Measuring the Contribution of the Voluntary Sector

Executive Summary

- This report examines the under recognised role of the charity sector in the UK, emphasising its regulatory framework across different regions and the need for better measurement and reporting to capture its full impact.
- The Office of National Statistics (ONS) measures the contribution of the voluntary sector across the UK only using data from the Charity Commission for England & Wales (CCEW), excluding Scotland and Northern Ireland.
- CCEW keeps and regulates the charity register for England & Wales. Although they have a £5,000 registration threshold, leaving many small charities unable to register.
- Northern Ireland and Scotland have no income threshold for charity registration, promoting inclusivity but increasing administrative burdens.
- All registered charities in the UK must complete and Annual Return. Reporting requirements vary across the UK, with stricter rules in Scotland potentially deterring small charities from registering.
- CCEW plans to improve locational data and classification codes to better capture the sector’s activities and impact.
- The Office of the Scottish Charity Regulator (OSCR) plan to implement a new classification system called UK-CAT to accommodate multiple tags for a charity, hereby providing a more detailed classification.
- The Northern Ireland Charity Commission (CCNI) is considering a £20,000 income threshold for registration, which would exempt around 50% of charities from regulatory requirements to reduce administrative burdens, though this could further impact the accuracy of measuring the voluntary sector's contributions.
- The ONS estimates the voluntary sector’s Gross Value Added (GVA) but faces challenges with manual PDF data extraction.
- AI-driven tools offer a promising solution for automated PDF data extraction, though they require initial setup and investment.
- To accurately reflect the full impact of the voluntary sector, comprehensive and consistent data collection and reporting across all UK regions are essential. Alongside adopting advanced data extraction methods to overcome current limitations.

The Importance of the voluntary sector

The voluntary sector is an underrepresented yet crucial contributor to the United Kingdom’s economy and welfare of living. It provides essential social support and services to vulnerable populations, including healthcare, education, and housing. Economically, the voluntary sector creates jobs, stimulates economic activity, and encourages volunteerism, offering opportunities for individuals to contribute their time and skills. Programs like the Duke of Edinburgh Award foster personal development and civic engagement among young people through mandatory volunteer work. Additionally, the voluntary sector supplements public services by addressing gaps where government resources are scarce or unavailable and can respond quicker and more flexibly to emerging needs and crises than larger bureaucratic entities.

The voluntary sector's importance was especially evident during the COVID-19 pandemic. It played a critical role in high-poverty areas where face-to-face engagement with teachers, schools, and friends was disrupted. Many families in poverty lost access to vital support, such as free school meals and childcare. The voluntary sector stepped in to fill these gaps, delivering food, providing mental health support through regular phone calls and online assistance, and alerting authorities to declining mental health or risks of domestic and child abuse (Bynner et al, 2021). This fast-acting, crucial help highlighted the sector's importance in supplementing roles that the government alone cannot fulfil.

The Office of National Statistics (ONS) refers to the voluntary sector as Non-Profit Institutions Serving Households (NPISH), which includes charitable organisations, trade unions, religious organisations, political parties, universities, and further education establishments (ONS, 2023). The NPISH sector's economic contribution is measured by the ONS using only data from the Charity Commission for England and Wales. Data from the Charity Commissions in both Scotland and Northern Ireland are currently omitted from the methodology.

Recognising the voluntary sector's contributions underscores the need for a more accurate measure of its impact. Without understanding the full contribution of the NPISH sector to the UK economy, the government risks creating or modifying economic policies based on incomplete information. The reliance on the voluntary sector cannot be ignored, it is essential to have a comprehensive and representative measure of its contributions.

An Overview of the Charity Commissions

The Charity Commission for England & Wales

The regulator of the charity sector in England and Wales is the Charity Commission of England and Wales (CCEW). Registered English charities can join the National Council for Voluntary Organisations (NCVO), the largest membership organisation of its kind. Welsh charities registered with CCEW can be a member of the Wales Council for Voluntary Action (WCVA).
The Charity Commission oversees the activities of charities in these regions, ensuring their legitimacy and compliance with legal requirements, so that "the public can support charities with confidence" (CCEW, 2024).

All charities as described in the Charities Act 2011 in England and Wales must legally register if

- their gross annual income exceeds £5,000 or
- they are classified as a charitable incorporated organisation (CIO).

Some organisations are exempt from registering with the Charity Commission. A detailed list of these exempt organisations can be found in Schedule 3 to the Charities Act 2011 (the Charities Act) (CCEW, 2023). Examples include organisations granted a Royal Charter, such as Universities and some museums.

As of 9 July 2024, the register includes 170,291 charities, though this number is updated daily on the Charity Commission's website. As shown in Table 1, 33% of registered charities have a reported income below £5,000. However, there may be many more charities with incomes under £5,000 that are not qualified to register. The Charity Commission for England & Wales is responsible for regulating these smaller charities, even if they are not officially registered.

The Charity Commission for Northern Ireland

The charity sector in Northern Ireland is regulated by the Charity Commission for Northern Ireland (CCNI), which ensures that charities operate in accordance with legal standards and maintain transparency and accountability. Some registered charities belong to the Northern Ireland Council for Voluntary Action (NICVA), a membership organisation which provides a wide range of support services, including training, advocacy, and resources to enhance the effectiveness and sustainability of voluntary organisations.

The Charity Register holds just over 7,000 charities, the smallest in the UK. However, this does not represent the exact number of charitable entities in Northern Ireland, but only those that have registered so far.

The Northern Ireland Charity Commission currently has no minimum income threshold for registration, ensuring even the smallest charities gain formal recognition, support and resources.

The Office of the Scottish Charity Regulator

The charity sector in Scotland is overseen by the Office of the Scottish Charity Regulator (OSCR). By registering charities and maintaining the Scottish Charity Register, this ensures they comply with legal requirements.

There is no income threshold for registration as a charity in Scotland. Thus, charities with a gross annual income of less that £5,000, which comprise over a quarter of all registered Scottish charities, can still register.

The membership organisation for charities registered with OSCR is the Scottish Council for Voluntary Organisations (SCVO). Together, SCVO and OSCR create a comprehensive support system for the voluntary sector in Scotland, ensuring that charities are well-governed and effectively serve the public interest.

Annual Monitoring Return

CCEW's Annual Return

All charities on the England and Wales Charity Register must complete an Annual Return (AR), answering a series of questions that vary based on the charity's gross annual income:

- **Income under £10,000:**
    - Only report income and spending.
- **Income over £10,000 and CIOs:**
    - Answer Part A of the Annual Return.
        - A survey collecting baseline details from charities.
- **Income over £25,000:**
    - Attach signed financial accounts and a signed trustees' annual report.
- **Income over £500,000:**
    - Answer Part B of the Annual Return.
        - A survey collecting structured financial data.
- **Income over £1 million or gross assets over £3.26 million and income over £250,000:**
    - Require a full audit (CCEW, 2024)

The Annual Return is submitted via an online webpage where annual accounts, trustees' annual reports, and auditor's reports are attached separately.

CCNI's Annual Monitoring Return

CCNI has modelled its annual monitoring report on CCEW's version, this includes imitating the online form and adopting similar income thresholds. However, a notable difference lies in the level of information requested from smaller charities. CCNI requires charities with an annual income under £10,000 to answer basic questions and provide additional details, rather than reporting only the gross income and expenditure

The online annual monitoring return is divided into three parts; Part A requires the reporting of financial period dates, income and expenditure, and a statement of assets and liabilities for the current and prior years. This section also asks for details about the charity's auditors, data breaches and any other charity regulator with which the charity is registered.

Part B requests a detailed breakdown of income, expenditure, and assets and liabilities. The final page is a declaration form and a space for attaching an independent examiners' report, trustees' report and annual accounts. Reporting requirements differ based on the charity's income:

- **Charities with an annual income under £10,000:**
    - Complete Part A
    - Attach a Receipts and Payments Account (R&P), which includes a statement of assets and liabilities
- **Charities with an annual income between £10,000 and £250,000:**
    - Complete Parts A and B
    - Attach a full set of annual accounts, an independent examiner's report and a trustee's annual report
- **Charities with an annual income over £250,000:**
    - Complete Parts A, B and C
    - Attach a full set of annual accounts, an independent examiner's (IE) report and a trustee's annual report
        - *Note: IE must be drawn from a list set out in s.65(4) of the Charities Act NI 2008.*
    - If the annual income exceeds £500,000, a full audit is required

OSCR's Annual Monitoring Return

In Scotland, all charities are required to complete a comprehensive set of questions in their annual return. OSCR's annual monitoring return is structured in several sections, encompassing various aspects of the charity's operations and financial status.

Section A collects basic details such as the financial year-end date and estimates of employee and trustee numbers. This section is crucial for assessing the charity's basic financial health and operational scale. For cross-border charities, there is also a question about activities in Scotland.

Section B requires more detailed financial information, including gross income and expenditure, the type of accounts prepared, the amount held in bank and cash at year-end, and ownership of land or buildings. Charities with an income below £500,000 must report total funds as shown on their balance sheet, while those with higher incomes need to provide a detailed breakdown of income and expenditure.

Section C addresses governance and compliance, requiring charities to state their purpose and report any changes to governing documents etc. It also inquires about the charity's structure, whether it operates overseas, and controls for monitoring overseas expenditure.

OSCR has set no income brackets for charities submitting their annual report, i.e. all charities, regardless of their income must answer all three sections, and submit signed copies of their accounts, trustees' annual reports, and auditor or independent examination reports.

A Comparison of the Charity Commissions

£5,000 Registration Threshold

The most notable difference between the Charity Commissions is the income threshold for registration: £5,000 in England and Wales, compared to no threshold in Scotland and Northern Ireland. As shown in Table 1, a large proportion of registered charities across the UK have a reported income below £5,000. This excludes many charities in England and Wales that cannot register because their annual gross income has never exceeded £5,000, thus disqualifying them from registration.

Due to the larger number of charities in England and Wales, a minimum income threshold is necessary for registration to manage the volume and ensure effective regulation. In contrast, the smaller size of the sector in Northern Ireland and Scotland negates the need for such a threshold, allowing for an inclusive registration process that supports even the smallest organisations in their charitable efforts.

There are many benefits to becoming a registered charity, including tax reliefs on surpluses and donations, special VAT concessions, access to funding exclusive to charities, and increased public trust (SCVO, 2022). However, the unknown number of unregistered charities in England and Wales miss out on these benefits, and their community impact goes unrecognised in official statistics. Consequently, the contribution of these smaller charities is not captured in the data used by the Office for National Statistics (ONS) to measure the voluntary sector's overall impact.

Table 1. Number of Charities across the UK

	No. & % of Charities					
Income Band	England & Wales		Northern Ireland		Scotland	
Unknown					1,688	6.7%
<£5,000	56,540	33.2%	2,582	35.7%	6,842	27.3%
£5k - £10k	17,091	10.0%	492	6.8%	2,075	8.3%
£10k - £25k	26,682	15.7%	828	11.5%	3,352	13.4%
£25k - £50k	15,923	9.4%	694	9.6%	2,502	10.0%
£50k - £100k	14,859	8.7%	846	11.7%	2,389	9.5%
£100k - £250k	17,268	10.1%	890	12.3%	2,536	10.1%
£250k - £500k	8,223	4.8%	414	5.7%	1,207	4.8%
£500k - £1m	5,205	3.1%	222	3.1%	709	2.8%
£1m - £5m	5,779	3.4%	201	2.8%	1,023	4.1%
£5m - £10m	1,187	0.7%	24	0.3%	266	1.1%
>£10m	1,534	0.9%	31	0.4%	462	1.8%
Total	170,291	100%	7,224	100%	25,051	100%

Income Brackets

In England and Wales, as well as Northern Ireland, the percentage of charities with an income below £5,000 is 33% to 35%, whereas in Scotland, it is 27%. This lower percentage may be due to small Scottish charities deciding not to register or report data because the administrative burden of having to report the required information is too great.

In England, Wales, and Northern Ireland, reporting requirements increase with the charity's annual gross income. In contrast, Scottish charities, regardless of size, must complete the entire Annual Return and submit annual accounts and reports, which may deter smaller charities from registering due to the greater administrative burden, especially on those with few employees.

Table 2. Charity Annual Reporting requirements across the UK

	Income band	Income & Exp.	Annual form part A	Annual form part B	Annual form part C	Annual Accounts
England and Wales	< £10,000	O	X	X	X	X
	> £10,000	O	O	O	O	X
	> £25,000	O	O	O	O	O
Northern Ireland	< £10,000	O	O	X	X	O*
	> £10,000	O	O	O	X	O
	> £250,000	O	O	O	O	O
Scotland	> £0	O	O	O	O	O

*R&P

This pattern is also evident when comparing total income and expenditure across different income bands. In Scotland, the total income for charities with an income below £5,000 represents a lower percentage of the sector's total income than in England, Wales, and Northern Ireland. The figures suggest that smaller charities have a more significant financial presence and greater regulatory recognition in England, Wales, and Northern Ireland compared to Scotland. However, if smaller charities in Scotland are not reporting or registering due to the greater administrative burden, then the data from the charity register may not accurately represent the true figures.

Table 3. Total Income of registered charities by Income Bracket across the UK

	Total Gross Income					
Income Band	England & Wales		Northern Ireland		Scotland	
<£5,000	£ 64,141,821	0.07%	£ 2,753,770	0.1%	£ 10,548,596	0.03%
£5k - £10k	£ 126,148,903	0.13%	£ 3,591,427	0.13%	£ 15,084,945	0.04%
£10k-£25k	£ 440,850,611	0.46%	£ 13,602,383	0.49%	£ 54,962,610	0.16%
£25k-£50k	£ 572,226,130	0.59%	£ 25,544,138	0.92%	£ 90,703,930	0.26%
£50k-£100k	£ 1,069,257,230	1.11%	£ 60,183,686	2.16%	£ 170,538,412	0.49%
£100k-£250k	£ 2,748,247,418	2.84%	£ 141,871,572	5.08%	£ 407,155,395	1.17%
£250k-£500k	£ 2,906,772,321	3.01%	£ 145,142,221	5.2%	£ 431,681,848	1.24%
£500k-£1m	£ 3,688,583,008	3.82%	£ 157,506,287	5.64%	£ 501,743,839	1.44%
£1m-£5m	£12,588,889,795	13.03%	£ 421,968,901	15.12%	£ 2,313,995,307	6.63%
£5m-£10m	£ 8,379,530,608	8.67%	£ 162,473,475	5.82%	£ 2,248,995,355	6.44%
>£10m	£64,067,002,670	66.29%	£ 1,656,631,820	59.35%	£28,681,029,589	82.12%
Total	£96,651,650,515	100%	£ 2,791,269,680	100%	£34,926,439,826	100%

Table 4. Total Expenditure of registered charities by Income bracket across the UK

	Total Gross Expenditure		
Income Band	England & Wales	Northern Ireland	Scotland

<£5,000	£ 246,595,831	0.26%	£ 5,322,821	0.2%	£ 27,853,693	0.08%
£5k - £10k	£ 177,525,921	0.19%	£ 4,306,927	0.16%	£ 19,162,240	0.06%
£10k-£25k	£ 512,660,992	0.54%	£ 13,750,374	0.52%	£ 72,650,308	0.22%
£25k-£50k	£ 692,222,549	0.73%	£ 25,787,702	0.98%	£ 97,761,933	0.29%
£50k-£100k	£ 1,120,871,558	1.18%	£ 60,083,810	2.27%	£ 177,993,547	0.53%
£100k-£250k	£ 2,796,218,922	2.94%	£ 142,238,472	5.38%	£ 420,808,612	1.25%
£250k-£500k	£ 2,928,091,224	3.07%	£ 137,904,931	5.22%	£ 413,705,499	1.23%
£500k-£1m	£ 3,665,421,237	3.85%	£ 149,512,875	5.65%	£ 487,214,278	1.45%
£1m-£5m	£12,477,622,475	13.1%	£ 415,212,243	15.7%	£ 2,392,310,026	7.1%
£5m-£10m	£ 8,334,721,486	8.75%	£ 144,910,066	5.48%	£ 1,915,098,109	5.68%
>£10m	£62,302,473,117	65.4%	£ 1,545,220,231	58.44%	£27,671,833,818	82.12%
Total	£95,254,425,312	100%	£ 2,644,250,452	100%	£33,696,392,063	100%

Plans going forward

The Charity Commissions for England & Wales

Locational Data

The Charity Commission for England and Wales' Annual Return allows charities to select one or more local authority areas to define their area of operation. If ten or more areas are chosen, the charity is automatically classified as 'national', rather than specifying the individual areas of operation. CCEW has expressed a desire to enhance the use of the locational data within their register to enable charities to define areas of operation that are smaller than the local authority area.

The Commission would like to provide a clearer geographical distribution of charities and improve the overall utility of the registry. However, are slowed down by the lack of capacity, both monetary and human capital, to be able to facilitate these changes.

If the data was available at a greater geographical breakdown there could be a more comprehensive understanding of the impact of charities across different regions in the UK, similar to the detailed locational insights currently available in Scotland (OSCR, 2020).

Classification Codes

The current process involves applying International Classification of Non-Profitmaking Organisations (ICNPO) system codes to charities by membership organisations across the UK, using key word matching in their data analysis. The Annual Return contains a set of questions on the charity's purpose (what), its activities (how), and the demographic it serves (who). These answers are used to determine which ICNPO code the charity is assigned.

Due to concerns with the existing system, primarily the vagueness of the assigned categories, the charity commission for England and Wales are aiming to implement a new classification system. In 2022 CCEW put forward a new charity classification proposition which focused on 'improving the 'what', 'how' and 'who' classifications' in the Annual Return (CCEW, 2022). This shall allow for a more detailed classification process.

As part of this project, CCEW plans to update the current area of operation system by removing the 'cap' on displaying areas of operation. This change would allow all selected areas, including those exceeding ten, to be visible on the register, instead of defaulting to a 'national' classification.

The Charity Commission for Northern Ireland

£20,000 Registration Threshold

The Northern Ireland Charity Commission has reported a possibility of a minimum income band for registration of £20,000 being introduced (NICVA, 2024). Which, as shown in Table 1, would eliminate roughly 50% of their current register.

This change was lobbied for by the voluntary & community sector and the power to introduce a threshold set out in the Charities Act (NI) 2022. A public consultation was launched by the Department for Communities on 20 May 2024 exploring the implementation of this threshold. Resultantly all charities with an annual income below £20,000 would not be required by law to register or submit an annual report, financial statements, or any other documentation. The aim of this is to "reduce the administrative burden on small charities and remove barriers to volunteering" (NISF, 2024). The charities who fall under this threshold who are already registered will have the option to unregister or remain registered, depending on their preference.

The reasoning behind this potential policy change is that charities with an annual income under £20,000 have a distinctly lower quality of reported information. About 80% of charities under the threshold failed the Basic Compliance Check (BCC) on the annual reports they provided. As such, the Department for Communities argued that it was counterproductive to burden small charities with administrative duties when the data received from doing so was incomplete or of low quality Combined with the £5,000 registration threshold in England & Wales, this new policy could further limit how accurate the measurement of the contribution of the voluntary sector is (Department for Communities, 2024).

The Office of the Scottish Charity Regulator

UK Charity Activity Tags

OSCR has undertaken numerous alterations to streamline its data collection processes; improve the online Annual Monitoring reports; and upgrade its website to better serve charities. One significant change on the horizon is the adoption of a new classification system to replace ICNPO.
One classification system currently under consideration by OSCR is the UK Charity Activity Tags (UK-CAT) system. UK-CAT consists of 24 main categories, 17 subcategories, and a total of 230 tags (Damm and Kane, 2021). This system is designed to accommodate multiple tags for each charity, hereby providing a more detailed classification.
Given CCEW and OSCR are both implementing new classification systems. Implementing the same system would improve comparability and aid sector measurements across countries.

Data Collection

At present, OSCR is the only Charity Commission to still accept paper accounts from charities submitting an Annual Monitoring Return. To address this, they are planning to move to an online system to improve efficiency and ease of data extraction.

Measuring the contribution of the voluntary sector

The Office of National Statistics

The Office of National Statistics (ONS) is the UK's largest independent producer of official statistics, providing economic, social, and demographic data to inform public policy and decision-making.
The ONS receives voluntary sector data from the NCVO, which has been filtered and tagged after being sourced from the CCEW's charity register. To measure the contribution of NPISH the ONS estimate the Gross Value Added (GVA) using the variables in Table 5 from a sample of 10,000 charities.

Table 5. NCVO variables used in NPISH

I-total	Total Income	OSW	Wages and salaries	IG	Generating funds
E	Expenditure	OSS	Social security	EG	Grants
IC	Charitable activities	OSP	Pension Costs	OI	Interest Payments
OD	Depreciation				

A lot of the information required for the ONS' method of measurement is not easily extracted since it is submitted in PDF format. The ONS outsources the task of extracting the missing data manually, which is expensive and brings issues surrounding quality control and data security. Automated data extraction solutions are gaining popularity, and, if resources allowed, could be considered as an alternative method by the ONS.

Automation of Data Extraction

Automated data extraction alternatives include PDF data scrapers, PDF converters, and PDF data extractors, which all come with their own benefits and limitations.

PDF scrapers

PDF scrapers automate the extraction of unstructured data from PDFs by using Optical Character Recognition (OCR) technology to convert it into machine-readable text. They then apply pattern recognition to organise the data into structured formats like spreadsheets or databases (Naeem, 2024). However, their efficiency and reliability depend on the OCR technology, so careful consideration is needed when selecting the best PDF scraper for the ONS's needs.

PDF converters

PDF converters are commonly used because they keep all data within the company and are fast and efficient, allowing the data to be used in multiple ways for further analysis. They typically convert PDFs to Excel. However, this method does not support batch processing, making bulk extraction impossible (Prithiv, 2023). The data extraction process must be repeated for each document, which is time-consuming, with 10,000 documents, the ONS might find outsourcing the task more practical.

PDF data extractors

PDF table extraction tools extract only the tables into a useable format, such as Excel. Platforms such as Tabula and Excalibur allow you to extract data by drawing a box around a table and converting it into and Excel or CSV file (Prithiv, 2023). Difficulties surrounding this include the time consuming nature of the task, as somebody must go through 10,000 sets of documents to extract these tables. Additionally, it does not work on scanned documents, only native PDF files. This causes major issues as most files submitted in the Annual return will be scanned PDF files.

Automated PDF data extraction using Artificial Intelligence

Platforms like Nanonets and Google Document AI use artificial intelligence (AI), machine learning (ML), and natural language processing (NLP) to automate data extraction (Prithiv, 2024). AI algorithms extract relevant data; NLP works to understand the context of the text, crucial for distinguishing between relevant and irrelevant text/data; and ML recognises patterns, aiding in consistent retrieval of variables from submitted documents (Bhatnagar, 2024).
These algorithms can process both native and scanned PDFs, handling various layouts and designs through contextual understanding. While implementing AI data extraction requires initial effort and understanding from the ONS, these platforms improve with use, becoming more accurate and efficient over time. This reduces costs by minimising manual intervention and error correction. Although not a quick fix, investing in AI data extraction offers long-term benefits and increasing returns over time.

Conclusion

The voluntary sector is an indispensable component of the United Kingdom's economy, providing critical services and support to vulnerable populations across healthcare, education, housing, and more. Its contributions stimulate economic activity through job creation and volunteerism, fostering civic engagement and personal development. The sector's responsiveness and flexibility, particularly evident during crises such as the COVID-19 pandemic, highlight its capability to swiftly address emergent needs and support communities in distress.

Despite its significant impact, the sector remains underrepresented in official economic measures due to inconsistencies in how its contributions are tracked and reported across different regions of the UK. The ONS relies on data from the Charity Commission for England and Wales, omitting valuable information from Scotland and Northern Ireland. This approach results in an incomplete understanding of the sector's true impact, potentially skewing economic policies and resource allocation.

Differing thresholds and reporting requirements among the various Charity Commissions affect the comprehensiveness of data on the sector's economic footprint. For instance, the £5,000 registration threshold in England and Wales excludes many small charities, whose contributions are not captured in official statistics, potentially leading to an underestimation of the sector's overall impact. This issue could be exacerbated if the proposed £20,000 registration threshold in Northern Ireland is implemented.

Improving the accuracy and representation of the voluntary sector's contributions is crucial but also costly. Integrating data from all UK charity commissions, standardising classification systems, enhancing locational data, and aligning annual reporting requirements across England, Wales, Scotland, and Northern Ireland would ensure uniformity and comparability of data. Furthermore, adopting automated data extraction methods could streamline the collection and processing of information, reducing costs and improving data quality. However, these improvements require significant investment, which is challenging given the sector's current underfunding and lack of recognition.

Addressing these methodological gaps would enable us to gain a clearer picture of the voluntary sector's economic and social impact. By improving data collection and reporting, policymakers and stakeholders can better support this sector to continue enhancing the quality of life for communities across the UK.

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