# A New Approach (ANA)

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Committee Secretariat
Standing Committee on Communication, the Arts and Sport
Parliament House
communications.reps@aph.gov.au

**Inquiry into arts and cultural philanthropy**

A New Approach (ANA) welcomes this opportunity to make a submission to the *Inquiry into arts and cultural philanthropy*.

Philanthropy and private support are important financial inflows for Australia's cultural and creative industries. Drawing on ANA research and analysis, our submission highlights that a systems approach and fit-for purpose government support can provide both motivation and accessibility for potential donors and investors, as well as create opportunities for governments to realise their arts and culture policy ambitions.

**About ANA**
ANA is Australia's national arts and culture think tank. Our work shapes and informs the views and actions of public policy decision-makers and key opinion leaders. ANA's ambition is for Australia's place as a cultural powerhouse to be secure, with an arts, culture and creativity system that delivers for all Australians by 2035. The scale of the opportunity of arts and culture is immense – it is a core driver of flourishing people, cohesive communities, resilient economies, productive nations and connected regions. ANA acknowledges the cultures of Aboriginal and Torres Strait Islander peoples in Australia and their continuing cultural and creative practices in this land.

In our role as a philanthropically funded, independent think tank, ANA is ready to provide further information about the response in this submission and would welcome the opportunity to discuss. We confirm that this submission can be made public.

Warm regards,

Kate Fielding, CEO, A New Approach (ANA)

**Philanthropic and private support to the cultural sector**

**Inquiry Terms of Reference:**

**1. Current levels of philanthropic and private support to the cultural sector, including:**

**a. relative levels of giving to each area of practice and activity within the cultural sector and;**
**b. relevant international comparators**

Philanthropic and private support provide important financial inflows to Australia's cultural and creative industries.

The most recently published dataset from the Australian Charities and Not-for-profits Commission (ACNC) shows that of the 52,627 charities reported as generating $222 billion revenue in 2022-23, 1,805 (3.4%) belong to the 'advancing culture' subtype. Charities in this subtype generated $1.5 billion in revenue in 2022-23.[1]

The ACNC's Data Explorer highlights that in 2022-23:[2]

- the advancing culture charity subtype consisted of 16,529 employees and an estimated 62,609 volunteers
- 61% of advancing culture subtype charities were registered with deductible gift recipient (DGR) status

ACNC data also shows that in 2022-23 there were 7,866 arts and culture programs delivered across all charities, which amounts to 8.1% of all programs.[3] This indicates that other charity sub-types are also likely recipients of philanthropic and private support that enables arts and culture programs that cut across philanthropic and charitable objectives.

The ACNC data also highlights three main forms of revenue for 'advancing culture' charities:[4]

- 13% ($200million) of total revenue of advancing culture subtype charities related to donations and bequests
- 43% ($643 million) of total revenue of advancing culture subtype charities related to goods and services
- 36% ($540 million) of total revenue of advancing culture subtype charities came from government

**Figure 1: Percentage of revenue streams for advancing culture subtype charities, 2022-23**

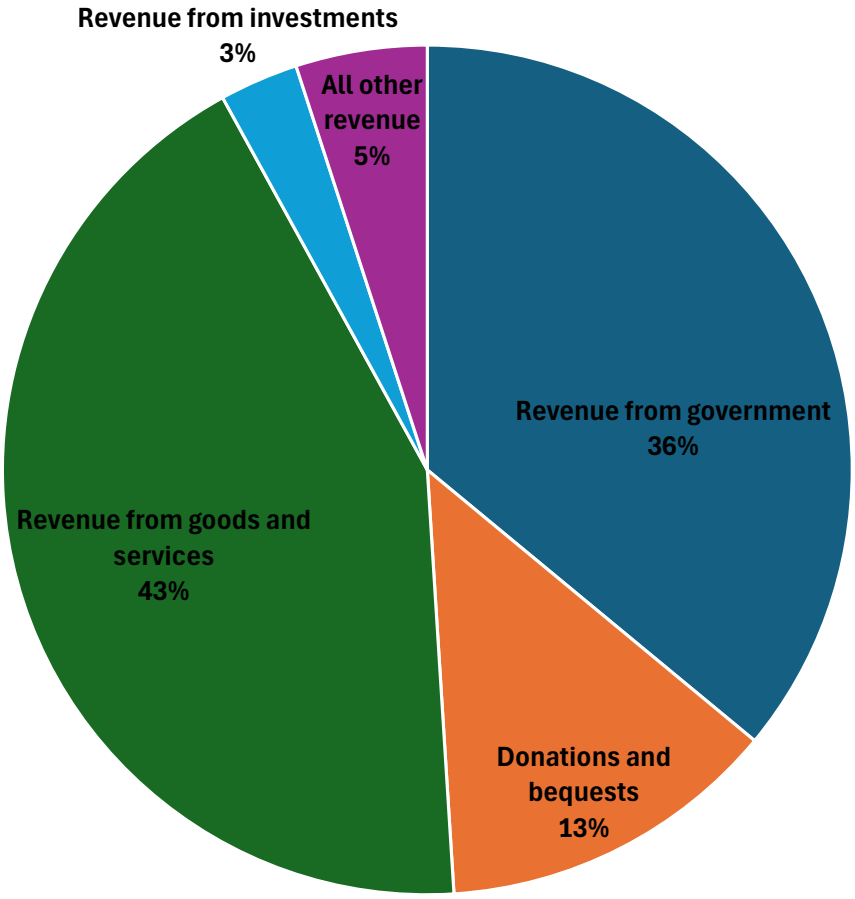
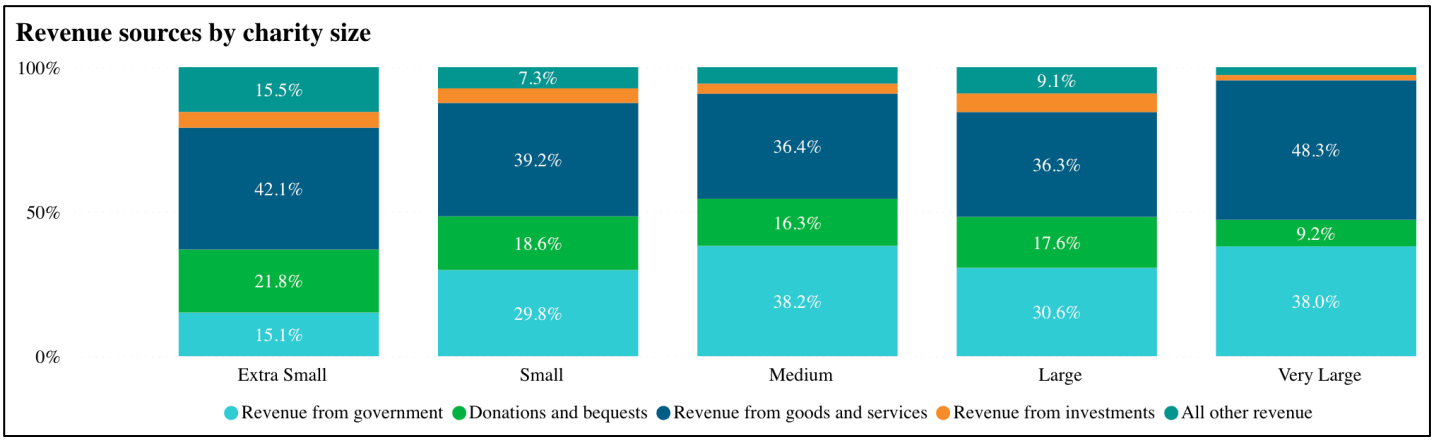



**Figure 2** below shows that revenue from goods and services was the most significant revenue source for all advancing culture charities (except for medium-sized charities,[5] where revenue from government accounted for 38.2% of revenue).

**Figure 2: Revenue sources by charity size[6] for advancing culture sub-type charities, 2022-23[7]**




Understanding the interplay and relationships between these different sources of revenue is important. ANA research shows that there are several **overlaps and partnerships between private and public sources of finance**.[8] These include, for example, tax incentives encouraging philanthropic donations and government incentives increasing venture capital investment and rebates encouraging screen production and game development in specific locations. These interactions can affect the nature and levels of investment into the creative and cultural industries.

**Table 1** below provides details about the private finance channels and instruments that we identified in our report, *To Scale: Mapping Financial Inflows in Australian Arts, Culture and Creativity*,[9] as being used to finance arts, culture and creativity. Table 1 includes indicative estimates of financial inflows for 2020-21.

Describing and understanding the scope and operation of these different types of private finance in the arts, culture and creativity system, and how they overlap with public finance, is important in determining how to best utilise channels and mechanisms that can provide both motivation and accessibility for potential donors and investors.

## Table 1: Private finance in Australian cultural and creative activities; channels, summary descriptions, indicative estimates (adjusted to $2021–22) and examples.[10]

| Private finance: Money that governments do not explicitly provide. | | | |
|---|---|---|---|
| **Channel** | **Summary description** | **Indicative Australian estimates** adjusted to 2021–22 (year of source data) | **Examples** |
| Consumption | Expenditures of Australian and non-resident/foreign consumers and other businesses | ▪ $45.6 billion in entertainment and recreation industry (2021)<br>▪ $1.7 billion in total exports calendar year for all creative goods (2021)<br>▪ $18.6 billion spent by international arts tourists (2017) | ▪ Consumer expenditure on physical and digital recorded music and live music tickets<br>▪ Advertising expenditure for paid search, display, classifieds and video advertising along with digital advertising in channels such as free-to-air TV channels |
| Copyright fees | Copyright licence fees collected on behalf of rights holders | ▪ $849 million (2021–22)<br>▪ $732 million (2017–18) | ▪ Licence fees for domestic (and in some cases, international) use of copyright works (such as literary, artistic, musical and dramatic works) and other copyright subject matter (such as sound recordings and cinematograph films) |
| Crowdfunding | Money directly given or invested in a project or venture by multiple actors using social media and internet channels | ▪ $5 million to 'arts projects'[38] through four major crowdfunding sites (2013–14)<br>▪ $10 million to arts and culture projects through the Australian Cultural Fund (2021–22) | ▪ Campaigns using Pozible, Kickstarter, Indiegogo and Chuffed<br>▪ Tax-deductible donations for Australian artists using the Australian Cultural Fund platform (established by the federal government, administered by Creative Partnerships Australia) |
| Philanthropy | Money given by individuals through donations or patronage; or by organisations and trusts through donations or sponsorship deals | ▪ $586 million in total to arts and culture[39] not-for-profits (NFPs) (2020)<br>▪ $665 million in total to arts and culture NFPs (2018)<br>▪ $282 million in donation-related income to NFPs 'advancing culture' (2019–20)<br>▪ $150 million in donation-related income to NFPS 'advancing culture' (2017–18) | ▪ Cash<br>▪ In-kind donations<br>▪ Sponsorships<br>▪ Bequests<br>▪ Fundraising events |
| Self-finance | Money individuals and businesses raise or provide for themselves to carry on a business or activity | ▪ No reliable method of estimating total self-financing in cultural and creative industries<br>▪ No existing estimates across Australian businesses in the literature | ▪ Using personal savings<br>▪ Taking out a home equity loan<br>▪ Borrowing against investments and securities<br>▪ Reinvesting retained earnings back into the business |
| Equity finance | Money exchanged for part-ownership or company shares | ▪ No reliable method of estimating total equity investments in cultural and creative industries<br>▪ No existing estimates across Australian businesses in the literature | ▪ Foreign stakeholders with company interests in Australian media companies (i.e. media groups and financial groups concentrated in Europe and the United States)<br>▪ Equity share schemes |
| Debt finance | Money borrowed from an external lender, such as a financial institution that must be repaid | ▪ No reliable method of estimating total outstanding lending by cultural and creative industries<br>▪ $441.8 billion in total outstanding small and medium enterprises lending in Australia (2021) | ▪ Business loans<br>▪ Lines of credit<br>▪ Overdraft services<br>▪ Invoice financing (e.g. film offset gap finance)<br>▪ Equipment leases<br>▪ Asset financing |

It is also important to note that philanthropic and private support covers **volunteering and in-kind support**, which are likely to be driven by their own types of incentives and motivations. This broad understanding of philanthropic and private support is reflected in the three *Giving Attitude* reports published by Creative Partnerships Australia (prior to becoming part of Creative Australia). The *Giving Attitude* reports were designed to "strengthen the knowledge base on private sector support to inform policy and advocacy for investment in the sector across Australia."[11] The reports provided detailed information about different types of giving (for example, volunteer and pro-bono hours, in-kind support, and cash support), as well as insights into "how CEOs and fundraisers are thinking, feeling and behaving in relation to raising private sector support".[12] The *Giving Attitude* reports were published in 2019, 2021 and 2023:[13]

| | Published | Financial data | Sentiment data |
|---|---|---|---|
| ***Giving Attitude 1*** | 2019 | 2017 calendar year or 2017/18 financial year | Collected Oct 2018–Jan 2019 |
| ***Giving Attitude 2*** | 2021 | 2019 calendar year or 2019/20 financial year (captured first four months of pandemic) | Collected Nov 2020–May 2021 |
| ***Giving Attitude 2.5*** | 2023 | 2020 calendar year or 2020/21 financial year | Collected Aug 2022–Feb 2023 |

Regarding **international comparators** of levels of philanthropic and private support, the recent NSW Art of Tax Reform consultation and summit,[14] as well as the Productivity Commission's Future Foundations for Giving Inquiry,[15] suggest that Australia's level of giving is "modest" by international standards. However, it is important to note that this headline comparison across jurisdictions does not account for often significant differences between Australia and other jurisdictions including, for example, the existence of different taxation settings (such as inheritance tax arrangements) as well as social attitudes and expectations regarding the role of philanthropy.

Grappling with these complexities, distinctions and interplay within the existing operation of the arts and culture philanthropy and support as well as potential international comparators is an important part of taking a systems approach. As our research recently highlighted:[16]

> "Systems approaches have been adopted to understand other systems of interest like sport, tourism, heath promotion and innovation, and we found that they can enrich policy, practice and research about arts, culture and creativity as well. They make evident the interdependent role of arts and culture in the lives of people in Australia. **These approaches give stewards a fuller picture and can help them to grapple with complex problems, resource constraints and a system in constant motion**."

**Structure and mechanisms of philanthropy and private support**

| **Inquiry Terms of Reference:**<br><br>**2. Emerging structures and mechanisms for philanthropy and private support, digital fundraising platforms, impact investment and public-private co-investment** |
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Taking a systems approach highlights how different channels and mechanisms can provide opportunities for Australian governments to realise their arts, culture and creativity policy ambitions. It is a useful approach to take when exploring emerging structures and mechanisms as it elucidates interdependencies, relationships and connections that help to understand how, why and when different approaches might be relevant to adopt (and when they may prove counterproductive). This approach provides a way to consider opportunities for reform within a framework that takes the whole system into consideration.

Some examples of structures and mechanisms for philanthropy and private support were canvassed as part of the recent **Art of Tax Reform consultation and summit**, as led by the NSW Government's Department of Creative Industries, Tourism, Hospitality and Sport (DCITHS).

The Art of Tax Reform consultation process identified the following mechanisms as being highlighted by several consultation submissions:[17]

- Super deductions for donations
- Expand eligibility for DGR status
- Tax exempt non-cash donations
- Philanthropy education and support to strengthen sector practice
- Change Private Ancillary Fund (PAF) distribution requirements

As ANA noted in our Art of Tax Reform submission, these legislative and regulatory reforms are a type of enabler uniquely available to government. But legislative reform is not an end in itself. Instead, it is one of many ways to see government arts and culture policy ambitions realised.[18] As noted above, taking a systems approach to any reform means being clear about the objectives being pursued, and understanding how different approaches to reform can aid or hinder this work.

Some examples of structures and mechanisms that focus on a systems approach that the Committee may want to explore further include:

- **Figurative**, an independent charity in the UK that is "finding imaginative ways to grow the cultural and creative sectors' financial resilience and social impact".[19]

Figurative works across impact investment, research and advocacy, philanthropy development and advisory functions. They "experiment with funding models and technologies, support organisations to explore new impact and business models and help them take creative risks".[20] This includes:[21]

  - raising and managing investment funds for the cultural and creative sector
  - supporting philanthropy
  - running innovation programmes
  - offering research and advisory services tailored to the cultural and creative sector.

- **Investment Dialogue for Australia's Children** (IDAC), a "10-year collaboration between government and philanthropy to improve the health and wellbeing of children, young people, and their families."[22] IDAC describes itself as "a new way of working" that "supports a more aligned and targeted approach by coordinating investments from philanthropy and government, while working with communities and existing organisations on a range of projects and systems reforms that place children and young people at the centre."[23]

  IDAC is an example of a conversation (or "dialogue") across philanthropic organisations, government and community to work towards achieving a shared vision of "an inclusive and equitable Australia where all children, young people, families and communities can fulfil their potential."[24] This is a way of working that requires collaboration and alignment across organisations and sectors to achieve a shared outcome.

  This is an approach that could be explored in the arts, culture and creativity system – at large or small scale. However, this approach relies on interest from philanthropic organisations, the ability to identify and work towards shared outcomes, and relevant organisational and government resources to drive the approach.

**Effectiveness of government policies and programs**

| **Inquiry Terms of Reference:**<br><br>**3. Effectiveness of federal, state and local government policies and programs aimed at encouraging philanthropic giving and private support and the effectiveness of programs aimed at building the sector's capacity to attract support** |
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Several arts and culture specific giving vehicles currently exist in Australia.

One example is the **Cultural Gifts Program**.[25] This program was first introduced in 1981 as the 'Taxation Incentives for the Arts Scheme' with the goal of broadening support for arts and culture beyond direct expenditure. The Cultural Gifts Program shows how government support can leverage philanthropy. For over 40 years this program has successfully enriched Australian public institutions by providing a tax deduction when donating works of cultural significance to public art galleries, museums and libraries.[26] Programs such as the Cultural Gifts Program could be further promoted to build Australia's cultural inheritance. It might also be appropriate to consider whether changes to better support cultural gifts made by estates would increase the level of giving.

Creative Australia operates vehicles that facilitate giving and investment in the cultural and creative industries, including:

- **Australian Cultural Fund**, which provides entities (including individual artists and artist groups) the opportunity to benefit from a special DGR status to fundraise towards a specific project.[27]
- **Matched funding programs**, which provide fundraising skills development to participants and dollar-to-dollar matched funding (up to a cap) for amounts fundraised.[28]
- **AusArt Day**, which "is designed to support artists and arts organisations to fundraise on one national day, and to increase the donor pool in support of Australian creativity whilst elevating the public value of the arts in the consciousness of everyday Australians."[29] The inaugural AusArt Day took place on 23 October 2025 with anecdotal and media reports of an unclear impact and mixed results.[30]

It may be appropriate to consider how to best promote existing mechanisms and channels for philanthropic and private support.

For example, the Australian Cultural Fund allows for the direct charitable support of individual artists where there are no fees associated with the use of the platform – 100% of funds donated are received by the artist.[31] Moreover, artists receive all the funds that are raised – whether or

not they meet their fundraising target.[32] This is in contrast to crowdfunding platforms that usually charge fees and only allow for payment of funds if a fundraising target is met.

Promoting existing platforms could include professional development and education for arts professionals with the aim to increase exposure to and knowledge of specific arrangements already available and how and when they can be utilised. It could also include considering how state and territory governments can best support structures that drive philanthropic giving for arts and cultural purposes in their jurisdiction.

**Potential government initiatives and measures**

| **Inquiry Terms of Reference**<br><br>**5. Potential government initiatives and measures that could increase philanthropic participation, including measures and initiatives shown to be effective in other jurisdictions** |
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As noted above, philanthropy and private support provide important financial inflows for Australia's cultural and creative industries. Taking a **systems approach** highlights how different channels and mechanisms can provide opportunities for governments to enable and realise their arts and culture policy ambitions.

This submission identifies multiple opportunities for governments to explore to increase philanthropic participation and private support, including:

- identifying where, when and why an increase in philanthropic and private support of arts, culture and creativity might be of the greatest benefit – this will then see efforts directed at the most relevant opportunities that lead to strategic, structural and coherent change
- considering relevant changes to existing mechanisms to increase opportunities and incentives for giving – for example, exploring arrangements for the Cultural Gifts Program
- promoting existing platforms to increase their use – for example, promoting the Australian Cultural Fund to arts professionals through available networks, including through state and territory governments.

## Endnotes

[1] ACNC Charity Data Explorer, based on information reported by registered charities as at 7 February 2025 in the 2023 Annual Information Statement: https://www.acnc.gov.au/australian-charities-report-11th-edition-charity-data-explorer

[2] ACNC Charity Data Explorer, based on information reported by registered charities as at 7 February 2025 in the 2023 Annual Information Statement: https://www.acnc.gov.au/australian-charities-report-11th-edition-charity-data-explorer

[3] ACNC Charity Data Explorer, based on information reported by registered charities as at 7 February 2025 in the 2023 Annual Information Statement: https://www.acnc.gov.au/australian-charities-report-11th-edition-charity-data-explorer

[4] ACNC Charity Data Explorer, based on information reported by registered charities as at 7 February 2025 in the 2023 Annual Information Statement: https://www.acnc.gov.au/australian-charities-report-11th-edition-charity-data-explorer

[5] Medium charities have a revenue of $500,000 or more but less than $3 million.

[6] Extra small = Total revenue less than $50,000; Small = Total revenue $50,000 or more but less than $500,000; Medium = Total revenue $500,000 or more but less than $3 million; Large = Total revenue of $3 million or more but less than $10 million; Very Large = Total revenue of $10 million or more but less than $100 million; Extra Large = Total revenue of $100 million or more. There are no Extra Large advancing culture charities. See Australian Charities and Not-for-profits Commission. (2025). Australian Charities Report 11th Edition. Page 9.

[7] ACNC Charity Data Explorer, based on information reported by registered charities as at 7 February 2025 in the 2023 Annual Information Statement: https://www.acnc.gov.au/australian-charities-report-11th-edition-charity-data-explorer

[8] See Kate Fielding, Angela Vivian, Sari Rossi. August 2023. "To Scale: Mapping Financial Inflows in Australian Arts, Culture and Creativity". Insight report no. 2023-02. Produced by A New Approach (ANA). Canberra, Australia. Page 26.

[9] See Kate Fielding, Angela Vivian, Sari Rossi. August 2023. "To Scale: Mapping Financial Inflows in Australian Arts, Culture and Creativity". Insight report no. 2023-02. Produced by A New Approach (ANA). Canberra, Australia.

[10] Kate Fielding, Angela Vivian, Sari Rossi. August 2023. "To Scale: Mapping Financial Inflows in Australian Arts, Culture and Creativity". Insight report no. 2023-02. Produced by A New Approach (ANA). Canberra, Australia. Page 27-28. Sources: Various, including ANA estimates.

[11] Creative Partnerships Australia. 2023. "Giving Attitude 2.5: Private Sector Support Survey, Pandemic Edition". Page 10.

[12] Creative Partnerships Australia. 2023. "Giving Attitude 2.5: Private Sector Support Survey, Pandemic Edition". Page 10.

[13] Creative Partnerships Australia. 2023. "Giving Attitude 2.5: Private Sector Support Survey, Pandemic Edition". Page 14.

[14] NSW Government. September 2025. "The Art of Tax Reform: What we heard - Consultation summary report." Page 44. https://www.nsw.gov.au/sites/default/files/noindex/2025-09/the-art-of-tax-reform-consultation-summary-report.pdf

[15] Productivity Commission. May 2024. "Future foundations for giving: Inquiry report". Report No. 104. Canberra, Australia. Page 96-97. https://assets.pc.gov.au/inquiries/completed/philanthropy/report/philanthropy.pdf

[16] Angela Vivian and Kate Fielding. November 2025. "The arts, culture and creativity system in Australia: How it ticks." Insight Report no. 2025-02. Produced by A New Approach (ANA). Canberra, Australia. Page 49.

[17] NSW Government. September 2025. "The Art of Tax Reform: What we heard - Consultation summary report." Page 45-49. https://www.nsw.gov.au/sites/default/files/noindex/2025-09/the-art-of-tax-reform-consultation-summary-report.pdf

[18] A New Approach (ANA). August 2025. Submission to the NSW Government's Art of Tax Reform consultation. Page 3. https://newapproach.org.au/wp-content/uploads/2025/08/The-Art-of-Tax-Reform-ANA-submission.pdf

[19] https://figurative.org.uk/about/

[20] https://figurative.org.uk/about/

[21] https://figurative.org.uk/news/celebrating-one-year-of-figurative-infographic/

[22] https://www.investmentdialogue.org.au/

[23] https://www.investmentdialogue.org.au/about-the-dialogue/

[24] https://www.investmentdialogue.org.au/

[25] https://www.arts.gov.au/funding-and-support/cultural-gifts-program

[26] Gardiner-Garden, J. (2009). Commonwealth arts policy and administration: Department of Parliamentary Services, Parliamentary Library.

[27] https://australianculturalfund.org.au/

[28] https://creative.gov.au/partnerships-philanthropy/fundraising-support/matched-funding-programs

[29] https://creative.gov.au/ausartday

[30] Jo Pickup. 18 November 2025. “AusArt Day, first ever government-backed giving day for the arts: was it a success?” ArtsHub. https://www.artshub.com.au/news/features/ausart-day-was-the-first-ever-government-backed-arts-giving-day-but-did-it-work-2830546/

[31] https://australianculturalfund.org.au/blog/acf-first-timers-kit/

[32] https://australianculturalfund.org.au/blog/acf-first-timers-kit/