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CASE Insights[SM] on Philanthropy (Australia and New Zealand)

Guidance Document

February 2026

Contents

Introduction

The **CASE Insights on Philanthropy (Australia and New Zealand)** survey aims to provide an estimate of the overall impact of philanthropic giving on the higher education sector in Australia and New Zealand. The survey is based on the CASE Insights on Philanthropy (United Kingdom and Ireland) survey, formerly the CASE-Ross survey.

The survey:

- raises the profile of higher education advancement in Australia and New Zealand and increases public understanding of the role of philanthropy in support of education;
- provides data to help measure the impact of public policy and inform advocacy initiatives supporting educational advancement in Australia, New Zealand and globally;
- enables participating institutions to measure and benchmark fundraising progress year-over-year and among peer institutions; and
- helps institutional leaders set goals, assess performance, build capacity, and make informed, strategic decisions regarding investments in advancement.

All data reported in the survey should be based is based on the financial reporting year. This is a calendar year: 1 January 2025 – 31 December 2025 for the current survey.

Contact the CASE Insights team at insights@case.org or fsouth@case.org if you have questions or suggestions regarding the survey or survey guidelines.

About CASE

CASE—the Council for Advancement and Support of Education—is a global, not-for-profit membership association with a vision to advance education to transform lives and society.

CASE is the home for advancement professionals, inspiring, challenging and equipping them to act effectively and with integrity to champion the success of their institutions. CASE defines the competencies and standards for the profession of advancement, leading and championing their dissemination and application for more than 97,000 advancement professionals at 3,100 member institutions in 80 countries.

Broad and growing communities of professionals gather under the global CASE umbrella. Currently, these include alumni relations, development and advancement services, communications, fundraising, government relations, and marketing. These professionals are at all stages of their career and may be working in schools, colleges, universities, cultural institutions, or other not-for-profit organizations. CASE uses the intellectual capital and professional talents of a community of international volunteers to advance its work, and its membership includes many educational partners who work closely with the educational sector.

Headquartered in Washington D.C., CASE works across all continents from its regional offices in London, Singapore, and Mexico City to achieve a seamless experience for all its stakeholders, particularly its members, volunteers, and staff. For more information about CASE, please visit www.case.org.

Getting Started

Updates

The 2025 survey is being hosted on the new CASE Insights survey website. The survey moved to this platform last year. Since then, two questions have been added. One in Section A asks institutions to provide details on enrolment numbers and another in Section G asks institutions if they have completed a campaign in the last five years.

In addition, in response to member feedback, to provide participants with important context for interpreting data, to encourage collaboration among institutions, and to align this survey with practice across our other CASE surveys, institutions names will be displayed alongside their data in the shared benchmarking resources on the CASE Insights portal.

Access to the Survey

The CASE Insights on Philanthropy (Australia and New Zealand) survey must be completed and submitted via the CASE Insights survey website. The site requires a user account that is separate from your general CASE website member account. To request a new survey user account or make changes to your institution's existing survey contacts, email the CASE Insights staff at insights@case.org

Activating the Survey for Data Entry

After logging into the CASE Insights survey website, click on the active CASE Insights on Philanthropy (Australia and New Zealand) survey on the home page. This takes you to the survey menu. In the Survey Status section at the top, check the box that says, "My institution **WILL** complete this survey." This activates the survey for data entry. Your institution's survey contacts will receive reminders about the survey until it is submitted.

Data Entry

Once the survey is activated, you can begin data entry. You do not need to complete the sections of the survey in order or in one sitting. For example, the Data Sharing agreement (Appendix A) is at the start of the survey but can be signed off at the end. There are options to save your work as you go at the bottom of each section. You can skip questions. You can logout and come back later to complete data entry prior to the survey deadline. Note that there may be multiple individuals at your institution who have access to the CASE Insights survey website and this survey for data entry. We recommend you designate one individual within your institution to finalise data entry and submit the survey.

Survey Validation and Submission

As you are entering data, each section of the survey has error checks that run automatically when you save that section. Failed validations appear in the upper right corner. Note that you will see errors for any required questions that have not yet been answered, in addition to any errors on completed questions, so you may wish to wait until you are close to completion to review the errors in detail. Select the "Hide" button to minimize the notification as you complete entering data.

You can also manually check your survey for errors if you wish by going to the Completion Process section at the bottom of the survey menu and clicking, “Check your survey for common problems.” This view provides a summary of all validation errors in all sections of the survey.

There are three error levels:

- Fatal errors (skull icon) must be fixed before you can submit your survey.
- Serious errors (exclamation point icon) must be fixed or annotated before you can submit your survey. To annotate click, “Add Comment.”
- Warnings (question mark icon) require no specific action but indicate data may be out of the ordinary and deserve your review.

Error messages tell you which sections and specific questions have errors along with more details about the issue. Click to return to the section/question with the error or the survey menu. You will see the failed validation within the section near the upper right. The survey menu will show error-level icons next to sections that have errors.

After you fix your errors, you must return to the Completion Process section of the survey menu and re-run the error checker to clear them. Failed validation messages and error icons do not disappear until you do so. If you still have remaining errors and need assistance on how to resolve them, email the CASE Insights team at insights@case.org or fsouth@case.org Please avoid using “0”s in place of “Not applicable”, “I don’t know” or “I am unable to share this value”, as “0”s used in this way can have an adverse effect on findings and impact on the calculations of averages. If you are unsure how to proceed in these instances, please contact fsouth@case.org

Submitting Your Survey

When you have finished your survey, check the Survey Status box that says, “My survey is **complete** and ready for review.” The built-in error checks will run automatically. If you receive any error messages, you must correct or annotate the errors. **Your survey is not submitted for review if it has errors.**

After you have made your corrections, re-check the box to indicate your survey is complete. If no errors remain, your survey will be submitted for review, and you will see a confirmation notice onscreen.

CASE will review all data submitted and attempt to identify any obvious errors or inconsistencies. CASE will contact participating institutions to clarify or correct apparent errors in submitted data.

Email the CASE Insights team at insights@case.org or fsouth@case.org if you need assistance with errors.

Additional Survey Resources

There are written instructions within the online survey instrument. In addition, there are a number of pop-ups on row and column headers providing additional help and definitions. For shorter definitions you can just hover on the pop-up text. For longer explanations and examples, we recommend you click on the pop-up and it will open out to enable you to read it more easily.

In addition to this survey Guidance Document, you can find resources on the CASE Insights on Philanthropy (Australia and New Zealand) website, including:

- A PDF of the survey with all the questions.
- An Excel data collection grid that you can use to gather your data before entering them online if you wish to do so.

You should also refer to the *CASE Global Reporting Standards* (CGRS) in completing your survey.

For assistance, contact the CASE Insights team at insights@case.org or fsouth@case.org

CASE Global Reporting Standards

This publication represents worldwide standards for recording institutional fundraising outcomes. It includes a definition of what constitutes educational philanthropy and important guidance around gift counting, funds received, new funds committed, and donor control and influence. The Australia and New Zealand Supplement provides further country-specific standards and guidelines related to legislation, regulations, and other reporting standards in Australia and New Zealand. The publication is available for purchase in print and digital editions. Learn more on the *CASE Global Reporting Standards* webpage.

Identifying Philanthropic Funds

For funding to be counted as philanthropic income, it must meet the definitions and reporting standards found in the *CASE Global Reporting Standards* and detailed further in Appendix B below. As you examine philanthropic intent, it is important to keep the following definition of educational philanthropy in mind:

Educational Philanthropy is the voluntary act of providing private financial support to nonprofit educational institutions. To be categorized as philanthropy in keeping with CASE standards, such financial support must be provided for the sole purpose of benefiting the institution's mission and its social impact, without the expressed or implied expectation that the donor will receive anything more than recognition and stewardship as the result of such support.

As such, the following are not included as part of the definition of Educational Philanthropy and are excluded from the survey: (CGRS, 3.1.4)

- Contractual Relationships
- Contributed Services
- Exclusive information
- Exclusive Publication
- Consultancy Included
- Intellectual Property Rights
- Pass-through government grants
- Other forms of financial benefit
- Investment on earnings on gifts
- Others including tuition payments, vendor contracts, non-gift portions of exchange transactions, etc.

New Funds Committed and Funds Received: Definitions and Counting

CASE Insights on Philanthropy (Australia and New Zealand) includes two key pillar definitions for counting practices: New Funds Committed and Funds Received, as detailed in the CGRS.

The image below summarizes which gifts to include in only New Funds Committed (dark blue), only Funds Received (light blue), or in both categories (gold). Because New Funds Committed is a measure of fundraising activity, there are elements that are also included in Funds Received.

New Funds Committed Measures the impact of fundraising efforts. New monies and property committed in the reporting year.	**Funds Received** A measure of money in the bank. Funds Received are monies and property received within the reporting year.
New Pledges or Recurring Gifts	Pledge Payments Received
Realised Bequests/Legacies*	Realised Bequests/Legacies
Newly Established Irrevocable Planned Gifts **	Newly Established Irrevocable Planned Gifts**
New Outright Gifts	New Outright Gifts

*Global Standards count bequest **intentions** for 65 years+, ANZ continues to count realised bequests

** Regional specific

Please note the definition of new funds committed in the CASE Insights on Philanthropy, (Australia and New Zealand) differs to that used in the CGRS. The value of Bequest intentions are excluded from this Survey but realised bequests are included. CASE Global Reporting Standards count documented bequest intentions for donors aged 65 or older instead of realised bequests.

Updates to the Global Standards

Note that the *CASE Global Reporting Standards* concerning pledges were revised in 2024.

Two changes that may impact your survey data:

- Pledge counting – CASE is now allowing institutions to count more than 5 years value of a pledge. This is not a requirement as much as an allowance for the rare circumstance when a pledge exceeds 5 years.
- Pledge types – CASE provided clarification on the counting of various types of pledges, notably regular/recurring donations which will now be counted in new funds committed as payments are received.

See below for highlights published in the CASE Standards. These changes have been reflected in the survey and throughout the guidance document. For more information, see the CASE webinar which details the updates. A recording is accessible on our learning platform: https://learn.case.org/URL/StandardsUpdateApril24. You can access the learning platform using your CASE login credentials.

New Funds Committed

CURRENT LANGUAGE	NEW LANGUAGE
New Funds Committed are new monies and property committed in the reporting year from any individual or qualified organization. This includes new outright gifts, **new documented pledges for up to five years**, new irrevocable planned gifts received or committed, and new qualified and documented bequests/legacy intentions.	New Funds Committed are new monies and property committed in the reporting year from an individual or qualified organization. This includes new outright gifts, **new documented pledges**, new irrevocable planned gifts received or committed, and new qualified and documented bequests/legacy intentions

In addition, the volunteer committee that reviewed the CASE Standards also provided more detailed information for the counting of various types of pledge commitments. The following table helps to clarify how different types and durations of pledges can be counted:

PLEDGE TYPE	FUNDS RECEIVED	NEW FUNDS COMMITTED	EXAMPLE
Regular/Recurring/ Sustaining pledges without an end date	Payment received	Payment received	Direct debit, automatic regular bank transfers, monthly debit/credit card payments
Pledges with a schedule of multiple years	Payment received	Entire value of the documented commitment	Major gift with a multiyear payout schedule (including more than five years, which was the previous limitation)
Pledges limited to a single fiscal year	Payment received	Annual value of the documented commitment	Annual fund pledges

Question by Question Guidance

This guidance below is a supplement to, rather than a replacement for, the *CASE Global Reporting Standards*. It is designed to clarify and simplify returns for respondents to the survey. The appendices also provide more thorough details and examples.

We encourage institutions to complete the survey in full to create the most comprehensive picture of charitable giving to higher education in Australia and New Zealand.

Data Sharing Agreement

All participating institutions will be expected to agree to the CASE Data Sharing Agreement (see Appendix A). In addition, your data should be reviewed and signed off by your institution's most senior Advancement professional. You will not be able to take part if you opt-out of this.

This agreement must be completed prior to submitting your survey but the other sections can be completed first.

Please note there has also been a change in the way survey data will be made available on the CASE Insights data portal. As was the case last year, all data will be shared with other participating CASE member institutions in the CASE Insights data portal. However, beginning with the 2025 reporting year, the data will no longer be de-identified when shared with participating CASE members within this portal (that is, institutions' names will be displayed alongside their data).

With the exception of gifts which are already publicly reported, CASE will only share data on a non-attributable basis in the public domain.

I confirm that:

- The data has been reviewed and signed off by the most senior Advancement professional;
- That I have read and agree to the Data Sharing Agreement for the CASE Insights on Philanthropy Survey (Australia and New Zealand), 2025; and
- That I understand the change in the way data will be made available on the CASE Insights data portal outlined above.

- Yes
- No

Please add the name and the job title of the individual who has read and signed the Data Sharing Agreement.

- First Name
- Last Name
- Job Title

Section A: About Your Institution

A-1. In which year did your institution start a development/fundraising programme?

This is the year (between 1800 and 2025) when your institution first invested in a professional alumni relations and/or fundraising programme. (Some institutions have historically had separately constituted “alumni associations” with associated dues before investing in a professional office: these do not count.)

A-2. To whom does the Director of Development report?

“Director of Development” means the most senior individual at the institution who practices high-end philanthropic strategy and relations day-to-day (not including the CEO/Vice-Chancellor). A Pro-Vice-Chancellor is considered the “Director of Development” if their philanthropic strategy and relationships role is hands-on. A Pro-Vice-Chancellor is not considered the “Director of Development” if they merely supervise the person who undertakes and leads on philanthropic strategy and relationships.

A-3. Overseas Offices:

Do you have any overseas offices (including staff) responsible for local fundraising?

- Yes
- No

Please do not include overseas contracts with consultants of consultancy firms to undertake overseas fundraising on your behalf, unless they are engaged on a permanent or multi-year fixed-term basis.

If yes, please state the countries in which they are located.

Please do not include overseas contracts with consultants of consultancy firms to undertake overseas fundraising on your behalf, unless they are engaged on a permanent or multi-year fixed-term basis

A-4. Is your institution engaged in clinical medicine?

- Yes
- No

The answer to this question can vary between institutions and you need to decide how best to answer this question based on your own institution. Indicators of engaging in clinical medicine include having a medical school or running large clinical medicine research.

A-5. In what currency (AUD or NZD) will you be reporting your answers?

Please select if you are reporting in Australian dollars **OR** New Zealand dollars.

A-6. How many students (total headcount, not full-time equivalent) were enrolled at your institution at the beginning of the reporting year?

This is a one day-capture, representing the first day enrolment was considered established. All students (except continuing education) are counted: full-time, part-time, resident, extension, nondegree. Do not convert part-time students to full-time equivalents. Do not provide a rolling headcount for the whole year or just the number of new students registering.

For those institutions who complete CASE Insights on Alumni Engagement, this should be the same number given at the start of the “Basic Characteristics” section of this survey.

Section B: Philanthropic Income – Overall Institution

All questions in this section use [New Funds Committed]() or [Funds Received]() as a way of counting philanthropy income.

Note that the *CASE Global Reporting Standards* concerning pledges were revised in 2024. Please see page 7 for details.

Questions B1 – B12 are often challenging to get right.

They do not merely refer to philanthropic income secured by an active Development Office, but to philanthropic income secured throughout the university. The definitions of philanthropic income which qualify for the purposes of this survey have been developed over years and care should be taken to ensure that reporting is accurate and in line with these definitions.

For new funds committed (formerly "new funds secured") or funds received (formerly "cash income") to be counted they must be both eligible and the nature of the gift must meet the survey's definition of philanthropic intent (see Appendix B).

Refer also to:

- Appendix C for worked examples to assist with the allocation of donations to new funds committed and funds received;
- Appendix D for research funding scenarios and the eligibility of gifts;
- Appendix E for donor control of funds; and
- Appendix F for treatment of shares and financial instruments under new funds committed.

Funding from Australian or New Zealand federal, state and local government and their agencies such as Australian Research Council (ARC), the National Health and Medical Research Council (NHMRC) do not count. Research grants do not count if they are subject to any of the exclusion criteria listed in Table 1 of Appendix B. Sponsorship does not count.

B-1. What was the total value of new funds committed by your institution in the survey year?

The aim of this question is to demonstrate how active and successful your fundraising has been over the year.

New funds committed includes:

- New cash received as cash, including from externally administered bequests, but not any cash received as a result of selling gifts of physical assets from living or bequest donors (see below);
- Confirmed (non-bequest) pledges (see notes above for counting of recurring pledges).
- Equivalent cash value of gifts in-kind, whether retained or sold. These include, for example, real estate, artwork or books. They may also include research equipment provided that if the equipment is part of a research grant or contract that research counts as philanthropic under the reporting rules. The equivalent cash value should be the independently assessed market value on the day that the gift was received;

- Equivalent cash value of financial instruments (shares etc.) received as gifts (whether from bequests or from living donors) as documented on the day they were received by the institution (normally the known market price).

It does NOT include:

- Payments made against pledges.

In order for philanthropic funds committed to be counted, the source of the funds must be eligible and the nature of the funds must meet the survey's definition of philanthropic intent.

If donors making gifts/grants for restricted purposes stipulate that any unspent monies should be returned to the donor, the full amount pledged can still be counted under new *funds committed*. Any monies eventually returned to the donor should be deducted from the *new funds committed* total for the relevant year in which the funds are returned. Where conditions in addition to the 'return of unspent funds' are included in an agreement the gift may be excluded (per exclusions discussion).

B-2. Of the new funds committed by your institution in the survey year, what is the VALUE which came from bequests, and HOW MANY bequests contributed to this?

This question is a subset of B-1. It should only include bequests received by the institution in the relevant year from the estates of deceased individuals. Pledges from living donors should not be included as they could be revoked. Bequests still passing through probate should also not be included even if specified sums are included in the probate documentation.

Bequests received includes:

- Cash, including from externally administered bequests, but not any cash received as a result of selling gifts of physical assets from bequest donors;
- Equivalent cash value of bequeathed gifts in-kind, whether retained or sold. These include, for example, real estate, artwork or books. The equivalent cash value should be the independently assessed market value on the day that the gift was received;
- Equivalent cash value of financial instruments (shares etc.) received as bequests as documented on the day they were received by the institution (normally the known market price).

When counting how many bequests:

- This is the number of individual bequests that were the source of bequest new funds committed in the year (i.e. the number of bequests that make up the funds figure above). You may have received several payments from a single bequest as the estate is settled; these should only be counted once.
- For example, a bequest that settles in three contributions ($10,000, $20,000, $30,000), should be counted as a single bequest.

B.3. How many new bequest intentions were confirmed in the survey year?

The aim of this question is to further demonstrate how active your bequest programme has been over the year. While previous bequest questions focused on bequests received, this question focuses on bequest intentions/pledges (excluded from all other questions in this survey).

Include bequest intentions/pledges where:

- The individual has confirmed that they have included a gift in their will to your institution (notification can either be written or verbal and either directly from the individual or from a solicitor etc.); and
- The will has been executed – the clause is already in a signed will and is not just an intention to do so in the future;

Contingent bequests are to be excluded. This is where the will specifies that your institution will only receive the gift should all other gifts specified in the will fail/cannot be fulfilled.

B-4. What was the total value of funds received by your institution in the survey year? (NOT pledges and EXCLUDING gifts-in-kind regardless of whether realised for cash)?

Total funds received (formerly “cash income received”) refers only to cash received in the relevant year. The aim of this question is to record the value of all cash received, in the year, by the institution as a result of philanthropic giving, regardless of when the fundraising activity relating to the cash gift took place, i.e. even if the gift was pledged in a previous year.

Total philanthropic funds received includes:

- New single cash gifts;
- Cash received in-year towards pledges and recurring gifts;
- The documented value of gifts of shares, appreciated securities, bonds and other financial instruments provided by the receiving institution’s broker on the day that they were received (i.e. the value at the point of gift) and whether from living donors or from a bequest);
- Cash received from bequests;

It does NOT include:

- Cash received from any sale of financial instruments (shares etc.) donated in previous years;
- Income received from any retained donated financial instruments (shares etc.) or real estate;
- Gifts-in-kind (regardless of whether realised for cash);
- Income generated from endowments.

In order for philanthropic funds received to be counted, the source of the income must be eligible and the nature of the income must meet the survey’s definition of philanthropic intent.

B-5. Of the total value of funds received by your institution in the survey year, what is the VALUE which came from bequests, and HOW MANY bequests contributed to it?

This VALUE of bequests as funds received is a subset of B-4 (total funds received). It should only include funds received by the institution in the relevant year from the estates of deceased individuals. Bequest pledges from living donors should not be included as they could be revoked. Money still passing through probate should also not be included.

Importantly, if a bequest gift involves a physical asset which the institution could sell (real estate, artwork or books, etc.), this cannot be counted as "philanthropic funds received". Instead, the value of the asset should be recorded under gifts-in-kind in the year in which the asset was received by the institution. If the bequest includes financial instruments (shares etc.) then these should be included in the answer to this question and should be valued on the day that they are received, not at the value that is eventually realised when sold.

When counting HOW MANY bequests:

- This is the number of individual bequests that were the source of bequest funds received in the year. You may have received several payments from a single bequest as the estate is settled; these should only be counted once.
- For example, a bequest that settles in three contributions ($10,000, $20,000, $30,000), should be counted as a single bequest.

B-6. What was the total equivalent cash value of gifts-in-kind received by your institution in the survey year?

The value, at the date received of all gifts-in-kind should be recorded here, regardless of whether they were subsequently realised for cash. Include in your response the value of bequeathed gifts-in-kind that have been received by the institution in year.

The value of gifts-in-kind should be based on an external expert view (other than the donor).

Do not include the documented value of gifts of shares, appreciated securities, bonds and other financial instruments in this question as they are recognised as funds received.

Money realised during the survey year by selling any gifts-in-kind which were made in previous years, should not be recorded here, as the equivalent cash value of these gifts-in-kind should have been recorded in previous years i.e. year of receipt of the gift-in-kind.

Any income received from donated real estate (e.g. rent) or from other gifts-in-kind (e.g. royalties) is excluded from the survey.

Gifts-in-kind of services rendered (e.g. providing event facilities, volunteer time and volunteer time) are excluded entirely from the survey unless:

- the fair value of those services can be reliably determined; and
- the services would have been purchased if they had not been donated.

The ATO provides guidelines on the valuation of property in respect of tax deductibility however these rules apply more to the donor rather than the institution. The institution will be required, for the purposes of preparing its financial accounts, to obtain an independent valuation of property that has been donated. It will be up to the institution to determine a valuation methodology suitable for the type of gift received and obtain a subsequent independent valuation.

For the purpose of advancement reporting, institutions should bring to account any gifts of property, at market value on the date the gift was made, irrespective of whether the property is valued at greater than $5,000 or had been held by the donor for more or less than 12 months.

This process will apply to:

- all types of property received;
- cultural gifts;
- heritage gifts; and trading stock.

B-7. What was the VALUE and SOURCE of the largest new non-bequest gift committed to your institution in the survey year?

This includes documented pledges, counted at their total value, regardless of duration; single cash gifts; and gifts-in-kind. It does not include bequest pledges, bequest income received, and pledge payments.

Please choose the source from the drop-down.

- Alumnus in lifetime
- Other individual in lifetime
- Trust/Foundation
- Corporate
- Other organisation

B-8. What was the VALUE and SOURCE of the largest gift given to your institution in the survey year as funds received?

'Bequest cash received' is a permissible source for this question. It must, however, be realised cash rather than an estimated value for a gift-in-kind (such as property) received as part of a bequest.

It is possible for your largest cash gift received to be a single payment against a pledge. For example, if someone has pledged $1M and makes a $250,000 payment towards that pledge, and no single cash gifts are received that are larger than that in the year then your largest cash gift is $250,000. You can only count the money that has been received within the relevant year.

Gifts-in-kind, even if they have been sold for cash, are excluded from this section.

Please choose the source from the drop-down.

- Alumnus in lifetime
- Alumnus bequest
- Other individual in lifetime
- Other individual bequest
- Trust/Foundation
- Corporate
- Other organisation

B-9. How many gifts of $1,000,000 or over did you receive in the survey year as new funds committed? This includes documented pledges, counted at their total value for the duration of the pledge; single cash gifts; and gifts-in-kind. It does not include bequest pledges, bequest income received and pledge payments.

B-10. How many gifts of $1,000,000 or over did you receive in the survey year as funds received?

Cash gifts must be fully received in cash in the relevant year. This could include large pledge payments from pledges made in previous years (or the current year).

'Bequest cash received' is a permissible source for this question. It must, however, be realised cash rather than an estimated value for a gift-in-kind (such as property) received as part of a bequest.

Gifts-in-kind, even if they have been sold for cash, are excluded from this section.

B-11 to B12. Annual Fund

"Annual Funds" have a range of definitions. Normally, Annual Funds include many donors, each of whom make relatively small gifts, and the income does not fluctuate greatly from year to year. A sampling of different types of Annual Funds follows. None is right or wrong – and some institutions evolve and change from one definition to another over time. *The first three are the most typical, and are recommended as best practice either as stand alone or in combination.*

- All gifts/pledges received in response to specific activity, such as particular mailing campaigns and/or student telethons
- All gifts/pledges received from individuals where the institution believes it is possible to raise the same against from those individuals in future year(s)
- All gifts/pledges received from individuals worth X or less (often X = $1,000 or $5,000)
- All gifts/pledges which are "unrestricted"
- Friends memberships, either corporations and/or individuals (though all sponsorship and benefit-driven "friends of" are excluded from the survey)
- Some combination of the above

Annual Funds do not normally include legacy cash received.

B-12. What is the total value of annual fund income committed to your institution in the survey year

Include new cash and new confirmed pledges (the full duration of the pledge is counted). Standing Orders and Direct Debits (i.e. recurring gifts) without end dates should be counted as the value received in the current reporting year.

Exclude pledge payments.

B-12. What was the total value of annual fund income given to your institution in the survey year as funds received?

Include all cash received, including new single cash gifts, pledge payments and recurring gift payments.

Do not include any income which is anticipated or pledges to arrive in future years.

Section C: Philanthropic Income – By Purpose

The aim of this question is to demonstrate the donor's intent regarding the usage of the funds.

C-1. Of the total new funds committed in B-1, how much was designated for each of the following purposes?

Unrestricted – Income that was not specified or designated to a particular cause or project by the donor. This income can be used for any purpose without any restrictions.

Restricted for student and staff bursaries and scholarships – Income, restricted by the donor, to be used for student and staff financial aid.

Restricted for capital projects and infrastructure – Income, restricted by the donor, to be used for building and maintenance of physical assets of land and property including its buildings, grounds, equipment and other facilities.

Restricted for research programmes and partnerships Income, restricted by the donor, to be used for scientific, technical and humanistic investigation including grants for individuals, projects or research centres and institutes.

Restricted for other purpose – Income, restricted by the donors, that cannot be classified in one or another of the restricted categories listed above.

The aim of this question is to demonstrate the donor's intent regarding the usage of the funds.

C-2. Of the total funds received in B-4, how much was designated for each of the following purposes?

- **Unrestricted** (Description as indicated in Qn. C-1)
- **Restricted for student and staff bursaries and scholarships** (Description as indicated in Qn. C-1)
- **Restricted for capital projects and infrastructure** (Description as indicated in Qn. C-1)
- **Restricted for research programmes and partnerships** (Description as indicated in Qn. C-1)
- **Restricted for other purpose** (Description as indicated in Qn. C-1)

Section D: Philanthropic Income – By Source

D-1. How much new funds committed (B-1), came from the following sources?

Sum of the values from all sources should be equal to total new funds committed in B-1.

If any individual (alumni or non-alumni) gave through another vehicle (i.e. their personal Trust/Foundation or their own company), those donation(s) should be recorded as gift(s) from an individual.

a) **Alumni** – Former students of the institution.
Institutions use a variety of definitions in counting 'alumni' and some institutions evolve and change from one definition to another over time. These four definitions are the most typical, and it is recommended that you use one or a combination of these.

- All former students who received an award (e.g. degrees, certificates, diplomas) from the institution;
- All former students who ever studied at the institution, however briefly;
- Honorary graduates;
- Current students who have already received one degree from the institution, and are now returning to take a further degree (though each individual should only be counted once, however many degrees they have from your institution).

You should use the same definition, whichever you pick, throughout the survey.

b) **Other individuals** – All new funds committed from non-alumni individuals, including current and former staff

c) **Trusts and foundations** – This category includes foundations and trusts that are private tax-exempt entities operated exclusively for charitable purposes.
If any individual (alumni or non-alumni) gave through another vehicle (i.e. their personal Trust/Foundation or their own company), those donation(s) should be recorded as gift(s) from an individual.

d) **Corporates** – Companies/Businesses

e) **Other organisations** – All new funds committed from organisations that are not categorised as trusts, foundations or corporates.

D-2. How much funds received (B-4), came from the following sources?

The sum of funds received from each of the sources should be equal to total funds received in B-4. Sources definitions as described above.

Section E: Philanthropic Income – By Contribution Level

The section aims to understand how many donors gave philanthropic gifts at each of the different levels and the combined value of these donations.

- Please include both individual and organisation donors.
- Soft credits should be excluded.
- A donor's total donations for the year determine which band they fall within. Therefore, someone who makes a one-off donation of $9,000 and also pays 12 monthly payments of $100 each against a pledge made the previous year, would be counted:
    - once under the $1,000-$9,999 category for new funds committed (because only the new $9,000 gift is considered); and
    - once in the $10,000-$99,999 category for funds received (because the 12 x $100 pledge payments are added to the new $9,000 gift).

E-1. For new funds committed, HOW MANY DONORS made contributions that fall into one of the following gift bands and what the COMBINED VALUE of the donations for all of the donors falling within each of the following gift bands was?

	Number of donors	Combined value of donations
$1- $999		
$1,000-$9,999		
$10,000-$99,999		
$100,000-$999,999		
$1,000,000 - $9,999,999		
$10,000,000 +		
Total		

Each donor should only be counted once for this question regardless of the number of qualifying gifts/pledges they made in the year.

For the column asking for the combined value of donations, you need to sum the value of the new funds committed by the donors you counted in the number of donors column.

For example, if you had 95 donors who committed sums between $1-$999, add up all of the new funds committed by these 95 donors in the year. So, if 45 made one-off gifts of $20 and the other 50 pledged monthly gifts of $40 for a year, the answer you would give for the $1-$999 band would be (45 x $20) + (50 x $480) = $24,900.

E-2. For funds received, HOW MANY DONORS made contributions that fall into one of the following gift bands and what the COMBINED VALUE of the donations for all of the donors falling within each of the following gift bands was?

	Number of donors	Combined value of donations
$1- $999		
$1,000-$9,999		
$10,000-$99,999		
$100,000-$999,999		
$1,000,000 - $9,999,999		
$10,000,000 +		
Total		

Each donor should only be counted once for this question regardless of the number of qualifying gifts/pledge payments received from them in the year.

For the combined value of donations column, you need to sum the value of the funds received from the donors you counted in the donor number column. For example, if you had 150 donors who gave between $1-$999, add up all of the funds received from these 150 donors in the year. So, if they had all responded to an appeal that asked them to make a one-off gift of $200, the answer you would give for the $1-$999 band would be (150 x $200) = $30,000.

Section F: Constituents

F-1. What is total number of alumni that your institution had in the survey year?

This question asks about the total number of alumni not just those who are contactable. This is to obtain information on how successful institutions are at finding and maintaining contact with alumni.

Alumni – As per definition used in section D.

F-2. From F-1 above, what was the total number of contactable alumni (postal mail, email, and/or phone number) your institution had in the survey year?

This question asks how many living alumni you are able to contact. It does not matter whether or not you did actually contact them.

For someone to count as contactable, you must have at least one reliable means of reaching them anywhere in the world out of the following three options: a postal address, an email address, and/or a phone number. Other means of contact (e.g. social media profiles) are not considered sufficient for the purposes of this question.

In addition, you should only include them if it is legal for your institution to contact them. You should not include someone who has opted-out of all communication with your institution, or if they have opted out of all the specific forms of contact you have available. For example, someone who has opted out of electronic communication (but has not opted out of telephone or postal communication) would not count as contactable if you currently only have a valid email address for them. However, alumni who are major donors or major gift prospects should be included as contactable, even if they have opted out of mass solicitation.

Contactable alumni numbers will probably fluctuate over the year, so you should choose a method of calculating (e.g. a snapshot of the number on a specific date) and use this consistently. At most institutions, contactable alumni numbers increase slightly year on year, reflecting the fact that the number of new alumni graduating each year normally outweighs the number who become "lost" or deceased.

F-3. What was the total number of alumni donors your institution had in the survey year (including those that made a pledge payment)?

This should be a subset of the alumni you counted in F-1.

For the purposes of this question, please include:

- Alumni making a new single cash gift in the year;
- Alumni making a cash payment against a pledge or recurring gift made in this or any previous year (including Standing Order or Direct Debit payments);
- Alumni making a gift-in-kind in the year.

Please exclude:

- Any individual or organisation who makes a new pledge in the year but did not actually make a cash gift in that year;
- Individuals making bequest pledges;
- Deceased individuals from whose estates bequest cash has been received.

Remember: if a single donor made more than one payment, or made more than one gift, they should only be counted ONCE as a single donor.

If alumni who are partners make joint gifts, they should be counted as two gifts.

Each alumnus who gives via affiliated grant-making support organisations (for instance, a North American 501(c)3) should be counted individually.

F-4. What was the total number of donors (alumni, other individuals and organisations) who made a gift for any purpose (including pledge payment) to your institution in the survey year?

For the purposes of this question, please include:

- An individual or organisation making a new single cash gift in the year;
- An individual or organisation making a cash payment against a pledge made in this or any previous year (including Standing Order or Direct Debit payments);
- An individual or organisation making a gift in kind in the year.

Please exclude:

- Any individual or organisation who makes a new pledge in the year but did not actually make a cash gift in that year;
- Individuals making bequest pledges;
- Deceased individuals from whose estates bequest cash has been received.

Remember: if a single donor made more than one payment, or made more than one gift, they should only be counted ONCE as a single donor.

If individuals who are partners make joint gifts, they should be counted as two gifts.

Each alumnus who gives via affiliated grant-making support organisations (for instance, a North American 501(c)3) should be counted individually.

Section G: Campaigns

A “campaign” (sometimes referred to as a comprehensive or capital campaign) is a complex multi-year concentrated effort to raise a specified sum of money for a variety of purposes that meet strategic priorities of the institution.

Campaigns can be for a specific purpose (e.g. $15 million for a new building) and/or institution wide, with a number of specific purposes under a campaign “umbrella”. Some campaigns include annual fund returns against their campaign target; others do not. Both approaches are acceptable.

Campaigns are normally divided into a “quiet phase” (where funds are sought, mostly from major gifts, but the campaign is not publicly announced); and a “public phase” (the period between public announcement of the campaign, and its conclusion).

CASE Insights on Campaigns in partnership with Marts&Lundy is a global survey on educational fundraising campaigns. Learn more about the survey and how you can participate here.

G-1. As at December of the survey year, were you in a campaign (including a quiet phase) for the institution as a whole?

Yes, or no.

G-2. If yes, what was the financial target of the campaign?

This question will prohibit entry unless you select “Yes” in the previous question.

If you do not have a confirmed financial target, then you are not in a campaign.

G-3. How long (i.e. number of years) do you expect the public phase of the campaign to, be?

This question will prohibit entry unless you select “Yes” in the previous question.

Count the total number of years from the public announcement of the campaign to the anticipated public announcement of its conclusion.

G-4. What percentage of the target had you achieved or do you expect to achieve before going public?

This question will prohibit entry unless you select “Yes” in the previous question.

G-5. Has your institution completed a campaign in the last 5 years?

Yes, or no.

Please count any campaigns which finished in the five-year period running up until the end of the current reporting year

Section H: Investment and staffing

H-1. Fundraising Costs

The measurement of fundraising expenditure should, for comparison purposes, only include the staff and non-staff costs involved in **fundraising** (development) activities.

For the purposes of this question, expenditure therefore includes only the staff and non-staff fundraising costs which could be said to represent the institution’s fundraising function and which are generally the responsibility of the Development Director, or the equivalent appointment.

For the purposes of this question, expenditure excludes the indirect costs associated with philanthropic support for the institution e.g. the time of any academic staff and administrative staff not identified in Appendix G and the costs associated with the recruitment of students or the promotion of the research activities of your institution.

An appropriate proportion of the costs of staff with a joint focus on fundraising and alumni relations should be attributed to fundraising expenditure.

Some universities employ students to make fundraising calls at certain times of year on a temporary employment basis. These costs should be attributed to salary where possible but can be included in non-salary costs according to institutions’ preference and ease of calculation.

Non-staff costs relating to fundraising should be included under fundraising expenditure, including 50 per cent of the operational costs relating to the database (licences, etc.).

See Appendix G for the allocation of development and alumni staff costs.

In the table below please indicate your staff, non-staff and total FUNDRAISING costs of your institution in the survey year.

Fundraising STAFF costs

Exclude Alumni Relations staff costs. Include 50% of database staff costs.

Fundraising NON-STAFF costs

Exclude Alumni Relations non-staff costs. Include 50% of database costs.

TOTAL fundraising costs

Sum of staff and non-staff costs

H-2. Alumni Relations Costs

The measurement of alumni relations expenditure should, for comparison purposes, only include the staff and non-staff direct costs involved in alumni relations activities.

For the purposes of this question, expenditure therefore includes only the staff and non-staff **alumni relations** costs which could be said to constitute the institution's alumni relations function and which are generally the responsibility of the Development Director, or the equivalent appointment.

The costs associated with producing and distributing an alumni magazine should not be included here as they are the subject of a subsequent question.

For the purposes of this question, expenditure excludes the indirect costs associated with alumni relations e.g. any academic staff and administrative staff not identified in Appendix G and the costs associated with the recruitment of students or the promotion of the research activities of your institution.

An appropriate proportion of the costs of staff with a joint focus on fundraising and alumni relations should be attributed to alumni relations expenditure.

Non-staff costs relating to alumni relations should be included under alumni relations expenditure, including 50 per cent of the operational costs relating to the database (licenses, etc.).

In the table below please indicate your staff, non-staff and total FUNDRAISING costs of your institution in the survey year.

Alumni relations STAFF costs

Exclude Fundraising staff costs. Include 50% of database staff costs.

Alumni relations NON-STAFF costs

Exclude Fundraising non-staff costs. Include 50% of database costs.

TOTAL alumni relations costs

Sum of staff and non-staff costs

H-3. Alumni Magazine costs:

Did your institution publish an alumni magazine in the survey year?

- **Yes**
- **No**

An alumni magazine is any regularly printed magazine that is sent to the majority of your alumni.

Donor newsletters, e-newsletters and departmental newsletters should not be included.

If yes, what were the total production and distribution costs for the alumni magazine for your institution in the survey year?

If your institution produced two magazines a year at a cost of $50,000 per magazine you should report a total cost of $100,000.

Full-time equivalents (FTEs)

Staff should be allocated to either fundraising or alumni relations depending on which area comprises the majority of their role. Those with equally split roles should be attributed 50:50 between the two categories.

Temporary staff, such as student telethon callers, envelope stuffers, or temporary staff who work at fundraising/alumni events, should not be included in these numbers.

H-4. Fundraising full-time equivalents (FTEs)

How many full-time equivalent (FTE) staff worked mainly on fundraising at your institution in the survey year in each of the following type of role?

This question seeks to find out the size of the fundraising functions at your institution. Staff from departments/faculties outside of the Development Office, who act as "Champions" or fundraise, should not be included in this total.

Fundraising FTEs DIRECT roles

For the subset of staff who worked mainly on fundraising at your institution, how many of these were directly involved in working with alumni, corporates, friends of the institutions and others to raise funds?

Roles that might be directly involved in raising funds could include: major gift officers/managers, principal gift managers/directors, annual giving staff or telephone callers

Fundraising FTEs SUPPORT roles

Those in support roles would include staff with a focus on related activities such as donor relations, prospect research, gift processing, database administration, fundraising events management or communications.

H-5. Alumni Relations FTEs

This question seeks to find out the size of the Alumni Relations function(s) at your institution.

How many full-time equivalent (FTE) staff worked mainly on ALUMNI RELATIONS at your institution in the survey year in each of the following type of role?

For the subset of staff who worked mainly on alumni relations at your institution, how many of these were directly involved in working with alumni to engage them through participation in alumni programs and/or volunteering their time to the institution? How many of these staff played a supporting role in your engagement programs?

Alumni relations FTEs DIRECT roles

Roles that might be directly involved in engagement would be alumni relations officers/managers/directors etc.

Alumni relations FTEs SUPPORT roles

For the purposes of this question, those in support roles would include staff with a focus on related activities such as marketing, communications, administration, events management, data management or analysis. Please note, staff working on all forms of cultivating giving from alumni should be captured as part of the fundraising question above.

H-6. What was the total institutional expenditure in the survey year?

This refers to the **total expenditure** across all the activities of the whole institution, not just the fundraising and alumni relations expenditure.

Appendix A: Data Sharing Agreement

Data Sharing Agreement: CASE Insights on Philanthropy (Australia and New Zealand), 2025

Between Council for Advancement and Support of Education - Asia Pacific ("CASE") and the Institution indicated below (the "Institution") individually a Party and together the Parties.

The Parties hereby agree in consideration for the rights granted by CASE to the Institution and the rights granted by the Institution to CASE:

1 DEFINITIONS

The following definitions apply in this agreement.

Data means the data comprising the questionnaire responses provided by the Institution to CASE in respect of the CASE Insights on Philanthropy (Australia and New Zealand), previously called CASE Support of Education Survey, Australia and New Zealand.

Database means that database comprising disaggregated questionnaire responses and information provided by Sharing Institutions and the data and information contained therein since 2006.

Sharing Institution means an institution that has agreed to the terms contained in this Agreement.

Survey means CASE Insights on Philanthropy (Australia and New Zealand), 2025, previously called CASE Support of Education Survey, Australia and New Zealand, conducted by CASE.

Tool means the online reporting tool accessible at the website address notified by CASE to the Institution providing access to the Database.

2 RIGHTS

2.1 CASE hereby grants the Institution a right to access the Tool and use the information contained in the Database solely for the Institution's internal benchmarking or performance for the term of this Agreement, subject always to Clause 3.

2.2 The Institution hereby grants CASE:

2.2.1 a non-exclusive, perpetual, royalty free, worldwide licence to use the Data for the purposes of the Survey subject to the terms of this Agreement;

3 CONFIDENTIALITY

3.1 The Institution shall:

(a) keep confidential the Database and/or information obtained from the Tool;

(b) not disclose to third parties, without the express prior written consent of CASE, the Database and/or information obtained from the Tool;

(c) ensure that no publication of Database and/or information obtained from the Tool occurs without the prior express written consent of CASE; and

(d) disclose the Database and/or information obtained from the Tool which is provided by CASE to the Institution for internal benchmarking or performance, only to those persons necessary for the purposes of such internal benchmarking and only to the extent necessary for the proper performance of their duties.

3.2 The Institution shall procure that the obligations in clause 3.1 are observed by its employees.

3.3 The Institution shall notify CASE immediately if it becomes aware of any disclosure in breach of the obligations in this clause 3. At the request of CASE, the Institution will take all such steps as are necessary to prevent further disclosure.

3.4 The provisions of this clause 3 shall not apply to:

(a) any information which is in the public domain at the date of this agreement or which subsequently comes into the public domain other than by breach of this agreement or any other confidentiality agreement; or

(b) any information already in the possession of the Institution at the date of this agreement, other than under an obligation of confidentiality; or

(c) any information obtained without any obligation of confidence from a third party that is not in breach of a confidentiality agreement with the Company concerning the information obtained.

(d) the extent information is required to be disclosed by law, by any governmental or other regulatory authority or by a court or other authority of competent jurisdiction provided that, to the extent it is legally permitted to do so, it gives the other party as much notice of such disclosure as possible and, where notice of disclosure is not prohibited, it takes into account the reasonable requests of the other party in relation to the content of such disclosure.

3.5 On termination of this Agreement, the Institution shall erase all Database and/or information obtained from the Tool from computer and communications systems and devices used by it, including such systems and data storage services provided by third parties (to the extent technically practicable).

3.6 CASE gives no warranty of any kind in respect of the Tool or the Database and all statutory and implied warranties, terms and conditions are excluded to the full extent allowed by law.

3.7 The provisions of this clause 3 shall be deemed effective from the signing date in the calendar year of signature shall remain in full force and effect thereafter.

4 DURATION AND TERMINATION

Once signed, this Agreement shall come into force on the date of signature below and shall remain in force until the earlier of:

(a) three months after CASE has served a notice to the Institution; or

(b) the date of any breach by the Institution of the terms of this Agreement; or

(c) 14 days after the date of any notice of breach of this Agreement by CASE as notified by the Institution.

5 Contracts (Rights of Third Parties) Act 1999

The Parties agree that any Sharing Institution has the right to enforce the terms of this letter against the Parties should they disclose the Database in breach of the terms of this letter.

6 Governing Law

We agree that the terms of the letter will be governed by Australian law.

Appendix B: Identifying Philanthropic Funds

In order for funding to be counted as philanthropic income, it is essential they meet both the following criteria:

a. the funds are derived from an eligible source (refer to ***Sources of philanthropic funds***); and
b. the nature of the funds meets the definition of philanthropic intent (refer to ***Philanthropic intent***).

Sources of philanthropic funds

For the purpose of reporting, sources of philanthropic funds are the following.

Individuals

- **Alumni**
  This category includes all giving by former students—full- or part-time, undergraduate or graduate—who have earned some credit toward one of the degrees, certificates, or diplomas offered by the reporting institution. It is important to distinguish between undergraduate degree holders, graduate degree holders and non-degreed former students. Report current students in the 'Students' category.

- **Students**
  These are individuals currently enrolled in a graduate or undergraduate course at the institution. If a donor has received multiple awards from an institution, classify that individual at his or her highest level, according to this list:
  - Graduate
  - Undergraduate
- **Staff**
  This category includes all current academic, general and professional staff (including workplace giving programmes).

- **Friends**
  This includes all persons—including governing board members, former staff and family members—who are not classifiable as 'Alumni', 'Students' or 'Staff' by the above definitions.

Organisations

- **Business**
  This category includes corporations, businesses, partnerships and cooperatives organised for profit-making purposes, including corporations owned by individuals and families and other closely held companies. This category includes company-sponsored foundations—that is, those created by business corporations and funded exclusively by their companies—as well as industry trade associations.

- **Foundations**
  This category includes personal and family foundations and other foundations and trusts that are private tax-exempt entities operated exclusively for charitable purposes; this includes Australian philanthropic foundations and private ancillary funds.

- **Overseas organisations**
  This category includes overseas governments, business and philanthropic organisations.

- **Other organisations**
  This category includes all organisations not defined herein as 'Foundation', 'Corporations', or 'Fundraising consortia' other than governmental agencies. This category includes organisations operating donor-advised funds (other than those coming through community foundations).

Types of philanthropic funds

Philanthropic funds **include**:

- Gifts from private donors, in Australia and overseas, of cash and other instruments of wealth, including financial securities (shares), bonds and life insurance policies.

- Gifts in-kind of physical items e.g. property, art and equipment.

- Bequest income received in-year from deceased individuals. (Bequest pledges from living donors are excluded from reporting due to the level of uncertainty as to when the funds may be received.)

- Donations/grants from charitable trusts, private ancillary funds and foundations in Australia and overseas.

- Donations/grants from international affiliated support foundations (e.g. organisations with 501(c)(3) tax exempt status in the United States; those registered for charitable status in the United Kingdom; and like organisations in other countries). The value of the gift/grant received in-year by the institution from the foundation should be counted; not the value of individual gifts made to the foundation.

- Gifts/grants from business and industry in Australia and overseas.

- Gifts/grants from overseas governments, business and philanthropic organisations.

Philanthropic funds **do not include**:

a. All funding from Australian federal, state and local government and their agencies including the Australian Research Council (ARC), the National Health and Medical Research Council (NHMRC). Government funds are very important to helping institutions achieve their strategic goals. They are often secured competitively and help leverage private funds. Fundraising staff often are integral to securing government support. Securing government funds does not fall under the definition of philanthropy as a private act. For this reason, government funds should not be included in reporting but institutions should work to raise visibility and recognition for the value of government funding in accomplishing institutional goals.

b. Royalties and other funds generated by the exploitation of an institution's intellectual property.

c. Internal transfers within the institution. (Note that this does not refer to the internal transfer of philanthropic income from one part of an institution to another for the purposes of gift processing, investment or fund management.)

Please note that qualifying as an eligible source of funding as outlined above is not sufficient. The gift must also be made with *philanthropic intent*.

Philanthropic intent

Giving to an institution with philanthropic intent is defined as: all giving/granting which does not confer full or partial ownership of a deliverable on the donor in return for the funding i.e. there must be no material benefit to the donor. The gift/grant must be owned and controlled absolutely by the receiving institution once it is received.

The rules defined in this document are designed to reflect the concept of a gift as outlined by Australian taxation law.

Exclusions from philanthropic intent

If any of the seven exclusion criteria outlined below apply (refer to ***Table 1***) the whole of the funding associated with an agreement becomes ineligible for reporting as philanthropic income. Institutions may not deduct the known or estimated value of any such exclusion from the overall value of the funding associated with an agreement and report the net remaining balance.

Table 1. Exclusion criteria

Exclusion criteria	Description
1. Contractual relationships/ sponsorship	A contract exists between the two parties which commits the recipient institution to provide a material benefit for compensation where the agreement is binding and creates a quid pro quo relationship between the recipient institution and the donor.
2. Exclusive information	The donor is entitled to receive exclusive information or other privileged access to data or results emerging from the programme of activity e.g. copy of thesis or research report. Note that the mere provision of a report as to the outcomes of the research will not constitute exclusive information. See donor stewardship below.
3. Exclusive publication	The donor is entitled to exclusive rights to publication of research or other results through their own branded communication channels (website, report etc.). Donors highlighting the gift to the institution via their website/annual report is however acceptable. See donor stewardship below.
4. Consultancy included	The agreement includes the provision of consultancy services for the donor or a linked organisation.
5. Intellectual property rights	The agreement assigns to the donor any full or partial rights to intellectual property which may result from the programme of activity. This exclusion extends to the provision of royalty-free licences (whether exclusive or not

	exclusive) to the funder, and also to granting the funder first option or similar exclusive rights to purchase the rights to any subsequent commercial opportunities. If the written agreement includes any actual or potential future benefit of this kind, the gift must be excluded.
6. Other forms of financial benefit	Any other direct financial benefits required by the donor as a condition of the donation (e.g. discounted courses, training, use of facilities, invitations to social functions etc.).
7. Donor control	The donor retains control over operational decisions relating to the use of funds once the gift has been made. This includes control over appointment and selection procedures to academic posts and student scholarships. (For detailed rules and examples on donor control of gifts, see ***Appendix E***). Note that this clause has nothing to do with a donor's right to know that a gift will be used for a designated purpose, where applicable, which is entirely consistent with a philanthropic gift.

This list is not comprehensive (see CGRS section 3.1.4 for further details). There may be other instances where supply or material benefit means that funding cannot be regarded as having philanthropic intent. In some circumstances it may be appropriate for philanthropic and non-philanthropic elements of a multi-faceted relationship with an organisation to be summarised in separate written agreements. In these circumstances, the philanthropic agreement is eligible for inclusion, as long as none of the seven exclusions listed above or similar control provisions apply, and the income associated with the gift/grant agreement is not contingent on delivery of any activities included within the separate contractual agreement.

Donor stewardship

Donor stewardship strategies such as reports and updates on projects, publications and honour boards, do not in themselves represent a benefit to the donor. Stewardship of this kind is considered good practice and actively encouraged.

- **Approaches from donors**
  Some companies, trusts or individuals approach a single institution about a potential gift or invite specific institutions to apply for funding; this has no bearing on the philanthropic intent involved, and any gifts gained on that basis should be included, if none of the seven exclusion criteria listed above or similar conditions apply.

- **Reporting back to the donor**
  A donor may request or require an account of the use of funds and of the impact of the programme or project undertaken. Any such request/requirement from the donor for regular status or other reports does not negate the philanthropic intent underlying a specific gift—agreements with reporting requirements are still eligible if none of the exclusion criteria listed above apply.

Corporate sponsorship

Gift funding that represents corporate sponsorship must be excluded from reporting as the funds are subject to a quid pro quo relationship i.e. funding received by an institution in exchange for a material benefit to the donor.

In the context of higher education, a material benefit might include any of the following:

- naming an event after a sponsor;
- exclusive display of a sponsor's name and/or logo;
- participating in a sponsor's promotional activities;
- allowing a sponsor use of an institution's name and/or logo;
- provision of free or reduced price services, e.g. free tickets to events;
- allowing free or subsidised access to special events, i.e. gala evenings;
- provision of entertainment or hospitality benefits or free/discounted attendance at a fundraising event; and
- granting of exclusive rights or priority booking rights.

Examples of benefits which would be regarded as minor or non-material are as follows:

- recognition via participation in an institution's/vice-chancellor's donor circle;
- giving of a small gift i.e. calendar, pen, bookmark;
- invitations to the institution's outreach events;
- naming the donor in a list of supporters;
- naming of a building or academic chair, lectureship etc. after the donor (without the use of a logo); and
- attaching the donor's name to an item in the institution i.e. chair in a lecture theatre or musical instrument.

In compliance with ATO guidelines, if a sponsor receives something of value in return for funds the funds are not deemed 'a gift' and the receiving institution must pay GST on the money received. For the purpose of reporting, any received funds subject to GST must be excluded as this clearly indicates the donor is receiving a material benefit.

The only instance the ATO considers corporate support not subject to GST (therefore eligible for reporting providing none of the exclusion criteria above apply) is where the advantage or acknowledgement is considered to be minor or non-material.

The ATO has indicated that the value of the right or the goods or services (the benefit) must not exceed the lesser of $150 and 20 per cent of the value of the contribution or it will be considered to be material. Where the benefit is determined to be material the contribution is excluded from reporting.

Institutional priorities and activities typically funded by philanthropy

Philanthropic funds can take the form of funding for buildings and land, staff appointments, equipment and other assets, scholarships and bursaries, teaching and learning activities and research programmes. (Note: none of the seven exclusion criteria listed above may apply, irrespective of the activity funded; also refer to ***Appendix D***).

- Funding for **buildings, land and equipment** will typically be eligible as long as facilities funded remain the property of the institution.

- Donor funded **staff appointments** are eligible, but if the agreement states that the member of staff will allocate time to specific activities which would not meet the philanthropic intent definitions within this document (i.e. any of the exclusion criteria listed above e.g. consultancy or work on research contracts) then the funding should be excluded in full. ***Exclusion 7. Donor control*** will need careful assessment (also refer to ***Appendix E***).

- Funding for **scholarships and bursaries** is eligible, as long as the student recipient is not required to undertake specific activities of material benefit to the funder (e.g. research projects, work placements, copies of theses and research reports), in which case the funding should be excluded in full. ***Exclusion 7. Donor control*** will need careful assessment (also refer to ***Appendix E***).
- In the instance where **gifts and grants specifically for research** are eligible, these should be assessed closely against the exclusion criteria on a case-by-case basis in order to consider the difference in grant making criteria amongst different bodies (refer to ***Appendix D*** for worked examples which are intended to help guide case-by-case assessment of specific grant/research programmes).

Supporting documentation

It is essential that reporting includes only pledges and gifts which are documented in writing (typically in the form of a gift agreement or a written acknowledgment of the gift). Development Officers need to check whether other individuals across the institution have assessed income as being eligible, and if so that appropriate paperwork/documentation exists even if the Advancement Office is not in possession of it.

Appendix C: Worked examples

This section provides worked examples to illustrate the reporting principles applied to new funds committed and funds received.

A selection of typical sources of philanthropic support has been drawn up for the fictitious University of X, and information provided showing under which headings specific values should be recorded.

During the year (1 January to 31 December) the University of X received a selection of cash gifts, confirmed pledges, bequests and gifts in-kind. These are described in ***Table 2*** along with an indication of how they should be reported (or not).

Table 2. Worked examples

Description of support	New funds committed ($'000)	Funds received ($'000)	Gifts in-kind ($'000)
A. Several one-off gifts from trusts and large donors totalling $200,000. All have been received.	200	200	0
B. Several confirmed pledges from trusts and other large donors totalling $250,000. They have not yet been received but will come in over the next five years. [Note: Updates to the CASE Global Reporting Standards in 2024 allow for counting of the total value beyond five years.]	250	0	0
C. A gift from a trust of $500,000 in four equal instalments, of which the first $125,000 has been received.	500	125	0
D. A final $10,000 instalment of a $40,000 gift from an individual donor made over four years.	0	10	0
E. A gift of a painting received in year, which was independently valued at $10,000. It was subsequently sold and the cash received raising $12,000. [1]	10	0	10
F. A gift in-kind of computer equipment valued at $20,000, not yet sold.	20	0	20
G. Historic book given six years ago was sold within the year for $1,000. [Note: This should have been counted in previous years and is ineligible to be counted again.]	0	0	0

[1] Any gain/loss incurred between fair value at date of receipt and sales proceeds at the time of sale would not be considered part of the original *funds secured* or gift in-kind. The gain/loss would be recognised separately as income of the institution in a manner similar to investment income on gifts.

H. Five alumni have written to say that they have each left $10,000 in their wills. [Note: This type of bequest pledge cannot be included in reporting. The **number** of bequest intentions can be recorded in the count of bequest intentions but the value is not recorded in any question on the Australia and New Zealand survey].	0	0	0
I. Two alumni have died leaving legacy gifts totalling $55,000. The university receives notification during the year that both wills have gone through probate, but no cheques were received during the year.	0	0	0
J. One alumnus has died and the university has received notification during the year that the will has gone through probate. A total of $150,000 is due to the university and the first instalment $100,000 was received during the year. [Note: in this example if the remaining $50,000 is received the following year, that $50,000 would be included under both *new funds committed* and *funds received* in that year. Also see K below.]	100	100	0
K. The final instalment of a bequest of $200,000 has been received, worth $50,000. The previous instalments were received last year.	50	50	0
L. Two hundred donors have made one-off cash gifts (cheques/credit cards) all of which have been received totalling $65,000.	65	65	0
M. One hundred donors have enacted open-ended direct debit mandates of $1,000 p.a. and the first instalments (worth $100,000) have been received. [Note: Do not count an additional four years of instalments for open ended commitments. CASE Global Reporting Standards were updated in 2024 to count these donations in new funds committed as they are received].	100	100	0
N. $35,000 has been received from open-ended standing orders set up in previous years. [Note: CASE Global Reporting Standards were updated in 2024 to count these donations in new funds committed as they are received instead of counting the full five-year value in the year the standing order was initiated].	35	35	0
O. 25 Alumni have made oral pledges via a telephone campaign totalling $50,000 over four years, but no paperwork has been received. [Note: Oral pledges cannot be included in reporting.]	0	0	0

Appendix D: Research Funding Scenarios

The following scenarios of research funding are included as examples of funds **eligible** and **ineligible** for reporting.

Table 3. Research fundings scenarios

Example scenario	Eligibility for reporting	Number and nature of exclusion criteria
A. An individual donor agrees to fund a research fellowship and a PhD studentship for five years in lung cancer research, and the university offers to name the positions in memory of the donor's husband. The gift agreement is clear that all resulting research outputs, including any intellectual property, which emanate from the research of the funded positions or their team, will remain the property of the university.	**Eligible**	None
B. A company endows a professorship in sustainable engineering. The Chair is named after the company, but the company does not expect private access to privileged or commercially valuable data or information, or private consultancy or other form of direct financial benefit. The company asks for representation on the appointment panel, which the university accepts on the clear understanding that the appointment rests with the university and the company will follow the university's appointment procedures (the company does not have a casting vote, or the power of veto in the process).	**Eligible**	None
C. Identical to case B but ten days' consultancy a year is built into the agreement.	**Ineligible**	One exclusion: *Consultancy* None of the funding is eligible.
D. A charitable trust funds a professorship and a research associate for ten years to work in a specific field of regenerative medicine. The agreement states that all findings will be in the public domain. The agreement includes a clause stating that if intellectual property with commercial value emanates from the research programme, the rights to this will be split 50:50 between the university and the charity. All other clauses in the gift agreement are entirely compatible with the definitions of philanthropic intent in this survey.	**Ineligible**	One exclusion: *IP rights* Inclusion of this potential financial benefit to the charity makes it ineligible.

E.	A medical charity provides money for research funding. They specify in the agreement that “the grant receiving organisation hereby grants a perpetual, royalty-free non-exclusive licence” to the charity.	**Ineligible**	One exclusion: *IP rights* Even though the IP related rights are non-exclusive, any such inclusion means exclusion.
F.	A funder uses blanket terms for their research grant agreements. These include the requirements for a share of any resulting intellectual property rights even where this is clearly not relevant to the research programme in hand.	**Ineligible**	One exclusion: *IP rights* If no IPR is anticipated, contact could be made with the donor to seek to have this clause removed. It is the wording of the agreement that counts.
G.	A charitable foundation awards a project grant to the university. The grant has a defined multi-year timeline and payment schedule; milestones to deliver along the way; and a specific purpose. An annual report and three quarterly updates must be submitted by the university each year. The foundation may request additional reports. The foundation “is making the grant in furtherance of its charitable purposes” and requires that any knowledge gained during the project “be promptly and broadly disseminated to the scientific and international development community”. None of the seven exclusion criteria (listed in ***Table 1***) apply.	**Eligible**	None Neither the inclusion of detailed reporting requirements, nor agreed milestones targets along the way, undermine the philanthropic intent of the grant.
H.	A professional institute provides a donation to fund a principal researcher researching a niche area. The results of this research are relevant to the interests of the members of the funding institute. The funded person is required to provide the funder with quarterly reports on the research. The funder has the exclusive rights to publicise the results on their website, thereby putting them in the public domain. The university grants the funder a non-exclusive licence to use the results and copyright material generated in the course of the project.	**Ineligible**	Two exclusions: *Exclusive publication and IP Rights*

I.	A donor funds both a piece of research and a post for a three-year period. The agreement states that the post holder will work across the research as well as on other projects. The agreement for the research funding includes the requirement for a share in any resulting intellectual property rights but there is no specific provision for a share of the rights on the funding of the post.	**Ineligible**	Research funding; one exclusion: *IP rights* Post funding excluded as part of the agreement relates to non-philanthropic activity.
J.	A grant is jointly funded by a government agency and a charity. The overall agreement meets all of the criteria for a philanthropic gift according to these reporting rules.	The element funded by the charity is **eligible**. Government agency portion **ineligible**.	None. The source is ineligible (Government funding)
K.	A major trust funds research contracts through their funding programme as well as making philanthropic donations to institutions for buildings and equipment.	Research contract funding: **ineligible**. Philanthropic donations: **eligible**. (As long as the institution owns the new facility, e.g. building or laboratory)	Research contract funding; one exclusion: *Contractual relationship* Philanthropic elements; no exclusions

Appendix E: Rules and examples relating to donor control of funds

The definition of philanthropic funds confirms that the recipient institution must retain complete ownership of any resultant work or product. This dictates that an individual, charitable trust or corporate donor may not retain any explicit or implicit control over a gift after acceptance by the institution.

A donor can make a restricted gift to a department or area to which the recipient institution should apply the contribution, and has the right to expect that restriction to be honoured. Both parties may wish to engage in discussions of shared aims as part of a programme of activity funded by the donor, and recipient institutions may also wish to involve donors informally in the activity they are funding as part of good stewardship. However certain forms of donor involvement or influence undermine the recipient institution's control over the gift. Specifically, donor control over candidate selection precludes the counting of a gift in reporting.

The appointment process for donor-funded student scholarship recipients or staff appointments must remain under the control of the recipient institution.

Example A
A donor establishes a scholarship fund but requires that she/he be able to select the recipient. This cannot be counted as a philanthropic gift. The selection of the student must rest with the recipient institution, which may nonetheless choose to involve the donor at an appropriate level in the student selection process. But if the donor has a majority or a casting vote, or the power of veto in that process, the funding must not be counted as a gift.

Example B
A donor makes a restricted contribution to a professorship while requiring the institution to award a professorship to a specified individual. This cannot be counted as a philanthropic gift. Similar guidelines would need to be in place as for ***Example A*** above.

Appendix F: Treatment of Shares and Financial Instruments under New Funds Committed

Gifts of shares, appreciated securities, bonds and other financial instruments should be valued for the purpose of *new funds committed* at the listed market price or documented value provided by the receiving institution's broker on the day that they were received.

Any income received from these financial instruments (e.g. dividends, interest etc.) should be excluded. Income derived prior to the receipt of the gift is included e.g. where an institution receives a gift of shares from an estate as well as a cash distribution as a result of dividends on the shares received by the estate; the *new funds committed* by the institution is considered the value of the shares at the date of transfer and the cash transfer arising from estate dividend income on the shares.

Sales receipts in respect of gifts of shares and financial instruments made in previous years should not be recorded in *new funds committed* in the current year as these gifts should have been recorded under *new funds committed* in previous years at their imputed value at the time they were given.

Institutions should bring to account any gifts of shares or other property, at market value on the date the gift was made, irrespective of whether the shares or property had been held by the donor for more than 12 months.

Appendix G: Allocation of Development & Alumni staff costs

This serves as a guide only, based on common team structures. Where a staff member has both fundraising and alumni relations responsibilities, staff costs should be allocated appropriately according to the percentage of time spent on each.

1. Staff involved **only** in fundraising should be included in 100% in fundraising
   Eg. Fundraising officer = 100% Fundraising

2. Staff involved **only** in alumni relations should be included 100% in alumni relations
   Eg. Alumni relations officer = 100% Alumni relations

3. Staff involved **only** in both alumni relations and fundraising (this will apply to most advancement services staff too) should be allocated to either fundraising or alumni relations depending on which area comprises the majority of their role.
   Eg. Prospect Researcher (focus mainly on fundraising 60% but also work on alumni relations 40%) = 100% fundraising as majority role is allocated to fundraising

   Communication Officer (focus mainly on alumni relations 52% but also works on fundraising 48%) = 100% alumni relations as majority is allocated to alumni relations

4. Staff involved in **only** alumni relations and fundraising staff with equally split roles should be attributed 50:50 between the two categories
   Eg. Head of Data (with 50% of time given to fundraising and 50% given to alumni relations) = 50% fundraising and 50% alumni relations

   Note: It is debatable what constitutes a majority and if the split is around 50%-50%, as in the second example in 3. above, but not exactly half, the institution should decide whether they want to use the rule of majority from 3. above or whether the institution wishes to split the cost and staff as per 4. above.

5. Staff involved in fundraising and alumni relations **and any other tasks** should be split at the discretion of the institution depending on how much time is allocated to the two categories in the survey, leaving out time allocated to other tasks.

6. Staff involved in any other activities not related to fundraising and alumni relations should not be counted in the survey

7. Questions in section H on FTEs in direct roles roles are intended to identify those staff whose role is predominantly to engage proactively with alumni, donors and prospects, whether that contact is through email, phone or face to face meetings.

Role	Fundraising	Alumni Relations
Director of Development	100%	
Development/Gift Officers	100%	
Annual Fund Staff	100%	
Prospect Researcher	100%	
Trusts Officer	100%	
Legacy Officer	100%	
PA/Secretary for Director/Gift Officers	100%	
Alumni Officer (if fundraising in job description)	50%	50%
Head of Operations/Development Services	50%	50%
Head of Data	50%	50%
Data in-putters	50%	50%
Alumni Officer (no fundraising in job description)		100%
Magazine/Communications Officer		100%
PA/Secretary for Alumni Office		100%
Alumni Reunions/Events Officer		100%