

# Running a Charity

Fourth Edition

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## PREFACE TO THE FOURTH EDITION

As at the end of September 2014 there were more than 164,000 charities registered with the Charity Commission for England and Wales alone. These had a combined annual income of in excess of £64 billion, some £10 billion more than in 2010. There are estimated to be about 900,000 charity trustees in the jurisdiction. Just under 70,000 of the charities registered in England and Wales, however, had an income of less than £10,000 per annum. For many charities, therefore, their continued existence depends on the good will and efforts of their trustees, doing what they can with limited income and resources. At the same time, the sector has become ever more regulated and has seen significant reforms in recent years. In England and Wales, charities are now subject to the Charities Act 2011 and regulation by the Charity Commission for England and Wales. There are proposals to extend its powers further. The English and Welsh Commission has been joined by the Office of the Scottish Charity Regulator and the Charity Commission for Northern Ireland established under legislation in those jurisdictions. More recently still, the Charities Regulatory Authority has been established in the Republic of Ireland.

Charity trustees thus face ever more intensive scrutiny and have to keep pace with developments in the law and the regulation of the sector. This book is intended to offer some pointers to them and to non-specialist advisers. It focuses on the law in England and Wales, but refers to the other jurisdictions in the United Kingdom by way of comparison. It is not intended as legal advice and charity trustees should consult the appropriate professionals, or seek the assistance of their regulator, as and when required.

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