

Understanding the Community and
Voluntary Sector of New Zealand
with a focus on Charities

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Attestation of Authorship

“I hereby declare that this submission is my own work and that, to the best of my knowledge and belief, it contains no material previously published or written by another person (except where explicitly defined in the acknowledgements), nor material which to a substantial extent has been submitted for the award of any degree or diploma of a university or other institution of higher learning.”

Signed:Date:

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Abstract

This research aims to enhance understanding of the community and voluntary sector of New Zealand. This is done through analysis of secondary data about charitable organisations. This data is obtained from the Charities Register of New Zealand. The analysis is guided by findings about the New Zealand non-profit sector, in the publications produced to contribute information to the Johns Hopkins Comparative Non-profit Sector Project.

The Charities Register data helped explore four areas of information about the charitable sector. These are 1) factors that contribute to the establishment and growth of charities and changes over a period of time 2) funding sources for various charities across different social sectors and geographical areas 3) government funding contribution and instances of charities implementing government objectives in the sector, and 4) effects of population change and socio-economic deprivation on the number of charities within a geographical area in New Zealand.

The findings from this research highlight the fact that there is great potential within the Charities Register data to inform about the charitable sector in New Zealand. This research has broadly explored this data and identified some factors that can be taken into consideration when government and non-government agencies are making funding decisions on allocation among charitable organisations within the sector.

Introduction

There are six major sectors involved in providing social services in New Zealand. These are Consumers, Community and Voluntary sector, Maori authorities, Private sector, Local government and Central government (New Zealand Royal Commission on Social Policy, 1987).

In the report, *The New Zealand Non-profit Sector in Comparative Perspective* (Sanders, O'Brien, Tennant, Sokolowski, & Salamon, 2008), the non-profit sector - also called the community and voluntary sector - has been described as strong, rich in historical traditions, evolving and growing in importance. This is attributed to the indigenous Maori population having its own forms of social organisations, the institutional forms of European settlers and, the establishment of a welfare state in New Zealand that triggered collaboration between key non-profit organisations and the government. More recently the Pacific population of New Zealand has been forming their own communal organisations and migrant new settlers, and refugee groups are establishing ethnic organisations thus adding to the diversity and complexity in the sector.

Social institutions such as charitable organisations – that is non-profits with a charitable purpose - mirror society and reflect social situations that cause their existence or stimulate their continuation and growth. This research is an attempt to enhance understanding of the community and voluntary sector of New Zealand by examining certain identifiable elements and trends among charitable organisations that were established in the sector from 1885 to 2012. This information can be of interest to government and non-government agencies that undertake to provide funding support for charitable organisations.

Typically, when funding agencies invite funding applications from charitable organisations they obtain substantial information about the particular charity such as the social sector it services, the individuals or community it benefits, the activity/ties it undertakes and other such information. However, in the current environment of competitive funding, factual (quantitative) information about the wider sector can prove to be useful for funding agencies in order for them to analyse for example, the social sector or target community that they are looking to support. Thus, this research

demonstrates ways in which funding agencies for the charitable sector can make more informed funding decisions, by undertaking relevant analysis of data about charities with information available through the Charities Register of New Zealand. A summary of the chapters in this thesis is presented below.

Chapter Summaries

Chapter One: Literature Review

This chapter firstly discusses the terminology associated with the community and voluntary sector and clarifies the difference between non-profits and charities. It then presents the content and findings from the five publications produced by the Office for the Community and Voluntary Sector (OCVS) in collaboration with Statistics New Zealand as a contribution to the Johns Hopkins Comparative Non-profit Sector Project (CNP). It also discusses the aspects of the community and voluntary sector that can be explored in this research through statistical analysis of charities' data.

Chapter Two: Methodology

This chapter discusses the research objectives to be met, the research design and method undertaken to meet these objectives. It describes the research data extensively that is whether the charities' data used for secondary analysis in this research includes a reasonable representation of charities within the community and voluntary sector. It also includes details of the additional information variables that were added to the charities data sheet in order to enhance the analysis. The chapter also discusses other data that has been used in this research such as population statistic, Index of Deprivation scale and ethics related considerations that preceded the research.

Chapter Three: Findings

This chapter firstly lists the questions formulated to help analyse the data and ensure that relevant information was extracted that would meet the research objectives. It then presents the findings from the data analysis undertaken for each of the research objectives. This chapter includes data tables to elucidate the information extracted from the data.

Chapter Four: Discussion and Analysis

This chapter discusses the findings presented in the previous chapter and analyses it so that possible deductions can be made about charitable organisations such as the sectors and regions in which they operate, their services and priorities, funding sources, income sizes, and factors that affect the charitable sector such as population and socio-economic deprivation.

Chapter Five: Conclusion

Finally, based on the findings and analysis this chapter draws conclusions that are meant to enhance understanding about the community and voluntary sector and highlight factors to consider when formulating policies for the charitable sector and when determining funding allocation for various charitable organisations within the sector.

1. Chapter One: Literature Review

1.1. Introduction

This chapter firstly discusses some of the terminology and definitions of the non-profit and charitable sector. The role of the Charities Commission is discussed to provide background information about the agency which is the source of data for this research. This is followed by detailed analysis of the New Zealand publications that were contributed to the Johns Hopkins CNP. There are two reasons for detailed analysis of these publications. Firstly, to undertake review and present the findings from this most comprehensive literature about the non-profit sector in New Zealand and secondly, to identify aspects of the charitable sector that can be explored through the secondary analysis of charities' data used in this research.

1.1.1. Non-profit and Charitable Sector

Internationally, the terms non-profit-organisation (NPO), not-for-profit (NFP), non-government-organisations (NGO), community, voluntary and charitable are often used interchangeably. To understand some of the terminology associated with the non-profit and charitable sector Salamon (1996) discusses the terms used in the United States. 'Nonprofit' he said was the most general among all the terms used to describe the sector. It reflected the fact that these organisations do not exist to generate profit. However, he felt this created a false impression that these organisations were not capable of generating profit, when in fact they simply did not distribute them among the owners. 'Charity' was a term he said that aligned this group of organisations as assisting those in need and also receiving support through private donations. Both these ideas, he felt, were limited because charitable activity encompassed arts, culture, education and various other activities and, charities received significant support from a variety of sources not just donations. The term 'Voluntary' he felt emphasised the role of volunteers in these organisations but misrepresented the fact that most of the activity in this sector is actually carried out by paid employees rather than volunteers. Other terms Salamon discussed that are used to describe the nonprofit sector in the United States are 'Independent' and 'Tax-exempt' sector. The former he said applied to the situation wherein this sector becomes a mechanism for independent social and political

involvement for citizens. However, the term independent he felt, bypassed the aspect of the sector's engagement and partnership with government. And finally the term 'Tax-exempt' he found more technically accurate but was difficult to apply because it did not offer a distinct description for this set of institutions in the United States particularly for work at the cross-national level.

Hall (2006) writes that it was policy scientists, lawyers and economists who created terms such as 'Nonprofit' in the period after World War II to fulfil the purposes of tax, policy and regulation. He felt that the contemporary definitions did not adequately reflect the complex activities or the complex historical processes that contribute to the development of the sector.

In their discussion about the scope and dimensions of the nonprofit sector, Boris and Steuerle (2006) wrote that the nonprofit sector in the United States includes diverse organisations such as universities, religious congregations, labour unions, museums, environmental organisations, hospitals, shelters for homeless, political parties, civil rights groups, labour unions and others. Further they gave examples of the range in the amount of revenue that is generated by organisations undertaking the same activity e.g. the revenue of a University runs into billions while that of a community school is only in the thousands although they are both educational organisations belonging to the non-profit sector. Thus we find that the nonprofit sector is evidently diverse in its activities or functions and size.

In New Zealand, with regard to the distinction between the non-profit sector and the charitable sector, Poirier (2013) notes that the not-for-profit sector which is also called the third sector includes charitable entities as well as other organisations, which have a not-for-profit purpose but are not charitable. Poirier discusses in detail the similarities and distinctions between not-for-profit and charitable organisations. He says that both had some similarities in that they are both not for profit, both have similar legal structures and both can have tax exempt status albeit under different income tax legislation.

In the New Zealand context the main difference between not-for-profit and charitable organisations is that for an organisation to be identified as a charity it must meet the charitable purposes criteria set out in Section 5(1) of the Charities Act 2005, "In this

Act, unless the context otherwise requires, charitable purpose includes every charitable purpose, whether it relates to relief of poverty, the advancement of education or religion, or any other matter beneficial to the community.” (Parliament Counsel Office, n.d., Meaning of charitable purpose and effect of ancillary non-charitable purpose section 5, para. 1)

Sinclair and Hooper (2007), in their paper presented at the Accounting and Finance Association of Australia and New Zealand (AFAANZ) Conference on, Financial reporting by New Zealand Charities: Finding a way forward, describe charities as a smaller part of the not-for-profit sector. However, they said the not-for-profit sector can be divided into sections that do not necessarily distinguish charities as a section on their own. This suggests that charitable organisations are not necessarily a clearly distinctive entity within the non-profit sector.

Inland Revenue Department (IRD), the revenue collecting department of New Zealand, describes charitable organisations as, “Charitable organisations are organisations (whether incorporated or not) that carry out charitable activities or exist exclusively for charitable purposes.” (IRD, n.d., Charitable organisations section, para. 1). According to IRD, charitable organisations are obliged to pay income tax if they have no written rules, constitution or trust deed or, if they have written rules, constitution or trust deed that does not fulfil the criteria for income tax exemption or, if their business income is used outside New Zealand for charitable purposes. Under the IRD criteria, for a charitable organisation to receive exemption from income tax and gift duty it has to be registered with the Charities Commission.

1.1.2. The Charities Commission

The Charities Commission was established by the Charities Act, passed in April 2005. One of its key purposes was to enhance public confidence in the work of the charitable sector. Towards this end, the Charities Commission opened the Charities Register on 1 February 2007 and started receiving applications for registration from charitable entities. The incentives for charitable groups to register with the Charities Commission include eligibility for tax exemption and proving that they meet the Charities Act’s criteria. Registering and monitoring charities was one way for the Charities Commission to let the public know that the charities are doing what they say they are doing. (The

Department of Internal Affairs [DIA] - Charities, n.d., Role of Charities Services section).

The establishment of the Charities Commission and its role in the sector was met with some scepticism as discussed by Tennant (2005):

Current issues in the voluntary sector pose definitional challenges: about just what is a charity, and the boundaries between government and the voluntary sector. Non-governmental organisations have criticised New Zealand's 2005 Charities Act as driven by Treasury and Inland Revenue in an attempt to tighten up tax law, while the new Charities Commission is mistrusted because it will be in New Zealand parlance a 'crown agent' required to implement government policy, with negative implications for the advocacy role of the voluntary and community sector. (p. 1).

Cayley (2008) perceives the registration process with the Charities Commission and continuing compliance requirements as an additional task for charitable organisations if they are to avail themselves of tax exemption. This Cayley said places demands on the level of governance capacity that charities need to maintain.

However, Sinclair and Hooper (2007) discussed the positive prospect of promoting public trust and confidence in the charitable sector. This they said is done by the Charities Commission undertaking the monitoring of compliances such as the requirement for charitable organisations to submit annual returns in order to maintain their registration as a charity.

This research uses this same Charities Register data to undertake secondary analysis of charity organisations in New Zealand. This data was obtained through the Charities Register Open Data from the Charities' website (<http://www.register.charities.govt.nz/CharitiesRegister/OpenData.aspx>).

In 2012 the Charities Commission was disestablished and its functions moved to DIA. It is now known as DIA – Charities or Internal Affairs – Charities (DIA - Charities, n.d., Charities Commission's functions now part of Internal Affairs section).

1.2. Non-profit sector in New Zealand – Findings from Johns Hopkins CNP, 1991-2008

Comprehensive information about the non-profit sector in New Zealand was compiled through New Zealand's participation in the Johns Hopkins CNP. This international project began in 1991 and included 13 countries. It was extended to more than 45 countries including all the world regions. It is a collaborative attempt to enhance understanding of the non-profit sector in the participating countries around the world and establish common frameworks that allow comparisons (Johns Hopkins University, n.d., About Comparative Nonprofit Sector Project section).

New Zealand's contribution to the study of the non-profit sector was six publications produced by the OCVS from 2004 to 2008 namely, 1) New Zealand: *Defining the Nonprofit Sector*, 2) *The History of the Non-profit Sector in New Zealand*, 3) *Non-profit Institutions Satellite Account: 2004*, 4) *The New Zealand Non-profit Sector in Comparative Perspective* and, 5) *The New Zealand Non-profit Sector and Government Policy*, 6) *A Non-profit Sector Bibliography*, (OCVS, n.d., Study of the non-profit sector section.). On 1 February 2011 after a State Services Commission review, OCVS was moved from the Ministry of Social Development to the DIA (DIA, n.d., Office for the Community and Voluntary Sector website (Decommissioned September 2013) section).

All the six publications produced by OCVS for the Johns Hopkins CNP, provide valuable information and insight about the non-profit sector in New Zealand. Following are highlights from five of the six publications, excluding the bibliography. The comprehensive and relevant content of these publications served as an important guide for this research in terms of identifying aspects of the charitable sector that could or could not be explored through analysis of charities' data and hence each of these publications is presented in detail in this review. For ease of reference the publications are numbered as Publication 1, Publication 2, Publication 3, Publication 4 and Publication 5.

1.2.1. Publication 1: *New Zealand: Defining the Nonprofit Sector* by Tennant, Sanders, O'Brien, & Castle (2006):

The information contained in Publication 1 is presented in four parts. The first part presents a brief history of the non-profit sector in New Zealand starting from the pre-colonial and colonial period to the period of the welfare state, recent developments and future non-profit sector possibilities. It provides a broad-brush overview of significant political events in New Zealand history that triggered the formation of various charities and also discusses the role of the state in effecting the development of this sector through funding contribution and contractual arrangements.

The second part of Publication 1 presents the legal framework within which the non-profit sector in New Zealand operates. The three main laws that apply to the non-profit sector are firstly, the legal forms of charities such as incorporated society, charitable trust, charitable companies, friendly society, industrial and provident society and the unique Maori organisation structures that are based on tribal affiliations or Maori land ownership. Secondly, tax obligations for non-profit organisations i.e. income tax, gift duty and rebates. And thirdly, registration with Charities Commission which is not compulsory except for purposes of tax exemption.

The third part of Publication 1, presents a summary regarding the application of the United Nations, International Classification of Non-profit Organisations (ICNPO) - developed as part of the Johns Hopkins CNP - to non-profits in New Zealand. The ICNPO groups non-profits into 12 categories based on their primary activity/purpose. These include 'Culture and recreation', 'Education and research', 'Health', 'Social services and emergency relief', 'Environment and animal protection', 'Development and housing', 'Civic and advocacy', 'Philanthropic and other intermediaries', 'International organisations, aid and relief', 'Religious congregations and associations', 'Unions, business and professional associations' and those not elsewhere classified. The application of ICNPO to non-profits in New Zealand presented a few dilemmas such as the classification of multi-purpose organisations on single activity only, classification of early childhood education within the primary and secondary education (in New Zealand early childhood education is a significant sector on

its own) and Maori governance groups that do not fit any other classification and thus fall under Other non-profit organisations that cannot be elsewhere classified. The New Zealand Standard Classification of Non-Profit Organisations (NZSCNPO) was developed by Statistics New Zealand (n.d., Non-Profit Organisation section) while compiling the Non-profit Institutions Satellite Account: 2004 (2007) to overcome the limitations of ICNPO when applied to the New Zealand non-profit institutions. The NZSCNPO is discussed in more detail later in this chapter.

The fourth part of Publication 1 presents the structural-operational criteria or conceptual framework developed under the CNP and tested in all participating countries. This common structural operational criterion enabled a uniform approach to identify whether a charity was in scope for the CNP study or out of scope, and eventually it facilitated statistical analysis of data thus collected. The five criteria used to define a non-profit institution were: organised, private or non-government, non-profit distributing, self-governing and non-compulsory or voluntary. This working paper indicates that Statistics NZ used these five criteria to identify non-profit organisations in New Zealand to be included for the Johns Hopkins CNP.

The purpose of Publication 1 was to present some preliminary information and stimulate discussion in anticipation of the Johns Hopkins CNP results in 2008. It only presents a broad overview of the subject areas that were to be addressed in detail by the following report. However, it does highlight the inherent challenges of aligning non-profit sector concepts and situations across various countries to establish common and comparable frameworks, thus the existence of grey areas such as the groupings among indigenous populations that do not fit neatly into majority traditions. (pp. 1-41).

1.2.2. Publication 2: *The History of the Non-profit Sector in New Zealand* by Tennant, O'Brien, & Sanders (2008):

Publication 2 is also a working paper put together by researchers from Massey University with the aim of providing more historical detail, in the form of a narrative, about the development of the non-profit sector in New Zealand. The historical events and trends that are relevant to the non-profit sector are presented

in this paper as a discussion of four historical periods in New Zealand. These are the pre-colonial to 1880 period, 1880 to 1945 or the end of the Second World War, 1940s to mid-1980s and 1984 to recent times. It also discusses possible future issues and the international environment for the non-profit sector in New Zealand.

The key themes identified in Publication 2 are firstly, the distinct presence of Maori groups in the New Zealand non-profit sector. Since pre-colonial time while Maori have retained tribal (iwi) and descent-based affiliations and forms, they have joined with mainstream organisations in areas such as social services and ensuring that their collectivist values and perspectives are maintained. In the course of time, along with significant events such as colonisation and the signing of the Treaty of Waitangi, Maori groups have been affected by factors such as change in population statistics - from majority to minority community - migration from rural to urban settings, education and participation in politics.

The second key theme in Publication 2 is that, the Anglo-British settlers brought to New Zealand their own unique ways of social groupings based on individualistic values and social culture of the countries from which they came. They also brought with them legal systems based on English common law that have prevailed in the non-profit sector as in other areas of New Zealand society. European settler communities as with all others that followed i.e. Pacific, Asian and later Middle Eastern and African also adapted to the local situation in the social groups and networks they formed. These local situations were influenced by population dynamics, immigration status, political events (World War I and II), economic instability, cross-cultural and various other factors.

The third key theme in Publication 2 highlights other social forces such as the role and relationship of government with the non-profit sector - from patronising groups to contracting for services, religious organisations and their ability to support and/or advocate for their communities, the needs and interests of men, women and youth, the change in communication technology all of which contributed to the development of the non-profit sector in New Zealand. (pp. 4-42).

1.2.3. Publication 3: *Non-profit Institutions Satellite Account: 2004* by Statistics New Zealand (2007):

Publication 3 was the result of a joint venture between Statistics New Zealand and the Office for the Community and Voluntary Sector. Its main purpose was to quantify the contribution of non-profit institutions to New Zealand's economy as this was not sufficiently covered in the New Zealand System of National Accounts (NZSNA). The NZSNA is the system of aggregating daily economic transactions which helps analyse economic elements such as Gross Domestic Product (GDP). This publication was also meant to provide material for the Johns Hopkins CNP.

The main finding of Publication 3 was that non-profit institutions contributed \$3.64 billion to New Zealand's GDP for the year ended March 2004. This constituted 2.6% of the total GDP for that financial year. However, volunteer input through the non-profit sector was valued at \$3.31 billion which, if included in the economic measure, almost doubles the sectors contribution to the country's economy. Other key findings of Publication 3 were that 1,011,600 people volunteered for one or more institutions in the financial year ended March 2004 and that there were 97,000 non-profit institutions in New Zealand as at October 2005 of which only 10% employed 105,340 paid staff.

Publication 3 uses the five structural-operational criteria developed under the CNP to identify non-profit institutions. It also uses the New Zealand Standard Classification of Non-Profit Organisations (NZSCNPO) to group or classify these non-profit institutions. The NZSCNPO includes 12 major groups or classifications. These are, 'Culture and recreation', 'Education and research', 'Health', 'Social Services', 'Environment', 'Development and Housing', 'Law, advocacy and politics', 'Grant making, fundraising and voluntarism promotion', 'International', 'Religion', 'Business and professional associations, unions' and 'Not elsewhere classified (residual categories)'. These 12 NZSCNPO categories are quite similar to the International Classification of Non-Profit Organisations (ICNPO) except for three changes that are meant to accommodate New Zealand's distinct situation. One, early childhood education (which includes play centres, kindergartens and kohanga reo) is featured as a separate subgroup in the major group, Education and research. Two, tangata whenua governance

organisations (those that undertake management of iwi, hapu and marae outside the governance role of local and central government) feature as a new subgroup within the major group, 'Development and housing'. Three, each of the 11 major groups feature a new subgroup called 'support and ancillary services'. This allows organisations which provide support or ancillary services to be classified within their relevant major group rather than under the twelfth major group i.e. 'not elsewhere classified'.

Publication 3 used three data sources to identify non-profit institutions. Of these three the primary source was the Statistics New Zealand Business Frame. This is a register of New Zealand businesses maintained by Statistics New Zealand, which along with businesses and government authorities, also records organisations such as clubs, societies, churches and voluntary groups. However, the Business Frame uses a size criterion that excludes smaller organisations and thus the second source of data was used which is the Companies Office register of incorporated societies and charitable trusts. The third source of data was IRDs administrative data wherein non-profits occur for tax related purposes, regardless of whether they may or may not be registered as a legal entity with the Companies Office. However, there would be non-profit organisations that are not recorded in any of these three registers. Thus, a small study of the Masterton District was conducted to gauge the number of non-profits that fall outside of the scope of the three data sources. The Masterton study identified additional 8% non-profit groups.

Publication 3 includes considerable information on economics related topics such as the contribution of non-profits to GDP, non-profit institutions in different sectors of the economy, non-profits' contribution to GDP based on Australian and New Zealand Standard Industrial Classifications (ANZIC), income and expenditure of non-profits and other similar topics. However, for the purposes of this research, the most relevant is the information about sources of income for non-profit institutions.

Publication 3 groups non-profit institutions' income into three categories, Sales and other income, Transfer income and Investment income. Sales and other income constitutes 60.6% of the non-profit sector income. In this category, alongside sales of conventional goods and services it includes government

contracts, gambling services and membership payments. While membership fees or subscriptions charged by non-profits servicing businesses was classified as sales, membership contributions received by non-profit servicing households were considered donations and classified as Transfer income. Transfer income, constituted 33.5% of the non-profit sector income. It includes transfers from government in the form of grants, transfers from businesses in the form of sponsorship, transfers from non-profit institutions in the form of funds distributed by charitable trusts and transfers from households in the form of bequests. The key differentiating characteristic between Transfer and Sales income is that the transfer payments are made without an exchange - of goods, services or assets – expected in return. Investment income, constitutes only 5.9% of non-profit sector income and is mainly interests and dividends received on financial investments.

Volunteer labour and quantification of it in economic terms is another major topic dealt with in Publication 3. The data sources for this information were Census 2001, Census 2006 and Statistics New Zealand's Time Use Survey 1998/99. The Time Use Survey 1998/99 was the first national level survey that provided information about the way people in New Zealand spend their time. It used Activity Classifications to group activities according to the type of time they represent. The Time Use Survey Activity Classification groups were quite different from the NZSCNPO categories or (social sector) activity groups and for this reason quantification of volunteer work or formal unpaid work for all of the NZSCNPO activity groups was difficult. However, considerable information was put together about, GDP value of volunteer work by using, the wage rates of corresponding paid work, comparisons of paid and unpaid labour contribution within the major activity groups, international comparisons of volunteering in the non-profit sector and demographics of volunteering by age and sex and ethnicity. One of the chapters in Publication 3 deals with profiling non-profit institutions by their NZSCNPO activity groups. For all of the major activity groups and some of the sub groups the profile includes statistics such as, number of non-profits, employment figures and distribution of employment, income and expenditure, contribution to GDP and even membership numbers in some cases. (pp. 1-111).

1.2.4. Publication 4: *The New Zealand Non-profit Sector in Comparative Perspective* by Sanders, O'Brien, Tennant, Sokolowski, & Salamon (2008):

Publication 4 essentially compares the New Zealand non-profit sector with the other 41 countries that participated in the Johns Hopkins CNP. The report indicated that the New Zealand non-profit sector has the seventh highest figures for volunteer workforce; that in contrast to other countries it receives more income from philanthropy than from government; and its 'expressive' activity - that is civic, advocacy, arts, culture, recreation, environmental protection, business, labour, religious and professional representation - is quite extensive. Publication 4 is informed by data produced by Statistics New Zealand (2007) in the *Non-profit Institutions Satellite Account: 2004*, and in *Counting Non-profit Institutions in New Zealand: 2005* and *New Zealand: Defining the Non-profit Sector* a Johns Hopkins University publication (2006).

To allow systematic comparisons, the Johns Hopkins CNP developed a common definition for non-profit organisations through input from participating countries. It also compiled an International classification of Non-Profit Organisations dividing them into 12 categories which were slightly adapted to New Zealand purposes by including Tangata Whenua governance groups as a sub-category in the 'Development and Housing Category'. These 12 categories were then divided into two broad functional groups to identify service functions and expressive functions among non-profits. The service functions included those categories of non-profit organisations that provided direct services such as education, health, social services, housing and community development etc. The expressive functions included non-profit organisations engaged in culture, sports and recreation, environmental protection, civic activism, labour unions, professional associations, and religious worship. Further the 41 participating countries were divided into nine clusters that had common non-profit sector features such as size, volunteer force, revenue and structure. Clusters allowed better comparisons to be made across all the countries' data.

The quantitative data analysis in Publication 4 establishes the fact that the New Zealand non-profit sector is a \$9.9 billion industry, a major employer with a greater workforce than the transport and communication, construction and utilities industry put together and a sector that engages 31% of the population. A

comparison with other countries indicates that out of 41 countries, the New Zealand non-profit sector has the seventh highest figures for volunteer workforce, that in contrast to other countries it receives more income from philanthropy than from government and its expressive activity is quite extensive.

This quantitative analysis in Publication 4 is followed by interpretations using material from *New Zealand: Defining the Non-profit Sector* published by Johns Hopkins University (2006) to help explain the acquired size and shape of the non-profit sector in New Zealand. The study also undertook to invite individuals and organisations who either belonged to the non-profit sector or were interested in it to help identify current challenges for the sector. The main concerns expressed were in relation to implementation of Treaty of Waitangi related obligations, maintaining sector independence while relying on government support for funding, inability to retain skilled staff, a diminishing volunteer force, funding constraints and above all resource limitations which are a key concern for non-profits internationally.

Publication 4 also identified that government support of the non-profit sector has evolved from discretionary backing of a few organisations fifty years ago to the recent more systematic, policy-based approach. While the government is encouraging engagement and partnership by investing time, energy, and resources on its part, there are concerns in some parts of the non-profit sector that organisations have become focused on meeting government goals and less on meeting community needs. The challenge for the sector is to move away from government driven, prescriptive approaches toward negotiated models so that the independent value of the sector is preserved (pp. 1-33).

1.2.5. Publication 5: The New Zealand Non-profit Sector and Government Policy by O'Brien, Sanders, & Tennant (2009):

Publication 5 was produced as a final contribution to the Johns Hopkins University International study of the non-profit sector. The information for this report was obtained by conducting 46 interviews with respondents representing all the ICNPO categories, non-profit organisational types, population groups and geographical areas. It discusses the government and non-profit sector

relationship by starting with the policy environment within which the non-profit sector in New Zealand operates.

Non-profits have the choice to obtain legal status by being registered as incorporated organisations or remain unincorporated and not have a legal status. In the latter case, common law principles apply to unincorporated groups whereby all its members are jointly or severally liable. However, they are often unable to access funding due to not having a legal status. To acquire a legal status, organisations may register as an Incorporated Society, Charitable Trust, Limited Liability Company (with a charitable purpose), Friendly Society, Credit Union or other under various legislations. The Registrar of Incorporated Societies in the Ministry of Economic Development is the authority that determines this registration. As mentioned above 61% of groups in the non-profit sector are unincorporated, 22% are Incorporated Societies and 15% are Charitable Trusts. Some other organisations are incorporated by their own relevant legislation for example religious and Maori tribal groups. Being incorporated means the organisation is subject to rules regarding their operations and have to meet compliance and reporting requirements as per the legislation under which they are incorporated. This may present resource and capacity issues for some groups and they may choose or be forced, due to their circumstances, to remain unincorporated.

Publication 5 offers the analysis that in view of the funding limitations that unincorporated groups are likely to have to deal with, it is probably a relief for them to be eligible for registration as a charity and consequently for tax exemptions. Registration with the Charities Commission is the main way for non-profits to gain exemption from income tax and gift duty. However, some entities e.g. Maori organisations are eligible for reduced rates and some others that qualify for tax exemptions though not registered as a charity are, schools, sport organisations, racing clubs, district improvement societies, community trusts, Royal Society of New Zealand approved scientific or industrial research organisations, herd and livestock promoters, and veterinary associations.

Publication 5 informs that government funding for the non-profit sector increased from \$3.9 million in 1967 to \$2 billion in 2004. The report traces the development of government relationship and government transfers to the non-

profit sector over time. These were seemingly less formal and in the form of grants before 1980, in the 1980s to mid-1990s government transfers took the form of purchase of services and contractual arrangements. This caused some strain in government and non-profit relationships. Thus, in the late 1990s there were evident efforts to affect partnerships. Also, since 2000 there has been emphasis on capacity building in the non-profit sector and recognition of its importance for the government and community at large. Key initiatives since 2000 include establishment of the Office for the Community and Voluntary Sector in 2003, the Statement of Government Intentions (SOGI) for an improved (partnership based) non-profit sector and government relationship signed in 2001 by the Prime Minister and Minister for the Community and Voluntary Sector. This document was reviewed in 2008-2009 by the Association of Non-Governmental Organisations of Aotearoa (ANGOA) which was funded by the government.

A section of Publication 5 discusses individual government agency initiatives to define and enhance their relationship with the non-profit sector. These government agencies are Child, Youth and Family, Ministry of Health, Housing New Zealand, Ministry of Youth Affairs and Ministry of Foreign Affairs and Trade. Publication 5 also informs of public sector reforms that altered non-profit sector approach and perspectives to accommodate government funding criteria. This change is more evident in sports and arts sector. Other than this Publication 5 examines the shift from output to outcome focussed contractual obligations and also iwi/Maori relationships with the crown. (pp. 4-43).

1.3. Application of findings from Johns Hopkins CNP to this research in the light of other research

This thesis attempts to understand the community and voluntary sector of New Zealand with a focus on charitable entities within the non-profit sector. In doing so, it will add another layer of more current information about the community and voluntary sector to the findings from the five New Zealand related publications produced for the Johns Hopkins CNP. However, before this can be done it is important to verify whether the data used for this thesis relates to the data used to inform the Johns Hopkins CNP and is

there any connection between the non-profits that were studied in Johns Hopkins CNP and the charities that are examined in this thesis.

As mentioned above, Statistics New Zealand used the five structural-operational criteria to identify the non-profits in scope for the Johns Hopkins CNP. These five criteria were that the non-profit should be (i) organised, (ii) private or non-government, (iii) non-profit distributing, (iv) self-governing and, (v) non-compulsory or voluntary. On the other hand, Charities Commission has its own set of criteria to determine whether an organisation is eligible to be registered as a charity. These criteria are that the organisation must not be aimed at making a profit, it must be of benefit to the community and it must fulfil one of the four charitable purposes identified in the Charities Act 2005 which are relief of poverty, advancement of education, advancement of religion or benefit to the community. Also, the Charities Commission (which is now the Department of Internal Affairs – Charities) states that, “...all charities are not-for-profit organisations (NFPs) but not all NFPs qualify as charities.” (DIA - Charities, n.d., General FAQs - What is the difference between being a charity and a not-for-profit organisation section).

This establishes the fact that for an organisation to be eligible for registration as a charity it would firstly need to be a not-for-profit organisation thus meeting the five criteria discussed above to define a non-profit institution for the Johns Hopkins CNP. Thus, the Department of Internal Affairs – Charities data can be used to enhance the non-profit sector information produced through New Zealand’s participation in the Johns Hopkins CNP.

1.3.1. Understanding the ‘types’ of organisations established in the charitable sector

The review of Publication 1: *New Zealand: Defining the Non-profit Sector* (Tennant et al., 2006) has presented some avenues for exploration about the community and voluntary sector of New Zealand. For example, this research can look at the type of organisations that were established over a period of time. Data from the Charities Register allows us to look at the ‘Sectors’ that an organisation services, the ‘Beneficiaries’ that it caters to and the ‘Activities’ that it undertakes. These variables help us determine the ‘type’ of an organisation. Thus, if we can compare the type of

organisations established from one year to another it can provide some indication of the impact on the non-profit sector of the changes in social, political, economic and other scenarios or at least simply inform us of the development of the sector from year to year or decade to decade.

Government policies play an important role in the establishment and development of organisations in various social sectors. Belgrave (2012) reflected on the establishment of social institutions in various social sectors since 1972 as a result of the philosophy and intent of government's social policies, such as health programmes and health institutions established to ensure a "healthy functioning society". Cordery and Halford (2010) analysed the changes in government and citizens' funding of social services in the welfare state, from 1986 onwards, and its effect on charities' ability to deliver services. They concluded that the current environment of competitive funding may result in a decrease of provision of social services by charities. Tennant (2005) observed that since 1985 there has been increase in Maori providers delivering health and welfare services. She attributes this to the shift in government policy towards provision of culturally appropriate services.

Thus, government funding and policies have a significant impact on the creation and maintenance of institutions and in the community and voluntary sector. However, as described in the *Briefing for Incoming Minister Community and Voluntary Sector* (DIA, 2008):

...there is an enormous diversity of groups and associations in the sector, ranging from large, nationally organised bodies run on semi-corporate lines to small, informal groups, as well as a variety of formal and casual volunteering. Community and voluntary organisations provide a wide range of services in fields such as education, health, tourism, housing, community development, sports and recreation, and social services. They contribute to both individual and community well-being and economic development. They also provide opportunities for volunteers to become involved in, and contribute to, their communities, across all these areas. (p. 5).

Also, as acknowledged in the *Briefing for Incoming Minister Community and Voluntary Sector* (DIA, 2011), community-based organisations are best at identifying their needs

and addressing them and they are also better placed - than central government agencies - to engage with their communities. Thus, there is no denying that community is at the core of small and large, formal and informal groups in the community and voluntary sector, weathering the social, political, economic and various other dynamics that affect them.

Campbell (2013) undertook research on formation of a community in Port Chalmers (a colonial port town near Dunedin, Otago) from 1860 – 1875. He found that despite the high rate of population flow (in and out of the port) and diverse cultural backgrounds, values, religious beliefs and personal interests the colonists in Port Chalmers built strong communities. Campbell identified that these strong communities were built around religious and other voluntary institutions that, “provided opportunities for sociability and promoted the negotiation of interdependencies and shared values.” (2013, Abstract section). Campbell wrote that the diversity within community was accommodated through the development of different groups and sub-groups.

1.3.2. Analysing trends in the development of the charitable sector

The review of Publication 2: *The History of the Non-profit Sector in New Zealand* (Tennant et al., 2008) presented the idea of analysing trends in the nature or type of organisations that were established in four historical periods i.e. pre-colonial to 1880, 1880-1945, 1940 to mid-1980 and 1984 to recent times. The data allows analysis of priorities or needs that charities have been responding to across these identified historical periods through examination of the increase or decrease in number of charities that operate in different social ‘Sectors’, service various ‘Beneficiaries’ and offer diverse ‘Activities’.

It is likely that not all the organisations that would have been established in the past would have survived till the current time and for this reason there would not be equal representation for each of the four periods to be able to make comparisons between them. Also, organisations might have amended their objectives and changed their activities, geographical location, scope of operations etc. to accommodate the changing times. So at best, there will only be some indication about the nature of organisations that were established in each of the four periods. However, the data contains records of

organisations established in all the four periods so some comparisons can be made about the evolution of organisations in the community and voluntary sector.

Darkins (2010) looked at challenges facing community organisations in Tai Tokerau (Northland, New Zealand) that caused them to wind up or withdraw their services. His objective was to identify factors for successful running of these organisations. Darkins' research confirmed that the evolution of the non-profit sector in Northland has been arbitrary and reactive to the needs of the community. Furthermore, he identified there is very little evaluation of the non-profit sector demographics or achievements and the systems for monitoring and accounting for funds distributed are insufficient within Northland and New Zealand.

This thesis can help establish that the Charities Register data has the potential to provide information that can inform some level of analysis and planning about development of organisations in the community and voluntary sector. This research data, among other things, also allows correlations to be explored between quantifiable elements such as population and economic deprivation of an area and the number of charities that exist in an area. This helps examine the impact of population and economic deprivation on the number and possibly type of organisations that are established within an area. This kind of information can inform policy and funding support for organisations in the community and voluntary sector. Thus, this could be one of the ways in which the Charities Register can be used to support the growth and sustainability of organisations operating in the sector and maybe level some of the criticism levelled against it. Recently the Charities Commission met with considerable criticism for its decisions to de-register or non-register organisations that it did not consider to be 'charitable' in their purposes (Elliott and Haigh, 2012).

1.3.3. Highlighting the cross-sector involvement of charities

The review of Publication 3: *Non-profit Institutions Satellite Account: 2004* (Statistics New Zealand, 2007) showed that non-profit sector data for Publication 3 was obtained from IRD, Statistics New Zealand Business Frame and Companies Office Register. There were 15,825 charitable trusts and 21,027 incorporated societies on the Companies Office Register as at the end of September 2005. This thesis primarily uses data from the Charities Register that had records of 25,278 charitable organisations as on February

20, 2013. It also uses data from the Companies Office Register to establish the year of incorporation of the charitable organisations that feature in the Charities Register data. As has been discussed before, some level of matching within the data can allow comparisons to be made between the Non-Profit Institutions data and Charitable Organisations data.

The Charities Register uses 19 categories to describe the social sectors that charities service. These are listed in *Table 1* below. As is evident, these are slightly different from the 12 NZSCNPO categories. Moreover the charity data does not provide any subgroup categories within the broader groupings. In this research an attempt is made to match the charity data with the 12 NZSCNPO categories. The purpose is to allow comparison between the two data i.e. Non-Profit Institutions data and Charitable Organisations data. One important purpose of this comparison is to help establish whether the Charities' data obtained from the Charities Register includes a reasonable representation of charities across all the social sectors.

Table 1: Social Sector Classifications

Charitable Organisations Social Sectors (as per Charities Register)	NZSCNPO Categories (as per Statistics New Zealand Classification)
1. Sport / recreation	01 Culture and recreation
2. Arts / culture / heritage	02 Education and research
3. Education / training / research	03 Health
4. Health	04 Social Services
5. People with disabilities	05 Environment
6. Social services	06 Development and Housing
7. Emergency / disaster relief	07 Law, advocacy and politics
8. Care / protection of animals	08 Grant making, fundraising and voluntarism promotion
9. Environment / conservation	09 International
10. Accommodation / housing	10 Religion
11. Marae on reservation land	11 Business and professional associations, unions
12. Community development	12 Not elsewhere classified (residual categories)
13. Economic development	
14. Employment	
15. Fund-raising	
16. Promotion of volunteering	
17. International activities	
18. Religious activities	
19. Other	

The Charities Register data can also help us look at cross-sector involvement among charitable organisations. For example there are likely to be organisations operating in the 'Religious activities' social sector that also contribute to 'Community development', 'Employment', 'Sports / recreation' and other sectors by undertaking those sector activities.

Conradson (2007) looked at provision of social services by religious organisations in New Zealand through a case study of four churches in Christchurch between 1999 and 2006. He noted that support for the disadvantaged, by Christian churches, began with efforts to address social needs such as emergency relief, housing, orphanages and aged care and then advanced to advocating and lobbying with the government to address poverty, housing, welfare issues and criminal justice. He felt that the operational capacity of larger religious welfare organisations contributed to this development. Conradson argued that faith-based organisations are a strong lobbying group and their professional growth in the welfare sector is advantageous for the weaker sections of New Zealand society.

Information about the cross-sector contribution of charities could possibly help understand the level of cross-sector activity in the community and voluntary sector. This may not be visible when mainly primary social sector categories are used to define or understand community and voluntary sector organisations or when each social sector is examined or profiled in isolation of other social sectors as is the case with profiles of non-profit institutions compiled in Publication 3.

Also, it is likely that low income charities do not feature within the three sources of data - IRD, Statistics New Zealand Business Frame and Companies Office Register - used for Publication 3. This is because low income charities may be excluded from the Statistics New Zealand Business Frame because of the size criteria that is applied, they may not exist in the Companies Office Register because they may not be incorporated and they may not occur in the IRD administrative data because their income maybe too small or negligible to warrant payment of taxes. However, the Charities Register data features community and voluntary sector organisations regardless of their size, income capacity or legal status. The only criterion that applies for registration as a charity is the charitable purposes criteria (DIA-Charities, n.d., Charitable purpose section). Thus the

Charities Register data can be used to analyse low income groups. For example, the data can help identify the sources of funds for lower income charities compared to higher income charities.

1.3.4. Identifying the sources of funds for charities

The review of Publication 4: *The New Zealand Non-profit Sector in Comparative Perspective* (Sanders et al., 2008) showed that investigation of most of the findings in Publication 4 (discussed before in this chapter, section 1.2.4, pp. 25-26) is outside the scope of this research. However, there is an intention to be able to inform distribution of funding resources within the community and voluntary sector by exploring elements in the Charities Register data such as, funding sources for low and high income groups and non-government and government funding support for the sector.

The Charities Register data includes information about sources of funds for each of the charities on its register. This variable has nine categories which are, 'Donations / koha', 'Government grants / contracts', 'Income from service provision', 'Income from trading operations', 'New Zealand dividends', 'Other investment income', 'Any other grants and sponsorship', 'Membership fees', 'Bequests' and 'All other income'. It may not seem possible to group these nine categories into the three financial categories used in Publication 3 that is 'Sales and other income', 'Transfer income' and 'Investment income'. This is mainly because government grants and government contracts are recorded as one value and not separately so a distinction cannot be made between sales or transfer income received from the government. Neither can the sources of income in the Charities Register data be categorised into government, non-profits, business and household categories because grants and sponsorship are not recorded separately and it may be that grants are received from non-profits while the sponsorships are received from businesses. Similarly, there is not enough information to help classify membership fees as sales or transfer. However, the data can help us look into funding sources for charities – as per the seven categories recorded in the Charities Register data - across different social sectors and geographical areas. It can also possibly allow us to create broad categories e.g. government and non-government funding sources. Correspondingly this can inform us about factors such as government support for the sector and the level of reliance – across different social sectors - on government as

compared to non-government funding/income sources. Thus we can identify social sectors that largely rely on government funding and those that rely more on other forms of income.

The Grant Thornton Australia and New Zealand Not for Profit sector survey 2013/2014 (Thornton, 2013) used a sample of 344 Not-for-profits from New Zealand and 72 from Australia. The survey concluded that similar to its 2011 survey findings, funding remains one of the biggest challenges for Not-for-profits in both countries and that, it is not economy that contributes to this pressure but the fact that the sector has access to a limited amount of money that a large number of not-for-profits have to compete for.

This situation is exacerbated by the fact that there is no consistency in funding criteria for allocation of funds in the Not-for-Profit sector. This was the most significant finding of the research conducted by Huang (2010) about funding criteria used by funding organisations in New Zealand. Huang explored four elements of funding these were, grant application and decision-making processes, financial information, non-financial information and report back procedures. His key findings about these four elements of funding were that while financial information is considered important funding decisions are not exclusively based on this and non-financial information is considered equally or more important than financial information. He also found that non-financial information included aim or purpose of the organisation, outcomes of the project to be funded, key people involved, community participation or sector support, legal status and registration with Charities Commission. Out of these, Huang concluded, outcomes and key people are critical to funding decisions. Thus, it will be interesting to be able to analyse some elements of funding sources for the charitable sector in New Zealand through this research.

1.3.5. Examining government support for the charitable sector

The review of Publication 5: *The New Zealand Non-profit Sector and Government Policy* (O'Brien, Sanders, & Tennant, 2009) informed of government policy relevant to the non-profit sector and also government funding allocation. The secondary analysis of Charities Register data that is undertaken in this thesis provides limited opportunity for detailed analysis of the development of relationship between government and charity sector. However, what this research does look into are non-profits established

essentially for the purpose of implementing government policy such as Primary Health Organisations (PHOs) and English Language Partners (ELPs). PHOs were created as non-profit organisations under the Labour Government to provide primary health care services. PHOs feature in the Charities Register data and can be analysed on their own to examine their development in the charity sector. Similarly English Language Partners (ELPs) are organisations established by the government for the benefit of 'Migrant / refugees'. They too are an example of non-profits established for the purpose of implementing government policy and this research can help analyse government funding allocation for these organisations.

Cordery and Halford (2010) discussed the changes in relationship between charities and government in the process of responding to social welfare in New Zealand. They found that at times, charities supplemented social services where the state had fallen short and in other times charities have complemented welfare provision in partnership with the state. Cordery and Halford concluded that in recent times:

...charities are “plugging the gap” by delivering services for government and also raising funds to deliver services that are not supplied by government. However, this generalisation does not show whether government is pulling back from services to reduce the cost of welfare to the state, or utilising charities as a strategy merely to deliver efficiency through partnership arrangements. (p. 18).

In their paper presented to the AFAANZ conference, Sinclair and Hooper (2007) examined financial reporting by New Zealand charities with a view to assisting funders in making decisions about which charities to support. Sinclair (2010) further researched the comprehensibility and transparency problem of financial statements produced by charities. Both these academic works (Sinclair & Hooper, 2007; Sinclair, 2010) acknowledged that charities in New Zealand and worldwide are increasing in number and also becoming more valuable to the social sector because they are carrying out the responsibility of implementing government objectives in various social sectors for example, health and education.

1.4. Conclusion

This research intends to enhance understanding of the community and voluntary sector of New Zealand with a focus on charities by exploring noticeable trends within it that can provide some indication of sector services and priorities; effects of population statistics and socio-economic deprivation factors; distribution of resources and government activity in the charitable sector. A review of the literature discussed in this chapter has helped identify aspects that can be investigated to fulfil the purpose of this research which is to inform distribution of funding resources in the sector and related policy development.

2. Chapter Two: Methodology

2.1. Introduction

This thesis attempts to understand the community and voluntary sector of New Zealand by examining noticeable trends among charitable organisations that were established in the sector from 1885 to 2012. To realise this intention, the research undertakes secondary analysis of data about charitable organisations in New Zealand that are recorded in the Charities Register. This chapter discusses the methodology adopted for this research and also provides details about the preparation of data undertaken before the research relevant information was extracted from the Charities Register data.

2.2. Research Objectives

Some of the research objectives were identified at the outset while others were identified from the literature review. The objectives are:

- To identify community and voluntary sector dynamics in relation to establishment of charities, sector priorities and cross-sector activity.
- To inform about funding sources for the community and voluntary sector and analyse low and high income charities.
- To explore some of the government activity in the charitable sector with regard to funding distribution and government controlled initiatives in the sector.
- To consider the effects of population and socio-economic deprivation on the number of charities established within a geographical area and thus inform related policy.

The findings from this research could potentially inform distribution of funding resources in the community and voluntary sector and policy development. It is likely to be of interest to government, other funders, non-profit organisations in the community and voluntary sector and the community at large.

2.3. Research Approach

The research is *exploratory* in that it aims to identify associational patterns and underlying variations within charitable organisations across New Zealand. These

patterns will be arrived at through the *deductive* approach to formulated theory. However, analysis of quantitative data may lend itself to the generation of new theories (not necessarily pre-formulated) and accordingly these will be subject to testing within the scope of available data (Bryman, 2004).

The epistemological position of this research is *positivist*. This is evident in the use of factual information, i.e demographic data about charitable organisations, and in the performance of statistical analysis for the study of social situations. The ontological orientation is *objectivist* which is apparent in the use of external entities i.e. charitable groups and organisations, to understand social phenomena (Bryman, 2004).

2.4. Research Design and Method

To help formulate the research problem or develop a working hypothesis for this exploratory research (Kothari, 2004) a review of existing literature about the community and voluntary sector of New Zealand was undertaken. OCVS produced six publications - detailed in the 'Literature Review' chapter (section 1.2, pp. 18-28) - between 2006 and 2009 that provide comprehensive information about the community and voluntary sector of New Zealand and were New Zealand's contribution to the John Hopkins Comparative Non-profit Sector Project which began in 1991 and included 41 countries.

The researcher chose these six publications because they are quite recent, provide comprehensive data about the non-profit organisations in New Zealand and contain information that is relevant to this research. As discussed in the 'Literature Review' chapter (section 1.2, pp. 18-28) a review of these publications helped identify aspects that can be explored in the statistical analysis of data.

Further, a pilot study was conducted so that the researcher could develop familiarity with the data being used in this research and explore the possibilities for statistical analysis that could be conducted on this data. The results of the pilot along with the Literature Review helped determine the objectives for this research and identify the statistical techniques to be used for establishing relationship between the data and the research objectives (Kothari, 2004).

2.5. Research Data

The data for the secondary analysis undertaken in this research was obtained through the Charities Register. The Charities Register was originally maintained by the Charities Commission. The Commission opened the Charities Register on February 1, 2007 and started receiving applications for registration from charitable entities. The incentive for charitable groups to register with the Charities Commission included eligibility for tax exemption and being a registered charitable entity which is proof that they meet the Charities Act's criteria. Thus, the Charities Register contains data collected from information provided by the charity organisations in their application for Registration with the Charities Commission and in their Annual Return forms (DIA-Charities, n.d., Charities' data FAQs section). These forms are signed by an authorised officer of the organisation verifying that 'correct' information is provided.

The Charities Register data was chosen to conduct secondary analysis for the following reasons:

- Size - to date this register has recorded more than 25,000 organisations as charities
- Certification - the information contained in the register is certified for correctness
- Geographic scope - it includes information about charities across New Zealand
- Detail - it has 99 variables containing a variety of organisational and financial information about each charity
- Current - the Charities Register records live statistics thus providing the most current statistical information

However, there are certain issues with the data. While the information in the data is certified the accuracy of this data over a period of time is not verified. The data appear as they are provided by each organisation although the charities are encouraged to update and maintain information about their organisation on the Charities Register summary page. But, the data provided in the annual returns form are checked for compliance with the Charities Act and the organisation's own rules.

Also, since registration as a charity is not compulsory the Charities Register does not include organisations across New Zealand that choose not to register. In addition, some or all of the data about a charity can be withheld at their request if it is in the interest of

the public to do so e.g. a street address or financial information. However, the size of this data set should be able to compensate for the lack or loss of information.

The data from the Charities Register was downloaded on 20 February 2013 at 8:45pm. The data sheet consisted of 29,048 records of charity organisations. However, the Charities website displays live data about the number of registered charities and as of 10 June 2013 there were 26,336 officially registered charities. This difference in the number of registered charities displayed on the website and the number of charity organisations in the data sheet that was downloaded was investigated. Analysis of the data sheet showed that the charities that had been deregistered (e.g. for not having submitted their annual returns) and then re-registered once the criteria for registration was fulfilled, occurred twice in the data sheet. Once all the ‘deregistered’ charities and one duplicate case was removed, the data sheet had 25,278 records of charity organisations available for secondary analysis.

2.5.1. Data Validation

It has been mentioned above that the Charities Register data used in this research was of considerable size. However, for the findings to apply to the wider sector it was important to establish that the data included a reasonable representation of all the social sectors in New Zealand.

For this reason, the 19 social sector categories within the Charities Register data were grouped according to the 12 NZSCNPO categories in the Non-Profit Institutions Satellite Account: 2004 (Statistics New Zealand, 2007) to compare number of organisations in each of the social sector categories within the Charities Register data and the Non-Profit Institutions data. The primary as well as subgroups in the NZSCNPO category are taken into consideration to match the sectors as indicated in *Table 2* below.

Table 2: The 19 social sector categories within the Charities Register data grouped according to the 12 NZSCNPO categories

NZSCNPO Categories	Charitable Organisations Social Sectors
01 Culture, sports and recreation	1. Sport / recreation
	2. Arts / culture / heritage
02 Education and research	3. Education / training / research
03 Health	4. Health
04 Social Services	5. People with disabilities
	6. Social services
	7. Emergency / disaster relief
05 Environment	8. Care / protection of animals
	9. Environment / conservation
06 Development and Housing	10. Accommodation / housing
	11. Marae on reservation land
	12. Community development
	13. Economic development
	14. Employment
07 Law, advocacy and politics	
08 Grant making, fundraising and voluntarism promotion	15. Fund-raising
	16. Promotion of volunteering
09 International	17. International activities
10 Religion	18. Religious activities
11 Business and professional associations, unions	
12 Not elsewhere classified (residual categories)	19. Other

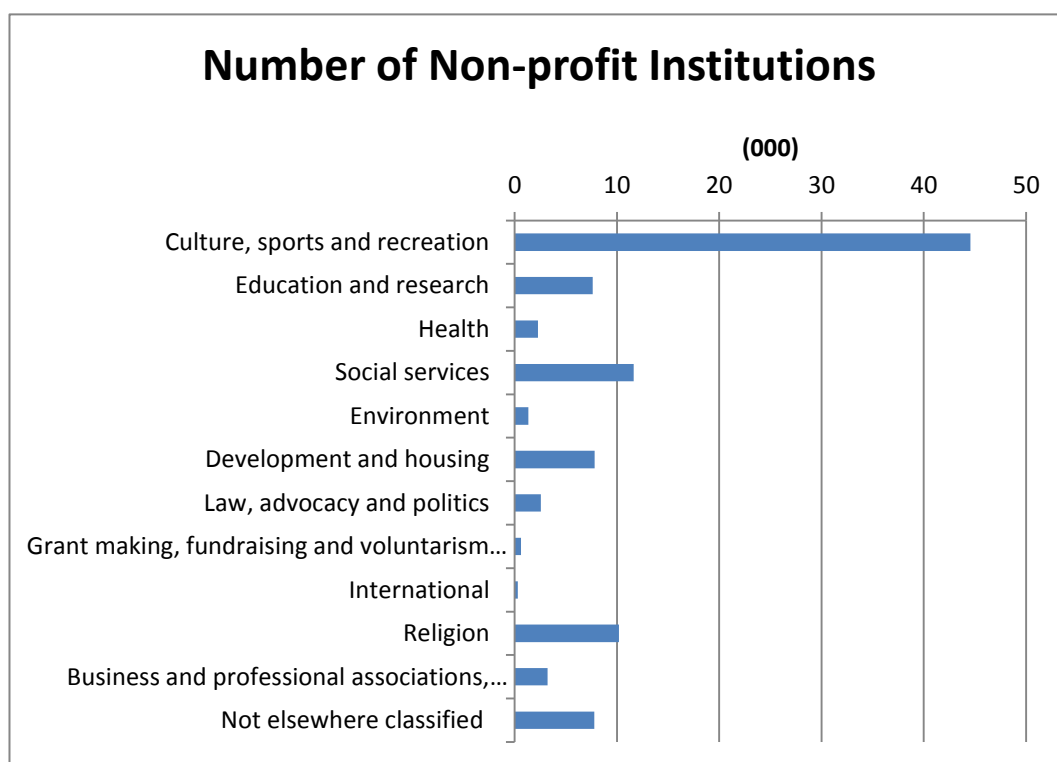
The findings as shown in *Graph 1* and *Graph 2* below indicate that in the charitable organisations data the “Education and Research” social sector category has the most charities while in the non-profit institutions data “Culture, sports and recreation” has significantly more non-profit institutions. “Religion” has more charitable organisations than “Social Services” in the charitable organisations data while in the non-profit institutions data there are more “Social services” non-profit institutions than “Religion”. “Business and professional associations”, “Unions and Law”, “Advocacy and politics” do not feature in the charitable organisations data because they do not fulfil the charitable purposes criteria.

However, while there are these major differences there are also some similarities in the pattern of ‘bar sizes’ (as seen in *Graph 1* and *Graph 2*) of both the data. For example, if only the six social sector categories of “Health”, “Social services”, “Environment”, “Development and Housing”, “Grant making, fundraising and voluntarism promotion”

and “International” are to be considered, in both the non-profit institutions data and the charitable organisations data, the “Social services” organisations are the most in number (indicated by the longer bar size). This was then followed by, “Development and Housing”, “Health”, “Environment”, “Grant making, fundraising and voluntarism promotion” and “International”. The least number of organisations in both the non-profit institutions data and the charitable organisations data are in the “International” category (indicated by the very small bar size).

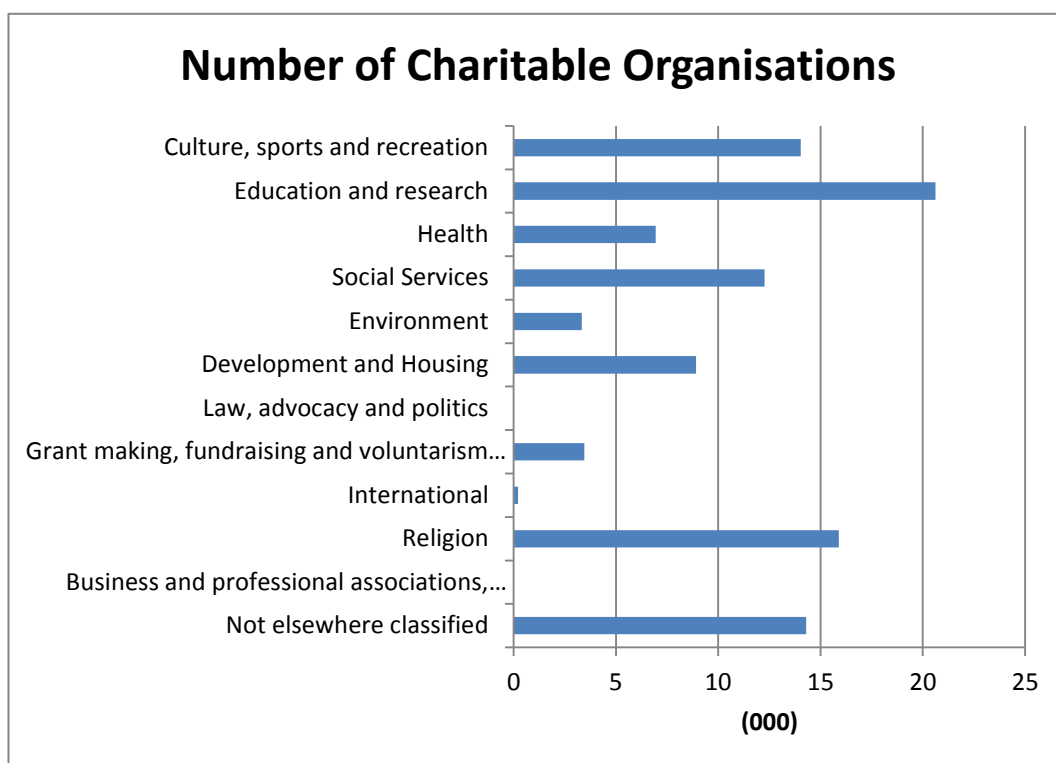
Thus, this comparison between the non-profit institutions data (generated through the Non-profit Institutions Satellite Account: 2004 (Statistics New Zealand, 2007) and the charitable organisations data (obtained through the Charities Register) helped establish that the charities organisations data used for secondary analysis in this research included a reasonable representation of all the ‘charitable’ social sector categories. Thus, the research data findings can be considered generalizable to the wider community and voluntary sector.

Graph 1: Number of Non-profit Institutions in New Zealand



Non-profit Institutions Satellite Account: 2004 (Statistics New Zealand, 2007)

Graph 2: Number of Charitable Organisations in New Zealand



In the process of comparing the two sets of data some interesting facts emerged about personnel expenditure in the non-profit sector and the charitable sector. It was found that in the non-profit institutions data for the year 2004, the largest amount of employee compensation including salaries and wages, directors' fees, superannuation and payments to Accident Compensation Corporation (Statistics New Zealand, 2007) was made by the "Social services" group (\$759 million), followed by "Education and research" (\$517 million), then "Health" (\$363 million)". On the other hand in the charitable organisations data the largest amount of salaries and wages were paid by "Education and research" (\$2.3 billion), followed by "Health" (\$1.5 billion) and "Social services" sector (\$680 million). This information about the expenses incurred by charitable organisations is drawn from the statements of financial position that charities submit along with their annual returns to the Charities Commission. Thus, the compilation dates of these financial statements submitted by the various charities ranges from 2008 to 2012. Nevertheless, the interesting fact here is that the total personnel expenditure in the charitable sector (\$4.5 billion) seems to be almost three times the personnel expenditure in the non-profit sector (\$1.6 billion) although the number of

organisations in the non-profit sector (97,000) is more than three times the organisations in the charitable sector (25,278).

One other element in the data that needs to be mentioned here is the ‘other’ value that occurs in almost all the variables, for example the variables that describe ‘sector’, ‘beneficiary’ and ‘activity’. The ‘other’ option has been offered to charities for describing something that may not fit any of the named options provided in the relevant variable. Throughout the research data, ‘other’ occurs in several of the data tables and in some cases makes up a considerable portion of the values in a variable as in the social sectors categories above. However, owing to the size of the data it has been treated as the ‘Not elsewhere classified’ value of the variable in question.

2.5.2. Data Preparation and Analysis

One of the pieces of information that the Charities Register does not record is the date of incorporation of a particular charity. If this research were to be able to report on the trends in charitable organisations over the last few decades it was important to establish a time perspective. Information about the date of incorporation or the date that an organisation became a legal entity is recorded in the Companies Office register of other entity types. The researcher undertook to obtain this information from the Companies Office website (<http://www.business.govt.nz/companies/app/ui/pages/companies/otherSearch>) for each of the charities in the Charities Register. This data was retrieved over a period of time from January 2012 to October 2013. However, not all organisations featuring in the Charities Register are a legal entity although the majority are.

Also, to allow analysis of external factors that possibly impact the charitable sector other variables were included in the data. These were population statistics from the 1996, 2001, and 2006 census obtained from the Statistics New Zealand website (http://www.stats.govt.nz/tools_and_services/tools/TableBuilder/intercensal-population-estimates-tables.aspx#boundaries2006) and the 2006 New Zealand Indexes of Deprivation scale for various geographical areas (University of Otago, 2006). The Index of Deprivation scale ranges from 1 to 10, where 1 represents the areas with the least socio-economic deprivation scores and 10 the areas with the most socio-economic deprivation scores (Salmond, Crampton, & Atkinson, 2007). Both the population

statistics and Index of Deprivation scale were matched with each charity through the 2006 Census 'Meshblock' Code for each charity address.

A 'Meshblock' is a Statistics New Zealand classification (n.d., Classifications and related statistical standards section). As per Statistics New Zealand standards a 'Meshblock' is the smallest geographic unit for which Statistics New Zealand collects data during the Census; aggregations of 'Meshblocks' form an 'Area Unit' which is a non-administrative area larger than a 'Meshblock' but smaller than a 'Territorial Authority'; under the Local Government Act, 2002 a 'Territorial Authority' is an administrative area defined as a city or district council and every 'Territorial Authority' in New Zealand is covered by 'Regional Councils' with the exception of Chatham Islands and six unitary councils (which have the powers of regional councils). Statistics New Zealand's 2006 Census data used in this research has 17 categories within the classification of 'Regional Council' and 74 categories within the classification of 'Territorial Authority'. It is worth mentioning here that after the Auckland amalgamation in 2010 and the creation of Auckland Council as one of the six unitary councils, there are 68 categories within the Statistics New Zealand classification of 'Territorial Authority'.

There are two other Statistics New Zealand classifications (n.d., Classifications and related statistical standards section) related to geographical units that have been used in this research, they are 'Wards' and the 'Urban Areas' classification. As per Statistics New Zealand standards 'Urban Areas', 'Regional Councils' and 'Territorial Authority' are defined by 'Area Units' or aggregation of 'Area Units'. The Statistics New Zealand 'Urban Areas' classification is sub-divided into 'main urban', 'secondary urban', 'minor urban', 'rural centre', 'other rural' and 'other (Inland Water, Inlet, and Oceanic)' areas. As is evident this Statistics New Zealand classification helps identify urban and semi-urban settlements. The Statistics New Zealand classification 'Wards' is defined at the 'Meshblock' level and not the 'Area Unit' level because the boundaries of 'Wards' and 'Area Units' are not aligned. Statistics New Zealand defines 'Wards' through the division of districts of a 'Territorial Authority' area and this has been done for electoral purposes as well as to identify and involve communities in the local government.

Statistics New Zealand's Classification Coding System programme was used to identify the 'Meshblock' Code for each of the approximately 25,000 charity addresses. The Classification Coding System programme was downloaded from Statistics New Zealand website (http://www.stats.govt.nz/surveys_and_methods/methods/classifications-and-standards/classification-related-stats-standards/download-the-classification-coding-system.aspx) with extensive help and guidance from Statistics New Zealand's analysts. This is how the data in this research was used to identify for example, the type of charity organisations in a particular geographical area along with the population and Index of Deprivation for that area.

Microsoft Excel and SPSS data analysis programme were used to undertake statistical analysis of the data obtained. Relevant details about the analytical tests undertaken using the SPSS programme are detailed in the 'Findings' chapter (pp. 55-105). This research explores the potential information that individual variables within the Charities Register data carry such as number of organisations servicing the disability sector, number of charities in Auckland city and so on. However, the more interesting part of this research is exploring the potential for information within combinations of variables e.g. number of organisations servicing specific sectors within local areas in Auckland city, impact of population change on the number of organisations established in 1996, 2001 and 2006 within a specific geographical area and so on. Qualitative interpretation from information derived through the literature review was used to supplement these findings as appropriate.

2.5.3. Data Considerations

The original intention of this research was to conduct secondary analysis of data collected through the administration process of a government grant called Community Organisation Grants Scheme (COGS). COGS is a funding grant administered by the Department of Internal Affairs for non-profit organisations. As a former employee of the Department of Internal Affairs I was quite familiar with COGS data. However, in the course of exploring online information about charities in New Zealand, I found the Charities Register and also a report published by the Commission indicating that the total number of registered charities as at 28 February 2011 was 25,785. This was a

much larger data set than the COGS data and so the source of data for this research was changed from COGS to the Charities Register data.

I was not familiar with this new data and hence a pilot study was conducted on 5,000 of the approximately 25,000 data records mainly to understand the extent of statistical analysis that could be conducted with this research data and the direct and indirect questions that this data could answer. The pilot study was successfully completed and the results of the pilot along with the Literature Review helped determine the objectives for this research and identify the statistical techniques to be used for establishing relationship between the data and the research objectives (Kothari, 2004). Also, I was assisted by my second supervisor to identify SPSS procedures that could help establish meaningful correlations between variables in the data.

2.5.4. Questions for the Data

The literature review and the pilot study helped identify the following questions to be explored within the data. The possible information that could be thus derived is presented below each of the questions.

Q1 What ‘type’ of charitable organisations have been established in the community and voluntary sector each decade since 1885?

‘Type’ is defined by:

- the ‘sectors’ that organisations operate in
- the ‘beneficiaries’ they service
- the ‘activities’ they undertake

This would allow us to examine the development of charities within the various social sectors.

Q2 What are the noticeable trends in the type of organisations that were established in the four historical periods discussed in Publication 2: *The History of the Non-profit Sector in New Zealand* (Tennant et al., 2008):

- pre-colonial to 1880
- 1880-1945

- 1940 to mid-1980, and
- 1984 to recent times

This would allow us to examine the change in sector priorities and services offered during different periods in New Zealand society.

Q3 What is the relationship between population change (noted through census 1996, 2001 and 2006 statistics) and number of charities established?

This would help us to establish the relationship (if any) between change in population statistics across the three sets of census data and change in the number of charities established in the sector i.e. is it likely that the number of charities increases with an increase in population or decreases or that there is no significant relationship between the two?

Q4 What is the relationship between socio-economic deprivation of an area and number of charities that exist in that area?

This would help us to establish the relationship (if any) between socio-economic deprivation of an area and the number of charities established in that area i.e. are there likely to be more charities in higher socio-economic deprivation areas or lower socio-economic deprivation areas or is there no relationship between the two?

Q5 What other social sectors do charities belonging to each social sector operate in? And, within each social sector how many charities operate only in their own sector and how many operate in other sectors as well?

This would show us how many charities operate in one sector and how many operate in more than one sector? Information about the cross-sector contribution of charities could help us understand the level of cross-sector activity in the community and voluntary sector that may not be visible when only primary social sector categories are used to define them.

Q6 What are the various sources of funds for community and voluntary sector charities? Which funding sources are accessed more than others? What are the notable trends among charities of various income groups with regards to sources of funds?

This would help us identify any notable differences between income sources for low income groups compared to high income groups?

Q7 What is the level of government and non-government funding allocated to different social sectors?

This would help us draw comparisons between government and non-government funding across the different social sectors and also understand the level of reliance on government and non-government funding across different social sectors.

Q8 What funding sources are used by charities in different sectors and regions? What level of government funding is distributed among charities in different social sectors?

This would help us to gain information about the sources of funds used by charities across different social sectors and geographical areas and to understand the distribution of government funding and the level of reliance on government funding as compared to other income sources across different social sectors.

Q9 Among the ‘Health’ and ‘Migrants / refugees’ sectors:

- a How many charities have been established in the ‘Health’ sector since 1885? How many of the ‘Health’ sector charities receive government funding? How many of the government funded ‘Health’ sector charities are PHOs? And, what comparisons can be made about the level of government funding within the ‘Health’ sector and (government funding) for PHOs within the ‘Health’ sector charities?
- b How many ‘Migrants / refugees’ benefitting charities have been established since 1885? How many of them receive government funding? How many of the government funded ‘Migrants / refugees’ benefitting charities are one of the many English Language Partners (ELP) organisations? And what comparisons

can be made about the level of government funding for ‘Migrants / refugees’ benefitting charities and for ELP organisations among the ‘Migrants / refugees’ benefitting charities?

PHOs operating in the ‘Health’ sector and ELPs operating in the ‘Migrants / refugees’ sector are examples of non-profits established essentially for the purpose of implementing government policy. This exploration would help analyse the proportion of government funding that is channelled towards such organisations within their relevant sectors.

These questions were then grouped under the following headings to help organise and present the findings.

I. Community and Voluntary Sector Dynamics

- i. Establishment of Charities
- ii. Sector Priorities
- iii. Cross-sector Activity

II. Funding Sources

- i. Funding Sources for Social Sectors
- ii. Funding Sources for Regions
- iii. Income Contribution from Funding Sources
- iv. Funding Sources for Low and High Income groups

III. Government Activity in the Charitable Sector

- i. Government Funding Distribution
- ii. Government and Non-government Funding
- iii. Charities Implementing Government Policy

IV. Other Considerations for Policy and Funding

- i. Effect of Population Change
- ii. Socio-economic Deprivation Factor

2.6. Ethics and Legal Considerations

Under the Charities Act 2005, charities' information is publicly available on the Charities Register and this is where the data for this research was obtained. There were no ethical or legal considerations involved. The same applies for data obtained from the Companies Office and Statistics New Zealand websites. All of the information used for this research is publicly available. Thus, as per the Auckland University of Technology (Updated: 26 Mar 2014 9:45am.) guidelines for research ethics this research did not need an ethics review. However, to maintain the ethical principle of 'Research adequacy' as per Auckland University of Technology (Updated: 20 Dec 2012 2:10pm.) guidelines in relation to quantitative research the following precaution was taken:

- a detailed list of all the variables included in the data sheet that was used in this research has been inserted in Appendix A. It provides information about the name of the variable, the source and explanation of the value that it holds, and
- the relevant results generated through statistical analysis undertaken with the help of SPSS are presented as *Tables* within the text of this research. The *Tables* provide information about the variables used for that particular statistical analysis and the numerical result obtained so that it can be verified.

2.7. Conclusion

This research undertook secondary analysis of charitable organisations' data obtained through the Charities Register. This data was chosen because of its considerable size, the comprehensive information it contains about charities across New Zealand, the fact that it is certified for correctness and also that it is up-to-date. Moreover, comparisons between the charities register data and the non-profit institutions data established the fact that the charities data included a reasonable representation of all the social sector categories within the community and voluntary sector. And, to further enhance the results obtained through the secondary analysis, additional variables from the Companies Office register, Statistics New Zealand census data and the New Zealand Index of Deprivation scales were included within the research data.

3. Chapter Three: Findings

3.1. Introduction

This chapter highlights the results obtained through statistical analysis of charities' data. The statistical analysis undertaken was focused towards exploring four areas of information within the community and voluntary sector namely, community and voluntary sector dynamics, funding sources, government activity in the charitable sector and factors to be considered for policy and funding. These four areas correspond with the four research objectives identified in the 'Methodology' chapter (section 2.2, p.39).

3.2. Community and Voluntary Sector Dynamics

The first objective of this research was to explore some elements that contribute to the community and voluntary sector dynamics. These elements are the establishment of charities over a period of time, changes in sector priorities and the cross-sector involvement of charities. The findings are presented below.

3.2.1. Establishment of Charities

Within the charity data of 25,278 records there are 17,065 organisations that are registered with the Companies Office. The year they were incorporated is the year they were established as a legal entity. This year of incorporation is treated as the year the organisation came into existence and by virtue of this fact the particular year in which each of the 17,065 organisations came into existence in New Zealand society, could be known to us through the Companies Office Register of Other entity types. These 17,065 organisations were established over 127 years starting from 1885 to 2012. To facilitate analysis the data was broken down into records of each decade from 1885 to 1894, 1895 to 1904 and so on. The results as shown in *Table 3* below establish the following facts:

- There are three organisations in the database that date back to the decade 1885-1894. These are The General Trust Board of the Diocese of Auckland, The Auckland Sailors Home and Anglican Trust for Women and Children. They are still in existence and all are located in Auckland.

- Regarding the number of organisations established from 1885-2012 *Table 3* shows:
 - There is an increase in total number of organisations established in each decade except 1935-1944, which shows a drop from 181 in the previous decade, to 161.
 - In three decades from 1955 to 1984, the percentage increase in number of organisations established was gradual. However, in 1985-1994 the number of organisations more than doubled from 1,414 in the previous decade, to 3,148.
 - The maximum number of charities was established in the decade 1995-2004.

Table 3 provides a breakdown of the number of organisations established within each of the social sectors, across the decades since 1885 to 2012. In order to identify the particular period in which a social sector experienced growth, the criteria of at least 24 organisations established within a decade, was used as a benchmark. This benchmark was based on the calculated average of 2 organisations per year or 24 organisations per decade having been established. Thus indicating, the particular decade during which a social sector experienced growth or development. In *Table 3* the areas that have been shaded grey are those that meet this criterion of at least 24 organisations established in a particular decade. They provide an indication of the period of development within the corresponding sector in the table. The use of this criterion helped the following facts to become evident:

- The ‘Sport / recreation’ sector developed earlier on i.e. from the decade 1925-1934.
- ‘Education / training / research’ and ‘Arts / culture / heritage’ grew in 1935-1944.
- ‘Religious activities’ became prevalent since 1945-1954.
- More ‘Community development’ groups were set up since the decade 1955-1964.
- ‘Health’ and ‘People with disabilities’ sector picked up in the 1965-1974 decade.
- ‘Emergency / disaster relief’ developed only in 1985-1994
- ‘Care / protection of animals’ and ‘Economic development’ in 1995-2004.
- ‘Marae on reservation land’ experienced growth only in the 1995-2004 decade.
- ‘Employment’, ‘International activities’ and ‘Promotion of volunteering’ have been relatively slow to develop.

Table 3: Organisations established across the various sectors each decade since 1885 to 2012

		Decade of Incorporation												Total	
		1885-1894	1895-1904	1905-1914	1915-1924	1925-1934	1935-1944	1945-1954	1955-1964	1965-1974	1975-1984	1985-1994	1995-2004		2005-2012
Main Sector Name	Education / training / research	0	5	12	20	16	24	54	84	131	250	658	1136	917	3,307
	Other	0	2	9	22	37	31	55	95	134	232	548	832	599	2,596
	Religious activities	1	4	7	10	21	17	32	63	121	235	357	760	681	2,309
	Arts / culture / heritage	0	4	11	13	17	24	62	76	113	161	211	514	443	1,649
	Social services	1	1	6	8	10	8	18	34	49	108	331	439	291	1,304
	Sport / recreation	0	5	9	22	45	15	65	83	106	118	166	279	323	1,236
	Health	0	0	1	21	15	6	22	21	36	75	264	443	313	1,217
	Community development	0	1	3	2	10	6	18	25	24	59	175	368	424	1,115
	People with disabilities	0	0	0	0	1	16	9	12	26	77	150	181	126	598
	Environment / conservation	0	1	0	0	2	1	6	5	17	18	54	216	213	533
	Accommodation / housing	1	0	2	0	1	4	2	7	32	41	82	106	74	352
	Fund-raising	0	0	1	0	0	1	2	4	11	10	43	86	152	310
	Emergency / disaster relief	0	0	2	0	0	3	1	2	4	7	39	58	50	166
	Care / protection of animals	0	1	2	0	6	3	5	10	6	10	11	26	37	117
	Economic development	0	0	0	0	0	0	0	0	0	1	18	29	38	86
	Marae on reservation land	0	0	0	0	0	0	0	1	1	5	9	28	6	50
	Promotion of volunteering	0	0	0	0	0	2	0	0	2	4	12	7	16	43
	Employment	0	0	0	0	0	0	0	0	0	1	15	14	10	40
	International activities	0	1	0	1	0	0	0	0	1	2	5	13	14	37
Total		3	25	65	119	181	161	351	522	814	1,414	3,148	5,535	4,727	17,065

Further analysis of the particular decade in which 24 or more organisations were established in each sector (see *Appendix B*) reveals the following facts:

- 1) In 1925-1934, the most number of charities were established in the 'Sport / recreation' sector i.e. 45 charities or 25% of the total charities established in New Zealand. Out of these 45 'Sport / recreation' sector charities,
 - 31 operate in the North Island and 14 in the South Island.
 - 20 are involved in 'providing buildings / facilities / open space'.
 - 23 are sports clubs of which the most popular were 'Golf' (11) and 'Tennis' (12) clubs.
 - The most charities operate in Auckland (11) and Canterbury (11) geographical areas.
- 2) In 1935-1944, two sectors started developing i.e. more than 24 organisations were established in two of the social sectors during this decade. These two social sectors were 'Arts / culture / heritage' and 'Education / training / research'.
24 charities were established in the 'Arts / culture / heritage' sector. Out of these 24 charities,
 - 11 operate in the North Island, 6 operate in the South Island and 7 operate in areas in the North and South Island.
 - 11 are music bands such as brass band, pipe band, pipes and drums etc.
 - The 'New Zealand Chinese Association Incorporated' was established in Canterbury in this decade in the 'Arts / culture / heritage' sector. This is indicative of the settlement and development of the Chinese community in Canterbury. The current function of 'The New Zealand Chinese Association Incorporated' is to 'act as an umbrella / resource body'. This shows that this organisation has strengthened in capacity and is now acting as an umbrella organisation and resource body for other groups.
- 3) In 1935-1944, 24 charities were established in the 'Education / training / research' sector. Out of these 24 charities,
 - 7 operate in the North Island, 8 in the South Island and 10 operate Nationwide.
 - The main activities are to, 'provide advice / information / advocacy' (6) and 'make grants to organisations (including schools or other charities)' (5).

- 13 of these 24 charities benefit 'Children / young people'.
 - 4 out of the 24 were 'Pre-school' charities and 4 were 'Old girls associations'.
- 4) In 1945-1954, 32 charities were established in the 'Religious activities' sector. Out of these 32 charities,
- 19 operate in the North Island, 5 in the South Island and 8 operate Nationwide.
 - 22 out of the 32 are focussed on 'providing religious services / activities'.
 - 4 out of the 32 indicate they operate internationally in countries like Africa, Asia and Oceania.
- 5) In 1955-1964, two sectors started developing i.e. more than 24 organisations were established in two of the social sectors during this decade. These two social sectors were 'Social services' and 'Community Development'.
- 34 charities were established in the 'Social Services' sector. Out of these 34 charities,
- 19 operate in the North Island, 12 in the South Island and 3 operate Nationwide.
 - The most 'Social services' charities operate in Canterbury (6) followed by Southland (4), Waikato (4) and Manawatu-Wanganui (4).
 - 16 out of these 34 charities are focussed on 'providing services (e.g. care / counselling)'.
 - The 34 charities included 4 'Prisoner's Aid and Rehabilitation Societies', 4 'Societies of St Vincent De Paul', and 6 'Birthright' organisations that were established across various areas in North and South Island.
- 6) In 1955-1964, 25 charities were established in the 'Community Development' sector. Out of these 25 charities,
- 16 operate in the North Island, 6 in the South Island, 2 operate Nationwide and 1 operates in areas in the North as well as South Island.
 - The most number of 'Community Development' charities operate in Hawke's Bay (4) followed by Southland (3) and Manawatu-Wanganui (3).
 - 10 out of these 25 charities are focussed on 'providing buildings / facilities / open space'.

- The 'Maori Women's Welfare League Incorporated' was established in the 'Community Development' sector during the decade 1955-1964. This organisation now operates nationwide showing that it has grown considerably.
- 7) In 1965-1974, three sectors started developing i.e. more than 24 organisations were established in three of the social sectors during this decade. These three social sectors were 'Health', 'Accommodation / housing' and 'People with disabilities'. 36 charities were established in the 'Health' sector. Out of these 36 charities,
- 19 operate in the North Island, 8 in the South Island, 8 operate Nationwide and 1 namely 'Hillary Himalayan Trust' operates in Asia.
 - The most charities operate Nationwide (8) followed by Canterbury (5) and Wellington-Wairarapa (5).
 - The main activity of these charities is to 'provide services (e.g. care / counselling) (13) and to 'provide advice / information / advocacy' (10).
 - 7 'Royal New Zealand Plunket Societies' were established during this time, of which 4 operate in Auckland, 2 in Canterbury and 1 in Waikato.
- 8) In 1965-1974, 32 charities were established in the 'Accommodation / housing' sector. Out of these 32 charities,
- 25 operate in the North Island, 6 in the South Island and 1 operates Nationwide.
 - The most number of these charities operate in Auckland (6) followed by Canterbury (5) and Waikato (5).
 - Out of these 32, 16 benefit 'Older people' and 5 benefit 'Children / young people'.
- 9) In 1965-1974, 26 charities were established in the 'People with disabilities' sector. Out of these 26 charities,
- 9 operate in the North Island, 10 in the South Island and 7 operate Nationwide.
 - The most charities operate in Canterbury (8), followed by Nationwide (7).
 - The main activities among these charities are to, 'provide services (e.g. care / counselling)' (6), 'provide advice / information / advocacy' (5) and 'make grants to organisations (including schools or other charities) (5).
 - The 26 charities included four 'Riding for the Disabled' groups, four 'Paraplegic and physically disabled associations', three 'Multiple sclerosis

societies' and three Laura Ferguson trusts' operating in various areas across North and South Island. This indicates that this is the time these charities expanded their operations to other areas.

10) In 1975-1984, no new sectors showed the establishment of more than 24 organisations.

11) In 1985-1994, three sectors started picking up i.e. more than 24 organisations were established in three of the social sectors during this decade. These three social sectors were 'Environment / conservation', 'Fund-raising' and 'Emergency / disaster relief' sector.

The number of charities in the 'Environment / conservation' sector tripled in number from 18 in the previous decade to 54 in 1985-1994. Out of these 54 charities,

- 27 operate in the North Island, 17 in the South Island and 10 operate Nationwide.
- 1 of these, namely the 'Antarctic Heritage Trust', operates in the Antarctica.
- The most charities operate in Canterbury (10), followed by Auckland (7).
- The main activity among these charities is to 'provide advice / information / advocacy'.

12) In 1985-1994, the second sector that experienced a sudden increase in numbers in the decade 1985-1994 was the 'Fund-raising' sector. The number of charities in the 'Fund-raising' sector increased from 10 in the previous decade to 43 in the decade 1985-1994. Out of these 43 charities,

- 16 operate in the North Island, 18 in the South Island and 9 operate Nationwide.
- The most number of charities operate in Otago (9) and Nationwide (9), followed by Canterbury (6) and Auckland (5).
- Among these 43 there are 5 that also operate abroad in places like Oceania, Africa and Asia. There is one among these 5 namely, 'Habitat for Humanity NZ Ltd' that operates Nationwide in New Zealand and also in Africa, Asia, Europe, Oceania and North and South America. These show that some of the charities operating in the 'Fund-raising' operate internationally and in the case of 'Habitat for Humanity NZ Ltd' their scope of operations is almost worldwide.

- The main activity for 22 of these 43 charities is to ‘make grants to organisations (including schools or other charities)’.

13) In 1985-1994, the third sector that developed during the decade 1985-1994 was the ‘Emergency / disaster relief’ sector. There was a big increase in the number of charities in this sector from 7 in the previous decade to 39 in the decade 1985-1994. Out of these 39 charities,

- 19 operate in the North Island, 12 in the South Island, 7 operate Nationwide and 1 in places in the North and South Island.
- The most number of charities operate in Nelson-Marlborough-Tasman (5), followed by Canterbury (4) and Nationwide (4).
- 3 of the groups also operate internationally in Oceania, Africa, Asia and South America.
- The main activity for 17 of the 39 charities is to ‘provide human resources (e.g. staff / volunteers)’.

14) In 1985-1994, the ‘Employment’ sector also experienced the establishment of more organisations than in any other decade although it did not develop enough to meet the benchmark (discussed before) of 24 organisations in a decade. 14 charities were established in the ‘Employment’ sector during this decade. Out of these 14 charities,

- 5 operate in the North Island, 7 in the South Island and 3 operate Nationwide.
- The most number of these charities operate in Canterbury (3), followed by Nationwide (3).
- The main activity for 4 of the 15 charities is to ‘provide service (e.g. care / counselling)’.

15) In 1995-2004, the last decade in this data, there were three sectors that experienced growth. These were the ‘Economic development’, ‘Marae on reservation land’ and ‘Care / protection of animals’ sector.

29 charities were established in the ‘Economic development’ sector. Out of these 29 charities,

- 11 operate in the North Island, 9 in the South Island, 7 operate Nationwide and 2 in the Chatham Islands.
- The most charities operate Nationwide (7), followed by Canterbury (5)

- The main activity for 6 out of the 29 groups is to, ‘provide other finance (e.g. investment funds)’.
- At least 15 groups are Limited Liability Companies undertaking charitable activity in this sector.

16) In 1995-2004, 28 charities were established in the ‘Marae on reservation land’ sector. Out of these 28 charities,

- 21 operate in the North Island, 5 in the South Island and 2 operate Nationwide.
- The most number of charities operate in Bay of Plenty (4) and Wellington-Wairarapa (4).
- 15 out of the 28 ‘Marae on reservation land’ charities are focussed on ‘providing buildings / facilities / open space’.

17) In 1995-2004, 26 charities were established in the ‘Care / protection of animals’ sector. Out of these 26 charities,

- 16 operate in the North Island, 2 in the South Island and 8 operate Nationwide.
- Out of these one of these, namely ‘World Society for the Protection of Animals New Zealand Incorporated’ is a Nationwide charity that also operates in Africa, Asia and South America.
- 6 of the 26 are ‘Bird’ clubs, conservation or rescue groups and 3 respond specifically to ‘Cat’ needs.

18) Until the current decade, 2005 to 2012, there are three sectors that have not yet seen the establishment of 24 organisations in a decade. These are the ‘Promotion of volunteering’, ‘Employment’ and the ‘International activities’ sector. However, the most number of organisations in the ‘Promotion of volunteering’ and the ‘International activities’ sectors have been established in this current decade. 16 charities have been established in the ‘Promotion of volunteering’ from 2005-2012. Out of these 16 charities,

- 5 operate in the North Island, two in the South Island and nine operate Nationwide.
- The main activity for nine out of the 16 charities in this sector is to, ‘provide human resources (e.g. staff / volunteers).

- There are three international charities in this sector, namely ‘Jian Hua Foundation (NZ) Trust’, ‘Developing Nations’ and Aotearoa Cultural & Volunteer Exchange Incorporated. The last one operates Nationwide as well as in Africa, Asia, Europe, Oceania and North and South America.

19) In 2005 to 2012, 14 charities have been established in the ‘International Activities’ sector from 2005-2012. Out of these 14 charities,

- Except for 1 in Canterbury and another in Gisborne the rest of the charities in this sector operate across Asia, Africa, Oceania, Europe, North America, South America and also Nationwide.

20) Lastly, there is the ‘Other’ sector that includes all the charities that do not fit within the description of the named sectors discussed above.

- 37 charities in the ‘Other’ sector were established in the decade 1925-1934.
- There are a wide range of organisations that have identified themselves as operating in the ‘other’ sector. Analysis of these organisations shows they include a range of organisations for example, the Boys’ Brigade, Justices of the Peace, Sumner Lifeboat Institution, Missionary Sisters of the Society of Mary trust and others operating in a range of sectors.

3.2.2. Sector Priorities

To further understand the community and voluntary sector dynamics an attempt was made to understand the priorities or needs that charities respond to. Three variables were used for this purpose. The first variable describes the social ‘Sector’ within which a charity operates, the second variable describes the ‘Beneficiaries’ of a charity and the third variable describes the ‘Activities’ that a charitable organisation undertakes. The priorities within these areas were gauged by identifying the number of charities that occur within each of the social ‘Sectors’, each of the ‘Beneficiaries’ and each of the ‘Activities’ across three different time periods.

This data is presented in three separate tables (*Table 4, 5 and 6*) for each of these three variable groups. In each of these tables the data is listed in the order of highest number of charities to the lowest number of charities within each time period. Those that occur at the top of the list are perceived as having greater priority within that time period

compared to those that occur at the bottom of the list. Thus, across each time period the changes in the order of occurrence between the values of each of these three variables i.e. social ‘Sectors’, ‘Beneficiaries’ and ‘Activities’ conveys the changes in priorities within them. The periods are demarcated based on findings in the paper Publication 2: *The History of the Non-profit Sector in New Zealand* (Tennant et al., 2008) produced by the Office for the Community and Voluntary Sector. The paper covers four periods in New Zealand history, pre-colonial to 1880, 1880 to 1945, 1940s to mid-1980s and 1984 to recent times and traces the historical events of these periods.

However, these four historical periods could not strictly be adhered to in this investigation for two reasons. One, there are no existing charities that date back to the pre-colonial to 1880 period so that period is excluded from this analysis. Secondly, there is some overlapping time between these periods and this had to be avoided to produce data that were mutually exclusive so that the findings could be more meaningful. For this reason the periods were changed to 1885-1944 in place of 1880-1945, 1945-1984 in place of 1940s-mid-1980s and 1985-2013 in place of 1984-recent times. Also, the data used for analysis here are not mutually exclusive i.e. it includes all the sectors, beneficiaries and activities that charities have indicated they are involved with which is why some of the totals exceed the total number of charities in the data.

Table 4 below helps examine the changes in ‘Sector’ priorities during the three time periods. ‘Sport / recreation’, which featured second on the priority list in the period 1885-1944, dropped to third in the period 1945-1984, and features seventh on the list in the current period. ‘Arts / culture / heritage’ featured third on the list in the first period, rose to second place in the second period, but dropped to fifth place in the third period.

‘Community development’ has come up in the priority list from sixth to fourth from the first to the second time period and is second on the list in the current decade. Similarly, ‘Social Services’ has moved up from seventh to fifth from the first to the second time period and is third on the priority list in the current decade. ‘Education / training / research’ has maintained top priority across all the periods and Marae on reservation land has stayed at the bottom across the three time periods, both probably reflecting the size of their target audience or the number of people they cater to. ‘Employment’ dropped on the list from fourteenth to fifteenth from the first to the second period but

jumped to twelfth in the current period. Similarly, 'Economic development' maintained its position from the first to the second period but moved up two places on the list from the second to the third period. 'Emergency / disaster relief' has steadily dropped from twelfth to thirteenth and then fourteenth on the list in the current period.

It may be argued that the movement in the list could be due to factors such as population change and not necessarily due to changes in priorities. However, this analysis about the changes in community and voluntary sector priorities is based on the assumption that population increase is constant for all the variable values. This is supported by the fact that all the three tables show an increase in the number of charities across the three time periods and for all the values within each of the variable tables. Thus, for example in *Table 4*, the number of charities in the 'Sports / recreation' sector has increased considerably from the first to the second and then the third time period. This is constant for all the social sectors in the list and reflects the increase in population affecting all the social sectors. This allows us to attribute the drop in the occurrence of 'Sports / recreation' within the social sector list, as a drop that occurs due to change in priority within the community and voluntary sector at large.

Table 4: Changes in ‘Sector’ priorities during periods of significant events in New Zealand society

SECTORS	1885-1944	SECTORS	1945-1984	SECTORS	1985-2012
Education / training / research	319	Education / training / research	1,988	Education / training / research	9,891
Sport / recreation	198	Arts / culture / heritage	957	Community development	5,996
Arts / culture / heritage	158	Sport / recreation	927	Social services	5334
Fund-raising	141	Community development	921	Health	4,869
Health	140	Social services	875	Arts / culture / heritage	4,504
Community development	134	Health	823	Fund-raising	3,569
Social services	132	Religious activities	740	Sport / recreation	3,530
Promotion of volunteering	124	Fund-raising	678	Religious activities	3,495
Religious activities	118	Promotion of volunteering	614	Promotion of volunteering	2,759
Accommodation / housing	61	People with disabilities	480	People with disabilities	2,547
People with disabilities	58	Environment / conservation	374	Environment / conservation	2,390
Emergency / disaster relief	54	Accommodation / housing	366	Employment	1,587
Environment / conservation	46	Emergency / disaster relief	265	Accommodation / housing	1,527
Employment	29	International activities	205	Emergency / disaster relief	1,426
International activities	23	Employment	194	Economic development	1,252
Care / protection of animals	19	Care / protection of animals	105	International activities	1,057
Economic development	7	Economic development	80	Care / protection of animals	613
Marae on reservation land	0	Marae on reservation land	26	Marae on reservation land	232
TOTAL	1,761	TOTAL	10,618	TOTAL	56,578

Table 5 below looks at the changes in priority for ‘Beneficiaries’ across the three historical periods. ‘Animals’ dropped from eighth to eleventh and are twelfth i.e. last on the priority list in the current decade. The ‘General public’ have maintained top priority followed by ‘Children / young people’ in the 1945-1984 and the current period. Again, this probably reflects the number of people they cater to as compared to ‘Migrants /

refugees’ and ‘Animals’ at the bottom who probably cater to a lesser number of beneficiaries.

‘People with disabilities’ exchanged places with ‘Older people’ from the first to the second period and again from the second to the third period. But, they maintained their positions in the middle of the groups across the three periods. ‘Family / whanau’ moved alongside ‘Religious groups’ from the first to the second period and moved up in the third period but only with a very small increase in the number of charities.

Table 5: Changes in ‘Beneficiary’ Priorities across the historically significant periods in New Zealand

BENEFICIARIES	1885-1944	BENEFICIARIES	1945-1984	BENEFICIARIES	1985-2012
General public	203	General public	1,095	General public	4,087
Children / young people	109	Children / young people	542	Children / young people	2,804
Religious groups	46	Religious groups	212	Family / whanau	1,041
Family / whanau	24	Family / whanau	201	Religious groups	1,021
People with disabilities	23	Older people	182	People with disabilities	630
Older people	17	People with disabilities	165	Older people	515
Animals	8	Other charities	81	Other charities	487
Other charities	6	People of a certain ethnic / racial origin	45	People of a certain ethnic / racial origin	360
People of a certain ethnic / racial origin	3	Voluntary bodies other than charities	33	Voluntary bodies other than charities	143
Voluntary bodies other than charities	2	Animals	22	Migrants / refugees	118
Migrants / refugees	0	Migrants / refugees	4	Animals	92
TOTAL	441	TOTAL	2,582	TOTAL	11,298

Table 6 below indicates priorities in terms of ‘Activities’ that charities engaged in during the three historical periods. Both the ‘provision of buildings / facilities / open space’ and the ‘provision of human resources (e.g. staff / volunteers)’ show a drop on the priority list, while ‘provision of services (e.g. care / counselling)’ has maintained top priority across the three periods.

Charities that ‘make grants to organisations’ and the charities that ‘make grants to individuals’ have both come up on the list in the current period. Charities that ‘sponsor / undertake research’ and those that ‘provide other finance (e.g. investment funds)’ probably service a very small part of the sector and therefore have remained at the bottom of the list across the three periods. Although this reflects only the number of charities engaged in this activity and not the financial contribution that they make.

Table 6: Change in ‘Activity’ Priorities across the historically significant periods in New Zealand

ACTIVITIES	1885-1944	ACTIVITIES	1945-1984	ACTIVITIES	1985-2012
Provides services (e.g. care / counselling)	107	Provides services (e.g. care / counselling)	438	Provides services (e.g. care / counselling)	2,525
Provides buildings / facilities / open space	84	Provides religious services / activities	406	Provides religious services / activities	1,617
Provides religious services / activities	49	Provides buildings / facilities / open space	341	Provides advice / information / advocacy	1,394
Provides advice / information / advocacy	34	Provides advice / information / advocacy	319	Makes grants to organisations (including schools or other charities)	1,125
Makes grants to organisations (including schools or other charities)	32	Makes grants to organisations (including schools or other charities)	215	Provides buildings / facilities / open space	1,054
Provides human resources (e.g. staff / volunteers)	17	Acts as an umbrella / resource body	146	Acts as an umbrella / resource body	661
Acts as an umbrella / resource body	16	Provides human resources (e.g. staff / volunteers)	106	Makes grants / loans to individuals	554
Makes grants / loans to individuals	13	Makes grants / loans to individuals	92	Provides human resources (e.g. staff / volunteers)	517
Sponsors / undertakes research	4	Sponsors / undertakes research	18	Sponsors / undertakes research	152
Provides other finance (e.g. investment funds)	1	Provides other finance (e.g. investment funds)	4	Provides other finance (e.g. investment funds)	49
TOTAL	357	TOTAL	2085	TOTAL	9648

3.2.3. Cross-sector Activity

The research data provides information about the one main social sector that each charity operates in as well as the other social sectors that each of the charities maybe engaged with. In this section, an attempt is made to understand and analyse the level of cross-sector activity in the community and voluntary sector. Here cross-sector activity means the level of involvement of charities that operate primarily in one social sector, but indicate that the activities they undertake also benefit or contribute to other social sectors. The purpose of this analysis is not only to understand the level of cross-sector involvement among charities but also to gauge the exclusivity or focussed activity within each social sector.

The first column in *Table 7* below shows all the Social Sectors in the Community and Voluntary sector. The second column shows the number of charities, out of 25,278 charities in the data that operate in each of these sectors. Most of these charities address more than one sector therefore the numbers are not mutually exclusive and the total will not add up to 25,278 charities. The third column indicates the percentage of the total operating in the sector. For example, we can see that 62% of the total charities in the Community and Voluntary sector contribute to the Education / training / research sector, followed by 32% that contribute to the Community Development sector and 30% that contribute to the Social Services sector.

The fourth column in *Table 7* shows the number of charities within each social sector that operate exclusively within their own sector and do not operate in any other sector. The fifth column shows the percentage of the total charities in that particular sector that operate exclusively within their own sector. For e.g. we can see that there is more focussed activity within the 'Religious activities' sector with 23% operating exclusively in their own sector, followed by the Education / training / research' sector where 12% operate in their own sector. However, there seems to be very minimal exclusive activity across other sectors.

The sixth and seventh columns in *Table 7* below indicate the number and percentage of charities within each sector that operate in other sectors as well. For example, almost 100% of the 'Promotion of Volunteering', 'Employment' and 'International Activities'

sectors indicate that they operate in other sectors as well. 99% of the ‘Community Development’, ‘Emergency / disaster relief’ and ‘Economic Development’ sectors operate in other sectors. The ‘Arts / culture / heritage’ and ‘Sport / recreation’ sectors also show that a significant number of the charities operating in these sectors (92% and 91% respectively) are also involved with other sectors.

Table 7: Level of cross-sector activity

SECTORS	Charities		Single-Sector Activity		Multi-Sector Activity	
	Number	Percent of total charities	Number	Percent of sector's total	Number	Percent of sector's total
Education / training / research	15,698	62%	1,830	12%	13,868	88%
Community development	8,148	32%	60	1%	8,088	99%
Social services	7,624	30%	206	3%	7,418	97%
Health	7,164	28%	301	4%	6,863	96%
Arts / culture / heritage	6,454	26%	531	8%	5,923	92%
Religious activities	6,229	25%	1451	23%	4,778	77%
Fund-raising	6,090	24%	163	3%	5,927	97%
Sport / recreation	5,438	22%	484	9%	4,954	91%
Other	5,429	21%	433	8%	4,996	92%
Promotion of volunteering	4,819	19%	3	0%	4,816	100%
People with disabilities	4,135	16%	132	3%	4,003	97%
Environment / conservation	3,420	14%	116	3%	3,304	97%
Emergency / disaster relief	2,934	12%	43	1%	2,891	99%
Accommodation / housing	2,311	9%	114	5%	2,197	95%
Employment	1,882	7%	2	0%	1,880	100%
International activities	1,715	7%	4	0%	1,711	100%
Economic development	1,502	6%	14	1%	1,488	99%
Care / protection of animals	1,114	4%	61	5%	1,053	95%
Marae on reservation land	498	2%	31	6%	467	94%

Further analysis of cross-sector involvement reveals that except for the ‘People with disabilities’ and ‘Marae on reservation land’ sectors the majority of charities in all the social sectors, are involved in some way with the ‘Education / training / research’ sector. The second sector that has the most involvement from other sector charities is the ‘Community development’ sector. In fact the ‘Education / training / research’ sector itself shows that out of the charities that are involved with other sectors the maximum numbers are involved with the ‘Community development’ sector. The third and fourth

sectors to that have the most involvement from the other social sector charities are ‘Social services’ and the ‘Health’ sector respectively.

The least involvement by charities across all sectors, except for the ‘Religious activities’ and ‘Economic development’ sector, is with the ‘Marae on reservation land’ sector. Both the ‘Religious activities’ and ‘Economic development’ sectors are least involved with the ‘Care / protection of animals’ sector. After ‘Marae on reservation land’, charities across the other social sectors are least involved with the ‘Care / Protection of Animals’ sector followed by the ‘International Activities’ and the ‘Economic development’ social sectors. The rest of the sectors feature in the middle of the cross-sector spectrum and have varied involvement from other sectors.

It can be seen in *Table 7* above that there are 1,114 charities that indicate ‘Care / protection of animals’ as the main sector they operate in. It also shows that 5% of these charities operate exclusively in the ‘Care / protection of animals’ while 95% operate in other social sectors as well. *Table 8* below presents details of the cross-sector activities of charities within the ‘Care / protection of animals’ social sector. The first column in *Table 8* has the names of all the other social sectors that charities within the ‘Care / Protection of animals’ sector indicate that they are involved with, the second column shows the number of charities that are involved and the third column the percentage. This shows us that 882 out 1,114 ‘Care / protection of animals’ sector charities also operate in the ‘Education / training / research’ social sector, 741 out of 1,114 ‘Care / protection of animals’ sector charities also operate in the ‘Environment / conservation’ social sector and so on. Thus, there are a number of charities in the ‘Care / protection of animals’ sector that contribute to all other social sectors right down to the ‘Marae on reservation land’ sector that has 117 of the ‘Care / protection of animals’ sector charities that are involved in it.

Table 8: Cross-sector involvement within the Care / Protection of Animals sector

Care / Protection of Animals sector		
Other sectors addressed	Charities	
	Number	Percent
Education / training / research	882	79%
Environment / conservation	741	67%
Community development	596	54%
Health	589	53%
Fund-raising	562	50%
Arts / culture / heritage	523	47%
Sport / recreation	523	47%
Social services	511	46%
Promotion of volunteering	510	46%
People with disabilities	468	42%
Emergency / disaster relief	462	41%
Other	274	25%
Economic development	256	23%
Religious activities	254	23%
Accommodation / housing	251	23%
Employment	236	21%
International activities	234	21%
Marae on reservation land	117	11%

Another example is *Table 9* below that shows the cross-sector activities of charities in the ‘Religious activities’ sector. *Table 7* above shows that there are 6,229 charities that indicate ‘Religious activities’ as the main sector they operate in. It also shows that 23% of these charities operate exclusively in the ‘Religious activities’ sector while 77% operate in other social sectors as well. Again, there are numbers of charities in this sector that operate in or are involved in every other social sector.

Table 9: Cross-sector involvement within the Religious activities sector

Religious activities sector		
Other sectors addressed	Charities	
	Number	Percent
Education / training / research	3282	53%
Social services	2728	44%
Community development	2269	36%
Fund-raising	1660	27%
Arts / culture / heritage	1474	24%
Health	1441	23%
Promotion of volunteering	1352	22%
Sport / recreation	1123	18%
Accommodation / housing	892	14%
Emergency / disaster relief	866	14%
People with disabilities	848	14%
Other	803	13%
International activities	803	13%
Environment / conservation	644	10%
Employment	641	10%
Economic development	490	8%
Marae on reservation land	267	4%
Care / protection of animals	254	4%

Further analysis of the research data indicates that this is the case with all of the other social sector charities. Overall, each social sector seems to be involved with or operating in every other sector without exception. This tells us that it would probably be difficult to identify a ‘typical’ charity within any of the social sectors. This finding is further examined in the ‘Discussion and Analysis’ chapter (section 4.2.3, pp. 113-115).

3.3. Funding Sources

The second objective of this research was to inform about the sources of income/funds for the community and voluntary sector and analyse funding sources for low and high income charities. The findings are presented below.

Table 10 below provides information about the total number of charities that access income/funds from each of the funding sources identified in the data. Out of 22,566 charities that we have financial data for we can see that 14,065 of them receive income or access funds through ‘Other investment income’, 12,225 out of 22,566 charities access funds through Donations / koha and so on. It is also evident from information presented in *Table 10* that ‘Other Investment income’, ‘Donations / koha’, ‘All other income’ and ‘Service / trading income’ feature in the top half of the list of funding sources indicating that they are accessed more than the funding sources that feature in the bottom half such as ‘All other grants and sponsorship’, ‘Government grants / contracts’, ‘Membership fees’, ‘New Zealand dividends’ and ‘Bequests’.

Table 10: Total number of charities accessing the various funding sources

Funding sources identified in the data	Number of charities accessing the funding source
Other investment income	14,065
Donations / koha	12,225
All other income	11,869
Service / trading income	8,827
All other grants and sponsorship	7,830
Govt grants / contracts	5,585
Membership fees	5,562
New Zealand dividends	2,571
Bequests	689
Total Number of charities in the research data	22,566

3.3.1. Funding Sources for Social Sectors

In *Table 11* below the most popular funding source within each social sector has been highlighted in grey. ‘Other investment income’ seems to be the most popular funding source across most of the sectors, followed by ‘Donations / koha’. Only in the

‘Employment’ sector do most of the charities source funds from ‘Government grants / contracts’ and from ‘All other grants / sponsorships’. In the ‘Fund-raising’ and ‘Sport / recreation’ sectors most charities source funds from ‘All other income’ sources, or those income sources that are not named in the data.

In *Table 11* below, across the social sectors the funding source that is accessed the least is shaded a lighter grey to highlight it. ‘Bequests’ are the least accessed funding source across most of the social sectors except ‘Care / protection of animals’ and ‘International activities’. Within these two sectors the former is funded least through ‘Government grants / contracts’ and the latter gets the least funding through New Zealand dividends.

‘Education / training / research’, is seemingly the sector with the most number of charities accessing funds from all sources except ‘Donations / koha’ and ‘Bequests’ which are where most charities in the ‘Religious activities’ sector seem to source funds from.

Table 11: Number of charities in each social sector supported through various funding sources

Main Sector	Govt grants / contracts	All other grants and sponsorship	Service / trading income	Membership fees	Donations / koha	Bequests	New Zealand dividends	Other investment income	All other income
Accommodation / housing	65	85	238	22	156	11	53	262	207
Arts / culture / heritage	385	926	970	909	1,094	35	148	1,164	1,042
Care / protection of animals	8	48	59	51	100	36	33	112	64
Community development	344	558	545	261	669	16	101	718	659
Economic development	21	19	37	5	20		17	52	47
Education / training / research	1,446	1,465	1,724	1,181	1,947	60	624	3,023	2,356
Emergency / disaster relief	280	202	180	58	326	4	22	316	286
Employment	19	19	17	4	13			17	22
Environment / conservation	171	255	180	195	332	14	42	320	253
Fund-raising	17	121	282	76	327	15	31	389	417
Health	541	566	644	369	850	133	258	1,188	794
International activities	11	12	15	7	34	7	4	34	21
Marae on reservation land	50	87	61	7	124		23	61	111
Other	860	1,224	1,301	944	1,577	91	366	2,114	1,824
People with disabilities	307	353	284	241	402	44	138	543	388
Promotion of volunteering	16	23	24	22	31	1	3	29	30
Religious activities	160	387	1,031	211	2,775	143	352	1,969	1,763
Social services	704	739	569	230	860	65	255	981	779
Sport / recreation	180	741	666	769	588	14	100	772	806
No sector identified							1	1	
Total	5,585	7,830	8,827	5,562	12,225	689	2,571	14,065	11,869

More popular funding source

Least popular funding source

3.3.2. Funding Sources for Regions

Table 12 below gives a breakdown of the number of charities in each of the regions that access funds from the various funding sources. The most popular funding source within each region has been highlighted in grey. In twelve out of the sixteen regions, ‘Other investment income’ seems to be the most popular funding source, followed by ‘Donations / koha’ which is the most popular funding source in three regions and only in the ‘Bay of Plenty’ region do the majority of the charities source funds from ‘all other income’ sources or other than those named here.

Across the regions, the funding source that is accessed the least is shaded a lighter grey to highlight it. ‘Bequests’ emerges as the least accessed funding source across all the regions.

Table 12 also makes it evident that the region with the most numbers of charities accessing funds from each of the funding sources is ‘Auckland’, followed by ‘Wellington’. Although ‘Canterbury’ has the second highest numbers of charities accessing funds from ‘bequests’. After ‘Auckland’ and ‘Wellington’, ‘Canterbury’ and ‘Waikato’ are the other regions that have a number of charities accessing funds through various sources.

Table 12: Number of charities in each region supported through various funding sources

Regional Council	Govt grants / contracts	All other grants and sponsorship	Service / trading income	Membership fees	Donations / koha	Bequests	New Zealand dividends	Other investment income	All other income
Auckland Region	860	1,146	1,421	805	2,378	142	816	2,538	2,017
Bay of Plenty Region	245	309	319	156	472	16	112	461	481
Canterbury Region	484	759	949	482	1,212	103	195	1,411	1,121
Gisborne Region	64	81	88	57	107	3	20	117	107
Hawke's Bay Region	130	161	209	104	277	13	72	293	269
Manawatu-Wanganui Region	248	321	342	231	479	30	52	527	465
Marlborough Region	42	55	70	48	86	4	5	99	87
Nelson Region	69	116	109	75	143	12	22	177	136
Northland Region	182	217	229	141	339	9	53	284	319
Otago Region	228	368	382	274	510	32	167	819	520
Southland Region	118	169	167	121	230	14	28	263	234
Taranaki Region	118	174	169	116	237	23	26	295	242
Tasman Region	38	64	83	52	117	3	2	98	100
Waikato Region	378	548	553	356	786	24	67	784	777
Wellington Region	552	663	816	530	1,042	84	287	1,528	1,082
West Coast Region	46	67	61	47	75	2	4	82	81
Unknown Region	1,783	2,612	2,860	1,967	3,735	175	643	4,289	3,831
Total	5,585	7,830	8,827	5,562	12,225	689	2,571	14,065	11,869



More popular funding source



Least popular funding source

3.3.3. Income Contribution from Funding Sources

Table 13 below provides an overview of the various sources of funds for the 22,566 charities in the data (that financial information was available for) as well as the total income contribution made by each of the funding sources and the percentages. As indicated before the numbers of charities occurring against each source of fund are not mutually exclusive since typically a charity will access funds from more than one source. However, there is no data overlap in the income contribution received from each of the funding sources. The total income contribution received from each of the funding sources is exclusive to that funding source.

Information about the income received by each charitable organisation is drawn from the statement of financial position, which the registered charities had submitted to the Charities Commission along with their most recent annual returns. Thus, the compilation dates of these financial statements ranges from 2008 to 2012.

Table 13: Income contribution by various funding sources

Sources of Funds	Number of Charities	Percentages	Total Income contribution	Percentages
Govt grants / contracts	5,585	24.75%	\$ 5,356,204,096	36.79%
All other grants and sponsorship	7,830	34.70%	\$ 867,696,208	5.96%
Service / trading income	8,826	39.11%	\$ 4,938,229,171	33.92%
Membership fees	5,561	24.64%	\$ 242,480,378	1.67%
Donations / koha	12,224	54.17%	\$ 1,105,357,722	7.59%
Bequests	688	3.05%	\$ 126,662,480	0.87%
New Zealand dividends	2,570	11.39%	\$ 123,825,642	0.85%
Other investment income	14,065	62.33%	\$ 591,513,097	4.06%
All other income	11,869	52.60%	\$ 1,206,914,869	8.29%
Total	22,566	100%	\$ 14,558,883,663	100%

It is evident from the information in *Table 13* above that while the majority of the charities source funds through ‘Other Investment Income’ followed by ‘Donations / koha’ and then ‘All other Income’, the most income is generated from different funding sources. These are ‘Government grants / contracts’, followed by ‘Service / trading

income’, ‘All other income’ and then ‘Donations / koha’. The least income for the sector is contributed by ‘New Zealand dividends’ followed by ‘Bequests’, and then ‘Membership fees’.

3.3.4. Funding Sources for Low and High Income Groups

In order to gauge the funding sources for organisations with different financial capacity firstly the data was grouped according to each charity’s gross income. *Table 14* below shows the income ranges and the number of charities – from the total of 22,566 charities in the data - that belong to each of the income groups. Out of these there are 14 charities that show a negative gross income and 1,148 (5.09%) that have not indicated their gross income at all. However, there is one charity from among these 1,148 that indicates having accessed \$1,083 from one of the sources of funds. This fact along with some other differences between total gross income and total from all sources of funds, for charities belonging to the different income ranges contributes to a difference between the total of all the gross income and the total from all the sources of funds. Thus, for our analysis here we use the total from all sources of funds instead of gross income as it seems that in indicating their gross income charities might have miscalculated or missed out on some of the income received.

Table 14: Number of charities and Total gross income within each income group

Income Range	Number of charities	%ages	Total Gross Income	Total from all Sources of Funds	%ages
1 to 1,000	929	4.12%	\$ 398,630.00	\$ 398,630.00	0.00%
1,001 to 10,000	4,236	18.77%	\$ 21,036,543	\$ 21,077,678	0.14%
10,001 to 100,000	9,172	40.65%	\$ 360,642,513	\$ 360,717,135	2.48%
100,001 to 1,000,000	5,514	24.43%	\$ 1,792,492,911	\$ 1,792,494,185	12.31%
1,000,001 to 10,000,000	1,353	6.00%	\$ 3,952,555,743	\$ 3,952,555,743	27.15%
10,000,001 to 100,000,000	199	0.88%	\$ 7,331,317,719	\$ 7,331,316,719	50.36%
More than 100,000,000	1	0.00%	\$ 1,100,733,333	\$ 1,100,733,333	7.56%
Negative gross income indicated	14	0.06%	-\$ 410,843	-\$ 410,843	0.00%
No gross income indicated	1,148	5.09%		\$ 1,083	0.00%
Total	22,566	100%	\$ 14,558,766,549	\$ 14,558,883,663	100%

As is evident from *Table 14* above, while the most number of charities belong to the 10,001 to 100,000 income range, more than 50% of the income from all sources of funds is used by those belonging to the 10,000,001 to 100,000,000 income range, followed by the 1,000,001 to 10,000,000 income range and then the 100,001 to 1,000,000 income range. The one charity that falls in the more than 100,000,000 is the ‘St John Of God Health Care Incorporated’.

Table 15 below shows that the charity that falls in the more than 100,000,000 income range i.e. ‘St John Of God Health Care Incorporated’ draws its income from ‘Government grants / contracts’, ‘Service / trading income’, ‘Donations / koha’, ‘Other investment income’ and then ‘All other income’ that are not named here. However, *Table 16* below shows us that it generates the bulk of its funding through ‘Service / trading income’.

Other observations from *Table 15* are that ‘Other investment income’ is the most popular source of funds across charities of all income ranges. After ‘Other investment income’ ‘Donations / koha’ and ‘All other income’ are the more popular sources of funds for charities with an income of under 1,000,001. For charities with an income of more than 1,000,000 after ‘other investment income’ the popular income sources are, ‘All other income’, ‘Service / trading income’ and ‘Government grants / contracts’.

Table 16 below shows us that the most money – across all sources of funds – is invested in charities that have an income range of 10,000,001 to 100,000,000, except in the case of ‘Bequests’ and ‘Other investment income’ that contribute most to charities in the 1,000,001 to 10,000,000 income range.

Among charities with an income range of less than 100,001 the most funding is generated through ‘Donations / koha’ followed by ‘Service / trading income’ and ‘All other grants and sponsorships’. Among charities with an income range of 100,001 to 10,000,000, the most funding is generated through ‘Government grant / contracts’, ‘Service / trading income’ and then ‘Donations / koha’. And among charities with an income range of more than 100,000,000, the most funding is generated through ‘Service / trading income’ and ‘Government grants / contracts’.

Table 15: Sources of fund for charities within different income groups

Income Range	Govt grants / contracts	All other grants and sponsorship	Service / trading income	Membership fees	Donations / koha	Bequests	New Zealand dividends	Other investment income	All other income	Total Number of charities
1 to 1,000	14	37	79	134	277	5	119	553	230	929
1,001 to 10,000	433	894	973	1256	2,088	27	463	2,587	1,806	4,236
10,001 to 100,000	1,857	3,539	3,553	2,630	5,604	184	963	5,907	5,165	9,172
100,001 to 1,000,000	2,349	2,683	3,166	1,269	3,507	265	718	3,805	3,557	5,514
1,000,001 to 10,000,000	783	596	917	243	657	169	261	1,027	957	1,353
10,000,001 to 100,000,000	148	79	135	27	88	38	44	174	147	199
More than 100,000,000	1		1		1			1	1	1
Negative gross income		2	2	2	2		2	11	5	14
No gross income									1	1,148
Total	5,585	7,830	8,826	5,561	12,224	688	2,570	14,065	11,869	22,566

Table 16: Amount of income accessed through various sources of funds by charities within different income groups

Income Range	Govt grants / contracts	All other grants and sponsorship	Service / trading income	Membership fees	Donations / koha	Bequests	New Zealand dividends	Other investment income	All other income	Total from all sources of funds
1 to 1,000	4,407	7,730	26,636	37,251	76,614	974	36,363	163,626	45,029	398,630
1,001 to 10,000	1,493,052	2,398,859	2,463,841	1,671,606	4,278,343	62,325	1,008,801	4,519,834	3,181,017	21,077,678
10,001 to 100,000	40,202,112	55,033,485	64,729,110	15,286,438	84,792,616	1,601,973	6,087,679	42,660,604	50,323,118	360,717,135
100,001 to 1,000,000	523,007,678	202,248,365	378,841,512	55,815,224	319,279,707	15,821,317	17,780,069	125,301,723	154,398,590	1,792,494,185
1,000,001 to 10,000,000	1,441,597,428	287,758,099	1,098,313,417	75,936,478	334,288,258	61,994,324	40,964,271	236,254,555	375,448,913	3,952,555,743
10,000,001 to 100,000,000	3,316,697,438	320,328,879	2,402,938,622	93,730,108	352,439,657	47,181,567	57,944,929	181,872,935	558,182,584	7,331,316,719
More than 100,000,000	33,201,981		990,950,679		10,202,176			1,034,034	65,344,463	1,100,733,333
Negative gross income		- 79,209	- 34,646	3,273	351		3,530	- 294,214	- 9,928	- 410,843
No gross income									1,083	1,083
Total	5,356,204,096	867,696,208	4,938,229,171	242,480,378	1,105,357,722	126,662,480	123,825,642	591,513,097	1,206,914,869	14,558,883,663

3.4. Government Activity in the Charitable Sector

The third objective of this research was to explore some of the government activity in the charitable sector with regards to funding distribution and government controlled initiatives in the sector. The findings are presented below.

Within the data of 22,566 charity records used for analysis in this research it was found that 7,560 charities indicate in their application form for registration as a charity that they source funds through ‘Government grants / contracts’. However, the financial information for the 22,566 charities, derived from the annual returns filed by them, shows that 5,585 charities include the amounts they receive through ‘Government grants / contracts’. Further investigation of this matter brought to light the following information.

Table 17: Information anomalies between ‘Application for registration’ as a charity and ‘Annual Returns’ filed by charities

	Number of Charities	Charities that both indicate and receive government funding	Charities that indicate but do not receive government funding	Charities that do not indicate but receive government funding
Application form indicates funds sourced through ‘Government grants/contracts’	7,560	1,854	5,706 (75%)	
Annual return form shows the amount received through ‘Government grants / contracts’	5,585			3,731 (67%)

Table 17 above shows that out of the 7,560 that indicate ‘Government grants / contract’ as a source of fund for them, in their application for registration as a charity, only 1,854 have in their annual accounts the money that they receive through ‘Government grants / contracts’ and 5,706 (75%) do not show in their annual returns any income received through ‘Government grants / contracts’.

A possible explanation for this could be that when completing the application for registration as a charity, the organisation may have considered sourcing funds from the

government. But, by the time they filed their annual returns they may not have yet been able to access 'Government grants / contracts'. Another possibility is that the organisation may have received government funding in the past hence they indicated in their applications that 'Government grants / contracts' are a source of fund for them. However, in the current financial year they may not have received any government funding hence their annual returns did not indicate any income through 'Government grants / contracts'.

Moreover, out of the 5,585 charities that provide in their annual returns the amounts that they receive through 'Government grants / contracts', 3,731 have not indicated in their application for registration that 'Government grants / contracts' is a source of fund for them. This could be because they may not have anticipated or expected at the time of registering as a charity that they will be receiving 'Government grants / contracts' in that financial year.

In the previous section where the funding sources for charities were analysed, the information provided by charities in their application form for registration has mainly been used. It may now seem that the financial information derived from the annual returns filed by charities contradicts this information. This is evident from the fact that 75% of the charities that indicate they receive 'Government grants / contracts' actually do not show any income received through 'Government grant / contracts'.

However, the fact that the charities indicate that 'Government grants / contracts' are a source of fund, even though they may not have received any government funding in the current year, can be taken into consideration for two reasons. One, there is a probability that the charity may have received 'Government grants / contracts' in the past. Two, even if the charity may not have accessed government funding within the current financial year, the fact that they see government as a potential funder for their charity suggests that they intend to access or are already trying to access government funding.

For our analysis in this section we use data about charities that show in their annual returns that they have received income through 'Government grants / contracts'. This will allow us to analyse actual government funding distribution in the sector in a particular year i.e. 2010 to 2011.

The charity records in the data indicate there are four charities that show a negative amount under ‘Government grants / contracts’. These are presumably prepaid income or income received in advance within a financial year and hence shown as a liability. These are excluded from the analysis undertaken below. Also, there are 3 charities that have indicated receiving \$1 as ‘Government grant / contracts’ and there are 7 charities that show they receive amounts less than \$100 as ‘Government grant / contracts’. It is not possible to undertake verification of these figures and it is not likely that they will alter the results significantly hence these charities are included in the analysis here.

3.4.1. Government Funding Distribution

Table 18 below provides an overview of the government funding accessed by the various social sectors. It shows that the most number of charities that access government funding are in the ‘Education / training / research’ sector followed by the ‘Other’ sector, ‘Social services’ and then the ‘Health’ sector. And, the least government funding is sourced by charities in the ‘Care / protection of animals’, ‘International activities’ and ‘Promotion of volunteering’ sectors.

Table 18 shows that, while the most amount of government funding is allocated to the ‘Education / training / research’ (\$1,972,774,912) sector, the second highest amount of government funding is allocated to ‘Health’ (\$1,529,126,495) and then the ‘Other’ (\$580,698,486) sector. After these three, the sectors that receive the most government funding are the ‘Social services’ (\$362,118,109), ‘People with disabilities’ (\$353,746,396) and ‘Community development’ (\$258,704,855) sectors. The ‘Arts / culture / heritage’ (\$82,021,983) sector and the ‘Sport / recreation’ (\$67,561,693) sector receive less than 2% each and the remainder of the sectors receive less than 1% each of government funding.

Table 18 also provides the minimum and maximum range of funding for each of the sectors and it is evident there is a wide gap between the minimum and maximum funding allocation for most sectors except the ‘International activities’ where among the 11 charities in this sector that receive government funding the minimum funding allocated is \$53,851 and the maximum is \$2,749,223. Some of the sectors indicate a \$0

or \$1 as the minimum amount received. This is because these figures are generated from the financial figures provided by charities in their annual returns.

As mentioned above the 'Education / training / research' sector is the sector where the most number of charities receive government funds, the most income through government grants are allocated to this sector and the maximum grant is also given to a charity in this sector. However, the second highest grant is given to a charity in the 'Community development' sector followed by a charity in the 'Health' sector.

Table 18: Government funding accessed by various social sectors

Main Social Sector	Number of charities	%ages	Total Amount	%ages	Minimum	Maximum
Accommodation / housing	65	1.16%	\$ 50,678,565	.95%	1,595	\$ 15,785,714
Arts / culture / heritage	385	6.89%	\$ 82,021,983	1.53%	0	\$ 11,600,000
Care / protection of animals	8	0.14%	\$ 403,904	.01%	407	\$ 333,154
Community development	344	6.16%	\$ 258,704,855	4.83%	90	\$ 189,625,000
Economic development	21	0.38%	\$ 7,151,108	.13%	1,900	\$ 2,500,000
Education / training / research	1446	25.89%	\$ 1,972,774,912	36.83%	34	\$ 351,077,000
Emergency / disaster relief	280	5.01%	\$ 6,216,462	.12%	1	\$ 1,680,850
Employment	19	0.34%	\$ 5,548,059	.10%	2,927	\$ 3,611,110
Environment / conservation	171	3.06%	\$ 35,457,477	.66%	304	\$ 5,296,324
Fund-raising	17	0.30%	\$ 1,930,696	.04%	696	\$ 1,808,305
Health	541	9.69%	\$ 1,529,126,495	28.55%	31	\$ 132,717,000
International activities	11	0.20%	\$ 9,529,942	.18%	53,851	\$ 2,749,223
Marae on reservation land	50	0.90%	\$ 3,099,460	.06%	110	\$ 366,863
Other	860	15.40%	\$ 580,698,486	10.84%	0	\$ 93,641,000
People with disabilities	307	5.50%	\$ 353,746,396	6.60%	400	\$ 40,736,973
Promotion of volunteering	16	0.29%	\$ 869,294	.02%	5,175	\$ 154,013
Religious activities	160	2.86%	\$ 28,566,200	.53%	225	\$ 6,183,000
Social services	704	12.61%	\$ 362,118,109	6.76%	1	\$ 19,414,570
Sport / recreation	180	3.22%	\$ 67,561,693	1.26%	350	\$ 7,235,325
Total	5,585	100%	\$ 5,356,204,096	100%		

In *Table 19* below, across the charities of varying income groups those that occur in the middle - 10,001 to 100,000 and 100,001 to 1,000,000 income range - have the most numbers of charities that receive income through ‘Government grants / contracts’. However, almost 90% of the total government funding is allocated to charities that fall into the more than 1,000,000 income group.

Table 19: Government funding accessed by various income groups

Income Range of charities	Number of charities	%age	Government grants / contracts	%age
1 to 1,000	14	0.25%	\$ 4,407	0.0001%
1,001 to 10,000	433	7.75%	\$ 1,493,052	0.03%
10,001 to 100,000	1857	33.25%	\$ 40,202,112	0.75%
100,001 to 1,000,000	2349	42.06%	\$ 523,007,678	9.76%
1,000,001 to 10,000,000	783	14.02%	\$ 1,441,597,428	26.91%
10,000,001 to 100,000,000	148	2.65%	\$ 3,316,697,438	61.92%
More than 100,000,000	1	0.02%	\$ 33,201,981	0.62%
Total	5585	100.00%	\$ 5,356,204,096	100.00%

3.4.2. Government and Non-government Funding

Table 20 below demonstrates the percentage of government and non-government funding sourced by various social sectors. ‘People with disabilities’ is the only sector that relies more on government than on non-government funding. All the other sectors source more than 50% of their income through non-government sources.

The sectors that derive a significant portion of their income from government funding occur at the top of *Table 20*. These are, the ‘People with disabilities’, ‘Social services’, ‘Health’, ‘Community development’ and ‘Education / training / research’ sectors. The sectors from ‘Other’ sector downwards in *Table 20* draw a significant portion of their income from non-government sources. And, the sectors at the bottom of the table namely, ‘Care / protection of animals’, ‘Fund-raising’, ‘Religious activities’, ‘International activities’ and ‘Emergency / disaster relief’ rely mostly on non-government sources of income.

On the whole within the charitable sector 63.21% of income is derived from non-government sources and 36.79% from government sources.

Table 20: Percentage of government and non-government funding across sectors

Main Social Sector	Govt. grants / contracts	Non-govt. Income
People with disabilities	61.89%	38.11%
Social services	49.41%	50.59%
Health	45.20%	54.80%
Community development	43.04%	56.96%
Education / training / research	40.90%	59.10%
Other	31.13%	68.87%
Employment	27.34%	72.66%
Marae on reservation land	22.83%	77.17%
Arts / culture / heritage	22.44%	77.56%
Accommodation / housing	19.87%	80.13%
Promotion of volunteering	17.91%	82.09%
Sport / recreation	17.76%	82.24%
Environment / conservation	14.38%	85.62%
Economic development	11.24%	88.76%
Emergency / disaster relief	9.43%	90.57%
International activities	8.95%	91.05%
Religious activities	3.05%	96.95%
Fund-raising	2.20%	97.80%
Care / protection of animals	1.16%	98.84%
Total	36.79%	63.21%

3.4.3. Charities Implementing Government Policy

Within the ‘Health’ sector and the ‘Migrants / refugees’ benefitting charities further analysis was undertaken to verify government contribution or support for charities that are involved in implementing government objectives within the sector.

Towards this end the PHOs or ‘Primary Health Organisations’ within the ‘Health’ sector and the ELPs or ‘English Language Partners’ charities within the ‘Migrants / refugees’ benefitting charities were selected for analysis. These charities i.e. the PHOs and ELPs were identified by running a name search across all the 22,566 charities in the data. This

was necessary because the charities within both these groups do not have standard names.

Table 21 below shows the decade of incorporation of 1,589 charities that identify ‘Health’ as their main sector, it also shows us that 541 out of these 1,589 receive ‘Government grants / contracts’ and out of these there are 46 PHOs that receive ‘Government grants / contracts’. Thus, we know that in the ‘Health’ sector 46 out of 541 charities funded through ‘Government grants / contracts’ are PHOs i.e. 8.50% of the charities receiving government funding in the ‘Health’ sector are PHOs.

Table 21: Number of PHOs receiving government funding in the ‘Health’ sector

Decade of Incorporation	Total number of charities	Number of charities in the health sector receiving govt. grants / contracts	Number of PHOs in the health sector receiving govt. grants / contracts
Unknown	485	25	1
1905-1914	1	1	
1915-1924	20	3	
1925-1934	15	1	
1935-1944	6	2	
1945-1954	22	1	
1955-1964	21	8	
1965-1974	36	14	
1975-1984	70	35	
1985-1994	252	142	1
1995-2004	413	232	24
2005-2012	248	77	20
Total	1589	541	46

Table 22 below shows the total gross income of all the charities in the ‘Health’ sector. It indicates the total government contribution to charities in the ‘Health’ sector and, it shows the government contribution to the PHOs among these ‘Health’ sector charities. Here we find that \$452,328,788 out of the \$1,529,126,495 government funding contribution goes to PHOs i.e. 29.58% of government funding for the ‘Health’ sector charities goes to PHOs

Table 22: Amount of government funding allocated to PHOs in the ‘Health’ sector

Decade of Incorporation	Total gross income	Total amount of govt. grants / contracts recd. by charities in the health sector	Total amount of govt. grants / contracts recd. by PHOs in the health sector
Unknown	\$ 1,226,095,097	\$ 99,663,332	\$ 5,239,791
1905-1914	\$ 12,252,942	\$ 6,966,782	
1915-1924	\$ 66,136,687	\$ 51,994,486	
1925-1934	\$ 5,324,410	\$ 15,036	
1935-1944	\$ 75,519,687	\$ 35,053,251	
1945-1954	\$ 9,189,139	\$ 64,330	
1955-1964	\$ 82,723,939	\$ 26,907,452	
1965-1974	\$ 39,171,773	\$ 11,956,354	
1975-1984	\$ 66,497,200	\$ 38,810,746	
1985-1994	\$ 378,844,726	\$ 266,763,245	
1995-2004	\$ 1,196,133,001	\$ 836,577,188	\$ 336,071,445
2005-2012	\$ 225,151,452	\$ 154,354,293	\$ 111,017,552
Total	\$ 3,383,040,053	\$ 1,529,126,495	\$ 452,328,788

Table 23 below shows the decade of incorporation of 102 charities that identify ‘Migrants / refugees’ as their main beneficiaries, it also shows that 60 out of these 102 receive ‘Government grants / contracts’ and out of these 60 there are 21 ELP organisations that receive ‘Government grants / contracts’. Thus, we know that 21 out of 60 charities funded through ‘Government grants / contracts’ are ELP organisations i.e. ELP organisations make up 35% of the charities receiving government funding in the ‘Migrants / refugees’ beneficiary group.

Table 23: Number of ELPs receiving government funding in the ‘Migrants / refugees’ beneficiary group

Decade of Incorporation	Total number of charities	Number of charities in the migrants / refugees beneficiary group receiving govt. grants / contracts	Number of ELPs in the migrants / refugees beneficiary group receiving govt. grants / contracts
Unknown	11	2	
1975-1984	4	3	1
1985-1994	10	5	5
1995-2004	42	29	13
2005-2012	35	21	2
Total	102	60	21

Table 24 below shows the total gross income of all the charities that benefit ‘Migrants / refugees’, it also shows the total government contribution to charities that benefit ‘Migrants / refugees’ and it shows the government contribution to ELP organisations among the ‘Migrants / refugees’ benefitting charities. Here we find that \$5,574,852 out of the \$17,790,787 government contribution goes to ELPS i.e. 31.34% of government funding for the ‘Migrants / refugees’ benefitting charities goes to ELPs.

Table 24: Amount of government funding allocated to ELPs in the ‘Migrants / refugees’ beneficiary group

Decade of Incorporation	Total gross income	Total amount of govt. grants / contracts recd. by charities in the migrants / refugees beneficiary group	Total amount of govt. grants / contracts recd. by ELPs in the migrants / refugees beneficiary group
Unknown	\$ 246,798	\$ 15,236	Consolidated accounts for English Language Partners organisations
1975-1984	\$ 761,190	\$ 558,688	
1985-1994	\$ 12,647,518	\$ 9,132,608	
1995-2004	\$ 11,922,216	\$ 7,357,179	
2005-2012	\$ 1,422,925	\$ 727,076	
Total	\$ 27,000,647	\$ 17,790,787	\$ 5,574,852

The above analysis of PHOs and ELPs tells us that a considerable portion of government contribution goes towards charities that are charged with or have undertaken to implementing government objectives in the community and voluntary sector.

3.5. Other Considerations for Policy and Funding

The fourth objective of this research was to establish some factors for policy consideration such as the effect of population and socio-economic deprivation on the number of charities that exist or are likely to exist in an area. To analyse this, the correlation of population of an area and the number of charities in the same area and the correlation of socio-economic deprivation of an area and the number of charities in the same area was explored.

3.5.1. Effect of Population Change

As discussed in the ‘Methodology’ chapter (section 2.5.2, pp. 46-48) this research uses Statistics New Zealand classifications of geographic units for which the data is collected during the 2006 Census. A ‘Meshblock’ is the smallest geographic unit, followed by ‘Area Unit’ which is formed by aggregations of ‘Meshblocks’, followed by ‘Territorial Authority’ which is a larger administrative area and finally ‘Regional Council’ which covers ‘Territorial Authority’ areas. The ‘Methodology’ chapter (section 2.5.2, pp. 46-48) also discusses two other Statistics New Zealand classifications related to geographical units used in this research. These are ‘Urban Areas’ defined by ‘Area Units’ or aggregation of ‘Area Units’ to help identify urban and semi-urban settlements and, ‘Wards’ defined through the ‘Meshblock’ level by the division of districts of a ‘Territorial Authority’ area for electoral purposes.

These geographic classifications are used here to analyse the correlation of population and socio-economic deprivation variables within a geographic area and the number of charities within the same geographic area.

To explore the possibility of a relationship between ‘Number of charities’ and ‘Population’ within a geographical area, two sets of data were extracted from the research data. The first set of data included records of charities that exist in a ‘Main Urban Area’. This is a sub-division of Statistics New Zealand classification ‘Urban Areas’ and it identifies main urban settlements across the country. The second set of data included records of charities that exist in a ‘Rural Centre’. This too is a sub-

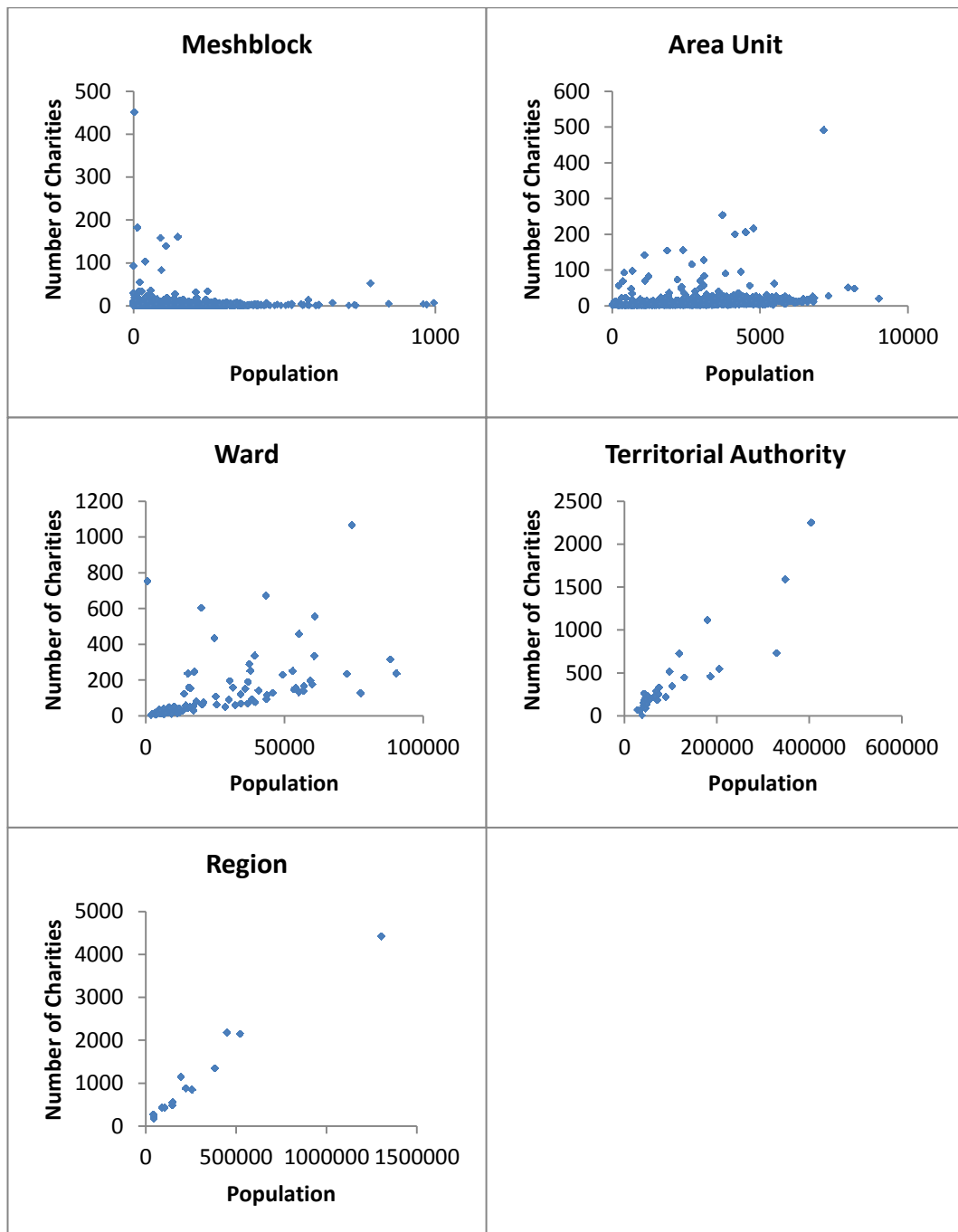
division of Statistics New Zealand classification 'Urban Areas' and it identifies rural centre settlements across the country.

The set of graphs in *Graph 3* illustrate the relationship between 'Number of Charities' and 'Population' in the 'Main Urban Areas' in New Zealand. Each of the graphs in *Graph 3* represents the apparent correlation between 'Number of charities' on the Y-axis and the '2006 Census – Usually resident population' on the X-Axis, within different geographical units. In the order of smallest to the largest these geographical units are, 'Meshblock', 'Area Unit', 'Ward', 'Territorial Authority' and 'Region'.

The scatter in the 'Meshblock' graph seems to show a negative correlation. The pattern of dots suggests there are several instances of a high number of charities in areas of low population. Further, exploration of some of the outliers on this graph shows that these instances of high number of charities in 'Meshblock' areas of low population occur in business areas such as Hobson Ward in Auckland City that has 451 charities registered at this 'Meshblock' area and a resident population of 3 people. This helps understand that since these are business or non-residential areas they do not have a high 'resident population'. However, these business areas have a high number of charities that have a postal or physical address in this location. Thus, the 'Meshblock' graph appears distorted since it shows a high number of charities in low population areas indicating that there are some geographical ('Meshblock') areas where 'population' is not a factor in the presence of charities.

The pattern of dots in the 'Area Unit' graph also does not show an obvious correlation between the number of charities and population. Although, it does show that an average of up to 20 charities exist across populations of up to 7,000 within an 'Area Unit'. However, the graphs representing larger geographical unit of 'Wards' 'Territorial Authority' and 'Region', the scatter seems to move upwards from left to right suggesting a positive relationship between the two variables representing 'Number of charities' and 'Population'. Thus showing that with an increase in population, the number of charities is likely to be more.

Graph 3: Number of Charities against Population in Main Urban Areas



A Pearson product-moment correlation coefficient was computed to assess the relationship (within each of the geographical units in the 'Main Urban Areas') between 'Number of charities' and the 'Population (see Correlation-1 below).

Correlation – 1

Correlation between 'Number of Charities' and 'Population' across five geographical units of various sizes in the 'Main Urban Areas' of New Zealand.		
Geographical Unit	Correlation	Coefficient of Determination
'Meshblock'	$r = -.284, n = 10948, p = .000$	$r = -0.284, r^2$ is $0.08 = 8\%$ 8% of the variance in 'Number of Charities' in a 'Meshblock' can be explained by 'Population'
'Area Unit'	$r = .407, n = 10948, p = .000$	$r = 0.407, r^2$ is $0.17 = 17\%$ 17% of the variance in 'Number of Charities' in a 'Area Unit' can be explained by 'Population'
'Ward'	$r = .279, n = 10948, p = .000$	$r = 0.279, r^2$ is $0.08 = 8\%$ 8% of the variance in 'Number of Charities' in a 'Ward' can be explained by 'Population'
'Territorial Authority'	$r = .917, n = 10948, p = .000$	$r = 0.917, r^2$ is $0.84 = 84\%$ 84% of the variance in 'Number of Charities' in a 'Territorial Authority' can be explained by 'Population'
'Region'	$r = .989, n = 10948, p = .000$	$r = 0.989, r^2$ is $0.98 = 98\%$ 98% of the variance in 'Number of Charities' in a 'Region' can be explained by 'Population'

There was a negative correlation between the two variables in the 'Meshblock' data. This suggested an inverse correlation between 'Number of charities' and 'Population' that is increases in number of charities were correlated with decreases in population. However, one of the reasons for this negative correlation, as explained above, is that a number of charities are located in non-residential ('Meshblock') areas that have a low population count.

Other than this, the data for all the other geographical units showed there was positive correlation between the two variables. Overall there was a significant correlation between 'Number of charities' and 'Population' which can be explained by the high number of points on the graph.

At the geographical level of 'Territorial Authority' and 'Region' there was a strong, positive correlation between the two variables and at the 'Area Unit' and 'Ward' level there was a weak, positive correlation.

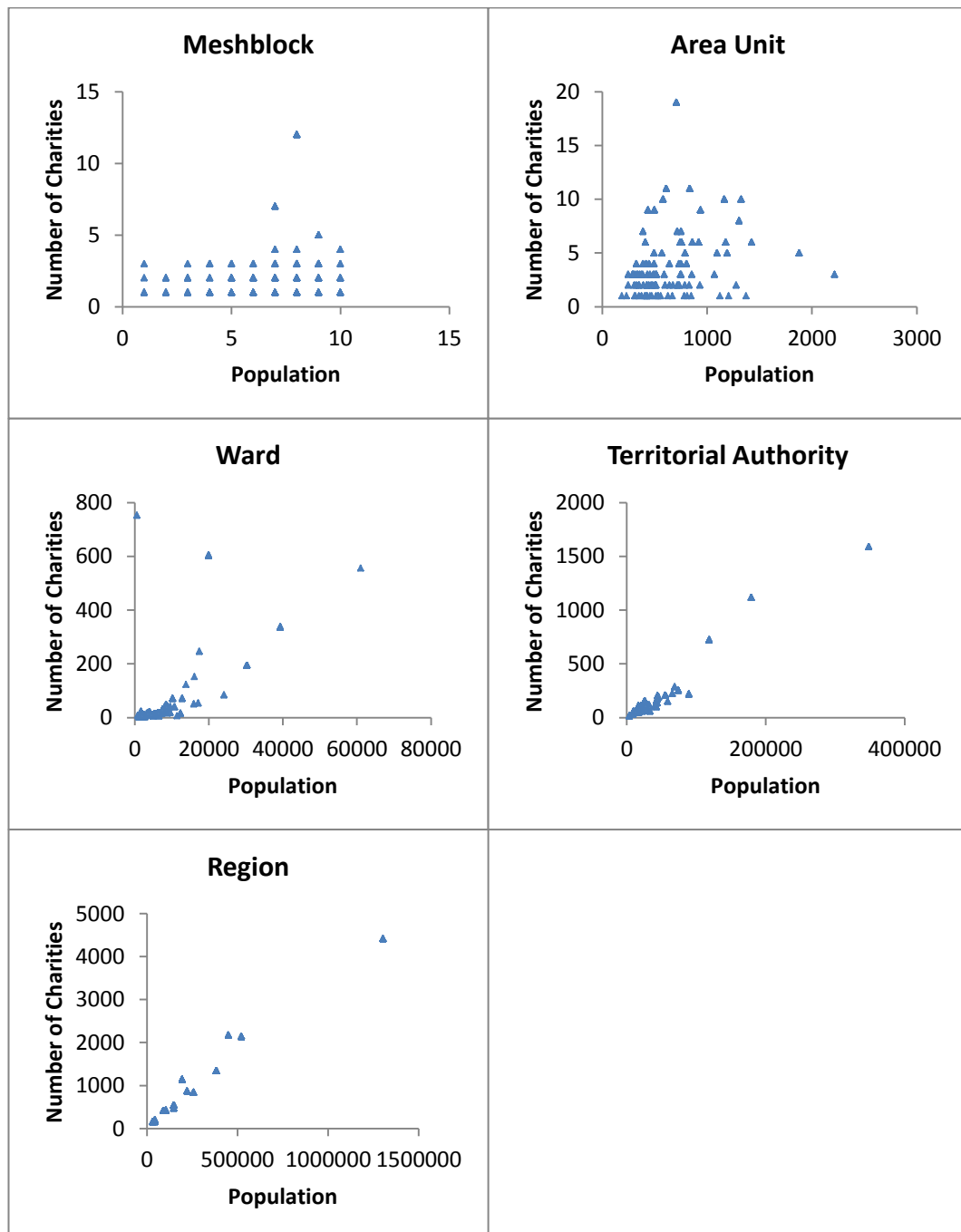
This is also evident from the coefficient of determination for each of the geographical units. At the 'Meshblock', 'Area Unit' and 'Ward' level a very small percent of the variance in 'Number of charities' can be explained by the change in 'Population' count. However, in the bigger geographical units of 'Territorial Authority' and 'Region' the increase in 'Number of charities' can be significantly explained by the increase in 'Population' count. This is probably because factors such as physical location/postal address of office space become extraneous when a wider geographical area is considered for establishing correlation between 'Number of charities' and 'Population'.

To test if this correlation between 'Number of charities' and 'Population' existed in Rural areas as well, the same set of graphs were plotted using data about charities that exist in a 'Rural Centre'.

The set of graphs in Graph 4 illustrate the relationship between 'Number of Charities' and 'Population' in the 'Rural Centres' in New Zealand across different geographical units. Here, the scatter in the 'Meshblock' graph indicates very slightly that the pattern of points seem to move upwards from left to right. In the 'Area Unit' graph too there is an evident positive albeit weak relationship. However as with the set of graphs in *Graph 3*, as the geographical unit gets larger the scatter moves upwards from left to right

suggesting a stronger, positive relationship between the two variables representing ‘Number of charities’ and ‘Population’. Thus, confirming that with an increase in population, the number of charities is likely to be more and that this holds true for urban as well as rural areas.

Graph 4: Number of Charities against Population in Rural Centres



A Pearson product-moment correlation coefficient was computed to assess the relationship (within each of the geographical units in the 'Rural Centres') between 'Number of charities' and the 'Population' (see Correlation-2 below). There was a positive correlation between the two variables for all geographical units.

Correlation – 2

Correlation between 'Number of Charities' and 'Population' across five geographical units of various sizes in the 'Rural Centres' of New Zealand.		
Geographical Unit	Correlation	Coefficient of Determination
'Meshblock'	$r = .141, n = 376, p = .006$	$r = 0.141, r^2$ is $0.02 = 2\%$ 2% of the variance in 'Number of Charities' in a 'Meshblock' can be explained by 'Population'
'Area Unit'	$r = .208, n = 376, p = .000$	$r = 0.208, r^2$ is $0.04 = 4\%$ 4% of the variance in 'Number of Charities' in a 'Area Unit' can be explained by 'Population'
'Ward'	$r = .660, n = 376, p = .000$	$r = 0.660, r^2$ is $0.44 = 44\%$ 44% of the variance in 'Number of Charities' in a 'Ward' can be explained by 'Population'
'Territorial Authority'	$r = .961, n = 376, p = .000$	$r = 0.961, r^2$ is $0.92 = 92\%$ 92% of the variance in 'Number of Charities' in a 'Territorial Authority' can be explained by 'Population'
'Region'	$r = .974, n = 376, p = .000$	$r = 0.974, r^2$ is $0.95 = 95\%$ 95% of the variance in 'Number of Charities' in a 'Region' can be explained by 'Population'

Overall there was a significant correlation between 'Number of charities' and 'Population' at all the geographical levels. As with the 'Main Urban Areas', in the 'Rural Centres' too at the level of 'Territorial Authority' and 'Region' there was a strong, positive correlation between the two variables and at the 'Area Unit', 'Ward' and 'Meshblock' level there was a weak, positive correlation.

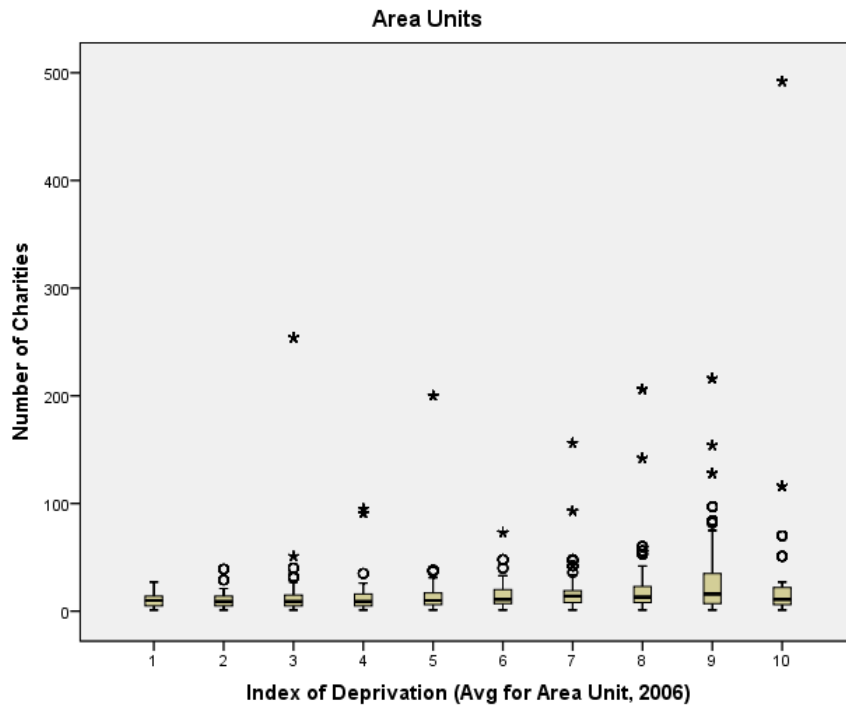
The coefficient of determination shows that at the 'Meshblock' and 'Area Unit' a very small percent of the variance in 'Number of charities' can be explained by the change in 'Population' count. At the 'Ward' level a higher percent of variance can be explained by 'Population' count. However, in the bigger geographical units of 'Territorial Authority' and 'Region' the variance in 'Number of charities' can be significantly explained by the increase in 'Population' count. And as with the 'Main Urban Areas' in the 'Rural Centres' too factors such as physical location/postal address of office space become extraneous when a wider geographical area is considered for establishing correlation between 'Number of charities' and 'Population'.

The point of difference for 'Rural Centres' was that at the 'Meshblock' level the correlation was positive, not negative as in the 'Main Urban Areas'. Two possible reasons for this could be that, in 'Rural Centres' the instances of high number of charities in non-residential business areas are less or absent and/or that 'Meshblocks' in 'Rural Centres' cover larger areas than 'Meshblocks' in 'Main Urban Areas'. Nonetheless, increases in number of charities were correlated with increases in population for 'Rural Centres' as well.

3.5.2. Socio-economic Deprivation Factor

To analyse the possible effect of socio-economic deprivation factors on the 'Number of charities' within a geographical area, the correlation of these two variables was explored. As explained in the 'Methodology' chapter (section 2.5.2, pp. 46-48), for this purpose the 2006 Index of Deprivation scale for New Zealand (Clare, Peter and June 2007) was used. The index of deprivation scale ranges from 1 to 10, where 1 represents the areas with the least socio-economic deprivation scores and 10 the areas with the most socio-economic deprivation scores. The Index of Deprivation scale is available for the 'Meshblock' level and for 'Area Unit' geographical levels. The Index of Deprivation scales for the 'Area Unit' level was used for this analysis.

Graph 5a: Number of charities against Index of Deprivation in Area Units

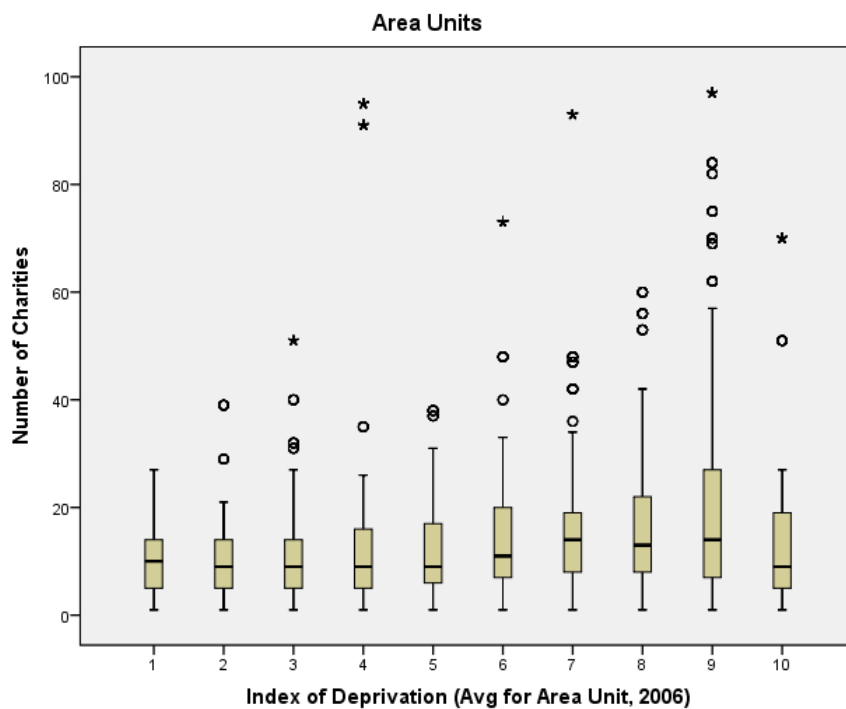


The Boxplots in *Graph 5a* above are not very visible because of the high range in ‘Number of charities’ occurring due to outliers. For this reason the outliers were identified and excluded from the data. The outlier cases excluded from the data are listed below. They are mostly business areas with a high number of charity offices located in these areas.

Table 25: Outliers excluded from the data

Area Unit	Index of Deprivation (Average for Area Unit, 2006)	Number of Charities
Auckland Central East	10	492
Hutt Central	3	254
Lambton	9	216
Willis Street-Cambridge Terrace	8	206
Mt St John	5	200
High St-Stuart St	7	156
Fernhill	9	154
Cathedral Square	8	142
Palmerston North Central	9	128
Hamilton Central	10	116

Graph 5b: Number of charities against Index of Deprivation in Area Units (major outliers excluded)



To plot *Graph 5b*, only those ‘Area Units’ were included (in the data for the graph) where the ‘Number of Charities’ was ≤ 100 . This narrowing down of data increased visibility of areas on the graph with a greater concentration of data occurrences. Thus, allowing the following observations to be made.

Graph 5b shows a median of 15 to 20 charities across all deprivation areas. The range (excluding the outliers) goes from 0 up to 20 or 40 in all areas except the areas with Index of Deprivation scale as 9 where the range goes from 0 almost up to 60. This shows the minimum and maximum number of charities that are likely to occur in different areas can be from 0 up to 20 or up to 40 and in the case of areas with Index of Deprivation scales as 9 the maximum number of charities can be up to 60. The outliers represent the exceptions where larger numbers of charities may occur in some ‘Area Units’.

The distribution in all the areas seems to have a positive skew that is most of the ‘Area Units’ - across all Index of Deprivation – are more likely to have lower number of

charities ranging from 5 to 20. The longer upper whiskers indicate the data is more spread out in the instances where higher numbers of charities occur. These longer upper whiskers are most visible in areas with Index of deprivation scale 9 and 8 suggesting that these areas have some instances of comparatively higher number of charities occurring in them.

A Pearson product-moment correlation coefficient was computed to assess the relationship between 'Number of charities' and the 'Index of Deprivation' of an area, excluding the outliers (see Correlation-3 below). The correlation was significant between 'Number of charities' and the 'Index of Deprivation'. And there was a weak, positive correlation between the two variables $r = .190$, $n = 8279$, $p = .000$. This suggested that higher 'Index of Deprivation' scales were correlated with higher 'Number of Charities'. An 'Index of Deprivation' of 1 is meant to represent lower socio-economic deprivation and an 'Index of Deprivation' of 10 is meant to represent higher socio-economic deprivation. Thus, a positive correlation suggests that areas with higher socio-economic deprivation are likely to have a higher number of charities.

However, the correlation between 'Number of Charities' and 'Index of Deprivation' is $r = 0.190$, thus r^2 is 0.0361, which means that only about 4% of the variance in 'Number of Charities' in an 'Area Unit' can be explained by 'Index of Deprivation' of that 'Area Unit'.

Correlation - 3

AREA UNIT		Number of Charities	Index of Deprivation (Avg for Area Unit, 2006)
Number of Charities	Pearson Correlation	1	.190**
	Sig. (2-tailed)		.000
	N	8279	8279
Index of Deprivation (Avg for Area Unit, 2006)	Pearson Correlation	.190**	1
	Sig. (2-tailed)	.000	
	N	8279	8279

** . Correlation is significant at the 0.01 level (2-tailed).

It is not possible to further explore correlation between 'Number of charities' and 'Index of Deprivation' at 'Ward', 'Territorial Authority' and 'Region' level. This is because the Index of Deprivation scales are available for the 'Meshblock' and 'Area Unit' geographical levels only. It could be that as between 'Number of charities' and 'Population', a strong correlation could be identified at the 'Territorial Authority' and 'Region' level for 'Number of charities' and 'Index of Deprivation' too. This assumption is based on the fact that a significant albeit weak correlation was identified between 'Number of charities' and 'Index of Deprivation' at the 'Area Unit' level. And, as seen previously there are factors that are significant at a smaller geographical level such as 'Area Unit' or 'Meshblock' but they become extraneous when a wider geographical area is considered.

3.6. Conclusion

The findings from secondary analysis of research data – presented in this chapter - were grouped into four sets of information relevant to the four research objectives. The areas of information explored were 1) community and voluntary sector dynamics such as establishment of charities, sector priorities and cross-sector activity, 2) sources of funds for charities, 3) government and non-government funding in the charitable sector and, 4) effect of factors such as change in population and socio-economic deprivation on the number of charities established within a geographical area. The next chapter puts forth the discussion and analysis for these findings.

4. Chapter Four: Discussion and Analysis

4.1. Introduction

The objective of this research is to enhance understanding of the community and voluntary sector through secondary analysis of charitable organisations' data. Given the high number of charities' records in the data (more than 20,000) an assumption could probably be made about the data being reasonably representative of the charities in the sector, and that the findings in this research can be used to make generalisations that will apply to the charitable sector at large. However, to further confirm that the data in fact included a reasonable number of charities representing all the social sectors, this research undertook to compare some of the summary statistics and the 19 social sector categories in the charities' data ('Sport / recreation', 'Arts / culture / heritage', 'Education / training / research', 'Health', 'People with disabilities', 'Social services', 'Emergency / disaster relief', 'Care / protection of animals', 'Environment / conservation', 'Accommodation / housing', 'Marae on reservation land', 'Community development', 'Economic development', 'Employment', 'Fund-raising', 'Promotion of volunteering', 'International activities') to the 12 social sector categories in the Non-Profit Institutions Satellite Account: 2004 (Statistics New Zealand, 2007).

The findings confirmed that the data had a reasonable number of charities representing all the social sector categories that were relevant to the charitable sector. However, it highlighted some key differences in the priority social sectors between non-profits and charities. While the non-profit institutions data had a significantly high number of culture and recreation non-profit institutions, the charities' data had a relatively high number of education and research charities. Also, comparisons of personnel expenditure between the two data revealed a higher expenditure among charitable organisations compared to non-profit institutions. Across the 3 significant social sectors namely 1) 'Education / training / research', 2) 'Health' and 3) 'Social services', the combined expenditure by charitable organisations was almost three time higher (\$4.5 billion) than the combined expenditure by non-profit institutions (\$1.6 billion). This is despite the fact that the Non-profit institutions satellite account, 2007 included data for 97,000 charities while the Charities Register data contained financial records for 22,566

charities. The reasons for both of the above i.e. differences between priority sectors and the personnel expenditure between non-profit institutions and charitable organisations is not part of this research but it can possibly be an area for further research.

4.2. Community and Voluntary Sector Dynamics

4.2.1. Establishment of Charities

The publication, *New Zealand: Defining the Non-profit Sector* (Tennant et al., 2006) discussed in the literature review, points to social and political events in New Zealand history that were a factor in the formation of various charities. The findings in this research about establishment of charities within various social sectors from 1885-2012, also indicate that the development of each social sector, or in other words the increase in the number of charities established in each social sector, reflects the social situation of that time. For example, the early development of the 'Sport / recreation' and 'Arts / culture / heritage' social sector - 1925 onwards - reflects the sport and entertainment preferences of the early settlers of New Zealand i.e. the British and Irish communities. However, it also reflects the ability of early European settlers to organise and officially establish themselves according to the non-profit sector legal systems based on English common law. While, on the other hand the native Maori communities or early settler minority communities such as the Chinese would have had their own tribal and social groups but they feature in the charities' data only from the second half of 20th century. This implies that they were able to officially establish themselves much later than the European settlers. This also suggests that diverse communities have different capacities to formally organise themselves in New Zealand depending on the social and cultural background they are from.

The period of development of the 'Education / training / research' organisations - 1935 onwards - and 'Religious activities' organisations - 1945 onwards - is indicative of the creation of foundation institutions to meet longer term or permanent settling needs. Among these would be the requirement to meet education needs of 'Children / young people'.

The growth of the 'Social Services' and 'Community Development' social sectors - 1955 onwards - suggests the creation of possibly reactive charities to respond to

identified issues in the settling down process or to fill the gaps in support for communities. A big number of the 'Community Development' social sector charities (10 out of 25) established in the decade 1955-1964, are focussed on 'providing buildings / facilities / open space'. This reflects the fact that they were established to fulfil the basic need for a building or space so that local communities could come together.

Similarly, the development of the 'Health', 'Accommodation / housing' and 'People with disabilities' social sectors, 1965 onwards, suggests the need to establish charities to respond to other needs of people in the community such as healthcare, accommodation and special support for the disabled that supplement the primary services sector. The data also shows that in this period of development there were some targeted beneficiaries that the charity organisations of these social sectors ('Health', 'Accommodation / housing' and 'People with disabilities') aimed to benefit. This is evident for example, in the formation of agencies like 'Plunket' that were set up to assist in the care of children; 'Accommodation / housing' sector charities, the majority of which indicate they cater to the elders, support services for the disabled such as 'Riding for the Disabled', 'Paraplegic and physical disability associations'.

The steep increases in the number of charities within the 'Environment / conservation', and 'Emergency / disaster relief' social sector, 1985 onwards, could be attributed to the environment and conservation concerns, and disaster related incidences prior to this period. These prompted government and communities to better prepare themselves and create more organised responses for these situations. This is evident from the fact that the Environment Act was passed in 1986 (Ministry for the Environment, n.d., Environment Act 1986 section) and the Civil Defence Act was revised in 1983 (The Knowledge Basket: Research Archives, n.d., Civil Defence Act 1983).

The 'Fund-raising' social sector also experienced a major increase in the number of charities, from 1985 onwards. The main activity of more than half of these charities is to 'make grants to organisations'. This suggests that this was the period in which funding support avenues were organised for charities in New Zealand. Also, at least 5 international charities were set up during this period showing that the charity sector in New Zealand had by this time gained the capacity to support overseas charities as well.

The 'Employment' sector did not grow as much as the other sectors but it experienced an increase in the period 1985 onwards. Around this time the immigration policy of New Zealand was changed and the country experienced an influx of immigrants. This may have been a factor in the creation of 'Employment' sector charities to respond to related issues. The 'Economic Development' social sector developed in the following decade ie 1995 onwards. The reasons for the increase in the number of charities in this sector may have been similar to the reasons for growth in the 'Employment' sector such as an increase in population thus the need to provide support for economic enhancement of settling and settled communities.

The 'Marae on reservation land' sector experienced growth and development from the period 1995 onwards. Like the 'Community Development' social sector most of the charities (15 out of 28 established in the decade 1995-2004) in the 'Marae on reservation land' sector are focussed on 'providing buildings / facilities / open space'. As discussed above the Marae would have existed much before this time but were officially established quite recently probably only to be able to meet the necessary legal requirements to maintain and resource the Marae and thus fulfil the needs for Marae related communities.

Another sector that has developed recently ie 1995 onwards is the 'Care / protection of animals' social sector. The type of charities established in this sector during this period indicates these charities are concerned with conservation, rescue and meeting the needs of birds and animals. And, lastly, in the current decade the 'Promotion of volunteering' and 'International activities' social sectors have experienced an increase in number of charities although the numbers are not too high

Some other facts that became evident through findings about establishment of charities from 1885 to 2012 are that most of the growth activity in each of the social sectors was greater in the North Island than in the South Island. And in the South Island much of the growth activity was concentrated in Canterbury. Investigation of population statistics, geographic settlement of communities and type of settlers in the North and South Island and particularly in Canterbury, could help establish some facts. For example, were more charities established in places where European communities were settled and if that is the case then was it because they were familiar with the legal system and better able –

compared to other communities - to organise themselves, gain recognition and thus harness resources.

Much of the above is simply broad brush discussions about the findings from the research data. The intention is firstly to reinforce the fact that the establishment of charities within various social sectors can be prompted by political events (as indicated in the literature review) or social/community needs (as discussed above). Secondly, these findings highlight an area for further research that can inform our understanding about the patterns of growth within the community and voluntary or charitable sector.

4.2.2. Sector Priorities

The publication, *The History of the Non-profit Sector in New Zealand* (Tennant et al., 2008) provides historical detail about communities, events and influences that affected the development of the non-profit sector. The findings in this section of the research demonstrate the changes in priorities within the social 'Sectors', 'Beneficiaries' and 'Activities' that have taken place during three consecutive time periods (1885-1944, 1945-1984, 1985-2012) within the charity sector.

The main trends among 'Sectors' within these periods confirm that 'Education / training / research' has continued to be a priority and in fact has increased in importance (if the relatively larger number of charities within this sector can be an indication). 'Sport / recreation' started off as a popular sector but dropped in the priority list. This does not mean that the number of 'Sport / recreation' charities decreased, on the contrary, they increased in numbers but the increase in number of charities within the other sectors was comparatively greater. 'The History of the Non-profit Sectors in New Zealand, 2008' discusses the 'Sport / recreation' sector in all the three periods. In the period 1880-1945 it discusses the establishment of sporting bodies for men, women, youth and Maori and the findings in this research show that the number of charities in the 'Sport / recreation' sector was second only to 'Education / training / research'. In 1940s to mid-1980s it discusses the promotion of cultural activities under the Labour government. This is reflected in the findings that show the increase in 'Arts / culture / heritage' charities was greater than the increase in the 'Sport / recreation' charities. And finally, the discussion about 'Sport / recreation' in recent history indicates some setbacks such

as extension of the working week, unemployment and findings from a SPARC survey that indicated a drop in sport participation. Again, this is reflected in the findings that show the increase in other sector charities was greater than the increase in 'Sport / recreation' charities.

The reasons for the high number of charities in the 'Education / training / research' social sector in all the three time periods and the reasons for some sectors having experienced greater increase than others are areas for further detailed study. For the purpose of this research it is sufficient that these findings from the research data support the literature analysis as in the case of the 'Sport / recreation' sector discussed above. Based on this validation we can possibly assume that the movements in social sector priorities are not by chance but they are the effect of social, political and other forces. In the previous discussion too about establishment of charities, it is evident that there are identifiable social / community situations that have caused the establishment of charities within various social sectors during different decades. Similarly, the findings about changing sector priorities during different time periods suggest that after a sector has been established it experiences fast or slow growth depending on the social, political and other forces that dictate its existence.

In the area of 'Beneficiaries', 'General public' and 'Children / young people' remain the top priorities for charities across the three time periods. These are larger groups of beneficiaries and therefore likely to be catered for by greater number of charities. In contrast the smaller number of beneficiaries such as 'Animals' have moved down quite a few places to feature last in the current period. Again, this does not mean that the number of charities catering to 'Animals' has decreased, on the contrary, they have increased in number. However, the charities catering to the other named beneficiaries in the research data have experienced greater increase. One such example is the charities that benefit 'Migrants / refugees', that have increased in number from 0 in the decade 1885-1944 to 4 in 1945-1984 and then up to 118 in 1985-2012. This suggests that an increase in the migrant population has led to an increase in the number of charities catering to them. It could also be presumed that the reasons for growth among 'Migrants / refugees' benefiting charities were far more effectual than the reasons for growth in the 'Animals' benefiting charities. For example, the establishment of 'Migrants / refugees' charities in the sector was financially supported by the government. This was

because they were aligned to the government policy objectives to support the new migrants in the community and hence the steep rise in the number of charities catering to 'Migrants / refugees'. On the other hand the 'Animals' benefiting charities may not have had the necessary support or impetus for growth.

With regards to 'Activities', it is evident in the current period that greater priority has been given to 'provision of services such as care / counselling', 'religious services / activities' and 'advice / information / advocacy', rather than to 'provision of resources such as buildings / facilities / open space' and 'human resources'. There could be several reasons for this for example, it could be that the earlier periods were development periods for the community and voluntary sector and hence required more resource input compared to the current period, when most of the infrastructure is in place. A major reason for greater number of charities being involved in the provision of services can be increase in population. However, factors such as pattern of settlement could affect the number of charities that provide resources and those that provide services. For example, if the population density within a geographical area has increased it could be that the infrastructure resources within that geographical area have been optimised - rather than new resources being put in place - to meet the demand for increased services. Like a local community centre that in the beginning caters to a small local community but as the local population becomes denser the same resource is used to provide more services for a greater number of people.

The findings also show that the charities that 'make grants to organisations' and those that 'make grants to individuals' have both experienced increase in priority in the current period. Logically this can be attributed to the increase in population, which in turn led to an increase in the number of organisations providing services, and this consequently led to an increase in the number of charities providing funding support for these organisations and for individuals in the population.

Thus, the consistent increase in number of charities within the community and voluntary sector can be considered a result of the increase in population. However, the ratio of increase in comparison to other charities operating within various social 'Sectors', or catering to different 'Beneficiaries', or providing manifold 'Activities' gives an indication of the changing priorities in the charitable sector. Here priorities means the

level of importance given to a social ‘Sector’, ‘Beneficiary’ or ‘Activity’ which is gauged by the comparative increase in the number of charities. And the changing priorities in the sector are a reflection of the changing social situations that the charitable sector is responding to.

4.2.3. Cross-sector Activity

The publication, *Non-profit Institutions Satellite Account: 2004* (Statistics New Zealand, 2007) presents findings about the 12 New Zealand Standard Classification of Non-Profit Organisations (NZSCNPO) groups. Each of these primary groups includes subgroups. For example, the primary group ‘Culture and Recreation’ is made up of four subgroups. These are, ‘Culture and arts’, ‘Sports’, ‘Other recreation and social clubs’ and ‘Culture and recreation support and ancillary services’. The satellite account includes profiles of the primary groups and some of the subgroups.

Some of the statistical findings about the 12 NZSNPO primary groups and subgroups were matched to the 19 Social Sector categories in the Charities data set as discussed in the ‘Methodology’ chapter (section 2.5.1, pp. 42-46). The match helped confirm that the Charities data used for this research included a reasonable representation of all the ‘charitable’ social sector categories. However the Charities data set includes variables that show not only the one main social sector that a charity operates within, but also the other social sectors that a charity may work in. This cross-sector activity would not be very evident from the profiles of Non-Profit Organisations in the satellite account. Thus, the purpose of this section is to discuss the cross-sector involvement of charities that may not be visible when only primary social sector groups/categories are used to define them.

Taking into consideration the one main social sector as well as the other social sectors that each charity operates in, the findings from the data show that more than half of the total number of charities in the data (62%) operate in the ‘Education / training / research’ social sector, followed by the ‘Community Development’ (32%) and ‘Social Services’ (30%) sectors. It is important to note that these are not mutually exclusive that is, if a charity says it works in all the three sectors then it is included in all the three percentages. On the other hand, if only the one main social sector that each charity

operates in is considered then the priority sector is still the 'Education / training / research' sector with 20% of the charities in the data showing it is the main sector they operate in, followed by 'Religious activities (15%) and 'Arts / culture / heritage' (8%). These are mutually exclusive percentages since they show only the one main social sector that a charity works in.

Based on the discussion above about sector priorities, if only the one main social sector that a charity operates in is considered, then the three priority social sectors would be 'Education / training / research', 'Religious activities' and 'Arts / culture / heritage'. However, if all the social sectors that a charity operates in are considered then the three priority social sectors would be 'Education / training / research', 'Community Development' and 'Social services'. This demonstrates the fact that identifying and considering the cross-sector activities that a charity undertakes can make a major difference to our understanding about the charitable sector. Other findings about cross-sector activity are that in 17 out of the 19 social sectors in the research data, more than 90% of charities operate in more than one sector. The exceptions to this are the 'Religious activities' sector where 77% of charities operate in more than one sector and the 'Education / training / research' sector where 88% of charities operate in more than one sector. This tells us that the community and voluntary sector has a very high level of cross-sector involvement as is evident from the high number of charities operating in more than one social sector. This also tells us that there is very little exclusivity in delivering charitable purposes. This is evident from the fact that although charities identify one main social sector they operate in, most of them are involved in more than one social sector. Thus, very few charities deliver charitable purposes exclusively in one social sector. And, the data also tells us that the most focussed charitable activity occurs within the 'Religious activities' social sector.

Other findings about cross-sector involvement are that most of the charities within all the social sectors - except 'People with disabilities' and 'Marae on reservation land' - indicate 'Education / training / research' as a sector in which they operate. This could probably be because education can easily be a component of any activity undertaken and so it is easy to identify as one of the sectors that a charity is involved in. The second sector to have the most involvement of other social sector charities is the 'Community Development' sector. The 'Education / training / research' sector itself makes its

maximum contribution to this sector. The 'Community Development' sector too can be considered as one of those that can easily be a spinoff of most positive social activities and hence gets identified as one of the sectors that a charity may see itself contributing to or being involved in.

'Marae on reservation land' receives the least contribution from charities belonging to all the other social sectors - except the 'Religious activities' and 'Economic development' sector. This could possibly be because 'Marae on reservation land' caters to a specific audience that is the local Maori and possibly neighbourhood communities. Therefore not many charities in other social sectors would be aiming to reach this specific audience through the local Marae. Presumably most would be aiming to reach a wider community through their operating spaces. This is also evident in the fact that the 'Care / protection of animals', 'International activities' and 'Economic development' sectors have relatively less contribution from other sectors. Again, it is apparent that because these are not general activities for a wide group of people but are specific activities for a particular target audience they have less involvement from other sectors.

These findings tell us that firstly, the social sectors in New Zealand are not strictly defined e.g. the 'Education / training / research' sector does not include only 'Education / training / research' institutions but it includes all charities that make an 'Education' contribution through whatever activities they undertake. Secondly, very few charities deliver charitable purposes exclusively within their own social sector. The majority see themselves as contributing to a variety of social aspects such as 'Education', 'Community Development', 'Social Service' 'Health' and other social sectors. In fact, the data shows that all the social sectors have some or most charities that contribute to every other social sector without exception. This also applies to the social sector identified as the 'Other'.

4.3. Funding Sources

There are nine funding sources for charities indicated in the Charities Register data. In the order of the number of charities (from largest to smallest) that receive funds from each of these sources, these funding sources are 'Other Investment income', 'Donations / koha', 'All other income', 'Service / trading income', 'All other grants and

sponsorship’, ‘Government grants / contracts’, ‘Membership fees’, ‘New Zealand dividends’ and ‘Bequests’. This tells us that the funding sources at the beginning of the list are accessed by more number of charities in the charitable sector than those at the end of the list.

4.3.1. Funding Sources for Social Sectors

Analysis of the funding sources accessed by charities in each of the social sectors confirms that ‘Other investment income’ and ‘Donations / koha’ are the most popular funding sources except in the ‘Employment’ social sector where charities access more ‘grants’ (government and non-government) and in the ‘Fund-raising’ and ‘Sport / recreation’ social sectors where more charities access ‘other income’ that is income sources other than those named in this data.

The least accessible funding source overall is ‘Bequests’. This is probably because of the nature of this funding source. Typically a person/s would choose the charity they want to make a bequest to. It is less likely that a charity is able to choose a person/s who can make a bequest to them. It may be that the person/s that a charity has contacts with plays a part in a bequest being made to the charity. If this is the case then this too is a limiting factor in the ability of a charity to access bequests. Interestingly, in the ‘Care / protection of animals’ sector there are a reasonable number of charities that receive ‘Bequests’ and it has the least number of charities accessing ‘Government grants / contracts’.

Overall, in the research data ‘Education / training / research’ is the social sector with the most numbers of charities. It is also the social sector that has the greatest number of charities accessing funds from almost all the funding sources except ‘Donations / koha’ and ‘Bequests’. These two funding sources are accessed more by charities in the ‘Religious activities’ sector.

There is some implication from the above findings that, the social sector a charity may belong to has an effect on the source of income they may access. This is more evident among charities that have specific purposes or a more targeted audience. For example, the most common funding source is ‘other investment income’ but the ‘Employment’ sector - that has a very specific purpose – has more charities generating income through

grants (government and non-government) than through ‘other investment income’, similarly ‘Bequests’ is the least common funding source but the ‘Care / protection of animals’ sector – that has a specific audience – has more charities generating income through ‘Bequests’ and fewer charities accessing ‘government grants’.

4.3.2. Funding Sources for Regions

The research data shows that ‘Auckland’, ‘Canterbury’ and ‘Wellington’ regions dominate the charitable sector in terms of the numbers of charities that exist in each of these regions. This is reflected in findings about funding sources accessed by various regions that is most of the charities access funds from these sources are from ‘Auckland’, ‘Canterbury’ and ‘Wellington’.

Further analysis of funding sources accessed by each of the regions shows that ‘Other investment income’ once again appears as the most accessed funding source across the majority of the regions, followed by ‘Donations / koha’. And ‘Bequests’ is the least common income source across all the regions.

The findings here indicate that the region that a charity is registered in does not necessarily affect the type of funding it is able to access. This is apparent in the fact that ‘Other investment income’ and ‘Donations / koha’ are the most common funding sources across all the regions with one exception and ‘Bequests’ are the least common funding source across all the regions without exception.

4.3.3. Income Contribution from Funding Sources

The findings about income contribution made by various funding sources show that ‘Government grants / contracts’ are the biggest source of income for the charitable sector. 36.79% of the total income generated by the charitable sector is sourced through ‘Government grants / contracts’. This indicates that the government is the strongest source of income for the charitable sector. Whereas the Non-profit sector identified - through participation in the Johns Hopkins CNP (Sanders et al., 2008) - that the New Zealand non-profit sector receives more income from philanthropy than from government. This shows that there are significant differences between resourcing for the charitable sector and the Non-profit sector in New Zealand. And it may well be that

other major differences exist that can be explored to develop better understanding about the differences between the non-profit and charitable sector. This also shows that the findings from Johns Hopkins CNP may not be entirely appropriate to understand or inform about the charitable sector. As is evident from the findings discussed above about the government contribution for the charitable sector (identified in this research) and the government contribution for the Non-profit sector (identified through the Johns Hopkins CNP, 2008) there are important variances between the two.

The second biggest source of income for the charitable sector is 'Service / trading income'. 33.92% of the total income generated by the charitable sector is through 'Service / trading income'. All other income sources generate less than 10% each of the total income of the charitable sector.

4.3.4. Funding Sources for Low and High Income Groups

The findings from analysis of charities that fall into various income ranges are that half (50.36%) of the total charitable sector income is accessed by less than one percent (0.88%) of charities that fall in the \$10,000,001 to \$100,000,000 income range. And, although the most number of charities (40.65%) occur in the \$10,001 to \$100,000 income range group, they access less than three percent (2.48%) of the total charitable sector income.

Similar to the findings about funding sources for social sectors and regions, the most popular source of funds across all income ranges is also 'Other investment income' and 'Donations / koha' and the least popular is 'Bequests'.

However, the notable trend among charities with different income ranges is that charities with a lower income or less than 100,001 income access the most funding through 'Donations / koha', charities with medium income i.e. 100,001 to 10,000,000 access the most income through 'Government grants / contracts' and the charities with higher income i.e. more than 100,000,000 access the most income through 'Service / trading income'.

This suggests that the type of fund a charity accesses is subject not only to the type of activity it undertakes – as discussed under funding sources for social sectors above – but

also how accessible the funding source is. It is evident that charities with lesser (income) capacity tend to access more income through relatively easily accessible sources of income such as 'Donations / koha', the more established charities with better (income) capacity tend to generate more income through sources that need some standards and criteria to be met such as 'Government grants / contracts' and charities with greater (income) capacity are able to generate more income through their own 'Service / trade' without having to source it externally.

4.4. Government Activity in the Charitable Sector

4.4.1. Government Funding Distribution

Among the social sectors funded by the government, 'Education / training / research' has the most amount of government income contributed to it. Thus, 'Education / training / research' is clearly a priority sector for the government. The other priority sectors, by virtue of the percentage of income they receive from the government are 'Health', 'Social services', 'People with disabilities' and 'Community development'. The 'Arts / culture / heritage' and 'Sport / recreation' sector receive less than 2% and the remainder of the sectors receive less than 1% government funding.

The Johns Hopkins CNP developed 'service' and 'expressive' functional groups that non-profit organisations were divided into, to facilitate non-profit sector comparisons among participating countries (Sanders et al., 2008). The service functions included those categories of non-profit organisations that provided direct services such as education, health, social services, housing and community development. The expressive functions included non-profit organisations engaged in culture, sports, recreation, environmental protection, civic activism, labour unions, professional associations and religious worship. By this definition of 'service' and 'expressive' functional categories, it seems that the government supports the 'service' function of the charitable sector more than it does the 'expressive' function.

Also, the findings in *The New Zealand non-profit sector in Comparative Perspective* (Sanders et al., 2008) showed that the non-profit sector received more income from philanthropy than from the state. The findings discussed in the previous section on funding sources indicate that the government makes the strongest income contribution

to the charitable sector compared to other funding sources. However, this government contribution makes up 36.79% of the total charitable sector income while the remainder is generated through various other income avenues including ‘Service / trading income’ which contributes 33.92%.

The previous section showed that 24.75% of charities in the sector receive government funding. However, almost 90% of the government funding allocated to these 24.75% of charities is allocated to those that are able to generate more than \$1,000,000 as gross income. This suggests there is less government funding support for smaller income charities. In fact, less than 1% of the total government income is distributed among charities that generate less than \$100,000 as gross income and 9.76% is distributed among charities that generate \$100,001 to \$1,000,000 as gross income.

4.4.2. Government and Non-government Funding

Comparisons between the government and non-government funding distributed across the social sectors reveal that ‘People with disabilities’ is the only sector that receives more than 60% of its income from the government. All other sectors receive more than 50% of their income from non-government sources. However, the “service” function charities – as discussed above – namely ‘Social services’, ‘Health’, ‘Community development’ and ‘Education / training / research’ rely more on government funding whereas the expressive function charities namely ‘Care / protection of animals’, ‘Fund-raising’, ‘Religious activities’, ‘International activities’ and ‘Emergency / disaster relief’ rely mostly on non-government sources of income.

4.4.3. Charities Implementing Government Policy

Some examples of charities that were set up in the sector to implement government policy and that receive consistent and a sizeable portion of the government funding support are ‘Primary Health Organisations’ in the Health sector and ‘English Language Partners’ among the ‘Migrants / refugees’ benefitting groups. 29.58% of government funding for the ‘Health’ sector goes to the 46 ‘Primary Health Organisations’ and 31.34% of government funding for the ‘Migrants / refugees’ benefitting charities goes to 21 ‘English Language Partners’ organisations that were established by the government to implement government objectives. Thus, there is a possibility that a

significant portion of government contribution goes towards charities that assist in implementing government objectives rather than community objectives in the community and voluntary sector.

4.5. Other Considerations for Policy and Funding

In the previous sections it was discussed that there is a marked increase in the number of charities established in the charitable sector in recent decades. This research attempted to explore the effect of population and socio-economic deprivation factors on increase in the number of charities. The purpose was to inform policy development and funding considerations. This exploration was possible with the help of population statistics and data about the socio-economic deprivation of different geographical areas.

4.5.1. Effect of Population Change

The findings confirmed that increases in number of charities were correlated with increases in population both in the 'Main Urban Areas' and 'Rural Centres'. The correlation between 'Number of Charities' and 'Population' was quite strong at the 'Territorial Authority' and 'Regional Council' level. There was also an indication that an average of 10 to 15 charities existed in almost all areas regardless of the population size. These factors can be taken into account when developing policy for newly developing or growing communities and also for distributing resources for example, allocating funding at the national level across different territories and regions.

4.5.2. Socio-economic Deprivation Factor

The findings about the numbers of charities likely to exist across areas with varying deprivation index from 1 to 10 (where 1 denotes lower socio-economic deprivation and 10 denotes higher socio-economic deprivation) were that, greater number of charities may occur in areas with higher socio-economic deprivation as compared to areas with lower socio-economic deprivation. However, this could be measured only at the 'Area Unit' level which is a smaller geographical unit than 'Ward', 'Territorial Authority' or 'Region'. And at the 'Area Unit' level only 4% of the variance in 'Number of charities' could be explained by the 'Index of Deprivation'. Thus, a strong correlation was not identified between these two variables. However, a weak, positive relationship was

identified. The correlation was significant because of the number of charities in the data. Thus, it can be said that socio-economic capacity of the community that populates an area is a factor in the number of charities that are established within it. And this can be considered when developing policy and allocating funds across areas with varying scale of socio-economic deprivation.

5. Chapter Five: Conclusion

This chapter highlights conclusions drawn from the various research findings and aligns them with the research objectives. It identifies factors to consider when determining funding allocation for various charitable organisations within the charitable sector and when formulating policies for the sector.

In relation to identifying community and voluntary sector dynamics that influence establishment of charities it is evident from the data and supported by literature that the establishment of charities within the Community and Voluntary sector are prompted by political and social events and reflect social situations/community needs. Thus, when government or other agencies venture to identify community needs it may be useful to analyse noticeable trends in publicly available data such as the Charities' data and then supplement data findings with qualitative input from the target communities.

Along with the establishment of charities, the growth of charities within different social sectors is also affected by social, political, economic and other forces. For example, this research found that the increase in the number of charities for example, across different social sectors, cannot be attributed to increase in population alone. This is because the ratio of increase between the different social 'sectors' is not the same indicating that each of the social sectors are responding to different social situations. This factor can be taken into consideration when funders attempt to optimise funding resources by preferring to have fewer services catering to a wider audience. For example, if funders feel that funding several charities within the same social sectors might be a duplication of resources, then the reasons why the multiple charities came to exist in the first place needs to be explored.

One of the important findings of this research is that there is a high level of cross-sector activity undertaken by charities in the community and voluntary sector. The data shows that social sectors in New Zealand are loosely defined and most charities see themselves as operating in more than one social sector. Thus, when funders or funding committees choose to make funding decisions based on 'priority' sectors, these so called priorities are mostly only broad indications of a sector's activity and may not be sufficient to guide funding decisions. It would probably be more meaningful to prioritise funding

support according to the current social situation when allocating resources. For example, rather than identifying 'men' and 'women' as priority sectors for funding it might be more meaningful - if there have been several recent cases of family violence - to fund agencies that address family violence situations. These could be education sector agencies that raise awareness about domestic violence, refuges and food banks that support victims of family violence and counselling services for men, women and children.

With respect to informing about funding sources for the community and voluntary sector, this research identified 'Other investment income' and 'Donations / koha' as the most popular funding sources and 'Bequests' as the least accessed funding source in the charitable sector. However, this research also found that the social sector a charity operates within, or the type of activity it undertakes plays a role in the type of income the charity sources or is able to source. For example, the 'Employment' sector has more charities generating income through grants (government and non-government), and the 'Care / protection of animals' sector has more charities generating income through 'Bequests'. Thus, in making decisions about funding distribution the type of social service a charity provides can be used to gauge the level of funding support it is likely to have access to e.g. a charity that operates in the 'Employment' sector or undertakes activity that addresses unemployment may not have many opportunities to raise money through 'Donations / koha'. Similarly, a charity that operates in the 'International activities' sector or undertakes charitable activity to assist overseas beneficiaries is not likely to harness support through government grants.

Another important finding of this research is that, while the non-profit sector research data shows that overall it receives more income from philanthropy than from government, the charities' data in this research shows that overall government is the strongest source of income for the charitable sector. Thus it may not be appropriate to apply findings from non-profit sector research to the charitable sector. The second biggest source of income for the charitable sector is 'Service / trading income' and all other income sources contribute less than 10% each of the total income of the charitable sector.

The research also presents interesting findings about the funding among charities belonging to different income categories. For example, half of the total charitable sector income is distributed among less than one percent of charities that fall in the \$10,000,001 to \$100,000,000 income range. Additionally, less than three percent of the total charitable sector income is distributed in the \$10,001 to \$100,000 income range group where the most number of charities occur. Also, charities with lower income access the most funding through 'Donations / koha', charities with medium income access the most income through 'Government grants / contracts', and the charities with higher income access the most income through 'Service / trading income'. Thus, the amount of income a charity is able to self-generate – perhaps through its own services – provides an indication of the revenue it is able to raise for itself. This too can be taken into account when considering funding allocation for charities. For example, does a charity undertake its own service/trade functions to generate income or does it have to rely on external sources for funds? Among the external sources of funds, are there grants or sponsorships that support the charity's purposes or does it rely mainly on donations and/or membership fees? These are questions that give an indication of the income generating capacity of a charity and thus inform funding decisions.

With regard to exploring some of the government activity in the charitable sector such as funding distribution and government controlled initiatives, it is evident from the data about funding sources that the government supports the 'service' function of the charitable sector such as 'Education / training / research', 'Health', 'Social services' etc. more than it does the 'expressive' function such as 'Arts / culture / heritage' and 'Sport / recreation'. Also, the findings from the literature review in this research suggest that alignment with government objectives seems to be an important consideration for charities to be able to receive government funding support. This research undertook case studies of 'Primary Health Organisations' and 'English Language Partners' in the 'Health' and 'Migrants / refugees' sectors respectively and was able to confirm that charities that are set up to implement government policy receive consistent and a sizeable portion of the government funding support.

This suggests that there are certain charities and functions within the charitable sector that align with government objectives and thus receive support from the government. This is not to say that the direction of government objectives for the community and

society at large are opposite to the community objectives implemented through the charitable sector. This simply suggests that there might be an element of control within the charitable sector that is outside the scope of the community and is exerted through the power of resources with the government as a funder.

Concerning the effects of population and socio-economic deprivation on the number of charities established within a geographical area this research has established that an increase in population is likely to cause an increase in the number of charities in an area. Thus in the instances where the population of an area is expected to increase or if an area is being developed then the appropriate resource support for the charities that will operate in the area needs to be put in place. Also the growth demographics of the area needs to be monitored to ensure that the development of the sector is not arbitrary or confined to meeting the needs of only a small group and disconnected with the wider community and agencies. Similarly, the socio-economic deprivation of an area is a factor for consideration particularly as the findings in this research suggest there are likely to be more charities in areas with higher socio-economic deprivation. Thus, more resource support would be required in these areas.

5.1. Further Research

While, this research has presented some findings in relation to the charitable sector, it has identified other areas for further research that can be undertaken.

- The first of these is to further explore the Charities Register data and link it with more of the data from Statistics New Zealand as well as other sources of data so that more factual information is generated that can inform policy, planning and support for the charitable sector.
- Second, to make further comparisons between the non-profit institution data - identified for the Johns Hopkins Comparative Study by Statistics New Zealand - and the charitable organisations data - accessible through the Charities Register. This research identified a significantly high spend among charitable organisations compared to non-profit institutions despite the fact that there are a far greater number of non-profit institutions than there are charitable organisations. Also, the charities' data showed that there are significant differences between resourcing for

the charitable sector and the Non-profit sector in New Zealand. It might be worthwhile exploring other possible differences between the non-profit and charitable sector.

- Third, the data on establishment of charities indicated that the increase in the number of charities within each of the social sectors was greater in the North Island than in the South Island. Within the South Island, the largest increase in the number of charities was in Canterbury. An investigation about the type of settler communities within these areas can inform us about the communities that are better able to organise themselves and harness resources.

Thus, this research identifies avenues for information within the Charities Register data about the New Zealand charitable sector that can be used by funding agencies to guide funding decisions. This data has comprehensive information about all the registered charitable organisations in New Zealand, it is publicly available and ‘live’, therefore it is up to date and most of the information within the data can be verified. The Charities Register data provides all levels of information from the individual charity to the social sector it services, its beneficiaries, activities and also its location. However, the data allows mostly quantitative analysis. If any qualitative interpretation is required, this will have to be explored separately.

This research has also shown that it is possible to link the Charities Register data to other census data collected by Statistics New Zealand. It can be used creatively to optimise and enhance information. Thus, agencies that intend to provide funding support and services within the charitable or the community and voluntary sector can arm themselves with better understanding about the community and voluntary sector through information in this data.

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Appendices

Appendix A

List of the 99 variables downloaded from the Charities Register containing a variety of organisational and financial information about each charity.

No	Variable Name	Variable Description
1.	Entity Type	For all the charity records in the data sheet this variable has the value "Organisation".
2.	Name	This variable records the organisation's legal name. It is the name the organisation is registered under the Incorporated Societies Act 1908, Charitable Trusts Act 1957 or Companies Act 1993. It is the name that is used in the organisation's official documents. (http://www.charities.govt.nz/assets/docs/forms/Form-1-Nov12.pdf)
3.	CharityRegistrationNumber	Each organisation that has successfully completed registration with the Charities Commission is given a unique registration number. Organisations are obliged to disclose this number when making donations or receiving funds. They may also use it in their promotional material to identify themselves as a registered charity. (http://www.charities.govt.nz/faqs/registration/#what-happens-once-we-are-registered)
4.	CharitySummaryURL	This is the website link to an organisations summary page on the Charities Commission Register. (http://www.charities.govt.nz/strengthening-your-charity/income/promoting-your-registration/)
5.	WebSite	It is optional for organisations to provide their website address to the charities commission. They may choose to include this information in their registration form so that it can feature on their organisations summary page in the Charities Register for the benefit of the public. (http://www.charities.govt.nz/assets/docs/forms/Form-1-Nov12.pdf)
6.	Telephone	It is optional for organisations to provide their telephone number to the charities commission. They may choose to include this information in their registration form so that it can feature on their organisations summary page in the Charities Register for the benefit of the public. (http://www.charities.govt.nz/assets/docs/forms/Form-1-Nov12.pdf)
7. 8. 9. 10.	PostalAddress_city PostalAddress_country PostalAddress_line1 PostalAddress_line2	In the charities registration form, organisations need to provide their "Address for Service". The Charities Commission uses this address to send formal correspondence to the organisation. The 12 variables

11.	PostalAddress_postcode	<p>indicated in the left column are meant to record the postal and/or street address. Both these addresses ask for name of city, name of country, address line 1, address line 2, postcode and name of suburb. Each of these are recorded in the data sheet as a separate variable thus making up six variables for postal address and six variables for street address. The street address is asked for before the postal address and instructions on the application form against the postal address are, "If you have a postal address that is different from your street address, enter it below." (http://www.charities.govt.nz/assets/docs/forms/Form-1-Nov12.pdf)</p> <p>Applicants may have entered only street address or only postal address or they may have entered both street and postal address which can either be same or different. They may also choose not to provide any address detail street or postal. Also, the Charities Commission can withhold some or all of the data about a charity at their request, if it is in the interest of the public to do so e.g. a street address or the name of an officer. Where the information is withheld the field appears as "null".</p> <p>Other than those mentioned above there are a number of other issues with the address related variables. Not all addresses are entered in the same format. Although application asks for Address, Suburb, Town/City, Country and Post Code, applicants may not necessarily fill these in a uniform format. E.g. not everybody writes the name of the addressee whether person or business, some addresses are c/o a person or business place, street numbers may or may not be mentioned, in some cases landmarks are mentioned, the name of the city could be the name of the town, region or the area recognised as a city by the Territorial Local Authority (TLA), Post Codes may not necessarily be included and if they are it was found (upon checking with the NZ Post address and Post Code finder) that they may not all be correct and the name of country is mostly not written. Also, applicants may combine one or more information in the same variable e.g. street name and suburb could be entered together or suburb and city could be entered next to each other, city and postcode could be entered together leaving the variable for post code as blank.</p>
12.	PostalAddress_suburb	
13.	StreetAddress_city	
14.	StreetAddress_country	
15.	StreetAddress_line1	
16.	StreetAddress_line2	
17.	StreetAddress_postcode	
18.	StreetAddress_suburb	
19.	CharityEmailAddress	<p>It is optional for organisations to provide their email address to the charities commission. They may choose to include this information in their registration form so that it can feature on their organisations summary page in the Charities Register for the benefit of the public. (http://www.charities.govt.nz/assets/docs/forms/Form-1-Nov12.pdf)</p>

		1-Nov12.pdf)
20.	CompaniesOfficeNumber	<p>If an organisation is a legal entity i.e. it is registered with the Companies Office as a Charitable Trust, Incorporated Society or a Company then it will have a Companies Office number that appears on its Certificate of Incorporation. (http://www.charities.govt.nz/assets/docs/forms/Form-1-Nov12.pdf).</p> <p>This variable records the Companies Office number. This number can help identify the legal status of an organisation. However, an organisation's legal status can also be confirmed by using the organisation's name to search the Companies Office register on its website (http://www.business.govt.nz/companies/app/ui/pages/companies/otherSearch).</p>
21.	DateRegistered	<p>This variable records the date on which an organisation is successfully registered with the Charities Commission once their application for registration as a charitable entity has met compliances. It appears along with other registration details in the organisations summary page on the Charities Commission Register.</p>
22.	deregistrationdate	<p>An organisation maybe removed from the Charities Commission register if for any reason the organisation asks to be deregistered, or if the Charities Commission deregisters it if it may be closing down or it no longer meets the requirements of the Charities Act 2005 for e.g. if it changes its rules to include purposes that are not charitable. This variable records the date of deregistration. (http://www.charities.govt.nz/the-register/registration-decisions/deregistration/).</p>
23.	Deregistrationreasons	<p>This variable records the reason for an organisation's deregistration. It appears in the organisations summary page on the Charities Commission Register.</p>
24. 25.	EndOfYearDayofMonth endofyearmonth	<p>These two variables record the balance date or end of financial year date (day and month) for an organisation. If an organisation does not have an end of financial year date then they can choose a date while completing the charities registration form. And, if they do not provide a date then the charities commission uses 31 March as the balance date. (http://www.charities.govt.nz/news/information-sheets/glossary/).</p>
26. 27. 28. 29.	Establishedbyparliamentact Isincorporated Marae_reservation onlandunderTeTureWhenuaMaoriAct	<p>These variables record additional details that relate to Maori trust boards. A Maori trust board may be established under the Maori Trust Boards Act 1955 or the Te Ture Whenua Maori Act 1993. In the case of the former if they have had their declaration of trust approved by the Commissioner of Inland Revenue then they are established as having charitable purposes and</p>

		<p>are eligible for registration with the Charities Commission. In the case of the latter the Charities Commission will assess the organisation's document to ascertain that it has a charitable purpose. This also applies to other Maori organisations that may have different legal structures.</p> <p>A marae is deemed to have a charitable purpose if it is on Maori reservation land and the marae funds are used for administration and maintenance of the marae or for charitable purposes.</p> <p>(http://www.charities.govt.nz/setting-up-a-charity/organisational-structure/iwi-and-maori/)</p>
30.	Notices	<p>Notices are standard formal letters used by the Charities Service to communicate a decision of approval/decline, a request information, an intention of removal etc.</p> <p>(http://www.charities.govt.nz/news/information-sheets/formal-letters-explained/).</p> <p>The data does not show all or even the most recent notices that may have been issued to an organisation by the charities commission. It seems only to show notices that indicate 'condition of registration' that an organisation needs to comply with, or 'notice of removal' pending decision etc.</p>
31.	Organisational_type	<p>This variable records the organisational type i.e. whether an entity is a trust or other institution. A trust is mostly formed by a trust deed or is governed by trustees hence it is identified in this variable as "Trustees of a trust". If an organisation is not a trust then the Charities Act 2005 considers it to be a "Society or Institution".</p> <p>(http://www.charities.govt.nz/assets/docs/forms/Form-1-Nov12.pdf).</p>
32.	percentage_spent_overseas	<p>This variable records the percentage of money that an organisation may spend overseas towards the charitable purpose identified by the organisation. This includes money spent on aid, development or disaster relief but excludes money spent on conferences or on goods and services procured overseas but used in New Zealand. The organisation is asked to provide a reasonable estimate of the amount spent in the last financial year.</p> <p>If the organisation is new they are asked to provide an estimate of the money they will spend overseas in carrying out their charitable purpose over the next year.</p> <p>(http://www.charities.govt.nz/assets/docs/forms/Form-1-Nov12.pdf).</p>
33.	RegistrationStatus	<p>This variable simply records the organisation's current registration status with the Charities Commission i.e. whether it is Registered or Deregistered.</p>
34.	Exemptions	<p>It is not clear what this variable is meant to record. In</p>

		the data sheet of 29047 records it carries a “null” value for all the records.
35.	AnnualReturnDueDate	It is a requirement of the Charities Act 2005 that all charities registered with Charities Services need to file an Annual Return. The information in the Annual Return form helps determine whether the organisation continues to be eligible for registration. This variable records the due date for an organisation to file its Annual Return which is within six months of the organisation's balance date. (http://www.charities.govt.nz/news/information-sheets/annual-returns-under-the-charities-act/).
36.	annualreturnextensiondate	If an organisation is late in filing its Annual Return they are sent an 'overdue' letter by Charities Services asking to file their Annual Return and financial statements by a specified date. This variable carries this extension date. (http://www.charities.govt.nz/news/information-sheets/annual-returns-under-the-charities-act/#what-happens-if-your-annual-return-is-late).
37.	MainActivityName	This variable records the ONE activity that an organisation considers as its main activity or service. (http://www.charities.govt.nz/assets/docs/forms/Form-1-Nov12.pdf).
38.	MainBeneficiaryName	This variable records the ONE beneficiary that an organisation considers as its main beneficiary. (http://www.charities.govt.nz/assets/docs/forms/Form-1-Nov12.pdf).
39.	MainSectorName	This variable records the ONE sector that an organisation considers as the main social sector that it works in. (http://www.charities.govt.nz/assets/docs/forms/Form-1-Nov12.pdf).
40.	Activities	The application for registration gives the following 11 options that describe an organisation's possible activities: <ol style="list-style-type: none"> 1. makes grants/loans to individuals. 2. makes grants to organisations (including schools or other charities) 3. provides other finance (e.g. investment funds) 4. provides human resources (e.g. staff/volunteers) 5. provides buildings/facilities/open space 6. provides services (e.g. care/counselling) 7. provides advice/information/ advocacy 8. sponsors/undertakes research 9. acts as an umbrella/resource body 10. provides religious services/activities 11. other (please state) Applicant organisations are asked to select from this list those activities and services that best describe what they are engaged in. If an organisation is new then it

		<p>selects the activities that it intends to carry out over the next year.</p> <p>An organisation can select as many options as it needs to show the activities that it carries out. However, if the options provided do not fit the description of the activity/service an organisation provides then it can select the option “other” and describe this in their own words.</p> <p>(http://www.charities.govt.nz/assets/docs/forms/Form-1-Nov12.pdf).</p> <p>The variable “Activities” carries the value of all the options selected by an organisation.</p>
41.	AreasOfOperation	<p>The application for registration gives the following 23 options that indicate the area/s that an organisation operates in.</p> <ol style="list-style-type: none"> 1. Nationwide (indicates an organisation operates in all the regions of New Zealand) 2. Northland 3. Auckland 4. Waikato 5. Bay of Plenty 6. Gisborne 7. Hawkes’s Bay 8. Taranaki 9. Manawatu-Wanganui 10. Wellington-Wairarapa 11. Nelson-Marlborough-Tasman 12. West Coast 13. Canterbury 14. Otago 15. Southland 16. Chatham Islands 17. Oceania (includes Australia and the Pacific region) 18. Asia 19. Africa 20. Europe 21. Antarctica 22. South America 23. North America <p>This helps indicate the geographical area that an organisation operates or intends to operate in. If they operate in all regions of New Zealand they select “Nationwide”, otherwise they can select the specific regions they operate in. If they operate in areas outside of New Zealand then they can select the overseas countries that they operate in from the list provided.</p> <p>(http://www.charities.govt.nz/assets/docs/forms/Form-1-Nov12.pdf).</p> <p>The variable “AreasofOperation” carries the value of all the areas selected by an organisation.</p> <p>There may be a difference between an organisation’s</p>

		<p>“Area of Operation” and it’s physical or postal address. E.g. a charity maybe physically based in one city but could be operating in more than one city or even nationwide.</p>
42.	Beneficiaries	<p>The application for registration gives the following 12 options that describe a charity’s possible beneficiaries:</p> <ol style="list-style-type: none"> 1. children/young people 2. voluntary bodies other than charities 3. animals 4. people of a certain ethnic/racial origin 5. family/whanau 6. religious groups 7. other charities 8. older people 9. people with disabilities 10. general public 11. migrants/refugees 12. other <p>This helps indicate who benefits/will benefit from an organisation’s activities. An organisation can select as many options as needed. However, if the options provided do not fit the description of an organisation’s beneficiary/beneficiaries then it can select the option “other” and describe them in their own words. (http://www.charities.govt.nz/assets/docs/forms/Form-1-Nov12.pdf).</p> <p>The variable “Beneficiaries” carries the value of all the options selected by an organisation.</p>
43.	Sectors	<p>The application for registration gives the following 20 options naming social sector/s that a charity may cater to:</p> <ol style="list-style-type: none"> 1. accommodation/housing 2. education/training/research 3. health 4. environment/conservation 5. marae on reservation land 6. community development 7. emergency/disaster relief 8. social services 9. employment 10. religious activities 11. arts/culture/heritage 12. sport/recreation 13. care/protection of animals 14. international activities 15. economic development 16. fund-raising 17. People with disabilities 18. Disability 19. promotion of volunteering 20. other

		<p>Applicant organisations are asked to select from this list the social sector/s that they service or intend to provide services for (if they are new). An organisation can select as many options as apply to it. However, if the options provided do not fit the description of the sector that an organisation services then they can select the option “other” and describe the relevant sector in its own words.</p> <p>(http://www.charities.govt.nz/assets/docs/forms/Form-1-Nov12.pdf).</p> <p>The variable “Sectors” carries the value of all the options selected by an organisation.</p>
44.	SourcesOfFunds	<p>The application for registration gives the following 10 options for the source/s that a charity may receive funds from:</p> <ol style="list-style-type: none"> 1. donations/koha 2. government grants/contracts 3. income from service provision 4. income from trading operations 5. New Zealand dividends 6. other investment income 7. any other grants and sponsorship 8. membership fees 9. bequests 10. other <p>This helps identify the avenues of financial support for a charity. An organisation can select as many options as apply to it. If the options provided do not fit the description of an organisation’s income source then it can select the option “other” and describe this in their own words.</p> <p>(http://www.charities.govt.nz/assets/docs/forms/Form-1-Nov12.pdf).</p> <p>The variable “SourcesOfFunds” carries the value of all the options selected by an organisation.</p>
45.	ExemptionComment	<p>If a charity has been granted an exemption from filing an annual return by a due date then this variable records a comment about this exemption and also indicates the new due date for the annual return to be filed.</p>
46. 47.	GroupName ParentGroup	<p>The charities service allows two or more organisations that may have similar charitable purposes or are closely related, to apply for registration together. This group of organisations is then treated as a single entity although there is a nominated “parent” group that undertakes administrative responsibilities. To differentiate the name of the group from any of its member organisations, the submission for group registration includes a proposed name of the group that does not belong to any other organisation including the parent of this group.</p>

		<p>(http://www.charities.govt.nz/setting-up-a-charity/registration-guidelines/group-registration/#how-does-a-group-apply-for-registration)</p> <p>The variable "GroupName" records that name of this group of organisations that register with the charity as a single entity. And, the "ParentGroup" records the name of the nominated "parent" group.</p>
48.	GroupType	<p>It is unclear what this variable is meant to indicate. In the data sheet it has a value of 1, 2, 3 or 4. However neither the Group Registration form nor the Charities website seems to have any information that could explain this variable.</p>
49.	OtherNames	<p>There are organisations that have a legal name which is different from the name that most people may know it by. This variable records the name, which is other than its legal name that a group may be known by.</p> <p>(http://www.charities.govt.nz/assets/docs/forms/Form-1-Nov12.pdf)</p>
50. 51. 52. 53. 54.	numberoffulltimeemployees numberofparttimeemployees avgallpaidhoursperweek avgallvolunteerhoursperweek avgallvolunteerhoursperweek	<p>These variables record a charity's personnel related information such as:</p> <ol style="list-style-type: none"> 1. Number of paid full time people in an average week 2. Number of paid part time people in an average week 3. Number of paid hours worked in total by all employees in an average week 4. Number of people working as volunteers in an average week 5. Number of volunteer hours worked in total by all volunteers in an average week <p>(http://www.charities.govt.nz/assets/docs/forms/Form-4-Nov12.pdf)</p> <p>This and the following information is provided by each of the charities at the time of completing their annual returns forms.</p>
55.	AccrualAccounting	<p>This variable records the accounting method used by a charity i.e. Cash or Accrual. The Cash accounting method records transactions when money is paid or received and the Accrual method records income and expenditure transactions according to the financial period to which they relate.</p> <p>(http://www.charities.govt.nz/assets/docs/forms/Form-4-Nov12.pdf)</p>
56.	YearEnded	<p>This variable records the 'year ending' date for the Statement of financial performance or Income and Expenditure Statement.</p> <p>(http://www.charities.govt.nz/assets/docs/forms/Form-4-Nov12.pdf)</p>
57. 58. 59. 60.	govtgrantscontracts Allothergrantsandsponsorship Servicetradingincome Membershipfees	<p>These variables indicate the amount of income that a charity generates through each of the funding sources and the total gross income.</p> <p>(http://www.charities.govt.nz/assets/docs/forms/Form-4-Nov12.pdf)</p>

61.	Donationskoha	4-Nov12.pdf)
62.	Bequests	
63.	NewZealanddividends	
64.	Otherinvestmentincome	
65.	Allotherincome	
66.	Totalgrossincome	
67.	GrantspaidwithinNZ	These variables indicate the amount of money spent towards each of the expense items, the total expenditure and the charity's surplus / deficit for the year. (http://www.charities.govt.nz/assets/docs/forms/Form-4-Nov12.pdf)
68.	GrantspaidoutsideNZ	
69.	Salariesandwages	
70.	Depreciation	
71.	Interestpaid	
72.	Costofserviceprovision	
73.	Costoftradingoperations	
74.	Allotherexpenditure	
75.	Totalexpenditure	
76.	Netsurplusdeficitfortheyear	
77.	FinancialPositionDate	This variable records the date for the Statement of Financial Position or the Balance Sheet. (http://www.charities.govt.nz/assets/docs/forms/Form-4-Nov12.pdf)
78.	Cashandbankbalances	These variables record the dollar value of a charity's Current and Non-current assets and their total values. (http://www.charities.govt.nz/assets/docs/forms/Form-4-Nov12.pdf)
79.	Inventory	
80.	Allothershorttermassets	
81.	Allcurrentassets	
82.	Land	
83.	Buildings	
84.	Computersandofficeequipment	
85.	Allotherfixedassets	
86.	Investments	
87.	Allnoncurrentassets	
88.	Totalassets	
89.	Allcurrentliabilities	These variables record the dollar value of a charity's Current and Non-current liabilities, Equity and their total values. (http://www.charities.govt.nz/assets/docs/forms/Form-4-Nov12.pdf)
90.	Allnoncurrentliabilities	
91.	Totalliabilities	
92.	Endowmentfunds	
93.	Restrictedpurposefunds	
94.	Generalaccumulatedfunds	
95.	Totalequity	
96.	TotalLiabilitiesAndEquity	
97.	Maori_trust_brd	This variable occurs along with the financial information in the data sheet. It indicates whether the charity is a Maori trust board.
98.	Maraefunds	This variable also occurs along with the financial information in the data sheet. It records the amount of Marae funds that a charity has in a given financial year.
99.	Maoritrustapproved	It is not clear what this variable is meant to record since it has a "null" value for all the records.

Appendix B

List of the additional variables included to enhance the output from statistical analysis.

1.	YearofIncorporation	<p>This variable records the year in which a charity was incorporated i.e. registered with the Companies Office as Incorporated Society, Charitable Trust or other entity. This date is recorded in the Companies Office Register for 'other' entity types i.e. other than the Register of Companies.</p> <p>(http://www.business.govt.nz/companies/learn-about/other-entities).</p> <p>This Register of other entities is accessible from the Companies Office website. It can be searched by using the unique Companies Office Number for each incorporated organisation or by using the organisation's name.</p>
2.	OrganisationType	<p>This variable records the type of legal entity an organisation is incorporated as. This detail too is found in the Companies Office Register for other entities and accessible by running a search using the unique Companies Office Number for each incorporated organisation or by using the organisation's name.</p>
3.	MBCode2006	<p>This variable records the 2006 Meshblock Code/number which indicates the geographic unit that a charity is located in.</p> <p>The Statistics New Zealand definition for Meshblock is, "A meshblock is the smallest geographic unit for which statistical data is collected by Statistics New Zealand. Meshblocks vary in size from part of a city block to large areas of rural land. Each meshblock abuts another to cover all of New Zealand, extending out to the 200-mile economic zone (approximately 320 kilometres). Meshblocks aggregate to build larger geographic areas, such as area units, territorial authorities, and regional councils."</p> <p>(http://www.stats.govt.nz/surveys_and_methods/methods/classifications-and-standards/classification-related-stats-standards/meshblock/definition.aspx)</p> <p>The Meshblock code for each of the organisations contained in the Charities data was generated by using Statistics New Zealand's Classification Coding System which is available for downloading on their website. (http://www.stats.govt.nz/surveys_and_methods/methods/classifications-and-standards/classification-related-stats-standards/download-the-classification-coding-system.aspx).</p>
4. 5.	Area_Unit_Code. Area_Unit Name.	<p>These variables record the 2006 Area Unit Code/number and Area Unit Name which indicates the geographic unit that a charity is located in.</p> <p>The Statistics New Zealand definition for Area Unit is,</p>

		<p>"Area units are aggregations of meshblocks. They are non-administrative areas that are in between meshblocks and territorial authorities in size. Area units must either define or aggregate to define, regional councils, territorial authorities and urban areas." (http://www.stats.govt.nz/methods/classifications-and-standards/classification-related-stats-standards/area-unit/definition.aspx)</p>
6. 7.	Territorial_Authority_Code Territorial_Authority_Name	<p>These variables record the 2006 Territorial Authority Code/number and Territorial Authority Name which indicates the geographic unit that a charity is located in. The Statistics New Zealand definition for Territorial Authority is,</p> <p>"A territorial authority is defined under the Local Government Act 2002 as a city council or district council. There are 73 territorial authorities, comprising of 15 cities and 58 districts.</p> <p>When defining the boundaries of territorial authorities, the Local Government Commission placed considerable weight on the 'community of interest'. While the size of a community was a factor, the relevance of the components of the community to each other and the capacity of the unit to service the community in an efficient manner, were the factors on which the Commission placed most emphasis.</p> <p>Territorial authorities are defined at meshblock and area unit level."</p> <p>(http://www.stats.govt.nz/methods/classifications-and-standards/classification-related-stats-standards/territorial-authority/definition.aspx)</p>
8. 9.	Regional_Council_Code Regional_Council_Name	<p>These variables record the 2006 Regional Council Code/number and Regional Council Name which indicates the geographic unit that a charity is located in. The Statistics New Zealand definition for Regional Council is,</p> <p>"Regional Councils were established in November 1989 after the abolition of the 22 local government regions. The Local Government Act 2002 requires the boundaries of regions to conform as far as possible to one or more water catchments. When determining regional boundaries, the Local Government Commission gave consideration to regional communities of interest when selecting water catchments to be included in a region. It also considered factors such as natural resource management, land use planning and environmental matters.</p> <p>Regional councils are defined at meshblock and area unit level.</p> <p>Regional councils cover every territorial authority in New Zealand with the exception of Chatham Islands Territory. The seaward boundary of the regions is the twelve mile</p>

		<p>(19.3km) New Zealand territorial limit. Generally regional councils contain complete territorial authorities. Where territorial authorities straddle regional council boundaries, the affected area has been statistically defined in complete area units.”</p> <p>(http://www.stats.govt.nz/methods/classifications-and-standards/classification-related-stats-standards/regional-council/definition.aspx)</p>
10. 11.	Ward_Code Ward_Name	<p>These variables record the 2006 Ward Code/number and Ward Name which indicates the geographic unit that a charity is located in. The Statistics New Zealand definition for Ward is,</p> <p>“Wards are defined under the Local Electoral Act 2001 and result from the division, for electoral purposes, of the district of a territorial authority.</p> <p>The ward system was designed to allow for the recognition of communities within a district and to increase community involvement in the local government system.</p> <p>Ward boundaries are defined at meshblock level. They are not able to be defined at area unit level because the boundaries for ward do not align to the boundaries of area unit.”</p> <p>(http://www.stats.govt.nz/methods/classifications-and-standards/classification-related-stats-standards/ward/definition.aspx)</p>
12.	Urban Areas	<p>This variable records the 2006 Urban Area description which indicates the geographic unit that a charity is located in. The Statistics New Zealand definition for Urban Areas is,</p> <p>“Urban Areas are statistically defined areas with no administrative or legal basis.”</p> <p>(http://www.stats.govt.nz/methods/classifications-and-standards/classification-related-stats-standards/urban-area/classification-and-coding-process.aspx)</p> <p>The ‘Urban Areas’ classification is sub-divided into,</p> <ul style="list-style-type: none"> - main urban - secondary urban - minor urban - rural centre - other rural - other (Inland Water, Inlet, and Oceanic areas. <p>This classification helps identify urban and semi-urban settlements and also rural centres and rural areas.</p> <p>(http://www.stats.govt.nz/methods/classifications-and-standards/classification-related-stats-standards/urban-area/classification-and-coding-process.aspx)</p>
13.	NZDep2006	<p>This variable records the 2006 NZ deprivation index of the meshblock that each organisation is located in. This is a 1 to 10 scale of ordinal data.</p> <p>The New Zealand Deprivation Index is described on the Ministry of Health website as, “NZDep2006 combines</p>

		nine variables from the 2006 census which reflect eight dimensions of deprivation. NZDep2006 provides a deprivation score for each meshblock in New Zealand.” (http://www.health.govt.nz/publication/nzdep2006-index-deprivation). This variable is included to help identify any relationship between socioeconomic deprivation and elements of charity organisations.
14. 15. 16.	1996 Census, Census Usually Resident Population Count 2001 Census, Census Usually Resident Population Count 2006 Census, Census Usually Resident Population Count	These three variables record the 1996, 2001 and 2006 census population count (respectively) based on 2006 Census boundaries. (http://www.stats.govt.nz/Census/2006CensusHomePage/MeshblockDataset.aspx?tab=About). This allows us to relate the population data to the 2006 meshblocks, area units, territorial authorities and regional councils. And, also to the 2006 deprivation index discussed above.
17.	ScopeofOperations	This variable was created by grouping organisations into four categories: <ol style="list-style-type: none"> 1. International 2. National 3. Regional 4. Local In providing information about their “Area of Operation”, organisations that selected any of the overseas countries were firstly (regardless of other selected options) categorised as International; those that selected the option “Nationwide” were then (regardless of other selected options) categorised as National; then those that selected more than one region in NZ were classed as Regional and those that selected only one region in NZ were classed as Local. The purpose of this variable to determine the scope of operations of each of the charities.

Appendix C

Table (i) to Table (xix) provide detailed information about the particular decade in which 24 or more organisations were established in each of the 19 sectors. Each of these Tables provide the names of the organisations established in that sector in that decade, the area they operate in and the activities they are engaged in or the beneficiaries they cater to.

Sport / recreation charities established in the decade 1925 - 1934

		Organisation's Main Activities					Total
		Provides buildings / facilities / open space	Other	Provides advice / information / advocacy	Provides human resources (e.g. staff / volunteers)	Provides services (e.g. care / counselling)	
Area of Operations	Auckland	<ul style="list-style-type: none"> • Maungakiekie Golf Club Incorporated • Ngatira Tennis Club Incorporated • North Shore Croquet Club Incorporated • Takapuna Croquet Club Incorporated • The Kohimarama Tennis Club Inc. • West End Lawn Tennis Club Incorporated 	<ul style="list-style-type: none"> • Manukau Golf Club Incorporated • Pukekohe Golf Club Incorporated • Takapuna Lawn Tennis Club Inc. • The Auckland Tramping Club Inc. 			<ul style="list-style-type: none"> • The Auckland Bridge Club Incorporated 	11
	Canterbury	<ul style="list-style-type: none"> • Mount Cheeseman Ski Club Incorporated • Rangiora Tennis Club Incorporated • Russley Golf Club Incorporated • Wakanui Hall Society Incorporated 	<ul style="list-style-type: none"> • Burwood Park Tennis Club Inc. • St Albans Tennis Club Incorporated • Tai Tapu Tennis Club Incorporated • Templeton Golf Club Incorporated • Waimairi Tennis Club Incorporated 		<ul style="list-style-type: none"> • Ellesmere Golf Club Incorporated 	<ul style="list-style-type: none"> • South Brighton Surf Lifesaving Club Inc. 	11
	Northland	<ul style="list-style-type: none"> • The Kerikeri Tennis Club Incorporated • Northland Hockey Association Inc. • Parakao Hall Society Incorporated • Kaitaia Tennis & Squash Racquets Club Inc 	<ul style="list-style-type: none"> • Mata Public Hall Society Incorporated • Wellsford Golf And Squash Club Inc. 				6
	Waikato	<ul style="list-style-type: none"> • Eastlink Tennis Trust Incorporated • Ruapehu Ski Club Incorporated • Te Aroha Golf Club Incorporated 	<ul style="list-style-type: none"> • Waikare Golf Club Te Kauwhata (Inc.) 				4
	Otago	<ul style="list-style-type: none"> • Mosgiel Association Football Club 	<ul style="list-style-type: none"> • Otago Tramping and Mountaineering Club Incorporated 				2
	Nelson Marlborough Tasman	<ul style="list-style-type: none"> • Mapua Public Hall Society Incorporated 					1
	Wellington Wairarapa	<ul style="list-style-type: none"> • Khandallah Bowling Club Incorporated 	<ul style="list-style-type: none"> • Hataitai Amateur Swimming Club Inc. • Khandallah Croquet Club Incorporated 				3
	Taranaki		<ul style="list-style-type: none"> • New Plymouth High School Old Boy's Rugby Football and Sports Club Inc. • Spotswood United Rugby Football and Sports Club Incorporated • Taranaki Hunt Incorporated 				3
	Manawatu Wanganui		<ul style="list-style-type: none"> • Manawatu Orion Motorcycle Club Inc. • Marton Golf Club Incorporated 	<ul style="list-style-type: none"> • Manawatu Philatelic Society Incorporated 			3
	Hawke's Bay		<ul style="list-style-type: none"> • Waipukurau Golf Club (Incorporated) 				1
Total		20	21	1	1	2	45

Table (i)

Arts/Culture/Heritage sector organisations established in the decade 1935 - 1944

	Main Activity Name							Total
	Acts as an umbrella / resource body	Other	Provides advice / information / advocacy	Provides buildings / facilities / open space	Provides human resources (e.g. staff/volunteers)	Provides services (e.g. care / counselling)	Sponsors / undertakes research	
Auckland	• The Auckland Bands Association Inc.	• Auckland City Brass Incorporated		• Torbay Community Association Inc.		• The City of Auckland Pipe Band Inc.		4
Auckland, Bay of Plenty, Waikato		• The Pipes and Drums of Thames Valley Inc.						1
Auckland, Bay of Plenty, Canterbury, Hawke's Bay, Manawatu - Wanganui, Taranaki, Waikato, Wellington - Wairarapa			• The NZ Founders Society Inc.					1
Auckland, Canterbury, Hawke's Bay, Manawatu - Wanganui, Nelson - Marlborough - Tasman, Otago, Southland, Taranaki, Waikato, Wellington - Wairarapa		• The City Of Nelson Highland Pipe Band Incorporated						1
Canterbury	• New Zealand Chinese Association Inc.	• South Canterbury Drama League Inc. • Christchurch Operatic Inc. • Napier Repertory Players (Inc.)				• The City Of Wellington Pipe Band Inc.	• Brass Band Association of New Zealand Incorporated	6
Nationwide, Southland		• Marlborough District Brass Band Incorporated • Nelson Performing Arts Competitions Incorporated		• Riversdale & District Progress League Inc. • The Invercargill Repertory Society Incorporated		• Southland Museum and Art Gallery Trust Board		5
Taranaki		•			• New Plymouth Little Theatre Society Inc			1
Waikato		• Hamilton Citizens' Band Incorporated • Matamata Citizens Band Incorporated • The Thames Citizens' Band Inc.						3
Wellington - Wairarapa		• Hutt Repertory Theatre Incorporated				• Hutt Valley Performing Arts Competitions Society Inc.		2
Total	2	12	1	3	1	4	1	24

Table (ii)

Education/training/research organisations established in the decade 1935 - 1944

	Main Activity Name								Total
	Acts as an umbrella / resource body	Makes grants / loans to individuals	Makes grants to organisations (including schools or other charities)	Other	Provides advice / information / advocacy	Provides buildings / facilities / open space	Provides human resources (e.g. staff / volunteers)	Provides services (e.g. care / counselling)	
Auckland				• Society of the Sacred Heart Trust Board		• Blockhouse Bay Community Centre Inc			2
Canterbury			• Saint Margarets College Old Girls Association • St Andrew's College Old Collegians (Inc)	• The St Margarets College Trust Board	• University of Canterbury Students Association Inc.				4
Nationwide		• Heritage Incorporated • Epsom Girls Grammar School Old Girls Association Inc.		• Friends of the Turnbull Library • Rangi Ruru Old Girls' Association Inc.	• Wanganui Lodge Of The Theosophical Society Incorporated • NZ Association Of Scientists Inc. • NZ Geographical Society Incorporated • New Zealand Kindergartens Inc.				8
Hawke's Bay					• Physical Education New Zealand Te Ao Kori Aotearoa Inc.				1
Manawatu - Wanganui			• Woodford House Trust Board						1
Nelson-Marlborough - Tasman			• Woodford House Old Girls Association Inc						1
Otago								• Bridge Street Early Learning Centre Inc.	1
Southland			• The Otago University Graduates Association Inc.					• Southland Kindergarten Association Inc.	2
Wellington Wairarapa	• Royal Society of NZ Wellington Branch Inc.			• St Johns Girls School Incorporated			• Queen Margaret College Incorporated		3
Europe, Nationwide, North America, Oceania								• The Lower Hutt Kindergarten Association Incorporated	1
Total	1	2	5	5	6	1	1	3	24

Table (iii)

Religious activities organisations established in the decade 1945 - 1954

	Main Activity Name						Total
	Acts as an umbrella / resource body	Makes grants to organisations (including schools or other charities)	Other	Provides buildings / facilities / open space	Provides religious services / activities	Provides services (e.g. care / counselling)	
Auckland				• Willow Park Camp Trust Board	• Oratia Church Trust Society		2
Auckland, Bay of Plenty						• The Sisters Of St Joseph of Cluny Trust Board	1
Auckland, Hawke's Bay, Manawatu - Wanganui, Wellington - Wairarapa						• Congregation Trust Board Of The Sisters Of St Joseph-Whanganui	1
Auckland, Northland					• United Maori Mission Incorporated		1
Bay of Plenty, Waikato			• Lichfield Lands Inc.				1
Canterbury					• Canterbury Hebrew Congregation Trust Board • Reformed Church of Christchurch Trust Board		2
Hawke's Bay					• Chivalric Hall Society Incorporated		1
Manawatu - Wanganui			• All Saints Palmerston Nth Property Trust Board		• Ballance Street Hall Trust Board • Owhango Combined Church Hall Society Inc.		3
Nationwide		• The Lutheran Laymens League Of New Zealand Incorporated			• Church Army In New Zealand • Church Of The Nazarene • Redemptorist Fathers Trust Board • Scripture Union In New Zealand Incorporated	Apostleship of the Sea Incorporated	6
Nationwide, Oceania					• GPH Society Limited		1
Nelson - Marlborough - Tasman					• Christian Science Society Nelson New Zealand		1
Northland	• Kaitaia District (Parochial) Trust Board				• Henry and William Williams Descendants Commemoration Trust Board • Northland Evangelical Movement Incorporated		3
Waikato					• Whangamata Community Church Assoc. Inc.		1
Wellington - Wairarapa		• Paul Hoskin Memorial & Catholic Youth Centre Trust Board		• St Peters Church Land Trust Board	• Greek Orthodox Community of Wellington Inc. • Life Switch Community Trust Incorporated • Russian Orthodox Church Abroad Wellington Trust Board		5
Africa, Otago					• St Andrew Street Church Of Christ Trust Board		1
Africa, Auckland, Canterbury					• Seventh Day Baptist Church of NZ (Inc.)		1
Africa, Asia, Nationwide, Oceania					• The Elim Church of New Zealand Incorporated		1
Total	1	2	2	2	22	3	32

Table (iv)

Social services organisations established in the decade 1955 - 1964

	Main Activity Name							Total
	Makes grants / loans to individuals	Makes grants to organisations (including schools or other charities)	Other	Provides advice / information / advocacy	Provides buildings / facilities / open space	Provides human resources e.g. staff/volunteers	Provides services (e.g. care / counselling)	
Auckland			• Papatoetoe Senior Citizens' Club Inc.		• The New Lynn Friendship Club Inc.		• Society of St Vincent de Paul Auckland Metropolitan Central Council Trust	3
Canterbury	• Society of St Vincent De Paul Central Council of Canterbury		• Birthright Christchurch Incorporated	• Timaru Senior Citizens Welfare Association Inc.			• Leithfield Public Library • Multiple Sclerosis And Parkinsons Society Of Canterbury Incorporated • The Prisoners' Aid and Rehabilitation Society of Canterbury Incorporated	6
Hawke's Bay			• Napier Friendly Neighbour Service Inc.					1
Nationwide				• Birthright New Zealand Inc			• The Hospitaller Brothers of St John of God Aotearoa Society • Wellington Jewish Care of the Aged Society	3
Nelson - Marlborough - Tasman			• Blenheim Senior Citizens Club Inc.		• Motupipi Public Hall Incorporated			2
Northland		• Northern Wairoa Country Women's Club Inc.					• Ruakaka Surf Life Saving Patrol Incorporated	2
Southland		• Hugh Anderson Charity Trust	• Dutch Club Invercargill Inc.		• Bluff Seafarers' Centre Inc.		• Age Concern Southland Incorporated	4
Taranaki							• Prisoners Aid and Rehabilitation Society of the Taranaki District Incorporated	1
Bay of Plenty, Waikato							• Waikato/ Bay Of Plenty Division Cancer Society Of New Zealand (Incorporated)	1
Waikato		• D V Bryant Trust Board				• Thames Friendship Club Inc.	• Birthright (Waikato) /Te Whanautanga Tika Inc. • Prisoners' Aid and Rehabilitation Society of the Waikato District Incorporated	4
Wellington Wairarapa					• Estate of Charles Rooking Carter		• Birthright Wellington Incorporated	2
Manawatu - Wanganui	• Society of St Vincent De Paul Manawatu Area Council			• Birthright Central Incorporated			• Birthright Wanganui Incorporated • Prisoners Aid And Rehabilitation Society Of The Manawatu District Inc	4
Asia, Manawatu Wanganui							• Society of St Vincent de Paul Wanganui Area Council	1
Total	2	3	5	3	4	1	16	34

Table (v)

Community Development organisations established in the decade 1955 – 1964

	Main Activity Name								Total
	Acts as an umbrella / resource body	Makes grants / loans to individuals	Makes grants to organisations (including schools or other charities)	Other	Provides advice / information / advocacy	Provides buildings / facilities / open space	Provides human resources (e.g. staff / volunteers)	Provides services (e.g. care / counselling)	
Auckland	• Beach Haven Birkdale Residents Assoc. Inc			• Onehunga Swimming Club Inc					2
Auckland, Otago, Waikato, Wellington - Wairarapa								• Little Sisters of the Assumption	1
Bay of Plenty				• Rotorua Hospital Auxiliary Inc					1
Canterbury						• New Brighton Pier, Foreshore and Promotion Inc • The Otaio Community Centre Inc • The Gisborne Chinese Association Inc.			2
Gisborne									1
Hawke's Bay				• Te Awanga Progressive Association Inc • Otaki & Districts Senior Citizens Association Inc		• The Ruakituri Residents Association Inc • Maraekakaho Church Hall Trust Board • Kereru Hall Society Inc.			4
Manawatu Wanganui	• Young Womens Christian Association of Wanganui Inc						• The Legion of Frontiersmen Charitable Organisation ('N' Squadron) Inc		3
Nationwide			• Quality Hotel Barrycourt Ltd	• Maori Women's Welfare League Inc					2
Northland		• Maungakaramaea Public Saleyards Society (Inc) • Waihou Memorial Fund Board							2
Otago			• Otago Masonic Charitable Trust						1
Southland				• Waikaia District Progress League Incorporated		• Mokoreta Redan Centennial Hall Society Incorporated • Wendonside Hall Society Inc.			3
Waikato						• Cambridge and District Senior Citizen's Assoc. Inc.			1
Wellington Wairarapa					• Mt Victoria Residents Assoc. Inc.	• Tuturumuri Hall Society Inc.			2
Total	2	2	2	6	1	10	1	1	25

Table (vi)

Health organisations established in the decade 1965 - 1974

	Main Activity Name								Total
	Acts as an umbrella / resource body	Makes grants / loans to individuals	Makes grants to organisations (including schools or other charities)	Other	Provides advice / information / advocacy	Provides buildings / facilities / open space	Provides services (e.g. care / counselling)	Sponsors / undertakes research	
Auckland							<ul style="list-style-type: none"> • Royal NZ Plunket Soc. Auckland East Branch Inc. • Royal NZ Plunket Soc. Auckland West Branch Inc. • Royal NZ Plunket Soc. Hibiscus Coast Branch Inc. • Royal NZ Plunket Soc. Mangere Branch Inc. 		4
Auckland, Waikato	• Auckland Medical Aid Trust								1
Bay of Plenty					• Asthma & Respiratory Management BOP Inc	• Te Puke Squash Rackets Club Inc			2
Canterbury			• The Manchester Unity Welfare Trust Board		• The Canterbury Arthritis Society Incorporated		<ul style="list-style-type: none"> • Canterbury Asthma Soc. Inc • Royal NZ Plunket Soc. Ferrymead Branch Inc. • Royal NZ Plunket Soc. NW-Christchurch Branch Inc 		5
Hawke's Bay		• Princess Alexandra Medical Trust							1
Manawatu Wanganui					• Manawatu Multiple Sclerosis Society Inc.				1
Nationwide		• Oakley Mental Health Research Foundation	• BW and TM Garlick Trust	• Kiwi Weight Watchers Inc.	<ul style="list-style-type: none"> • Mental Health Foundation of New Zealand • Diabetes New Zealand Inc • Cystic Fibrosis Association of New Zealand 			<ul style="list-style-type: none"> • Neurological Foundation of NZ • The Malaghan Institute of Medical Research 	8
Nelson-Marlborough-Tasman							• Manuka Street Trust Hospital		1
Northland			• Hokianga Hospital Auxiliary Inc		• Asthma Society (Northland) Incorporated				2
Otago				• Roxburgh District Medical Services Trust Bld	• The Otago Asthma Society Incorporated				2
Waikato							<ul style="list-style-type: none"> • Asthma & Respiratory Services (Waikato) Inc. • Pohlen Hospital Trust Board • Royal NZ Plunket Society Cambridge Branch Inc. 		3
Wellington Wairarapa			• Bowen Trust Board		<ul style="list-style-type: none"> • Wellington Ostomy Association Incorporated • Diabetes NZ Wellington Inc 		<ul style="list-style-type: none"> • Wellington Regional Asthma Society Incorporated • Te Hopai Trust Board 		5
Asia				• Hillary Himalayan Trust					1
Total	1	2	4	3	10	1	13	2	36

Table (vii)

Accommodation/Housing sector organisations established in the decade 1965 - 1974

	Main Beneficiary Name							Total
	Children / young people	General public	Older people	Other	Other charities	People with disabilities	Voluntary bodies other than charities	
Areas of Operation	Auckland	• Eden Christian Trust	• The Percy Hamilton Home Trust Board • Northbridge Lifecare Trust	• Remuera Christians Trust Board • James Liston Hostel Trust	• Alpha Charitable Trust Board			6
	Bay of Plenty	• Okataina Education and Recreation Trust						1
	Canterbury	• Rochester Hall Trust Board Incorporated • Raincliff Trust Board	• Living Springs Trust	• Methodist Presbyterian Baptist University Residential Hall Trust Board (Canterbury) Inc.		• Community Properties Ashburton Incorporated		5
	Hawke's Bay		• Hastings District Masonic Trust					1
	Manawatu - Wanganui	• St Laurence's Social Service Trust Board	• Ruapehu Masonic Association Trust • Ivy May Jensen Housing Trust • The Marton Edale Home Trust Board					4
	Nationwide	• Silverstream College Board Of Proprietors						1
	Northland	• Whananaki Youth Hostel Trust	• Northland District Masonic Trust					2
	Southland						• Lions Club of Invercargill (Host) Inc.	1
	Taranaki		• Inglewood Welfare Society Inc. • Rotary Club Of New Plymouth Charitable Trust Board • Tainui Home Trust Board					3
	Waikato		• Kenwyn Trust • North Waikato Care Of The Aged Trust Board • Te Awamutu Eventide Home Trust Board • Te Kauwhata Retirement Trust Board • The Hillview Trust Incorporated					5
	Wellington - Wairarapa		• Taita Home Trust Board	• Helen Lowry Hall Board Incorporated • Wellington Presbyterian Methodist Halls Of Residence Trust				3
Total		5	3	16	5	1	1	32

Table (viii)

People with disabilities organisations established in the decade 1965-1974

	Main Activity Name							Total
	Acts as an umbrella / resource body	Makes grants / loans to individuals	Makes grants to organisations (including schools or other charities)	Other	Provides advice / information / advocacy	Provides buildings / facilities / open space	Provides services (e.g. care / counselling)	
Auckland	• Auckland Paraplegic and Physically Disabled Association Incorporated		• Rescare Auckland Incorporated					2
Canterbury	• Timaru Group Riding for the Disabled Association Incorporated	• Templeton Welfare Council Incorporated	• Blogg Charitable Trust Board • The Lions Club of Riccarton-Waimairi Inc. • Lions Club of Rangiora NZ Inc.	• ParaFed Canterbury Incorporated			• Laura Fergusson Trust (Canterbury) • South Canterbury Multiple Sclerosis Society Incorporated	8
Gisborne							Gisborne Riding for Disabled Incorporated	1
Hawke's Bay				• Hastings Group, Riding For The Disabled Association Incorporated				1
Manawatu Wanganui					• Manawatu Paraplegic and Physically Disabled Association Incorporated			1
Nationwide	• Amputees Federation of New Zealand Incorporated • Laura Fergusson Trust Board Inc.	• New Zealand Paraplegic and Physically Disabled Foundation			• Arthritis Foundation Of New Zealand Inc. • Multiple Sclerosis Society Of NZ Inc.		• New Zealand Riding For The Disabled Association Incorporated	6
Nationwide					• The Personal Advocacy Trust Inc.			1
Nelson Marlborough Tasman			• The Eagles Golfing Society of Nelson / Marlborough Inc.					1
Otago					• The Otago Multiple Sclerosis Society Incorporated			1
Taranaki						• The Disabled Citizens Society (Taranaki) Incorporated	• CCS Disability Action Central Taranaki Incorporated	2
Wellington Wairarapa				• Wellington Paraplegic & Physically Disabled Association Inc.			• Laura Fergusson Trust Wellington Incorporated	2
Total	4	2	5	3	5	1	6	26

Table (ix)

Environment/conservation organisations established in the decade 1985 - 1994

	Main Activity Name									Total
	Acts as an umbrella / resource body	Makes grants / loans to individuals	Makes grants to organisations (including schools or other charities)	Other	Provides advice / information / advocacy	Provides buildings / facilities / open space	Provides human resources (e.g. staff / volunteers)	Provides services (e.g. care / counselling)	Sponsors / undertakes research	
Areas of Operation	Auckland				<ul style="list-style-type: none">• The Tamaki Estuary Protection Society Inc.• The Tamaki Drive Protection Society Inc.• Ngati Rehua Ngati Wai Ki Aotea Trust Board• The Tree Council (Auckland) Incorporated	<ul style="list-style-type: none">• The West Lynn Garden Society Inc.	<ul style="list-style-type: none">• Supporters Of Tiritiri Matangi Incorporated• Motutapu Island Restoration Trust			7
	Auckland, Northland				<ul style="list-style-type: none">• Pohutukawa Trust NZ					1
	Auckland, Waikato	<ul style="list-style-type: none">• Nga Uri O Tahinga Trust								1
	Waikato				<ul style="list-style-type: none">• Cambridge Tree Trust• Mist Preservation Society Inc.• Waitomo Catchment Trust Board	<ul style="list-style-type: none">• Thames Coast Preservation and Protection Society Inc.				4
	Bay of Plenty				<ul style="list-style-type: none">• Gideon's Valley Trust					1
	Bay of Plenty, Canterbury, Hawke's Bay, Manawatu - Wanganui, Nationwide, Nelson - Marlborough - Tasman, Northland, Otago, Waikato, Wellington - Wairarapa					<ul style="list-style-type: none">• Wingspan Birds of Prey Trust				1
	Canterbury			<ul style="list-style-type: none">• The Living Memorial Trust• The Green Effect Trust	<ul style="list-style-type: none">• The Geraldine Environmental Trust Inc.• The Friends of the Christchurch Botanic Gardens Incorporated• Maurice White Native Forest Trust• Akaroa Heritage Park Trust• The Nurses' Memorial Chapel Trust	<ul style="list-style-type: none">• Travis Wetland Trust	<ul style="list-style-type: none">• Canterbury Environmental Trust		<ul style="list-style-type: none">• The Koiata Botanical Trust	10
	Gisborne					<ul style="list-style-type: none">• Tairawhiti Environment Centre Incorporated				1
	Hawke's Bay					<ul style="list-style-type: none">• Art Deco Trust Inc.				1

Table (x) contd...

Environment/conservation organisations established in the decade 1985 – 1994 contd...

	Main Activity Name									Total
	Acts as an umbrella / resource body	Makes grants / loans to individuals	Makes grants to organisations (including schools or other charities)	Other	Provides advice / information / advocacy	Provides buildings / facilities / open space	Provides human resources (e.g. staff / volunteers)	Provides services (e.g. care / counselling)	Sponsors / undertakes research	
Manawatu Wanganui				<ul style="list-style-type: none"> Bushy Park Homestead & Forest Trust Main Trunk Rail Ohakune (Incorporated) 						2
Nationwide			<ul style="list-style-type: none"> Land and Water Habitat Trust 	<ul style="list-style-type: none"> Yellow-Eyed Penguin Trust 	<ul style="list-style-type: none"> Resource Management Law Association of New Zealand Incorporated Engineers for Social Responsibility Incorporated 			<ul style="list-style-type: none"> Community Business & Environment Centre Co-Operative Society Ltd 	<ul style="list-style-type: none"> The Camellia Memorial Trust Head & Neck Surgery Trust 	7
Nationwide, Northland	<ul style="list-style-type: none"> The Bay of Islands Coastal Watchdog Inc. 									1
Northland				<ul style="list-style-type: none"> Bushland Trust 		<ul style="list-style-type: none"> Mangawhai Harbour Restoration Society Inc. 				2
Nelson Marlborough Tasman					<ul style="list-style-type: none"> Nelson Environment Centre Incorporated The Marlborough Environment Centre Inc. 	<ul style="list-style-type: none"> James Beard Environmental Trust 				3
Otago				<ul style="list-style-type: none"> Dunedin Environment Centre Trust Hawksbury Lagoon Inc. 						2
Southland		<ul style="list-style-type: none"> The Leslie Hutchins Conservation Foundation 		<ul style="list-style-type: none"> Southland's Port Craig Viaducts Charitable Trust 						2
Taranaki		<ul style="list-style-type: none"> Taranaki Tree Trust 					<ul style="list-style-type: none"> Okato Development Trust 			2
Wellington Wairarapa				<ul style="list-style-type: none"> Guardians of Pauatahanui Inlet Incorporated Manawa Karioi Society Incorporated The Rimutaka Forest Park Charitable Trust Inc. The Wadestown Wilton Horticultural Society Inc. 	<ul style="list-style-type: none"> Friends Of The Wellington Botanic Garden Incorporated 					5
Antarctica, Nationwide				<ul style="list-style-type: none"> Antarctic Heritage Trust 						1
Total	2	2	3	22	14	4	3	1	3	54

Table (x)

Fund-raising organisations established in the decade 1985 - 1994

	Main Activity Name						Total
	Acts as an umbrella/resource body	Makes grants to organisations (including schools or other charities)	Other	Provides advice / information / advocacy	Provides buildings/facilities /open space	Provides other finance (e.g. investment funds)	
Auckland		<ul style="list-style-type: none"> Auckland Philharmonia Foundation Auckland Philharmonia Guild Stanhope Road School PTA Inc. The Sacred Heart College Development Foundation Trust West Auckland Hospice Foundation 					5
Auckland, Oceania			<ul style="list-style-type: none"> Rotary Club of Pohutukawa Coast Inc. Charitable Trust 				1
Bay of Plenty			<ul style="list-style-type: none"> Friends of the Rotorua District Library Inc. 				1
Canterbury		<ul style="list-style-type: none"> Lions Club Of Seaward Kaikoura Incorporated Queenspark Community Trust 	<ul style="list-style-type: none"> The Geraldine Primary Home And School Association Incorporated Three Churches Op-Shop (Cheviot) Inc. Waimakariri Covered Pool Committee Inc. 			<ul style="list-style-type: none"> Sacred Heart Basilica Restoration Trust 	6
Canterbury, Oceania		<ul style="list-style-type: none"> Lions Club of Amuri New Zealand Inc. 					1
Canterbury, West Coast			<ul style="list-style-type: none"> Canterbury West Coast Air Rescue Trust 				1
Gisborne, Nationwide		<ul style="list-style-type: none"> East Coast Rugby Players Trust 					1
Nationwide	<ul style="list-style-type: none"> The New Zealand Stroke Trust 	<ul style="list-style-type: none"> 'Ronald McDonald House Charities' Green Pastures Foundation NZ Waterfowl And Wetlands Trust The Friends Of The Royal NZ Ballet Inc Volunteer Service Abroad Foundation 	<ul style="list-style-type: none"> The University of Waikato Foundation 				7
Northland		<ul style="list-style-type: none"> Whangarei Heads School Support Group Incorporated 		<ul style="list-style-type: none"> Northland Parents of Deaf Children Inc 			2
Otago		<ul style="list-style-type: none"> Parents, Teachers and Friends of Sacred Heart School, North East Valley Inc. The Port Chalmers School Parent Teacher Association Incorporated Waitaki Girls' High School Futures Trust Waitaki Hospice Care Trust 	<ul style="list-style-type: none"> Alpha Club Incorporated Concord School Parents Teachers Association Incorporated Strath Taieri Parent Teachers Association Inc 		<ul style="list-style-type: none"> Roxburgh Entertainment Centre Improvement & Promotions Inc. 	<ul style="list-style-type: none"> The Foundation for the Dunedin Civic Orchestra 	9
Hawke's Bay		<ul style="list-style-type: none"> Woodford House Foundation 					1
Manawatu - Wanganui		<ul style="list-style-type: none"> Palmerston North Rotary Charitable Trust 					1
Southland			<ul style="list-style-type: none"> Lions Club of Te Anau Kepler Charitable Trust 				1
Wellington - Wairarapa						<ul style="list-style-type: none"> Maringi Forest Trust for Schools 	1
Waikato		<ul style="list-style-type: none"> Te Kuiti High School Charitable Trust Board Inc 	<ul style="list-style-type: none"> Lake Taupo Friends of Hospice Inc. 				2
Oceania, Waikato			<ul style="list-style-type: none"> Kiwanis Club of Morrinsville Incorporated 				1
Africa, Asia, Europe, Nationwide, North America, Oceania, South America	<ul style="list-style-type: none"> Habitat for Humanity NZ Ltd 						1
Africa, Asia, Waikato, Wellington - Wairarapa			<ul style="list-style-type: none"> FEBC-NZ Radio International Incorporated 				1
Total	2	22	14	1	1	3	43

Table (xi)

Emergency/disaster relief organisations established in the decade 1985 - 1994

	Main Activity Name								Total
	Makes grants / loans to individuals	Makes grants to organisations (including schools or other charities)	Other	Provides advice / information / advocacy	Provides buildings / facilities / open space	Provides human resources (e.g. staff / volunteers)	Provides other finance (e.g. investment funds)	Provides services (e.g. care / counselling)	
Auckland			• Omaha Surf Lifesaving Club Inc						1
Auckland, Northland		• Northern Lifeguard Services Trust							1
Northland						• Far North Search and Rescue Organisation Inc			1
Bay of Plenty			• Whangamata Volunteer Coastguard Inc			• Opotiki Surf Lifesaving Club Inc			2
Bay of Plenty, Nationwide, Oceania						• Lake Okareka Fire Force Inc			1
Canterbury			• Diamond Harbour and Districts Emergency and Relief Trust • Rakaia Search & Rescue Organisation Inc			• Ellesmere District Search & Rescue Organisation Inc.		• Banks Peninsula Search and Rescue Inc	4
Gisborne			• Eastland Helicopter Rescue Trust • Gisborne Volunteer Coastguard Association Inc						2
Gisborne, Hawke's Bay, Wellington - Wairarapa				• East Coast Rural Support Trust					1
Hawke's Bay						• Dannevirke Volunteer Fire Brigade Inc • Hastings And District Victims Support Group Inc		• Central Hawkes Bay Victims Support Group Inc	3
Manawatu Wanganui				• Palmerston North City Neighbourhood Support Groups Inc		• Ohakune Volunteer Fire Brigade Inc		• Manawatu Victim Support Group Inc	3
Manawatu Wanganui, Taranaki						• Taranaki Alpine Cliff Rescue Inc			1
Manawatu Wanganui, Wellington Wairarapa	• Motor Industry Workers Society Inc								1
Wellington Wairarapa						• Upper Hutt Volunteer Fire Brigade Inc			1

Table (xii) contd...

Emergency/disaster relief organisations established in the decade 1985 – 1994 contd...

	Main Activity Name								Total
	Makes grants / loans to individuals	Makes grants to organisations (including schools or other charities)	Other	Provides advice / information / advocacy	Provides buildings / facilities / open space	Provides human resources (e.g. staff / volunteers)	Provides other finance (e.g. investment funds)	Provides services (e.g. care / counselling)	
Nationwide			• SAR Dogs Otago Incorporated			• New Zealand Land Search and Rescue Incorporated	• New Zealand Local Authority Protection Programme Disaster Fund	• The Life Flight Trust	4
Nelson - Marlborough - Tasman					• Nelson Marlborough Rescue Helicopter Trust Board	• Coastguard Marlborough Incorporated • Motueka Search & Rescue Incorporated		• Motueka Victim Support Group Incorporated • Nelson Community Foodbank Trust	5
Otago						• South Otago Victim Support Group Incorporated			1
Otago, Southland						• The Warrington Surf Life Saving Club Incorporated			1
Waikato						• Kuaotunu Rural Fire Force Incorporated • Matarangi Volunteer Rural Fire Force Association			2
Waikato, West Coast			• Mines Rescue Trust						1
West Coast						• The Buller Volunteer Surf Rescue Society Incorporated			1
Africa, Asia, Nationwide, Oceania			• Register of Engineers for Disaster Relief New Zealand						1
Africa, Asia, Nationwide, South America				• Seed & Mechanisation Development Trust					1
Total	1	1	9	3	1	17	1	6	39

Table (xii)

Economic Development organisations established in the decade 1995 - 2004

	Main Activity Name									Total
	Acts as an umbrella / resource body	Makes grants / loans to individuals	Makes grants to organisations (including schools or other charities)	Other	Provides advice / information / advocacy	Provides buildings / facilities / open space	Provides other finance (e.g. investment funds)	Provides services (e.g. care / counselling)	Sponsors / undertakes research	
Auckland					• Committee For Auckland Limited					1
Canterbury		• Te Taumutu Charitable Trust • Te Kahui O Onuku Charitable Co. Ltd.	• Te Poho O Tamatea Limited				• 525 Blenheim Road Limited			4
Canterbury, Nationwide				• Niu Economic & Enterprise Development Trust						1
Chatham Islands				• Hokotehi Moriori Trust • Kopi Holdings Ltd						2
Gisborne	• Te Whanau A Kai Trust			• Ngati Porou Fisheries Ltd • Ruamano Fishing Limited						3
Nationwide	• Tahuri Whenua Incorporated			• Whaingaroa Fisheries Company Ltd	• Business Integrity Trust		• ROTAB Investments Limited		• Motu: Economic & Public Policy Research Trust	5
Nationwide, Northland							• Ngati Kahu Fisheries Ltd			1
Northland	• Wairoa Development Trust						• Ngati Kahu Corporate Ltd			2
Nelson Marlborough Tasman		• The Nelson Angel Women's Loan Fund					• Ngati Kuia Holding Company Ltd			2
Bay of Plenty, Waikato		• Te Putahitanga O Nga Ara Trust								1
Waikato				• Awhina Experience Ltd • South Waikato Economic Development Trust • Waipohutu Forestry Ltd						3
Wellington Wairarapa					• Wainuiomata Budgeting Services Trust					1
West Coast							• Development West Coast			1
Otago								• Enterprise Clutha		1
Southland						• Waihopai Ru-naka Holdings Ltd				1
Total	3	4	1	9	3	1	6	1	1	29

Table (xiii)

Marae on reservation land established in the decade 1995 – 2004

	Organisation's Main Activity						Total
	Acts as an umbrella / resource body	Makes grants to organisations (including schools or other charities)	Other	Provides advice / information / advocacy	Provides buildings / facilities / open space	Provides human resources (e.g. staff / volunteers)	
Area of Operations	Auckland				• Makaurau Marae Maori Trust		1
	Auckland, Bay of Plenty				• Otuhare Marae Charitable Trust		1
	Bay of Plenty	• Ngati Hangarau Marae Charitable Trust • Rangiwehi Charitable Trust	• Te Ha O Te Arawhatawhata Charitable Trust		• Te Rereatukahia Marae Incorporated		4
	Canterbury	• Te Kete o Wairewa Ltd		• Hakatere Maori Komiti			2
	Hawke's Bay			• Nga Kairauhi	• Kurahikakawa Ki Waihua Trust		2
	Manawatu - Wanganui				• Motuiti Marae Komiti Incorporated • Poupatate Marae Incorporated • Pungarehu Marae Society Incorporated		3
	Manawatu - Wanganui, Wellington - Wairarapa		• Ngai Tumapuhia a Rangi ki Motuwairaka Incorporated			• Poutu Pa Incorporated	2
	Wellington - Wairarapa				• Hurunui-o-rangi Charitable Trust • Kawi Marae Committee Trust • Ngati Kikopiri Maori Marae Komiti Society Incorporated • Whakataki Marae Charitable Trust		4
	Nationwide	• Ngati Rangatahi Whanaunga (Association)	• The Nga Rauru Iwi Authority Society Incorporated				2
	Nelson - Marlborough - Tasman		• Nga Uri o Mangamaunu Whanui Incorporated				1
	Northland				• Karangahape Marae Association Incorporated • Kenana-Te Ranginui Marae Trust		2
	Otago	• Moeraki Limited			• Te Runanga o Otakou Inc.		2
	Taranaki		• Meremere Pa and Hapu Charitable Trust				1
	Waikato				• Nga Uri A Maata Ngapo Charitable Trust		1
	Total	4	1	5	2	15	28

Table (xiv)

Care/protection of animals sector organisations established in the decade 1995 - 2004

	Main Activity Name							Total	
	Acts as an umbrella / resource body	Makes grants to organisations (including schools or other charities)	Other	Provides advice / information / advocacy	Provides buildings / facilities / open space	Provides human resources (e.g. staff / volunteers)	Provides services (e.g. care / counselling)		
Areas of Operation	Auckland			• Cats In Need Trust				• The Lonely Miaow Association Inc.	2
	Bay of Plenty			• Taupo Bird Rescue					1
	Bay of Plenty, Waikato		• The Bettany Charitable Trust Inc.						1
	Bay of Plenty, Wellington - Wairarapa							• NZ Native Bird And Animal Rescue And Rehabilitation Trust Board	1
	Waikato			• The South Waikato Branch Of The Royal New Zealand Society For The Prevention Of Cruelty To Animals Incorporated					1
	Wellington - Wairarapa			• David Fleming Charitable Trust				• Native Bird Rescue Wellington Trust	2
	Canterbury			• Cats Unloved Charitable Trust					1
	Gisborne			•		• The Gisborne SPCA Charitable Trust Board Inc.			1
	Hawke's Bay			• The Wairoa Branch Of The Royal New Zealand Society For The Prevention Of Cruelty To Animals Incorporated					1
	Manawatu - Wanganui			• Whakamanu Wildlife Trust		• Pakihikura Reserve Trust			2
	Manawatu - Wanganui, Taranaki			• Bird Rescue Wanganui/ Manawatu Trust					1
	Manawatu - Wanganui, Wellington - Wairarapa	• Kapiti Bird Club Incorporated							1
	Northland			• Kaitaia and Districts Branch Of The Royal New Zealand Society For The Prevention Of Cruelty To Animals Incorporated			• Mahinepua-Radar Hill Landcare Group		2
	Otago			• Otago SPCA Charitable Trust					1
	Nationwide		• Central North Island Blue Duck Conservation Charitable Trust	• Adopt A Standardbred (NZ) Charitable Trust • Kaimanawa Heritage Horses Welfare Society Incorporated • Animals S.O.S. Trust	• New Zealand Companion Animal Council Inc. • New Zealand Sea Lion Trust			• Greyhound Adoption Programme Trust	7
	Africa, Asia, Nationwide, South America				• WSPA New Zealand Incorporated				1
Total	1	2	13	3	2	1	4	26	

Table (xv)

Promotion of volunteering organisations established in the decade 2005 - 2012

	Main Activity Name						Total
	Acts as an umbrella / resource body	Makes grants to organisations (including schools or other charities)	Other	Provides advice / information / advocacy	Provides human resources (e.g. staff / volunteers)	Provides services (e.g. care / counselling)	
Auckland						• Knighthawk Community Crimewatch Patrols Education and Development Trust	1
Auckland, Nationwide			• Waitakere City Community Rescue Trust				1
Bay of Plenty				• Volunteer Western Bay of Plenty	• Rotary Club of Maketu Charitable Trust		2
Hawke's Bay, Nationwide					• The Volunteer Army Foundation		1
Manawatu - Wanganui					• Volunteer Resource Centre - Manawatu & Districts		1
Manawatu - Wanganui, Nationwide					• The Lions Club of Ruapehu Incorporated		1
Nationwide	• One Percent Collective Trust	• The Lions Club of Tirau Charitable Trust					2
Nationwide, Taranaki			• Lions Club Of Rahoitu Pungarehu				1
Nelson - Marlborough - Tasman					• Volunteer Marlborough Charitable Trust Incorporated		1
Otago, Southland	• Surf Life Saving Otago Charitable Trust						1
Wellington - Wairarapa					• Volunteer Kapiti Incorporated		1
Africa, Asia, Europe, Nationwide, North America, Oceania, South America					• Aotearoa Cultural & Volunteer Exchange Incorporated		1
Asia, Nationwide					• Jian Hua Foundation (NZ) Trust		1
Asia, Nationwide, North America					• Developing Nationz		1
Total	2	1	2	1	9	1	16

Table (xvi)

Employment organisations established in the decade 1985 - 1994

		Main Activity Name						Total	
		Acts as an umbrella / resource body	Makes grants / loans to individuals	Other	Provides buildings / facilities / open space	Provides human resources (e.g. staff / volunteers)	Provides services (e.g. care / counselling)		Sponsors / undertakes research
Areas of Operation	Auckland			• Wai-Whanau Limited		• The Korean Society Of Auckland Incorporated		2	
	Auckland, Bay of Plenty, Northland, Waikato		• Methodist Employment Generation Fund (Northern) Trust					1	
	Bay of Plenty			• Te Whakawhiti O Te Rangatahi O Kawerau				1	
	Canterbury			• Just Dollars Trust		• Christchurch Small Business Enterprise Centre Limited • The Project Employment And Environment Enhancement Programme Trust		3	
	Manawatu - Wanganui			• Phoenix Incorporated				1	
	Nationwide	• Whangaroa Maori Trust Board				• Student Job Search Aotearoa Incorporated	• The Jobs Research Trust	3	
	Nelson - Marlborough - Tasman		• Marlborough Employment Enterprises Trust				• Village Community Trust	2	
	West Coast			• Buller Community Fertiliser Company Limited • Buller Community Horticulture Company Limited				2	
Total		1	2	5	1	1	4	1	15

Table (xvii)

International activities organisations established in the decade 2005 – 2012

	Main Activity Name								Total
	Acts as an umbrella / resource body	Makes grants / loans to individuals	Makes grants to organisations (including schools or other charities)	Other	Provides advice / information / advocacy	Provides buildings / facilities / open space	Provides human resources (e.g. staff / volunteers)	Provides services (e.g. care / counselling)	
Areas of Operation	Canterbury			• AIESEC Canterbury					1
	Africa	• The Help Africa Trust	•	• Waimate Afrilift Charitable Trust					2
	Africa, Asia, Nationwide	•	• Xerses' Atlas Trust	• Hope International Charitable Trust					2
	Africa, Asia, Nationwide, Oceania	•	• Samaritan's Purse Australia Limited						1
	Africa, Asia, Nationwide, Oceania, South America			• Quaker Peace and Service Trust					1
	Asia							• First Steps Himalaya	1
	Asia, Gisborne, North America, Oceania			• Gisborne District Sister Cities Incorporated					1
	Asia, Nationwide				• SpinningTop Trust				1
	Europe, Nationwide						• Lighthouse Orphan Foundation Charitable Trust		1
	Nationwide, Oceania	• Vivere New Zealand Trust							1
	Oceania			• The Fijian Charitable Trust		• Bougainville Library Trust			2
Total		1	1	2	6	1	1	1	14

Table (xviii)

Other sector organisations established in the decade 1925 - 1934

	Main Activity Name									Total
	Acts as an umbrella/ resource body	Makes grants/ loans to individuals	Makes grants to orgs (including schools or other charities)	Other	Provides advice/ information/ advocacy	Provides buildings / facilities / open space	Provides human resources (e.g. staff / volunteers)	Provides religious services / activities	Provides services (e.g. care / counselling)	
Auckland		• St Mary's Homes Trust Brd		• Onehunga Ladies Benevolent Soc Inc. • The Devonport RSA Memorial Trust • The Dingwall Trust		• Massey and Birdwood Settlers Assoc. Inc				5
Bay of Plenty				• Tauranga Brass Inc						1
Bay of Plenty, Taranaki, Waikato								• The Waikato Diocesan Trust Board		1
Canterbury				• Redcliffs Public Library Inc • South Canterbury Justices Of The Peace Association Inc • Timaru Municipal Band Inc			• Sumner Lifeboat Inst. Inc.	• First Church Of Christ Scientist Christchurch Trust Board		5
Canterbury, Nationwide				• Canterbury Horticultural Society Inc						1
Gisborne, Wellington - Wairarapa				• The Wellington Boys and Girls Institute Inc						1
Hawke's Bay				• Pahiatua Returned Services Assoc Inc						1
Manawatu - Wanganui				• The Wanganui JP Association Inc						1
Nationwide	• The Boys Brigade In NZ Inc		• KPS Society Limited	• The Associated Churches of Christ Church Extension and Property Trust Board	• Rural Women NZ Inc				• Workbridge Inc	5
Nelson - Marlborough - Tasman									• Marlborough JP Association Inc	1
Northland				• Waipu Public Coronation Hall and Library Association Inc						1
Otago					• The Otago JP Ass Inc	• The Waitepeka- Puerua Public Hall Society Inc				2
Southland				• Southland Justices Of The Peace Association Inc		• Waimahaka Public Hall Inc • Wrights Bush Public Hall Soc Inc				3
Taranaki				• New Plymouth Old Boy's Swimming and Surf Club Inc • Taranaki JP Association Inc						2
Waikato									• Royal NZ Plunket Soc. (Thames) Inc	1
Wellington - Wairarapa									• The Wellington City Mission (Anglican) Trust Board • Paekakariki Surf Lifeguards Inc • Wellington Free Ambulance Serv. Inc • Wellington JP Inc	4
Africa, Asia, Europe, Nation-wide, Oceania				• New Zealand Red Cross Inc						1
Asia, Europe, Nationwide, Oceania, South America									• Missionary Sisters Of The Society Of Mary Trust Board	1
Total	1	1	1	17	2	4	1	2	8	37

Table (xix)

Appendix D

Table (xx) to Table (xxxviii) provide information about the cross-sector involvement within each of the social sectors.

Accommodation / housing	Charities	
	Number	Percent
Multi-Sector Charities	2197	95%
Single-Sector Charities	114	5%
Total	2311	

Accommodation / housing

Other sectors addressed	Charities	
	Number	Percent
Education / training / research	1564	68%
Social Services	1459	63%
HEALTH	1379	60%
Community Development	1168	51%
RELIGIOUS Activities	892	39%
People with Disabilities	874	38%
Fund-raising	864	37%
Promotion of Volunteering	739	32%
Arts / Culture / Heritage	722	31%
Sport / Recreation	684	30%
EMPLOYMENT	667	29%
Emergency / disaster relief	600	26%
Environment / conservation	587	25%
Other	564	24%
Economic Development	464	20%
International Activities	386	17%
Care / Protection of Animals	251	11%
MARAE on reservation land	241	10%

Table (xx)

Education / training / research	Charities	
	Number	Percent
Multi-Sector Charities	13868	88%
Single-Sector Charities	1830	12%
Total	15698	

Education / training / research

Other sectors addressed	Charities	
	Number	Percent
Community Development	6242	40%
HEALTH	5347	34%
Social Services	5171	33%
Arts / Culture / Heritage	4826	31%
Fund-raising	4559	29%
Promotion of Volunteering	3924	25%
Sport / Recreation	3696	24%
RELIGIOUS Activities	3282	21%
Other	3222	21%
People with Disabilities	2866	18%
Environment / conservation	2736	17%
Emergency / disaster relief	2353	15%
EMPLOYMENT	1647	10%
Accommodation / housing	1564	10%
International Activities	1453	9%
Economic Development	1290	8%
Care / Protection of Animals	882	6%
MARAE on reservation land	412	3%

Table (xxi)

Health	Charities	
	Number	Percent
Multi-Sector Charities	6863	96%
Single-Sector Charities	301	4%
Total	7164	

Health

Other sectors addressed	Charities	
	Number	Percent
Education / training / research	5347	75%
Social Services	3811	53%
Community Development	3256	45%
People with Disabilities	2891	40%
Fund-raising	2598	36%
Promotion of Volunteering	2192	31%
Sport / Recreation	2032	28%
Arts / Culture / Heritage	1939	27%
Other	1618	23%
Emergency / disaster relief	1576	22%
Environment / conservation	1526	21%
RELIGIOUS Activities	1441	20%
Accommodation / housing	1379	19%
EMPLOYMENT	1059	15%
International Activities	919	13%
Economic Development	828	12%
Care / Protection of Animals	589	8%
MARAE on reservation land	358	5%

Table (xxii)

Environment / conservation	Charities	
	Number	Percent
Multi-Sector Charities	3304	97%
Single-Sector Charities	116	3%
Total	3420	

Environment / conservation

Other sectors addressed	Charities	
	Number	Percent
Education / training / research	2736	80%
Community Development	2095	61%
Arts / Culture / Heritage	1784	52%
HEALTH	1526	45%
Sport / Recreation	1427	42%
Fund-raising	1392	41%
Social Services	1302	38%
Promotion of Volunteering	1267	37%
Emergency / disaster relief	915	27%
People with Disabilities	906	26%
Other	804	24%
Economic Development	752	22%
Care / Protection of Animals	741	22%
EMPLOYMENT	668	20%
RELIGIOUS Activities	644	19%
International Activities	605	18%
Accommodation / housing	587	17%
MARAE on reservation land	333	10%

Table (xxiii)

MARAЕ on reservation land	Charities	
	Number	Percent
Multi-Sector Charities	467	94%
Single-Sector Charities	31	6%
Total	498	

MARAЕ on reservation land

Other sectors addressed	Charities	
	Number	Percent
Arts / Culture / Heritage	422	85%
Education / training / research	412	83%
Community Development	374	75%
HEALTH	358	72%
Environment / conservation	333	67%
Social Services	324	65%
Fund-raising	293	59%
Sport / Recreation	285	57%
RELIGIOUS Activities	267	54%
Economic Development	260	52%
Accommodation / housing	241	48%
Promotion of Volunteering	238	48%
Emergency / disaster relief	228	46%
EMPLOYMENT	220	44%
People with Disabilities	214	43%
Care / Protection of Animals	117	23%
Other	114	23%
International Activities	113	23%

Table (xxiv)

Community Development	Charities	
	Number	Percent
Multi-Sector Charities	8088	99%
Single-Sector Charities	60	1%
Total	8148	

Community Development

Other sectors addressed	Charities	
	Number	Percent
Education / training / research	6242	77%
Social Services	4170	51%
Arts / Culture / Heritage	3395	42%
Fund-raising	3373	41%
HEALTH	3256	40%
Sport / Recreation	2849	35%
Promotion of Volunteering	2847	35%
RELIGIOUS Activities	2269	28%
Environment / conservation	2095	26%
People with Disabilities	1940	24%
Other	1754	22%
Emergency / disaster relief	1585	19%
EMPLOYMENT	1396	17%
Economic Development	1225	15%
Accommodation / housing	1168	14%
International Activities	1107	14%
Care / Protection of Animals	596	7%
MARAE on reservation land	374	5%

Table (xxv)

Emergency / disaster relief	Charities	
	Number	Percent
Multi-Sector Charities	2891	99%
Single-Sector Charities	43	1%
Total	2934	

Emergency / disaster relief

Other sectors addressed	Charities	
	Number	Percent
Education / training / research	2353	80%
Promotion of Volunteering	1661	57%
Community Development	1585	54%
HEALTH	1576	54%
Social Services	1532	52%
Fund-raising	1488	51%
People with Disabilities	1174	40%
Sport / Recreation	1016	35%
Arts / Culture / Heritage	937	32%
Environment / conservation	915	31%
RELIGIOUS Activities	866	30%
International Activities	708	24%
Other	692	24%
Accommodation / housing	600	20%
Economic Development	470	16%
Care / Protection of Animals	462	16%
EMPLOYMENT	446	15%
MARAE on reservation land	228	8%

Table (xxvi)

Social Services	Charities	
	Number	Percent
Multi-Sector Charities	7418	97%
Single-Sector Charities	206	3%
Total	7624	

Social Services

Other sectors addressed	Charities	
	Number	Percent
Education / training / research	5171	68%
Community Development	4170	55%
HEALTH	3811	50%
RELIGIOUS Activities	2728	36%
Fund-raising	2619	34%
People with Disabilities	2548	33%
Promotion of Volunteering	2387	31%
Arts / Culture / Heritage	2221	29%
Sport / Recreation	2006	26%
Other	1755	23%
Emergency / disaster relief	1532	20%
Accommodation / housing	1459	19%
Environment / conservation	1302	17%
EMPLOYMENT	1273	17%
International Activities	979	13%
Economic Development	871	11%
Care / Protection of Animals	511	7%
MARAE on reservation land	324	4%

Table (xxvii)

EMPLOYMENT	Charities	
	Number	Percent
Multi-Sector Charities	1880	100%
Single-Sector Charities	2	0%
Total	1882	

EMPLOYMENT

Other sectors addressed	Charities	
	Number	Percent
Education / training / research	1647	88%
Community Development	1396	74%
Social Services	1273	68%
HEALTH	1059	56%
Arts / Culture / Heritage	934	50%
Fund-raising	899	48%
Promotion of Volunteering	890	47%
Sport / Recreation	762	40%
People with Disabilities	758	40%
Economic Development	692	37%
Environment / conservation	668	35%
Accommodation / housing	667	35%
RELIGIOUS Activities	641	34%
Emergency / disaster relief	446	24%
Other	432	23%
International Activities	373	20%
Care / Protection of Animals	236	13%
MARAE on reservation land	220	12%

Table (xxviii)

RELIGIOUS Activities	Charities	
	Number	Percent
Multi-Sector Charities	4778	77%
Single-Sector Charities	1451	23%
Total	6229	

RELIGIOUS Activities

Other sectors addressed	Charities	
	Number	Percent
Education / training / research	3282	53%
Social Services	2728	44%
Community Development	2269	36%
Fund-raising	1660	27%
Arts / Culture / Heritage	1474	24%
HEALTH	1441	23%
Promotion of Volunteering	1352	22%
Sport / Recreation	1123	18%
Accommodation / housing	892	14%
Emergency / disaster relief	866	14%
People with Disabilities	848	14%
Other	803	13%
International Activities	803	13%
Environment / conservation	644	10%
EMPLOYMENT	641	10%
Economic Development	490	8%
MARAE on reservation land	267	4%
Care / Protection of Animals	254	4%

Table (xxix)

Arts / Culture / Heritage	Charities	
	Number	Percent
Multi-Sector Charities	5923	92%
Single-Sector Charities	531	8%
Total	6454	

Arts / Culture / Heritage

Other sectors addressed	Charities	
	Number	Percent
Education / training / research	4826	75%
Community Development	3395	53%
Sport / Recreation	2481	38%
Fund-raising	2224	34%
Social Services	2221	34%
HEALTH	1939	30%
Environment / conservation	1784	28%
Promotion of Volunteering	1709	26%
RELIGIOUS Activities	1474	23%
Other	1441	22%
People with Disabilities	1221	19%
Emergency / disaster relief	937	15%
EMPLOYMENT	934	14%
Economic Development	888	14%
International Activities	747	12%
Accommodation / housing	722	11%
Care / Protection of Animals	523	8%
MARAE on reservation land	422	7%

Table (xxx)

Sport / Recreation	Charities	
	Number	Percent
Multi-Sector Charities	4954	91%
Single-Sector Charities	484	9%
Total	5438	

Sport / Recreation

Other sectors addressed	Charities	
	Number	Percent
Education / training / research	3696	68%
Community Development	2849	52%
Arts / Culture / Heritage	2481	46%
Fund-raising	2130	39%
HEALTH	2032	37%
Social Services	2006	37%
Promotion of Volunteering	1706	31%
Environment / conservation	1427	26%
People with Disabilities	1374	25%
Other	1198	22%
RELIGIOUS Activities	1123	21%
Emergency / disaster relief	1016	19%
EMPLOYMENT	762	14%
Accommodation / housing	684	13%
International Activities	629	12%
Economic Development	609	11%
Care / Protection of Animals	523	10%
MARAE on reservation land	285	5%

Table (xxxi)

Care / Protection of Animals	Charities	
	Number	Percent
Multi-Sector Charities	1053	95%
Single-Sector Charities	61	5%
Total	1114	

Care / Protection of Animals

Other sectors addressed	Charities	
	Number	Percent
Education / training / research	882	79%
Environment / conservation	741	67%
Community Development	596	54%
HEALTH	589	53%
Fund-raising	562	50%
Arts / Culture / Heritage	523	47%
Sport / Recreation	523	47%
Social Services	511	46%
Promotion of Volunteering	510	46%
People with Disabilities	468	42%
Emergency / disaster relief	462	41%
Other	274	25%
Economic Development	256	23%
RELIGIOUS Activities	254	23%
Accommodation / housing	251	23%
EMPLOYMENT	236	21%
International Activities	234	21%
MARAE on reservation land	117	11%

Table (xxxii)

International Activities	Charities	
	Number	Percent
Multi-Sector Charities	1711	100%
Single-Sector Charities	4	0%
Total	1715	

International Activities

Other sectors addressed	Charities	
	Number	Percent
Education / training / research	1453	85%
Community Development	1107	65%
Fund-raising	1005	59%
Social Services	979	57%
HEALTH	919	54%
Promotion of Volunteering	809	47%
RELIGIOUS Activities	803	47%
Arts / Culture / Heritage	747	44%
Emergency / disaster relief	708	41%
Sport / Recreation	629	37%
Environment / conservation	605	35%
People with Disabilities	605	35%
Economic Development	420	24%
Accommodation / housing	386	23%
EMPLOYMENT	373	22%
Other	340	20%
Care / Protection of Animals	234	14%
MARAE on reservation land	113	7%

Table (xxxiii)

Economic Development	Charities	
	Number	Percent
Multi-Sector Charities	1488	99%
Single-Sector Charities	14	1%
Total	1502	

Economic Development

Other sectors addressed	Charities	
	Number	Percent
Education / training / research	1290	86%
Community Development	1225	82%
Arts / Culture / Heritage	888	59%
Social Services	871	58%
HEALTH	828	55%
Environment / conservation	752	50%
Fund-raising	735	49%
EMPLOYMENT	692	46%
Promotion of Volunteering	647	43%
Sport / Recreation	609	41%
RELIGIOUS Activities	490	33%
People with Disabilities	490	33%
Emergency / disaster relief	470	31%
Accommodation / housing	464	31%
International Activities	420	28%
Other	377	25%
MARAE on reservation land	260	17%
Care / Protection of Animals	256	17%

Table (xxxiv)

Fund-raising	Charities	
	Number	Percent
Multi-Sector Charities	5927	97%
Single-Sector Charities	163	3%
Total	6090	

Fund-raising

Other sectors addressed	Charities	
	Number	Percent
Education / training / research	4559	75%
Community Development	3373	55%
Promotion of Volunteering	2724	45%
Social Services	2619	43%
HEALTH	2598	43%
Arts / Culture / Heritage	2224	37%
Sport / Recreation	2130	35%
People with Disabilities	1774	29%
RELIGIOUS Activities	1660	27%
Emergency / disaster relief	1488	24%
Environment / conservation	1392	23%
Other	1247	20%
International Activities	1005	17%
EMPLOYMENT	899	15%
Accommodation / housing	864	14%
Economic Development	735	12%
Care / Protection of Animals	562	9%
MARAE on reservation land	293	5%

Table (xxxv)

People with Disabilities	Charities	
	Number	Percent
Multi-Sector Charities	4003	97%
Single-Sector Charities	132	3%
Total	4135	

People with Disabilities

Other sectors addressed	Charities	
	Number	Percent
HEALTH	2891	70%
Education / training / research	2866	69%
Social Services	2548	62%
Community Development	1940	47%
Fund-raising	1774	43%
Promotion of Volunteering	1576	38%
Sport / Recreation	1374	33%
Arts / Culture / Heritage	1221	30%
Emergency / disaster relief	1174	28%
Other	965	23%
Environment / conservation	906	22%
Accommodation / housing	874	21%
RELIGIOUS Activities	848	21%
EMPLOYMENT	758	18%
International Activities	605	15%
Economic Development	490	12%
Care / Protection of Animals	468	11%
MARAÉ on reservation land	214	5%

Table (xxxvi)

Promotion of Volunteering	Charities	
	Number	Percent
Multi-Sector Charities	4816	100%
Single-Sector Charities	3	0%
Total	4819	

Promotion of Volunteering

Other sectors addressed	Charities	
	Number	Percent
Education / training / research	3924	81%
Community Development	2847	59%
Fund-raising	2724	57%
Social Services	2387	50%
HEALTH	2192	45%
Arts / Culture / Heritage	1709	35%
Sport / Recreation	1706	35%
Emergency / disaster relief	1661	34%
People with Disabilities	1576	33%
RELIGIOUS Activities	1352	28%
Environment / conservation	1267	26%
Other	1033	21%
EMPLOYMENT	890	18%
International Activities	809	17%
Accommodation / housing	739	15%
Economic Development	647	13%
Care / Protection of Animals	510	11%
MARAE on reservation land	238	5%

Table (xxxvii)

Other	Charities	
	Number	Percent
Multi-Sector Charities	4996	92%
Single-Sector Charities	433	8%
Total	5429	

Other

Other sectors addressed	Charities	
	Number	Percent
Education / training / research	3222	59%
Social Services	1755	32%
Community Development	1754	32%
HEALTH	1618	30%
Arts / Culture / Heritage	1441	27%
Fund-raising	1247	23%
Sport / Recreation	1198	22%
Promotion of Volunteering	1033	19%
People with Disabilities	965	18%
Environment / conservation	804	15%
RELIGIOUS Activities	803	15%
Emergency / disaster relief	692	13%
Accommodation / housing	564	10%
EMPLOYMENT	432	8%
Economic Development	377	7%
International Activities	340	6%
Care / Protection of Animals	274	5%
MARAE on reservation land	114	2%

Table (xxxviii)