



What we know and what we need to know about Australian Higher Education Development Offices

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Queensland University of Technology

CRICOS No. 00213J

These slides and selected source documents will be available from <https://olt.qut.edu.au/bus/bs39/>

The Australian Centre for Philanthropy and Nonprofit Studies consists of academics and research students who have an interest in researching philanthropy and nonprofit organisations. The Centre is the first and only fully accredited member of the Nonprofit Academic Centers Council in the southern hemisphere, being a member with the most prestigious and innovative centres in North America. CPNS is located within the School of Accountancy in the Faculty of Business at Queensland University of Technology in Brisbane, Australia.

Web Address: <http://www.bus.qut.edu.au/research/cpns/>

CPNS offers programs tailored for students interested in pursuing careers in the management of philanthropic and nonprofit organisations or in public administration associated with nonprofit organisations. A number of Higher Education Development Staff have graduated from such postgraduate courses. For further information about such studies:

<http://www.bus.qut.edu.au/research/cpns/whatweteach/ourcourses.jsp>

What We Know

- Australia's Giving Direction is UP!!
- both time and money
- individuals, households and businesses
- Universities are NOT getting their share



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A number of significant studies since 2000 indicate a general trend to increased giving across Australian demographics in all states and territories.

We are witness to some golden years of philanthropy due to a combination of good economic times, taxation incentives, globalised philanthropy, and a growing social awareness of the benefits of giving, volunteering and social corporate responsibility. The intergenerational transfer of the wealth of the 'baby boomers' also holds the promise of significant philanthropy.

However, there is growing evidence that the education charities and particularly Australian universities have not shared in this philanthropic largesse to date. They are moving to position themselves through expanded Development Offices with rapid recruitment in 2007 and 2008 of staff.

Australians give ...

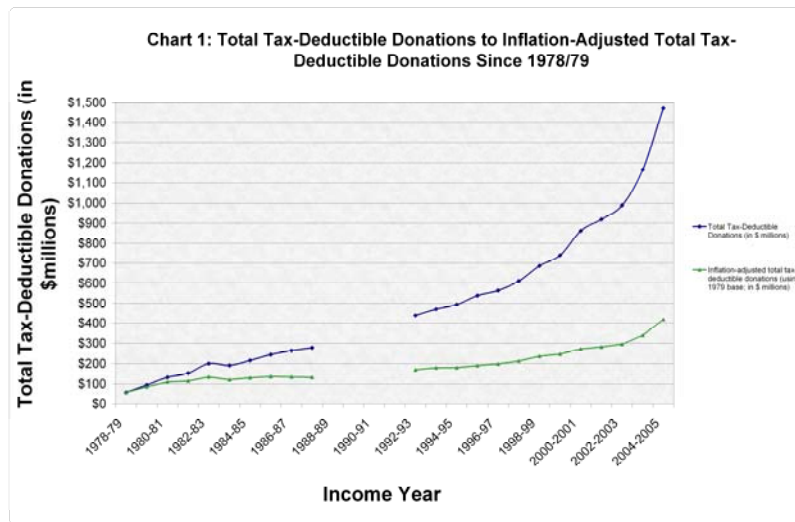
- \$11 billion per annum



- \$7.7b individuals.
- 87% of Australians give
- \$3.3b businesses (inc. \$ and in-kind, sponsorships and partnerships)
- 67% of businesses give

Source: Giving Australia. (2005). *Giving Australia: Research on Philanthropy in Australia* (No. FaCS2086.0510). Canberra: Prime Minister's Business Community Partnerships, Department of Family & Community Services, Australian Government, available at <http://www.partnerships.gov.au/downloads/givingaustraliareport.pdf>

AT0 – Tax Deductible Gifts 1978 -2005



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This graph charts gift deductible donations reported on individual taxpayer income tax returns. The gap in the data results from the income tax return not requiring this data in those years.

The total amount donated and claimed as tax-deductible donations in 2004-05 was \$1.47 billion (compared to \$1.16 billion for the previous income year). This constitutes an increase of \$307.32 million (or 26.39%) from the previous income year.

Deductible gifts claimed were 6.47% of all personal taxpayer deductions. In comparison, Australian taxpayers claimed \$1,219 million in tax agent fees and \$11,930 million for work related expenses.

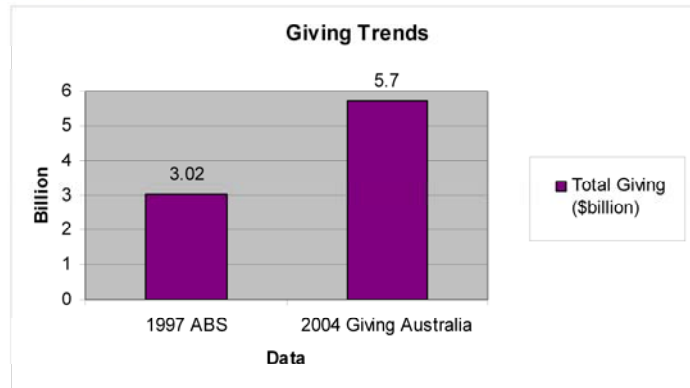
Source: McGregor-Lowndes, M., & Newton, C. (2007). *An Examination of Tax-Deductible Donations Made by Individual Australian Taxpayers in 2004-05* (No. 37). Brisbane: Centre of Philanthropy and Nonprofit Studies, Queensland University of Technology, available at <http://eprints.qut.edu.au/archive/00011803/>

A summary is available at

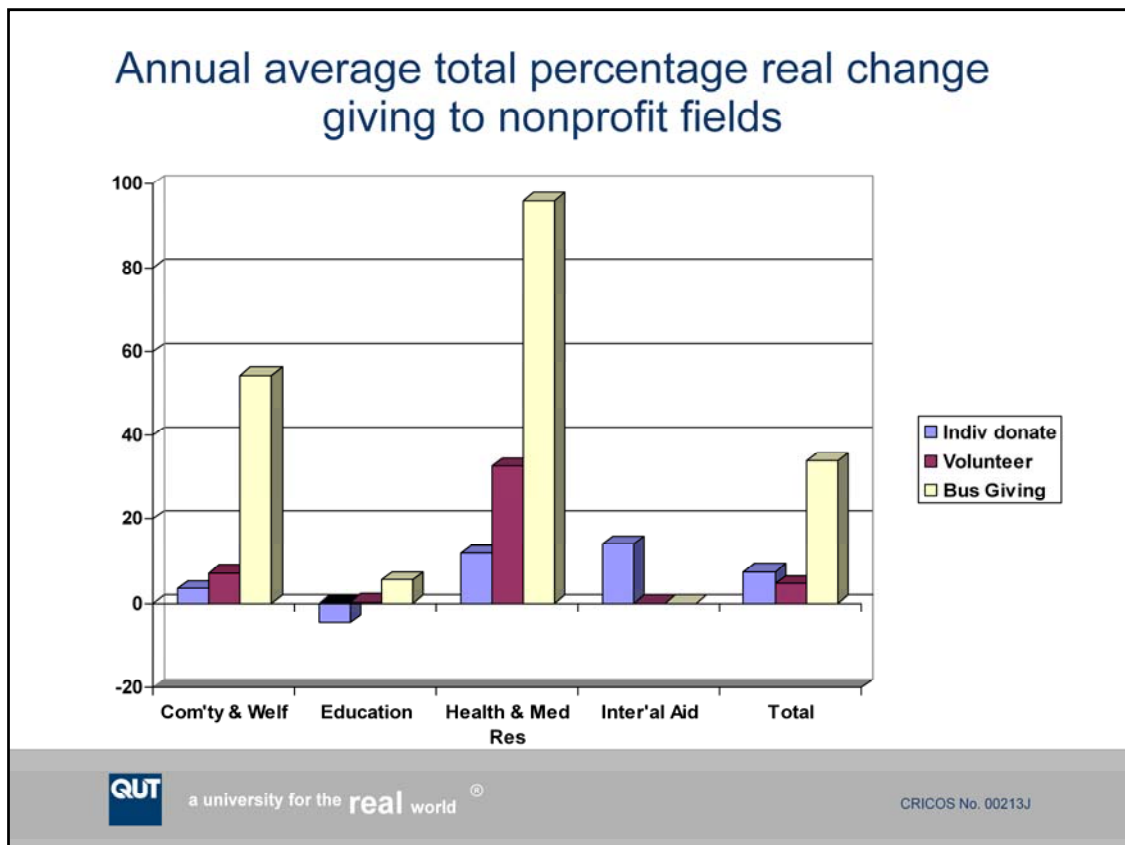
<http://www.bus.qut.edu.au/faculty/schools/accountancy/documents/CPNSFactSheet-TaxDeductibleGiving2005v10.doc>

Individual Giving Trends

- 88% lift in 7 years
- Still 58% when inflation adjusted



Source: Giving Australia. (2005). *Giving Australia: Research on Philanthropy in Australia* (No. FaCS2086.0510). Canberra: Prime Minister's Business Community Partnerships, Department of Family & Community Services, Australian Government, available at <http://www.partnerships.gov.au/downloads/givingaustraliareport.pdf> and further detail in Lyons, M., & Passey, A. (2005). *Australians Giving and Volunteering 2004*. Giving Australia: Research on Philanthropy in Australia. Canberra: Prime Minister's Business Community Partnerships, Department of Family & Community Services, Australian Government, available at <http://www.partnerships.gov.au/downloads/volunteeringgiving.PDF>

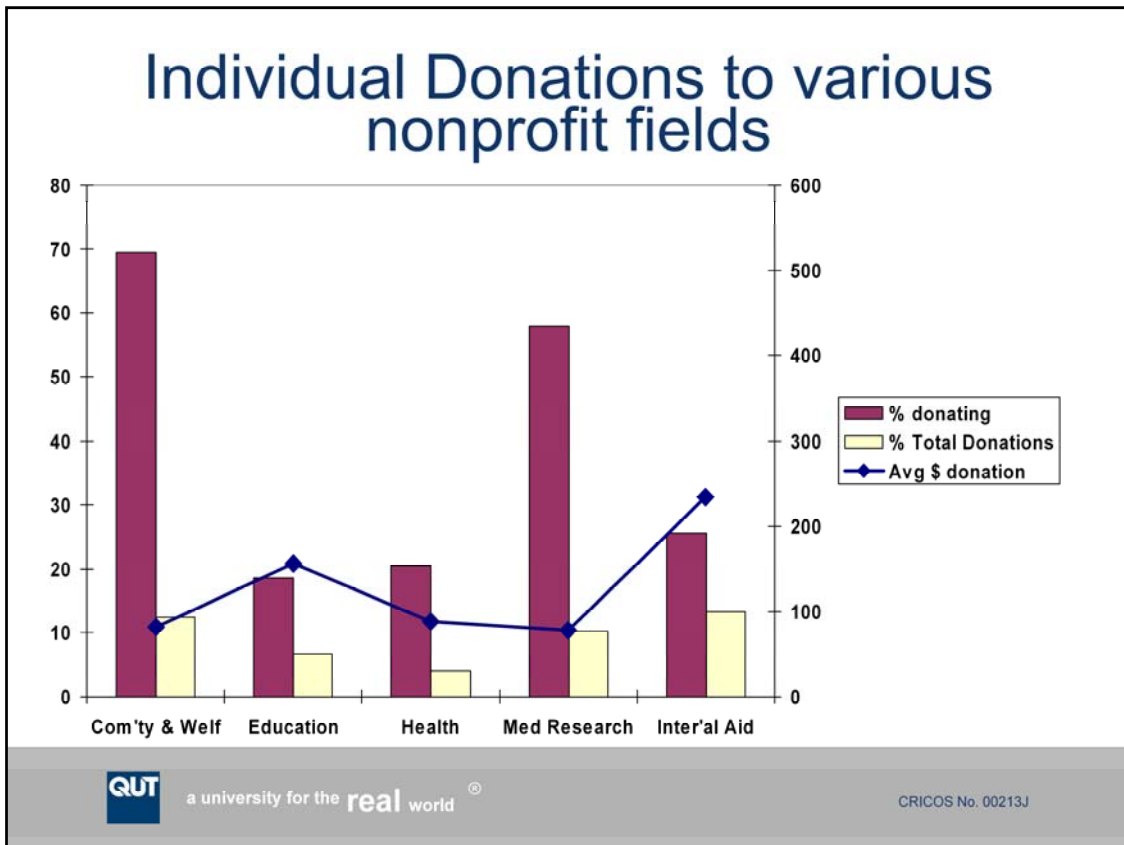


This graph takes its data from two sources. One source is the 1997 ABS Survey and the other source is the Giving Australia Project conducted in 2005. Education (schools as well as colleges and higher educational institutions) as a category of nonprofit organisation has decreased in terms of individual giving and only slightly increased in terms of business giving and volunteering.

Source:

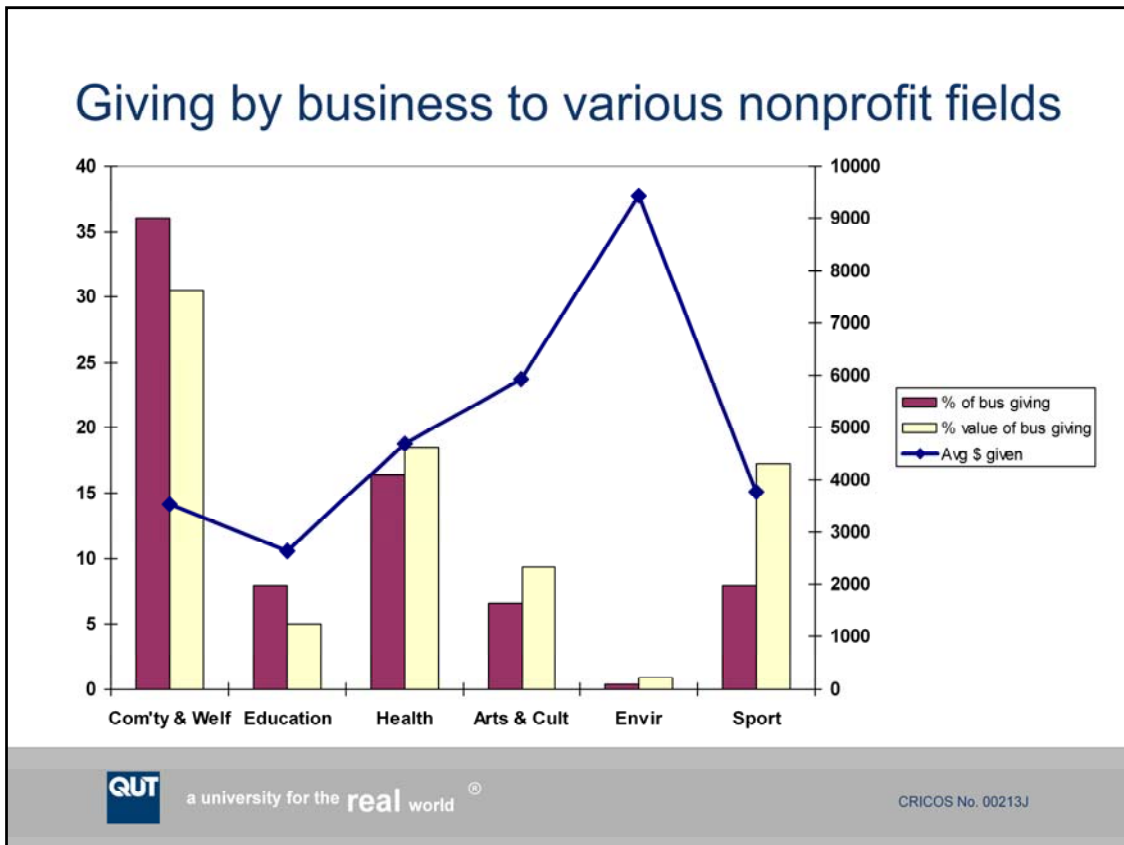
Lyons, M., & Hocking, S. (2000). *Dimensions of Australia's third sector*. Lindfield, NSW: CACOM, UTS.

Lyons, M., & Passey, A. (2005). *Australians Giving and Volunteering 2004*. Giving Australia: Research on Philanthropy in Australia. Canberra: Prime Minister's Business Community Partnerships, Department of Family & Community Services, Australian Government, available at <http://www.partnerships.gov.au/downloads/volunteeringgiving.PDF>



This graph is taken from the Giving Australia Project and segments individual donations to nonprofit sector sub sectors. It shows average donation, percentage of donors donating and percentage of total donations by individuals. The average donation by education (including Higher Education) is the second highest after International Aid.

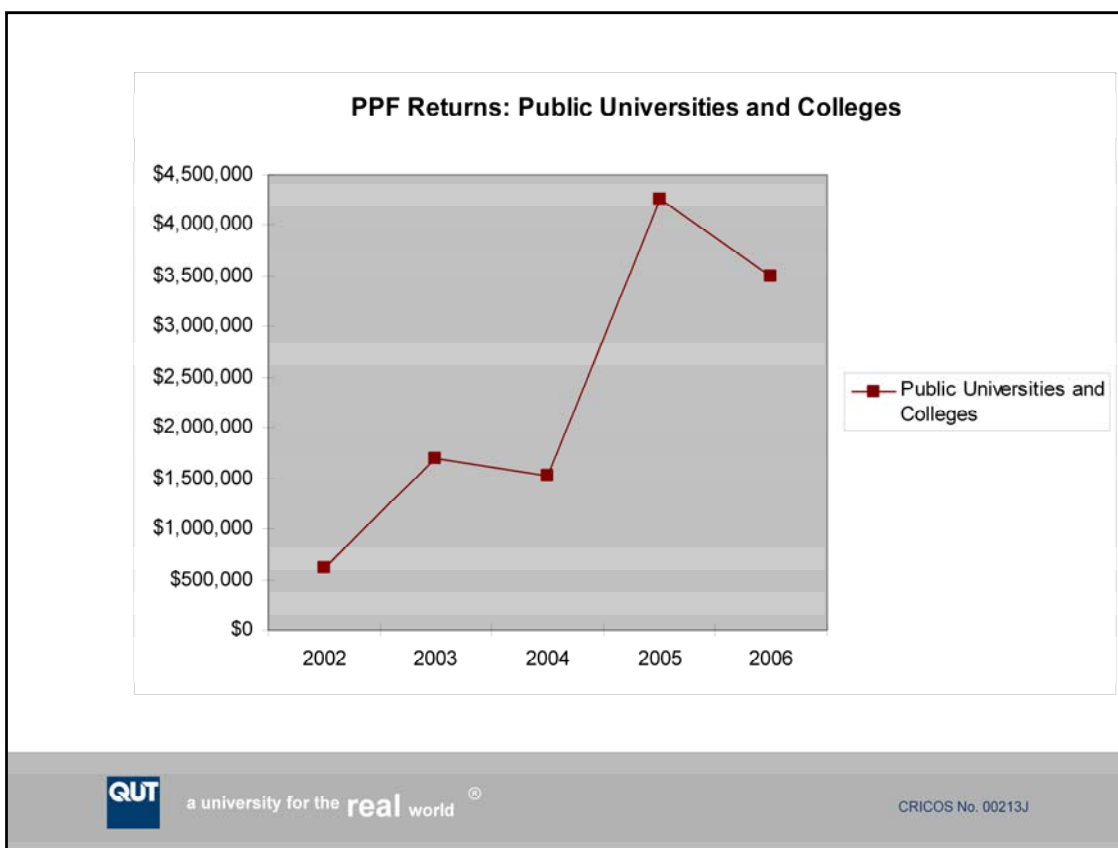
Source: Giving Australia. (2005). *Giving Australia: Research on Philanthropy in Australia* (No. FaCS2086.0510). Canberra: Prime Minister's Business Community Partnerships, Department of Family & Community Services, Australian Government, available at <http://www.partnerships.gov.au/downloads/givingaustraliareport.pdf>



This graph is taken from the Giving Australia Project and segments business donations to nonprofit sector sub sectors. It shows average donation, percentage of donors donating and percentage of total donations by business.

In comparison to the previous slide it indicates lower average donations to education.

Source: Giving Australia. (2005). *Giving Australia: Research on Philanthropy in Australia* (No. FaCS2086.0510). Canberra: Prime Minister's Business Community Partnerships, Department of Family & Community Services, Australian Government, available at <http://www.partnerships.gov.au/downloads/givingaustraliareport.pdf>



This graph examines distributions by Prescribed Private Funds (PPFs) to Public Universities and Residential Colleges.

Prescribed Private Funds (PPFs) were prompted by the Howard Government's response to the report on philanthropy in Australia by the Business and Community Partnerships Working Group on Taxation Reform dated 26 March 1999. The term *prescribed private fund* is defined in the taxation legislation and has some similarities with the US private family foundation. The **sole** purpose of a prescribed private fund must be to provide money, property or benefits to funds, authorities or institutions, which are deductible gift recipients (**DGRs**). A PPF is approved by the Assistant Treasurer and usually takes the form of a company limited by guarantee as a trustee of a charitable trust fund.

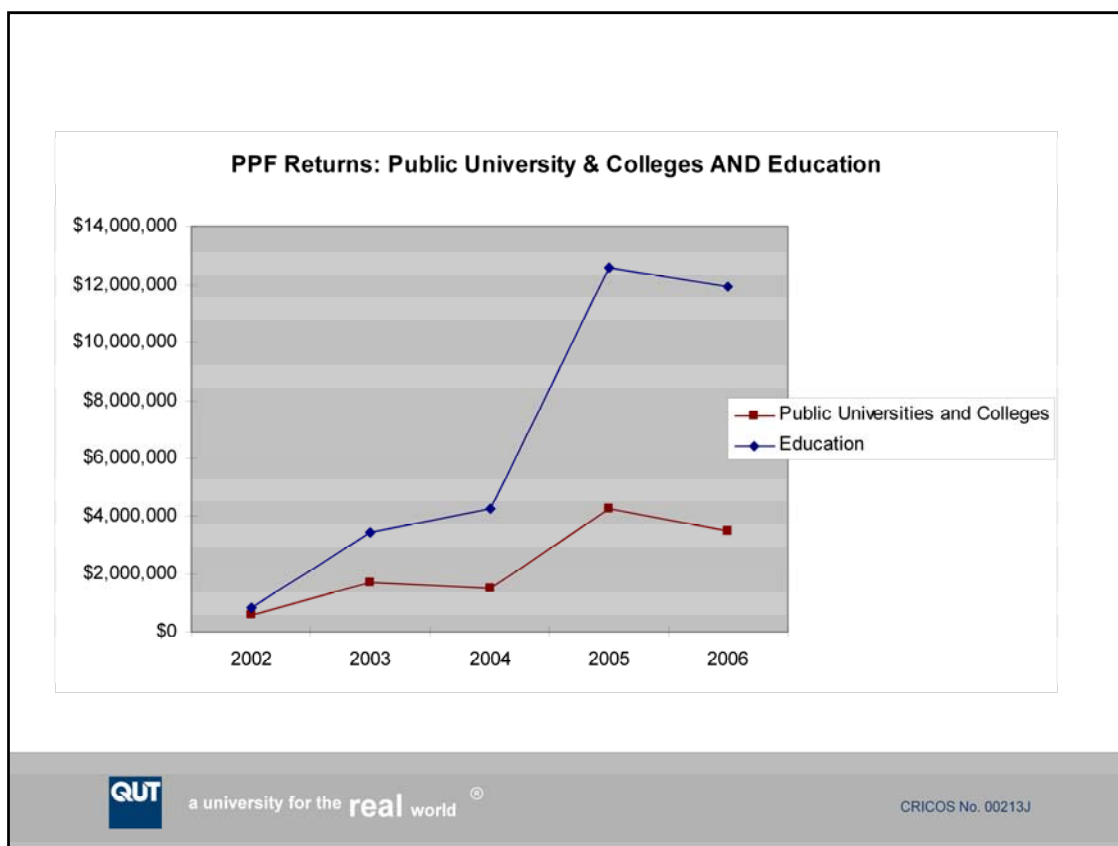
Source:

Prescribed Private Funds 2001-2006 Summary

Table 1: Numbers of PPFs, donations received, distributions made and closing values

Date	Number of PPFs Approved in the year	Total Number of PPFs approved	Donations Received (\$m)	Distributions made (\$m)	Closing value (\$m)
2001	22	22	78.7	0	78.6
2002	59	81	53	6.7	133.7
2003	51	132	53.1	18.4	179.3
2004	89	221	155.7	27.4	332.0
2005	94	315	192.5	57.4	525.1
2006	125	440	342.6	72.7	820.6
2007	164	602			
2008	10*	610			

*NB: These figures reflect the information held by the Tax Office at 14/11/2007



This graph now includes distributions by PPFs to education organisations such as private schools building funds, TAFEs and others.

Source: ATO, available at CPNS Current Issues Sheets

<http://www.bus.qut.edu.au/research/cpns/publications/currentissue.jsp>

Table 2: Distributions made to deductible gift recipients by category of recipient

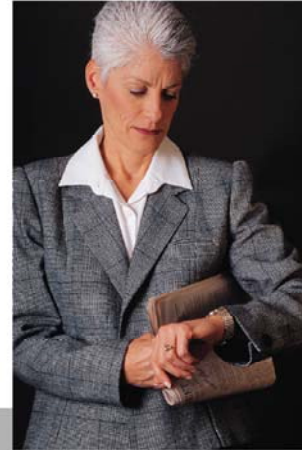
DGR General categories	2002	2003	2004	2005	2,006	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Health	534	390	1,382	2,445	5,439	10,190
Education	851	3,451	4,234	12,596	11,919	33,051
Research	199	577	1,322	598	1,967	4,663
Welfare	2,780	8,315	9,593	23,499	21,885	66,072
Environment	176	541	1,057	1,917	5,788	9,479
International Affairs	121	417	4,008	4,871	9,813	19,230
Culture	761	2,549	2,893	2,310	5,209	13,722
Sport & Recreation					64	64
Family					5	5
Other	1,268	2,177	2,965	9,159	10,583	26,152
Total	6,690	18,417	27,454	57,395	72,672	182,628

Notes

1. The information in these tables will change slightly over time as outstanding returns are keyed in or other information comes to attention.
2. Most PPFs are still in the capital accumulation phase so there is expected to be a notable difference between donations received by PPFs and distributions made during this time. It is also expected that PPFs will retain a level of capital as a corpus so that they are able to sustain an acceptable level of distributions into the long term. A capital accumulation plan is a settled part of the approval process.

Education level and giving

- Good news!
 - Higher education and labour force status correlate with high rates and amounts of giving.
 - Volunteering too but less hours



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The Giving Australia Project found that those with higher education qualifications were better givers.

Source: Lyons, M., & Passey, A. (2005). *Australians Giving and Volunteering 2004*. Giving Australia: Research on Philanthropy in Australia. Canberra: Prime Minister's Business Community Partnerships, Department of Family & Community Services, Australian Government (p16), available at <http://www.partnerships.gov.au/downloads/volunteeringgiving.PDF>

Table 13: Givers by education

	% DONATED IN PAST 12 MONTHS	MEAN DONATION (\$)	TOTAL DONATIONS (\$)	% TOTAL DONATIONS	% TOTAL CASES
School level only	84.5	313	2,353,446	41.4	57.8
Trade qualification/ apprenticeship/ certificate/diploma	89.6	509	1,384,293	24.4	19.7
Bachelor degree/ postgraduate qualification	91.0	628	1,929,105	34.0	21.9
Total	86.9	424	5,677,823	100	100

Note: As 0.6% of respondents did not provide their education level, the last three columns will not add to the total.

Table 14: Volunteers by education

	% VOLUNTEERED IN PAST 12 MONTHS	MEAN HOURS VOLUNTEERED	TOTAL HOURS VOLUNTEERED	% TOTAL HOURS	% TOTAL CASES
School level only	36.9	142	467,019	56.2	57.8
Trade qualification/ apprenticeship/ certificate/diploma	43.6	131	473,273	20.8	19.7
Bachelor degree/ postgraduate qualification	49.6	114	191,189	23.0	21.9
Total	41.0	132	834,582	100	100

Note: As 0.6% of respondents did not provide their education level, the last three columns will not add to the total.



Students don't
give – no money,
no interest !

**What are these students
doing everyday on the
University's doorstep?**

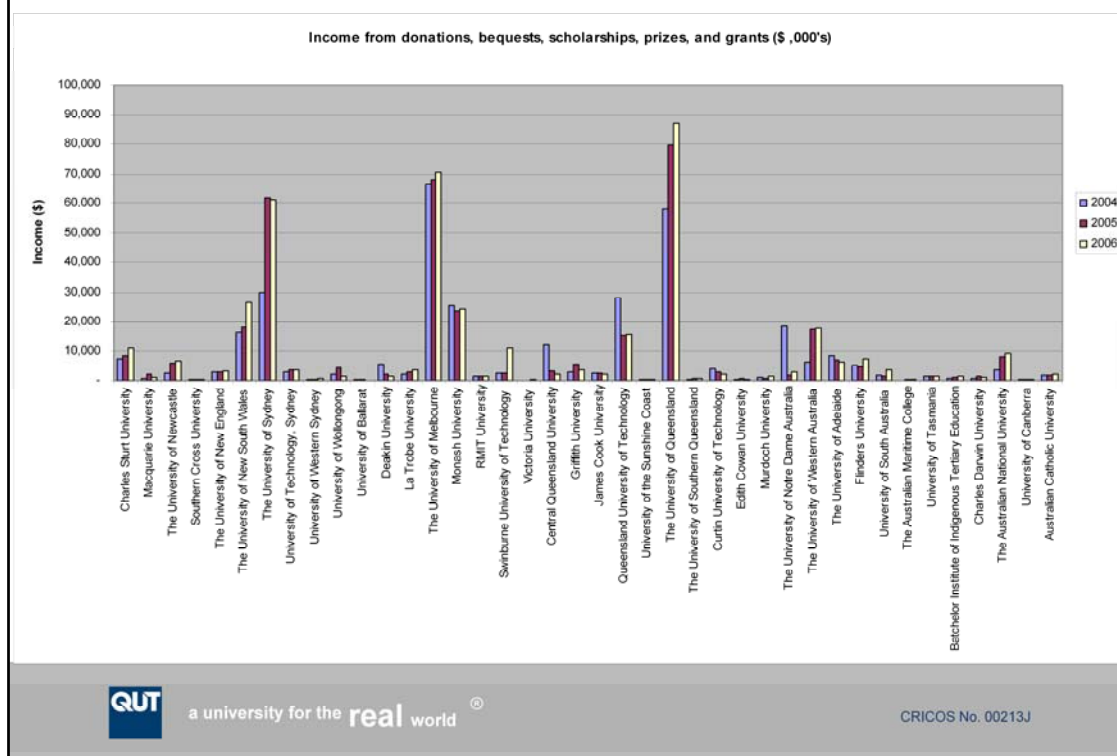


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Face to Face Solicitation or 'chugging' (charity mugging) is a very successful fundraising technique for environmental, conservation and international aid organisations with young people, particularly students. Solicitation for support by bank direct debit or credit card occurs at the entrances of universities, music concerts and the like on a daily basis. Collectors may be volunteers under the control of the charity or paid on commission by fundraising businesses who are contracted by the charities.

DEST: FINANCE REPORTS 2004-2006



Income from philanthropy (donations and bequests, scholarships and prizes and grants) is uneven across the sector, and institutional maturity varies widely. Amounts are taken from Finance 2004, 2005 & 2006: Financial Reports of Higher Education Providers, DEST (2005, 2006, 2007). Prior to 2004, universities were not required to report funding received from philanthropic activities. Given the lack of established data, its definition, financial recording and the reluctance of some universities to share data on philanthropy, this data should be used with care.

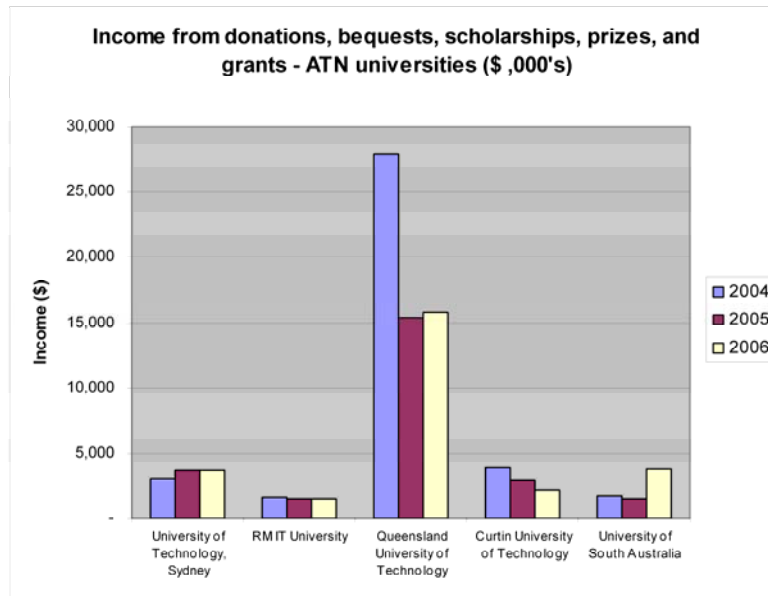
See:

http://www.dest.gov.au/sectors/higher_education/publications_resources/profiles/finance_2004.htm

http://www.dest.gov.au/sectors/higher_education/publications_resources/profiles/finance_2005_stats.htm

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DEST: FINANCE REPORTS



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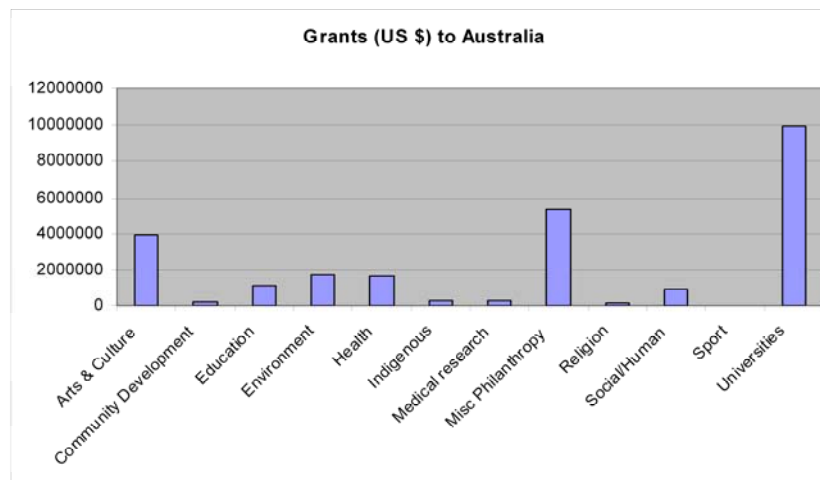
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Grants from US Foundations 1998-2004



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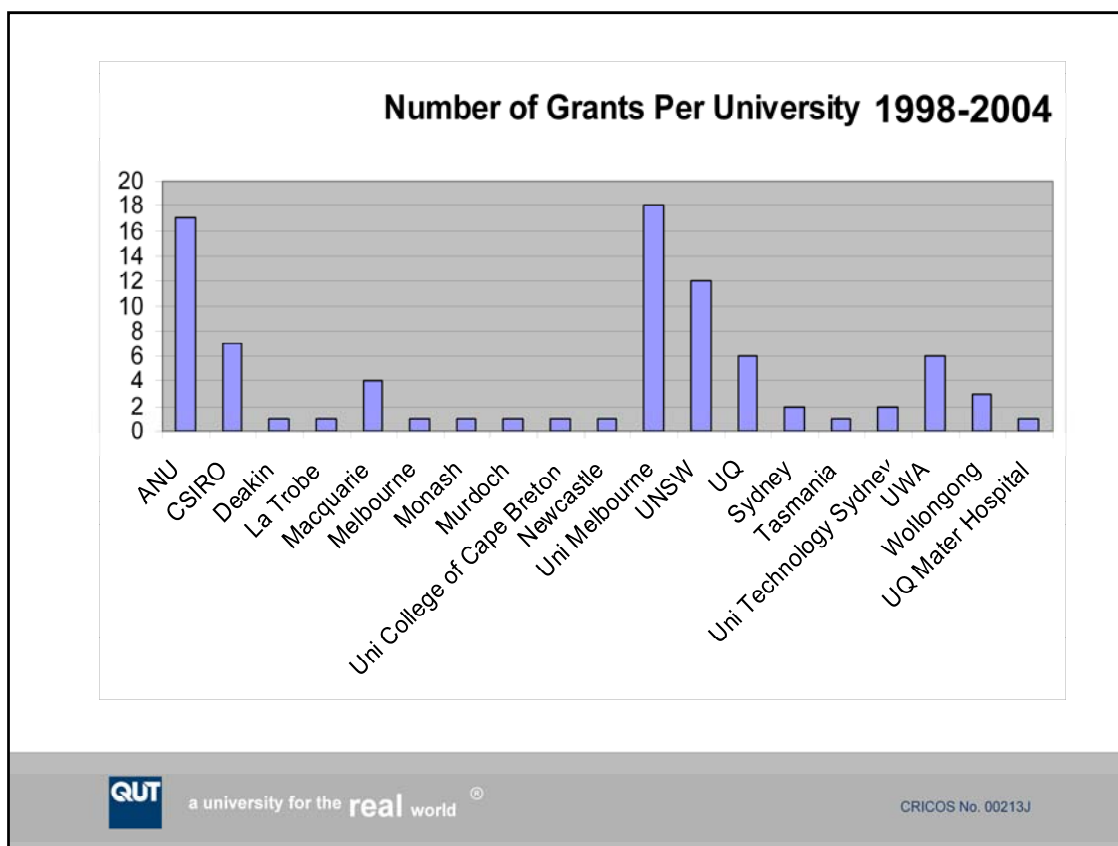
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All private foundations located in the US are required to file an annual taxation information return which is a very detailed public document (some running to more than a thousand pages). The Form 990-PF, entitled "Return of Private Foundation" is often posted on the web sites of foundations as well as being available from the IRS. Note that some foundations that appear to be US based are actually located outside the US and are not required to file returns to the IRS.

Some 68,000 grant making foundations are located in the United States distributing \$US 33.6 billion in 2005. The distribution rate fluctuates, but currently is increasing by about 5 percent per annum. According to the Foundation Centre in 2003 the higher education sector (excluding health research otherwise classified) received about \$US1.2 billion. About 8% of these grants are given abroad. Five percent go to US based foreign educational establishments and 3% to non-US based higher educational institutions.

Australian Universities from 1998-2004 received a quarter (N=86) of all US foundation grants to Australia representing nearly 40% of grant value (\$US 9.9m). The bulk of these funds are for medical research (\$US 4.9m). A significant number and value of US foundation funding was directed at ANU, University of Melbourne and University of New South Wales.

Source: CPNS Research for BHERT Position Paper No. 13, December 2006, available at http://www.bhert.com/publications_PolicyStatements.htm



Source: CPNS Research for BHERT Position Paper No. 13, December 2006, available at http://www.bhert.com/publications_PolicyStatements.htm
 1998-2004 US Private Foundations grants to Australian Higher Education.

University *	Number of grants	Percent of total number of grants	Total amount of grants \$	Percent of total amount of grants
ANU	17	19.8%	1,341,912	13.5%
CSIRO *	7	8.1%	1,014,683	10.2%
Deakin	1	1.2%	478,000	4.8%
La Trobe	1	1.2%	15,000	0.2%
Macquarie	4	4.7%	135,010	1.4%
Monash	1	1.2%	34,000	0.3%
Murdoch	1	1.2%	57,921	0.6%
Uni College of Cape Breton	1	1.2%	6,370	0.1%
Newcastle	1	1.2%	7,887	0.1%
Uni Melbourne	19	22.1%	3,599,145	36.2%
UNSW	12	14.0%	1,006,118	10.1%
UQ	6	7.0%	651,302	6.5%
Sydney	2	2.3%	95,000	1.0%
Tasmania	1	1.2%	25,800	0.3%
Uni Technology Sydney	2	2.3%	449,000	4.5%
UWA	6	7.0%	611,664	6.1%
Wollongong	3	3.5%	300,000	3.0%
UQ Mater Hospital	1	1.2%	126,850	1.3%
Total	86	100.0%	9,955,662	100.0%

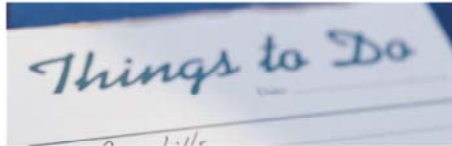
* CSIRO while not a 'university' is included because of its close links with universities and its research nature.

WHERE TO FROM HERE?



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- Benchmarking Development Offices
- Measuring the sources, nature and trends of philanthropic funds to Universities
 - Past and present student attitudes to giving and what triggers effect change in giving behaviour
 - Role of university councils/senates in generating philanthropy
- Intergenerational wealth transfer and the sleeping giant of Bequests



INTO THE SWAMP



- BHERT Report
- **SOFAR** - Survey of Fundraising and Alumni Relations
- Pilot and data in 2006
- First survey in 2007
 - 46% participation



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BHERT, *Increasing Private Support for Australian Universities*, Position Paper No. 13, December 2006, available at http://www.bhert.com/publications_PolicyStatements.htm

Recommendations:

“The AVCC or UA should sponsor conferences and training and assist in the development of benchmarks for fundraising and alumni relations.”

“The university sector led by AVCC/Universities Australia should:

- sponsor a working party to develop standard measures of university fund-raising costs, results and practices;
- support university Chief Financial Officers to attend conferences and receive training on the special financial requirements for the receiving, monitoring and investing of philanthropic donations.”

SOFAR

In early 2007 the CPNS wrote to Vice Chancellors of all Australian universities to invite their institutions to participate in the SOFAR survey. Eighteen of the 39 Australian universities completed the survey, being 46% of all Australian institutions. All of the various types of institutions were represented such as Group of Eight (Go8), Australian Technology Network (ATN), Innovative Research Universities Australia (IRU) and New Generation Universities (NGU). SOFAR participation was on the basis that participating institutions would receive full disclosure of all data and only aggregated results would be publicly released.

In the analysis below, the median is usually used. The median is the middle of a distribution: half the scores are above the median and half are below the median. The median is less sensitive to extreme scores than the mean and this makes it a better measure than the mean for highly skewed distributions which were evident in some results.

The report will be available from <https://olt.qut.edu.au/bus/bs39/>

SOFAR – Development Office Staffing

Main activity of staff	Institutions with staff in activity (%)	Total (median FTE)
Senior fundraising and alumni relations management	78%	1.25
Fundraising	78%	1.50
Alumni relations	83%	1.00
Database management and database entry	72%	1.00
Prospect and alumni research	56%	1.00
Gift processing	56%	0.33
Event management	67%	1.00
Donor stewardship	56%	0.40
Administration support	67%	0.55
Other	11%	2.00
Total staff in fundraising and alumni relations	-	6.30



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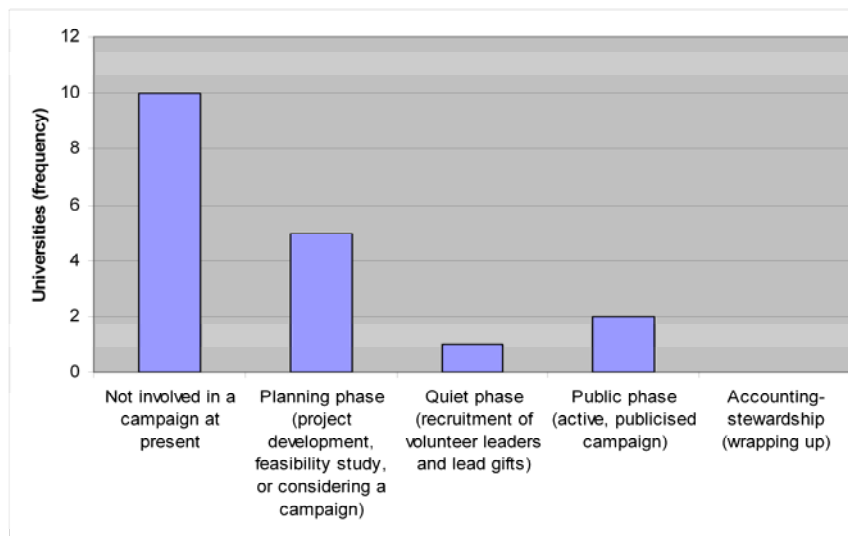
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Median full time equivalent staff employed in fundraising and alumni relations was 6.30 with a range of between none and over 25 staff.

One of the significant issues for institutions in structuring their fundraising and alumni resources is whether to adopt a central office structure or locate staff resources in units such as faculties, schools or research units, or a hybrid of both. Only four of the institutions had staff resources located in units with only one not having a central office presence as well.

The universities intended in 2007 to recruit 32 EFT staff with a median of 2 per institution and the majority being in the general or major gifts category.

SOFAR – Campaign Phase



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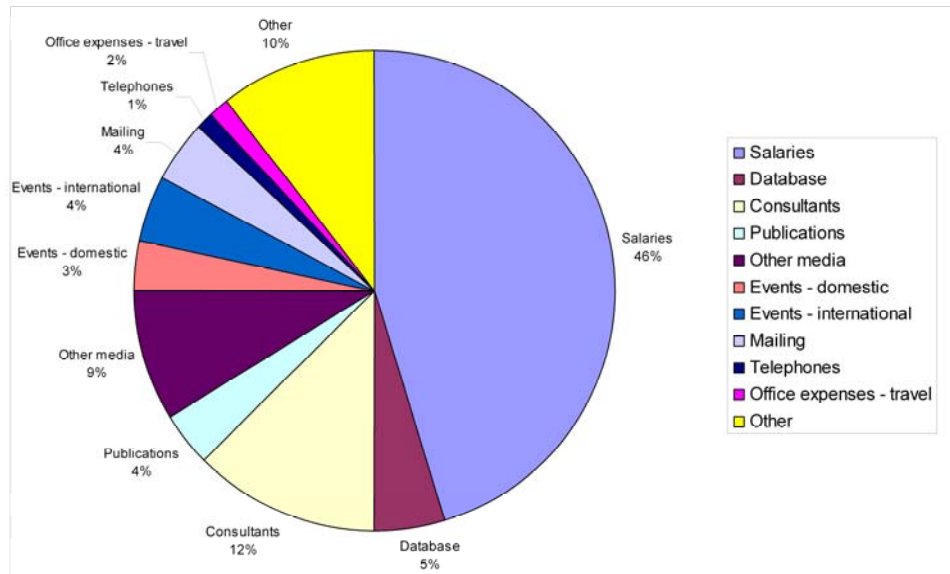
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Fundraising campaigns do not fit within a single calendar or financial year and usually span between five and ten years depending upon the type of campaign and size of the institution. Expenses and income will vary between different phases of the campaign cycle and thus comparisons between institutions that do not take account of their campaign phases will not be very enlightening.

Fifty percent of institutions were not involved in a campaign at present and only two were in the active publicised phase. Those in active campaign mode had reached over 65% of their campaign goal.

One third were in a quiet phase or planning phase leading up to the active campaign phase. During this planning phase, project identification and development occurs together with an institutional readiness or feasibility study which can mean significant expense without any resultant income during that fiscal period.

SOFAR: Expenses



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Nearly half the expenditure is devoted to staffing costs (46%) and with consultants (12%) reaches nearly sixty percent. The current competitive market for fundraisers will continue into the foreseeable future with consequent pressures on salaries and retention issues. However, universities have significant advantages over other nonprofit employers because of their ability to offer candidates comparatively stable and secure positions in relatively well resourced and experienced fundraising teams compared to most nonprofit organisations.

Institutions were asked about their intentions for additional staff positions in 2007 and it appears that significant expansion will take place. In 2007 staff will be sought mostly in fundraising – general or major gifts (15), database (9), and alumni-general (5.5) across the 18 universities.

SOFAR: Individual contributions

Contributor category	Institutions receiving contributions (%)	Contributions (No.)	Median amount banked (\$)
Governing board	56%	45	1,750
Foundation board	33%	9	219,550
Staff	72%	1,072	18,500
Alumni	78%	3,630	94,485
Parents of students or alumni	28%	8	1,025
Other	83%	1,141	125,515



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Individual Contributions

There is little to prevent universities who wish to develop their fundraising from ensuring that they receive contributions from those closely connected to the institution such as the governing board, foundation board, staff and alumni.

It is somewhat sobering that just less than half of the universities did not receive any contributions from their council or senate members and nearly three quarters did receive a contribution form those specifically charged with overseeing the universities' foundation. Sophisticated external donors such as foundations, particularly those with exposure to the environments in North America and Europe will look to the internal support given to the institution by those involved in its governance and senior managers as a measure of the worthiness of the institution.

SOFAR: Corporate, Foundation and International Contributions

Contributor category	Institutions receiving contributions (%)	Contributions (No.)	Median amount banked (\$)	Total pledges outstanding (\$)
Domestic statutory corporations and government entities	89%	122	274,500	10,113,855
Domestic companies	89%	889	203,303	8,789,119
Domestic foundations, trustee companies	89%	105	198,707	1,921,783
Domestic nonprofit organisations	44%	94	46,650	400,000
Corporate foundations	17%	2	57,500	-
International sources	44%	26	302,105	9,269,196



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Australian companies appear to be significant contributors to universities in both the number of contributions and the amount given and promised. Their corporate foundations are less involved and this reflects the recent development of such foundations in Australia. As greater numbers of Australian companies move to take advantage of the new Prescribed Private Fund tax effective structure this contributor category should grow.

Governments and their statutory bodies and agencies are also well represented in both numbers and amount contributed. There is no doubt some further work to be done in distinguishing between when governments are engaging in philanthropy and when it is contracted services such as the provision of research for some respondents.

Philanthropic trusts and foundations are involved with a significant number of universities and with a fair number of contributions. For those institutions that do not receive contributions from such sources, this represents one of the best immediate 'bang for the buck' opportunities in fundraising. Given the growth in foundation creation at present and good investment returns on foundation corpus, distributions are in a growth phase for private foundations.

Contributions from international sources are of high value, but fewer in number with fewer universities being in receipt of such contributions. It is another area for those institutions who do not presently receive contributions from this source to consider in any strategic planning to develop their philanthropic funds.

SOFAR: Bequests

Bequest category	Institutions receiving bequests (%)	No. bequests	Total (\$)	Median (\$)
Bequests realised in the previous 12 months	22%	8	4,127,842	427,500
Bequests notified of known value	50%	139	52,347,808	1,485,000
Bequests notified of unknown value	44%	171		



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Bequests have the potential to be far more important given the generational transfer of wealth that will occur over the next decades in Australia with Australia's aging and relatively wealthy 'baby boomers'. Whilst it is generally agreed that the cost of seeking a bequest is low in comparison to the size of the gift, the time lag between investment and return can be decades.

Many charitable organisations are beginning to foster the encouragement of donors to make provision in their wills through the appointment of bequest officers. The Giving Australia 2004 survey of Australian householders shows that only 58% of Australians have a will and, of these, 7.5% report leaving a charitable bequest. A recent study of Victorian probate returns indicates that fewer than 5% of Victorian estates provide a charitable bequest and the average amount bequeathed is just over 1% of the total estate assets. While North American charitable bequest statistics are unlikely to be achieved in Australia without comparable taxation incentives (avoidance of estate duties and charitable remainder trusts), there are significant prospects for growth in this form of fundraising given the demographics and relatively wealthy cohort.

It is useful to know the value of bequests as an indicator of the progress of bequest solicitation, but such information is difficult to ascertain from potential donors and valuation of bequests is at best a guess given the appreciation of property over the years or gift of the residue of an estate rather than a fixed sum or specific property.

Giving Australia. (2005). *Giving Australia: Research on Philanthropy in Australia* (No. FaCS2086.0510). Canberra: Department of Family & Community Services, Australian Government.

Baker, C. (2007). *How Victorians leave their money - patterns of transmission and giving*. Melbourne: Swinburne University of Technology.

SOFAR Gifts in Kind

Gift	Institutions receiving gifts (%)	Estimated value (\$)	Median value (\$)
Equipment	56%	3,471,825	64,000
Land	0%	0	-
Software licenses	6%	50,000	50,000
Artwork	50%	1,026,147	50,000
Shares	0%	0	-
Museum artefacts	11%	210,000	105,000
Other	44%	2,834,863	50,000

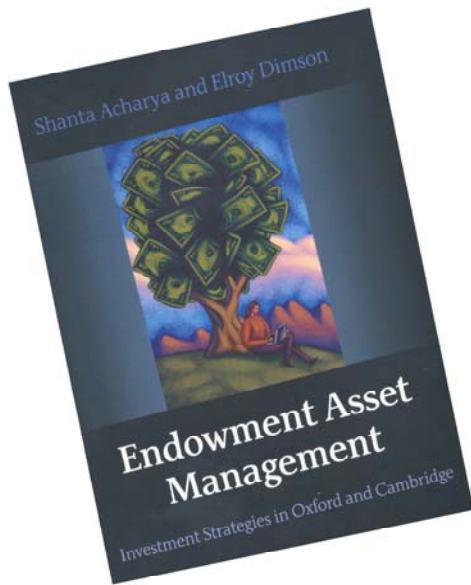


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Since 2000 the taxation environment has significantly altered to encourage the gift of property such as shares of any value and land (including conservation covenants), intellectual property, vehicles and equipment over \$5,000 in value. Our observation was that little has been invested in seeking share donations by institutions and these results bear out those observations.

The large number of 'other' category probably reflects a lack of records of such gifts and more rigorous record keeping in this category of giving may well in the future indicate a much higher level of contribution.



**A 2007 review of the
Oxford and
Cambridge
Universities and
Colleges approach
to Endowment over
the centuries**

- Investment strategies
- Policies
- USA Comparison
- Government Policy responses

Reference: Acharya, S., & Dimson, E. (2007). *Endowment Asset Management – Investment Strategies in Oxford and Cambridge*. Oxford: Oxford University Press.

**I've talked long enough!
Time for questions!**

