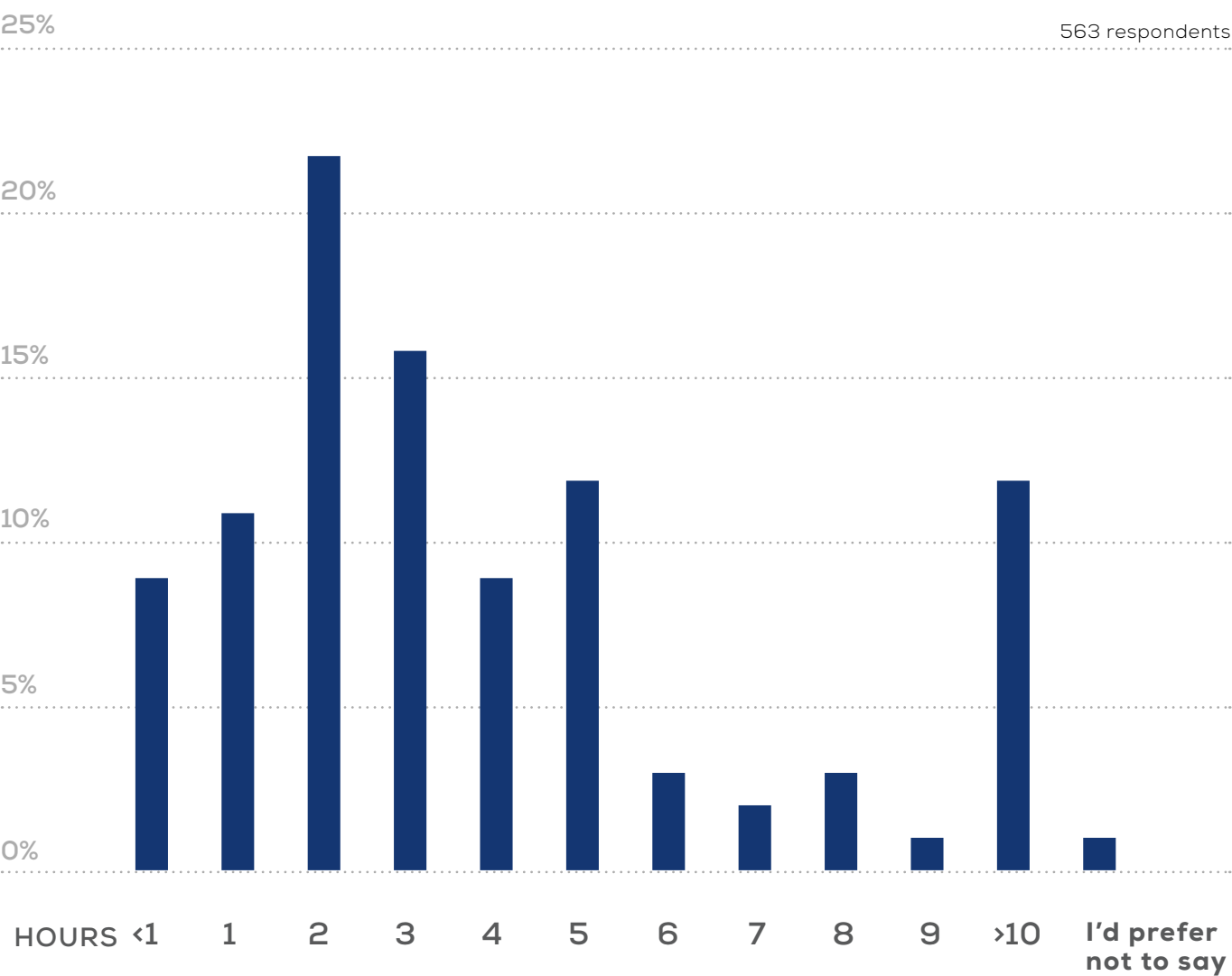
Fewer members respond to the 2021 survey

In response to the 2021 survey, 1,087 people answered at least some of the questions compared to 1,633 in 2016. In 2016, 88% of respondents said they volunteered or did pro bono work for not-for-profits, compared with 79% who answered the questions in the 2021 survey. Again, this may have been because of the pandemic restrictions.

Hours of volunteering increases

In both years, 70% of respondents volunteered for up to five hours per week. In 2021, 12% volunteered more than 10 hours per week. This pushed up the total number of hours 2021 respondents volunteered to an average of 3.9 hours per person a week or 202.8 hours per person per year, compared to 2016, when on average, members donated 3.2 hours of their time per week, or 165.6 hours per person per year. This bucks the national trend that showed volunteering hours decreased during the pandemic.

Hours per week volunteering



2021 survey results
(continued)

Most volunteer in
conventional accounting
roles

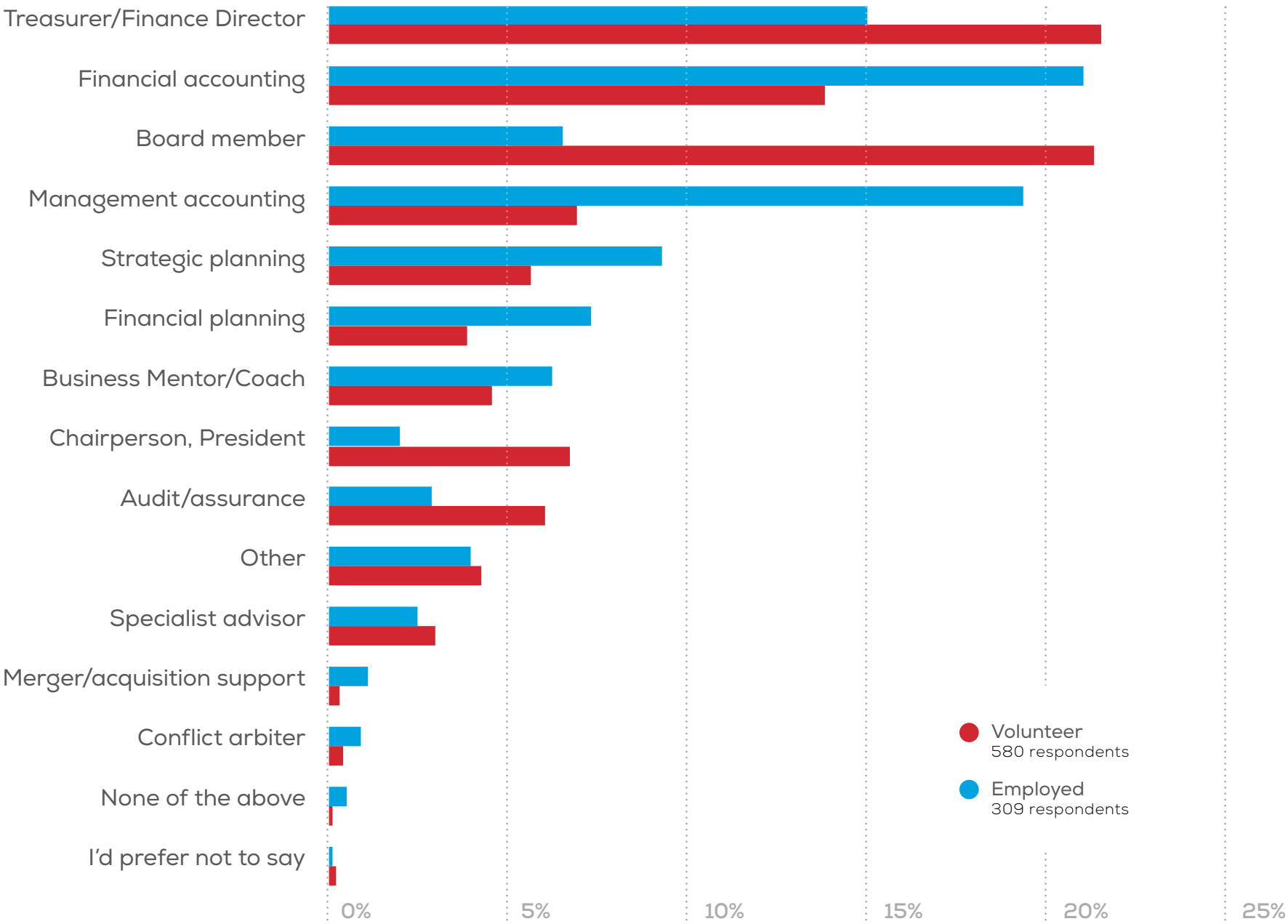
In 2016, respondents listed the hours they spent volunteering in different roles in not-for-profits. Of this time, just over a third (36%) were filling the role of treasurer or finance director, 17% in audit/assurance services and 16% as a chair or president of a not-for-profit. The other areas included acting as the bank during fundraising events, providing tax advice and providing strategic planning support.

In 2021, the respondents weren't asked to tabulate the hours spent volunteering in specific roles, instead they were asked to list the roles they volunteered in. They were first asked to list their paid

employment roles and then those they did in a voluntary capacity. In paid employment, financial accounting (21%), management accounting (20%) and treasurer/finance director (15%) were the top three roles.

Conversely, people listed treasurer/finance director (22%), board member (22%) and a financial accounting role (14%) as the top three roles they volunteered in, with the next three areas management accounting audit/assurance, chairperson/president and strategic planning. Experience in financial accounting and treasurer/finance director roles are most valued by not-for-profits. NB. In the graph below we will do a separate graph for not-for-profit volunteering roles only.

Roles held in volunteering and not-for-profit employment



2021 survey results (continued)

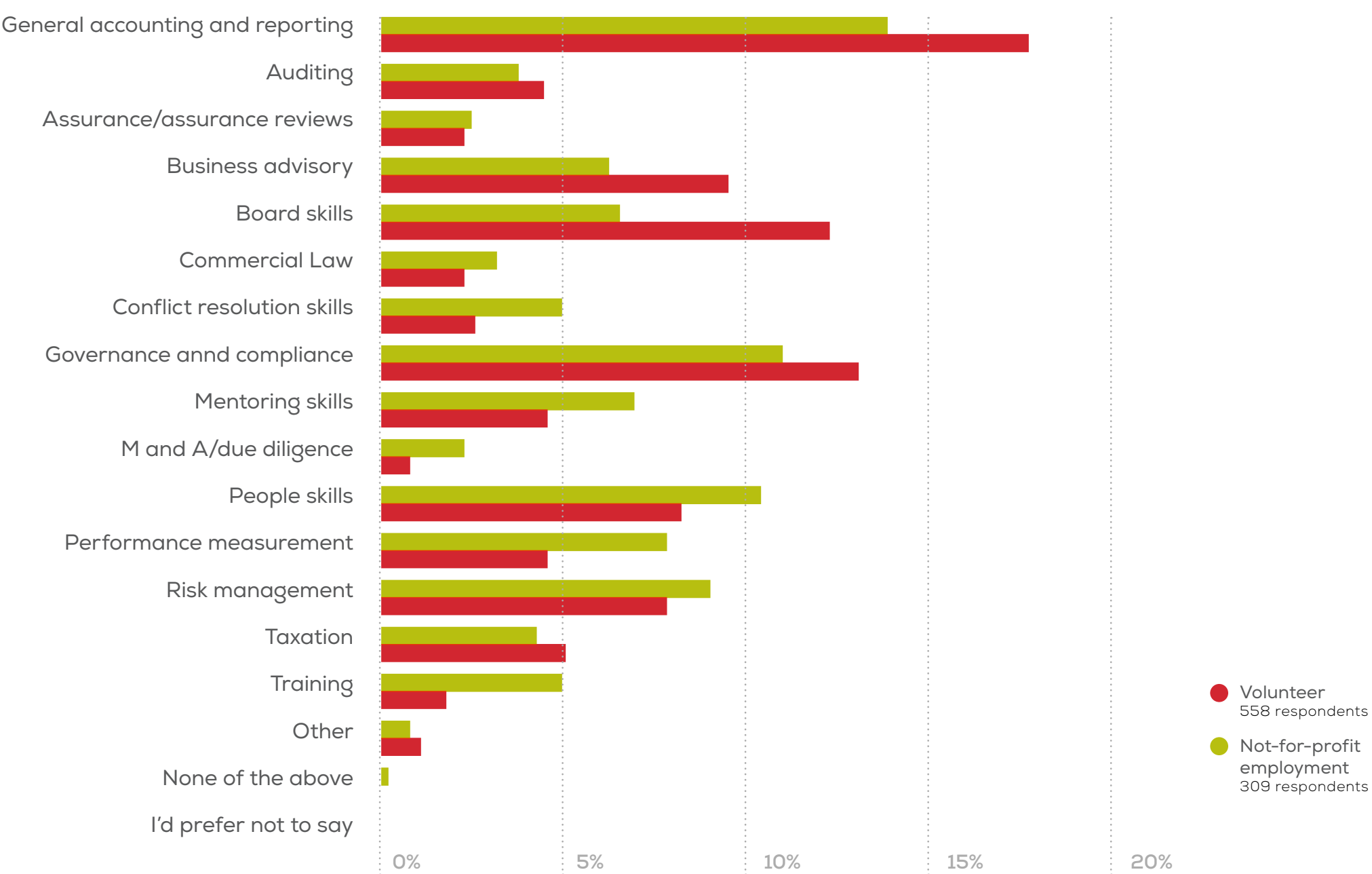
Skills used in volunteering and employment

In the 2021 survey, the questions were widened so respondents could also detail the skills they used in volunteering for not-for-profits that they had developed as CAs.

Almost one in five (18%) said they used general accounting and reporting, financial and management skills most, while governance and compliance (13%) and board skills (12%) business advisory (10%) and people skills (8%) were what they used next.

These figures show that an accountant's conventional skills - particularly in the time of the pandemic - were most in demand in volunteering. These skills are similar to the general accounting, governance and compliance, people skills and risk management skills (listed in order of importance) that they needed in their paid employment.

Skills used in volunteering and not-for-profit employment



2021 survey results
(continued)

Sport and culture are the
most popular focus

In 2016, three out of five respondents reported that they volunteered in more than one not-for-profit, (30% reported in two not-for-profits, 16% three and 14% four or more). This participation pattern changed in 2021 when half of respondents said they focused on volunteering for one organisation and almost a third (31%) for two organisations. Lockdown restrictions may have prevented people from volunteering for multiple organisations.

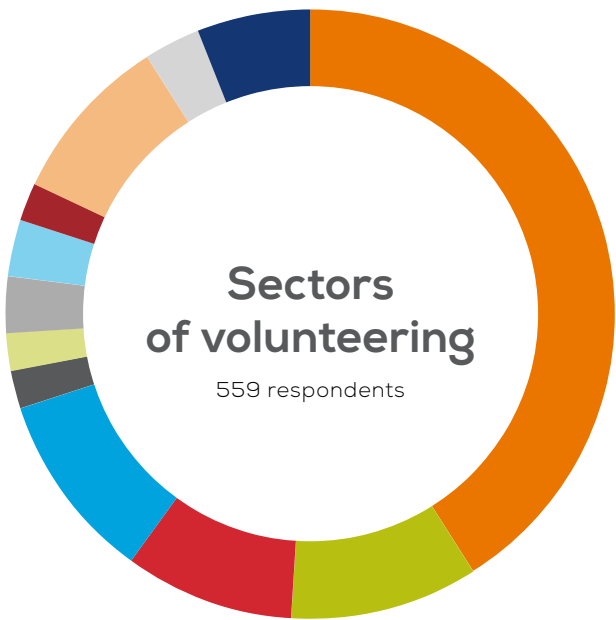
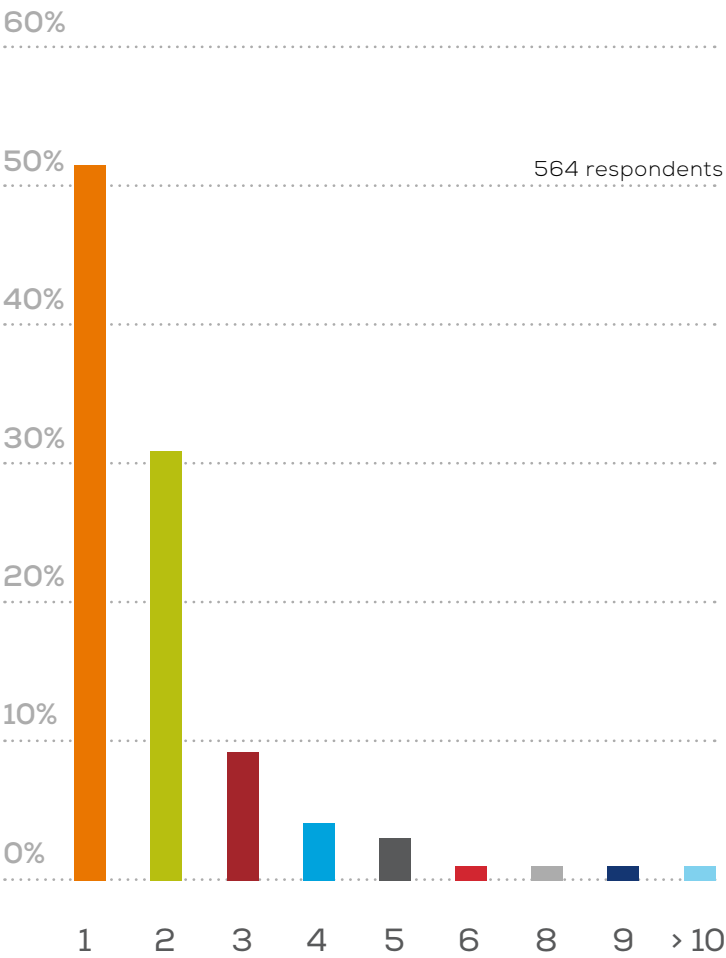
In both survey responses, cultural and sporting not-for-profits (which included arts, sports, community, social and general service clubs) attracted the most participation with 40% of respondents in 2016 and 41.7% respondents in 2021 volunteering in this area.

As compared to 2016, in the 2021 survey, respondents reported

that they slightly increased their participation in health charities (including hospitals, nursing homes, mental health, crisis intervention, health promotion) and social services (including welfare, youth, emergency relief, income support) which might have been able to be done remotely and the need might have increased because of the pandemic. Respondents slightly decreased their participation in education and research, as well as religious charities – probably due to reduced face-to-face access because of COVID-19 restrictions.

In 2016, participation in education and research, health, social services and religious organisations together comprised 28% of volunteer service, while in 2021 this increased to 38%. Participation in business and professional organisations remained the same in 2016 and 2021, hovering around 3%.

Number of organisations
supported with volunteer work



- Cultural, recreation (42%)
- Education, research (10%)
- Health (9%)
- Social services (10%)
- Environment (2%)
- Development, housing (2%)
- Law, advocacy, politics (3%)
- Philanthropic intermediaries, voluntarism promotion (3%)
- International (2%)
- Religion (9%)
- Business, professional associations, unions (3%)
- Other (6%)

2021 survey results (continued)

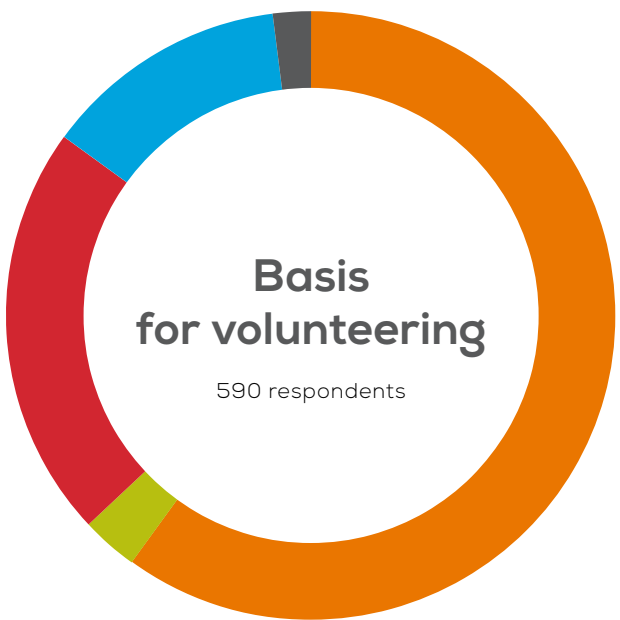
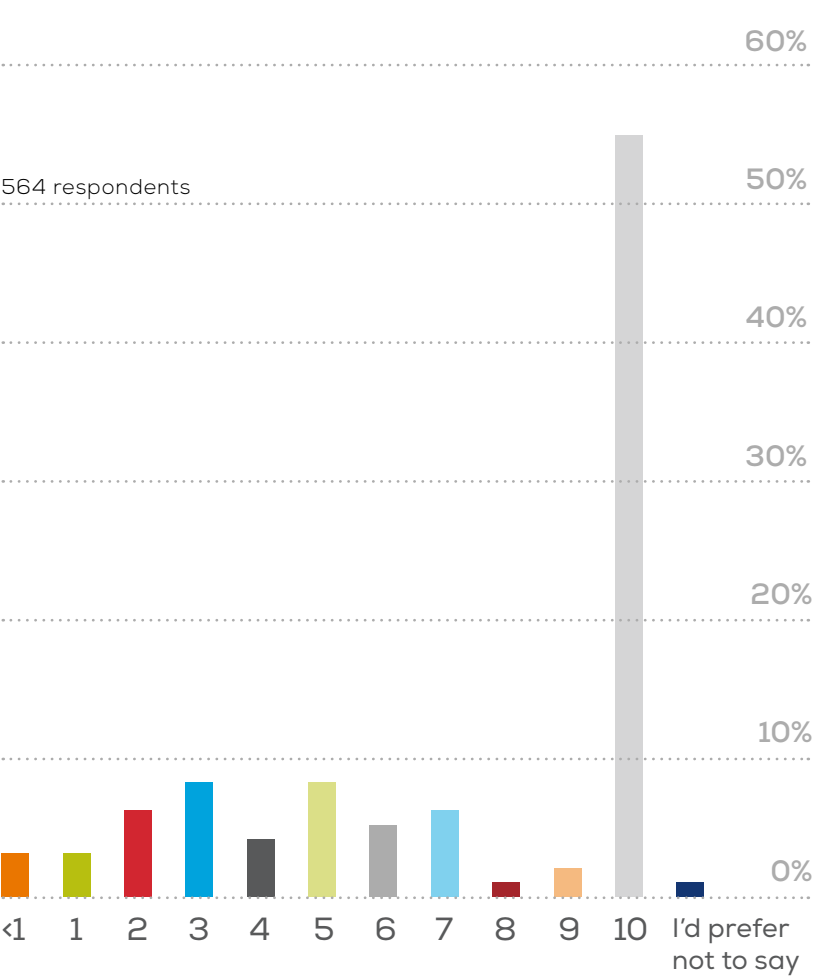
Half of respondents volunteer for more than 10 years

Commitment to volunteering remained high among members who responded to the survey with the majority (56%) saying they had been volunteering for more than a decade, demonstrating long-term dedication. This was similar to the responses for 2016, although the survey question was asked in a different way - by not-for-profit sector. Religious organisations in particular had dedicated volunteers with more than 60% of respondents who volunteered in that sector participating for more than 10 years.

Most choose to volunteer to help the community

The motivation for volunteering was another area that both surveys covered, although by asking slightly different questions. In 2016, only 2% of respondents said that they volunteered as a result of their employer's community activities. Similarly, only 3% of respondents in the 2021 survey said their employer encouraged them to volunteer in working hours, while a further 61% of respondents said they chose to do all of their volunteering outside of work hours.

Years volunteering in the not-for-profit sector



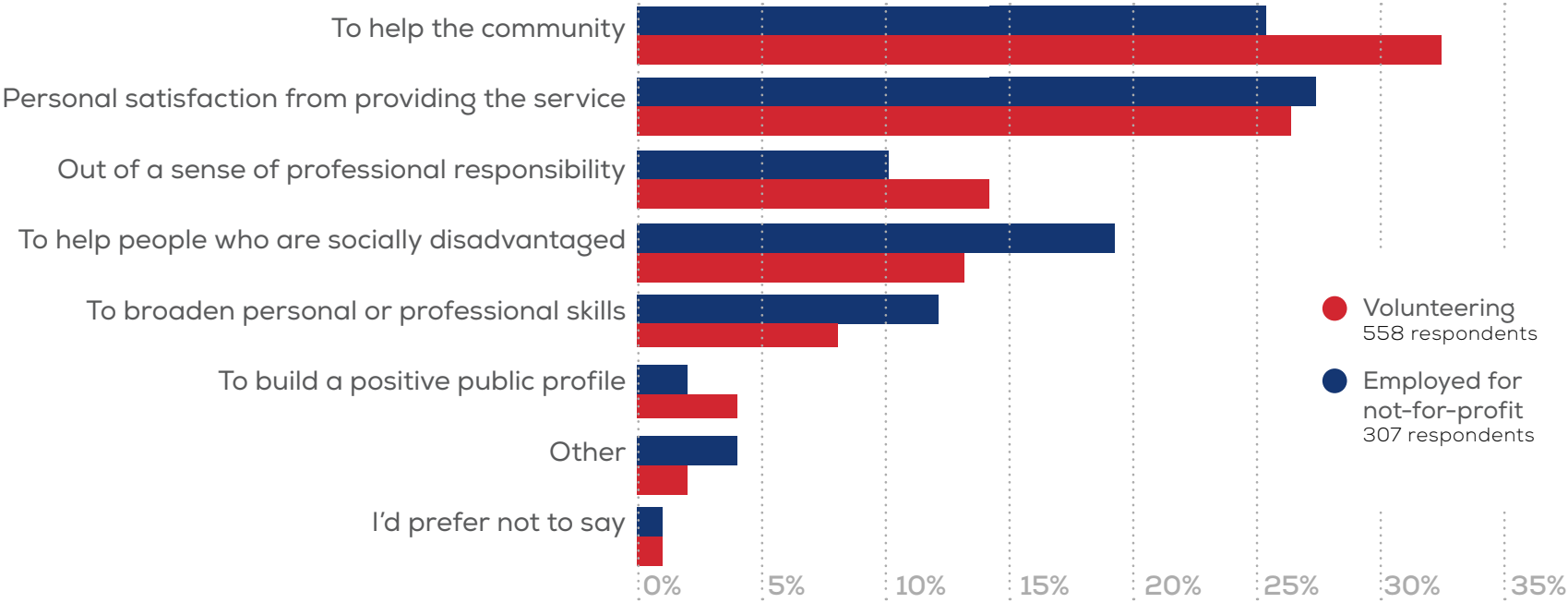
The responses in both surveys show that employers could consider doing more to create a conducive environment for pro bono and volunteer work. The 2021 survey did not ask respondents how many hours their employers permitted them to volunteer.

2021 survey results (continued)

When asked about their motivations for volunteering, respondents in 2016 and 2021 ranked 'helping the community' as their most favoured response, the second was 'personal satisfaction' and the third was a 'sense of professional responsibility'.

A new answer choice included in the 2021 survey was 'to help people who are socially disadvantaged or marginalised' and was the fourth most popular motivation. The slightly different way of ranking the answers in both questions means any direct comparisons between each survey are not possible.

Motivation for involvement with not-for-profits



Likelihood of volunteering commitments changing



68% say they will continue volunteering

Volunteer commitment in 2021 remained high with more than two-thirds (68%) of respondents saying they would continue volunteering at the same level in the coming year compared to just over half in 2016.

However, fewer respondents in 2021 said they would increase their commitment compared to respondents

in 2016. This may be because those who were inclined to respond to the survey in 2021, a busy year for accountants, already had a stronger commitment to the sector than those who answered the 2016 survey. One in five in 2016 said they would increase their volunteer hours while one in four in 2021 said they would.

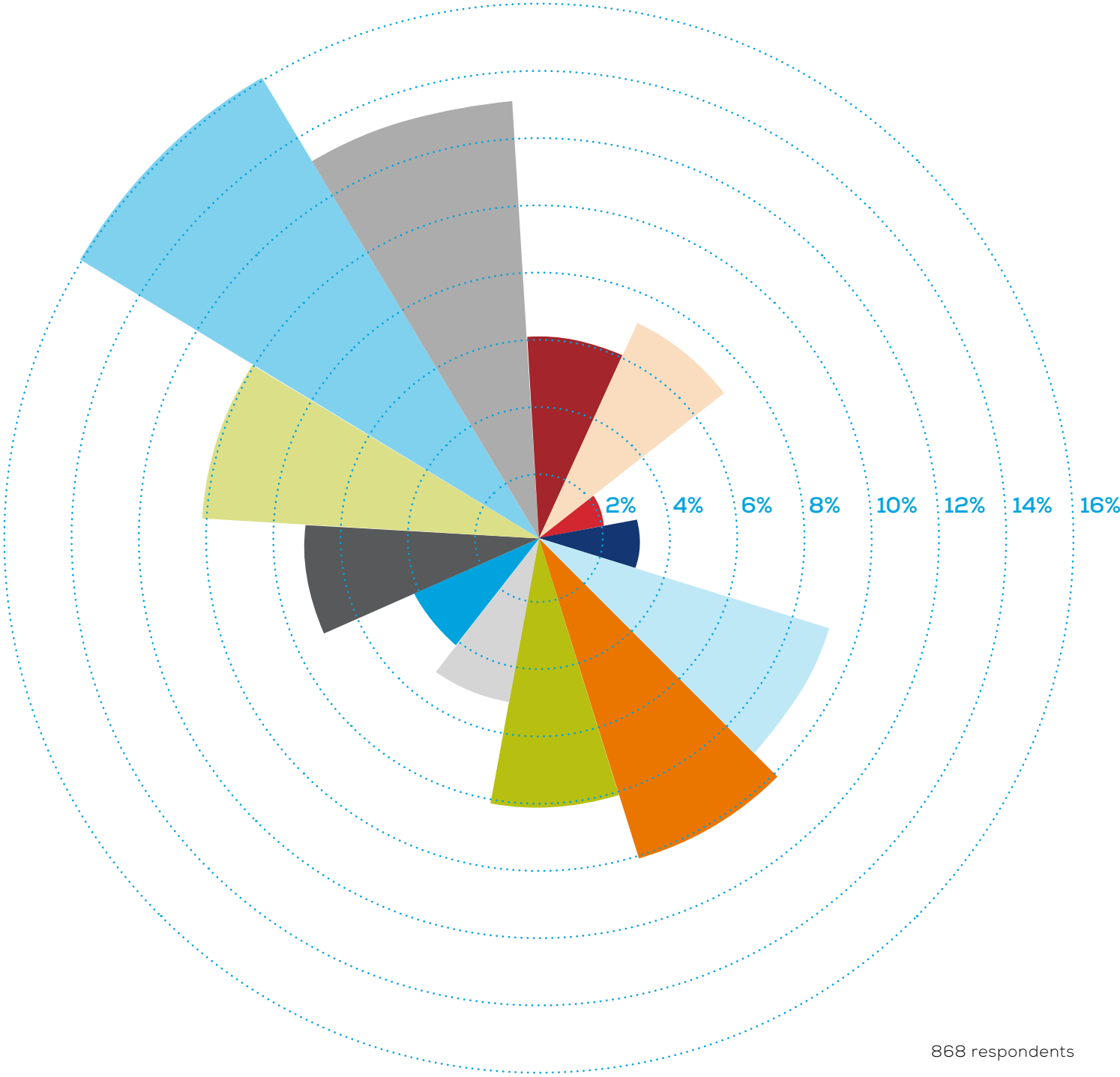
Support by
CA ANZ



Support by CA ANZ

In both surveys, respondents indicated ways CA ANZ could do more to assist them to volunteer. Of the 2021 survey participants, 16% listed governance and compliance as an area where they still needed more support, followed by board skills (13%), risk management (10%), financial accounting (10%) and management accounting (8%).

In the 2016 survey, half of respondents said they wanted more support with governance and compliance, followed by board skills, financial/management reporting, risk management and audit assurance that details what resources and support CA ANZ has implemented so far.



Ways CA ANZ can help

- Financial accounting (10%)
- Management accounting (8%)
- Taxation (5%)
- Audit/assurance (5%)
- Legal issues (7%)
- Risk management (10%)
- Governance and compliance (16%)
- Board skills (13%)
- Business advisory (6%)
- Mentoring /training (7%)
- M and A/due diligence (2%)
- Other (3%)
- No assistance required (9%)

Support by CA ANZ (continued)

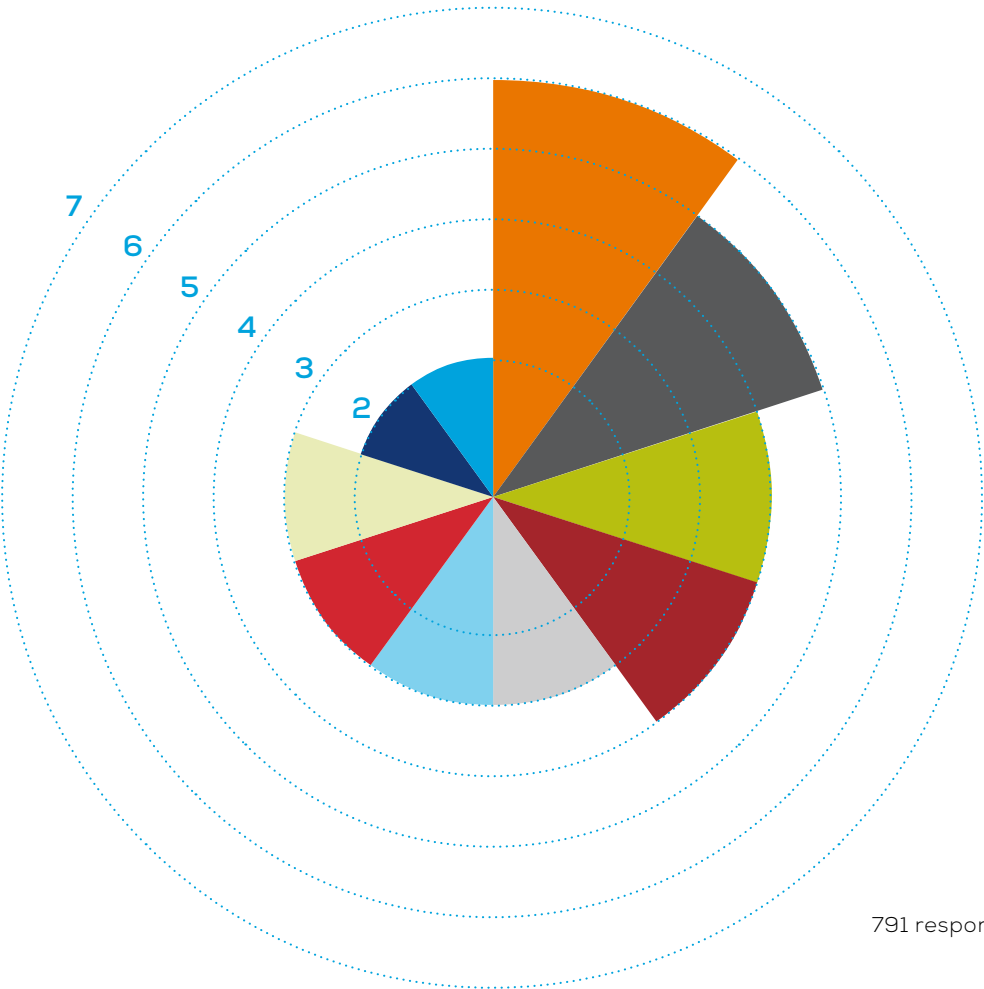
Lack of time is the most-cited barrier to volunteering

The obstacles to volunteering also inform what more CA ANZ can do to support members. In both surveys, respondents cited lack of time as the number one barrier to volunteering.

Respondents in the 2021 survey said that lack of information about not-for-profit opportunities and how to find about them was a significant issue - while this was the third most important issue in the 2016 survey. CA ANZ could provide a location-based volunteer-matching service. Professional risk was the third and second biggest barrier in the 2016 and 2021 surveys respectively. This could also be addressed by providing volunteers with professional indemnity insurance.

A lack of external practice support for volunteering and working pro bono was also cited as an issue by the respondents to the 2021 survey as well as a lack of guidance on how to apply their skills in the not-for-profit sector.

Barriers to volunteering (rated in order of importance)



- Lack of time
- Lack of information about opportunities / how to find not-for-profit opportunities
- Lack of external practice support for volunteering or pro bono work
- Professional risk
- Not sufficient interest or motivation
- Lack of guidance on how to apply professional skills in the not-for-profit sector
- Lack of support from employer
- Insufficient expertise in relevant areas of accounting/professional practice
- Other barriers not listed above
- Concern about conflict of interest with fee paying clients

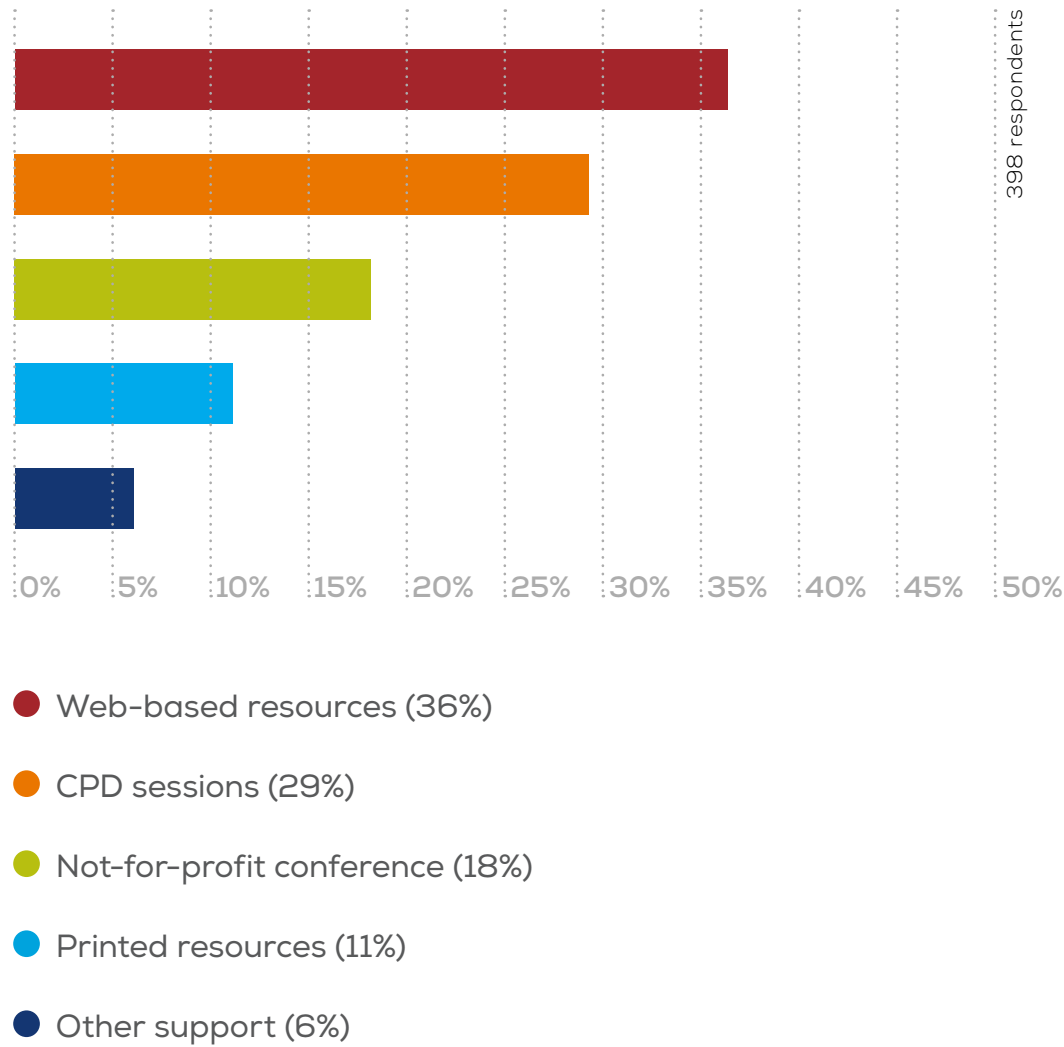
Support by CA ANZ (continued)

Participants in both the 2016 and 2021 surveys suggested a resource-rich website, CPD-sessions and a not-for-profit conference as the top three ways that CA ANZ could support them. In addition, respondents in the 2021 survey went further and said CA ANZ should

- establish a not-for-profit resource centre and dedicated website (22%)
- offer professional not-for-profit guidelines, guides and resources (20%)
- provide training on areas of specific interest to the not-for-profit sector, and
- increase advocacy on behalf of CAs involved in the not-for-profit sector (13%)

These responses suggest that even with the steps CA ANZ has taken since 2016 to support and empower members to volunteer (see breakout box next page), there is still scope to do more.

Format for CA ANZ resources





How we support members to volunteer

In response to the suggestions from members in the 2016 *What Really Counts* report about how we could better support them and encourage more members to step up, we have taken some actions.

We [partnered with particular charities](#) so members keen to volunteer and make a difference can connect with them directly or through [free live webinars](#). Another avenue is for members to join a [regional special interest group](#) involved in volunteering. For members who already work in not-

for-profits or want to learn more, we've also provided specific resources about [not-for-profit reporting, assurance, annual returns and monitoring](#) specific to members' legal jurisdictions. In collaboration with the University of Western Australia we produced a [Steering charities and not-for-profit organisations through the pandemic](#) guide.

CA ANZ also collaborated with BDO to produce this [The Role of Audit for Not-for-profits](#) guide and particularly during the pandemic produced this

[Steering charities and not for profit organisations through the pandemic](#) .

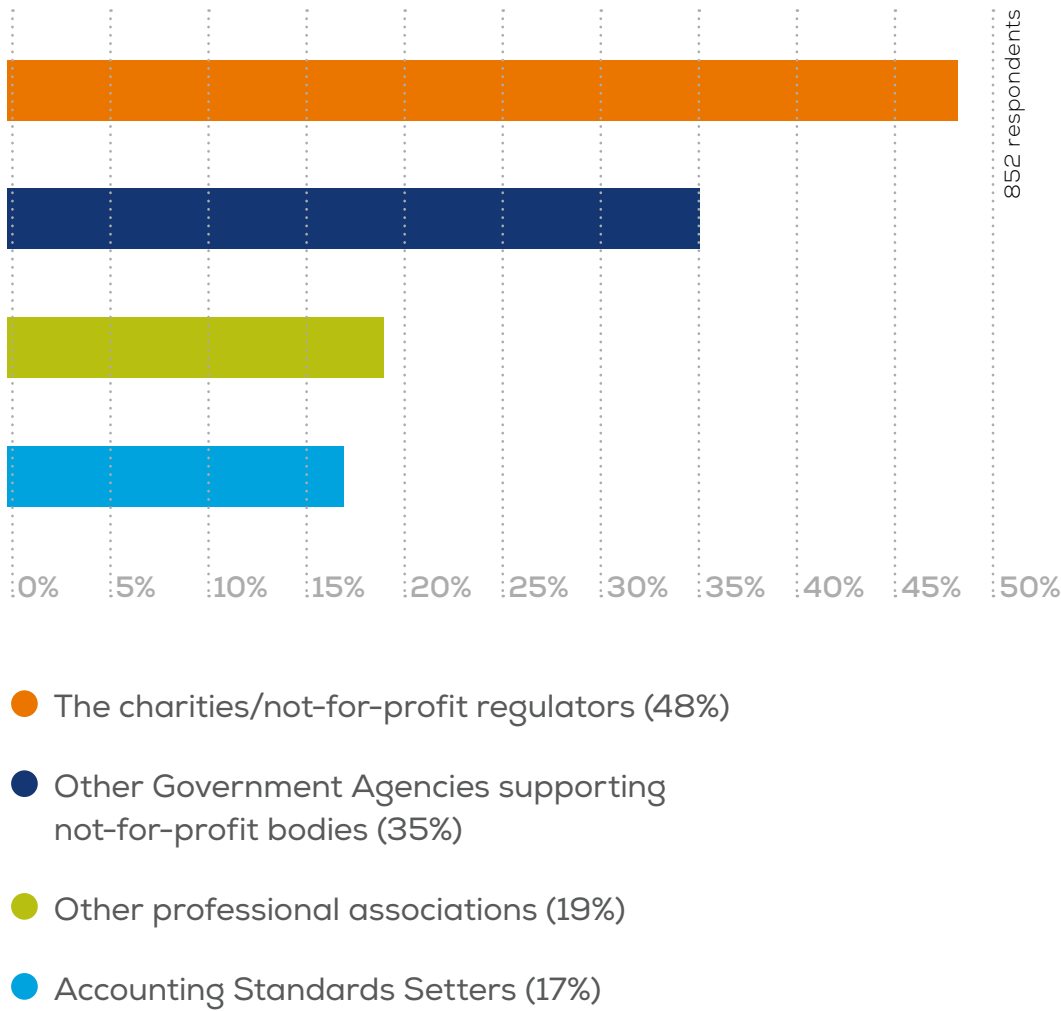
To encourage [CAs to get not-for-profit board experience](#), we created a program so that early and mid-career accountants can have a director on an not-for-profit board to mentor them as they observe board meetings. CA Catalyst also launched its [CA in Residence Program](#) where CAs become embedded in start-up hubs in Australia and New Zealand, where they act as volunteer financial advisers to entrepreneurs.

Support by CA ANZ (continued)

Both surveys also showed where respondents go for support. Nearly half (48%) of respondents to the 2021 survey said they go to charities/not-for-profit regulators, while 35% go to other government agencies supporting not-for-profit bodies, 19% head to other professional associations and 17% to accounting Standards Setters.

The 2016 survey covered responses of firms, rather than individuals, to this question so the responses are not directly comparable.

Where respondents go for help



About respondents



About respondents

The 2021 survey provided detailed responses from the participants about their gender, age, area of work and region. The 2016 survey only published responses on gender and age.

In the 2016 survey 41% of respondents were women, 59% men which reflects the membership mix at the time. The 2016 survey did not give respondents an option to state whether they identified as non-binary.

In 2021, the options were changed to include non-binary which resulted in 40% who identified as a woman or female, 58% as man or male and 0.1% as non-binary.

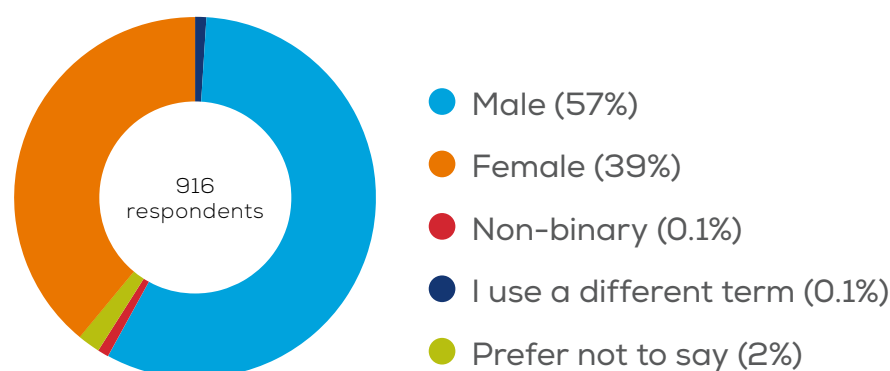
More than half are over 51 years old

In 2016, 20% of respondents were over 60 years old, while a further 28% were aged 51-60 years. In the 2021 survey, this changed to 29% who were over 60 years old and 27% aged 51-60 years old. More than half the respondents were over 51. Also there was a slight increase to 6% of respondents who were under 30 years old, compared to 4% in 2016. A further 15% of respondents were 30-40 and 22.5% were 41-50 years old.

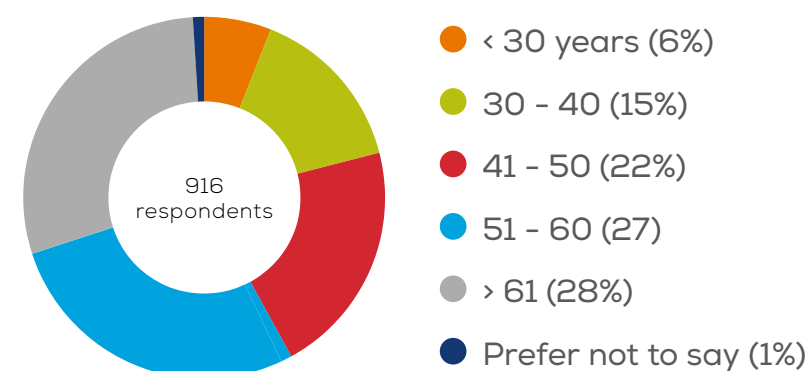
The age of respondents is reflected in their responses to the length of time they have been members. More than half (56%) had held CA ANZ membership for more than 21 years and 20% had been members for 11-20 years. A cohort of 14% of respondents who had been members for one to five years reflects the significant contribution from new members.

Even though more than three-quarters of respondents had been members of CA ANZ for more than ten years, only one in ten reported having joined a special interest group established to share knowledge and experience specific to the sector. This suggests CA ANZ could do more to engage these members.

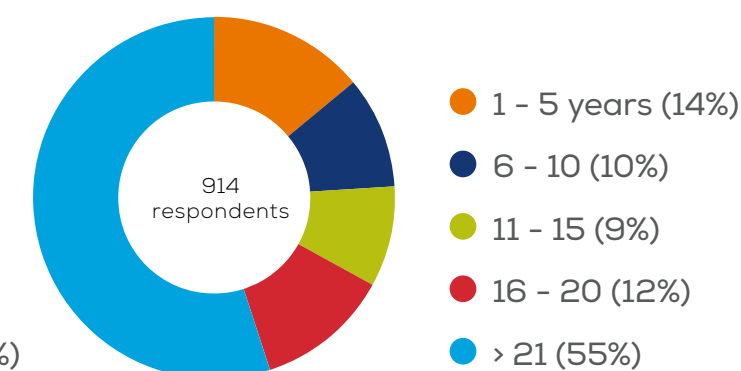
Respondents gender



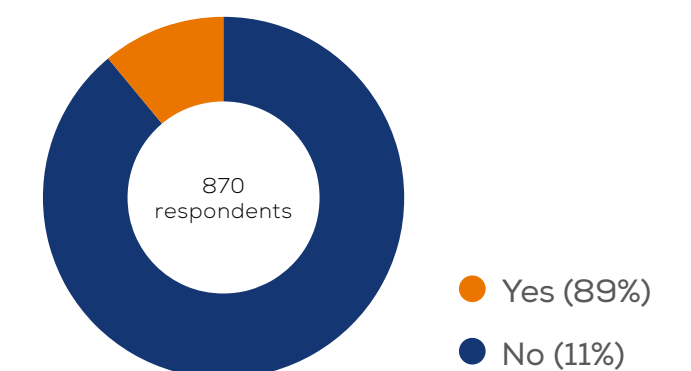
Age of respondents



Membership of CA ANZ



Membership of CA ANZ not-for-profit special interest group



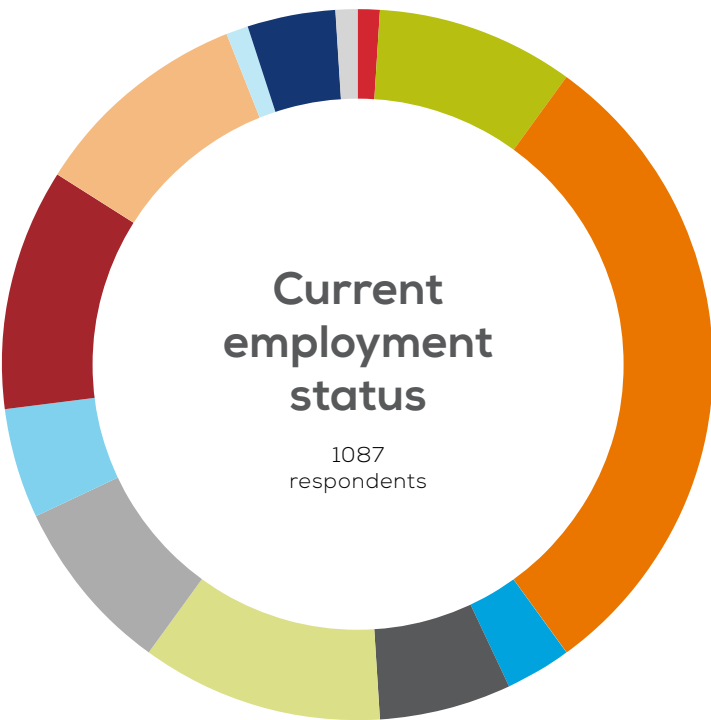
About respondents (continued)

30% are paid employees of a not-for-profit

Of those who responded to the 2021 survey, 3 in 10 worked as a paid employee in the not-for-profit sector. The 2016 survey results did not publish what percentage of respondents worked for not-for-profits.

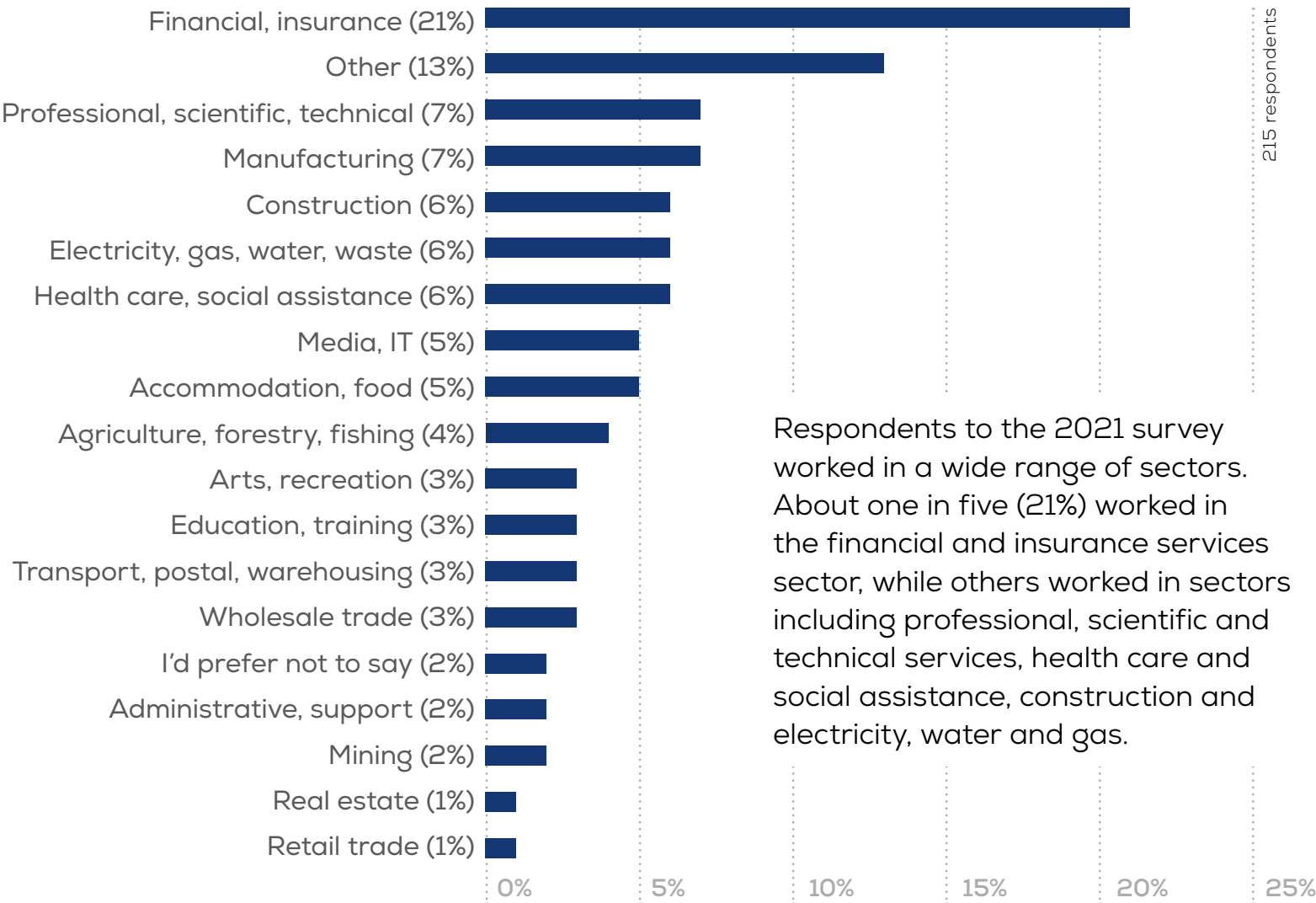
Among the other respondents, 11% were retired, another 11% worked in small to

medium public practice firms and another 11% in small to medium commercial organisations. Other respondents included those working in a large commercial organisation (9%), in public practice as a sole practitioner (8%) or public sector organisation (5%).



- Academic institution (1%)
- Large commercial organisation (9%)
- Not-for-profit organisation (30%)
- Public practice - Big 4 (3%)
- Public practice - midtier (6%)
- Public practice - small to medium (11%)
- Public practice - sole practitioner (8%)
- Public sector organisation (5%)
- Retired (11%)
- Small to medium commercial organisation (11%)
- Unemployed (1%)
- Other (4%)
- Prefer not to say (0.4%)

Respondents main industry

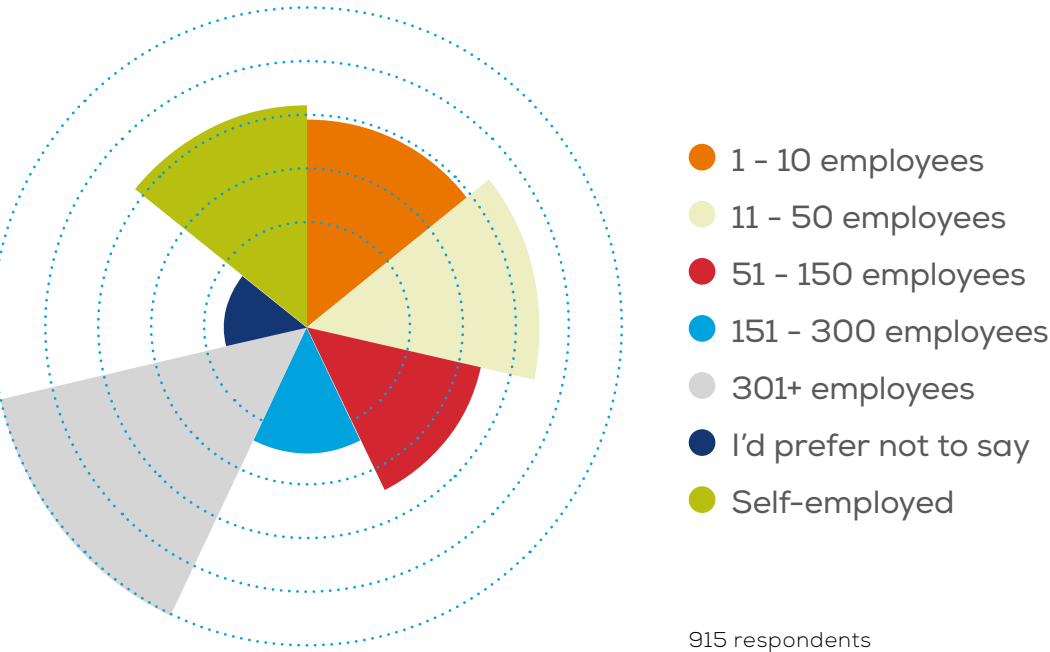


Respondents to the 2021 survey worked in a wide range of sectors. About one in five (21%) worked in the financial and insurance services sector, while others worked in sectors including professional, scientific and technical services, health care and social assistance, construction and electricity, water and gas.

About respondents (continued)

The 2021 survey also measured the number of employees in their places of employment – 23% worked in organisations with more than 301 employees, 17% in organisations with 11-51 employees and 16.5% were self-employed.

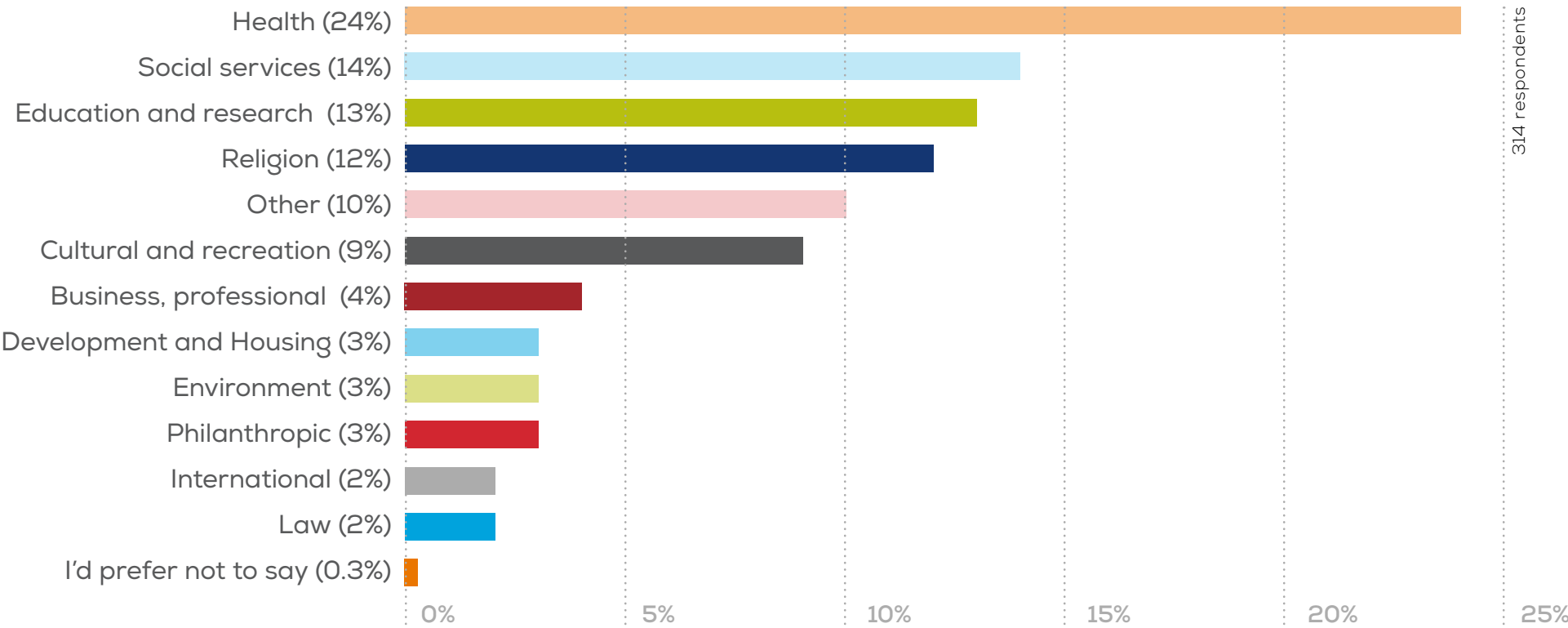
Size of current organisation



Not-for-profit employees volunteer for others too

The 2021 survey also asked people who had paid employment in the not-for-profit sector questions that were specific to their situation. More than half (52%) of the 314 respondents said that alongside their main employment they undertook additional volunteering or pro bono work using the skills they had gained or developed as a Chartered Accountant.

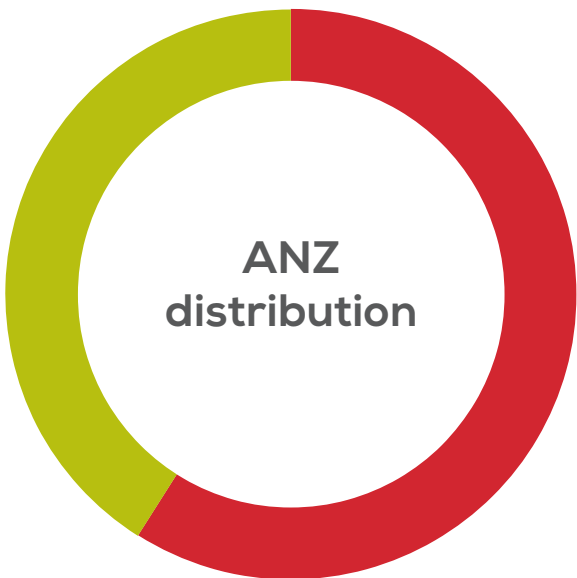
Over a third of the respondents (36%) employed in the not-for-profit sector had worked in the sector for more than ten years while nearly three out of five (59%) had worked for less than five years. The top three sectors where CA respondents worked in not-for-profits were health (24%), social services (14%) and education and research (13%).



About respondents
(continued)

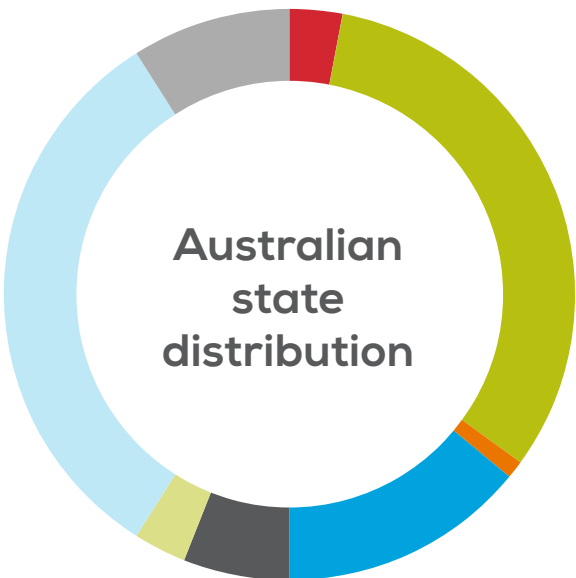
Respondents come from across
New Zealand and Australia

The survey respondents were spread across New Zealand and Australia, with 59% from Australia and 41% from New Zealand. See the charts to see the geographical distribution right across both countries.



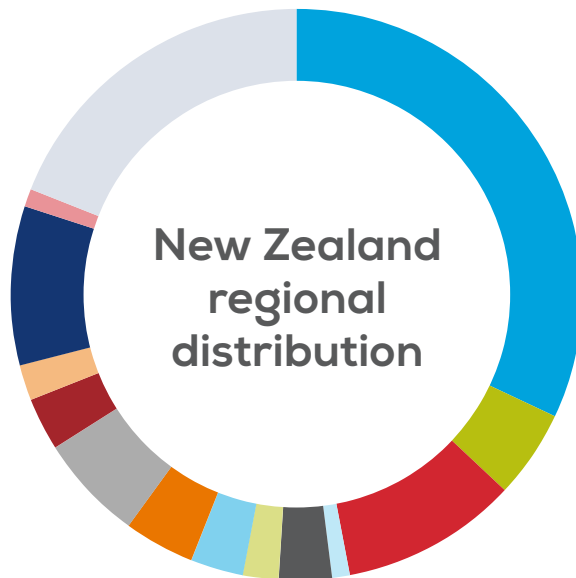
910 respondents

- Australia (59%)
- New Zealand (41%)



535 respondents

- Australian Capital Territory (3%)
- New South Wales (31%)
- Northern Territory (1%)
- Queensland (14%)
- South Australia (6%)
- Tasmania (3%)
- Victoria (32%)
- Western Australia (9%)



375 respondents

- Auckland (32%)
- Bay of Plenty (5%)
- Canterbury (10%)
- Gisborne / East Coast (1%)
- Hawkes Bay (3%)
- Manawatu - Whanganui (2%)
- Nelson / Marlborough (3%)
- Northland (3%)
- Otago (6%)
- Southland (3%)
- Taranaki (2%)
- Waikato (9%)
- Wairarapa (0.5%)
- Wellington (19%)



How we surveyed members

The 2016 Individual Survey was emailed to all members in May 2016 and was open until July 2016. It contained 31 questions, including an option to provide free text answers to some questions. A total of 1,633 members completed the survey. All data collected related to the 2015 calendar year.

The 2021 survey was open from 29 September 2021 when it was first launched by eDM, then closed four weeks later on 29 October 2021. All members received a launch email, then a reminder email, organic and paid social media posts and cross promotion in weekly newsletters. All data collected was related to the 2020/2021 Financial Year.

Acknowledgements

CA ANZ wishes to acknowledge the contributions to this report of Professor David Gilchrist (UWA Business School), Catherine Kennedy FCA, Debbie Kandauw CA (CA ANZ) and Shirley Lau (CA ANZ).

Disclaimer

This information in this document is of a general nature only and is not, and is not intended to be advice. Before making any decision or taking any action, you should consult with appropriate accounting, tax, legal or other advisors. No warranty is given as to the correctness of the information contained in this publication, or of its suitability for use by you. To the fullest extent permitted by law, Chartered Accountants Australia and New Zealand (CA ANZ) its subsidiaries, affiliates and controlled entities, including the New Zealand Institute of Chartered Accountants (together the CA ANZ Group) are not liable for any statement of opinion, or for any error or omission contained in this publication and disclaims all warranties with regard to the information contained in it, including, without limitation, all implied warranties of merchantability and fitness for a particular purpose. The CA ANZ Group is not liable for any direct, indirect, special or consequential losses or damages of any kind, or loss of profit, loss or corruption of data, business interruption or indirect costs, arising out of or in connection with the use of this publication or the information contained in it, whether such loss or damage arises in contract, negligence, tort, under statute, or otherwise. Where this document contains hyperlinks to websites operated by third parties these linked websites are not under the control of CA ANZ Group and the CA ANZ Group is not responsible for the contents of any linked website.

© 2022 Chartered Accountants Australia and New Zealand ABN 50 084 642 571

