Charities and the Public Benefit Requirement: Why it matters in all you do

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Structure of Presentation

1. Nature of charity and significance of charitable status
2. Charity definitions and the legislation on public benefit:
4. Studies: Public Benefit Reporting & Perceptions of the Public Benefit Requirement
5. Recent developments
6. Implications for the work of charities
   • (1) Beneficiaries
   • (2) Practical impact
   • (3) Private benefit
   • (4) Lack of activities
   • (5) Charging for services
7. Conclusion: Public Benefit – Where are we going?
The Nature of ‘Charity’

• Charity is fundamentally an act of love or kindness towards another: it encompasses a central obligation to put others first.
  ▪ All voluntary activity which operates today within a framework of charitable status encompasses that issue of addressing the needs of others – now enshrined in the concept of ‘public benefit’.

• There is a difference between ‘charity’ as a mode of human behaviour, and ‘charity’ in an organised sense under which people act together for charitable purposes.
  ▪ The understanding of ‘charity’ as an organised form of activity for which the state provides specific legal protection is usually traced to the (English) Statute of Charitable Uses of 1601
Why is charitable status important?

1. Protection of charitable resources
   - Charity regulators and courts can intervene if any attempt is made to abuse charitable assets for non-charitable purposes
   - UK systems of charity law are much stronger than general NGO regulation in other countries
   - Important protection for donors and testators

2. Reputational benefit
   - People will give to charity when they would not give to other bodies
   - Public sector funders and commissioners are more comfortable funding charities

3. Tax benefits
   - Gift aid
   - No inheritance tax or capital gains tax
   - Some VAT concessions
   - Reduced business rates
   - No corporation tax on trading activities undertaken for the primary purpose of a charity

So trustees and their advisers must be very clear on the distinction between charitable and non-charitable organisations
Charity Law: What Has Been Happening

• In the UK, charity law is devolved:
  ▪ Always differences: England & Wales, Scotland, Northern Ireland
  ▪ Now a devolved matter for Scottish Parliament / N Ireland Assembly
  ▪ But tax law is *not* devolved: whole of UK, uses single definition of “charity”

• So across the Britain and Ireland there are *four separate systems of charity law and regulation* – *three jurisdictions/four definitions*:
  ▪ England and Wales – regulated by Charity Commission for E&W (CCEW)
  ▪ Scotland – regulated by Office of the Scottish Charity Regulator (OSCR)
  ▪ Northern Ireland – regulated by Charity Commission for NI (CCNI)
  ▪ UK tax definition – based on English definition + “management” test – regulated by HM Revenue & Customs (HMRC)

• Massive changes in last few years in **all** three jurisdictions:
  ▪ Charities and Trustee Investment (Scotland) Act 2005
  ▪ Charities Act 2006 (*for England & Wales*)
  ▪ Charities Act (Northern Ireland) 2008 [amended Jan 2013]
What is a charity?

• In all three UK jurisdictions (E&W, Scotland, NI) there are two central criteria
  ▪ EXCLUSIVELY CHARITABLE PURPOSES
  ▪ PUBLIC BENEFIT

• Both criteria must be met:
  ▪ An organisation which meets both these tests IS a charity under the laws of the jurisdiction concerned
  ▪ An organisation which fails on either of the criteria is NOT a charity
  ▪ An organisation is or is not a charity – no half-way house

• But: both the criteria (purposes and public benefit) are defined slightly differently in each jurisdiction
  ▪ So charities and their advisers must be clear which charity test(s) apply
  ▪ Cross-border charities may have to meet charity test in more than one jurisdiction

• Even if your organisation is not a charity, you need to consider these issues if seeking support from a grant-making charity
  ▪ A grant-making charity can only give grants in pursuit of its charitable purposes
Charity registration

• **In England & Wales only some charities have to be registered:**
  - No registration with Charity Commission required below £5,000/year income
  - Even above this, many charities are exempt or excepted from registration – e.g. universities, foundation schools, many churches

• **In Scotland, charity registration is compulsory:**
  - Cannot use the term “charity” if not registered with OSCR
  - Exception: Organisations established as charities in other countries or territories (e.g. England) can still be called charities provided:
    - It is managed mainly from outside Scotland
    - Does not occupy land or premises in Scotland
    - Does not carry out activities in a shop, office or similar premises in Scotland
    - Makes clear that it is established under the laws of another country – e.g. “Regd charity in England & Wales no nnnnn”

• **In Northern Ireland no system of charity registration as yet**
  - CCNI will establish register under 2008 Act, but current recognition is by HMRC

• **Tax recognition – UK-wide**
  - Most charities need recognition by HMRC for tax purposes – e.g. for Gift Aid
  - HMRC issues a charity tax reference – Xnnnnnnn but charities must not treat is as a charity registration number
  - Tax recognition is based on the English definition of charity
England & Wales: What is a charity?  
*The first criterion: exclusively charitable purposes*

Headings of Charity in s3 of Charities Act 2011 (Slightly Paraphrased)

- a) The prevention and relief of poverty
- b) The advancement of education
- c) The advancement of religion
- d) The advancement of health or the saving of lives
- e) The advancement of citizenship or community development (including rural or urban regeneration, and the promotion of civic responsibility, volunteering, the voluntary sector or the effectiveness or efficiency of charities)
- f) The advancement of arts, heritage, culture or science
- g) The advancement of amateur sport
- h) The advancement of human rights, conflict resolution or reconciliation or promotion of religious or racial harmony or equality or diversity
- i) The advancement of environmental protection or improvement
- j) The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage
- k) The advancement of animal welfare
- l) The promotion of the efficiency of the armed forces of the Crown or emergency services
- m) Any other purpose which may reasonably be regarded as analogous to above including existing charity law.
England & Wales: What is a charity?

The second criterion: the public benefit requirement

- **Charities Act 2011** (originally in Charities Act 2006)
- **Section 4 The public benefit requirement**
  - (1) In this Act “the public benefit requirement” means the requirement in section 2(1)(b) that a purpose falling within section 3(1) must be for the public benefit if it is to be a charitable purpose.
  - (2) In determining whether the public benefit requirement is satisfied in relation to any purpose falling within section 3(1), it is not to be presumed that a purpose of a particular description is for the public benefit.
  - (3) In this Chapter any reference to the public benefit is a reference to the public benefit as that term is understood for the purposes of the law relating to charities in England and Wales.
  - (4) Subsection (3) is subject to subsection (2).
- **Section 17 Guidance**
  - (1) The Charity Commission must issue guidance in pursuit of its public benefit objective …
  - (4) The charity trustees of a charity must have regard to any such guidance when exercising any powers or duties to which the guidance is relevant.
Debates on Public Benefit: 1601 – 2013

• Preamble to 1601 Statute of Charitable Uses
  ▪ Seeks to define causes which are charitable
  ▪ Protecting charitable gifts and cases where commissioners could act

• In 20C, NCVO keen to set agenda on future of voluntary sector
  ▪ Charity law and definition of charity seen as major issues
  ▪ 1995 established Deakin Commission on Future of the Voluntary Sector

• England & Wales:
  ▪ Home Office White Paper 2003
  ▪ **Charities Act 2006** passed in Nov 2006
    ▪ Detail of public benefit left to Charity Commission Guidance
    ▪ Provisions ow consolidated in **Charities Act 2011**
  ▪ Initial Charity Commission public benefit guidance 2008
  ▪ 2011/12: Major cases involving (a) Independent Schools School and (b) benevolent fund charities clarified the law
  ▪ New Charity Commission guidance 2013
Public Benefit: England & Wales - The Charity Commission’s Guidance

CHARITY COMMISSION’S NEW PUBLIC BENEFIT GUIDANCE (2013):

- New draft guidance published by CC for consultation in summer 2012 – final version issued summer 2013

- THREE MAIN DOCUMENTS
  - PB1 – BEING A CHARITY *Public benefit: the public benefit requirement*
  - PB2 – OPERATING AS A CHARITY *Public benefit: running a charity*
  - PB3 – REPORTING ON A CHARITY’S WORK *Public benefit: reporting*

- Trustees must “have regard” to these principles but *do not* necessarily have to address them all explicitly as part of Public Benefit Reporting
Public Benefit: Key Principles in the Charity Commission’s Guidance

- **TWO ASPECTS TO PUBLIC BENEFIT:**
  - The *public* aspect – the range of beneficiaries
    - Does it benefit the public as a whole OR a sufficient section of the public?
  - The *benefit* aspect
    - Is the purpose beneficial to society?
- **Other related issues**
  - Harm or detriment – which might outweigh public benefit
  - Private benefit must be incidental
  - Access for the poor – e.g. barriers due to charges
Public Benefit: What changed in England & Wales?

FIVE SPECIFIC IMPACTS OF THE “RENEWED EMPHASIS” ON PUBLIC BENEFIT AS A RESULT OF THE CHARITIES ACT 2006

Now in Charities Act 2011

1. Removal of Presumption

2. Charity Commission given specific objectives – including
   - “The public benefit objective” which is “to promote awareness and understanding of the operation of the public benefit requirement” (Charities Act 2011, s.14)

3. Commission required to issue guidance in pursuit of its public benefit objective – issued 2008 (2011: PB1 revised and PB5 withdrawn)
   - Initial guidance 2008 (revised 2011)
   - New guidance: summer 2013.

4. Trustees’ Duty to “Have Regard” to the Guidance (Charities Act 2011, s.17(5))

5. Public Benefit Reporting in the Trustees’ Annual Report (TAR)
Public Benefit Reporting
(England & Wales)

• To meet PBR the Trustees Annual Report must include:
  (i) a report of those activities undertaken by a charity to further its charitable purposes for the public benefit; and
  (ii) a statement by the charity trustees as to whether they have considered the Charity Commission’s guidance on the public benefit requirement.

• Many funders look for this – but in all cases PBR is an opportunity to explain how the charity fulfils its charitable purposes for public benefit

• Legal requirements:
  ▪ Charities Act 2011 s.162 – Trustees’ Annual Report
  ▪ Charities (Accounts and Reports) Regulation 2008
  ▪ Requirement took effect for financial years commencing on or after 1 April 2008

• Applies to all registered charities in England & Wales (smallest to largest)
  ▪ Though slightly more detail is required for those over the audit threshold (£500K income)
Public Benefit Reporting: the Study

• **Nature of the study:**
  - Analysis of *public benefit reporting* (PBR) by registered charities in England and Wales
  - Study for the Charity Commission undertaken by Sheffield Hallam University Centre for Voluntary Sector Research

• **Fieldwork Phase 1:**
  - Review of TARs for 1402 registered charities to assess approaches to PBR and levels of compliance

• **Fieldwork Phase 2:**
  - Focus Group and Interviews with trustees and senior staff of 30 charities which had dealt “reasonable well” with the requirement to explore practices and motivation for PBR

• **Research questions:**
  - What do charities’ practices in terms of PBR imply for their understanding of charity accountability?
  - How far does a mandatory system of PBR develop the framework of charity accountability?
Public Benefit Reporting: Phase 1 research approach

- **Research framework developed for analysis of TARs.**
  - Over 1500 TARs analysed by a team of 8 research associates
  - Extensive procedures to ensure systematic scoring

- **26 variables collected in total for each TAR,** linked to five core questions:
  1. How clearly had the charity described its aims – this could be expressed in a statement of charitable purpose or objects? *(2008 Regulations – reg 40(3)(l)).*
  2. Was there an unambiguous statement that the trustees had had regard to the Commission’s guidance? *(2008 Regulations – reg. 40(2)(c)(ii)).*

- The requirement for the charity to **explain the activities undertaken by the charity to carry out its charitable purposes for public benefit** *(2008 Regulations – reg. 40(2)(b)) was broken into three elements:
  3. How well was the idea of "who were the beneficiaries" communicated? *(Charity Commission 2008 - Principle 2.)*
  4. Was there a clear description of the activities carried out for public benefit (i.e. excluding fundraising activities, governance activities etc)?
  5. Was it clear how these activities actually benefited the intended beneficiaries? *(Charity Commission 2008 - Principle 1.)*

- **Most requirements assessed on a qualitative scale 0-4 (or 0-5 overall)**
  - E.g. 0 = No attempt to meet requirement  4 = Clearly met requirement
Assessment of PBR: Five Key Questions

Proportions of charities in each income band meeting each of the core elements of public benefit reporting

<table>
<thead>
<tr>
<th>Element</th>
<th>Under £25K</th>
<th>£25K to £100K</th>
<th>£100K - £500K</th>
<th>Over £500K</th>
</tr>
</thead>
<tbody>
<tr>
<td>Clear statement of aims</td>
<td>41.2%</td>
<td>56.0%</td>
<td>79.5%</td>
<td>88.9%</td>
</tr>
<tr>
<td>Clear statement of regard to Commission’s guidance</td>
<td>10.9%</td>
<td>21.6%</td>
<td>41.8%</td>
<td>71.9%</td>
</tr>
<tr>
<td>Clear understanding of who beneficiaries are</td>
<td>21.8%</td>
<td>36.4%</td>
<td>59.7%</td>
<td>74.1%</td>
</tr>
<tr>
<td>Clear description of activities to further aims</td>
<td>7.6%</td>
<td>14.3%</td>
<td>34.9%</td>
<td>55.8%</td>
</tr>
<tr>
<td>Clear explanation as to how activities benefit beneficiaries</td>
<td>3.8%</td>
<td>10.3%</td>
<td>20.8%</td>
<td>36.2%</td>
</tr>
</tbody>
</table>
Assessment of PBR: Overall Achievement

Proportion of charities in each income band judged to have *clearly met the requirements for public benefit reporting under the 2008 Regulations*

<table>
<thead>
<tr>
<th>Gross income of charity</th>
<th>Percentage of charities in the band</th>
</tr>
</thead>
<tbody>
<tr>
<td>Under £25K</td>
<td>2.4%</td>
</tr>
<tr>
<td>£25K to £100K</td>
<td>2.3%</td>
</tr>
<tr>
<td>£100K to £500K</td>
<td>11.4%</td>
</tr>
<tr>
<td>Over £500K</td>
<td>25.7%</td>
</tr>
<tr>
<td>All</td>
<td>11.5%</td>
</tr>
</tbody>
</table>
Assessment of PBR: Overall quality of PBR

Proportion of charities reaching each level of public benefit reporting (whole sample)
PBR In Practice: Issues from Focus Groups and Interviews - I

- Range of attitudes to the importance (or otherwise) of narrative reporting in the TAR
  - Some put much more effort into a non-statutory Annual Review than into their TAR
  - Some still see the TAR is just a few pages on the front of the accounts

- Wide range of practices in drafting TARs
  - ‘I write it - the trustees look at it - they might change a few words - but they basically approve it or veto it’. [CEO of £1M religious charity]
  - Staff prepare the TAR in conjunction with a subgroup of the trustees
  - The independent examiner or auditor prepares the TAR. Defended by one trustee because ‘quite a bit of information has been there for several years’ and the ‘trustees [still] review it to see if it looks right’.
  - In charities with income of less than £150K the TARs were often prepared by a single trustee.

- PBR is not, for the most part, an onerous requirement.
  - Addressing public benefit issues in the TAR is rarely a cause of significant extra work.
  - Many charities were keen to explain the link between their aims, beneficiaries, activities, and benefits provided – suggests a positive wish to engage with the accountability process
  - Several charities actually told us that they found the whole PBR process valuable in helping trustees re-focus on the core aims of the charity.
Perceptions of Public Benefit - Study

• **Nature of the study:**
  - Analysis of perceptions of the overall impact of the renewed focus on public benefit as a result of Charities Act 2006
  - Study for the Charity Commission undertaken by Institute of Voluntary Action Research (IVAR) & Sheffield Hallam University

• **Aims**
  - To explore the overall impact that the renewed emphasis on the public benefit requirement has had on charities and their beneficiaries, from the perspective of sector stakeholders and others with detailed experience of these issues.
  - To build a picture of how the charity sector has changed (if at all), and in what ways, as a result of that renewed emphasis.

• **Three main themes of investigation:**
  - Knowledge and awareness of the public benefit requirement in the charity sector
  - Behavioural changes which may have been promoted by the new emphasis
  - Implications for the sector as a whole
Perceptions of public benefit: research design

• Qualitative approach:
  ▪ Semi-structured interviews (purposive sample, eleven interviewees in total)
  ▪ Three facilitated open workshops (London, Cardiff, Sheffield; 28 attendees in total) February and March 2012
  ▪ Total of 39 participants

• Sample included: chief officers; trustees; charity sector umbrella and membership organisations; specialists in charity law; professional advisors; others occupying prominent roles in the charity sector.

• Experience of particular sub-sectors e.g. faith-based organisations and education charities
Perceptions of Public Benefit: Main conclusions

• The renewed emphasis on public benefit has had an impact on the charity sector.
  ▪ For many, it has achieved the sector’s ambition to protect the status of ‘charity’
  ▪ Distinction between charitable and non-charitable organisations
  ▪ Maintaining confidence in the charity brand

• Direct impact mainly at two points:
  ▪ Initial charity registration
  ▪ Public benefit reporting in trustees’ report (annually)

• Examples found of charities where the renewed emphasis has led to specific organisational changes – e.g.:
  ▪ Trustees’ thinking about their objects and activities, target beneficiaries and appropriate organisational forms.
  ▪ Brought to light the complexities re balance between private and public benefit
  ▪ Highlighted the impact that new funding arrangements (especially commissioning) could potentially have on the charity sector.

• Some sub-sectors more engaged in debates on public benefit:
  ▪ Religious and faith-based organisations, membership organisations and fee-charging schools have felt the pressure to engage with public benefit issues.
Implications for the work of charities: (1) Beneficiaries

- Every charity must be clear who are its beneficiaries
  - *Sometimes obvious*
    - E.g. Disabled people in a specific area
  - *Sometimes universal*
    - But the charity must still be able to articulate how people benefit from its work
  - *Sometimes the beneficiaries are not the immediate client group*
    - E.g. A charity training medical professionals – the main beneficiaries are all future people who may be treated by them *not* the medics themselves

- Charities not working directly with people must not overlook beneficiaries
  - E.g. Heritage and environmental work: who are the *people* who will benefit
  - E.g. Animal charities: the benefit is a more humane society where people benefit
  - E.g. Religious charities: the benefit is not just to those who engage in their activities – it extends to all who could benefit from the teachings of the faith concerned

- But the beneficiaries are *not*:
  - The funders or donors (except in the case of beneficiaries paying for themselves)
  - The staff (except in the case of therapeutic work)
  - The trustees (except when beneficiaries directly serve as trustees)
Implications for the work of charities

(2) Practical impact of the requirement

- **Renewed emphasis on public benefit requirement places new responsibilities on trustees**
  - Must focus on charitable purposes and how they are carried out for public benefit
  - All decisions must therefore focus on beneficiaries

- **Key issues around access/affordability of services**
  - How are service users selected?

- **Trustees’ Annual Report**
  - TAR must by law report specifically on activities for public benefit and state whether trustees have considered Charity Commission guidance on PB

- **Ultimately if a charity is unable to meet the public benefit requirement**
  - Trustees could be required by Charity Commission to take remedial action
  - If they cannot do so, CC may conclude its purposes are not for public benefit – if so it ceases to be a charity
  - *However, its assets continue to be held for charitable purposes*
  - CC could make a Scheme to transfer property to another charity
  - In extreme cases could see staff made redundant and assets such as buildings transferred to another charity
Implications for the work of charities: (3) Private Benefit

- Trustees and their advisers need to be on the look out for instances of unauthorised private benefit – e.g.
  - Any payments to trustees beyond clearly justified expenses
  - Any payments to firms or businesses where trustees or connected persons have significant interests
  - Benefits to employees over and above their contracts
  - Over-generous payments to businesses where staff have connections
  - Trustees or staff making purchases from the charity below market rates or getting services free that others have to pay for

- Private benefit is not always wrong, but
  - Anything involving trustees or connected person must be properly authorised (see next slide)
  - Any private benefits must be necessary for the work of the charity and incidental to the wider public benefit

- Any expenditure which does not obviously link to the charitable purpose should be viewed with caution

- In serious cases, an auditor or independent examiner is legally obliged to whistle blow to Charity Commission
  - Other advisers also need to consider their position e.g. if the issue may amount to fraud or money-laundering
Private Benefit – Paying for Work done by Trustees

- Normal principle is that trustees serve on an altruistic basis
  - Duties spelt out for CIOs in as in s221 of 2011 Act – but similar for all
  - Select trustees for belief/commitment to the cause
  - Expenses can be reimbursed by no direct fees
- However, payments to trustees are permitted if:
  - (1) Authorised by other legislation or Courts
  - (2) Authorised by the charity’s governing document provided all procedures are followed - but changes to add such provisions need CC approval
  - (3) Authorised by the other trustees – subject to the A/B/C/D test in s.185 of Charities Act 2011
    - NB Written agreements
    - Includes payments to connected parties – not just trustees themselves
  - (4) Authorisation by Charity Commission under s.105 of Charities Act 2011
- Remuneration outside these provisions
  - It would almost certainly be a breach of trust to mention in IE’s report
  - The charity may require reimbursement from the trustee
  - CC can force the charity to take proceedings for reimbursement
Implications for the work of charities: (4) – Lack of activities

- **A charity must advance its purposes for public benefit**
  - The activities must be linked to the purposes – beware of too much emphasis on fringe activities which delivery little or no benefit in relation to the purposes

- **Independent examiners need to pay particular attention to:**
  - Charities which are raising funds but not obviously using them
  - Charities holding investment funds which are not being spend
  - Charities spending funds on admin costs but little or nothing on carrying out their purposes for public benefit

- **But activities may be infrequent:**
  - There is no requirement for masses of activity: one major grant is just as good as many small grants if it advances the purposes intended
  - Sometimes a charity may need to raise funds for several years before undertaking a major activity – e.g. a building renovation
    - But beware of charities with unrealistic goals which will never be achieve
  - If the work is expensive, some charities can only work with a very small number of beneficiaries at any one time (so long as the selection of beneficiaries is fair)
Implications for the work of charities: (5) – Charging for services

- **Service users / beneficiaries / funders**
  - Vital to distinguish needs of each group
  - But serious risk of mission drift if beneficiaries are not put first

- **Affordability and access to services are key issues**
  - If the beneficiary pays directly, are the charges “unduly restrictive” in terms of who can use the service?
    - E.g. ticket prices, course fees, rents, membership charges
  - If the service is free to the end user, but an external funder selects those who can benefit, is this appropriate – what about other beneficiaries?
    - E.g. funding only for clients from a certain area or background
  - Is it clear that more than de minimus provision is made for those who cannot pay?

- **The model of a charity as a “professional agency delivering services under contract” does not fit easily with the public benefit requirement**
  - Supporting beneficiaries in the best possible way, and winning the necessary funding, is much clearer charitable approach
Public Benefit: Where are we going?

• Although the public benefit requirement is 400 years old, many charities are only just starting to think what its means

• Research at SHU is has been mapping the current position for charities in E&W
  
  ▪ 2010/11 Public Benefit Reporting by Charities:
    • Showed many charities still at early stage of grappling with meaning of Public Benefit in relation to their charity specifically
  
  ▪ 2012 Perception of the Public Benefit Requirement [IVAR/SHU study]
    • Stakeholders believe there is still much confusion on public benefit

  ▪ BUT Parliament has placed all the onus on the Charity Commission to regulate the issue - YET CC is suffering massive cuts in funding

• Possibly less attention so far in Scotland, but the public benefit requirement is much more specific in law:
  
  ▪ Focus on activities not just purposes
  ▪ Specific focus on disbenefits
  ▪ Must consider conditions on obtaining benefit (including fees)
Charities and the Public Benefit Requirement:
Why it matters in all you do

Funding Landscapepes – York – 28 October 2013

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Please note that legal information in this presentation is at an overview level only
– it is not a full statement of the law and quotes from legislation may be paraphrased or summarised.

The presentation draws on the following papers/reports:

• Breen, OB; Ford, P & Morgan GG. Cross-Border Issues in the Regulation of Charities: Experiences from the UK and Ireland (International Journal of Not-for-Profit Law 11(3) May 2009 5-41).

• Morgan, GG & Fletcher, NJ. Public Benefit Reporting by Charities (Sheffield Hallam University/Charity Commission, June 2011)

• Morgan, GG (2012). Public Benefit and Charitable Status: Assessing a 20 year process of reforming the primary legal framework for voluntary activity in the UK (Voluntary Sector Review 3(1) 69-93: special issue in tribute to Prof Nicholas Deakin.)

• Baker, L; Harris, M; Moran, R & Morgan, GG The impact of the public benefit requirement in the Charities Act 2006: perceptions, knowledge and experience (Liverpool: Charity Commission ref RS27, April 2012)

• Morgan, Gareth G; Baker, Leila; Harris, Margaret & Moran, Rebecca The public benefit requirement for charities in England & Wales: A qualitative study of its impact (The Charity Law and Practice Review, 15, 107-124, Feb 2013)

• Morgan, GG & Fletcher, NJ Mandatory Public Benefit Reporting as a Basis for Charity Accountability: Findings from England and Wales (Voluntas Sept 2013 DOI 10.1007/s11266-013-9372-7)