

2023 STATE OF GIVING

Giving Stays Steady — With Ministry Expansion Anticipated

By Warren Bird and Jake Lapp

14th ANNUAL EDITION

Contents

3

6

- Letter from ECFA President and CEO
- 4 About ECFA
 - Executive Summary
 - Historical Insights
- **18** Key Explanations and Contact Information
- **20** Financial Outlook
 - Additional Giving Tables

2 • 2023 ECFA State of Giving

Ľ

From the President and CEO



Welcome to ECFA's 14th annual State of Giving report, a tool we hope you'll use for your leadership discussions, benchmarking, and financial planning.

This report represents what we believe to be a gold standard in tracking charitable giving to Christ-centered nonprofits and churches. We processed CPA-prepared financial statements from exactly 2,000* ECFA members. This entails more than \$25 billion in total annual donations (cash and non-cash). These financial

statements reveal important patterns and trends in giving.

Our report has two major categories:

1. HISTORY: What has been the pattern of cash giving over the past 10 years? What differences do we see between churches and ministries (e.g., Christ-centered nonprofits)? How do giving patterns change with type of ministry, size of income, age of organization, geography?

2. CURRENT YEAR AND 2024 FORECAST: How is giving in 2023 shaping up, and what's the outlook for 2024? What's the good news,

and where are people concerned? We also address how inflation has impacted cost of living, programming plans, and staff salaries. These findings come from a survey of ECFA members that we conducted in September and October.**

Our news underscores the good work that ECFA members are doing to serve and expand their services in the face of inflation and other challenges. Overall, ministry remained robust during the COVID-19 pandemic, thanks in part to record giving during 2020 and 2021. Giving to all members during 2022 remained steady, almost keeping up with inflation. Giving has been strong so far in 2023, with 60% of churches reporting an increase in cash giving compared to 2022.

Our report is designed to serve both leaders and givers. I hope our news invites even more giving to support the vital work of Christcentered ministries and churches.

All of ECFA's recent survey reports are available for free download at *ECFA.org/surveys*. We welcome your comments and questions at *research@ecfa.org*, and we hope this report gives insight and confidence in your pursuit of God's calling and mission into 2024 and beyond.

Michael Martin, President and CEO, ECFA

*Data used in 2023 ECFA State of Giving report is based on 2,000 ECFA members rather than our total membership of more than 2,700 members. Exclusions were due to a variety of reasons: 1) multiple-year comparable data was unavailable because the organization recently became a member, or 2) the member's renewal data was not available at the time.

**We conducted an online survey 9/19/2023 through 10/16/2023 through email invitations, ECFA's Pulse eNewsletter, and social media publicity. We limited the responses to ECFA members. The 528 valid survey responses (116 churches and 412 nonprofits), represent a 20% participation rate among ECFA's 2,707 members as of 9/30/2023. Survey takers represented key informants from each church or ministry, such as the director or chief executive officer, chief financial officer, chief development officer, or in the case of a church, the senior pastor, executive pastor, financial director, or business manager.

About ECFA

ECFA (Evangelical Council for Financial Accountability), founded in 1979, accredits Christ-centered churches and ministries that faithfully demonstrate compliance with ECFA standards pertaining to financial accountability and transparency, fundraising, and board governance. ECFA has more than 2,700 accredited members across all 50 states, the District of Columbia, Puerto Rico, and Guam. For more information about ECFA, including information about accreditation and a listing of ECFA-accredited members, visit *ECFA.org* or call **800.323.9473**.





What Is an ECFA Member?

ECFA members are Christ-centered nonprofit ministries or churches that have committed to *ECFA's Seven Standards of Responsible StewardshipTM* and have completed initial and ongoing review processes in order to display the ECFA seal. All ECFA members must annually submit CPA-prepared financial statements. The terms *member* and *accredited* are interchangeable. If you are interested in learning more about joining ECFA, visit *ECFA.org/join*.

Executive Summary

1

2

Giving in 2022 lost ground for the first time in 10 years.

Education takes 3 out of the top 5 spots for ministries experiencing the highest cash giving growth from 2021 to 2022.

- 3
- Giving to ECFA members outpaces giving to all U.S. charities in 4 of the last 5 years!
- 4 |

2023 cash giving is up, especially for churches.



More than half of ECFA's members are optimistic about what cash giving will be in 2024.

6

Despite the impact of inflation, most churches and ministries plan to maintain or increase programming in 2024.

Historical Insights

As we look back at 2022, cash giving dipped after two years of record increases in giving. 2022 was an interesting year, with significant fluctuation of the S&P 500, massive decrease in cryptocurrency values, and continued impact of record inflation. All these events led to donors pulling back as they adjusted to rising costs in all areas of life.

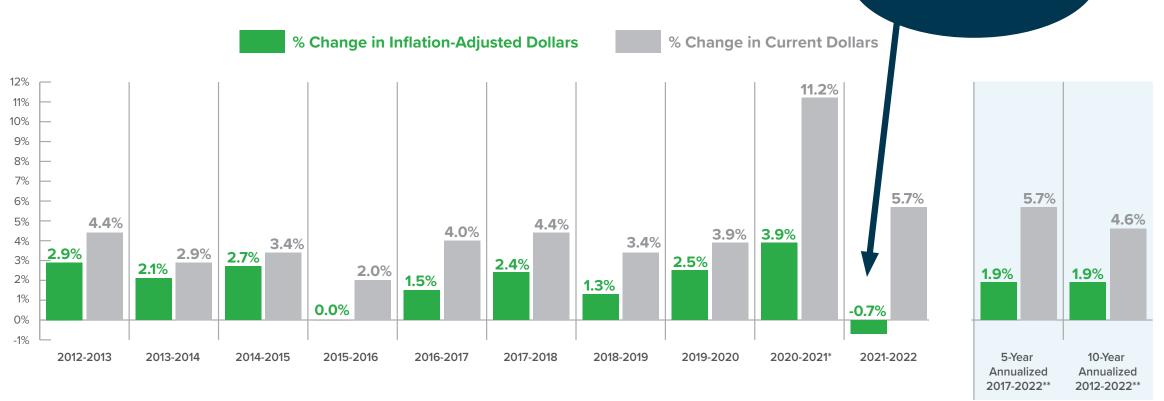
ECFA members weathered the storm of inflation better than other segments of nonprofits when compared to the Giving USA 2023 report. How does that momentum continue?

At ECFA, we believe it starts with trust. Trust in the church or organized religion remains near historic lows. ECFA's mission is to enhance trust in Christ-centered churches and ministries, which starts with accountability and a commitment to integrity! "Americans trust nonprofits more than government or business, but levels of trust in all three sectors of society are low."

-Giving USA 2023

Cash Giving Dips After Two Strong Years

For the first time in 10 years, giving did not keep up with inflation. The typical ECFA member experienced a **0.7%** decrease in cash donations/giving.



THE

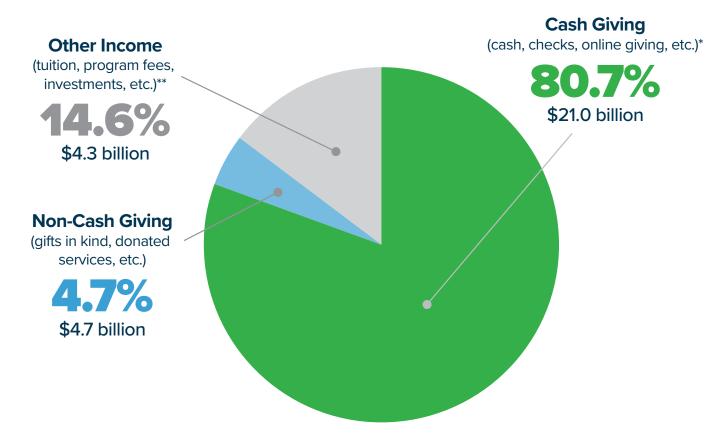
BIG NEWS!

*In ECFA's 2022 State of Giving report, the percentage change was 3% when comparing members in 2020 to members in 2021. The number has been adjusted based on additional data that was processed since the 2022 State of Giving report publication.

**An annualized return is a measure of how much an organization's cash giving increased on average each year, during a specific time period.

7 • 2023 ECFA State of Giving

Cash Giving Makes Up **80.7%** of Annual Revenue for ECFA Members



*Gifts of securities and cryptocurrencies are generally liquidated immediately to cash. These types of gifts are included in the Cash Giving section of the pie chart.

**Government (federal, state, and local) grants are included in the Other Income section of the pie chart. Grants from foundations and other non-governmental organizations are included in the Cash Giving section of the pie chart.

ALL ECFA Members

have a common bond of relying on generous donors to support their mission, so the 2023 ECFA State of Giving report focuses only on cash giving.

Did you know?

Funding models vary widely among ECFA's different types of members. For example, Child Sponsorship & Orphan Care Ministries have 95% of their total revenue coming from cash giving, while K-12 Education only has 37%.

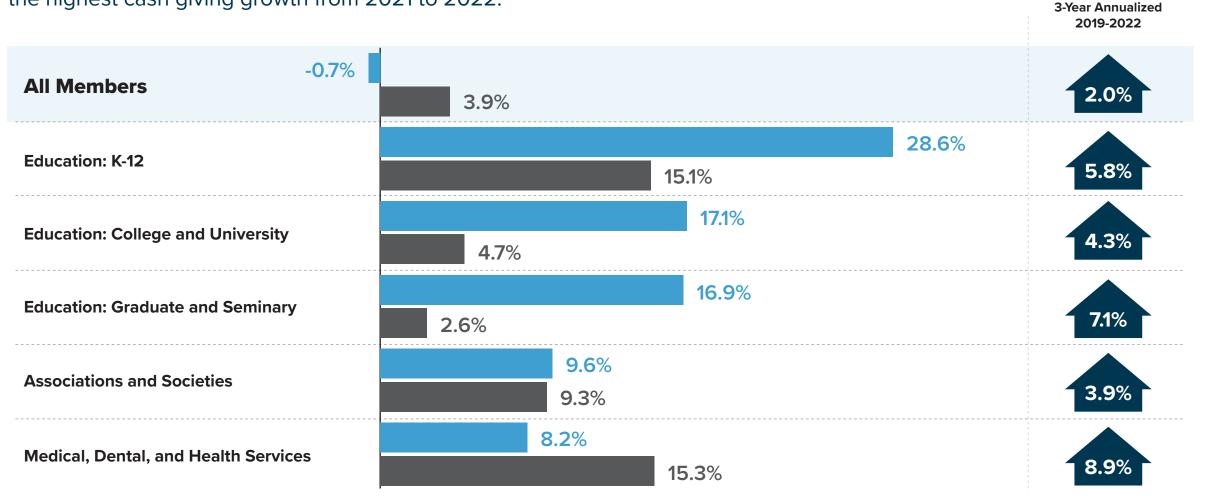
See the full data table on page 37.

2020-2021 (Previous Year)

2021-2022 (Most Recent Year)

Changes in Cash Giving by Type of Ministry

Education takes 3 out of the top 5 spots for ministries experiencing the highest cash giving growth from 2021 to 2022.



35

total ministry types are included in this report. To see the full breakdown of historical giving percentages, see page 37.

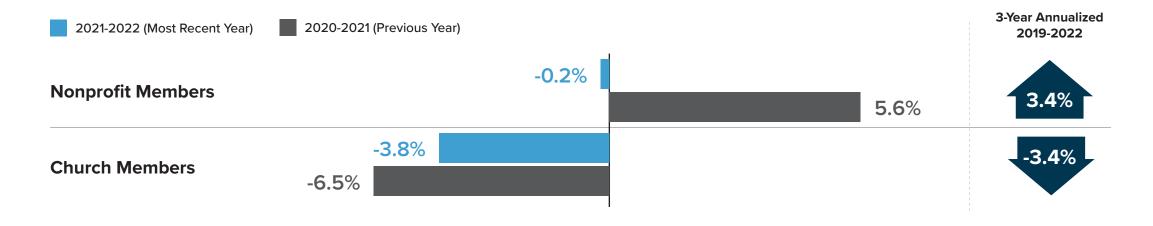
ECFA	About	ECFA Standards Joi	n ECFA Find a Member	GiverConnect ⁺¹⁴ Resourc	es → Q Login	
			:	Search for Acc	redited Members	
		Member Name (Input	Any Portion)		Member Name (By First Letter)	
						~
		State			Ministry Type	
				~	✓ Adoption	
				_	Advocacy	
				Searc	h fo Alcohol and Drug Rehabilitation Apologetics	
				Qu	Arts	
					Associations and Societies Aviation	
				Charter Members Membershi		
					Bible Study and Engagement Bible Training	
					Bible Translation	
			Diverse c	hurches and n	Biblical Museums	
				nder the bann	Camps and Contelences	
					Child Sponsorship	
				parency, are c		
			spreading	g the good new	Church: Denomination	
				d the world.	Church: Individual Church: Planting	
			un un oun		Community Development	
				ries like the ones shown below, fror "giving careful thought to do what i		
			also before people." (2		Disability	

Did you know?

ECFA members are diverse in mission and purpose, but unified under the banners of integrity and transparency. You can search through ECFA's 2,700-plus list of churches and nonprofits at *ECFA.org/Members*.

Changes in Cash Giving by Type of Member

Cash giving to nonprofit ministries showed little change in the most recent year, while churches continued to struggle to maintain pace with high levels of inflation.



Use these findings and others as a benchmark to discern how you are doing compared to other organizations based on your size or ministry type. Keep in mind that percentages may vary based on geography, age of the organization, and the specific ways you carry out your mission. Find out what is and isn't working by networking with other like-minded ECFA ministries and churches. Find contact informationat **ECFA.org/members**.

Nonprofit Ministry: Cash Giving Changes by Size of Income

Cash giving to nonprofit ministries increased **3.4%** annually over the past 3 years. Only organizations with less than \$250K in annual revenue experienced a 3-year annualized decline in cash giving.

2022 Annual Revenue	Most Recent Year 2021-2022	Previous Year 2020-2021	3-Year Annualized 2019-2022	5-Year Annualized 2017-2022	10-Year Annualized 2012-2022
\$100M and higher	4 0.7 %	12.7 %	1 5.1%	1 3.7 %	1 2.7%
\$50M up to \$100M	1.2 %	14.9 %	1 4.8%	1 3.9%	1.6%
\$25M up to \$50M	10.8 %	17.2 %	14.4%	1 3.5%	1 3.8 %
\$10M up to \$25M	1 3.3%	1 3.9%	1 4.8%	1 3.5%	1 3.1%
\$5M up to \$10M	↓0.4 %	1 6.8%	14.1%	1 3.8%	1 3.6%
\$3M up to \$5M	10.7 %	1 8.6%	1 3.7%	1 2.4%	1 3.1%
\$1M up to \$3M	1 0.5%	14.8 %	13.7%	1 2.6%	1 2.3%
\$500K up to \$1M	₽ 0.4 %	1 6.6%	1.2 %	1.3%	10.7%
\$250K up to \$500K	₹ 3.9 %	1 5.2%	1.3 %	₽ 0.4%	↓ 1.1%
Under \$250K	4 13.1%	14.1%	4.6%	↓ 5.3%	₹ 3.6 %
All Nonprofit Ministries	↓ 0.2 %	1 5.6%	1 3.4%	1 2.5%	1 2.3%

M = million, K = thousand

Church: Cash Giving Changes by Size of Income

Churches with annual revenue of \$20M and higher were the only segment of churches that saw an increase in cash giving.

2022 Annual Revenue	Most Recent Year 2021-2022	Previous Year 2020-2021	3-Year Annualized 2019-2022	5-Year Annualized 2017-2022
\$20M and higher	1 2.3%	↓ 3.6%	1.7 %	1 2.5%
\$10M up to \$20M	↓ 2.1%	↓6.9 %	↓ 3.8%	₹ 2.2%
\$6M up to \$10M	4.2 %	↓6.8 %	↓ 3.4%	₹ 3.4 %
\$4M up to \$6M	4.6 %	4.2 %	₹ 3.1%	4 1.0 %
\$2M up to \$4M	4.4 %	↓ 5.8 %	↓6.5 %	↓ 1.6 %
Under \$2M	↓3.5 %	₹8.0 %	4.7 %	₹3.5 %
All Churches	₽ 3.8 %	₽ 6.5 %	↓ 3.4%	↓ 1.5 %

M = million, K = thousand

Important funding differences exist between churches and ministries. Ministries tend to have a broader appeal to donors across all denominations and faith differences, where churches tend to receive cash giving only from their members and congregants. This significant difference is a big reason why there are large fluctuations in cash giving changes between nonprofit ministries and churches in ECFA's membership.

Did you know?

Most of ECFA's rapidly

membership has occurred

in recent years. Thus, this table, unlike the table on

page 12, does not include

growing church

10-year trends.

Giving to ECFA Members vs. Giving USA 2023

For the most recent comparison (2021-2022), giving to ECFA members outpaced giving to all U.S. charities by roughly 10%.

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
ECFA : Year-to-Year Change in Cash Giving to ECFA Members	★ 2.4 %	1.3 %	12.5 %	1 3.9 %	₹ 0.7 %
Giving USA : Year-to-Year Change in Giving Rate by All Sources to All U.S. Charities*	↓ 2.6 %	₹2.4 %	★ 8.1 %	1.5 %	↓ 10.5 %
Giving USA : Year-to-Year Change in Giving Rate by Individuals to All U.S. Charities**	↓ 4.2 %	₹ 2.4 %	1 4.6%	10.8 %	↓13.4 %

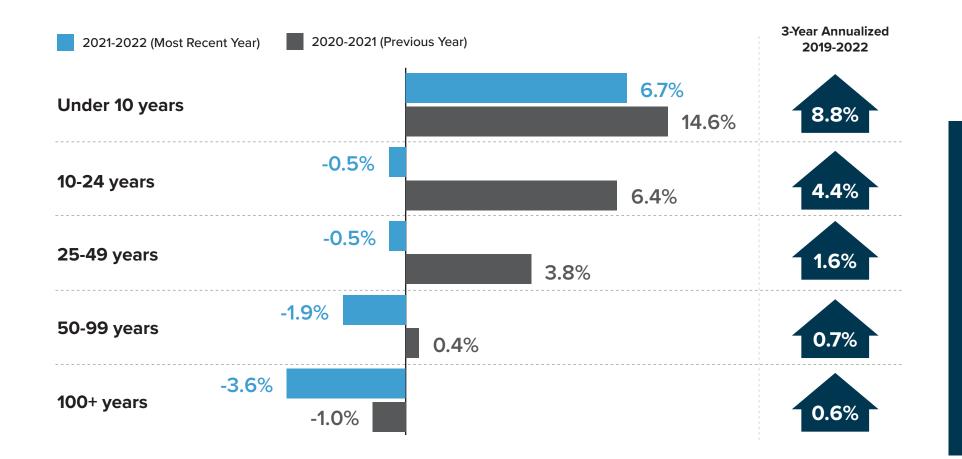
* Giving rates come from Giving USA 2023, *givingusa.org*, which tracks giving to all charities. This row uses inflation-adjusted dollars to show changes in the total giving by all sources: corporations, foundations, bequests, and individuals.

**Source is Giving USA 2023 (see previous note), whose categories of giving include religion (consistently the largest category, typically representing about one-third of total individual giving), education, human services, health, public-society benefits, the arts, and more. Giving USA defines giving to religion narrowly, focusing primarily on houses of worship, the biggest group by far being individual churches. Otherwise, if Giving USA were to include giving to all houses of worship and all religiously oriented charities, up to 75% of all charitable giving could be considered religious in nature.

4 out of 5

The number of years that giving to ECFA members has outpaced giving to all U.S. charities.

Age of Organization Has Significant Impact on Giving

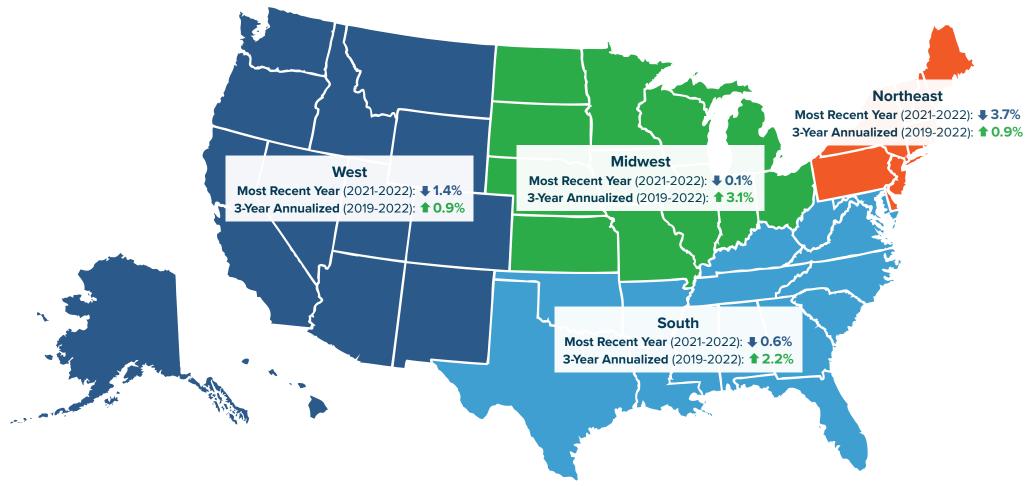


Did you know?

Not only have organizations less than 10 years old seen annualized growth of 8.8% over the past three years, but they also experienced double-digit annualized growth of **11.2%** over the previous five years.

Impact on Giving by Geography

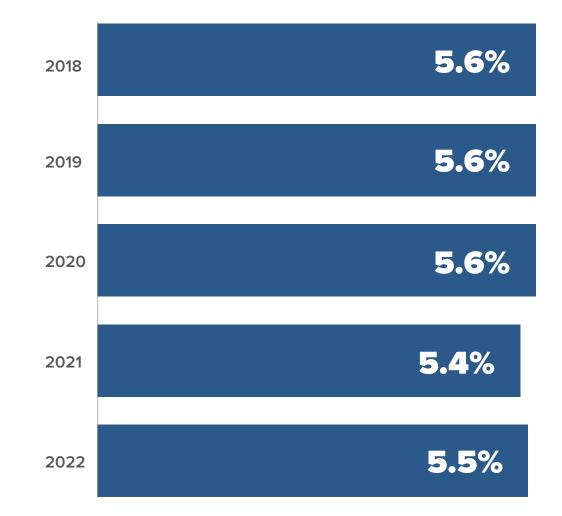
Geography historically has had little impact on giving. The Midwest and South shine as bright spots when looking at the 3-year annualized change in cash giving.



Even during record-giving years in 2020 and 2021, median fundraising expenses as a percentage of total expenses stayed flat. With the wide variety of ECFA members, fundraising expenses vary significantly by type of organization. Historically, churches have lower fundraising expenses due to the nature of gifts coming from congregants and members.

ECFA cautions donors not to overemphasize the percentages. Instead, each organization is encouraged to define the accomplishment of its mission through accountable reports, measuring ministry outcomes, and openness with the public.

Fundraising Expenses Stayed Even Over Past 5 Years



Key Explanations and Contact Information

Hard data, not surveys: The data presented thus far in this report is based on financial statements prepared by independent certified public accountants for 2,000 ECFA members.

Median vs. mean: Our analysis used medians rather than means because the median (or midpoint in a set of values) is less susceptible to distortion than a mean (the mathematical average).

Inflation adjustments: The following site was used in calculating CPI adjustments for the 2023 State of Giving: *data.bls.gov/cgi-bin/cpicalc.pl*. CPI is the most widely used measure of U.S. inflation. To adjust your organization's data based on inflation, visit *ECFA.org/inflation*. **Member as unit of comparison:** This report uses a "one member, one vote" formula to calculate how cash giving has changed from year to year. This metric enables us to report a more accurate picture of giving trends and gives organizations the opportunity to more accurately benchmark.

Type of ministry: Each ECFA member has a primary ministry classification. To identify the classification of any ECFA member, visit *ECFA.org/Members*.

Research Team: The primary authors are Warren Bird, Ph.D., Senior Vice President of Research and Equipping; and Jake Lapp, CPA, Vice President of Member Accountability. Numerous ECFA staff provided strategic input, including Michael Martin, Melanie Kwast, Travis Huntsman and the Communications Team. Outside consultants included Dianne Russell and Katie Peyton, CPA.

Questions and Comments: research@ecfa.org



To see other ECFA survey reports, visit **ECFA.org/Surveys**

Financial Outlook

In contrast to the slight dip in 2022's cash giving (detailed on page 7 of this report), 2023's cash giving is positive and stronger, at least for the first nine months of 2023—and the financial outlook for 2024 is likewise optimistic.

These insights comes from a recent survey of ECFA's members (116 churches and 412 nonprofits). The online survey ran from 9/19/2023 through 10/16/2023. It covered a range of issues, including the impact of inflation. The following pages highlight those findings.

The survey also included opportunities for comment, and the following pages also include quotes that bring to life the survey's discoveries. "We are working hard on donor development and growth, and are expecting great things!"

-mid-size church-planting ministry in Washington state

2023 Cash Giving Is Up, Especially for Churches

Thinking of the first three quarters of 2023 (Jan–Sept) as compared to the first three quarters of 2022 (Jan–Sept)...



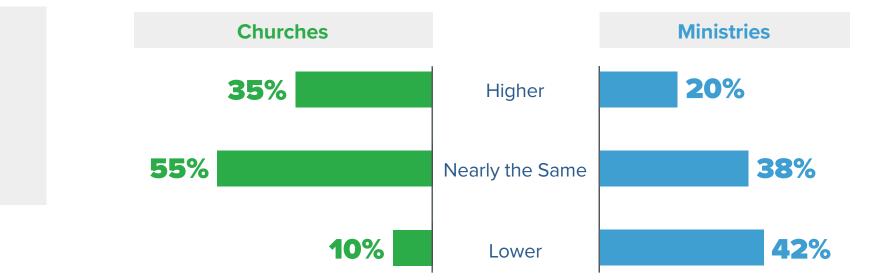
Survey Insights

Our survey didn't just ask "higher" vs. "lower" for YTD cash giving. We also asked, "by how much?" If you combine churches and ministries, and examine the details of those who said giving so far in 2023 is higher, interestingly 9% said it is "higher by more than 20%."

Other Revenue Has Stayed Roughly the Same for 2023

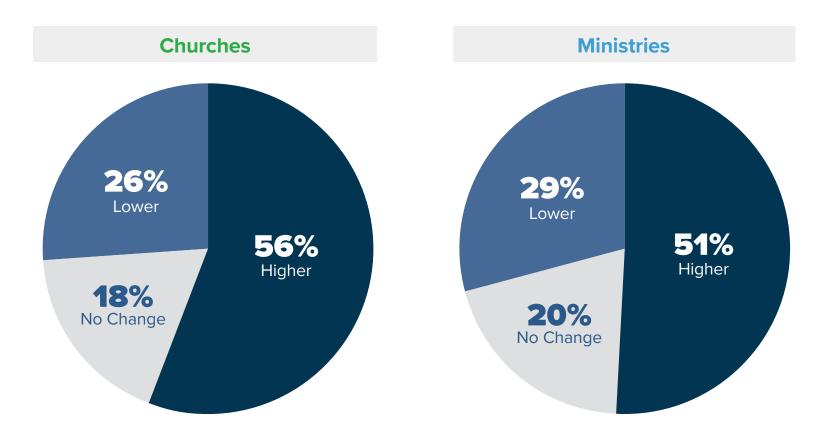
Thinking of the first three quarters of 2023 (Jan–Sept) as compared to the first three quarters of 2022 (Jan–Sept)...

Other revenue would include investment earnings, tuition, government grants, and other types of revenue not considered as donations.



December 2023 Cash Giving Anticipated to Be Higher Than December 2022

What do you anticipate December 2023's total revenue to be in comparison with December 2022?

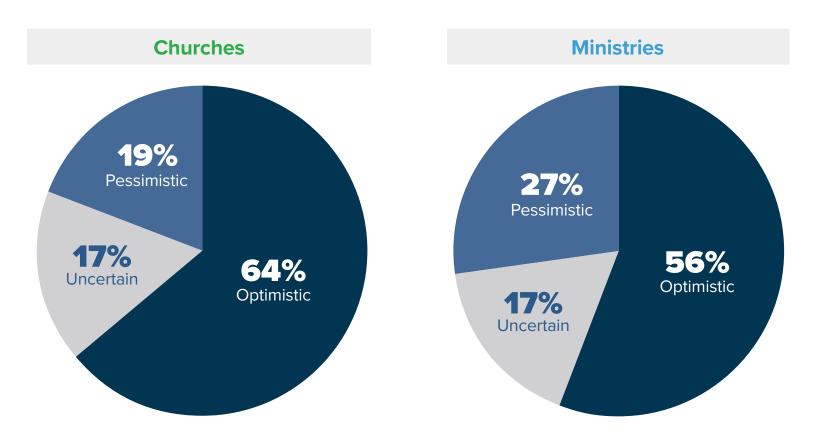


Among ministries, those who believe year-end giving will be higher this year included this descending range:

- 63% Student and youth
- 56% Rescue missions and homeless
- 55% Evangelism
- 53% Education
- 46% Leadership training
- 46% International missions
- 44% Relief and development
- 26% Pregnancy resource centers

Majority Optimistic About 2024 Cash Giving

What is your outlook about total cash donations for 2024, excluding one-time extraordinary gifts?



Survey Insights

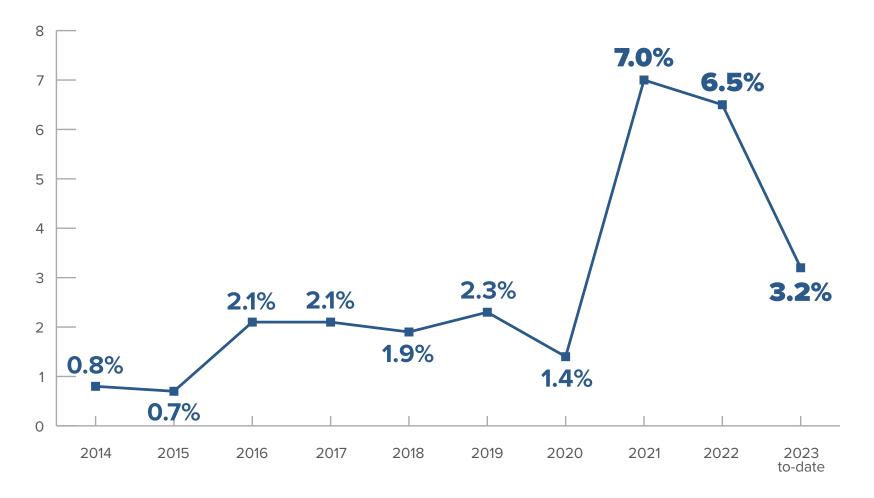
For several years, ECFA has asked this identical question about levels of optimism, and always at the same time each year. This year's response, when churches and ministries are combined, was 55% optimistic. Last year's response was 57% optimistic. The year before that, the response was 65% optimistic. The latter survey was conducted in 2021, as the pandemic was lifting. That was the most optimistic year of the three surveys!

"God has been good to us, and we're standing in faith for blessings to continue as we seek to do His will in serving others. We recently created and recruited for a Development Coordinator position, our first designated position to focus on fundraising efforts. We're very optimistic that this person will help cultivate relationships with existing donors, identify new donors, and assist with fundraising efforts that will result in more cash donations in 2024."

-smaller rescue mission in Georgia

U.S. Inflation Rates Have Spiked in Recent Years

Both charities and donors have felt the impact of higher inflation over the past 3 years.



"I feel like inflation is taking a toll on our smaller donors, grant pools are tighter, and more people are applying to few available dollars."

 smaller network of ministries to orphans, based in Kentucky

Despite Inflation, Most Plan to Maintain or Increase Programming in 2024

Given the continued impact of inflation, as you look toward 2024 do you anticipate that [your programming] will ...



It is encouraging to see churches and ministries continue to increase programming. This is a trend we saw in studying ECFA member data from 2022, with programming expenses increasing 13.8% from 2021 to 2022.

"I am prayerfully optimistic that by our fruit, more will give!"

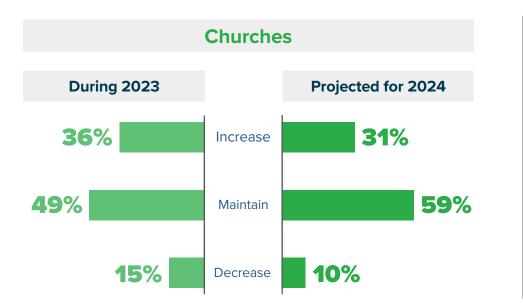
—smaller, growing international missions group based in Pennsylvania

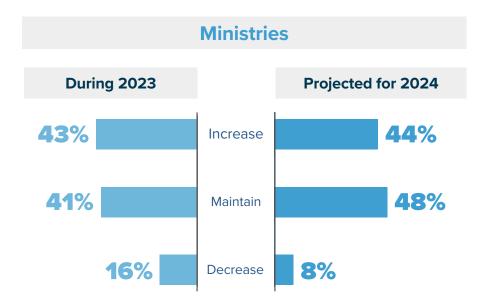
"When households have an impact to their disposable income due to the price of core needs of food and gasoline, as well as no increase in probably 2-3 years of their base salary, giving is going to drop. However, God always provides for His work, and there is no lack in His kingdom. So, the ministry will be provided for despite economic circumstances."

-smaller international missions group based in Georgia

Staffing: Few Decreased in 2023, and More Than 80% Plan to Maintain or Increase Staff Size in 2024

What happened to the size of your paid staff ...?





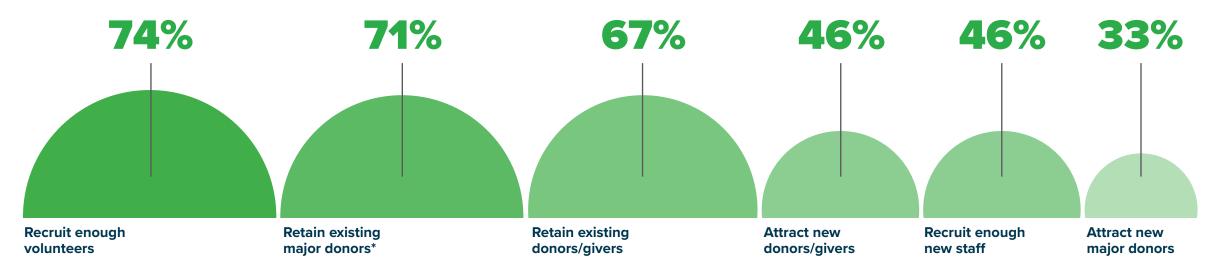
In the evolving landscape of charitable organizations, a 2023 workforce survey by the National Council on Nonprofits revealed a notable trend: More than half of nonprofits currently grapple with increased staff vacancies compared to pre-COVID-19 times. These challenges have prompted strategic responses.

"We've hired a part-time development person to focus on fundraising and donor relations." -smaller church-planting ministry in Nevada

Financial Outlook

Churches Rank Volunteer Recruitment as Biggest Struggle

During 2023, have you struggled to ...?

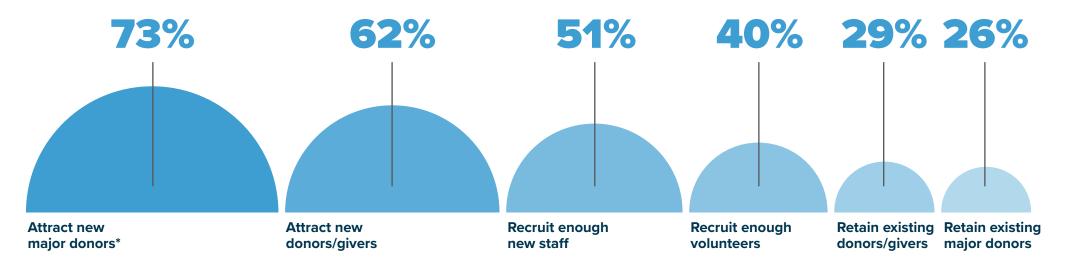


* Major donor is \$10,000 a year or more.

"Although cash donations are not drastically down, this was after an unusual concerted effort to encourage increased giving. But most of our revenue drop has been due to people moving [around or away]." --smaller, younger church in New York

Ministries Rank Attracting New Donors as Biggest Struggle

During 2023, have you struggled to ...?



* Major donor is \$10,000 a year or more.

"Large gifts have been on the downtrend for the last several years."

-smaller evangelism ministry based in Florida

"We have started a new major donor acceleration program with some potential for new relationships." -smaller leadership training ministry based in Arizona "I think technology is changing the frequency of cash donations, but there are still many out there to be had."

-smaller, level-income foundation based in Mississippi

Median Cost of Living Adjustments Were Higher in 2023 Than Anticipated for 2024



Cost of living adjustments (COLA) have been much in the news. When inflation goes up (see graphic on page 26), that means purchasing power is diminished.

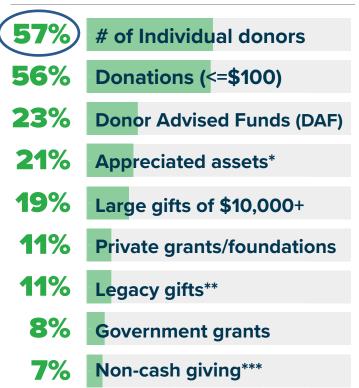
Historically, U.S. ministry wages haven't reflected COLA in direct correlation to inflation, but over time, they tend to catch back up.

Many ministries operate overseas in countries where inflation has been rampant for years, and they face continual challenges for keeping wages on par with such local costs as food, fuel, and housing.

Number of Individual Donors Is Up, Making ECFA an Exception to National Trends

Percentage of organizations that said "higher" when asked if 2023 will be higher, about the same, or lower than 2022 for the following:

Church



For U.S. charities in general, overall giving keeps inching upward, but it's being fueled by just a few donors rather than an increase in the overall donor pool.

In contrast, ECFA members appear to be an exception. The number of individual donors went up in 2023, as well as an increase in the number of donations under \$100, suggesting there may be a pool of givers who could be cultivated and developed into high-giving donors.

Ministries

45%	Donations (<=\$100)
40%	# of Individual donors
33%	Large gifts of \$10,000+
32%	Private grants/foundations
26%	Donor Advised Funds (DAF)
21%	Legacy gifts**
21%	Government grants
15%	Appreciated assets*
15%	Non-cash giving***

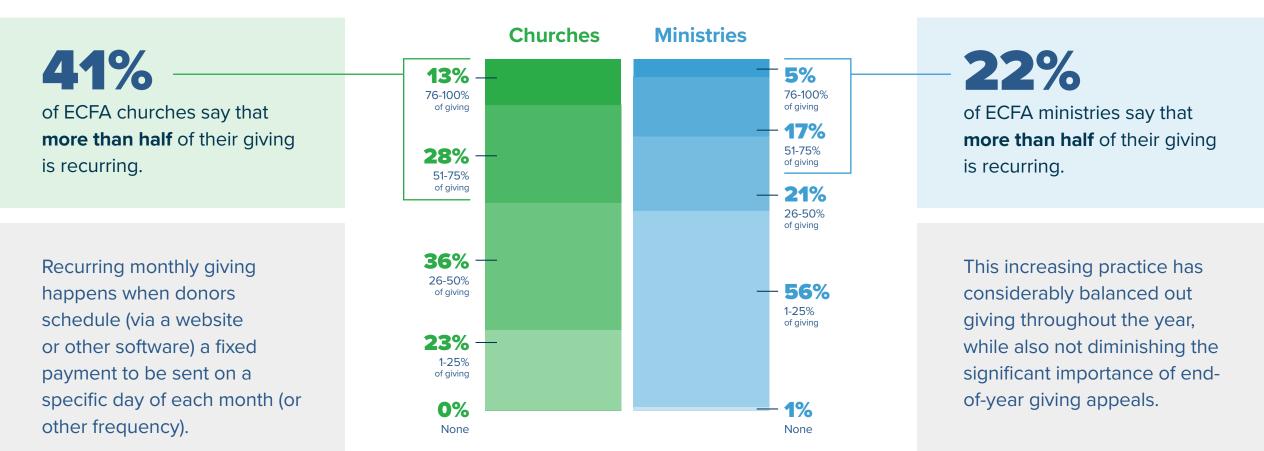
 * Appreciated assets typically consist of gifts of securities/stock, cryptocurrency, etc.

**Legacy gifts typically consist of bequests, estates, etc.

***Non-cash giving typically consists of gifts in kind, donated services, etc.

Big Differences in Recurring Giving Between Churches and Ministries

Approximately what percentage of your current total giving is via RECURRING monthly gifts?



Percent of Total Giving via Monthly Recurring Gifts



In addition to earning the right to display the ECFA seal of integrity, ECFA-accredited members have exclusive access to a wealth of relevant content and resources.

ECFA.org/Join

EXCLUSIVE MEMBER BENEFITS AND RESOURCES



Knowledge Center Policies, procedures,

and whitepapers



Webinars and Media Free access to live webinars and recordings, including CPE



GiverConnect[™] Connecting generous hearts with your ministry efforts

FREE DOWNLOADS FOR ECFA MEMBERS



eBooks Essential information for Nonprofits and Churches

Annual Tax Guides Updated every year with the most relevant tax information



Executive Compensation Data

for over 2,000 nonprofits across the United States

ECFA ALSO PROVIDES



Weekly PULSE Email

Current events and resources for churches and nonprofits



Podcast

New release every other Thursday at ECFA.org/Podcast



Surveys

with illustrated reports



Monitoring and reporting on **Capitol Hill**



Videos YouTube.com/@TheECFA



ADDITIONAL GIVING TABLES

Type of Ministry – Changes in Cash Giving

Type of Ministry (Ranked by 3-Year Annualized)	Most Recent Year 2021-2022	Previous Year 2020-2021	3-Year Annualized* 2019-2022	5-Year Annualized* 2017-2022	10-Year Annualized* 2012-2022
Education: K-12	1 28.6 %	15.1%	1 5.8%	1.7 %	14.6%
Education: College and University	17.1%	14.7%	1 4.3%	1 3.9%	1 2.6%
Education: Graduate and Seminary	16.9 %	1 2.6%	17.1%	1 5.3%	1 4.0%
Associations and Societies	19.6 %	1 9.3%	1 3.9%	1 8.1%	1.0%
Medical, Dental, and Health Services	1 8.2 %	15.3 %	1 8.9%	1 3.2%	1 6.3%
Publishing and Distribution	17.0%	16.4 %	€ 5.8%	1 3.5%	1 4.0%
Advocacy, Legal Services, and Public Policy and Education	1 4.0%	13.1%	★ 7.4 %	↑ 7.0 %	1 5.3%
Prison and Post-Prison Ministry	1 3.0%	1 6.4%	€ 0.8%	1 3.8%	1 2.3%
Church: Planting	12.4 %	1 9.7%	1 5.4%	1 9.5%	10.6 %
Pregnancy Resource Center	12.3 %	13.5 %	1 6.9%	1 5.1%	1 3.7%
Student and Youth Ministry	12.3 %	1 0.1%	€ 0.9%	1.1%	1.8 %
Anti-Human Trafficking	★ 2.0%	1 26.8%	★ 7.0 %	1 5.0%	14.2%

Type of Ministry – Changes in Cash Giving (cont.)

Type of Ministry (Ranked by 3-Year Annualized)	Most Recent Year 2021-2022	Previous Year 2020-2021	3-Year Annualized* 2019-2022	5-Year Annualized* 2017-2022	10-Year Annualized* 2012-2022
Children's Ministry	1.7%	1 23.5%	1 9.6%	★ 0.4%	17.9 %
Adoption	1.3%	12.2 %	1 3.4%	14.2 %	1 4.4%
Other**	€ 0.9%	1 3.4%	1.5%	1 2.5%	1 2.4%
Missions: Domestic	10.7 %	1 2.7 %	↓ 0.3%	1.0%	0.0%
Bible Study, Engagement, and Training	1 0.6%	1 6.8%	★ 3.4 %	★ 2.1%	1.2 %
Leadership Training, Ministry Training, and Consulting	€ 0.5%	1 4.1%	1 3.0%	1 2.8%	1.7 %
Relief and Development	1 0.1%	1 6.5%	1 2.2%	1 2.9%	1 2.5%
Discipleship	♦ 0.1%	14.8 %	1 3.3%	1 9.4%	1 5.6%
Community Development	↓ 0.1%	↓ 1.2 %	1 2.4%	€ 5.5%	1 3.6%
Alcohol and Drug Rehabilitation	↓ 0.7 %	1 3.0%	17.3%	12.1%	₽ 0.8 %
Missions: International (including Short-Term Missions)	4 1.7 %	1 2.9%	1.2 %	1 0.2%	★ 0.4 %
Evangelism	↓ 1.8 %	1 4.4%	▲ 0.1%	1 0.2%	1 0.8%

Type of Ministry – Changes in Cash Giving (cont.)

Type of Ministry (Ranked by 3-Year Annualized)	Most Recent Year 2021-2022	Previous Year 2020-2021	3-Year Annualized* 2019-2022	5-Year Annualized* 2017-2022	10-Year Annualized* 2012-2022
Church: Denomination	₹3.3 %	1 0.1%	↓ 2.8 %	↓ 1.6 %	↓ 1.4%
Disability	₹ 3.4 %	10.1%	€ 0.3%	1 2.7 %	€ 0.3%
Family, Marriage, and Children's Services	₹ 3.6 %	1 4.4%	1 3.7%	1.8 %	1.1%
Church: Individual	₹ 3.8 %	↓6.3 %	↓ 3.4 %	↓ 1.5 %	↓ 0.6%
Child Sponsorship and Orphan Care	↓ 4.2 %	1 5.0%	★ 2.4 %	1.8 %	★ 2.4 %
Children's Homes	↓ 4.3%	1.9%	1 5.5%	1.8 %	↓ 0.3 %
Media	↓ 5.4 %	17.7 %	1 2.9%	1.4 %	1.3 %
Foundations	46.7 %	1 64.2%	16.2 %	13.0 %	1 4.4%
Support Services and Pastoral Support	↓6.8 %	1 6.4%	↓ 2.8 %	↓ 1.2 %	1 3.0%
Rescue Missions and Homeless	₹7.4 %	★ 7.0 %	1 6.7%	1 4.6%	1 3.8%
Camps and Conferences	↓ 19.3 %	1.5%	1 6.8%	1 3.7%	1 4.8%
All Members	↓ 0.7%	1 3.9%	1 2.0%	1.9 %	1.9 %

*Many ministries and churches wish to make a true apples to apples comparison between their own numbers and those in these tables. To inflation-adjust, and if necessary, to annualize your numbers, visit ECFA.org/inflation. **OTHER consists of ECFA ministry types that have an insufficient number of members (fewer than 15) to list separately on this report.

Changes in Giving by Age of Organization (Inflation-Adjusted Dollars)

	Most Recent Year 2021-2022	Previous Year 2020-2021	3-Year Annualized 2019-2022	5-Year Annualized 2017-2022	10-Year Annualized 2012-2022
Under 10 years	1 6.7%	14.6 %	1 8.8%	11.3 %	N/A
10-24 years	↓ 0.5 %	1 6.4%	1 4.4%	1 4.3%	1 3.9%
25-49 years	↓ 0.5 %	1 3.8%	1.6 %	1.5 %	1 2.3%
50-99 years	1.9 %	★ 0.4 %	10.7 %	1.1%	1.3 %
100+ years	↓ 3.6%	↓ 1.0%	1 0.6%	1 0.1%	↓0.2 %

Changes in Giving by Ministry Location (Inflation-Adjusted Dollars)

	Most Recent Year 2021-2022	Previous Year 2020-2021	3-Year Annualized 2019-2022	5-Year Annualized 2017-2022	10-Year Annualized 2012-2022
Midwest	₽ 0.1%	12.8 %	1 3.1%	12.5 %	12.7 %
Northeast	↓ 3.7 %	1 6.5%	10.9 %	1.5 %	1 2.3%
South	4 0.6 %	14.3 %	12.2 %	1.8 %	1.6%
West	\$ 1.4%	1 3.5%	10.9 %	1.7 %	1.9 %

Breakdown of states by region:

Midwest: IA, IL, IN, KS, MI, MN, MO, ND, NE, OH, SD, WI Northeast: CT, MA, ME, NH, NJ, NY, PA, RI, VT South: AL, AR, DC, DE, FL, GA, KY, LA, MD, MS, NC, OK, SC, TN, TX, VA, WV West: AK, AZ, CA, CO, HI, ID, MT, NM, NV, OR, UT, WA, WY

View all our webinar recordings at **ECFA.org/WebinarRecordings.**

FREE for ECFA Members!

図 ECFA WEBINAR RECORDING

2023 State of Giving and 2024 Financial Outlook

Speakers: Warren Bird, Ph.D., and Jake Lapp

ECFA.org/WebinarRecordings

Where there's trust, there's triumph.

ECFA members do incredible work in the name of Christ. As the only accreditation organization helping ministries achieve and maintain a superior level of financial accountability, responsible governance, and trust, ECFA stands beside members as their trust-building partner, assuring donors that their support is going to the right place. Let us help you maintain a trusted reputation so you can focus on reaching the world for Christ.

