

Non-profit institutions satellite account: 2018





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1 About the non-profit institution satellite account

Many hundreds of thousands of New Zealanders participate in non-profit institutions (NPIs) or receive services provided by them – often at no cost to themselves. NPIs are active in health, sport and recreation, social services, education, culture, emergency response, and conservation. These institutions, and the people within them, have a large effect on New Zealand society and on our economy.

What is an NPI?

For the purpose of this satellite account, an NPI must meet the following five criteria:

- be organised to the extent that they can be separately identified
- be not for profit and not distribute any surplus they may generate to those who own or control them
- be institutionally separate from government
- be in control of their own destiny
- be non-compulsory in both terms of membership and members' input.

We have categorised each NPI into an activity group using the New Zealand Standard Classification of Non-Profit Organisations (NZSCNPO). There are 12 high level groups:

1. Culture, sport, and recreation
2. Education and research
3. Health
4. Social services
5. Environment
6. Development and housing
7. Law, advocacy, and politics
8. Grant making, fundraising, and voluntarism promotion
9. International
10. Religion
11. Business and professional associations, unions
12. Not elsewhere classified (residual category).

For the full classification please visit [Aria](#).

Purpose

Satellite accounts are recognised internationally as a way of rearranging existing information in the national accounts so that an area of particular economic or social importance, such as non-profit institutions, can be analysed more closely. Links are maintained between the satellite accounts and the central national accounting framework. This is important as it enables new information to be presented alongside standard economic measures such as gross domestic product (GDP).

The Non-profit institutions satellite account (NPISA) supplements the existing New Zealand System of National Accounts (NZSNA) and analyses the contribution of non-profit institutions to the New Zealand economy. It also includes measures of volunteering and unpaid work.

Information this satellite account contains

Non-profit institutions satellite account: 2018 includes the following financial and non-financial information for the years ended March 2013 and 2018:

- total income and its components (sales, donations, grants, investment)
- total expenditure and its components (salaries and wages, donations, grants, investment)
- total employment remuneration, including an estimate of the value of formal unpaid labour
- operating surplus and savings
- number of institutions by type (eg environment, health, social services)
- number of paid employees
- value of volunteers.

2 Summary results

Non-profit institutions' contribution to GDP

Gross domestic product (GDP) is an internationally recognised measure of the activity, contribution, and performance of an economy. Inflation-adjusted changes in GDP are a measure of economic growth.

Traditional measures of GDP do not account for the value of volunteer labour for non-profit institutions (NPIs). The NPISA extends traditional GDP to include this contribution, and so increases the measured effect of NPIs on the economy.

Under the traditional measure of GDP, NPIs contributed \$8.1 billion to GDP for the year ended March 2018. This was 2.8 percent of New Zealand's total GDP. In 2013 they contributed \$6.2 billion (2.9 percent).

The value of voluntary labour (or formal unpaid work) in New Zealand's NPIs was estimated to be \$4.0 billion in 2018, compared with \$3.5 billion in 2013. Including this value in the NPI satellite account significantly increases the NPI contribution to GDP – from 2.8 percent to 4.2 percent, compared with 4.5 percent in 2013 and 4.9 percent in 2004.

For the year ended March 2018, the social services activity group contributed the most to NPIs GDP contribution, followed by the health, education and research, and culture, sport, and recreation activity groups.

Number of non-profit institutions

In 2018, there were 115,770 NPIs, compared with 114,110 in 2013 (see [Limitations of the data](#) for more information).

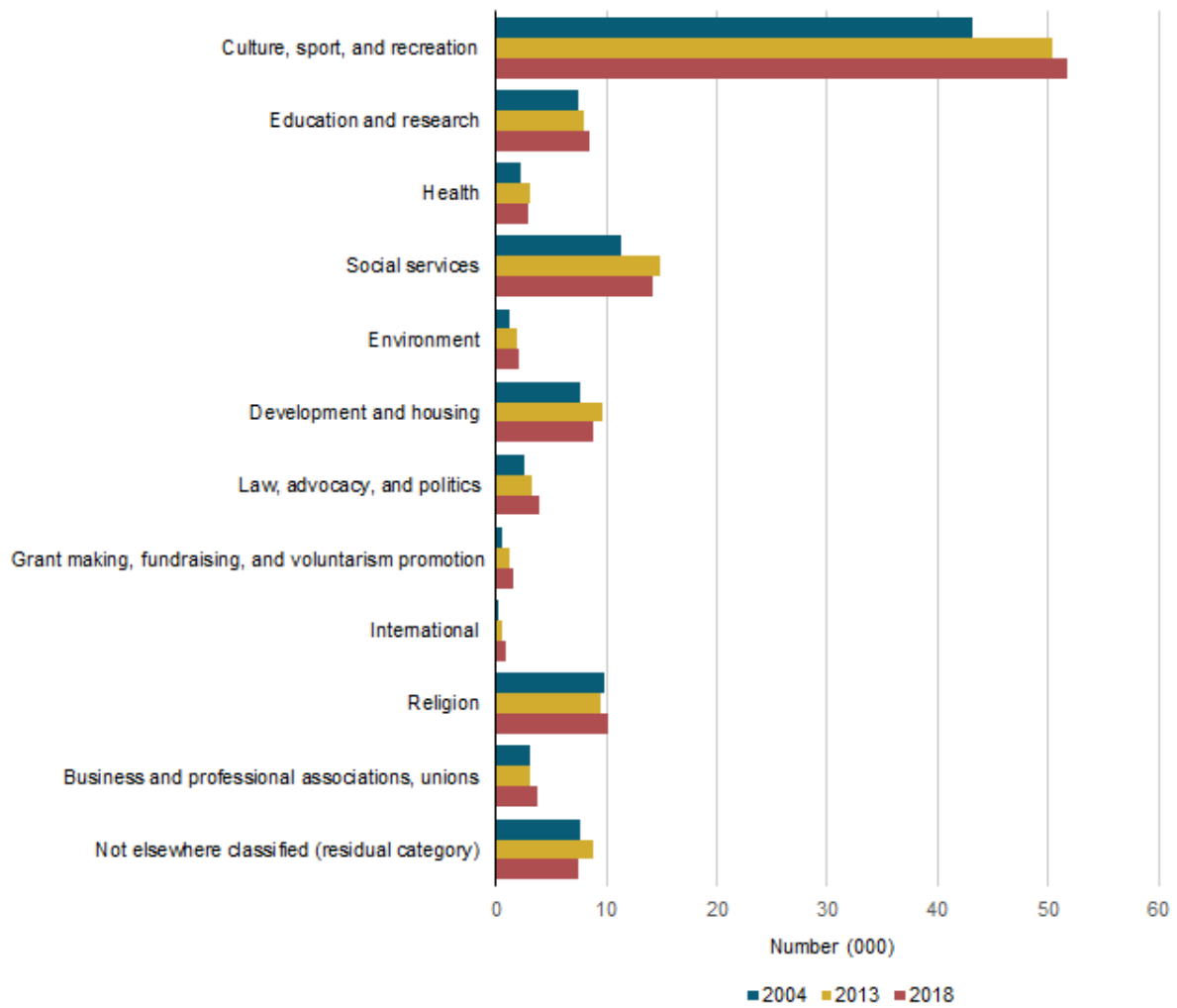
In the five years between 2013 and 2018, institutions classified to culture, sport and recreation increased from 50,380 to 51,820. This is the largest activity group by number. The second largest activity group, social services, decreased from 14,810 to 14,130.

In 2018, 45 percent of NPIs were engaged in arts, cultural, sporting, or recreational activities – one percentage point higher than in 2013. Both social services, and development and housing made similar contributions to the total number of NPIs between 2013 and 2018 (13 to 12 percent and 9 to 8 percent respectively). Religion, the third largest group by number of institutions, contributed 9 percent of institutions in 2018, up from 8 percent in 2013. Together, these four activity groups made up almost three-quarters of the total NPI population.

Overall, 8 of the 12 activity groups had more NPIs in 2018 than 2013. Health, social services, development and housing, and not elsewhere classified, were the four groups to fall (by 90, 680, 810 and 1370 institutions respectively). Figure 1 shows the changing contributions of each activity group to the total number NPIs between 2004, 2013, and 2018.

Figure 1

Number of non-profit institutions by activity group, 2004, 2013, and 2018



Source: Stats NZ

Table 1**Number of non-profit institutions**

By activity group

Year ended March 2013 and 2018

Activity group	Non-profit institutions			
	2013	2018	2013	2018
	Number		Percent	
1 Culture, sport, and recreation	50,380	51,820	44.2	44.8
2 Education and research	7,960	8,390	7.0	7.2
3 Health	3,010	2,920	2.6	2.5
4 Social services	14,810	14,130	13.0	12.2
5 Environment	1,850	2,060	1.6	1.8
6 Development and housing	9,680	8,860	8.5	7.7
7 Law, advocacy and politics	3,190	3,850	2.8	3.3
8 Grant making, fundraising and voluntarism promotion	1,210	1,580	1.1	1.4
9 International	630	880	0.6	0.8
10 Religion	9,440	10,130	8.3	8.8
11 Business and professional associations, unions	3,110	3,690	2.7	3.2
12 Not elsewhere classified (residual category)	8,840	7,470	7.7	6.5
Total	114,110	115,770	100.0	100.0

Note: All count data is rounded to protect confidentiality.

Individual figures may not sum to the totals due to rounding.

Source: Stats NZ

Information sources used to count NPIs

The sources used to identify NPIs included:

- Stats NZ's Business Register
- registers of incorporated societies and charitable trusts held by the Companies Office
- registers of charities maintained by Charities Services
- membership registers of umbrella organisations for sporting and other bodies
- lists of institutions published by grant-making organisations (eg Sport New Zealand)
- other administrative sources.

Composition of largest NPI activity groups

The largest groups, and the types of institutions they are made up of, are:

Culture, sport, and recreation – the largest group, this includes institutions such as film societies, community theatres, toy libraries, historical associations, garden societies, operatic societies, pipe bands, Māori performing arts groups, sports clubs, regional sports trusts, racing clubs, tramping clubs, and vintage car clubs.

Social services – includes a wide range of social service providers, emergency and relief services, and institutions providing income support and maintenance. Examples include early intervention services, services for the disabled and elderly, food banks, self-help and other personal social services.

Development and housing – includes institutions working towards enhancing the quality of life within communities or the economy to improve general public well-being. This includes community

centres, community development trusts, neighbourhood support groups, employment services, and those tangata whenua governance institutions that manage the affairs of iwi, hapū, and marae.

Religion – includes churches and associations promoting religion or administering religious services. Examples include chapels, churches, and temples. Service agencies with religious affiliations, in fields such as health, education, and social services, are grouped with other relevant service providers rather than being included here.

Business and professional associations, unions – brings together three distinct types of membership institutions. It includes institutions that promote, regulate, and safeguard the interests of businesses, professionals, and workers such as trade unions, professional associations, chambers of commerce, and industry associations.

Education and research – includes kindergartens, playcentres, kōhanga reo, private primary and secondary schools, private tertiary providers, other education providers such as English for speakers of other languages, and research institutions. However, public education institutions such as universities, colleges of education, polytechnics, and state and integrated schools are not included.

Employment numbers

In 2018, 89 percent of NPIs did not employ staff. This is down 1 percentage point compared with 2013.

The total number of salary and wage earners in NPIs was 136,750 in 2013. By 2018 this number had grown to 150,630 (up 10 percent). Social services, health, and education and research activity groups made up 61 percent of the total NPI paid employee count, down 1 percentage point from 2013. Health increased its proportion by 3 percentage points from 2013, to 19 percent in 2018.

Volunteer hours

The number of volunteer hours worked at NPIs in 2018 was 159 million (1,008,000 volunteers) compared with 157 million hours (1,229,054 volunteers) in 2013. The number of hours has remained stable while volunteer numbers have dropped. This indicates there are fewer people volunteering but they are working more hours. It is important to note that the data sources have changed between 2013 and 2018. The 2018 estimate is calculated using the General Social Survey (GSS) 2016 while the Time Use Survey 2009/10 was used in 2013.

Income and expenditure

Total income of NPIs increased from \$13.28 billion in 2013 to \$18.11 billion in 2018, a 36 percent increase over 5 years.

Sixty-six percent of the total NPI income (\$11.9 billion) came from the sale of goods and services; income from grants and donations made up 29 percent.

Grants, donations, and membership fees from households, philanthropic institutions, and other private sources increased 29 percent between 2013 and 2018 to reach \$3,444 million, while grants from central and local government rose from \$1,440 million to \$1,888 million. Overall, income from grants (including government grants), donations, and membership fees increased 30 percent between 2013 and 2018. Over the same period, sales of goods and services rose 44 percent.

Total expenditure increased 35 percent between 2013 and 2018. Expenditure was dominated by purchases of goods and services and compensation of employees, which together made up 90 percent of total expenditure. Purchases of goods and services increased 40 percent and compensation of employees 38 percent, between 2013 and 2018.

3 The economic contribution of NPIs

Components of GDP

Gross domestic product (GDP) or value added, is defined as the sum of total output minus intermediate consumption. It can also be derived by summing:

- compensation of employees
- taxes on production
- consumption of fixed capital
- net operating surplus.

Within the NPISA in 2018, compensation of employees made up \$6,592 million, up from \$4,789 million in 2013. Compensation of employees made up 81.3 percent of value added in 2018, compared with 76.9 percent in 2013.

The contributions of the remaining items were:

- taxes on production – \$297 million (3.7 percent)
- consumption of fixed capital – \$707 million (8.7 percent)
- net operating surplus – \$507 million (6.3 percent).

Contribution to GDP

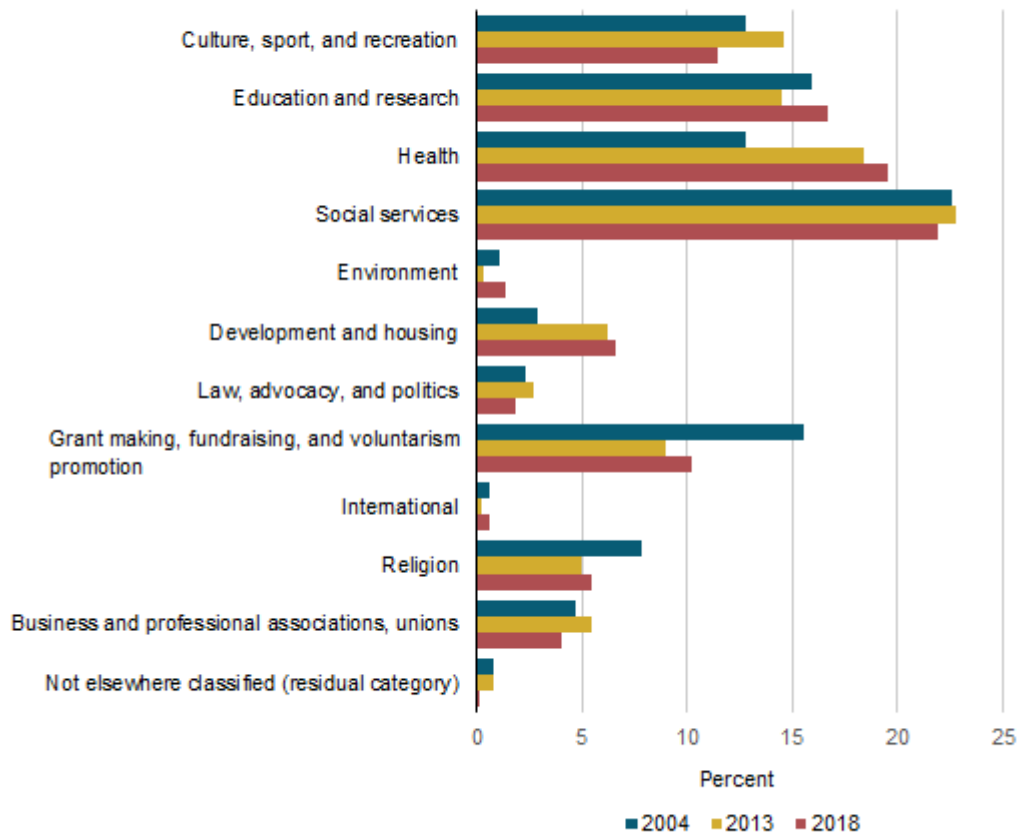
The value of GDP recorded by NPIs in the year ended March 2018 was \$8.10 billion, compared with \$6.23 billion in the March 2013 year (up 30 percent), and \$3.64 billion in 2004. This was 2.8 percent of New Zealand's GDP in 2018, down from 2.9 percent in 2013, as set out in Table 2. This 2018 contribution is higher than Canada's (2.3 percent in 2017).

The social services activity group continued to contribute the most to NPIs' GDP. In 2018 this group's GDP was estimated to be \$1.8 billion, or 22 percent of the total NPI GDP. In 2013 its contribution was \$1.4 billion (23 percent of the total). Health (18 percent), education and research (14 percent), and culture, sport, and recreation (15 percent) were the next largest contributors to GDP.

Figure 2 shows how the percentage contribution to GDP by each activity group has changed between 2004, 2013, and 2018.

Figure 2

Contribution of non-profit institutions to GDP by activity group, 2004, 2013, and 2018



Source: Stats NZ

Table 2

Non-profit institutions contribution to GDP

Year ended March 2004, 2013 and 2018

	Contribution to GDP		
	Non-profit institutions	Total NZ economy ⁽¹⁾	Percentage of total economy
	\$(million)		
2004	3,640	144,502	2.5
2013	6,227	217,540	2.9
2018	8,103	289,104	2.8

1. This number is rounded to the nearest million dollars.

Source: Stats NZ

Income and expenditure

Income

NPIs total income was \$18,106 million in 2018. This compares with \$13,280 million in 2013. Sales of goods and services (which includes government contracts), and membership, donations, and grants were the largest income sources. Sales of goods and services contributed \$11,937 million (66 percent) to total income in 2018, up from \$8,311 million (63 percent) in 2013. Membership, donations and grants (including government grants) was \$5,332 million in 2018 (29 percent of total income). In 2013, \$4,103 million (31 percent) came from this source.

Table 3

Income and expenditure

Total non-profit institutions

Year ended March 2013 and 2018

	Income/expenditure			
	2013		2018	
	\$(000)	Percent	\$(000)	Percent
Income				
Sales of goods and services	8,310,762	62.6	11,937,493	65.9
Interest received	670,745	5.1	588,264	3.2
Dividends received	178,670	1.3	220,532	1.2
Membership, donations and grants ⁽¹⁾	2,662,888	20.1	3,444,329	19.0
Government grants ⁽²⁾	1,440,020	10.8	1,887,505	10.4
Insurance claims	16,785	0.1	27,452	0.2
Total income	13,279,870	100.0	18,105,575	100.0
Expenditure				
Purchases of goods and services	5,801,327	48.2	8,096,881	49.8
Compensation of employees	4,788,504	39.8	6,591,718	40.5
Taxes on production	249,244	2.1	297,488	1.8
Donations paid	985,948	8.2	1,075,502	6.6
Interest payments	134,169	1.1	115,350	0.7
Net insurance premiums	74,920	0.6	87,102	0.5
Total expenditure	12,034,112	100.0	16,264,042	100.0
Surplus				
Income minus expenditure	1,245,758	...	1,841,533	...

1. This does not include government grants.

2. Government grants does not include government contracts.

Note: Individual figures may not sum to the totals due to rounding.

Symbol:

... not applicable

Source: Stats NZ

Most NPIs are 'non-market', and so do not try to recover costs completely through selling goods and services they provide.

Some NPIs are 'market units', and provide most of their goods and services at competitive market prices. Almost all these are large institutions.

Payments from central and local government were assigned to either sales of goods (government contracts) or grants received. In the NPISA, we recorded government payments to market NPIs as sales; payments to non-market NPIs were recorded as government grants. The exception was for the health and social services activity groups, where most government payments were recorded as sales. This is based on specific analyses of payments made by government to NPIs.

In 2018, we estimated that government grants to NPIs were \$1,888 million, up from \$1,440 million in 2013.

Grants and donations (referred to as 'transfer income') were \$5,332 million in 2018 compared with \$4,103 million in 2013.

Table 4

Non-profit institutions income

By source of income

Year ended March 2013 and 2018

Source of income	NPI income			
	2013		2018	
	\$(000)	Percent	\$(000)	Percent
Sales and other income	8,310,762	62.6	11,937,493	65.9
Investment income	849,415	6.4	808,796	4.5
Transfer income	4,119,693	31.0	5,359,286	29.6
Total NPI income	13,279,870	100.0	18,105,575	100.0

Source: Stats NZ

Expenditure

NPI expenditure increased 35 percent between 2013 and 2018. NPIs spent \$16,264 million in 2018 compared with \$12,034 in 2013.

Purchases of goods and services increased from \$5,801 million (2013) to \$8,097 (2018), up 40 percent.

Compensation of employees, which includes salaries and wages, superannuation, and accident compensation levies, rose 38 percent between 2013 and 2018, to \$6,592 million.

Balance and top income and expenditure groups

NPIs had a surplus income over expenditure of \$1,842 million in 2018. Five years earlier, a surplus of \$1,246 million was recorded.

The highest values of sales were for the culture, sport, and recreation, health, and social services activity groups. Their combined sales were \$7,020 million (59 percent of total sales). The highest investment income returns (interest and dividends), were for the grant making, fundraising, and voluntarism promotion group (\$231 million) followed by the development and housing group (\$121 million). The religion, and culture, sport, and recreation groups recorded the most donations of all groups, receiving 47 percent of all donations received by NPIs.

Most purchases of goods and services were made by the health group (\$1,784 million or 22 percent of total purchases). Social services paid the highest amount for compensation of employees (\$1,615 million). The grant making, fundraising, and voluntarism promotion group paid the most donations

(\$634 million, or 59 percent of total donations paid). Institutions in this group paid the highest amount of taxes on production (\$188 million), which was mainly due to the large amounts of gaming duty paid.

Extending our analysis

We made two extensions to our analysis of NPI data, to ensure we provide a wider coverage of the NPI sector.

The first extension to the NPISA adds an estimate of the non-market output of market NPIs in the non-financial corporations sector. This extension is done because market NPIs, unlike other market producers (eg limited liability companies), typically provide some goods or services for free or at reduced rates. Without this adjustment, we would miss this additional output.

Extending the NPISA to include goods or services provided free or at reduced rates by market NPIs adds \$150 million to NPIs' GDP.

The second extension includes a valuation of unpaid labour provided by volunteers, which adds \$3,957 million to NPIs' GDP. This is a significant addition and provides a better measure of the contribution NPIs make to New Zealand's economy.

The two extensions together add \$4,106 million to the contribution NPIs make to GDP, which increases the percentage contribution from 2.8 percent to 4.2 percent.

The data tables presented in the *Non-profit institutions satellite account: 2018*, take the NZSNA-based accounts and supplement them with additional information.

We present the NZSNA-based tables with two extensions:

- extension 1 – incorporates non-market output of market NPIs into the estimates and is referred to as 'extension 1' of the NPISA in the tables.
- extension 2 – incorporates valuation of volunteer labour into the estimates and is referred to as 'extension 2' of the NPISA in the tables.

The total after incorporating extension 2 includes extension 1 and the SNA-based estimates.

Table 5

Non-profit institutions satellite account and extensions, in summary form⁽¹⁾
 Year ended March 2018

Account	SNA ⁽²⁾ -based	Extension 1 ⁽³⁾	SNA ⁽²⁾ -based plus extension 1	Extension 2 ⁽⁴⁾	Total
	\$ (000)				
Production account					
Gross output	16,200,274	149,818	16,350,092	3,956,536	20,306,628
Sales of goods and services	11,937,493	...	11,937,493	...	11,937,493
Non-market output provided free	4,262,781	149,818	4,412,599	3,956,536	8,369,135
Intermediate consumption	8,096,881	...	6,066,490	...	6,066,490
Value added	8,103,393	149,818	8,253,211	3,956,536	12,209,747
Compensation of employees	6,591,718	...	6,591,718	...	6,591,718
Volunteer labour valuation	...	...	...	3,956,536	3,956,536
Taxes on production	297,488	...	297,488	...	297,488
Consumption of fixed capital	706,691	...	706,691	...	706,691
Operating surplus	507,496	149,818	657,314	...	752,161
Income and outlay account					
Income	6,168,082	149,818	6,317,900	3,956,536	10,274,436
Operating surplus	507,496	149,818	657,314	...	507,496
Investment income	808,796	...	808,796	...	808,796
Interest received	588,264	...	588,264	...	588,264
Dividends received	220,532	...	220,532	...	220,532
Current transfers	5,359,286	...	5,359,286	3,956,536	9,315,822
Donations received	3,444,329	...	3,444,329	3,956,536	7,400,866
Government grants	1,887,505	...	1,887,505	...	1,887,505
Net non-life insurance claims	27,452	...	27,452	...	27,452
Outlays	5,540,736	149,818	5,690,554	3,956,536	9,647,090
Donations paid	1,075,502	...	1,075,502	...	1,075,502
Net non-life insurance premiums	87,102	...	87,102	...	87,102
Interest payments	115,350	...	115,350	...	115,350
Non-market output provided free	4,262,781	149,818	4,412,599	3,956,536	8,369,135
Savings	1,134,842	...	1,134,842	...	1,134,842
Capital account					
Source of funds					
Savings	1,134,842	...	1,134,842	...	1,134,842
Consumption of fixed capital	706,691	...	706,691	...	706,691
Capital accumulation	793,256	...	793,256	...	793,256
Net lending/borrowing	1,048,277	...	1,048,277	...	1,048,277

1. Individual figures may not sum to the totals due to rounding.

2. System of National Accounts.

3. Includes a calculation of non-market output provided free for market units.

4. Includes valuation of volunteer labour.

Symbol:

... not applicable.

Source: Stats NZ

4 Paid employees and unpaid volunteers

Non-profit institutions' employees

In 2018, NPIs had a total paid employment count of 150,630, which was 10 percent higher than the count of 136,750 in 2013.

However, in 2018, 89 percent of NPIs did not employ staff. This was 1 percentage point lower than in 2013 (90 percent). Table 6 shows this, while table 7 and figure 3 shows how employees are distributed by activity groups.

Table 6

Distribution of employees

By number of non-profit institutions

Year ended 2013 and 2018

Number of employees	Number of non-profit institutions	Percentage of all NPIs	Number of non-profit institutions	Percentage of all NPIs
	2013		2018	
0	102,807	90.1	103,272	89.2
1-5	7,771	6.8	8,433	7.3
6-19	2,477	2.2	2,829	2.4
20-99	865	0.8	1,020	0.9
100+	190	0.2	225	0.2
Total	114,110	100.0	115,780	100.0

Note: All count data is randomly rounded to protect confidentiality,

Individual figures may not sum to the totals due to rounding.

Source: Stats NZ

Table 7**Number of employees**

By activity group

Year ended 2013 and 2018

Activity group	Number of employees	Percentage of all NPI employees	Number of employees	Percentage of all NPI employees
	2013		2018	
1 Culture, sport, and recreation	21,360	15.6	23,530	15.6
2 Education and research	24,990	18.3	27,100	18.0
3 Health	21,560	15.8	28,050	18.6
4 Social services	38,830	28.4	36,430	24.2
5 Environment	2,080	1.5	2,710	1.8
6 Development and housing	7,120	5.2	9,550	6.6
7 Law, advocacy, and politics	3,020	2.2	2,700	1.8
8 Grant making, fundraising, and voluntarism promotion	1,480	1.1	1,880	1.2
9 International	340	0.2	790	0.5
10 Religion	11,650	8.5	13,510	9.0
11 Business and professional associations, unions	3,570	2.6	4,110	2.7
12 Not elsewhere classified (residual category)	750	0.5	270	0.2
Total	136,750	100.0	150,630	100.0

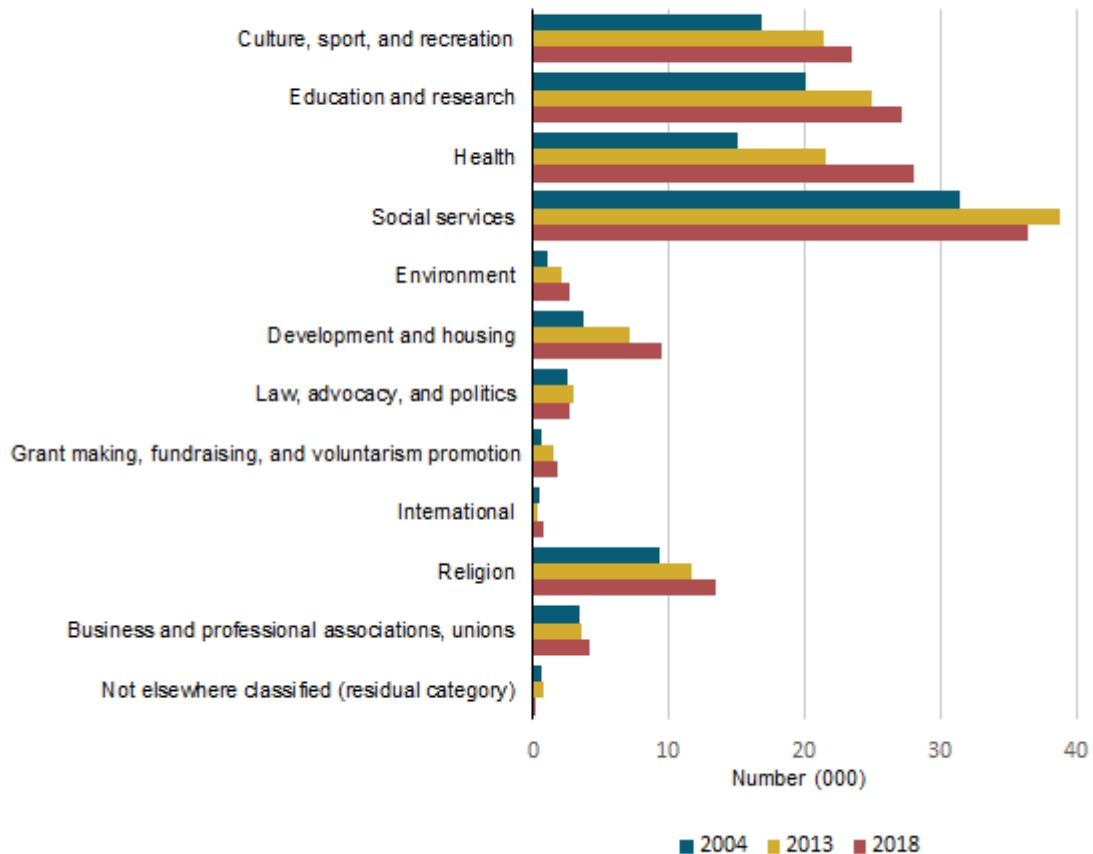
Note: All count data is randomly rounded to protect confidentiality.

Individual figures may not sum to the totals due to rounding.

Source: Stats NZ

Figure 3

Number of employees in non-profit institutions by activity group, 2004, 2013, and 2018



Source: Stats NZ

Unpaid volunteers in non-profit institutions

We used data from Time Use Surveys to estimate statistics on volunteering for 2013 (2009/10 survey). For 2018, we used the General Social Survey (GSS) 2016. The Time Use Surveys collected data on unpaid labour, including a category measuring ‘formal unpaid work outside the home or through an organisation’. Specifically, the surveys measured the estimated time spent on this type of work in an average week. The GSS collected data on voluntary work, including a category measuring ‘voluntary work for an organisation’. Specifically, the survey measured the estimated time spent on this type of work in the past four weeks. For 2013, volunteers contributed an estimated 157 million hours of formal unpaid work for NPIs in New Zealand, and by 2018 this had increased to 159 million hours. This was equal to 78,522 full-time equivalent unpaid volunteers in 2013 and 79,587 in 2018.

The value of voluntary labour (or formal unpaid work) in NPIs was estimated to be \$3,957 million for the year ended March 2018, compared with \$3,464 million for the March 2013 year. The value of unpaid labour was estimated at 1.6 percent of GDP in 2013 and is estimated at 1.4 percent in 2018.

Table 8**Formal unpaid work for non-profit organisation⁽¹⁾**

By activity group

Year ended March 2018

Activity group	Total hours worked	Full-time equivalent volunteers	Economic value
	(000)	Number	\$(000)
Culture, sport, and recreation	61,217	30,682	1,525,283
Education and research	9,614	4,818	239,530
Health	7,976	3,997	198,718
Social services	23,283	11,669	580,119
Environment	9,620	4,821	239,692
Development and housing	7,202	3,610	179,445
Law, advocacy, and politics	2,236	1,121	55,712
Grant making, fundraising, and voluntarism promotion	..	..	..
International	1,482	743	36,926
Religion	32,526	16,302	810,418
Business and professional associations, unions	3,640	1,824	90,694
Not elsewhere classified	..	..	..
Total	158,795	79,587	3,956,536

1. Based on the New Zealand General Social Survey (2016).

Note: Individual figures may not sum to the totals due to rounding.**Symbol:**

.. not available.

Source: Stats NZ

5 Profiles of non-profit institutions

Non-profit activity groups

NPIs undertake a diverse range of activities and serve many different purposes. We group institutions that are involved in similar activities, or that serve similar purposes. The New Zealand Standard Classification of Non-Profit Institutions (NZSCNPO) was developed for the NPISA, first published in 2007 and presenting statistics for the 2004 year.

NZSNPO has 12 major activity groups:

- Culture, sport, and recreation
- Education and research
- Health
- Social services
- Environment
- Development and housing
- Law, advocacy, and politics
- Grant making, fundraising, and voluntarism promotion
- International
- Religion
- Business and professional associations, unions
- Not elsewhere classified (a residual category).

See appendix 2 in [Non-profit Institutions Satellite Account: 2004](#), or [Aria](#) for a detailed breakdown of NZSCNPO.

Each activity group is distinct. NPIs can vary in their structure, size, and operational processes across and within activity groups. Information on each activity group can be used to compare an individual NPI with its group benchmarks, and also to contrast the relative sizes of the 12 groups.

This report provides information for each NPI activity group, including the group's population, the level and distribution of employment, and the contribution the group makes to New Zealand's GDP.

We also present income and expenditure information for the groups. Sales of goods and services, and donations, memberships, and grants are the main income components for NPIs. This income is largely spent on compensation of employees, and purchases of goods and services. The contribution of each component varies across groups.

The working definition of 'tangata whenua governance' covers iwi organisations mandated by whānau and hapū. It includes other institutions that have a mandate, ownership, or management of tangata whenua (eg marae committees and organisations established to receive and administer Treaty of Waitangi settlements). Tangata whenua governance shows a similar level of detail as the main activity groups. This recognises the importance of these institutions, even though they are treated as a subgroup of development and housing for international comparison.

Culture, sport, and recreation

In 2013 the culture, sport, and recreation activity group had 50,380 NPIs. By 2018 this number had grown to 51,820. It remains by far the largest activity group by number of institutions. This reflects the significant role these activities play in the lives of many New Zealanders. Since 2013 the culture,

sport, and recreation group's economic contribution has changed from being the third to the fourth largest contributor.

Table 9

Culture, sport, and recreation non-profit institutions

Key statistics

Year ended March 2013 and 2018

	Culture, sport, and recreation	All NPIS ⁽¹⁾	Percentage of all NPIS ⁽¹⁾	Rank ⁽²⁾
2013				
Number of NPIS employing paid staff	2,950	11,303	26.1	1
Number of NPIS not employing paid staff	47,430	102,807	46.1	1
Total number of NPIS	50,380	114,110	44.2	1
Number of employees	21,360	136,750	15.6	4
Contribution to GDP (\$000)	910,262	6,227,244	14.6	3
2018				
Number of NPIS employing paid staff	3,357	12,508	26.8	1
Number of NPIS not employing paid staff	48,465	103,272	46.9	1
Total number of NPIS	51,820	115,780	44.8	1
Number of employees	23,530	150,630	15.6	4
Contribution to GDP (\$000)	897,219	8,103,393	11.5	4

1. Non-profit institutions.

2. Ranking among all 12 activity-based non-profit institutions groups.

Note: All count data is randomly rounded to protect confidentiality.

Source: Stats NZ

Culture, sport, and recreation subgroups

The culture, sport, and recreation activity group has four distinct subgroups. The culture and arts subgroup consists of NPIS involved in: visual and performing arts; architecture, media, and communications societies; historical, literary, heritage, and humanistic societies; museums, libraries; and zoos and aquariums.

The sports subgroup has the full range of sports clubs, physical fitness clubs, sports competition services, and events.

The third subgroup is 'other recreation and social clubs', and includes NPIS providing services to members, using recreational and community facilities. Examples are local country clubs, men's and women's clubs, Lions and Rotary clubs, and returned services associations.

The fourth subgroup includes NPIS providing supporting services for culture and recreation, where actual participation in culture and recreation are not the primary activities.

We excluded some institutions from the NPISA coverage because they did not meet the definition of an NPI. For example, some museums and libraries are administered by local authorities and are therefore classified to the local government sector.

In 2018, the culture, sport, and recreation group employed 23,530 people, up from 21,360 in 2013. By number of employees, it was the fourth largest NPI activity group. However, most NPIs in this group (94 percent) rely entirely on volunteers to maintain their operations.

Table 10 shows the employment profile of the culture, sport, and recreation subgroups. The sports subgroup had the highest number of paid employees in 2018 (48 percent). Nevertheless, 19,374 institutions in this subgroup (93 percent) did not employ staff.

Table 10
Culture, sport, and recreation subgroups
 Key statistics
 Year ended March 2013 and 2018

	Culture, sport, and recreation subgroup				Total
	Culture and arts (1100)	Sports (1200)	Other recreation and social clubs (1300)	Culture and recreation support and ancillary services (1999)	
2013					
Number of NPIs ⁽¹⁾ employing paid staff	780	1,195	785	190	2,950
Number of NPIs not employing paid staff	5,310	16,790	23,950	1,380	47,430
Total number of NPIs	6,090	17,985	24,735	1,570	50,380
Number of employees	4,550	9,180	6,355	1,275	21,360
Contribution to GDP (\$000)	185,228	431,295	248,896	44,843	910,262
2018					
Number of NPIs ⁽¹⁾ employing paid staff	927	1,512	801	111	3,351
Number of NPIs not employing paid staff	4,959	19,374	23,034	1,095	48,468
Total number of NPIs	5,883	20,889	23,832	1,206	51,820
Number of employees	6,141	11,391	5,229	771	23,530
Contribution to GDP (\$000)	230,626	442,838	173,665	50,091	897,219

1. Non-profit institutions.

Note: All count data is randomly rounded to protect confidentiality.

Source: Stats NZ

Table 11**Culture, sport, and recreation non-profit institutions**

By number of paid employees

Year ended march 2013 and 2018

Paid employees	Number of non-profit institutions	Percentage	Number of non-profit institutions	Percentage
	2013		2018	
0	47,430	94.1	48,462	93.5
1–5	2,137	4.2	2,418	4.7
6–19	615	1.2	675	1.3
20–99	185	0.4	246	0.5
100+	13	--	12	--
Total	50,380	100.0	51,820	100.0

Note: All count data is randomly rounded to protect confidentiality.

Individual figures may not sum to the totals due to rounding.

Symbol:

-- amount too small to be expressed.

Source: Stats NZ

Income and expenditure

Table 12 shows the income and expenditure of the culture, sport, and recreation group. The primary source of income for all subgroups in 2018 was the sale of goods and services, for example, the sale of tickets to sporting and cultural events, and art exhibitions. This source of income increased 32 percent between 2013 and 2018 – up from \$1,465 million to \$1,933 million.

Donations, memberships, and grants increased \$147 million between 2013 and 2018 (25 percent), to remain the group's second largest contributor to income.

Expenditure, mainly purchases of goods and services, and compensation of employees, increased at a slower rate than income between 2013 and 2018. Total expenditure was up 16 percent and total income up by 29 percent, leading to a surplus (income minus expenditure) of \$308 million in 2018. This compares with a \$7 million surplus in 2013.

Table 12**Culture, sport, and recreation non-profit institutions**

Income and expenditure

Year ended March 2013 and 2018

	Income/expenditure			
	\$ (000)	Percent	\$ (000)	Percent
	2013		2018	
Income				
Sales of goods and services	1,465,032	62.1	1,932,857	63.7
Interest received	94,395	4.0	73,548	2.4
Dividends received	20,808	0.9	14,945	0.5
Membership, donations, and grants ⁽¹⁾	583,503	24.8	730,360	24.1
Government grants ⁽²⁾	188,811	8.0	273,164	9.0
Insurance claims	4,744	0.2	7,872	0.3
Total income	2,357,293	100.0	3,032,746	100.0
Expenditure				
Purchases of goods and services ⁽³⁾	1,496,215	63.7	1,745,902	64.1
Compensation of employees	660,274	28.1	817,375	30.0
Taxes on production	46,542	2.0	55,383	2.0
Donations paid	88,521	3.8	59,879	2.2
Interest payments	33,841	1.4	17,188	0.6
Net insurance premiums	24,866	1.1	29,215	1.1
Total expenditure	2,350,259	100.0	2,724,942	100.0
Surplus				
Income minus expenditure	7,034	...	307,803	...

1. This does not include government grants.

2. Government grants does not include government contracts.

3. This is also referred to as intermediate consumption.

Symbol:

... not applicable.

Source: Stats NZ

Education and research

Education and research made up 16 percent of the total NPI contribution to GDP in 2018, the third largest contributor. In 2013, this activity group's contribution was 15 percent. Non-profit education and research is a relatively small sector in the New Zealand economy, unlike Australia, Canada, the USA, and the UK, where non-profit education is much larger. New Zealand's education institutions are mainly within the government sector and are excluded from this report.

This activity group includes playcentre associations, kindergarten associations, kōhanga reo, Christian school associations, and other private not-for-profit primary and secondary schools. Also included are business management schools, vocational and technical training institutions, adult/continuing education institutions, research trusts, and foundations.

Despite a relatively high level of paid employment in this activity group, volunteering continued to play a significant role. In 2018, 80 percent of institutions did not employ paid staff. The education

and research group is the third largest employer after social services, and health. The employment count increased 8 percent between 2013 and 2018, to reach 27,100.

Table 13**Education and research non-profit institutions**

Key statistics

Year ended March 2013 and 2018

	Education and research	All NPIs ⁽¹⁾	Percentage of all NPIs ⁽¹⁾	Rank ⁽²⁾
2013				
Number of NPIs employing paid staff	1,696	11,303	15.0	3
Number of NPIs not employing paid staff	6,264	102,807	6.1	6
Total number of NPIs	7,960	114,110	7.0	6
Number of employees	24,990	136,750	18.3	2
Contribution to GDP (\$000)	902,839	6,227,244	14.5	4
2018				
Number of NPIs employing paid staff	1,677	12,508	13.4	3
Number of NPIs not employing paid staff	6,711	103,272	6.5	6
Total number of NPIs	8,390	115,780	7.2	5
Number of employees	27,100	150,630	18.0	3
Contribution to GDP (\$000)	1,308,923	8,103,393	16.2	3

1. Non-profit institutions.

2. Ranking among all 12 activity-based non-profit institutions groups.

Note: All count data is randomly rounded to protect confidentiality.

Source: Stats NZ

Education and research subgroups

The early childhood education subgroup provided over one-quarter of all NPIs in the education and research activity group in 2018 and had 46 percent of the paid employees. The education and research group has a high level of paid employees, with 20 percent of NPIs employing staff.

One effect of a relatively high level of paid employment is seen in the group's contribution to GDP – it is large relative to the number of NPIs in the group.

Table 14**Education and research subgroups**

Key statistics

Year ended March 2013 and 2018

	Education and research subgroup				Total
	Early childhood education (2110)	Primary and secondary education (2120)	Higher education, other education and research (2200,2300,2400)	Education and research support and ancillary services (2999)	
2013					
Number of NPIs ⁽¹⁾ employing paid staff	880	40	485	290	1,695
Number of NPIs not employing paid staff	1,350	185	1,200	3,530	6,265
Total number of NPIs	2,230	225	1,685	3,820	7,960
Number of employees	10,355	5,105	8,415	1,115	24,990
Contribution to GDP (\$000)	263,064	227,945	333,143	78,687	902,839
2018					
Number of NPIs ⁽¹⁾ employing paid staff	951	120	360	246	1,677
Number of NPIs not employing paid staff	1,395	1,191	1,095	3,027	6,714
Total number of NPIs	2,346	1,311	1,458	3,273	8,390
Number of employees	12,444	4,935	6,591	3,135	27,100
Contribution to GDP (\$000)	524,766	335,769	323,032	125,355	1,308,923

1. Non-profit institutions.

Note: All count data is randomly rounded to protect confidentiality.

Source: Stats NZ

Table 15**Education and research non-profit institutions**

By number of paid employees

Year ended March 2013 and 2018

Paid employees	Number of non-profit institutions	Percentage	Number of non-profit institutions	Percentage
	2013		2018	
0	6,264	78.7	6,711	80.0
1–5	886	11.1	774	9.2
6–19	615	7.7	687	8.2
20–99	147	1.8	165	2.0
100+	48	0.6	51	0.6
Total	7,960	100.0	8,388	100.0

Note: All count data is randomly rounded to protect confidentiality.

Individual figures may not sum to total due to rounding.

Source: Stats NZ

Income and expenditure

Both income and expenditure increased significantly between 2013 and 2018. This is a result of increased activity, particularly in the early childhood education subgroup, and in the higher

education, other education, and research subgroup. Income increased 42 percent to reach \$2,594 million while expenditure increased 62 percent to reach \$2,328 million. More than half of expenditure was spent on compensation of employees.

Table 16
Education and research non-profit institutions
 Income and expenditure
 Year ended March 2013 and 2018

	Income/expenditure			
	\$(000)	Percent	\$(000)	Percent
	2013		2018	
Income				
Sales of goods and services	852,495	46.6	1,330,174	51.3
Interest received	52,818	2.9	69,014	2.7
Dividends received	6,618	0.4	18,192	0.7
Membership, donations and grants ⁽¹⁾	332,330	18.2	416,417	16.1
Government grants ⁽²⁾	581,929	31.8	756,675	29.2
Insurance claims	2,231	0.1	3,702	0.1
Total income	1,828,421	100.0	2,594,174	100.0
Expenditure				
Purchases of goods and services ⁽³⁾	571,254	39.8	982,383	42.2
Compensation of employees	798,789	55.7	1,254,536	53.9
Taxes on production	8,155	0.6	9,824	0.4
Donations paid	34,601	2.4	52,382	2.3
Interest payments	13,181	0.9	19,126	0.8
Net insurance premiums	8,160	0.6	9,361	0.4
Total expenditure	1,434,140	100.0	2,327,612	100.0
Surplus				
Income minus expenditure	394,281	...	266,562	...

1. This does not include government grants.

2. Government grants does not include government contracts.

3. This is also referred to as intermediate consumption.

Symbol:

... not applicable

Source: Stats NZ

Health

In New Zealand most hospitals are publicly owned and therefore not included in the NPISA.

However, there are a small number of privately-owned hospitals, some of which are run as NPIs. Other types of institution in this activity group are: hospices, nursing homes, emergency medical services, not-for-profit outpatient services, public health education, primary health services, and mental health services. The group also includes primary health organisations, which are responsible for coordinating the delivery of primary health care to defined populations.

It is not always easy to differentiate institutions within the health activity group, or between health and social services, especially when some NPIs provide a range of care options. Generally speaking, we classify institutions that provide care or treatment for people experiencing health issues within health, while NPIs providing information and support to individuals and families are usually placed within social services.

Table 17**Health non-profit institutions**

Key statistics

Year ended March 2013 and 2018

	Health	All NPIs ⁽¹⁾	Percentage of all NPIs ⁽¹⁾	Rank ⁽²⁾
2013				
Number of NPIs employing paid staff	549	11,303	4.9	6
Number of NPIs not employing paid staff	2,461	102,807	2.4	9
Total number of NPIs	3,010	114,110	2.6	9
Number of employees	21,560	136,750	15.8	3
Contribution to GDP (\$000)	1,143,108	6,227,244	18.4	2
2018				
Number of NPIs employing paid staff	780	12,508	6.2	6
Number of NPIs not employing paid staff	2,139	103,272	2.1	9
Total number of NPIs	2,920	115,780	2.5	9
Number of employees	28,050	150,630	18.6	2
Contribution to GDP (\$000)	1,708,415	8,103,393	21.1	2

1. Non-profit institutions.

2. Ranking among all 12 activity-based non-profit institutions groups.

Note: All count data is randomly rounded to protect confidentiality.

Source: Stats NZ

Health is the second largest contributor to NPI GDP. It provided 21 percent of the NPI contribution to GDP, up from 18 percent in 2013.

There is a strong correlation between paid employment and contribution to GDP. While health NPIs were only 2.5 percent of all NPIs, this activity group had 28,050 paid employees in 2018, 19 percent of all NPI employment. This compares with 2013, when 21,560 paid employees represented 16 percent of all NPI employment.

The number of NPIs employing staff increased from 18 percent in 2013 to 27 percent in 2018. Forty-five percent of NPIs employing staff employ only 1–5 people.

Table 18**Health non-profit institutions**

By number of employees

Year ended March 2013 and 2018

Paid employees	Number of non-profit institutions	Percentage	Number of non-profit institutions	Percentage
	2013		2018	
0	2,461	81.8	2,139	73.3
1–5	240	8.0	354	12.1
6–19	159	5.3	186	6.4
20–99	111	3.7	174	6.0
100+	39	1.3	66	2.3
Total	3,010	100.0	2,920	100.0

Note: All count data is randomly rounded to protect confidentiality.

Individual figures may not sum to the totals due to rounding.

Source: Stats NZ

Income and expenditure

NPI income in the health activity group was dominated by sales of goods and services. In 2018, 88 percent of income came from this source, compared with 85 percent in 2013. The major sales component is contract payments made by government departments and district health boards to non-profit providers.

Table 19**Health non-profit institutions**

Income and expenditure

Year ended March 2013 and 2018

	Income/expenditure			
	\$(000)	Percent	\$(000)	Percent
	2013		2018	
Income				
Sales of goods and services	1,751,485	84.9	3,082,513	87.5
Interest received	36,881	1.8	46,991	1.3
Dividends received	3,736	0.2	8,414	0.2
Membership, donations and grants ⁽¹⁾	141,025	6.8	225,611	6.4
Government grants ⁽²⁾	128,630	6.2	156,337	4.4
Insurance claims	911	0.0	1,512	0.0
Total income	2,062,668	100.0	3,521,377	100.0
Expenditure				
Purchases of goods and services ⁽³⁾	946,840	49.4	1,783,686	55.1
Compensation of employees	919,706	48.0	1,401,734	43.3
Taxes on production	4,888	0.3	5,828	0.2
Donations paid	34,396	1.8	29,885	0.9
Interest payments	5,070	0.3	8,122	0.3
Net insurance premiums	5,230	0.3	6,146	0.2
Total expenditure	1,916,130	100.0	3,235,401	100.0
Surplus				
Income minus expenditure	146,538	...	285,976	...

1. This does not include government grants.

2. Government grants does not include government contracts.

3. This is also referred to as intermediate consumption.

Symbol:

... not applicable

Source: Stats NZ

Social services

The social services group provides the largest contribution to GDP (22 percent in 2018) of all non-profit activity groups. In 2013 its contribution was very similar (23 percent). It is the second largest activity group by number of institutions and includes social service providers such as: emergency and relief services, institutions providing income support and maintenance, services for the disabled and elderly, food banks, child welfare, youth services, addiction counselling, and family services.

Iwi-related social services are an important part of this group, as are social services provided by religious institutions.

It is not always easy to differentiate the classification of non-profit institutions between social services and other groups, especially health. For example, while retirement villages or accommodation for the elderly are classified to social services, nursing homes are classified to the health activity group. Such classification is becoming more difficult as more institutions move to providing whole of life care with hospital/nursing home facilities built alongside accommodation.

Table 20**Social services non-profit institutions**

Key statistics

Year ended March 2013 and 2018

	Social services	All NPIs ⁽¹⁾	Percentage of all NPIs ⁽¹⁾	Rank ⁽²⁾
2013				
Number of NPIs employing paid staff	1,563	11,303	13.8	4
Number of NPIs not employing paid staff	13,247	102,807	12.9	2
Total number of NPIs	14,810	114,110	13.0	2
Number of employees	38,830	136,750	28.4	1
Contribution to GDP (\$000)	1,416,830	6,227,244	22.8	1
2018				
Number of NPIs employing paid staff	1,659	12,508	13.3	4
Number of NPIs not employing paid staff	12,468	103,272	12.1	2
Total number of NPIs	14,130	115,780	12.2	2
Number of employees	36,430	150,630	25.8	1
Contribution to GDP (\$000)	1,808,362	8,103,393	22.3	1

1. Non-profit institutions.

2. Ranking among all 12 activity-based non-profit institutions groups.

Note: All count data is randomly rounded to protect confidentiality.

Source: Stats NZ

The social services activity group had 36,430 paid employees in 2018, compared with 38,830 in 2013. Even with this decrease, the group remained the largest employer of all NPI activity groups. Non-profit social service providers that employ paid staff had an average of 22 employees each, well above the NPI sector average of 12, but not as large as health (an average of 36 employees).

Table 21**Social services non-profit institutions**

By number of paid employees

Year ended March 2013 and 2018

Paid employees	Number of non-profit institutions	Percentage	Number of non-profit institutions	Percentage
	2013		2018	
0	13,247	89.4	12,468	88.2
1–5	866	5.8	948	6.7
6–19	399	2.7	462	3.3
20–99	234	1.6	186	1.3
100+	64	0.4	63	0.4
Total	14,810	100.0	14,130	100.0

Note: All count data is randomly rounded to protect confidentiality.

Individual figures may not sum to the totals due to rounding.

Source: Stats NZ

Income and expenditure

Payments by government to social services NPIs are generally treated as sales in the satellite account. The major component of these sales is contract payments made by government departments and district health boards

Compensation of employees increased from \$1,355 million in 2013 to reach \$1,615 million in 2018 despite the decrease in the number of employees.

Table 22

Social services non-profit institutions

Income and expenditure

Year ended March 2013 and 2018

	Income/expenditure			
	\$(000)	Percent	\$(000)	Percent
	2013		2018	
Income				
Sales of goods and services	1,500,922	63.4	2,004,872	68.1
Interest received	70,120	3.0	63,830	2.2
Dividends received	9,378	0.4	18,385	0.6
Membership, donations and grants ⁽¹⁾	440,332	18.6	458,977	15.6
Government grants ⁽²⁾	345,541	14.6	396,482	13.5
Insurance claims	2,182	0.1	3,621	0.1
Total income	2,368,475	100.0	2,946,167	100.0
Expenditure				
Purchases of goods and services ⁽³⁾	695,895	32.6	978,560	36.1
Compensation of employees	1,354,689	63.5	1,615,465	59.6
Taxes on production	13,597	0.6	16,152	0.6
Donations paid	52,182	2.4	73,095	2.7
Interest payments	9,140	0.4	16,139	0.6
Net insurance premiums	8,256	0.4	9,700	0.4
Total expenditure	2,133,759	100.0	2,709,111	100.0
Surplus				
Income minus expenditure	234,716	...	237,056	...

1. This does not include government grants.

2. Government grants does not include government contracts.

3. This is also referred to as intermediate consumption.

Symbol:

... not applicable.

Source: Stats NZ

Environment

New Zealand has a strong appreciation of environment-focused institutions making a difference in the community. However, the range and diversity of such institutions makes it difficult to define these institutions. The NZSCNPO environment group is broadly based. It encompasses all NPIs having a direct relationship with wild or domestic plant or animal life, or with the physical environment.

In 2013 we identified 1,850 of these institutions. By 2018 this number had grown to 2,060. However, this may understate the actual number of institutions – due to the difficulty of identifying many of the more informal groups that operate with an environmental focus.

The environment activity group is split between the environment subgroup and the animal protection subgroup. The environment subgroup includes NPIs that promote pollution abatement and control, natural resource conservation, and the protection and beautification of open spaces. Animal protection includes institutions involved with animal protection and welfare, wildlife preservation, and veterinary services.

Table 23**Environment non-profit institutions**

Key statistics

Year ended March 2013 and 2018

	Environment	All NPIs ⁽¹⁾	Percentage of all NPIs ⁽¹⁾	Rank ⁽²⁾
2013				
Number of NPIs employing paid staff	222	11,303	2.0	10
Number of NPIs not employing paid staff	1,628	102,807	1.6	10
Total number of NPIs	1,850	114,110	1.6	10
Number of employees	2,080	136,750	1.5	9
Contribution to GDP (\$000)	18,820	6,227,244	0.3	11
2018				
Number of NPIs employing paid staff	267	12,508	2.1	9
Number of NPIs not employing paid staff	1,791	103,272	1.7	10
Total number of NPIs	2,060	115,780	1.8	10
Number of employees	2,710	150,630	1.8	8
Contribution to GDP (\$000)	109,701	8,103,393	1.4	10

1. Non-profit institutions.

2. Ranking among all 12 activity-based non-profit institutions groups.

Note: All count data is randomly rounded to protect confidentiality.

Source: Stats NZ

Environment is a relatively small group, containing just 1.8 percent of all NPIs. Similarly, it has 1.8 percent of employees and contributes 1.4 percent to GDP. Much of the GDP contribution comes from the large-employing NPIs.

In 2018, 87 percent of environmental institutions relied solely on volunteer labour to function, compared with 88 percent in 2013. However, while the number of NPIs employing staff has increased slightly, only 4 percent employ six or more people.

Table 24**Environment non-profit institutions**

By number of paid employees

Year ended March 2013 and 2018

Paid employees	Number of non-profit institutions	Percentage	Number of non-profit institutions	Percentage
	2013		2018	
0	1,628	88.0	1,791	86.9
1–5	156	8.4	183	8.9
6–19	40	2.2	54	2.6
20–99	23	1.2	27	1.3
100+	3	0.2	3	0.1
Total	1,850	100.0	2,060	100.0

Note: All count data is randomly rounded to protect confidentiality.

Individual figures may not sum to the totals due to rounding.

Source: Stats NZ

Income and expenditure

The main source of income for the environment activity group in 2018 was the sale of goods and services (59 percent), one percentage point down from 2013. In 2018, membership, donations, and grants made up 27 percent of total income, up from 24 percent in 2013.

Purchases of goods and services decreased 25 percent between 2013 and 2018 to \$120 million while compensation of employees rose nearly 50 percent to \$92 million. Total expenditure decreased 4 percent over the five years leaving the environment activity group with a \$47 million surplus.

Table 25
Environment non-profit institutions
 Income and expenditure
 Year ended March 2013 and 2018

	Income/expenditure			
	\$(000)	Percent	\$(000)	Percent
	2013		2018	
Income				
Sales of goods and services	147,552	60.0	158,174	58.6
Interest received	33,778	13.7	8,964	3.3
Dividends received	1,198	0.5	2,394	0.9
Membership, donations and grants ⁽¹⁾	59,757	24.3	73,105	27.1
Government grants ⁽²⁾	3,632	1.5	27,261	10.1
Insurance claims	129	0.1	214	0.1
Total income	246,046	100.0	270,112	100.0
Expenditure				
Purchases of goods and services ⁽³⁾	159,225	68.8	119,555	53.7
Compensation of employees	61,732	26.7	92,231	41.4
Taxes on production	359	0.2	487	0.2
Donations paid	7,978	3.4	8,946	4.0
Interest payments	1,569	0.7	767	0.3
Net insurance premiums	704	0.3	827	0.4
Total expenditure	231,567	100.0	222,813	100.0
Surplus				
Income minus expenditure	14,479	...	47,299	...

1. This does not include government grants.

2. Government grants does not include government contracts.

3. This is also referred to as intermediate consumption.

Symbol:

... not applicable.

Source: Stats NZ

Development and housing

The development and housing activity group consists of institutions involved with social, community, or economic development; housing; employment or employment-related training; and tangata whenua governance. In 2018, there were 8,860 NPIs in this activity group, down 820 from 9,680 in 2013.

Of the nearly 9,000 development and housing NPIs, approximately 3,600 (41 percent) were tangata whenua governance organisations.

In this activity group, institutions work towards improving the quality of life in communities and developing the institutional infrastructure and capacity to improve general well-being.

The group covers four main activities. Social and community development includes community and neighbourhood institutions such as information centres, community centres, and neighbourhood support groups. Housing includes NPIs involved with development, management, and leasing of

housing. Employment and training focuses on vocational training and guidance. Tangata whenua governance institutions manage the affairs of iwi, hapū, and marae.

In 2018, development and housing was the fourth largest NPI activity group by number of institutions, down one place from 2013.

Table 26

Development and housing non-profit institutions

Key statistics

Year ended March 2013 and 2018

	Development and housing	All NPIs ⁽¹⁾	Percentage of all NPIs ⁽¹⁾	Rank ⁽²⁾
2013				
Number of NPIs employing paid staff	1,106	11,303	9.8	5
Number of NPIs not employing paid staff	8,574	102,807	8.3	3
Total number of NPIs	9,680	114,110	8.5	3
Number of employees	7,120	136,750	5.2	6
Contribution to GDP (\$000)	389,739	6,227,244	6.3	6
2018				
Number of NPIs employing paid staff	1,137	12,508	9.1	5
Number of NPIs not employing paid staff	7,722	103,272	7.5	3
Total number of NPIs	8,860	115,780	7.7	4
Number of employees	9,550	150,630	6.6	6
Contribution to GDP (\$000)	514,850	8,103,393	6.4	6

1. Non-profit institutions.

2. Ranking among all 12 activity-based non-profit institutions groups.

Note: All count data is randomly rounded to protect confidentiality.

Source: Stats NZ

Many NPIs without employees were boards, trusts, and committees with responsibility for community resources. Less than 4 percent of NPIs in this activity group employed six or more paid staff.

Table 27**Development and housing non-profit institutions**

By number of paid employees

Year ended March 2013 and 2018

Paid employees	Number of non-profit institutions	Percentage	Number of non-profit institutions	Percentage
	2013		2018	
0	8,574	88.6	7,728	87.1
1–5	852	8.8	804	9.1
6–19	194	2.0	249	2.8
20–99	53	0.5	75	0.8
100+	7	0.1	9	0.1
Total	9,680	100.0	8,870	100.0

Note: All count data is randomly rounded to protect confidentiality.

Individual figures may not sum to the totals due to rounding.

Source: Stats NZ**Income and expenditure**

Sales of goods and services increased to 62 percent of total income in 2018 compared with 2013 (48 percent). This is due to receiving less income from interest and dividends received in 2018 (10 percent) compared with 2013 (18 percent).

Table 28
Development and housing non-profit institutions
 Income and expenditure
 Year ended March 2013 and 2018

	Income/expenditure			
	\$(000)	Percent	\$(000)	Percent
	2013		2018	
Income				
Sales of goods and services	410,729	48.0	772,716	62.1
Interest received	115,790	13.5	94,911	7.6
Dividends received	39,150	4.6	26,010	2.1
Membership, donations and grants ⁽¹⁾	168,603	19.7	177,605	14.3
Government grants ⁽²⁾	120,618	14.1	171,975	13.8
Insurance claims	466	0.1	773	0.1
Total income	855,356	100.0	1,243,991	100.0
Expenditure				
Purchases of goods and services ⁽³⁾	359,131	50.9	569,154	52.4
Compensation of employees	307,651	43.6	465,930	42.9
Taxes on production	3,103	0.4	3,752	0.3
Donations paid	4,843	0.7	21,061	1.9
Interest payments	28,350	4.0	23,200	2.1
Net insurance premiums	2,229	0.3	2,619	0.2
Total expenditure	705,307	100.0	1,085,717	100.0
Surplus				
Income minus expenditure	150,049	...	158,274	...

1. This does not include government grants.

2. Government grants does not include government contracts.

3. This is also referred to as intermediate consumption.

Symbol:

... not applicable.

Source: Stats NZ

Tangata whenua governance

The working definition of 'tangata whenua governance' covers iwi organisations mandated by whānau and hapū. It includes other institutions that have a mandate, ownership, or management of tangata whenua (eg marae committees and organisations established to receive and administer Treaty of Waitangi settlements).

See [Non-profit Institutions Satellite Account: 2004 – Report](#) for more about tangata whenua governance.

By grouping tangata whenua governance institutions together we give them a separate profile and yet include them with the institutions whose activities are most similar. This preserves the integrity of international comparison.

The tangata whenua governance subgroup does not represent all Māori NPIs. We include Māori NPIs in the group that best measures their main activity. For example, marae-based health programmes are in health, and marae-based vocational training initiatives are in employment and training.

Table 29**Tangata whenua governance non-profit institutions**

Key statistics

Year ended March 2013 and 2018

	Tangata whenua governance	All NPIs ⁽¹⁾	Percentage of all NPIs ⁽¹⁾
2013			
Number of NPIs employing paid staff	80	11,303	0.7
Number of NPIs not employing paid staff	3,110	102,807	3.0
Total number of NPIs	3,190	114,110	2.8
Number of employees	1,290	136,750	0.9
2018			
Number of NPIs employing paid staff	153	12,508	1.2
Number of NPIs not employing paid staff	3,477	103,272	3.4
Total number of NPIs	3,630	115,780	3.1
Number of employees	1,640	150,630	1.1

1. Non-profit institutions.

Note: All count data is randomly rounded to protect confidentiality.

Source: Stats NZ

Law, advocacy, and politics

The primary activity for NPIs within the law, advocacy, and politics activity group is to promote the interests of societal groups that include ethnic associations, community law centres, and political parties. They provide a group representation within the public arena – leading to benefits such as social cohesion, legal protection, or a voice for parts of society that may not otherwise be well represented. Most NPIs in this group are part of the civic and advocacy subgroup, which includes: special-interest advocacy institutions, ethnic associations, students' associations, and driver service associations such as the New Zealand Automobile Association.

The law and legal services subgroup comprises prisoners' aid institutions, community legal centres, and consumer advocacy institutions. The subgroup 'political institutions' is relatively small – it follows the political cycle, meaning that financial flows fluctuate considerably from year to year.

Ethnic associations promote the interests of, or provide services to, members belonging to a specific ethnic heritage. They include institutions such as Scottish societies or Pacific community groups that focus on national or regional culture.

Although law, advocacy, and politics is a diverse group, it is small when compared with the total number of NPIs. It represents less than 4 percent of all NPIs for all key statistics, including the number of NPIs, number of employees, and contribution to GDP.

Table 30**Law, advocacy, and politics non-profit institutions**

Key statistics

Year ended March 2013 and 2018

	Law, advocacy and politics	All NPIs ⁽¹⁾	Percentage of all NPIs ⁽¹⁾	Rank ⁽²⁾
2013				
Number of NPIs employing paid staff	273	11,303	2.4	9
Number of NPIs not employing paid staff	2,917	102,807	2.8	7
Total number of NPIs	3,190	114,110	2.8	7
Number of employees	3,020	136,750	2.2	8
Contribution to GDP (\$000)	171,558	6,227,244	2.8	9
2018				
Number of NPIs employing paid staff	270	12,508	2.2	8
Number of NPIs not employing paid staff	3,579	103,272	3.5	7
Total number of NPIs	3,850	115,780	3.3	7
Number of employees	2,700	150,630	1.8	9
Contribution to GDP (\$000)	144,000	8,103,393	1.8	9

1. Non-profit institutions.

2. Ranking among all 12 activity-based non-profit institutions groups.

Note: All count data is randomly rounded to protect confidentiality.

Source: Stats NZ

In 2013, 91 percent of NPIs in the law, advocacy, and politics activity group employed no staff. By 2018, this had risen to 93 percent. These were usually trusts or foundations that primarily advocate, lobby, or otherwise advance the interests of a specific group.

Institutions employing one to five staff are usually regional special interest or crisis intervention groups, their small size reflecting the specific focus of the institutions. NPIs employing 6 to 19 staff include community law centres, smaller students' associations, and ethnic associations. Larger students' and ethnic associations employ 20+ staff, as do nationally based advocacy or protection societies, and national bodies that provide many services to their members, with advocacy as their primary activity.

Table 31**Law, advocacy, and politics non-profit institutions**

By number of paid employees

Year ended March 2013 and 2018

Paid employees	Number of non-profit institutions	Percentage	Number of non-profit institutions	Percentage
	2013		2018	
0	2,917	91.4	3,579	93.0
1–5	172	5.4	195	5.1
6–19	79	2.5	54	1.4
20–99	19	0.6	21	0.5
100+	3	0.1	0	0.0
Total	3,190	100.0	3,850	100.0

Note: All count data is randomly rounded to protect confidentiality.

Individual figures may not sum to the totals due to rounding.

Source: Stats NZ

Income and expenditure

The main source of income in 2018 for the law, advocacy, and politics activity group was the sale of goods and services (79 percent). In 2013 sales of goods and services made up 75 percent of total income. The increase in sales more than offset the fall in interest, dividends, and government grants received.

Table 32**Law, advocacy, and politics non-profit institutions**

Income and expenditure

Year ended March 2013 and 2018

	Income/expenditure			
	\$(000)	Percent	\$(000)	Percent
	2013		2018	
Income				
Sales of goods and services	244,816	74.9	311,199	79.1
Interest received	9,882	3.0	4,585	1.2
Dividends received	4,212	1.3	862	0.2
Membership, donations, and grants ⁽¹⁾	27,196	8.3	30,514	7.8
Government grants ⁽²⁾	40,524	12.4	46,161	11.7
Insurance claims	212	0.1	352	0.1
Total income	326,842	100.0	393,673	100.0
Expenditure				
Purchases of goods and services ⁽³⁾	118,021	49.4	223,768	59.9
Compensation of employees	107,512	45.0	137,485	36.8
Taxes on production	1,416	0.6	2,238	0.6
Donations paid	9,572	4.0	6,831	1.8
Interest payments	1,045	0.4	1,685	0.5
Net insurance premiums	1,351	0.6	1,587	0.4
Total expenditure	238,917	100.0	373,594	100.0
Surplus				
Income minus expenditure	87,925	...	20,079	...

1. This does not include government grants.

2. Government grants does not include government contracts.

3. This is also referred to as intermediate consumption.

Symbol:

... not applicable.

Source: Stats NZ

Grant making, fundraising, and voluntarism promotion

In 2018, the grant making, fundraising, and voluntarism promotion activity group made the fifth largest economic contribution to NPI activities, contributing \$797 million (10 percent of the total). In 2013, this activity group contributed \$559 million (9 percent).

Grant-making foundations have significant financial flows; they are institutions that focus solely on managing and distributing funds to community groups. They include community trusts, gaming trusts, and other philanthropic trusts. This activity group also includes fundraising institutions with similar attributes as grant-making institutions. However, a unit is classified as a fundraiser if they raise funds for one specific authorised purpose, while an institution is classified as a grant maker if they distribute their funds to various purposes. Voluntarism promotion includes institutions that recruit, train, and place volunteers while promoting volunteering generally.

In 2018, grant making, fundraising, and voluntarism promotion was the second-smallest activity group (by NPI number), but the fifth largest group for its contribution to GDP. This indicates that each NPI was generating value added (ie contributing to GDP) that was significantly larger than the average for all NPIS.

This activity group had only 1.2 percent of paid employees in all NPIS in 2018 but contributed 10 percent to total NPI GDP.

Table 33

Grant making, fundraising, and voluntarism promotion non-profit institutions

Key statistics

Year ended March 2013 and 2018

	Grant making, fundraising, and voluntarism promotion	All NPIS ⁽¹⁾	Percentage of all NPIS ⁽¹⁾	Rank ⁽²⁾
2013				
Number of NPIS employing paid staff	140	11,303	1.2	11
Number of NPIS not employing paid staff	1,070	102,807	1.0	11
Total number of NPIS	1,210	114,110	1.1	11
Number of employees	1,480	136,750	1.1	10
Contribution to GDP (\$000)	559,098	6,227,244	9.0	5
2018				
Number of NPIS employing paid staff	183	12,508	1.5	10
Number of NPIS not employing paid staff	1,401	103,272	1.4	11
Total number of NPIS	1,580	115,780	1.4	11
Number of employees	1,880	150,630	1.2	10
Contribution to GDP (\$000)	797,423	8,103,393	9.8	5

1. Non-profit institutions.

2. Ranking among all 12 activity-based non-profit institutions groups.

Note: All count data is randomly rounded to protect confidentiality.

Source: Stats NZ

The largest institutions in this group are classified under the grant-making foundation subgroup. Fundraising and voluntarism have a smaller impact on the overall group's contribution to GDP.

In 2013, 88.4 percent of NPIS in grant making, fundraising, and voluntarism promotion employed no staff. In 2018 it was 88.5 percent. Of those that did employ, most had 1 to 5 staff.

Table 34**Grant making, fundraising, and voluntarism promotion non-profit institutions**

By number of paid employees

Year ended March 2013 and 2018

Paid employees	Number of non-profit institutions	Percentage	Number of non-profit institutions	Percentage
	2013		2018	
0	1,070	88.4	1,398	88.5
1–5	118	9.8	153	9.7
6–19	18	1.5	24	1.5
20–99	3	0.2	6	0.4
100+	1	0.1	3	0.2
Total	1,210	100.0	1,580	100.0

Note: All count data is randomly rounded to protect confidentiality.

Individual figures may not sum to the totals due to rounding.

Source: Stats NZ

Income and expenditure

The biggest sources of income for NPIs in the grant making, fundraising, and voluntarism promotion activity group were proceeds from gaming machines (classified as sales of goods and services) and interest on investments. Many trusts relied on interest generated from large investments to sustain their grant-making programmes. These trusts may be established and guided by statute, like the community trusts, or by personal or corporate endowment.

Income from sales of goods and services increased by 34 percent between 2013 and 2018 to reach \$1,056 million. The proportion of investment income fell slightly and made up 17 percent of total income in 2018 compared with 18 percent in 2013.

A feature of this activity group is the large number of donations it makes to other NPIs. This includes distributing profits from gaming machines, and the distributions from grant-making schemes run by NPIs. Donations paid (includes donations made to other NPIs) increased 4 percent between 2013 and 2018, to reach \$634 million.

Table 35**Grant making, fundraising, and voluntarism promotion non-profit institutions**

Income and expenditure

Year ended March 2013 and 2018

	Income/expenditure			
	\$(000)	Percent	\$(000)	Percent
	2013		2018	
Income				
Sales of goods and services	789,698	74.3	1,056,082	75.5
Interest received	121,497	11.4	118,300	8.5
Dividends received	74,893	7.0	112,657	8.1
Membership, donations and grants ⁽¹⁾	66,249	6.2	100,009	7.2
Government grants ⁽²⁾	10,487	1.0	11,038	0.8
Insurance claims	310	0.0	514	0.0
Total income	1,063,134	100.0	1,398,600	100.0
Expenditure				
Purchases of goods and services ⁽³⁾	275,579	25.2	265,965	23.4
Compensation of employees	34,618	3.2	42,053	3.7
Taxes on production	158,489	14.5	188,268	16.6
Donations paid	609,229	55.7	634,013	55.8
Interest payments	15,305	1.4	5,126	0.5
Net insurance premiums	1,468	0.1	1,725	0.2
Total expenditure	1,094,688	100.0	1,137,148	100.0
Surplus				
Income minus expenditure	-31,554	...	261,452	...

1. This does not include government grants.

2. Government grants does not include government contracts.

3. This is also referred to as intermediate consumption.

Symbol:

... not applicable

Source: Stats NZ

International

In 2013 and 2018, the international activity group contributed less than 1 percent to the total economic contribution of all NPI activity groups.

The international activity group is one of the smallest across all measures. Although the group is not concerned exclusively with aid and relief, NPIs with these activities make the biggest financial contribution to this group. In years with high profile international disasters, their financial activity increases significantly as large amounts of personal and corporate donations are given. The group's low level of GDP contribution reflects their international activity. In general, the funds raised in New Zealand are employed in producing goods and services overseas. These NPIs receive substantial donations from New Zealanders but the funds do not necessarily contribute to producing goods and services in New Zealand's economy.

Table 36**International non-profit institutions**

Key statistics

Year ended March 2013 and 2018

	International	All NPIs ⁽¹⁾	Percentage of all NPIs ⁽¹⁾	Rank ⁽²⁾
2013				
Number of NPIs employing paid staff	59	11,303	0.5	12
Number of NPIs not employing paid staff	571	102,807	0.6	12
Total number of NPIs	630	114,110	0.6	12
Number of employees	340	136,750	0.2	12
Contribution to GDP (\$000)	17,576	6,227,244	0.3	12
2018				
Number of NPIs employing paid staff	129	12,508	1.0	11
Number of NPIs not employing paid staff	753	103,272	0.7	12
Total number of NPIs	880	115,780	0.8	12
Number of employees	790	150,630	0.5	11
Contribution to GDP (\$000)	51,552	8,103,393	0.6	11

1. Non-profit institutions.

2. Ranking among all 12 activity-based non-profit institutions groups.

Note: All count data is randomly rounded to protect confidentiality.

Source: Stats NZ

Paid employment is low in the international activity group. It often consists of people involved in administration and fundraising. Of all international NPIs, 86 percent did not employ paid staff in 2018, which is slightly lower than the NPI average (89 percent) and the 2013 level (91 percent).

Table 37**International non-profit institutions**

By number of paid employees

Year ended March 2013 and 2018

Paid employees	Number of non-profit institutions	Percentage	Number of non-profit institutions	Percentage
	2013		2018	
0	571	90.6	753	85.6
1–5	45	7.1	102	11.6
6–19	9	1.4	12	1.4
20–99	5	0.8	12	1.4
100+	0	0.0	0	0.0
Total	630	100.0	880	100.0

Note: All count data is randomly rounded to protect confidentiality.

Individual figures may not sum to the totals due to rounding.

Source: Stats NZ

Income and expenditure

Income and expenditure for the international activity group presents a significantly different picture from other activity groups. Their major income source is donations; income from sales of goods and services is minor in comparison. Donations paid as overseas aid is their largest expense. Many NPIs in this group are major conduits of aid, both ongoing and for one-off disasters or emergencies. Their activities are partly funded by, and they work collaboratively with, New Zealand's International Aid Programme administered by the Ministry of Foreign Affairs and Trade.

Table 38**International non-profit institutions**

Income and expenditure

Year ended March 2013 and 2018

	Income/expenditure			
	\$(000)	Percent	\$(000)	Percent
	2013		2018	
Income				
Sales of goods and services	22,597	16.4	56,379	23.8
Interest received	7,622	5.5	4,314	1.8
Dividends received	55	0.0	426	0.2
Membership, donations and grants ⁽¹⁾	107,018	77.9	150,597	63.5
Government grants ⁽²⁾	103	0.1	25,431	10.7
Insurance claims	25	0.0	41	0.0
Total income	137,420	100.0	237,189	100.0
Expenditure				
Purchases of goods and services ⁽³⁾	35,028	34.6	83,905	37.2
Compensation of employees	16,221	16.0	41,386	18.3
Taxes on production	51	0.1	61	0.0
Donations paid	49,448	48.8	99,860	44.3
Interest payments	386	0.4	302	0.1
Net insurance premiums	93	0.1	109	0.0
Total expenditure	101,227	100.0	225,622	100.0
Surplus				
Income minus expenditure	36,193	...	11,567	...

1. This does not include government grants.

2. Government grants does not include government contracts.

3. This is also referred to as intermediate consumption.

Symbol:

... not applicable

Source: Stats NZ

Religion

Religious worship is one of the few areas of society in which all institutions are non-profit.

The religion activity group's contribution goes beyond worship and proclamation. Religion includes all institutions that promote or administer religious services and rituals (eg churches, temples, and their governing bodies). It also includes supporting services such as missionary societies, evangelistic groups (eg open-air campaigners), units distributing religious material, and centres for religious education outside the education activity group.

The social and economic influence of religious NPIs extends into activities such as education, health, and social services, where many NPIs have clear religious affiliation. Involvement in these other activities can be an aspect of their worship and could be considered religious activity. However, where a separate institution was set up for education or health purposes or to provide social services, it is classified in education, health, or social services, respectively.

With 9,440 institutions, the religion activity group was the fourth largest in the 2013 NPISA. However, since 2013, the number has increased slightly, with 10,130 recorded in 2018, bringing it to the third largest NPI group. As a result, the proportion of religion NPIs rose from 8 percent to 9 percent of the total. The religion activity group contributed approximately 5 percent to GDP in both 2013 and 2018.

Table 39**Religion non-profit institutions**

Key statistics

Year ended March 2013 and 2018

	Religion	All NPIs ⁽¹⁾	Percentage of all NPIs ⁽¹⁾	Rank ⁽²⁾
2013				
Number of NPIs employing paid staff	2,065	11,303	18.3	2
Number of NPIs not employing paid staff	7,375	102,807	7.2	5
Total number of NPIs	9,440	114,110	8.3	4
Number of employees	11,650	136,750	8.5	5
Contribution to GDP (\$000)	307,824	6,227,244	4.9	8
2018				
Number of NPIs employing paid staff	2,529	12,508	20.2	2
Number of NPIs not employing paid staff	7,605	103,272	7.4	4
Total number of NPIs	10,130	115,780	8.8	3
Number of employees	13,510	150,630	9.0	5
Contribution to GDP (\$000)	432,340	8,103,393	5.3	7

1. Non-profit institutions.

2. Ranking among all 12 activity-based non-profit institutions groups.

Note: All count data is randomly rounded to protect confidentiality.

Source: Stats NZ

The religion activity group had the second largest number of institutions employing staff in 2018 but the fifth largest number of employees. A feature of religious institutions is the large number that have a small number of employees. Twenty percent of the religion group's NPIs employed paid staff. Despite the number of employees usually being small, some very large institutions employed more than 100 paid staff. This group includes church denominations that pay compensation of employees from a central body rather than from the local church.

Table 40**Religion non-profit institutions**

By number of employees

Year ended March 2013 and 2018

Paid employees	Number of non-profit institutions	Percentage	Number of non-profit institutions	Percentage
	2013		2018	
0	7,375	78.1	7,605	75.1
1–5	1,776	18.8	2,118	20.9
6–19	233	2.5	330	3.3
20–99	48	0.5	69	0.7
100+	8	0.1	9	0.1
Total	9,440	100.0	10,130	100.0

Note: All count data is randomly rounded to protect confidentiality.

Individual figures may not sum to the totals due to rounding.

Source: Stats NZ

Income and expenditure

The religion activity group relies heavily on donations and bequests from households. Of all income, 65 percent came from donations in 2018, compared with 19 percent for all NPIs. Sales of goods and services made up just over a quarter of total income in 2018.

Table 41**Religion non-profit institutions**

Income and expenditure

Year ended March 2013 and 2018

	Income/expenditure			
	\$(000)	Percent	\$(000)	Percent
	2013		2018	
Income				
Sales of goods and services	284,957	27.9	346,689	25.9
Interest received	91,863	9.0	83,613	6.2
Dividends received	4,562	0.4	12,378	0.9
Membership, donations and grants ⁽¹⁾	619,812	60.7	871,643	65.1
Government grants ⁽²⁾	15,860	1.6	17,375	1.3
Insurance claims	4,462	0.4	7,404	0.6
Total income	1,021,516	100.0	1,339,103	100.0
Expenditure				
Purchases of goods and services ⁽³⁾	464,089	55.3	641,979	56.1
Compensation of employees	261,162	31.1	374,424	32.7
Taxes on production	8,235	1.0	9,782	0.9
Donations paid	66,097	7.9	78,013	6.8
Interest payments	23,254	2.8	21,128	1.8
Net insurance premiums	16,882	2.0	19,835	1.7
Total expenditure	839,719	100.0	1,145,161	100.0
Surplus				
Income minus expenditure	181,797	...	193,942	...

1. This does not include government grants.

2. Government grants does not include government contracts.

3. This is also referred to as intermediate consumption.

Symbol:

... not applicable

Source: Stats NZ

Religious affiliation

Data from the 2018 Census showed increased diversity of religious affiliation when compared with 2013. It also showed an increasing proportion of individuals did not affiliate with a religion.

Table 42**Religious affiliation
2013 and 2018 Censuses**

Affiliation	Total respondents	
	2013	2018
No religion	1,635,348	2,264,601
Buddhism	58,407	52,761
Christian	1,858,977	1,717,179
Hinduism	89,916	123,384
Islam	46,146	60,621
Judaism	6,867	5,265
Māori religions, beliefs, and philosophies	55,380	61,698
Spiritualism and New Age religions	18,288	19,434
Other religions, beliefs, and philosophies	31,650	91,062
Object to answering	173,034	312,795
Not elsewhere included ⁽¹⁾	347,298	0
Total stated ⁽²⁾	3,901,164	4,699,755
Total	4,242,048	4,699,755

1. Includes 'don't know', 'religion unidentifiable', 'response outside scope', and 'not stated'.

2. Includes all people who stated each religious affiliation, whether as their only religious affiliation or as one of several religious affiliations. Where a person reported more than one religious affiliation they are counted in each applicable group.

Note: Due to changes in the 2018 Census methodology and lower than anticipated response rates, time series data should be interpreted with care.

This data uses fixed random rounding to protect confidentiality, and individual figures may not add up to totals.

Source: Stats NZ

Business and professional associations, unions

The business and professional associations, unions activity group covers three distinct types of membership institutions. However, they all share roles in promoting, regulating, and protecting the interests of their members. The group includes institutions that promote, regulate, and safeguard the interests of businesses, professionals, and workers (eg trade unions and chambers of commerce). Although this is a small activity group, these NPIs influence all areas of employment.

Business associations work to promote special branches of business. Their members are primarily from institutions, or individuals representing institutions in their professional capacity. Business associations may have a regulatory function and often include professional registration boards.

In contrast, professional associations focus on supporting individuals who share a professional role. The activities of professional associations include marketing, research, industry and goods promotion, industry training, public relations, and lobbying, as well as some statutory obligations under Acts of Parliament. Trade unions are similar to professional associations but their focus is on individuals as employees in a specific industry.

The business and professional associations, unions activity group contributed 4 percent to NPI GDP in 2018, down from 6 percent in 2013. This ranks it eighth of all activity groups in 2018. In 2013 the group had 3,110 institutions, by 2018 this number had increased to 3,690.

Table 43**Business and professional associations, unions non-profit institutions**

Key statistics

Year ended March 2013 and 2018

	Business and professional associations, unions	All NPIs ⁽¹⁾	Percentage of all NPIs ⁽¹⁾	Rank ⁽²⁾
2013				
Number of NPIs employing paid staff	387	11,303	3.4	7
Number of NPIs not employing paid staff	2,723	102,807	2.6	8
Total number of NPIs	3,110	114,110	2.7	8
Number of employees	3,570	136,750	2.6	7
Contribution to GDP (\$000)	338,697	6,227,244	5.7	7
2018				
Number of NPIs employing paid staff	486	12,508	3.9	7
Number of NPIs not employing paid staff	3,207	103,272	3.1	8
Total number of NPIs	3,690	115,780	3.2	8
Number of employees	4,110	150,630	2.7	7
Contribution to GDP (\$000)	325,577	8,103,393	4.0	8

1. Non-profit institutions.

2. Ranking among all 12 activity-based non-profit institutions groups.

Note: All count data is randomly rounded to protect confidentiality.

Source: Stats NZ

The business and professional associations, unions activity group has a relatively high number of paid employees. There were 4,110 people employed in 2018, compared with 3,570 in 2013. This was 13 percent of NPIs in this group that employed staff in 2018, similar to 2013.

Table 44**Business and professional associations, unions non-profit institutions**

By number of employees

Year ended March 2013 and 2018

Paid employees	Number of non-profit institutions	Percentage	Number of non-profit institutions	Percentage
	2013		2018	
0	2,723	87.6	3,207	86.9
1–5	257	8.3	351	9.5
6–19	89	2.9	93	2.5
20–99	37	1.2	36	1.0
100+	4	0.1	6	0.2
Total	3,110	100.0	3,690	100.0

Note: All count data is randomly rounded to protect confidentiality.

Individual figures may not sum to the totals due to rounding.

Source: Stats NZ

Income and expenditure

For the business and professional associations, unions activity group, 78 percent of income came from the sale of goods and services in 2018, down from 85 percent in 2013. Conversely, the proportion of income from donations, memberships, and grants increased to 19 percent in 2018 from 11 percent in 2013.

Table 45**Business and professional associations, unions non-profit institutions**

Income and expenditure

Year ended March 2013 and 2018

	Income/expenditure			
	\$(000)	Percent	\$(000)	Percent
	2013		2018	
Income				
Sales of goods and services	767,488	84.9	866,544	78.3
Interest received	26,516	2.9	19,031	1.7
Dividends received	6,035	0.7	5,571	0.5
Membership, donations and grants ⁽¹⁾	102,081	11.3	208,971	18.9
Government grants ⁽²⁾	878	0.1	5,453	0.5
Insurance claims	849	0.1	1,409	0.1
Total income	903,847	100.0	1,106,978	100.0
Expenditure				
Purchases of goods and services ⁽³⁾	572,210	70.5	687,761	64.9
Compensation of employees	221,386	27.3	346,956	32.8
Taxes on production	4,390	0.5	5,691	0.5
Donations paid	8,078	1.0	10,833	1.0
Interest payments	518	0.1	1,927	0.2
Net insurance premiums	5,043	0.6	5,926	0.6
Total expenditure	811,625	100.0	1,059,093	100.0
Surplus				
Income minus expenditure	92,222	...	47,885	...

1. This does not include government grants.

2. Government grants does not include government contracts.

3. This is also referred to as intermediate consumption.

Symbol:

... not applicable

Source: Stats NZ

Union membership

Trade unions rely heavily on membership subscriptions, with most of their income coming from this source. Union membership numbers between 2013 and 2017 appear to be relatively flat.

Table 46**Unions and union membership⁽¹⁾**
Year ended December 1991 to 2017

	Union membership	Number of unions
1991	514,325	66
1992	428,160	58
1993	409,112	67
1994	375,906	82
1995	362,200	82
1996	338,967	83
1997	327,800	80
1998	306,687	83
1999	302,405	82
2000	318,519	134
2001	329,919	165
2002	334,783	174
2003	341,631	181
2004	354,058	170
2005	377,348	175
2006	373,117	178
2007	383,551	169
2008	373,327	168
2009	387,959	159
2010	379,649	157
2011	384,644	145
2012	379,185	138
2013	371,163	138
2014 ⁽²⁾	361,419	125
2015	358,633	121
2016	357,153	117
2017	361,660	101

1. Data source: Ryall, S, Blumenfeld, S Unions and Union

Membership in New Zealand – report on 2017 survey

2. A change in union membership accounting for one union decreased membership by close to 5000 compared with previous years.

Not elsewhere classified (residual category)

The not elsewhere classified (residual category) activity group consists of institutions that are not clearly defined or closely related to any activities carried out by other NPIs. This is a residual group of NPIs not classified to any other activity group.

The statistics indicate the residual group is not very significant – most NPIs are accurately allocated to a specific activity group. While 7 percent of NPIs were in this group in 2018, it has few large

organisations. Combined, the NPIs in this activity group make up 0.1 percent of the total NPI contribution to GDP.

NPIs in the not elsewhere classified (residual category) group are there because either their activity is truly different from those included under the other 11 main groups, or there is insufficient information about them to allow coding.

Table 47

Not elsewhere classified non-profit institutions

Key statistics

Year ended March 2013 and 2018

	Not elsewhere classified	All NPIs ⁽¹⁾	Percentage of all NPIs ⁽¹⁾	Rank ⁽²⁾
2013				
Number of NPIs employing paid staff	293	11,303	2.6	8
Number of NPIs not employing paid staff	8,547	102,807	8.3	4
Total number of NPIs	8,840	114,110	7.7	5
Number of employees	750	136,750	0.5	11
Contribution to GDP (\$000)	50,893	6,227,244	0.8	10
2018				
Number of NPIs employing paid staff	45	12,508	0.4	12
Number of NPIs not employing paid staff	7,425	103,272	7.2	5
Total number of NPIs	7,470	115,780	6.5	6
Number of employees	270	150,630	0.2	12
Contribution to GDP (\$000)	5,030	8,103,393	0.1	12

1. Non-profit institutions.

2. Ranking among all 12 activity-based non-profit institutions groups.

Note: All count data is randomly rounded to protect confidentiality.

Source: Stats NZ

Table 47 shows that less than 1 percent of NPIs in the not elsewhere classified (residual category) group employed paid staff in 2018, the lowest percentage for any activity group. NPIs with paid employees are generally larger and easier to allocate to a main activity group.

Income and expenditure

Income and expenditure values reflect the small size of NPIs in the not elsewhere classified (residual category) activity group. Improvements to source data implemented for 2018 provided a better estimate of the number of NPIs and transactions making up income and expenditure. However, due to difficulty in coding NPIs in this group, the 2013 and 2018 values are not strictly comparable. Therefore, we advise caution when interpreting this group's financial results.

Table 48**Not elsewhere classified non-profit institutions**

Income and expenditure

Year ended March 2013 and 2018

	Income/expenditure			
	\$(000)	Percent	\$(000)	Percent
	2013		2018	
Income				
Sales of goods and services	72,991	67.1	19,294	89.9
Interest received	9,583	8.8	1,163	5.4
Dividends received	8,025	7.4	298	1.4
Membership, donations and grants ⁽¹⁾	14,982	13.8	521	2.4
Government grants ⁽²⁾	3,007	2.8	152	0.7
Insurance claims	264	0.2	38	0.2
Total income	108,852	100.0	21,466	100.0
Expenditure				
Purchases of goods and services ⁽³⁾	107,840	61.0	14,264	80.0
Compensation of employees	44,764	25.3	2,142	12.0
Taxes on production	19	0.0	23	0.1
Donations paid	21,003	11.9	704	4.0
Interest payments	2,510	1.4	642	3.6
Net insurance premiums	638	0.4	53	0.3
Total expenditure	176,774	100.0	17,828	100.0
Surplus				
Income minus expenditure	-67,922	...	3,638	...

1. This does not include government grants.

2. Government grants does not include government contracts.

3. This is also referred to as intermediate consumption.

Symbol:

... not applicable

Source: Stats NZ

6 Technical information

Measurement framework

This section outlines the data sources and methodologies used to compile the *Non-profit institutions satellite account: 2018*.

What a satellite account is

The New Zealand System of National Accounts (NZSNA), in line with international standards, covers the formal activities in the economy that business, government, non-profit institutions (NPIs), and households undertake.

However, the standard measurement conventions result in:

- NPIs being grouped in different sectors according to their economic role
- a considerable amount of informal economic activity (eg informal unpaid labour) being omitted from the accounts and therefore from key measures such as gross domestic product.

The *Non-profit institutions satellite account: 2018* brings together all NPIs and analyses the contribution they make to the economy. The NPISA aims to provide the missing information, including measuring the value of formal unpaid work. In doing so it extends the production boundary of the NZSNA.

However, the NPISA does not measure the full range of goods and services produced in what is broadly referred to as the 'non-profit sector'. It is confined to institutions within that sector. Individuals, households, or groups of people who come together informally – to mutually provide services to either themselves or third parties – are not included in the NPISA. Consequently, it does not measure the full range of 'voluntary' activity occurring in society.

To capture the full range of voluntary activity would require development of household satellite accounts that would measure all voluntary work, regardless of the institutional setting it occurred in.

Neither do we include temporary and informal groups such as family gatherings / whānau hui or child-minding groups. They are types of (extended) households that produce and consume within the household sector. These units – to the extent they can be identified – may be of great interest, especially as they report collective activities of individuals that could be important for some forms of welfare. However, they are not the subject of the NPISA – they would be better identified and analysed within a household satellite account.

Defining non-profit institutions

In New Zealand, most goods and services are produced by private enterprises that operate in the market to make a profit and distribute it to their owners. Government also provides goods and services, usually to the community and funded by taxation. This is to fulfil its political, regulatory, and service delivery roles (eg defence, law and order, and providing health and education services).

Goods and services are also produced by individuals and households combining together in clubs, societies, and other groups. While these groupings may make profits (surpluses), they do not have profit-making as a goal, do not distribute any profits to their members, and often rely on volunteers

providing free labour and resources to operate successfully. They are described as non-profit institutions (NPIs).

The NPISA looks at NPIs that do three things: provide goods and services or transfers to households and the community, are not profit-oriented, and operate both voluntarily and independently of government.

The United Nations (UN) Handbook on Non-Profit Institutions in the System of National Accounts contains a definition (termed a 'structural-operational' definition) that brings together organisations that meet five specific criteria.

For the NPISA, NPIs are groupings that:

- are organised to the extent that they can be separately identified
- are not for profit and do not distribute any surplus they may generate to those who own or control them
- are institutionally separate from government
- are in control of their own destiny
- are non-compulsory in both terms of membership and members' input.

To be included in NPISA, an institution must meet all five criteria.

See appendix 1 in [Non-profit Institutions Satellite Account: 2004](#) for the decision trees used to define NPIs.

Criterion 1: Organisation

Organisation means the entity has organisational structure; consistent goals, structure, and activities; and a legal charter of incorporation or a ratified constitution.

An NPI must be created by a legal process of law so its existence is recognised independently of the people, corporations, or government units that establish, finance, or control it. If it does not have legal status, its separate existence must be recognised by society in some formal way. Ad hoc and temporary gatherings of people, with no real structure or organised separate identity, are excluded.

Criterion 2: Not for profit

'Not for profit' means that an institution does not exist primarily to generate profits, either directly or indirectly, and is not primarily guided by commercial goals and considerations. Under this criterion, members are not permitted to gain financially from the institution's operations and cannot appropriate any surplus it may make. This does not imply that an NPI cannot make an operating surplus on its production. It means any surplus must be ploughed back into the basic mission of the institution and not distributed to the owners, members, founders, or governing board. In this sense, NPIs may generate a surplus but they do not distribute it, which differentiates them from for-profit enterprises.

If the surplus is distributed to another NPI, the first is still an NPI under the not-for-profit criterion because the surplus remains within the NPI sector – to be used for charitable and other not-for-profit purposes.

Criterion 3: Institutionally separate from government

Being separate means that an institution is not part of government and does not exercise governmental authority. It has an institutional identity that is separate from the state and is not an instrument of any government unit, central or local.

Criterion 4: Self-governing

Being self-governing means the organisation undertakes independent decision making, controls its own activities, and is not under the effective control of another entity. The institution must be independent of both government and other entities.

Criterion 5: Non-compulsory

Non-compulsory means that membership and contributions of time and money are purely voluntary. This criterion emphasises the voluntary nature of NPIs.

As far as we know, no private NPIs in New Zealand have citizenship as a condition of membership. However, in some circumstances, a person wishing to practice a trade or profession, or enrol in a course of study, must belong to an NPI. For example, at some New Zealand universities it is compulsory for students to belong to their local student association. These institutions are in-scope on the basis that the situations where people find themselves compelled to join are freely chosen.

Classification of non-profit institutions

The United Nations Handbook on Non-Profit Institutions in the System of National Accounts recommends the International Classification of Non-Profit Organizations (ICNPO) as a tool to differentiate between the types of institutions defined as NPIs. This is primarily based on their 'economic activity', as is the International Standard Industrial Classification (ISIC) on which NZSCNPO is based. Some purpose criteria are included where activities are similar. By grouping together institutions in this way, we form a basis for meaningful data analysis.

The main ICNPO groups are:

- culture and recreation
- education
- health
- social services
- environment
- development and housing
- law, advocacy and politics
- philanthropic intermediaries and voluntarism promotion
- international
- religion
- business and professional associations, unions
- not elsewhere classified (residual category).

See appendix 2 in [Non-profit Institutions Satellite Account: 2004](#) for the full New Zealand Standard Classification of Non-profit Organisations (groups and subgroups) or [Aria](#).

As the ICNPO is mainly an activity-based classification, it has no specific categories for population groups such as women or people with disabilities. Many Māori groups fit within the NPI criteria and are included in the NPISA. Categories for institutions targeting a population subgroup are classified

on the predominant activity of the institution. For example, if an institution provides medical treatment for a disability then it is coded to the 'health' group. If it provides social assistance for people with disabilities, it comes under the 'social services' group.

Many NPIs have multiple activities, each activity falling under a separate ICNPO group, but the institution can only be classified in one group. In these cases, we use the institution's 'primary economic activity' to assign an appropriate ICNPO category.

It is usually measured as the activity with the largest share of:

- value added – a measure of the institution's contribution to gross domestic product
- gross output, if value added is not available
- employment, if neither value added nor gross output is available.

Classifying non-profit institutions in the satellite account

Coding NPIs from the Business Register

For the Stats NZ Business Register population, we made the initial classification using a concordance with the Australian and New Zealand Standard Industrial Classification 2006 (ANZSIC06). For example, preschool education (ANZSIC P8010) is concoded with early childhood education (NZSCNPO 2 110), hospitals (ANZSIC Q8401) with hospitals and rehabilitation (NZSCNPO 3 100), and residential property operators (ANZSIC L6711) with housing (NZSCNPO 6 200).

Note that where an NPI carries out two or more distinct activities, its ANZSIC06 code is that of the majority activity.

For unallocated institutions from this first analysis, we applied extensive keyword search lists. Although several hundred keywords (eg 'tennis' and 'church') were used, the list is still not exhaustive.

Finally, we made manual classifications for many institutions that remained, and for units where their activity was known.

Coding outside the Business Register

For the institutions we added from Inland Revenue's administrative database, the Companies Office register, and the Charities Services' register, the overall method was similar. We applied the ANZSIC-NZSCNPO concordance if an Inland Revenue ANZSIC tag was available. For the remainder, we used the keyword analysis. A further refinement was based on the results of analysis to eliminate duplicates from the data, and after analysing lists of donee organisations and organisations receiving government contracts.

The NPIs we could not code were those where either their activity was truly different to those we included under any other main group or where insufficient information was available to allow coding.

We used keyword coding where no industrial code was available. Where multiple keywords were in the name, we applied a precedence list. For example, 'The Church of XYZ Tennis Club' would be classified to sports institutions because the keyword 'tennis' has a higher classification ranking than 'church'.

It is difficult to identify the sometimes very specific NPIs in some NZSCNPO subgroups; for example, the 'income support and maintenance' subgroup or the 'employment and training' subgroup. Institutions may have been coded to the overarching 'social services' or 'development and housing' groups instead, based on their industry code or keywords. However, the results at the main group level are robust.

Another difficulty revolves around precisely what NPIs and activities are included under each subgroup. For example, the 'fundraising' subgroup includes large, nationally active NPIs with fundraising as their main activity. However, institutions fundraising to support a specific activity covered under another main group will be coded to 'support and ancillary services' under their main group.

A second example is that rest homes and other aged residential care (except nursing homes providing first and foremost medical services) are under 'social services', not under the health subgroup 'nursing homes'.

Distinguishing market and non-market non-profit institutions

A 'market' producer is an institution that sells its goods or services at competitive market (or 'economically significant') prices. Most NPIs are classified as 'non-market' because they provide their services for free or below market prices. However, a significant number of NPIs are market producers, and are included in the NPI population if they meet the structural/operational definition.

Examples of NPIs classified as market producers include:

- most business associations
- gaming trusts
- most NPI hospitals
- racing clubs.

These units are distinctive within the NPI population. To generate a positive operating surplus, these NPIs need to sell their output at market prices. At the same time, they do meet the legal requirements of being not for profit because the surplus is generally not retained within the institution but is distributed to another NPI or for a charitable purpose. Business associations are classified as market producers where they are financed by dues and subscriptions rather than by government. The rationale is that business associations are NPIs that support market producers.

Gaming trusts need to produce large operating surpluses in order to make community grants. Because of this, they are implicitly assumed to be charging economically significant prices, even though the market in which they operate is heavily regulated. Similar comments apply to racing clubs, although for them any operating surplus goes back to industry participants (through measures such as increased stakes).

Most hospitals are classified as market producers because they charge market, or close to market, prices. They are classed as non-market where they clearly charge below-market rates (eg charity hospitals where staff are volunteers).

Many NPIs rely on government funding that is contested. NPIs that receive funding from government, based on winning contested contracts, are not necessarily market producers. If they have a significant volunteer labour component, they may charge out their services at below-market rates.

From these examples it is apparent that it is not immediately obvious whether an NPI should be classified as market. If it is unclear whether economically significant prices are being charged by the NPI, but it is making a positive operating surplus over time, it usually implies it is operating on a market basis. By applying these principles, we can establish an acceptable set of market and non-market classifications for the NPI population.

Making international comparisons

A market and non-market split also allows for better comparisons with the NPI satellite accounts of other countries. Canada has both a 'core' and a 'non-core' set of NPI satellite accounts. The non-core set includes hospitals, universities, and colleges. The non-core estimates are provided separately because hospitals are very significant within the Canadian NPI account. The Australian NPI estimates treat hospitality clubs and business and professional associations as market producers.

Data sources and methods

Counting the number of non-profit institutions

Although many NPIs are found on the Business Register, we need to include other information sources to get a clear picture on the number of NPIs.

Business Register population

The primary source of information for counting NPIs is Stats NZ's Business Register, which identifies enterprises. For an enterprise to be on the Business Register it must meet any one of certain criteria; for counting NPIs, the most relevant criteria are:

- annual goods and services tax (GST) expenses or sales of more than \$60,000
- an employment count greater than zero
- IR10 income (rent received, interest and dividends, and total income) greater than \$40,000.

The Business Register classifications used to identify NPIs included:

- business type
- institutional sector (SCIS)
- industrial activity (ANZSIC06).

See Terms and definitions for an explanation of the classifications. At the highest level, the NZISC recognises six distinct sectors:

- non-financial business enterprises
- financial business enterprises
- general government institutions
- NPIs serving households
- households
- rest of the world.

All NPIs serving households were in scope for the count in this report by default. Incorporated societies in other sectors (eg racing clubs, business associations, and industry training organisations) were included by definition unless under government control. We assessed unincorporated

associations in other sectors by industry to determine whether they were NPIs. We included charitable companies but excluded trading or family trusts, which made up most trusts.

Non-Business Register population

Because the Business Register only includes NPIs that pass one of the size thresholds listed above, we needed other sources for the thousands of institutions that do not meet these criteria. The three main information sources we used for these smaller institutions were administrative databases maintained by Inland Revenue, the Companies Office, and the database maintained by Charities Services.

Institutions potentially in scope from the Inland Revenue and Companies Office databases were those classified as qualifying trusts, incorporated societies, and unincorporated associations. The Charities Services register provided a list of registered charities, which we added to these.

Reconciling the populations

We integrated and reconciled the NPIs from the three (overlapping) sources. We took a hierarchical approach to remove institutions duplicated in the overall list. For example, we first removed NPIs in the Business Register population from all other population subsets – because the Business Register provides the most information. Second, the Companies Office and Charities Services registers of incorporated societies and charitable trusts took precedence over Inland Revenue’s administrative databases.

Beyond this, other methods we employed included name matching and ‘fuzzy’ matching. Fuzzy matching is a search function that enables names of institutions to be grouped according to whether they have a high probability match, a medium probability match, or some other possibility. We need these matches because an institution’s name may be on two or more lists but with different formatting, spelling, or completeness.

Limitations of the data

The number of NPIs identified may still be undercounted due to being unable to identify institutions of a more ‘informal’ nature. For example, groups with large memberships but which are organised on a relatively informal basis (eg local walking, gardening, or tree planting groups; groups that are organised online).

In contrast, the population may be overstated through failing to remove all duplicates from the various registers and by including (due to a lack of information) institutions that do not meet the full definition of an NPI.

Overstatement could also result from the Inland Revenue and Companies Office registers being maintained for non-statistical purposes, which means registered NPIs may not be ‘ceased’ at the same time as they are on the Business Register. The administrative databases that Inland Revenue maintains do not easily allow charitable trusts to be distinguished from trading or family trusts – to identify charitable trusts, our analysis relied on the Charities Services register.

Inland Revenue’s administrative databases list many thousands of institutions as unincorporated associations. For many of these, no associated tax data exists (eg GST sales or purchases). We verified that a small number of NPIs reported GST as part of a group return. Therefore, although the individual NPI was recorded with zero GST, it was still active.

However, we cannot know if many other small NPIs are actively operating or if they are still on the administrative databases maintained by Inland Revenue because they have an Inland Revenue number. It is therefore possible that the number of unincorporated associations is overstated.

Counting the number of employees

The count of salary and wage earners is sourced from taxation data on a monthly basis. The employee count comes primarily from administrative databases maintained by Inland Revenue and from the Charities Services databases.

Annual Enterprise Survey

The Annual Enterprise Survey (AES) provides financial information by industry and sector groups. This includes measures of financial performance and financial position. Output variables include income, expenditure, profit, purchases of fixed assets, and equity. AES data is also the basis of national accounting variables such as value-added, gross output, and gross fixed capital formation.

Population

The target population for AES is all economically significant businesses operating within New Zealand. The population for this survey is selected from the Business Register. In total, we estimate AES covers approximately 80 percent of New Zealand's gross domestic product (GDP).

We exclude some industries; the ANZSIC06 industry exclusions are:

- residential property operators not elsewhere classified (L671100)
- foreign government representation (O752200)
- religious institutions (S954000)
- private household employing staff (S960).

Design of the Annual Enterprise Survey

The current AES design was introduced in the 2009 financial year. AES was designed to be the principal collection vehicle for data used in compiling New Zealand's national accounts. The data collected feeds into calculating the economy's GDP, through the current-price annual industry accounts, which are compiled within an input-output framework. AES collects financial data for most industries operating in New Zealand's economy. The survey is designed at approximately the four-digit ANZSIC level (it has 107 industries).

Sample design

AES is a stratified sample. Each industry contains one to four strata, defined by size of turnover (sourced from GST information) and rolling mean employment. Each industry has a full-coverage stratum made up of large units with significant economic activity within their industry group. This includes non-profit units sampled from units collected by the Charities Services survey of charitable trusts. Most industries also have a tax stratum, where IR10 information is used for self-employed individuals and partnerships up to a level of \$10 million turnover. The remaining strata contain a sample of medium-sized units.

Religious institutions

We exclude religious institutions from AES. Since AES is the primary data source for compiling the NPISA, we needed an alternative method of estimating the contribution of religious institutions. The estimate we used was based on income and expenditure data from the Charities Services data collection, supplemented by annual financial accounts information for larger institutions.

Estimating the contribution of non-economically significant units

The non-economically significant units consist of some NPIs on the Business Register and all NPIs from other administrative databases or registers. We estimated these two groups independently, then added them to produce an estimate for the financial contribution of non-economically significant units. NPIs on the Business Register were represented by units in AES, supplemented by data from sources such as government departments, crown entities, and funding agencies. For all other NPIs we based the estimates on data collected by Charities Services, which surveys most registered charities.

Calculating and valuing hours of formal unpaid work

We identified formal volunteer labour within the 'committed activity' from the General Social Survey (GSS) 2016. We extracted information about all volunteering activity that was worked for an organisation. We analysed these activities according to the 10 NZSCNPO codes used in the GSS.

These were:

1. Culture, sport, and recreation
2. Education and research
3. Health
4. Social services
5. Environment
6. Development and housing
7. Law, advocacy, and politics
8. International
9. Religion
10. Business and professional association, unions support, and services

The number of hours volunteered for these organisation groups was calculated and totalled, which gave us the total number of hours volunteered for 2016.

We chose not to make any adjustment to account for the two years between 2016 and 2018 as the total number of volunteer hours had a negligible difference between what was recorded in the NPISA 2013 and the GSS 2016. The GSS doesn't collect information on type of work. For 2018, we have assumed the splits of type of work are the same as in 2013 to calculate compensation of employees.

Key assumptions for volunteer labour

Because the GSS year did not coincide with the NPISA reference year, and because it did not place a monetary value on time spent volunteering, we made the following assumptions:

- The average hours worked per volunteer did not change between the GSS 2016 and March 2018.

- The types of activities (and therefore their proportional representation in each organisation group) have not changed since the GSS 2016.
- The monetary value of one hour of work for any activity in the paid sector equals the implicit monetary value of one hour of work for the same activity in the unpaid sector.

Differences between the census, Time Use Survey and General Social Survey

The Census of Population and Dwellings is a self-administered questionnaire that asks a range of questions. The census has advantages: it collects data from the whole population of New Zealand, the data can be broken down to regional level, and it is timely for these NPISA statistics. Although the census collects data about unpaid work, this is not its primary aim. The census provides a lower end estimate for the number of people involved in informal and formal unpaid work outside the home.

The 2009/10 Time Use Survey collected data about formal unpaid work in two modes: through a personal questionnaire, which collected demographic and activity data for the four weeks before completing the questionnaire; and a 48-hour diary, which recorded all activities for a 48-hour period. A Time Use Survey is the most finely tuned survey instrument available for getting a good estimate of volunteer labour, both for the number of volunteers and the hours they work. However, its limitation is that the data is now some years out of date.

The GSS is run every two years, with the last in 2016. It is an interviewer-administered survey and collects information about how many people engaged in volunteer work in the four weeks before their interview. It also asks who they volunteered for and the amount of time they spent volunteering. The GSS does not record information for the grant making, fundraising, and voluntarism promotion, and not elsewhere classified activity groups.

The census, Time Use Survey and GSS all collect data about the number of volunteers in New Zealand. However, their estimates differ quite significantly for several reasons. The census is a self-administered survey while the GSS and the Time Use Survey is interviewer administered. This affects the response rates; when self-administered, no interviewer is present to probe for further answers or to explain a misunderstood question. Interviewer-administered surveys have fewer misunderstood questions and fewer invalid responses.

An advantage of the Time Use Survey is using diaries. these can pick up respondents' unpaid activities that may be overlooked or misunderstood in the survey questions. This may increase response rates.

While the census is a key part of a wider integrated population and social statistics system, it cannot provide the depth of information of targeted social surveys such as the Time Use Survey and GSS.

List of detailed tables available on website

Download additional, detailed tables from the Download data section of [Non-profit institutions satellite account: 2018](#).

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- 1.1 Number of non-profit institutions, by activity group
- 1.2 Non-profit institutions contribution to GDP

- 1.3 Income and expenditure, total non-profit institutions
- 1.4 Income and expenditure, by activity group
- 1.5 Non-profit institutions income, by source of income
- 1.6 Non-profit institutions transfer income, by institutional sector
- 1.7 Non-profit institutions total transfer income including volunteer labour, by institutional sector
- 1.8 Non-profit institutions satellite account and extensions, in summary form
- 1.9 Non-profit institutions satellite account, compiled within the SNA framework, production account
- 1.10 Non-profit institutions satellite account, compiled within the SNA framework, income and outlay account
- 1.11 Non-profit institutions satellite account with extensions, production account
- 1.12 Non-profit institutions satellite account with extensions, income and outlay account
- 1.13 Distribution of employees, by number of non-profit institutions
- 1.14 Number of employees, by activity group
- 1.15 Extension to SNA-based account: unpaid labour
- 1.16 Formal unpaid work for non-profit organisation, year ended March 2018

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- 2.4 Culture, sport, and recreation non-profit institutions, income and expenditure
- 2.5 Education and research non-profit institutions, key statistics
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- 2.9 Health non-profit institutions, key statistics
- 2.10 Health non-profit institutions, by number of paid employees
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- 2.30 International non-profit institutions, income and expenditure
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- 2.34 Religious affiliation, 2013 and 2018 Censuses
- 2.35 Business and professional associations, unions non-profit institutions, key statistics
- 2.36 Business and professional associations, unions non-profit institutions, by number of paid employees
- 2.37 Business and professional associations, unions non-profit institutions, income and expenditure
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- 2.39 Not elsewhere classified non-profit institutions, key statistics
- 2.40 Not elsewhere classified non-profit institutions, income and expenditure