CENTRE FOR CORPORATE PUBLIC AFFAIRS

REPORT TO
PRODUCTIVITY COMMISSION

MAY, 2023

SUBMISSION TO THE PRODUCTIVITY COMMISSION'S INQUIRY INTO PHILANTHROPY

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About the Centre

The Centre for Corporate Public Affairs is a membership by company organisation comprising major corporations and organisations, both local and global, in Australia, New Zealand, and Asia Pacific. It has about 100 corporate members across Asia Pacific.

It also manages a management consulting division that works globally with Fortune 500 and ASX 100 companies, identifying opportunities for them to operate at best practice to develop public policy, manage socio-political (including regulatory) risk, manage issues and crises, and engage their most important stakeholders.

Established in 1990, it is the only organisation of its type in the Asia Pacific region to support and advance corporate public affairs as a management function, encompassing government, media and stakeholder relations, corporate responsibility (including corporate community investment), issues management, internal communications, social media management, community relations, and reputation management.

The Centre's international professional affiliations include the Public Affairs Council (USA), Boston College Centre for Corporate Citizenship, and the European Centre for Public Affairs.

The Centre captures the latest and best practice trends and developments in corporate public affairs internationally and assist our members apply these inside their corporations and organisations, including in corporate community investment.

This includes 'giving' and especially corporate giving, including corporate community investment, workplace giving, and workplace volunteering.

Since 1999 the Centre developed and delivered three landmark reports to the Australian Government on corporate community investment (commissioned by the Prime Minister's Business and Community Partnership). The latest was the business volume of *Giving Australia 2016*.

The Centre also consults to corporations globally on corporate community investment (including philanthropy) strategy, practice, performance, and measurement and reporting).

Contents

Chapter 1
THE LATEST AVAILABLE DATA AND ANALYSIS IN BUSINESS GIVING ON AUSTRALIA

The data and analysis on this submission to the Productivity Commissions 2023 Inquiry into Philanthropy is based primarily on the Centre for Corporate Public Affairs' report into business giving in Australia, a volume of *Giving Australia 2016*, a four-volume report commissioned by the Australian Government.

Giving Australia 2016 was researched by Queensland Institute of Technology's Philanthropy Studies Centre, Royal Melbourne Institute of Technology, and the Centre for Corporate Public Affairs.

The data and analysis of the Centre's volume on giving by business, and by corporations especially , which continues to represent the lion's share of giving in Australia, comprises most of this submission.

We submit it is timely for another phase of research into business giving in Australia as part of a longitudinal examination of business giving conducted by the Centre in 199, 2007, and 2016.

1.1 What has changed since 2016

Our observations (to be interrogated by formal research) is that giving by corporations via corporate community investment – including community partnerships, workplace giving, workplace volunteering, and a small component of philanthropy, has increased in value (monies contributed) and scale since the first two years of the COVID-19 pandemic in 2020 and 2021.

Our work with corporations suggests the nation's largest companies are seeking to be involved and to contribute to highly focused and managed corporate community investments that generate value for community partners and for the corporation, with delivering positive social impact a prime objective.

An important distinction between corporate community investment (CCI) in Australia, which is the primary vehicle and business model for giving is that it is not philanthropic in nature.

This is because unlike philanthropy – the traditional meaning of is giving money to a cause of not-for-profit entity without any expectation of a benefit for the giver – corporate community investment is embedded in business strategy and managed so there is a benefit for the recipient, and for the giver, in this case the corporation.

Most frequently the corporation is involved in corporate community investment because it wants to generate a positive social impact, such business activity engages its employees and supply chain partners, it contributes to its social license to operate, engages its external stakeholders, and can have a positive impact on corporate reputation (*Giving Australia, 2016)*.

This is far from the concept of corporations giving money and management time to entities and expecting nothing in return which is the essence of philanthropy.

The *Giving Australia 2016* research, and research by the Centre from the 1990s onwards identifies that corporate philanthropy – giving money with no expectation of any benefit for the company – has been a shrinking and now small fraction of corporate community investment, manifested primarily by corporate donations to public appeals for natural disaster assistance.

Corporate community investment has evolved from ad hoc corporate philanthropy overseen by corporate board members and the CEO only from the mid-1990s, to a pillar of corporate strategy, embedded deeply, guided by the CEO and her/his management team, and managed by dedicated, professional corporate community investment executives in a company's corporate public affairs management function.

Such investment is guided by formal agreements between the corporation and entities with which it partners to effect the investment, components of which most frequently include capability build and transfer to the investee from the investor, and a better understanding of the investee by the investor.

From our initial research into corporate community investment in the late 1990s, expectations by employees that their corporate employer makes social investments in the communities in which they are employed, where the company operates, have been growing.

In the third decade if the 21st Century employees perceive substantial corporate community investment by their employee as 'hygiene', a must-have element of a company's employee value proposition, and an essential component of EX (employee experience).

We encourage the Commission to consider the data and its analysis in the following chapters of this submission.

Chapter 2
FINDINGS FROM GIVING AUSTRALIA REPORT 2016

2.1 Business giving and volunteering

Giving by small, medium and large businesses reached $17.5 billion in 2015–2016, representing a significant input to the non-profit sector in Australia.

Giving has become more embedded in how most Australian enterprises do business. Partnerships with non-profit organisations (NFPs) to generate positive social impacts emerged as the preferred way that the

largest businesses give in the community. Small and medium enterprises (SMEs) were also becoming interested in giving through partnerships

2.2 Findings from Giving Australia Report 2016

This report presents the findings of Giving Australia 2016 on giving and volunteering by business. It draws upon:

- a review of previous research; and
- primary research of SMEs (<200) and large businesses (200+ employees), namely:
  - data from 59 one-to-one interviews with CEOs, corporate community investment (CCI) managers in large companies, corporate foundation heads and senior peak body executives;
  - an online survey of 220 businesses with 200 or more employees conducted July–September 2016 based on the business' last financial year;
  - six focus groups of SME owners/managers; and
  - an online survey of 583 businesses with less than 200 employees conducted August–September 2016 based on the business' last financial year.

Reference is made to SMEs (less than 200 employees), mid-tier businesses (200 up to 999 employees) and corporations (1,000 or more employees). Mid-tier businesses and corporations when combined are referred to as large businesses.

While comparisons have been made to Giving Australia 2005, caution is needed with these due to differences in methodology of the 2016 research, which was calibrated to collect and analyse data from small and medium enterprises (SMEs), large companies, and corporations.

2.3 Key insights

The qualitative data indicates that giving by business has evolved since 2005 to be embedded in the strategies of the largest businesses in Australia and that most businesses of all sizes were seeking to generate a positive social impact from what they gave.

In 2015–16, large businesses (200 or more employees) represented only 0.2 per cent of all businesses, yet gave $9 billion in their last financial year (51 per cent of total business giving) (see Exhibit 2.1).

On average, large business gave $2.5 million per organisation. SMEs, which comprise 99.8per cent of all businesses in Australia, gave $8.5 billion in their last financial year (see Exhibit 2.1).

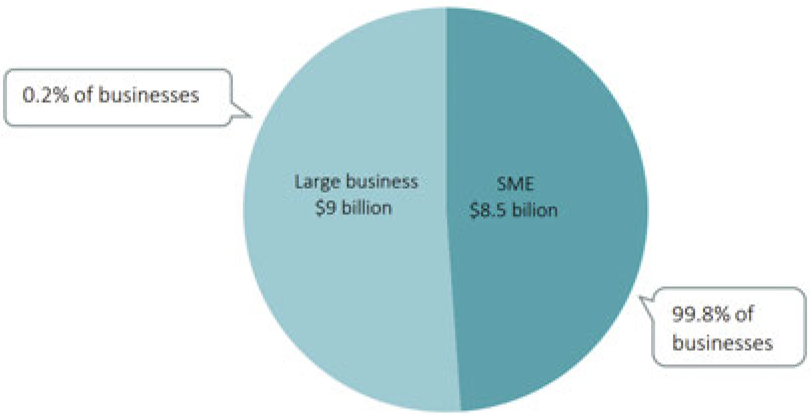
Corporations, the largest businesses in the nation, gave $7.9 billion (88 per cent of large business giving: see Exhibit 2.2).

2.4 Recipients of giving

The education and research sector benefited the most, receiving 22 per cent of total business giving.

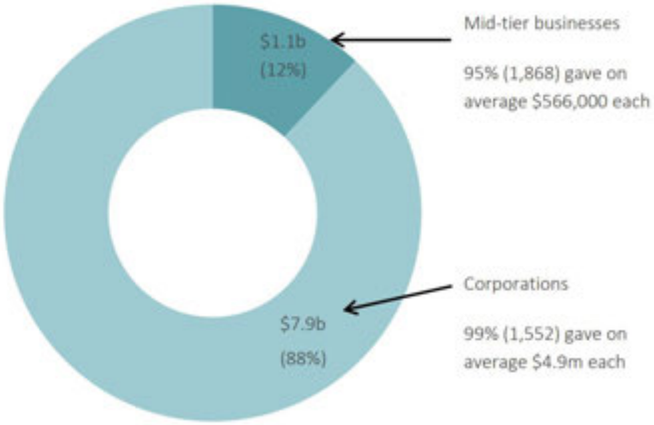
SMEs gave most to culture and recreation ($2.6 billion, 34 per cent of all SME giving), social services ($1.2 billion, 14 per cent of all SME giving) and health ($960 million and 11 per cent of all SME giving). Much of the giving to culture and recreational organisations was in the form of sponsorship with the focus groups suggesting that SMEs often give to local sporting and recreational clubs where they have a personal connection to the club.

EXHIBIT 2.1 BUSINESS GIVING IN 2015–16



Source: Giving Australia 2016 Report

EXHIBIT 2.2 LARGE BUSINESS GIVING IN 2015–16



Source: Giving Australia 2016 Report

Large businesses gave most to education and research ($3 billion), health ($1 billion) and social services ($990 million).

In comparison, the Individual giving and volunteering survey found that individuals were most likely to give to social services, health, international and religious organisations.

Meanwhile, the Philanthropy and philanthropists survey found that the most common areas to which giving was directed were social services, education and research, health and culture, and recreation.

Business leaders interviewed for the qualitative research component of *Giving Australia 2016* suggested that community investment in education and research was a 'natural fit' for many large businesses because they had the financial scale to fund researchers and research programs ('research is very expensive, and can take a long time' according to one CEO interviewed), and they were large consumers of graduates of tertiary education.

Skewing community investment to research and education would be aligned to the immediate and long-term sustainability of many large businesses.

SMEs, on the other hand, are more plentiful in most communities than large businesses and as a sector, are more likely to have frequent contact with the community members involved directly in community recreation organisations (sporting groups especially) and arts organisations.

SME owners and managers that participated in the research focus groups indicated they were approached frequently and directly by community sports, recreation and arts groups for small sponsorship and donations, and felt that giving to these organisations helped embed their businesses in their communities.

2.5 Shift in the rationale for business giving

This research found that the embrace of CCI as core business by the boards and senior management teams of corporations, in particular, has had the greatest influence on business giving since 2005.

High profile management attention to giving as an input to social licence to operate, employee engagement and the employee value proposition, and stakeholder engagement has seen giving by large business and corporations embraced as core business. It is subject to the disciplines of corporate strategy, planning and performance measurement.

Businesses of all sizes participating in this research saw their giving, especially if guided by strategy, to be a potential source of competitive advantage for employee engagement, social licence, and stakeholder engagement.

While applying contemporary management disciplines has influenced business giving evolution, so too has community expectations and business perceptions of its role in the community.

The research found leaders of businesses of all sizes perceived that the community expected that businesses should invest in the communities in which they operate above and beyond the economic impact they have by complying with laws and regulations while generating revenue and profit.

As well, those leaders perceived that giving by business was 'the right thing to do' not only because of community expectations but because giving was one of the attributes of 'good,' 'smart,' 'responsible' companies.

The qualitative research found that leaders of businesses of all sizes perceived giving to the community was an element of good business.

> "A lot of CEOs and business owners today have spent all their working lives in communities where CCI has been desirable, or the norm, and where social licence to operate issues, just as much as financial and economic issues, can make or break business models, big projects, M&As [mergers and acquisitions], and annual profits. So, CCI is just the way business is done for many leaders, especially in big outfits."
>
> *Interview, Senior Manager.*

Australian businesses, especially large businesses, were transparent about wanting their giving to generate a social as well as a business benefit, hence giving was woven into the business strategy of most corporations.

Two main drivers emerged across businesses of all sizes:

- seeking to do good by making a positive contribution to the community; and
- generating social impact.

Other motivations reported by large businesses were:

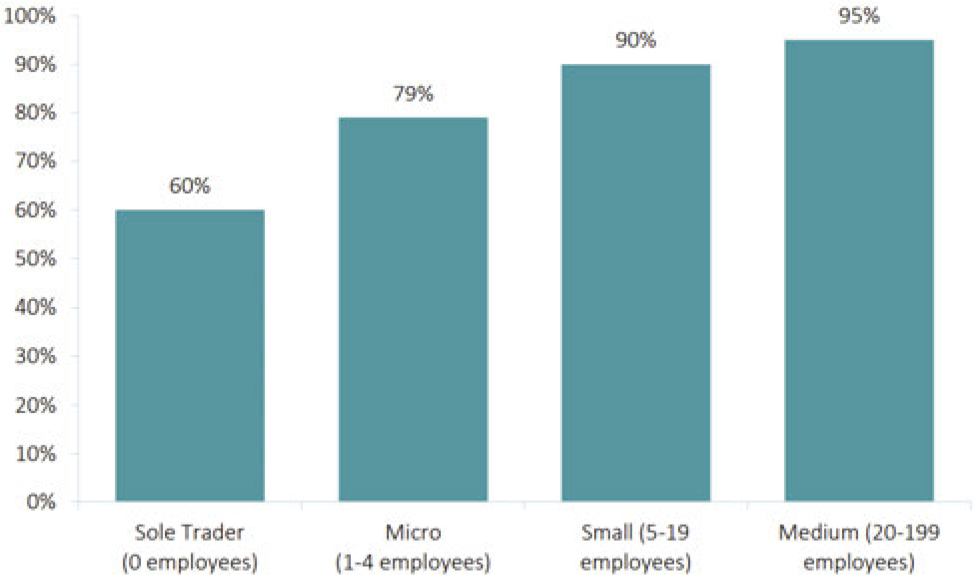
- employee expectations;
- a business desire to attract and retain the best people (employee engagement); and
- a strategy for the community to allow the business to operate and implement its plans.

This contrasts with previous research in 2007 (Centre for Corporate Public Affairs/Business Council of Australia) which found the impact of giving on corporate reputation was one of the top three indicators of giving success. In 2015–16, reputation was not in the top five indicators for businesses self-measuring success.

Further motivations for SMEs were building goodwill to support business success and personal links that SME managers had with their local communities.

Giving by SMEs was driven less by a strategy, and more in response to ad hoc requests from NFPs in their communities. In 2015–16, most SMEs gave in some way during their last financial year, including 60 per cent of sole traders (see Exhibit 2.3).

EXHIBIT 2.3 PERCENTAGE OF SMES GIVING IN LAST FINANCIAL BY EMPLOYEE SIZE



Source: Giving Australia 2016 Report

2.6 The rise of community partnerships

Large business giving through philanthropy and strategic philanthropy has moved more towards allocating money, management time, workplace volunteers, and other resources to community partnerships. Community partnerships accounted for 69 per cent of the total value of large business giving ($6.2 billion).

Community partnerships are agreements (most frequently formal) between a business and an NFP for the business to give either funds, management time and capability, workplace volunteers (or all of these) to support the NFP realise its objectives or to deliver a jointly agreed objective.

Partnerships of this nature require mutual obligation and most frequently require the business and the NFP to apply formal protocols and organisational capability to steward the relationship between the two parties.

Business executives interviewed for this research indicated that most community partnerships included performance targets and indicators to assess if partnership investment and activity were making progress towards a partnership's agreed objectives.

This research also found that in corporations (where community partnerships are the preferred focus of CCI), considerable effort is applied to aligning workplace volunteering and some of the focus of workplace giving to corporate community partnerships. The rationale for this is to provide partnerships with more resources to maximise the opportunities to generate social impact (to 'make a difference').

Business executives interviewed for this research stated that formal partnerships with NFPs tended to enjoy longevity in large businesses and corporations, and were more readily positioned inside the business as an obligation and responsibility demanding management time and organisational resources.

All the senior business managers interviewed for this research reported their partnership agreements with NFPs included an end date – either a specific date to renew or end the partnership or a separation determined if a stated objective or outcome was achieved (e.g. achieving agreed percentage of Indigenous students entering tertiary education from high schools in a defined region that was the focus of partnership work and funding).

The larger the business, the more community partnerships the enterprise tended to enter and manage. CEOs and senior managers reported that they undertook a smaller number of partnerships, each operating over a longer period and to which they allocated more resources. The strategic rationale for this was that such partnerships maximised the potential to generate beneficial social impact.

SMEs did most of their giving through donations and community sponsorships, which tended to be transactional and demanded minimal management time. Some 18 per cent of SME giving was through community partnerships ($1.6 billion), which typically sought to generate a social impact and required more management time and resources.

While SMEs were broadening their giving to support community partnerships, most mid-tier businesses and almost all corporations were seeking to manage a portfolio of giving vehicles as part of their corporate strategy.

2.7 Workplace volunteering

Workplace volunteering has been on the rise in Australia since the Centre began research on CCI in 1999.

Focus groups informing the 2016 data revealed many SMEs were seeking more opportunities to enable their employees to volunteer through their workplace. However, this was largely an aspirational goal with only 6 per cent reporting that they managed a formal volunteering program.

Almost 90 per cent of large businesses reported allocating more resources to volunteering compared to 10 years ago and wanted to see more of their workforce participating in workplace volunteering (the average participation rate was 21 per cent).

About one-third of mid-tier companies and 63 per cent of corporations managed a formal volunteering program.

Half of all corporations managing a formal program sought to integrate workplace volunteering in their community partnerships.

For example, large businesses such as banks involved in financial literacy community partnerships, involved employees in mentoring young and financially vulnerable people on how to manage their money or access community and social services. Senior executives working in a partnership with a leading charity to alleviate childhood poverty might volunteer to assist with business strategy or sit on a governance advisory board.

Almost three-quarters of large businesses (72 per cent) indicated they encouraged employee giving by giving paid time away to volunteer.

2.8 Payroll/workplace

The Australian Taxation Office data shows that in 2013–14, the number of people employed in workplaces with workplace giving programs increased to 3,173,802 (McGregor-Lowndes and Crittall 2016). Just under five per cent of all employees in 2013–14 donated through workplace giving and the total amount donated using workplace giving was $31 million.

Given the size of most SMEs, establishing and managing opportunities for payroll giving by employees remained challenging. Less than one-third (28 per cent) of SMEs offered payroll giving. Of this group, 26 per cent of businesses matched employee donations (e.g. dollar for dollar).

Eighty-five per cent of large businesses allowed employees to make pre-tax regular donations to NFPs through their pay. Of this group, 56 per cent matched employee giving.

The main ways large businesses encouraged employee giving included circulating information about local NFPs (73 per cent).

Large businesses were seeking to increase payroll giving. The CEOs and senior managers of companies that managed payroll giving who were interviewed held strong views about giving in the workplace:

- provided employees with an employment benefit of being able to give from their pre-tax salary and wages, and provided documentation that was income tax statement ready;
- strengthened the employee value proposition of the business in the labour market, especially among Millennial, Generation Y and Baby Boomer employees; and
- matched giving in businesses provided employees with the opportunity to, in most cases, double the contribution they made to a charity.

> "If a business holds that philanthropic giving is a good thing for the community, offering its people the opportunity to give at work in a way that can double their giving impact, is tax effective, and requires minimum logistics effort from them is a benefit of employment that the company can offer. We have found it makes the employee feel better about themselves, and about the company. This is a win, win, and we'd like to see more of it."
>
> *Interview, CEO.*

> "Our employees who are part of our workplace giving program tend to be more engaged than employees who are not, regardless of how much or how little they are able to give. The business case, then, is open and shut for the company, and terrific for the charities who receive contributions from our people."
>
> *Interview, Senior Manager.*

A small number of companies reported that they were moving to 'opt-out' workplace giving arrangements, whereby all employees would automatically contribute a small amount from their monthly wages/salaries to the company's foundation or general giving fund ($5 was cited) unless they chose to opt-out.

2.9 Community sponsorships

Most SMEs regarded commercial marketing sponsorships as giving. Many SME managers and owners reported that frequently their motivation to fund a commercial marketing sponsorship was altruistic. Large businesses did not share this view, generally regarding sponsorships as commercial activity ('cause-related marketing').

While large businesses did not account for, report or manage marketing sponsorships as giving, they did support many NFPs through non-commercial community sponsorships.

Community sponsorships are characterised by business support of an NFP or community group to enable them to sustain their operations, stage an event, support fundraising or achieve a specific objective (e.g. send an exchange student from a local community overseas). Unlike commercial marketing sponsorships, the business is not motivated by and does not seek to position its brand proposition through the sponsorship nor position the sale of its products or services.

In arrangements such as these, the business may be offered public recognition of its sponsorship. However, marketing of its brand and leveraging its financial or in-kind support for commercial brand or marketing advantage, is not a motivation for the business.

> "Our community sponsorships are limited to where we financially underwrite or contribute to a not-for-profit so it can keep its doors open, or undertake a specific [activity/service] in the community, such as a Meals-on-Wheels fundraising night, travel expenses for a junior sports team in a town where we have operations or meeting the venue costs of the annual conference of one of our community partners.
>
> "These community sponsorships are not about us seeking commercial marketing value or leverage, and is not a marketing agreement in any sense. This is what distinguishes this type of arrangement from commercial sponsorship of a team in the AFL, the Melbourne Cup, or a television series."
>
> *Interview, Senior Manager.*

Large businesses contributed $1.8 billion to community sponsorships of NFPs in 2015–16.

2.10 Corporate foundations

Very few SMEs and only 12 per cent of large businesses had a corporate foundation. Some corporate foundations were not necessarily incorporated as formal foundation entities. Instead, they were cost centres inside businesses, branded as a business foundation.

Most large businesses that did not manage a foundation (and this was the vast majority) had no immediate plans to establish a foundation and saw no strategic necessity to do so.

As well as strategic considerations, there were few tax advantages of establishing corporate foundations in Australia unless such foundations accepted external, tax-deductible contributions (some did; however, these were rare).

Most businesses that managed a foundation did so as part of a broad portfolio of giving vehicles and used the foundation to funnel and manage grants programs in lieu of not accepting unsolicited donations.

A smaller number of businesses managed all of their giving—partnerships, donations, volunteering, payroll giving—through their foundation.

2.11 Innovation in business giving

The main innovation in business giving since 2005 has been in the thinking behind business giving.

Business leaders interviewed and participating in focus groups identified that contemporary good practice management disciplines had been applied to business giving since 2005, renovating approaches by large businesses and corporations in particular.

This concurs with the finding that giving by some large business and most corporations is driven by strategy, and therefore giving was a considered element of business. Giving by most larger businesses was not a haphazard ‘bolt-on’ to core business but had *become* core business.

The manifestation of this includes CCI performance being an accountability of the CEO and her/his senior management team and in some corporations (e.g. Unilever, GE, Westpac, Crown, Diageo, Telstra) the board.

That CCI has been normalised as core business was evident in the CEOs and senior managers of corporations and large businesses interviewed during this research who see CCI performance as potential or existing competitive advantage: in its contribution to the employee value contribution and employee engagement; capability to engage stakeholders, including those in the supply chain and the enabling environment (related to social licence to operate); and contributing to social licence.

The shift detected in this research for corporations incorporating generation of positive social impact in their CCI was another innovation that has been gradual and deliberative.

Corporations, the smallest category of business that gives the most in Australia, have decided that a focus of funds, management capability, and workplace volunteer hours on a social issue (including environmental sustainability) in partnership with an NFP with experience, skills and commitment, maximises the opportunity to generate positive social impact ‘to do good.’

Despite this evolution, many senior managers involved in giving were still seeking better application of innovation and replicable results from improved management processes.

They tended to be seeking ‘big bang’ innovation, that is, innovation in processes and tools to render more efficient the oft laborious tasks of managing giving, so that there could be more time to engage with strategy, as well as with giving-related stakeholders.

This research found also that the revolution in the extent and use of social media in business and the broader community since 2005 has not had a discernible effect on business giving.

Senior managers responsible for CCI indicated that social media platforms offered businesses more opportunities to have conversations with stakeholders about business giving (and community partnerships especially). However, they perceived business was still investigating how engagement with social media could generate value for their CCIs, and how they are managed.

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