What's on the horizon for charity trustees?
At the Charities Aid Foundation, we believe that collaboration is integral to achieving good results and accelerating social progress towards a fair and sustainable future.

We are therefore delighted to be partnering with The Institute of Chartered Accountants in England and Wales (ICAEW) to produce this report on the future of trusteeship and the challenges and opportunities facing charities and their boards in 2022. The ICAEW is a chartered professional body that operates in the public interest and promotes inclusivity, diversity, and fairness, making it well-placed to contribute to discussions about how to build more resilient, sustainable charities. CAF and ICAEW also have a shared audience, supporting charities and trustees.

To inform this paper, we spoke to trustees at local, national, and international charities, across a range of cause areas about the outlook for their organisations. Learning about their experiences and opinions is valuable especially now, considering the impact of Covid-19. The past two years have proven turbulent for the charity sector, with demands for many charities’ services increasing in a time when engaging person-to-person has never been more challenging.

While the charity landscape has changed – including through increasing digital activity and a greater emphasis on resilience – adapting to the challenges of recent years has also resulted in new opportunities. Charities have shown themselves and others exactly how strong and impactful they can be and have entered this year with a renewed sense of purpose and determination.

Indeed, our research shows that charities are typically clear about their plans and strategy going forward and are focusing their efforts on three key opportunity areas: stability, growth, and influence. We are optimistic that these charities will become more sustainable and resilient; to help even more people; and be better equipped than ever to influence policy and lobby for change, armed with information and research. Charities are also uniquely well-placed to play a pivotal role in the Government’s Levelling Up agenda, and have the potential to bridge divides between communities, councils, and governments of all levels and sizes.

As a charity working at the nexus of donors, philanthropists, businesses, think tanks, charities, and Government, CAF is committed to furthering the understanding of challenges facing the UK’s 200,000+ charities. We see 2022 as a year of opportunity for charities: to take stock, to rebuild finances, and to devise strategies for moving forward purposefully and sustainably.

Alison Taylor  
CEO CAF Bank and CAF Charity Services

Michael Izza, Chief Executive at ICAEW, says:  
“ICAEW Chartered Accountants possess the knowledge, skills and ethics needed to enable a world of strong and sustainable economies. Many of our members bring these qualities to their roles as charity trustees, supporting the invaluable work of many charities across the UK. In a fragile post-pandemic, post-Brexit world, it is more important than ever that charities and their trustees understand how best to ensure their organisations’ stability and build their resilience for the future.

That is why we have partnered with the Charities Aid Foundation to produce this paper. This examination of the challenges currently facing charities and trustees, and insights into how these challenges might be turned into opportunities, will be critical in helping charities to evolve, adapt and continue to deliver meaningful results. It is in all our interests that we get this right.”
Factors at play
A glimpse at what key factors are affecting the operating environment for charities

FINANCIAL RESILIENCE
Charities need to diversify and increase funding sources in a time of scarcity.

CONTINUATION AND EVOLUTION
Survival is of concern for small, niche, and remote charities, whilst also trying to connect with new supporters, volunteers and trustees.

COVID-19
The pandemic has added to the financial and logistical pressures faced by many charities.

BREXIT
Working with employees and volunteers in Europe – and receiving money from abroad – has changed.

POLITICAL COMPLEXITIES
The impact of political decisions on funding and aid spending has particularly affected charities.

CYBERCRIME
Protecting personal data and protecting funds in a time of increased cyber-attacks are priorities.

DIGITAL TRANSFORMATION
While full of potential, digital shifts can be impeded by barriers related to ability, cost, and time.

INFLATIONARY PRESSURES
Inflation is growing and is likely to remain high into 2023, which could impact demand on charities’ services, donations and running costs.

CLIMATE CHANGE
Many charities are yet to develop policies around climate change and sustainability.

MENTAL HEALTH
1 in 6 adults are experiencing some form of depression as we adapt to a ‘new normal’, and charities need to be prepared for the wider impact on their staff, volunteers and the people and causes they support.
Introduction

The past two years have been ones of tumultuous change, not least for charities. External forces have impacted and transformed charities’ operating environments, including the Covid-19 pandemic, Brexit, inflation, and the cost-of-living crisis.

Despite the various uncertainties currently facing the third sector, CAF research has found reasons to be positive, with the latest UK Giving report showing £11.3bn given to charity in the previous year. Although an estimated 1.6m fewer people donated in the previous year, those who did give during the pandemic also donated more than in the past. Donors are also increasingly willing to give to charities using digital methods, engendering a range of new fundraising and engagement possibilities.

CAF’s and ICAEW’s research into the future of trusteeship explores the challenges and opportunities facing the sector. This includes examining the importance of building networks, providing guidance for charities and trustees, and devising equitable processes for trustee recruitment. Making small changes to strengthen the quality and sustainability of charities’ trusteeship benefits not only the charities themselves, but also their ability to deliver services and impact the causes and policies they exist to address.

CAF and ICAEW commissioned VK Research to conduct qualitative research that would underpin the report’s development. VK Research interviewed 27 charity trustees across local, national and internationally focused charities. The remit of charities represented included faith-based, educational, humanitarian, health, animal welfare, and women’s support.

The findings of CAF’s and ICAEW’s research into challenges facing charities and their trustees can be encapsulated within six key areas.

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1 Coronavirus and depression in adults, Great Britain - Office for National Statistics (ons.gov.uk)
2 UK Giving 2021 | Largest charity giving study in the UK | CAF (cafonline.org)
Financial resilience

Diversifying funding is key.

An ongoing concern for charities and trustees is that of sourcing funding. Even charities that have secure incomes worry about protecting these or the possibility of losing them. Charities are also dependent on different kinds of funding: long-term, to secure the continuation of the charity and to allow longer-term planning; and short-term, to deliver initiatives that respond to emerging need.

Even as we emerge from the pandemic, finance worries remain key among charities' concerns. According to CAF's Charity Landscape Report, the top challenges cited by charity leaders were generating income and achieving financial sustainability (58%), followed by meeting demand for services (30%). A fifth (21%) of charities said that they planned to use charity reserve funds to cover income shortfalls rather than for capital expenditure – this was twice as many as in 2019 (10%).

Funding is of concern for charities, especially given the social and economic challenges of the past few years. Trustees have the potential to help bridge the divide between charities in need and the people and organisations who might be able to help them, through networking as well as financial and fundraising expertise – but doing so can be challenging, especially for trustees of small charities.

Diversifying funding and support networks is a focal area for charities. A key responsibility of many charities' trustees seems to be that of trying to connect with wealthy donors for the charity and then networking and extending these contacts to create a substantial and influential support base. This is especially difficult for new charities that cannot trade on their name or reputation.

Securing grants is also a challenging element of funding for charities – and not only because grants are competitive. Grants application processes can be stressful for charity trustees, especially if these feel that their charities do not meet certain expectations as outlined in application criteria. For example, while grant applications typically do not demand proof of diversity at a board level, diversity among trustees is valued and can indicate that a charity is embodying its Equality, Diversity and Inclusivity policies. Consequently, some trustees interviewed expressed concern that in a bid to meet perceived expectations of diversity, tokenism might emerge as a problem and micro-charities with fewer trustees could risk being sidelined. Another risk is that to meet demands set by specific grants, a charity might feel obligated to shift its focus. Even if this shift is only subtle, it has the potential to impact governance if the charity moves away from its stated intentions.

Further funding pressures include the cost of buildings and maintenance, and paying for new service delivery models supported by digital transformation. Charities have also been under pressure to deliver services – often whilst trying to cut costs – within the broader contexts of Covid-19 and Brexit repercussions. Increasing threats from cybercrime are also of concern to charities.

Please think about your organisation's current approach to reserves. How much, if at all, do you agree with the following statements?

- Our charity needs to have some reserves available without a notice period
- We are still building organisational and financial resilience in the wake of Covid
- We are concerned about how the rate of inflation will affect our savings
- Our charity needs to have some reserves available without a notice period
- We are still building organisational and financial resilience in the wake of Covid
- We are concerned about how the rate of inflation will affect our savings

53% 27% 9% 8%
21% 16% 20%
30% 25% 20% 16% 6% 5% 6% 9%
17% 9% 11% 11% 9% 11% 16% 20%

WHAT DOES THIS MEAN?

“Realistically for me, the biggest challenge is the financial stability of the charity and I put a lot of time and energy into that. It's ensuring you have a stable financial situation, which many charities don’t.”

A support charity for disadvantaged young people
Working together

Trustees impact the collaboration within charities.

The nature and involvement of a charity’s trustees can significantly impact the collaboration and culture within the organisation.

Collaboration, including beyond the sector, is a key part of helping charities realise their potential and be innovative and effective. Several successful online fundraising events during the pandemic were jointly run, such as ‘The Massive Get Together’ and the ‘COVID Community Campaign’. CAF’s Charity Landscape Report found that 74% of charities said that they had collaborated with another not-for-profit organisation during the first year of the pandemic.¹

Trustees can help guide their charities’ collaboration, which is why having the right trustees can greatly affect that charity’s outcomes. While the trustees interviewed for this research were similar – in that they are all dedicated and committed to their charities – it was still possible to divide them into three broad types. These are: expert trustees, passion trustees, and cause trustees.

Types of trustees

**EXPERT TRUSTEES**
Typically trustees of multiple charities.
Use their skillset to further the charity’s interests, often in accountancy, governance, and consultancy.
They may not necessarily have a personal attachment to their charity’s cause, beyond a dedication to service.
Believe it is important to help others where possible and ‘give back’ to society.

**PASSION TRUSTEES**
Usually a trustee for one charity only, frequently as founder.
Compelled to volunteer for their charity due to personal reasons or beliefs.
Gifted at generating engagement with their charity.
Dedicated to learning to be effective, but do not necessarily bring professional skills to the trustee board.
Often undertake work of charities with few paid employees.

**CAUSE TRUSTEES**
Highly focused on the work of their charity, despite not belonging to the group impacted.
Specifically sought out for their skills and invited to become involved in the charity.
Sometimes become involved due to a temporary connection to the charity.
Typically connected to slightly larger charities, often with employees.

¹The Massive Get Together: The Massive Get Together - a Charities crowdfunding project in London by The Massive Get Together (crowdfunder.co.uk)
²The Covid Community Campaign Covid Community Campaign - Feeding hunger this winter
³Charity Landscape Report 2022 | Charity Sector Research | CAF (cafonline.org)
Understanding how different trustees engage with their charities is vital to understanding different charities’ strengths and challenges. For smaller charities, typically without paid staff, the trustees carry out the actual work of the charity themselves – these are often passion trustees. Cause trustees frequently represent charities with small employee teams, revealing strong working relationships with the staff, especially the senior team. Expert trustees are most likely to operate at a distance from the charity’s everyday functions, working as they do with larger charities – which can mean the relationship between trustees and staff is not always as close as either group would like. This distance can make it harder for trustees to feel confident about the effectiveness of their policies.

While the responsibilities of chairs of trustee boards vary, three key responsibilities are: managing the trustee group; managing the charity, which involves selecting and working with the CEO and leadership team; and working on general governance issues, which can include representing the charity to external audiences. Chairs interviewed expressed different opinions on support and training, however, with some stating that they lacked support or knowledge regarding how to operate effectively as a trustee.

As for collaboration, different types of trustees leverage their skills, passion, or experience to varying effects. This means that it makes sense to choose trustees in part based on how their unique qualities and ‘type’ might benefit a charity in terms of networking and influence. Each charity will have a unique relationship with its trustees. Understanding the make-up of the board of trustees can help to identify what strengths they bring to the charity and where a board may be lacking. A trustee’s motivation will impact their ability to influence and collaborate across different spheres. The most confident trustees have a good network of other trustees and charities and benefit from the inspiration and information that network provides. The majority, however, do not appear to have access to this type of network. A service that facilitates networking, to enable charities to connect with similar charities, and learn from them, would be welcome.

“\textquote“I limit myself to only be a trustee of three charities at a time. I then like to have a range of areas they are active in, and I do not want to be involved in a charity that is financially struggling – I do not want to be involved in an organisation that goes bust or is at risk of going bust.\textquote”\textit{An expert trustee at a charity support service}
Diversity

Achieving diversity remains a challenge.

Cultivating diverse and inclusive trustee boards is a complex issue for many charities. Almost all participants interviewed said that their boards were less diverse than they would like. However, they were also unsure about how to resolve this issue.

Moreover, charities vary significantly in their perspectives on whether diversity on boards is important. This depends in part on what diversity offers each charity. Diversity of personal characteristics is likely to be more important for an international human rights charity than a local foodbank. Not all charities benefit from diversity in the same way, and diversity itself can refer to multiple attributes – including diversity of skills and knowledge, diversity of personal characteristics, diversity of users and beneficiaries, and diversity of motivations driving the trustees making up the trustee board.

A key element of diversity in all its forms, however, is that it can help to ensure that a group is not homogenous in opinion and experience. Different backgrounds within a trustee board can challenge old behaviours and bring new ideas.

Most trustees agreed that their boards had diversity of skills and knowledge – typically the aspect of diversity on which they least wanted to compromise – but acknowledged that they lacked diversity of personal characteristics and service user representation on their board. Trustees expressed the concern, however, that if demographic ‘quotas’ were overemphasised, this could create a less useful trustee board in terms of experience. Finding new trustees can also be a challenge – especially if they are young or working full-time – because being a trustee can require a large amount of time and commitment. This necessarily skews the existing trustee demographic towards those who have the time, money, and energy to expend on additional responsibilities such as voluntary trustee work.

According to the Taken on Trust research by the Charity Commission, only 8% of trustees are non-white compared with 14% of the UK population; seven out of ten trustees are men; and the median age is 61 years. The Charity Commission estimates that only 0.5% of the trustee population is made up of 18-24-year-olds.6

Our research identified three broad elements of diversity that are considered by trustee boards when discussing trustee diversity needs.

**DIVERSITY OF SKILLS AND KNOWLEDGE**

Trustees with diverse topic specialisms and skill sets can benefit boards. Bringing relevant specialisms or lived experience to boards can also lend these boards greater authority.

Diversity is essential to a charity’s good governance and success.

**DIVERSITY OF PERSONAL CHARACTERISTICS**

This includes gender, ethnicity, class background, and age.

While none of the trustees interviewed were interested in diversity for appearances’ sake only, many expressed that their trustees should embody a more diverse range of identities and experiences. This would enable their charities to benefit from knowledge beyond the silo of white, higher-income communities, whose members tend to be overrepresented in trustee roles.

**DIVERSITY OF SERVICE USER BOARD REPRESENTATION**

For certain charities, having the voice of a beneficiary of their charity’s work represented on the board is helpful or even essential; for example, someone who has suffered the charity’s target illness.

A challenge in sourcing these kinds of trustees is that they need to be articulate and confident in bringing their opinions and experiences to discussions. They also need to have adequate time and energy to deliver on the responsibilities that accompany being a trustee.

More work could be done by charities and boards to train otherwise suitable candidates in becoming trustees, rather than rejecting them for lack of experience. A system that helps to attract new trustees would be a boon for the sector. This could help to ensure a continuation of the skills required, as well as introducing a wider range of people into trusteeship, bringing talent and new ideas. Examples of what such initiatives might look like include the ICAEW Volunteers website – a free platform for all not-for-profit organisations and volunteers, launched in 2013 to match ICAEW members with charities so that chartered accountants can help strengthen the not-for-profit sector.7 Information-sharing and skill-sharing through initiatives such as this one can be a cost-efficient and effective way for charities to access expertise.

**WHAT DOES THIS MEAN?**

“IT WOULD ALSO BE IDEAL IF IT COULD BE LED BY PEOPLE WITH LIVED EXPERIENCE. WE ARE GRAPPLING WITH THIS. WE DON’T WANT TO GIVE THEM RESPONSIBILITY FOR ALL THIS WORK AND SAY ‘YOU SHOULD DO THIS YOURSELVES’, BUT WE DO WANT THEIR PERSPECTIVE.”

An asylum seeker support charity

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6 Taken on Trust awareness and effectiveness of charity trustees pdf publishing.service.gov.uk
7 ICAEW Volunteers

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8 Charities Aid Foundation in partnership with ICAEW | Challenges facing charities and trustees in 2022
Support and training

Extra support would yield positive results.

Almost all the charities interviewed feel that their trustee groups, sometimes in conjunction with their senior leadership teams, possess a wealth of skills and expertise that help them to operate effectively and efficiently. Nevertheless, specific gaps in knowledge and experience mentioned by interviewees indicate that these charities would welcome additional support, guidance, and training. Many of these charities are unaware of what assistance is available to them. There are many resources available to charity trustees but identifying which of these are useful or high-quality can be difficult – and there is no ‘one-stop shop’ for trustees seeking to develop their skills.

Our research identified that charities have an unmet need for easily accessible support and training materials. Trustees are pressed for time and need information to be clear and functional. In terms of content, many would like to learn more about what other charities like theirs are doing successfully and what initiatives they can learn from. Information-sharing within the sector is consequently an area with growth potential, especially given our research found that charities tend rarely to seek out support or information from larger organisations, such as government, preferring instead to learn from within the sector. A centralised, sector-specific information-sharing platform would be of great use to charities. The sector-led initiative Trustees’ Week provides an overview of relevant bodies, as does the UK Government. The Charity Commission’s 5-minute guides can also serve as good starting points for charity trustees seeking to develop their knowledge and skills, and signpost to other resources as well. However, these resources remain relatively fragmented and do not provide training with a clear progression arc. Nevertheless, some relevant resources exist. For example, CAF offers resources for trustees, and ICAEW offers free Trustee Training Modules as well as a Volunteering Community for skills-based volunteers. However, a centralised, accessible resource hub for trustees remains desirable.

Trustees interviewed attempted to address organisational knowledge gaps and find solutions by bringing new trustees with relevant expertise onto the board; by upskilling staff; by contracting external consultants or sourcing pro bono work; and by offering further training to trustees. Nevertheless, various areas remain where trustees feel that they continue to lack support and resources. These areas include training in bid writing; advice on how to conduct high-level strategic planning for one’s charity; fundraising support, particularly in terms of legalities; technical advice, including HR, data protection, and finance; advice on post-Brexit rule changes; and new trustee training in financial reporting and their responsibilities.

Barriers to seeking support and training include cost, accessibility, and overwhelm in the face of a multitude of similar, sometimes suboptimal resources.

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WHAT DOES THIS MEAN?

There is no one clear, credible, centralised, known support or training service for charities. The sector would benefit from an accessible centralised resource platform, potentially organised by a charity umbrella organisation, that offers training and support as well as opportunities for information-sharing and networking between charities. Trustees would also benefit from role-specific training – accessible, free, or cost-efficient – to help them perform at the best of their abilities in their roles.

“If I wasn’t working a full-time job, I might be able to find support from within the charitable sector. I’m sure there is support there but finding the time is another thing.”

A representative from an educational charity

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1 Training and support – Trustees Week
2 Charity trustee: what’s involved (CC3a) - GOV.UK (www.gov.uk)
3 Charity Commission: 5-minute guides
4 ICAEW - Trustee Training Modules
5 ICAEW Volunteering Community

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Digital

Digital advances impact everyone, but not everyone understands them.

Digital covers a wide range of charity functions and is interpreted differently by trustees depending on their expertise and the relevance of various elements of technology to their charities.

Trustees identified digital expertise as being particularly useful for communicating with younger audiences and distanced audiences during the pandemic. Technology is also a welcome tool for charities whose trustees are spread out geographically, enabling them to work collaboratively despite being in different locations.

Furthermore, the UK is moving increasingly towards being a cashless society, meaning the uptake of tools related to digital payments and fundraising is obligatory. CAF’s UK Giving report found that cash giving nearly disappeared at some points during 2020 and 2021.11

How charities use digital technology varies greatly. Newer charities don’t really think about adopting new digital tools, since these have been incorporated into their functioning since inception. However, older charities – particularly those run by digital non-natives – are not always using digital tools, and consequently risk missing out on the opportunities associated with these, such as blended service delivery.

The size of charities also impacts how they engage with digital technologies. According to CAF’s Charity Landscape Report, 80% of charities with an income of £5m or more said that they had invested in IT and online solutions during the first year of the pandemic, whereas this figure stood at just under two thirds (64%) for charities with an annual income of less than £1m.12 This discrepancy is potentially due to larger charities’ stronger finances and greater capacity for delivering certain operations and services remotely.

Some trustees also expressed minor concerns around safeguarding and data protection, and would welcome support and advice in this area. According to the UK Charity Commission, cybercrime represented a £3.6m loss to charities between March to October 2021, with the pandemic having created an environment enabling charity fraud.13

When asked during the pandemic about digital adoption:

51% of charities plan to do more digital campaign activity via apps, websites or social media.

45% of charities have increased their card, contactless and digital payment capability and 33% have increased email engagement.

28% say digital approaches have been an effective substitute for in-person fundraising, but 31% disagree.14

WHAT DOES THIS MEAN?

Digital technologies form an essential part of charities’ outreach toolkits and, in many cases, their service delivery. However, not all charities – or their trustees – feel confident using digital tools. Consequently, some charities are missing out on new ways of supporting service delivery and reaching wider audiences.

Improved training and educational resources in this space would be valuable especially for charities managed by older generations.

“We are dealing with young people, so digital is hugely important.”

A local youth support charity

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While some trustees are hesitant to pursue climate initiatives because of the view that these can be costly, there is a recognition that it is an increasingly important and necessary issue to address. Guidance on how to build climate or sustainability policies for smaller, local charities would be particularly helpful. Possible solutions could include encouraging small charities to collaborate in meeting climate targets and policies or working with local government and other organisational bodies to help develop incentive models for not-for-profits seeking to become more sustainable. Skills-based volunteers – including accountants, as explored by ICAEW – have the potential to play leading roles in this space.

A minority of charities have a clear, official sustainability policy. These tend to be larger charities – reflecting perhaps both increased pressure from employees to create sustainable policies and an understanding that incorporating sustainability into a charity’s functioning is viewed favourably, especially if the charity is well-known. Developing a sustainability policy can effectively be a form of reputational management and safeguarding.

According to a 2021 poll by the Scottish Charity Regulator, in response to the statement “In our charity, we already have a strategy to mitigate and respond to climate change,” 20% of charities said yes; 67% said no; and 13% said they didn’t think their charity needed such a strategy.

Most charities want to behave sustainably but pursue this goal through encouraging staff-led sustainability schemes rather than implementing policies that mandate change. Such schemes include encouraging employees to cycle or walk to work, or sometimes upgrading light bulbs and insulation in office buildings. For some bigger charities, sustainable policy involves redirecting investments. Many charities expressed interest in increasing their sustainability efforts but are unsure of what other measures they can take and what they would need to do to build and implement a formal policy. Moreover, increasing sustainability efforts is frequently deprioritised since small or hyper-local charities often have low carbon footprints, only requiring local travel. A few trustees mentioned that they are seeking to increase their charity’s sustainability since this can impact their ability to receive certain grants.

“While some trustees are hesitant to pursue climate initiatives because of the view that these can be costly, there is a recognition that it is an increasingly important and necessary issue to address. Guidance on how to build climate or sustainability policies for smaller, local charities would be particularly helpful. Possible solutions could include encouraging small charities to collaborate in meeting climate targets and policies or working with local government and other organisational bodies to help develop incentive models for not-for-profits seeking to become more sustainable. Skills-based volunteers – including accountants, as explored by ICAEW – have the potential to play leading roles in this space.

“We are not travelling abroad – we do sailing and football, not things that are using resources... We are doing a ‘plant to eat’ project at the moment but the work we do doesn’t have anything that has great climate impact.”

A local youth support charity
Outlook for the next three years

KEY FOCUS FOR CHARITIES

As we continue to emerge from the pandemic, creating a better, stronger, and more connected charity sector is a priority for trustees and charities alike.

These past two years have proven especially challenging for the sector. As this report shows, there exists a disparity of fortunes between larger and smaller charities, sending a clear message regarding the need for greater support for small and mid-sized charities. Indeed, according to NCVO, two-thirds (66%) of charities expect Covid-19 to have a moderate to significant negative impact on the delivery of their objectives up to summer this year. Generating income was an ever-present challenge before Covid-19 and achieving financial sustainability remains a key issue.

This means that adaptability and engagement with new opportunities are important now more than ever for trustees and the charities that they serve. To ensure the financial stability and sustainable growth of charities – which will in turn lead to greater influence and impact – it is crucial that charities invest where possible, in areas including digital advancement and governance. This is especially the case considering that demand for charities' services is unlikely to ease in the near future, given the personal, political, and financial stresses impacting many households, in the UK and abroad.

WHAT’S NEXT?

Our research reveals the importance of training, support, and knowledge-sharing if charities are to reach their goals. Consequently, we intend to advocate further for and help develop resources to support charities as they seek to upskill trustees and render their finances and governance frameworks more sustainable.

From a research perspective, we intend to continue exploring topics connected to good charity governance and devising recommendations regarding common governance challenges facing charities. We also plan to continue our joint research programme of insight generation and to invite other sector bodies and professional bodies connected to or working with the charity sector.

While this report marks the completion of an extensive research study, it also marks the beginning of a new phase of additional, re-intensified commitment to adding value within the charitable sector. CAF and ICAEW both possess resources and connections to help charities adapt as we navigate the post-pandemic world and seek to future-proof charity operations, so that our communities can thrive. We intend to use these to best effect in 2022 and beyond.

If you have queries about this research or would like to explore working with us on our insight generation, please get in touch: research@cafonline.org

*Respond, recover, reset: the voluntary sector and COVID-19*