**Online supplementary material**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

This supplementary file provides further details about the quantitative analysis in the paper ‘Charities’ income during the COVID-19 pandemic: administrative evidence for England and Wales’.

Specifically this file contains:

(a) information on a robustness check, which compares annual income growth rates in the analysis panel with annual income growth rates in the total population of charities; and

(b) a series of Tables providing the:

* TABLE A1. Number of observations, for the overall panel and for specific charitable subpopulations (by size, field of activity, and presence of government funding)
* TABLE A2. Median annual real relative growth rate in income, for the overall panel and for specific charitable subpopulations
* TABLE A3. 25th percentile of the annual real relative growth rate in income, for the overall panel and for specific charitable subpopulations
* TABLE A4. Number of observations, specific charitable income streams
* TABLE A5. Median annual real relative growth rate in specific charitable income streams
* TABLE A6. 25th percentile of the annual real relative growth rate in specific charitable income streams
* TABLE A7. Median annual real relative growth rate in expenditure, for the overall panel and for specific charitable subpopulations
* TABLE A8. 25th percentile of the annual real relative growth rate in expenditure, for the overall panel and for specific charitable subpopulations

**Robustness check: comparing trends in the analysis panel with trends in the total population of charities**

This analysis is based on the January 2022 Charity Commission extract. Note that charities have a period of up to 10 months following the end of their financial year to submit their annual returns, with data on their annual income, to the Charity Commission. We base our analysis on a panel of charities that: (a) have submitted their annual returns for a financial year affected by the pandemic; (b) have financial years ending between mid-June 2020 and March 2021 inclusive, such that at least three months of their financial year is affected by the pandemic. The 90,928 charities in our panel represent around 69% of the total population of c.131,700 charities that received at least £1,000 of income in financial years ending in 2019. (Note that we do not consider annual relative growth rates for charities where $x\_{i, t-1}$ in a particular year is below an inflation-adjusted threshold of £1000, to avoid spurious figures from a base of 0 or negligible income). We are confident that our panel provides a reliable guide to the income of the total population of charities during the pandemic. This is because, for the years 2000-2019, the nature of the temporal trend in annual growth rates in the panel closely follows the nature of the temporal trend in annual growth rates in the total population of charities (see Figure A1). We note that, if anything, the analysis panel tends to be characterised by slightly higher annual relative growth rates than the population of charities as a whole. Therefore our analysis panel may serve to slightly *under*estimate any decline in annual income in 2020 during the pandemic.

|  |  |
| --- | --- |
| MEDIANof theannual relative nominal growth rate in income:Panel (solid)All charities (dotted) |  |
| 25th PERCENTILEof theannual relative nominal growth rate in income:Panel (solid)All charities (dotted) |

Figure A1. Trend in the annual relative nominal growth rate in charities’ income: comparing the analysis panel (solid) with all charities (dotted)

TABLE A1. Number of observations, for the overall panel and for specific charitable subpopulations (by size, field of activity, and presence of government funding)

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Overall panel | £1-10k | £10-100k | £100k-1m | £1m-10m | £10m+ | Culture and recreation | Development | Education | Environment | Grantmaking foundations  | Health | Housing | International | Law and advocacy | PTAs | Playgroups and nurseries | Religion | Research | Scout groups and youth clubs | Social services | Village halls | Non-publicly funded | Pre-COVID public funding recipients | New public funding recipients |
|   |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2000 | 40,288 | 13,689 | 18,251 | 5,781 | 2,206 | 361 | 5,536 | 2,541 | 2,400 | 1,185 | 2,134 | 1,292 | 1,462 | 521 | 527 | 3,305 | 1,603 | 5,224 | 799 | 1,886 | 5,923 | 3,206 |  |  |  |
| 2001 | 39,077 | 13,132 | 17,879 | 5,568 | 2,124 | 374 | 5,450 | 2,519 | 2,342 | 1,123 | 2,059 | 1,268 | 1,411 | 488 | 507 | 3,254 | 1,609 | 4,917 | 754 | 1,833 | 5,681 | 3,147 |  |  |  |
| 2002 | 40,831 | 13,551 | 18,482 | 6,108 | 2,306 | 384 | 5,626 | 2,708 | 2,428 | 1,209 | 2,155 | 1,348 | 1,452 | 536 | 588 | 3,312 | 1,654 | 5,145 | 798 | 1,951 | 5,955 | 3,210 |  |  |  |
| 2003 | 47,640 | 15,247 | 21,880 | 7,401 | 2,628 | 484 | 6,465 | 3,034 | 2,749 | 1,467 | 2,524 | 1,534 | 1,601 | 765 | 703 | 4,103 | 1,882 | 6,405 | 958 | 2,179 | 6,837 | 3,558 |  |  |  |
| 2004 | 50,074 | 15,803 | 23,241 | 7,736 | 2,777 | 517 | 6,807 | 3,149 | 2,919 | 1,543 | 2,593 | 1,605 | 1,653 | 874 | 752 | 4,560 | 1,943 | 6,756 | 1,013 | 2,200 | 7,162 | 3,627 |  |  |  |
| 2005 | 50,969 | 15,320 | 23,947 | 8,216 | 2,935 | 551 | 6,935 | 3,126 | 2,974 | 1,635 | 2,633 | 1,666 | 1,667 | 985 | 778 | 4,550 | 2,004 | 7,031 | 1,062 | 2,169 | 7,249 | 3,557 |  |  |  |
| 2006 | 53,020 | 15,395 | 25,101 | 8,825 | 3,092 | 607 | 7,224 | 3,200 | 3,055 | 1,733 | 2,703 | 1,733 | 1,680 | 1,106 | 840 | 4,731 | 2,089 | 7,385 | 1,104 | 2,269 | 7,546 | 3,627 |  |  |  |
| 2007 | 56,854 | 17,054 | 26,355 | 9,534 | 3,256 | 655 | 7,730 | 3,428 | 3,235 | 1,855 | 2,863 | 1,871 | 1,769 | 1,225 | 912 | 5,308 | 2,154 | 7,861 | 1,149 | 2,471 | 8,103 | 3,844 |  |  |  |
| 2008 | 59,985 | 18,382 | 27,411 | 10,142 | 3,344 | 706 | 8,134 | 3,608 | 3,393 | 1,961 | 3,026 | 1,989 | 1,815 | 1,362 | 989 | 5,807 | 2,217 | 8,315 | 1,237 | 2,527 | 8,523 | 3,959 |  |  |  |
| 2009 | 62,223 | 18,902 | 28,537 | 10,617 | 3,430 | 737 | 8,443 | 3,706 | 3,476 | 2,042 | 3,190 | 2,078 | 1,842 | 1,462 | 1,019 | 6,059 | 2,292 | 8,697 | 1,291 | 2,578 | 8,870 | 3,989 |  |  |  |
| 2010 | 64,794 | 19,314 | 29,339 | 11,821 | 3,542 | 778 | 8,744 | 3,824 | 3,509 | 2,086 | 3,302 | 2,150 | 1,884 | 1,555 | 1,074 | 6,273 | 2,366 | 9,681 | 1,316 | 2,619 | 9,062 | 4,052 |  |  |  |
| 2011 | 68,230 | 20,097 | 29,627 | 14,067 | 3,652 | 787 | 8,946 | 3,894 | 3,553 | 2,172 | 3,443 | 2,239 | 1,899 | 1,632 | 1,120 | 6,381 | 2,434 | 11,912 | 1,329 | 2,637 | 9,204 | 4,056 |  |  |  |
| 2012 | 70,909 | 21,048 | 30,484 | 14,819 | 3,724 | 834 | 9,268 | 4,032 | 3,728 | 2,254 | 3,628 | 2,368 | 1,951 | 1,733 | 1,182 | 6,438 | 2,516 | 12,616 | 1,382 | 2,644 | 9,591 | 4,092 |  |  |  |
| 2013 | 73,402 | 21,594 | 31,659 | 15,465 | 3,818 | 866 | 9,565 | 4,140 | 3,982 | 2,361 | 3,773 | 2,441 | 1,980 | 1,856 | 1,235 | 6,510 | 2,566 | 13,220 | 1,422 | 2,681 | 9,976 | 4,116 |  |  |  |
| 2014 | 75,725 | 22,233 | 32,588 | 16,093 | 3,905 | 906 | 9,907 | 4,236 | 4,165 | 2,447 | 3,902 | 2,557 | 1,995 | 1,933 | 1,304 | 6,637 | 2,587 | 13,827 | 1,471 | 2,714 | 10,225 | 4,149 |  |  |  |
| 2015 | 77,888 | 22,360 | 33,811 | 16,700 | 4,104 | 913 | 10,204 | 4,342 | 4,263 | 2,524 | 3,956 | 2,597 | 2,017 | 2,079 | 1,401 | 6,765 | 2,638 | 14,408 | 1,502 | 2,733 | 10,563 | 4,169 |  |  |  |
| 2016 | 80,135 | 22,742 | 34,717 | 17,539 | 4,177 | 960 | 10,381 | 4,362 | 4,351 | 2,556 | 4,061 | 2,599 | 2,018 | 2,270 | 1,557 | 6,797 | 2,659 | 15,022 | 1,518 | 2,752 | 11,283 | 4,210 | 53,452 | 17,002 | 9,681 |
| 2017 | 82,606 | 23,137 | 36,027 | 18,188 | 4,257 | 997 | 10,533 | 4,283 | 4,441 | 2,646 | 4,132 | 2,627 | 2,027 | 2,482 | 1,786 | 6,808 | 2,668 | 15,748 | 1,529 | 2,749 | 12,148 | 4,249 | 54,804 | 17,820 | 9,982 |
| 2018 | 85,496 | 23,903 | 37,466 | 18,766 | 4,373 | 988 | 10,926 | 4,346 | 4,535 | 2,733 | 4,291 | 2,798 | 2,023 | 2,682 | 1,891 | 6,836 | 2,680 | 16,454 | 1,541 | 2,740 | 12,968 | 4,262 | 56,503 | 18,676 | 10,317 |
| 2019 | 87,911 | 24,656 | 38,471 | 19,366 | 4,424 | 994 | 11,285 | 4,502 | 4,651 | 2,811 | 4,316 | 2,833 | 2,047 | 2,819 | 1,938 | 6,997 | 2,745 | 17,213 | 1,564 | 2,769 | 13,321 | 4,298 | 57,962 | 19,241 | 10,708 |
| 2020 | 90,928 | 25,662 | 39,715 | 19,965 | 4,544 | 1,042 | 11,587 | 4,576 | 4,712 | 2,844 | 4,323 | 2,849 | 2,070 | 2,900 | 1,960 | 7,128 | 2,806 | 17,554 | 1,580 | 2,779 | 13,500 | 4,363 | 59,946 | 19,770 | 11,212 |

TABLE A2. Median annual real relative growth rate in income, for the overall panel and for specific charitable subpopulations

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Overall panel | £1-10k | £10-100k | £100k-1m | £1m-10m | £10m+ | Culture and recreation | Development | Education | Environment | Grantmaking foundations | Health | Housing | International | Law and advocacy | PTAs | Playgroups and nurseries | Religion | Research | Scout groups and youth clubs | Social services | Village halls | Non-publicly funded | Pre-COVID public funding recipients | New public funding recipients |
| 2000 | 1.00 | 1.01 | 0.98 | 0.99 | 1.02 | 1.02 | 1.01 | 1.01 | 1.01 | 1.00 | 0.97 | 0.99 | 1.00 | 1.04 | 1.03 | 1.01 | 1.11 | 0.99 | 1.00 | 1.00 | 0.98 | 0.97 |  |  |  |
| 2001 | 1.00 | 0.99 | 0.99 | 1.00 | 1.04 | 1.04 | 0.99 | 1.00 | 1.01 | 0.98 | 0.97 | 1.01 | 1.00 | 1.01 | 1.00 | 1.02 | 1.15 | 0.99 | 1.00 | 0.98 | 0.98 | 0.98 |  |  |  |
| 2002 | 1.00 | 1.00 | 0.99 | 1.00 | 1.05 | 1.04 | 1.01 | 1.01 | 1.01 | 1.04 | 0.96 | 1.01 | 1.00 | 1.00 | 1.04 | 1.02 | 1.13 | 0.98 | 0.98 | 1.06 | 0.97 | 1.02 |  |  |  |
| 2003 | 0.99 | 1.00 | 0.98 | 0.99 | 1.04 | 1.03 | 1.00 | 1.01 | 1.00 | 0.98 | 0.97 | 1.01 | 1.01 | 0.99 | 1.01 | 1.01 | 1.07 | 0.98 | 0.98 | 0.99 | 0.98 | 1.01 |  |  |  |
| 2004 | 1.00 | 1.02 | 0.99 | 1.00 | 1.03 | 1.04 | 1.00 | 1.01 | 1.02 | 1.00 | 0.98 | 1.02 | 1.01 | 1.03 | 1.01 | 1.00 | 1.05 | 1.00 | 1.01 | 1.01 | 0.99 | 1.02 |  |  |  |
| 2005 | 1.01 | 1.03 | 1.00 | 1.00 | 1.02 | 1.03 | 1.02 | 1.01 | 1.01 | 1.02 | 1.00 | 1.01 | 1.02 | 1.04 | 1.01 | 1.00 | 1.04 | 1.00 | 1.02 | 1.01 | 1.00 | 1.02 |  |  |  |
| 2006 | 1.00 | 1.02 | 0.99 | 1.00 | 1.01 | 1.02 | 0.98 | 0.99 | 1.02 | 1.02 | 1.00 | 1.00 | 1.02 | 1.02 | 1.02 | 0.98 | 1.07 | 1.00 | 1.01 | 1.04 | 1.00 | 1.00 |  |  |  |
| 2007 | 1.01 | 1.03 | 0.99 | 0.99 | 1.01 | 1.02 | 0.99 | 0.99 | 1.02 | 0.99 | 1.01 | 1.01 | 1.02 | 1.03 | 0.99 | 0.97 | 1.07 | 1.01 | 1.01 | 1.02 | 1.01 | 1.00 |  |  |  |
| 2008 | 1.00 | 1.03 | 0.98 | 0.98 | 1.00 | 1.01 | 0.98 | 1.00 | 1.02 | 1.00 | 0.99 | 0.99 | 1.00 | 0.99 | 0.98 | 0.98 | 1.03 | 1.00 | 0.98 | 0.98 | 1.00 | 0.99 |  |  |  |
| 2009 | 0.99 | 1.00 | 0.97 | 0.99 | 1.02 | 1.04 | 0.99 | 1.00 | 1.01 | 0.99 | 0.91 | 0.99 | 1.01 | 1.00 | 1.04 | 0.97 | 1.09 | 0.96 | 0.95 | 1.02 | 0.97 | 1.01 |  |  |  |
| 2010 | 0.96 | 0.97 | 0.95 | 0.96 | 0.97 | 0.98 | 0.96 | 0.96 | 0.97 | 0.96 | 0.95 | 0.96 | 0.97 | 0.98 | 0.96 | 0.95 | 1.04 | 0.95 | 0.94 | 0.97 | 0.96 | 0.95 |  |  |  |
| 2011 | 0.96 | 0.98 | 0.96 | 0.95 | 0.96 | 0.98 | 0.95 | 0.96 | 0.97 | 0.97 | 0.96 | 0.97 | 0.98 | 0.97 | 0.95 | 0.95 | 1.01 | 0.96 | 0.96 | 0.96 | 0.96 | 0.97 |  |  |  |
| 2012 | 0.98 | 0.99 | 0.97 | 0.97 | 0.98 | 0.99 | 0.98 | 0.98 | 0.99 | 0.98 | 0.99 | 0.98 | 1.01 | 0.95 | 0.98 | 0.98 | 0.99 | 0.98 | 0.98 | 0.98 | 0.98 | 0.97 |  |  |  |
| 2013 | 0.99 | 1.02 | 0.98 | 0.98 | 1.00 | 1.00 | 0.98 | 0.97 | 1.00 | 1.01 | 0.99 | 1.00 | 1.00 | 0.97 | 0.98 | 0.98 | 1.00 | 0.98 | 0.98 | 1.00 | 0.99 | 0.98 |  |  |  |
| 2014 | 0.99 | 1.00 | 0.98 | 0.99 | 1.00 | 1.01 | 0.99 | 0.98 | 1.00 | 0.98 | 0.98 | 1.00 | 1.00 | 0.98 | 1.00 | 0.98 | 1.03 | 0.98 | 0.99 | 1.01 | 0.98 | 0.99 |  |  |  |
| 2015 | 1.00 | 1.01 | 1.00 | 1.01 | 1.01 | 1.02 | 1.00 | 1.01 | 1.01 | 1.00 | 1.00 | 1.01 | 1.02 | 1.00 | 0.99 | 1.00 | 1.03 | 1.01 | 0.99 | 0.99 | 1.00 | 1.00 |  |  |  |
| 2016 | 0.99 | 1.00 | 0.98 | 0.99 | 1.00 | 1.01 | 0.99 | 0.99 | 1.00 | 0.98 | 0.98 | 0.99 | 1.00 | 0.98 | 0.97 | 0.99 | 0.99 | 0.98 | 0.98 | 1.00 | 0.98 | 1.00 | 0.98 | 1.01 | 1.00 |
| 2017 | 0.98 | 1.00 | 0.97 | 0.97 | 0.99 | 0.99 | 0.98 | 0.97 | 0.99 | 0.99 | 0.99 | 0.99 | 0.98 | 0.98 | 0.97 | 1.00 | 1.00 | 0.98 | 0.97 | 0.98 | 0.98 | 0.97 | 0.98 | 1.00 | 0.99 |
| 2018 | 0.98 | 0.99 | 0.97 | 0.98 | 0.99 | 0.99 | 0.97 | 0.95 | 0.99 | 0.98 | 0.98 | 0.98 | 0.99 | 0.96 | 0.99 | 0.98 | 1.04 | 0.97 | 0.97 | 0.98 | 0.98 | 0.97 | 0.97 | 1.00 | 0.99 |
| 2019 | 0.99 | 1.00 | 0.98 | 0.98 | 1.00 | 1.01 | 0.98 | 0.98 | 1.00 | 0.99 | 0.98 | 0.99 | 1.00 | 0.98 | 1.01 | 0.98 | 0.99 | 0.99 | 0.98 | 0.98 | 0.99 | 1.01 | 0.98 | 1.01 | 1.00 |
| 2020 | 0.87 | 0.81 | 0.84 | 0.91 | 0.94 | 0.95 | 0.77 | 0.80 | 0.90 | 0.91 | 0.88 | 0.91 | 0.99 | 0.90 | 0.98 | 0.57 | 0.96 | 0.88 | 0.82 | 0.92 | 0.91 | 1.19 | 0.79 | 0.97 | 1.09 |

TABLE A3. 25th percentile of the annual real relative growth rate in income, for the overall panel and for specific charitable subpopulations

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Overall panel | £1-10k | £10-100k | £100k-1m | £1m-10m | £10m+ | Culture and recreation | Development | Education | Environment | Grantmaking foundations | Health | Housing | International | Law and advocacy | PTAs | Playgroups and nurseries | Religion | Research | Scout groups and youth clubs | Social services | Village halls | Non-publicly funded | Pre-COVID public funding recipients | New public funding recipients |
| 2000 | 0.84 | 0.86 | 0.82 | 0.83 | 0.93 | 0.96 | 0.81 | 0.85 | 0.92 | 0.80 | 0.83 | 0.83 | 0.92 | 0.84 | 0.85 | 0.80 | 0.96 | 0.85 | 0.82 | 0.79 | 0.83 | 0.76 |  |  |  |
| 2001 | 0.84 | 0.85 | 0.81 | 0.85 | 0.94 | 0.98 | 0.80 | 0.83 | 0.91 | 0.78 | 0.84 | 0.82 | 0.93 | 0.80 | 0.87 | 0.80 | 1.00 | 0.87 | 0.81 | 0.77 | 0.83 | 0.77 |  |  |  |
| 2002 | 0.85 | 0.85 | 0.83 | 0.85 | 0.94 | 0.96 | 0.81 | 0.87 | 0.91 | 0.81 | 0.81 | 0.83 | 0.92 | 0.77 | 0.92 | 0.82 | 0.98 | 0.85 | 0.79 | 0.83 | 0.83 | 0.82 |  |  |  |
| 2003 | 0.84 | 0.85 | 0.81 | 0.84 | 0.94 | 0.95 | 0.81 | 0.84 | 0.92 | 0.76 | 0.83 | 0.84 | 0.93 | 0.79 | 0.85 | 0.79 | 0.94 | 0.85 | 0.81 | 0.78 | 0.82 | 0.83 |  |  |  |
| 2004 | 0.85 | 0.87 | 0.83 | 0.85 | 0.93 | 0.97 | 0.81 | 0.85 | 0.94 | 0.82 | 0.86 | 0.85 | 0.94 | 0.80 | 0.88 | 0.80 | 0.92 | 0.87 | 0.84 | 0.80 | 0.85 | 0.84 |  |  |  |
| 2005 | 0.86 | 0.88 | 0.83 | 0.84 | 0.92 | 0.96 | 0.83 | 0.85 | 0.93 | 0.81 | 0.88 | 0.83 | 0.95 | 0.82 | 0.87 | 0.79 | 0.92 | 0.86 | 0.79 | 0.82 | 0.86 | 0.85 |  |  |  |
| 2006 | 0.84 | 0.86 | 0.82 | 0.84 | 0.91 | 0.96 | 0.79 | 0.83 | 0.92 | 0.81 | 0.88 | 0.82 | 0.95 | 0.79 | 0.85 | 0.79 | 0.95 | 0.86 | 0.81 | 0.84 | 0.84 | 0.83 |  |  |  |
| 2007 | 0.84 | 0.87 | 0.81 | 0.83 | 0.91 | 0.96 | 0.80 | 0.83 | 0.93 | 0.78 | 0.87 | 0.83 | 0.94 | 0.79 | 0.85 | 0.77 | 0.94 | 0.86 | 0.83 | 0.81 | 0.84 | 0.82 |  |  |  |
| 2008 | 0.83 | 0.85 | 0.80 | 0.82 | 0.89 | 0.95 | 0.80 | 0.84 | 0.92 | 0.79 | 0.83 | 0.80 | 0.92 | 0.73 | 0.82 | 0.78 | 0.92 | 0.84 | 0.81 | 0.78 | 0.83 | 0.82 |  |  |  |
| 2009 | 0.79 | 0.78 | 0.77 | 0.81 | 0.89 | 0.95 | 0.77 | 0.84 | 0.84 | 0.75 | 0.67 | 0.74 | 0.89 | 0.72 | 0.82 | 0.77 | 0.96 | 0.78 | 0.70 | 0.82 | 0.77 | 0.83 |  |  |  |
| 2010 | 0.79 | 0.78 | 0.77 | 0.81 | 0.88 | 0.93 | 0.78 | 0.80 | 0.86 | 0.77 | 0.75 | 0.76 | 0.89 | 0.74 | 0.81 | 0.75 | 0.91 | 0.80 | 0.73 | 0.75 | 0.78 | 0.77 |  |  |  |
| 2011 | 0.80 | 0.81 | 0.78 | 0.80 | 0.85 | 0.91 | 0.77 | 0.80 | 0.88 | 0.78 | 0.79 | 0.77 | 0.91 | 0.73 | 0.79 | 0.76 | 0.87 | 0.82 | 0.76 | 0.74 | 0.79 | 0.80 |  |  |  |
| 2012 | 0.82 | 0.82 | 0.80 | 0.83 | 0.87 | 0.92 | 0.79 | 0.82 | 0.91 | 0.76 | 0.82 | 0.77 | 0.93 | 0.71 | 0.81 | 0.78 | 0.88 | 0.84 | 0.80 | 0.79 | 0.81 | 0.81 |  |  |  |
| 2013 | 0.83 | 0.83 | 0.80 | 0.84 | 0.90 | 0.95 | 0.79 | 0.83 | 0.91 | 0.82 | 0.81 | 0.80 | 0.94 | 0.73 | 0.82 | 0.79 | 0.88 | 0.84 | 0.78 | 0.80 | 0.82 | 0.83 |  |  |  |
| 2014 | 0.83 | 0.83 | 0.81 | 0.86 | 0.90 | 0.95 | 0.82 | 0.83 | 0.88 | 0.78 | 0.81 | 0.79 | 0.92 | 0.75 | 0.84 | 0.79 | 0.93 | 0.85 | 0.78 | 0.82 | 0.83 | 0.83 |  |  |  |
| 2015 | 0.84 | 0.84 | 0.82 | 0.87 | 0.89 | 0.95 | 0.81 | 0.87 | 0.91 | 0.80 | 0.83 | 0.78 | 0.95 | 0.76 | 0.84 | 0.81 | 0.92 | 0.87 | 0.77 | 0.79 | 0.83 | 0.84 |  |  |  |
| 2016 | 0.83 | 0.83 | 0.81 | 0.84 | 0.90 | 0.94 | 0.81 | 0.85 | 0.89 | 0.78 | 0.80 | 0.81 | 0.93 | 0.74 | 0.80 | 0.80 | 0.89 | 0.85 | 0.77 | 0.82 | 0.82 | 0.85 | 0.80 | 0.88 | 0.86 |
| 2017 | 0.82 | 0.81 | 0.81 | 0.84 | 0.88 | 0.93 | 0.81 | 0.82 | 0.89 | 0.80 | 0.83 | 0.80 | 0.92 | 0.72 | 0.80 | 0.80 | 0.90 | 0.83 | 0.79 | 0.80 | 0.80 | 0.83 | 0.80 | 0.86 | 0.86 |
| 2018 | 0.81 | 0.78 | 0.79 | 0.84 | 0.88 | 0.93 | 0.79 | 0.76 | 0.90 | 0.75 | 0.81 | 0.78 | 0.92 | 0.70 | 0.81 | 0.78 | 0.92 | 0.83 | 0.77 | 0.79 | 0.79 | 0.82 | 0.78 | 0.86 | 0.85 |
| 2019 | 0.82 | 0.81 | 0.80 | 0.85 | 0.90 | 0.95 | 0.80 | 0.82 | 0.88 | 0.79 | 0.79 | 0.80 | 0.93 | 0.72 | 0.83 | 0.77 | 0.89 | 0.84 | 0.76 | 0.80 | 0.82 | 0.86 | 0.79 | 0.87 | 0.87 |
| 2020 | 0.57 | 0.44 | 0.55 | 0.70 | 0.76 | 0.84 | 0.47 | 0.49 | 0.64 | 0.58 | 0.61 | 0.56 | 0.89 | 0.60 | 0.65 | 0.39 | 0.84 | 0.67 | 0.51 | 0.54 | 0.57 | 0.75 | 0.48 | 0.73 | 0.83 |

TABLE A4. Number of observations, specific charitable income streams

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Donations and legacies | Income from charitable activities | Income from trading | Income from investments |
| 2008 | 3,628 | 3,490 | 2,327 | 4,082 |
| 2009 | 3,822 | 3,654 | 2,429 | 4,281 |
| 2010 | 4,014 | 3,881 | 2,555 | 3,911 |
| 2011 | 4,266 | 4,062 | 2,737 | 3,764 |
| 2012 | 4,517 | 4,252 | 2,903 | 4,024 |
| 2013 | 4,803 | 4,452 | 3,119 | 4,266 |
| 2014 | 5,094 | 4,688 | 3,312 | 4,417 |
| 2015 | 5,281 | 4,837 | 3,353 | 4,465 |
| 2016 | 5,499 | 5,137 | 3,361 | 4,539 |
| 2017 | 5,822 | 5,526 | 3,443 | 4,608 |
| 2018 | 6,104 | 5,749 | 3,591 | 4,429 |
| 2019 | 6,381 | 5,994 | 3,647 | 4,743 |
| 2020 | 6,390 | 5,975 | 3,553 | 4,928 |

Note: the income stream analysis relates only to a subpopulation of charities with an annual income of at least £500k.

TABLE A5. Median annual real relative growth rate in specific charitable income streams

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Donations and legacies | Income from charitable activities | Income from trading | Income from investments |
| 2008 | 0.97 | 1.01 | 0.98 | 0.97 |
| 2009 | 0.99 | 1.06 | 1.01 | 0.44 |
| 2010 | 0.97 | 0.98 | 0.96 | 0.79 |
| 2011 | 0.95 | 0.97 | 0.96 | 1.02 |
| 2012 | 0.96 | 0.99 | 0.98 | 1.04 |
| 2013 | 0.98 | 1.00 | 0.99 | 0.96 |
| 2014 | 0.98 | 1.01 | 1.00 | 0.94 |
| 2015 | 0.99 | 1.02 | 0.99 | 0.99 |
| 2016 | 0.98 | 1.01 | 0.97 | 0.98 |
| 2017 | 0.97 | 0.99 | 0.98 | 0.92 |
| 2018 | 0.97 | 1.00 | 0.97 | 1.01 |
| 2019 | 0.98 | 1.01 | 0.97 | 1.05 |
| 2020 | 1.04 | 0.93 | 0.56 | 0.81 |

Note: the income stream analysis relates only to a subpopulation of charities with an annual income of at least £500k.

TABLE A6. 25th percentile of the annual real relative growth rate in specific charitable income streams

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Donations and legacies | Income from charitable activities | Income from trading | Income from investments |
| 2008 | 0.67 | 0.93 | 0.75 | 0.76 |
| 2009 | 0.69 | 0.98 | 0.78 | 0.17 |
| 2010 | 0.72 | 0.90 | 0.77 | 0.39 |
| 2011 | 0.69 | 0.87 | 0.77 | 0.85 |
| 2012 | 0.69 | 0.90 | 0.81 | 0.87 |
| 2013 | 0.73 | 0.92 | 0.79 | 0.73 |
| 2014 | 0.73 | 0.92 | 0.80 | 0.67 |
| 2015 | 0.66 | 0.93 | 0.68 | 0.77 |
| 2016 | 0.69 | 0.92 | 0.61 | 0.77 |
| 2017 | 0.69 | 0.91 | 0.77 | 0.61 |
| 2018 | 0.68 | 0.92 | 0.75 | 0.86 |
| 2019 | 0.69 | 0.93 | 0.72 | 0.92 |
| 2020 | 0.74 | 0.69 | 0.26 | 0.55 |

Note: the income stream analysis relates only to a subpopulation of charities with an annual income of at least £500k.

TABLE A7. Median annual real relative growth rate in expenditure, for the overall panel and for specific charitable subpopulations

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Overall panel | £1-10k | £10-100k | £100k-1m | £1m-10m | £10m+ | Culture and recreation | Development | Education | Environment | Grantmaking foundations | Health | Housing | International | Law and advocacy | PTAs | Playgroups and nurseries | Religion | Research | Scout groups and youth clubs | Social services | Village halls | Non-publicly funded | Pre-COVID public funding recipients | New public funding recipients |
| 2000 | 1.01 | 1.04 | 0.97 | 1.02 | 1.04 | 1.03 | 1.01 | 1.02 | 1.02 | 1.01 | 0.98 | 1.03 | 1.00 | 1.04 | 1.05 | 1.00 | 1.08 | 0.99 | 1.02 | 1.00 | 0.99 | 0.98 |  |  |  |
| 2001 | 1.01 | 1.02 | 0.98 | 1.02 | 1.05 | 1.04 | 1.00 | 1.00 | 1.04 | 1.01 | 0.98 | 1.04 | 1.04 | 1.02 | 1.04 | 1.00 | 1.12 | 1.01 | 1.00 | 0.97 | 0.98 | 0.97 |  |  |  |
| 2002 | 1.03 | 1.06 | 1.01 | 1.03 | 1.05 | 1.05 | 1.02 | 1.03 | 1.05 | 1.05 | 0.98 | 1.04 | 1.03 | 1.03 | 1.08 | 1.04 | 1.16 | 1.01 | 1.03 | 1.10 | 1.00 | 1.03 |  |  |  |
| 2003 | 1.00 | 1.03 | 0.97 | 1.01 | 1.05 | 1.04 | 1.01 | 1.00 | 1.03 | 1.00 | 0.95 | 1.03 | 1.02 | 1.02 | 1.04 | 0.98 | 1.07 | 0.99 | 1.00 | 0.96 | 0.99 | 0.99 |  |  |  |
| 2004 | 1.01 | 1.04 | 0.98 | 1.01 | 1.04 | 1.04 | 1.00 | 1.01 | 1.04 | 1.01 | 0.98 | 1.04 | 1.02 | 1.02 | 1.02 | 0.98 | 1.06 | 1.00 | 1.00 | 1.01 | 1.00 | 1.00 |  |  |  |
| 2005 | 1.02 | 1.07 | 0.99 | 1.02 | 1.03 | 1.04 | 1.03 | 1.00 | 1.03 | 1.03 | 0.99 | 1.03 | 1.03 | 1.06 | 1.01 | 1.00 | 1.04 | 1.02 | 1.02 | 1.01 | 1.01 | 1.04 |  |  |  |
| 2006 | 1.01 | 1.05 | 0.98 | 1.00 | 1.02 | 1.02 | 0.98 | 1.00 | 1.02 | 1.03 | 0.99 | 1.01 | 1.03 | 1.04 | 1.02 | 0.96 | 1.04 | 1.00 | 1.02 | 1.05 | 1.00 | 1.02 |  |  |  |
| 2007 | 1.00 | 1.04 | 0.97 | 1.00 | 1.01 | 1.02 | 0.98 | 0.99 | 1.01 | 1.00 | 0.99 | 1.01 | 1.01 | 1.01 | 1.01 | 0.95 | 1.07 | 1.00 | 1.01 | 1.02 | 0.99 | 0.97 |  |  |  |
| 2008 | 1.00 | 1.06 | 0.98 | 1.00 | 1.02 | 1.02 | 1.00 | 1.00 | 1.02 | 1.03 | 0.97 | 1.01 | 1.02 | 1.02 | 1.01 | 0.97 | 1.05 | 1.00 | 1.01 | 0.98 | 0.99 | 1.01 |  |  |  |
| 2009 | 1.02 | 1.07 | 1.00 | 1.02 | 1.04 | 1.05 | 1.01 | 1.02 | 1.04 | 1.04 | 0.98 | 1.04 | 1.03 | 1.06 | 1.07 | 0.98 | 1.09 | 1.01 | 1.01 | 1.07 | 1.01 | 1.03 |  |  |  |
| 2010 | 0.97 | 1.00 | 0.95 | 0.97 | 0.98 | 0.98 | 0.97 | 0.96 | 0.97 | 0.97 | 0.96 | 0.98 | 0.98 | 0.98 | 0.98 | 0.93 | 1.04 | 0.96 | 0.96 | 0.97 | 0.96 | 0.96 |  |  |  |
| 2011 | 0.96 | 1.01 | 0.94 | 0.95 | 0.97 | 0.98 | 0.95 | 0.96 | 0.98 | 0.97 | 0.95 | 0.97 | 0.97 | 0.96 | 0.95 | 0.95 | 1.02 | 0.95 | 0.97 | 0.94 | 0.95 | 0.95 |  |  |  |
| 2012 | 0.98 | 1.01 | 0.96 | 0.97 | 0.99 | 0.99 | 0.98 | 0.98 | 0.99 | 0.98 | 0.97 | 0.99 | 1.00 | 0.96 | 0.98 | 0.97 | 1.00 | 0.97 | 0.98 | 0.99 | 0.97 | 0.97 |  |  |  |
| 2013 | 0.99 | 1.02 | 0.97 | 0.99 | 1.00 | 1.00 | 0.98 | 0.98 | 1.00 | 0.99 | 0.99 | 1.01 | 1.01 | 0.98 | 0.99 | 0.94 | 1.01 | 0.98 | 0.98 | 1.01 | 0.99 | 0.98 |  |  |  |
| 2014 | 0.99 | 1.03 | 0.97 | 0.99 | 1.01 | 1.01 | 1.00 | 0.98 | 1.00 | 1.00 | 1.01 | 1.01 | 0.99 | 0.98 | 1.01 | 0.98 | 1.02 | 0.98 | 1.01 | 1.00 | 0.99 | 0.97 |  |  |  |
| 2015 | 1.00 | 1.03 | 0.99 | 1.01 | 1.02 | 1.03 | 1.00 | 1.01 | 1.02 | 1.00 | 0.99 | 1.01 | 1.01 | 1.01 | 1.01 | 0.98 | 1.02 | 1.01 | 1.00 | 0.99 | 1.00 | 0.99 |  |  |  |
| 2016 | 1.00 | 1.03 | 0.98 | 1.00 | 1.02 | 1.02 | 0.99 | 0.99 | 1.01 | 1.01 | 0.99 | 1.01 | 1.01 | 1.00 | 0.99 | 0.98 | 1.02 | 0.99 | 1.00 | 1.00 | 1.00 | 0.99 | 0.98 | 1.02 | 1.01 |
| 2017 | 0.98 | 1.01 | 0.97 | 0.99 | 1.00 | 1.01 | 0.98 | 0.97 | 1.00 | 0.99 | 0.99 | 0.99 | 0.99 | 1.00 | 0.99 | 0.95 | 1.00 | 0.98 | 0.98 | 0.99 | 0.99 | 0.97 | 0.97 | 1.00 | 1.00 |
| 2018 | 0.99 | 1.02 | 0.97 | 0.99 | 1.00 | 1.00 | 0.99 | 0.96 | 1.00 | 0.99 | 0.98 | 1.00 | 1.01 | 0.97 | 1.01 | 0.98 | 1.02 | 0.98 | 0.99 | 0.98 | 0.99 | 0.99 | 0.97 | 1.01 | 1.00 |
| 2019 | 0.99 | 1.02 | 0.98 | 1.00 | 1.01 | 1.02 | 0.99 | 0.98 | 1.01 | 1.02 | 0.98 | 1.00 | 1.00 | 0.98 | 1.02 | 0.98 | 1.02 | 0.99 | 0.99 | 0.98 | 0.99 | 0.99 | 0.98 | 1.02 | 1.01 |
| 2020 | 0.84 | 0.77 | 0.79 | 0.89 | 0.93 | 0.96 | 0.72 | 0.72 | 0.90 | 0.88 | 0.89 | 0.89 | 0.95 | 0.88 | 0.94 | 0.65 | 0.95 | 0.86 | 0.80 | 0.61 | 0.86 | 0.80 | 0.79 | 0.91 | 0.87 |

TABLE A8. 25th percentile of the annual real relative growth rate in expenditure, for the overall panel and for specific charitable subpopulations

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Overall panel | £1-10k | £10-100k | £100k-1m | £1m-10m | £10m+ | Culture and recreation | Development | Education | Environment | Grantmaking foundations | Health | Housing | International | Law and advocacy | PTAs | Playgroups and nurseries | Religion | Research | Scout groups and youth clubs | Social services | Village halls | Non-publicly funded | Pre-COVID public funding recipients | New public funding recipients |
| 2000 | 0.79 | 0.78 | 0.75 | 0.87 | 0.97 | 0.99 | 0.78 | 0.83 | 0.88 | 0.84 | 0.74 | 0.80 | 0.80 | 0.80 | 0.90 | 0.67 | 0.96 | 0.78 | 0.80 | 0.78 | 0.79 | 0.67 |  |  |  |
| 2001 | 0.78 | 0.77 | 0.74 | 0.86 | 0.97 | 0.99 | 0.77 | 0.81 | 0.87 | 0.79 | 0.75 | 0.84 | 0.83 | 0.77 | 0.87 | 0.65 | 1.00 | 0.81 | 0.80 | 0.74 | 0.78 | 0.67 |  |  |  |
| 2002 | 0.82 | 0.81 | 0.77 | 0.87 | 0.97 | 0.99 | 0.80 | 0.86 | 0.88 | 0.85 | 0.72 | 0.83 | 0.80 | 0.77 | 0.93 | 0.68 | 1.02 | 0.81 | 0.80 | 0.85 | 0.82 | 0.75 |  |  |  |
| 2003 | 0.79 | 0.78 | 0.73 | 0.86 | 0.96 | 0.97 | 0.79 | 0.82 | 0.86 | 0.82 | 0.70 | 0.83 | 0.80 | 0.78 | 0.86 | 0.63 | 0.95 | 0.79 | 0.76 | 0.73 | 0.80 | 0.70 |  |  |  |
| 2004 | 0.80 | 0.79 | 0.75 | 0.87 | 0.96 | 0.98 | 0.79 | 0.84 | 0.88 | 0.82 | 0.76 | 0.84 | 0.81 | 0.77 | 0.86 | 0.64 | 0.95 | 0.80 | 0.81 | 0.77 | 0.81 | 0.74 |  |  |  |
| 2005 | 0.82 | 0.81 | 0.77 | 0.88 | 0.96 | 0.98 | 0.82 | 0.83 | 0.89 | 0.84 | 0.76 | 0.84 | 0.80 | 0.80 | 0.86 | 0.65 | 0.94 | 0.83 | 0.79 | 0.80 | 0.83 | 0.75 |  |  |  |
| 2006 | 0.80 | 0.80 | 0.75 | 0.87 | 0.95 | 0.97 | 0.77 | 0.83 | 0.86 | 0.83 | 0.75 | 0.82 | 0.83 | 0.76 | 0.88 | 0.64 | 0.95 | 0.81 | 0.79 | 0.82 | 0.82 | 0.75 |  |  |  |
| 2007 | 0.79 | 0.78 | 0.74 | 0.86 | 0.94 | 0.98 | 0.78 | 0.82 | 0.87 | 0.79 | 0.75 | 0.82 | 0.80 | 0.74 | 0.85 | 0.60 | 0.96 | 0.81 | 0.82 | 0.80 | 0.81 | 0.71 |  |  |  |
| 2008 | 0.80 | 0.79 | 0.75 | 0.86 | 0.94 | 0.98 | 0.80 | 0.83 | 0.88 | 0.83 | 0.74 | 0.83 | 0.81 | 0.74 | 0.85 | 0.63 | 0.95 | 0.81 | 0.79 | 0.75 | 0.81 | 0.75 |  |  |  |
| 2009 | 0.80 | 0.79 | 0.75 | 0.87 | 0.95 | 0.99 | 0.80 | 0.84 | 0.87 | 0.83 | 0.71 | 0.83 | 0.82 | 0.76 | 0.89 | 0.64 | 0.99 | 0.81 | 0.78 | 0.84 | 0.81 | 0.76 |  |  |  |
| 2010 | 0.76 | 0.74 | 0.71 | 0.84 | 0.90 | 0.93 | 0.78 | 0.79 | 0.82 | 0.78 | 0.70 | 0.78 | 0.77 | 0.73 | 0.85 | 0.59 | 0.92 | 0.78 | 0.76 | 0.72 | 0.78 | 0.69 |  |  |  |
| 2011 | 0.77 | 0.76 | 0.71 | 0.83 | 0.89 | 0.92 | 0.76 | 0.80 | 0.83 | 0.81 | 0.72 | 0.78 | 0.76 | 0.72 | 0.81 | 0.64 | 0.92 | 0.79 | 0.76 | 0.70 | 0.78 | 0.69 |  |  |  |
| 2012 | 0.79 | 0.76 | 0.74 | 0.85 | 0.91 | 0.94 | 0.78 | 0.80 | 0.85 | 0.80 | 0.73 | 0.77 | 0.81 | 0.72 | 0.84 | 0.65 | 0.91 | 0.82 | 0.77 | 0.77 | 0.79 | 0.73 |  |  |  |
| 2013 | 0.79 | 0.76 | 0.75 | 0.87 | 0.93 | 0.96 | 0.78 | 0.81 | 0.86 | 0.79 | 0.73 | 0.81 | 0.84 | 0.73 | 0.81 | 0.61 | 0.93 | 0.83 | 0.78 | 0.79 | 0.81 | 0.74 |  |  |  |
| 2014 | 0.80 | 0.77 | 0.76 | 0.87 | 0.93 | 0.97 | 0.81 | 0.80 | 0.86 | 0.82 | 0.76 | 0.81 | 0.79 | 0.73 | 0.84 | 0.63 | 0.94 | 0.83 | 0.79 | 0.77 | 0.82 | 0.73 |  |  |  |
| 2015 | 0.81 | 0.76 | 0.77 | 0.89 | 0.94 | 0.97 | 0.80 | 0.85 | 0.88 | 0.82 | 0.75 | 0.82 | 0.83 | 0.78 | 0.85 | 0.64 | 0.95 | 0.86 | 0.76 | 0.78 | 0.82 | 0.75 |  |  |  |
| 2016 | 0.81 | 0.77 | 0.76 | 0.87 | 0.94 | 0.97 | 0.80 | 0.82 | 0.86 | 0.81 | 0.75 | 0.79 | 0.81 | 0.75 | 0.84 | 0.62 | 0.94 | 0.85 | 0.80 | 0.78 | 0.82 | 0.74 | 0.75 | 0.90 | 0.85 |
| 2017 | 0.79 | 0.74 | 0.75 | 0.87 | 0.93 | 0.96 | 0.79 | 0.79 | 0.85 | 0.80 | 0.75 | 0.81 | 0.80 | 0.77 | 0.82 | 0.61 | 0.92 | 0.82 | 0.78 | 0.77 | 0.80 | 0.74 | 0.74 | 0.89 | 0.84 |
| 2018 | 0.80 | 0.74 | 0.76 | 0.87 | 0.92 | 0.96 | 0.81 | 0.76 | 0.86 | 0.81 | 0.72 | 0.81 | 0.83 | 0.71 | 0.85 | 0.62 | 0.94 | 0.83 | 0.78 | 0.77 | 0.81 | 0.75 | 0.74 | 0.89 | 0.85 |
| 2019 | 0.80 | 0.75 | 0.76 | 0.88 | 0.93 | 0.97 | 0.80 | 0.80 | 0.86 | 0.82 | 0.74 | 0.81 | 0.81 | 0.74 | 0.85 | 0.62 | 0.94 | 0.83 | 0.78 | 0.77 | 0.81 | 0.75 | 0.75 | 0.89 | 0.87 |
| 2020 | 0.53 | 0.41 | 0.49 | 0.72 | 0.79 | 0.86 | 0.45 | 0.45 | 0.58 | 0.62 | 0.56 | 0.58 | 0.72 | 0.58 | 0.64 | 0.35 | 0.86 | 0.65 | 0.51 | 0.40 | 0.53 | 0.54 | 0.46 | 0.70 | 0.65 |