



National Audit Office

BRIEFING FOR THE  
HOUSE OF COMMONS  
PUBLIC ADMINISTRATION  
SELECT COMMITTEE

JULY 2012

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# Regulating charities: a landscape review

## Facts sheet

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**£55.4bn**

the combined income of the registered charity sector regulated by the Charity Commission in 2009-10

**£157bn**

the value of assets held by charities in 2009-10

**£57.7bn**

the estimated combined income of the unregistered charity sector

Between 1999 and 2011:

the annual income of registered charities rose by

**64%**

the number of registered charities has remained fairly constant between

**160,000 and 170,000**

The sub-sectors of the registered charity sector

	From £0 to £10,000	Over £10,000 to £25,000	Over £25,000 to £500,000	Over £500,000 to £1 million	Over £1 million	All charities
Number of charities	84,950	23,245	42,671	3,512	6,001	160,379
Proportion of charities (%)	53	14	27	2	4	100
Income of charities (£bn)	0.2	0.4	5.1	2.5	47.2	55.4
Proportion of income (%)	0.4	1	9	4	85	100

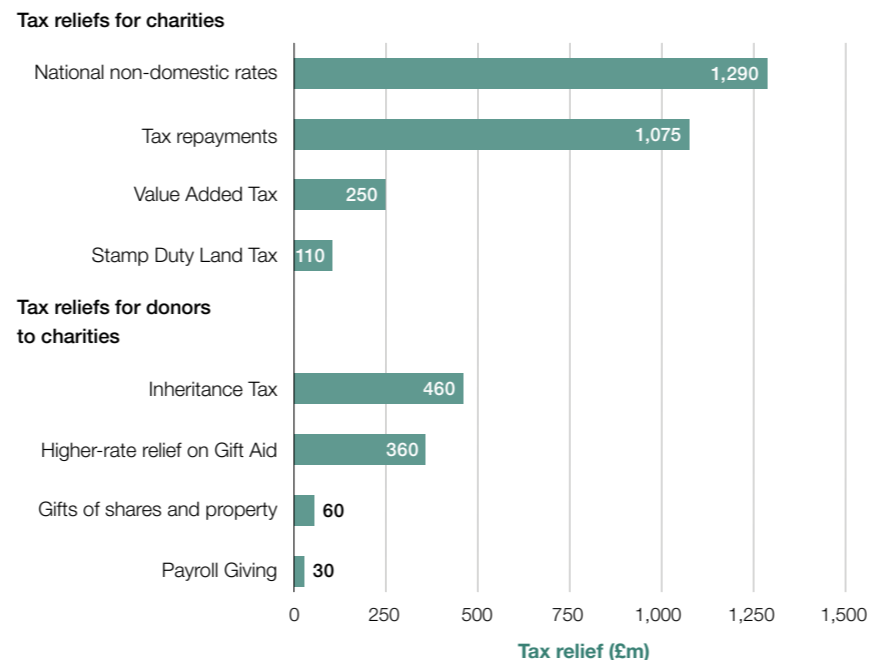
See Notes A overleaf.

Source: National Audit Office and National Council for Voluntary Organisations

Tax reliefs for charities and donors to charities worth at least

**£3.6bn**

Tax relief for charities and donors to charities in 2011-12

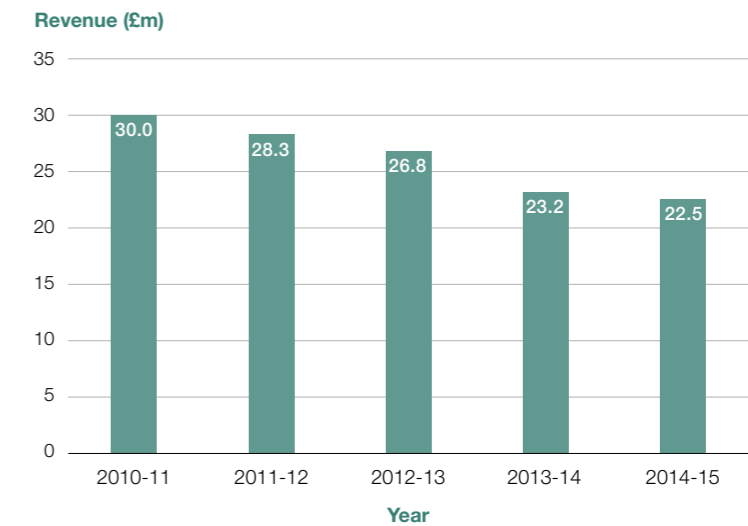


Source: HM Revenue & Customs

The Charity Commission's funding cut by

**25%**

Charity Commission funding 2010-15



See Notes C overleaf.

Source: HM Treasury Spending Review 2010, p. 88

**61%**

of all charities depend on one main income stream

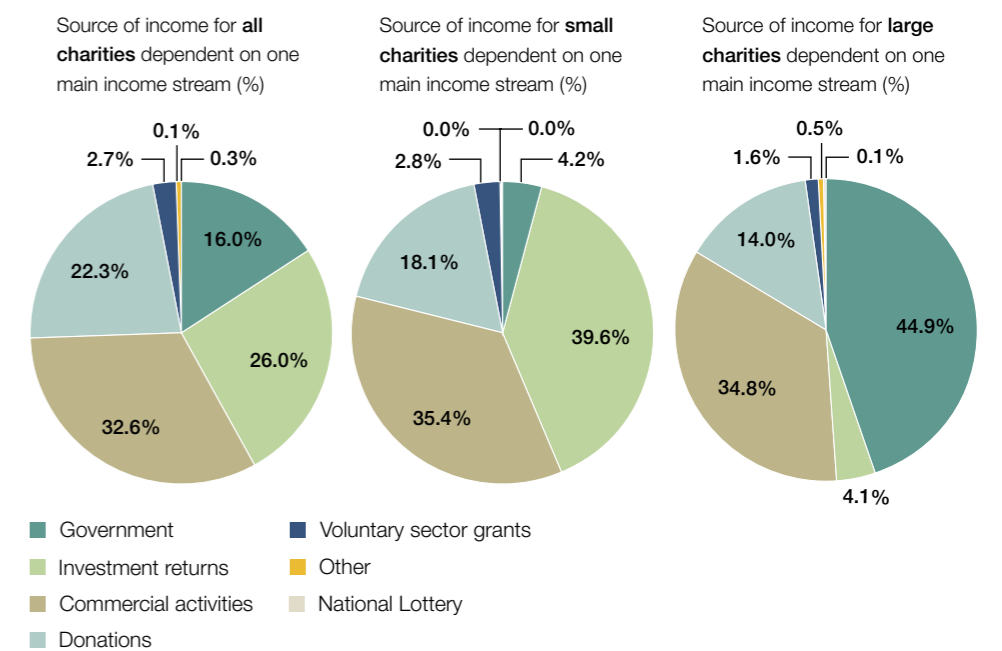
**53%**

of small charities depend on one main income stream

**80%**

of large charities depend on one main income stream

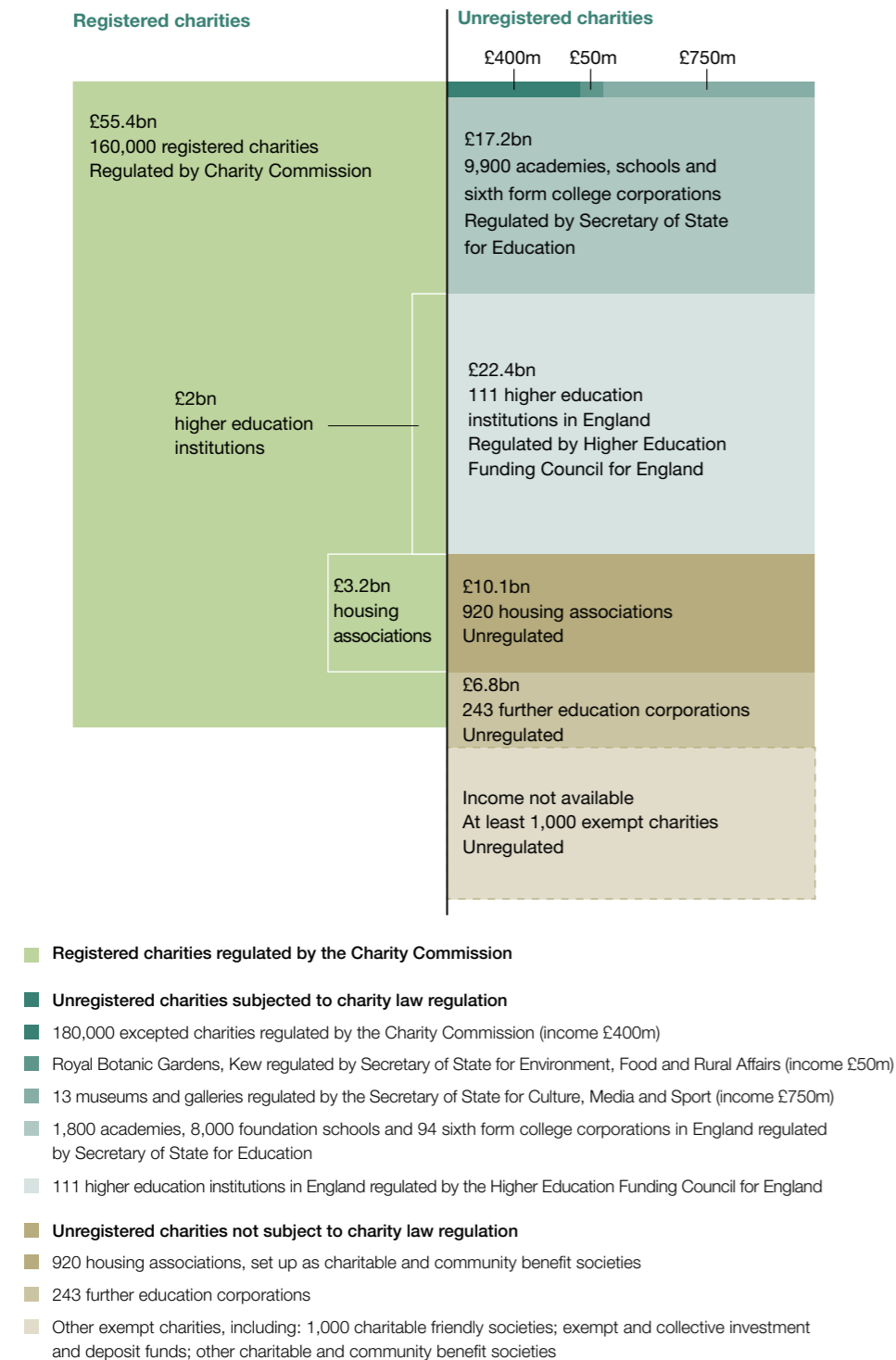
Registered charities dependent on one main income stream (2009-10)



See Notes D overleaf.

Source: National Audit Office and National Council for Voluntary Organisations

Estimated annual income of the charity sector



See Notes B overleaf.

Source: National Audit Office and National Council for Voluntary Organisations

## Notes to the figures

### A The sub-sectors of the registered charity sector

- 1 The estimates for registered charities with incomes under £25,000 should be treated with caution. These charities are not required to submit a trustees' annual return to the Commission, but instead only complete an annual return of income and expenditure. Charities with income under £10,000 are only required to submit this information when their details change; many provide this information as an annual update.
- 2 Totals may not sum due to rounding.

### B Estimated annual income of the charity sector

- 1 The sizes of the boxes in the graphic are scaled. The relative areas of the boxes reflect the estimated annual income of the organisations concerned.
- 2 There is no single source of data for the registered and unregistered charity sectors. We have used the latest available data for registered and unregistered charities. These data range from 2009 to 2012. The data for registered charities are adjusted for inflation to April 2010 prices.
- 3 The registered charity sector includes 35 Welsh or non-exempt English higher education institutions. The majority of English higher education institutions are unregistered charities and are regulated by HEFCE. The registered charity sector includes 650 housing associations in England. A further 920 housing associations in England and Wales are unregistered charities and currently do not have a regulator for charity law.
- 4 The unregistered charity sector also includes voluntary and foundation schools in Wales regulated by Welsh Government. Data on the size of this sector are unavailable and so are not included in the figure.

### C Charity Commission funding 2010–15

- 1 This chart shows the 2010–2015 public spending settlement from HM Treasury.

### D Registered charities dependent on one main income stream (2009-10)

- 1 We have defined charities dependent on one main income stream as those which receive at least 75 per cent of their income from one source.
- 2 Small charities are those with an annual income of less than £10,000. Large charities are those with an annual income over £1 million.