



CGAP Centre for Charitable Giving
and Philanthropy

CGAP Working Paper 2

Government Expenditure on the Voluntary Sector in Wales, Scotland and Northern Ireland

Summary Report

July 2011

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1. Summary

After 25 years of systematic data-collection and publication, the UK Government is currently no longer producing information on its spending in the voluntary sector across the UK: its last publication of these figures was for the years 2005-06. It is now only possible to analyse current government spending in the voluntary sector in Wales, Scotland and Northern Ireland, where data-gathering continues. This article analyses their data for the years 2004-05 to 2008-09.

Trends since 1982

- Historically, UK government spending in the voluntary sector has followed the course set by public spending as a whole. Spending in the voluntary sector (excluding housing) peaked in the mid-1980s and again in the mid-1990s, on both occasions at a time of adverse economic conditions and accompanied by broader rises in public spending.
- Since 2000 and devolution, Wales, Scotland and Northern Ireland have all sustained historically-high levels of spending in the voluntary sector.
- Over recent decades, the lion's share of government spending in the voluntary sector has been directed towards housing associations/ registered social landlords (RSLs) to provide housing. During the period 1982 to 2005-06, 50-60 per cent of spending in the voluntary sector was devoted to adapting or building new housing. Spending in housing peaked in the early 1990s in response to homelessness and has risen throughout the first years of the 21st Century in response to a rising population.

The situation now

- The voluntary sector is currently relatively well-funded by the governments of Wales, Scotland and Northern Ireland. In 2005-06, these countries received 19 per cent of all UK government spending in the third sector, though representing just 16 per cent of the UK's population. In 2007-08, Wales, Scotland and Northern Ireland spent well over £1 billion in the voluntary sector.
- The proportion of the voluntary sector's income coming from statutory sources has grown in recent years, creating an increasing dependence on public funding.
- Comparing levels of voluntary sector income with those of GDP highlights the relative weakness of the third sector in Wales and Northern Ireland, both of which have disproportionately low levels of income compared with the size of their economies. Northern Ireland's voluntary sector is further weakened by the fact that its income (both voluntary and overall income) appears to be in decline.

What next?

- As public spending is cut by central government, we are likely to see a reversal in the recent growth in government spending in the voluntary sector. Were this to happen, the third sectors in Wales, Scotland and Northern Ireland would all be potentially vulnerable because – as this report highlights – they have particularly grown to depend on large proportions of their income coming from statutory sources. Wales and Northern Ireland would be especially vulnerable because of their lower GDPs per

head, and the comparative weakness of their voluntary sectors; Northern Ireland would appear to be further exposed as a result of its declining income.

The value of consistent, comprehensive information

- The analysis of the voluntary sector's income in this article is based on the estimates and surveys produced by the national intermediary bodies:
 - National Council for Voluntary Organisations (NCVO)
 - Wales Council for Voluntary Action (WCVA)
 - Scottish Council for Voluntary Organisations (SCVO)
 - Northern Ireland Council for Voluntary Action (NICVA)

These bodies differ in how they define the voluntary sector, how they assess its income, and how they calculate the number of voluntary organisations. Were they to adopt a standard approach, a more robust analysis would be possible.

- The loss of centrally-collected data on government spending in the voluntary sector for the UK as a whole (which allowed us also to calculate government spending for England individually) will make analysis of trends in the voluntary sector more difficult.

2. Introduction

For over 25 years from 1979 to 2006, the UK Government produced regular estimates of its spending in the voluntary sector. These figures were gathered initially by the Home Office Voluntary and Community Unit and later by its successor in the Cabinet Office, the Office of the Third Sector (OTS)ⁱ, now replaced by the Office for Civil Society. The practice of publishing this information came to an end with the release of the figures covering the years 2004-05 and 2005-06. UK data was collected for 2006-07 and 2007-08 but this was not published; since then, the practice of collecting figures for the UK has ceased.

While the UK Government has stopped producing figures on spending in the UK's voluntary sector (which allowed us also to calculate spending in England), the governments of Wales, Scotland and Northern Ireland have notⁱⁱ. Scotland, Wales and Northern Ireland have all produced data for 2006-07 and 2007-08, and Wales has published additional results for 2008-09. Recently, Northern Ireland also made its data for 2008-09 and 2009-10 available, though this newer information has not been analysed at the time of writing.

This article provides a summary analysis of spending by the governments of Wales, Scotland and Northern Ireland in their voluntary sectors during the period 2004-05 to 2007-08 (2008-09 for Wales). It also gives a brief history of their spending over the past 25 years. The aim of this paper is to maintain the practice of presenting these figures to policy-makers, researchers and practitioners working in the voluntary sector, and of identifying and analysing the trends which they highlight.

More detailed reportsⁱⁱⁱ on which this article is based are available from Ian Mocroft on request. The author has produced these papers in a personal capacity, and is responsible for the content.

3. Notes about the data

The data used in this paper covers spending by both central government and its agencies and non-departmental public bodies (NDPBs); it does not include any spending by local government/local authorities. The Scotland figures include some spending by the NHS but this is not the case for the Wales or Northern Ireland data.

The information has been produced by internal government surveys in the three home countries. It is not drawn from the Treasury database of departmental spending (COINS^{iv}), or the raw lists of spending over £25,000 produced by government departments^v. Currently, these lists are of little use for this kind of analysis because they do not separate grant payments to organisations from those to individuals, or contractual payments to voluntary organisations from those to commercial firms.

Accounts of spending in or by the voluntary sector often view the sector as a separate entity in isolation from the rest of social provision. In reality, the voluntary sector is an integral part of social provision in the UK, and therefore this article analyses the figures alongside relevant Government Expenditure on the Voluntary Sector in Wales, Scotland & Northern Ireland

data on the size of the sector^{vi}, the size of the population^{vii}, the economy^{viii} and public-sector spending as a whole^{ix}. In this way, the strengths and weaknesses of the sector in the different parts of the UK are identified and the Government's spending in the voluntary sector is placed more firmly in the realm of public policy as a whole.

4. Analysis of the figures

4.1 Comparing the spending of Wales, Scotland and Northern Ireland

The voluntary sector is relatively well-funded by the governments of Wales, Scotland and Northern Ireland. Together these countries are home to about 16 per cent of the UK's population but in 2005-06 their governments' spending in their respective voluntary sectors amounted to over 19% of the UK total.

More recent data shows that in 2007-08 the governments of Wales, Scotland and Northern Ireland collectively spent £1.23 billion on their voluntary sectors:

- Wales - £300 million
- Scotland - £661 million
- Northern Ireland - £272 million

These figures include payments to housing associations for building new housing (currently, housing association funding forms roughly 60 per cent of the Government's total contribution to the voluntary sector). UK-wide government departments added another £10 million or so to the Scotland and Wales totals above and about £2 million to Northern Ireland figures.

Analysing these figures in real terms per capita allows us to compare spending levels in the four home countries averaged over the four years from 2004-05 to 2007-08 (two years in the case of England). The full reportⁱⁱⁱ on which this article is based sets out government spending in the voluntary sector between 2004-05 and 2007-08 in greater detail.

Table 1
Average expenditure per capita for the four years, 2004-05 to 2007-08 (£) [corrected for inflation^x]

	Wales	Scotland	Northern Ireland	UK*
Non-housing	47	45	48	44
Housing	33	72	76	35

* Based on figures available for two years only (2004/05 and 2005/06). UK figures for 2006-07 and 2007-08 were collected by OTS but not published.

4.2 Long-term patterns in government spending in the voluntary sector

Looking back to 1982 (the first year in which full figures were collected), there have been two clear peaks in UK government spending in the non-housing voluntary sector. The first occurred in the mid-1980s with a second, smaller peak in 1995-96, followed by a substantial increase in spending from 1998.

There is a strong correlation between government spending in the voluntary sector and public spending as a whole. UK public expenditure peaked in 1987-88^{xi} at a time of rising unemployment, which reached nearly 11 per cent in 1986^{xii} (in Scotland and Wales, unemployment reached about 13 per cent in 1986 and in Northern Ireland nearly 17 per cent). After 1988, unemployment began to subside, a decline which was mirrored by reduced expenditure on both the public and voluntary sectors.

The second peak in spending in the voluntary sector occurred in 1995-96, following another period of economic downturn in 1992 and a related second rise in public-sector spending. Thereafter, in the late 1990s, the proportion of the UK economy devoted to the public sector declined again and expenditure on the voluntary sector fell back for a second time.

In the 2000s, the Labour governments changed public policy and increased spending on public services across the UK substantially. All four home countries increased their spending in the voluntary sector in per capita terms during this period.

4.3 Long-term patterns in Wales, Scotland and Northern Ireland

Of the home countries, Northern Ireland has remained the highest spender per capita. Between 1984 and 2008, Northern Ireland spent more per capita on the voluntary sector than Wales or Scotland in every year bar two, and more than the UK in every year bar one. As well as political unrest, the country suffered the UK's highest unemployment rates until the 2000s. As a consequence, Northern Ireland received substantial public expenditure in the late 1980s and early 1990s and recorded its highest-ever spending per capita on the voluntary sector during that period.

In the 1980s, Wales and Scotland spent less per capita than the UK in every year. However, since then the trend in Scottish spending in the voluntary sector has been consistently upwards. Scotland went from third to second highest spender per capita, and retained that position until 2002. Wales's per capita expenditure has also risen substantially, although only since 2000.

Increases in spending in the voluntary sector have been associated with the implementation of devolved government. Since 2000, despite some minor dips and variations, Northern Ireland, Scotland and Wales have all maintained historically high levels of expenditure on the voluntary sector. The variations observed may be the result of under or over-reporting, or

might be caused by the different start and end dates of the variety of spending programmes which have proliferated in the years since devolution.

4.4 Government expenditure on housing associations

In all parts of the UK, funding of housing associations/registered social landlords (RSLs) to provide or adapt housing forms the largest single component of the Government's voluntary sector spending¹. From 1982 to 2007-08, an average of 50-60 per cent of the UK Government's spending in the voluntary sector was directed towards housing provision; in Wales and Scotland in the late 1980s the proportion reached as high as 80 per cent in some years.

For much of the 1980s and into the early 1990s, Wales, Scotland and Northern Ireland all exhibited a stable pattern of spending in housing associations/RSLs with about £100 million being spent in Wales each year, £200 million in Scotland, and £60-80 million in Northern Ireland (figures adjusted for inflation). This steady state lasted until the 1990s, after which time there were substantial increases in per capita spending in housing associations in England, Scotland and Wales, and a slightly smaller one in Northern Ireland. The peak reflected measures taken to combat the deepening crisis of homelessness in the 1980s, and particularly the unusual Housing Market Package which permitted the bulk purchase of public housing on the open market by housing associations. Thereafter, spending in housing associations declined again, reaching its lowest level in the survey period in 1998-99 (2003 in Wales).

Since that time, spending in housing associations has risen again, this time in response to demand for new housing from a rising population, with substantial increases, moderated by the occasional dip, made by all three devolved governments, as well as by the Housing Corporation/Homes and Communities Agency (HCA) in England.

- In Wales, there were successive rises after 2003-4, with one dip, reaching a peak of £164 million in 2008-09 (£174 million, converted to 2006 prices).
- In Scotland, spending in housing associations rose after 2005-06, reaching a peak of £565 million in 2007-08 (£581 million, converted to 2006 prices). Thus per capita spending in housing is at its highest level for some time in Wales and Scotland.
- In Northern Ireland, housing association/RSL funding rose after 2000 to reach a peak of £176 million in 2007-08, though the current Northern Ireland Housing Executive Annual Report is not optimistic about the future, following the-2008 financial crisis and change of Westminster government in 2010.

4.5 Government spending and the voluntary sector's income as a whole

¹ This spending is separate from expenditure on welfare *related to* housing, such as support for advice-giving, tenants' associations or homelessness, which is counted under the non-housing totals.

All the national intermediary bodies – National Council for Voluntary Organisations (NCVO), Wales Council for Voluntary Action (WCVA), Scottish Council for Voluntary Organisations (SCVO), Northern Ireland Council for Voluntary Action (NICVA) – use survey research to produce “the almanacs” detailing the income, expenditure and characteristics of their third sectors^{xiii}. Survey results all show that statutory expenditure is a large and increasing proportion of the voluntary sector’s income, so much so that the sector has become highly dependent on public-sector spending in the form of both grants and contracts:

- NICVA estimates that in 2006-07 about 52 per cent of the voluntary sector’s income came from statutory sources in Northern Ireland
- WCVA estimates that in 2008-09 about 50 per cent of the voluntary sector’s income came from statutory sources in Wales
- SCVO estimates that in 2008-09 about 43 per cent of the voluntary sector’s income came from statutory sources in Scotland
- NCVO estimates that in 2007 about 39 per cent of the voluntary sector’s income came from statutory sources for the entire UK

Spending by central government departments and their agencies is a large proportion of this statutory funding, with local authorities and the NHS providing the other main elements. In Wales, WCVA estimates that government spending makes up 25 per cent of all statutory spending in the voluntary sector. In Scotland, SCVO puts this figure at about 20 per cent, and in Northern Ireland - with its different administrative structure - NICVA calculates it as 42 per cent of the statutory total.

These very substantial contributions from the public purse give rise to questions about the underlying strength of the voluntary sectors in Wales, Scotland and Northern Ireland. We can try to gauge their strength by considering the NCVO, WCVA, SCVO and NICVA estimates of voluntary sector’s income (proportionate to population) and comparing these with the economy as a whole (using GDP per head as a measure^{xiv}).

Table 2
A comparison of voluntary sector income per capita and GDP per capita

	Voluntary sector income 2007-08 (£s per capita)	As % of UK voluntary sector per capita	GDP 2007 (£s per capita)	As % of the UK GDP per capita
UK	770	100	20,057	100
<i>England*</i>	<i>805</i>	<i>105</i>	<i>20,544</i>	<i>102</i>
Wales	420	55	15,028	75
Scotland	790	103	19,503	97
N. Ireland	330	43	16,056	80

*Currently, there are no separate voluntary sector figures for England. The figures in the table have been calculated by subtracting the estimates for Wales, Scotland and Northern Ireland from the NCVO UK estimate^{xv}. Insufficient information exists to disaggregate and recombine the national figures rigorously, and the England estimate takes no account of the many UK-wide and overseas charities that fall into the “England” residual total. The aim of this simple subtraction is solely to give some idea of the possible disparities between the home countries.

The disparities highlighted by the figures appear stark:

- Wales and Northern both have lower GDP per capita than the rest of the UK and significantly lower voluntary-sector income per head. The per capital voluntary-sector income figure is disproportionately small compared to the already lower than average GDP, suggesting relative weakness within the voluntary sectors in these countries.
- By contrast, Scotland’s voluntary sector appears to be comparatively strong, with a higher than national average income per head and one which outstrips its position in terms of GDP.
- It should be borne in mind that, despite weak figures in Table 2, Wales’s voluntary sector has experienced healthy growth in recent years. Between 2004-05 and 2007-08, the UK voluntary sector grew by 16 per cent in real terms to £35.5 billion^{xvi}; in the same period Wales’s voluntary sector income grew by approximately 34 per cent to £1.39 billion in 2008-09. Of course, this growth rate does not necessarily offset Wales’s greater dependence on the public sector as a source of funding.
- Scotland’s voluntary sector has also enjoyed vigorous growth, increasing from £2.77 billion in 2004-05 to £3.95 billion 2008-09, a increase of nearly 43 per cent in real terms. It is possible to conclude that Scotland’s voluntary sector might be better placed than others to withstand the effects of economic downturn and changes in UK government policy on public sector spending.
- By contrast, the NICVA State of the Sector V^{vi} study highlights that organisations in Northern Ireland have a declining voluntary income (income from donations, fund-raising, grants from charitable trusts, etc.), and a slowly-declining income overall. Total voluntary sector income dropped from £615 million in 2003-04 to about £507 million at current prices in 2006-07, a fall of over 23 per cent in real terms, indicating that in Northern Ireland, statutory income is becoming even more important with every year^{xvii}.

Disparities in the apparent financial strength of the voluntary sector in the UK’s different countries might suggest that that the sector’s strength, certainly in terms of income, remains a metropolitan phenomenon: Wales and Northern Ireland simply do not have the large concentrations of population that exist in Scotland and England.

There is far less apparent disparity in the estimates of numbers of organisations per head used in the various surveys. The NCVO estimate is based on a survey of organisations equivalent to about 2.8 organisations per thousand population in the UK; Northern Ireland has about the same numbers (2.7 organisations per thousand), while Wales and Scotland produce estimates based on totals of organisations equivalent to between 2.8 and 3.1 per thousand for Wales, and 3.5 per thousand for Scotland^{xviii}.

4.6 Problems with comparing the voluntary sector in the four regions

The bold comparisons made above come with a substantial caveat: there is insufficient detail in the national intermediaries' publications to re-work their estimates and make proper comparisons between the countries. At the same time, the intermediary bodies use different definitions of "voluntary bodies", so that they may be calculating their organisation numbers and income projections from different bases. All four intermediaries draw a distinction between the broader "voluntary sector" and a more narrowly-defined group of charities and other "regulated" bodies, such as housing associations and community interest companies. The NCVO estimates that there are about 960,000 organisations in the UK's broadly-defined "civil society", including about 600,000 unincorporated associations, universities, religious groups, economic mutual organisations and political parties, all of which would not usually be accepted in the common conception of the voluntary sector. However, NCVO's income calculations for the sector are based on a much more limited group: its "general charities", plus housing associations/RSLs only, totalling some 173,000 organisations. NICVA uses a similar approach, surveying a narrowly-defined group of 4,700 charities and housing associations.

The SCVO estimates the broader third sector or civil society at about 45,000 organisations in Scotland, based on surveys by local councils for voluntary service (CVSs). Its estimates for the income of the sector appear to be based on a survey of the "regulated sector", a group of about 18,000 organisations, which is much broader than NCVO's "general charities plus housing associations" and includes others such as mutual organisations. This may account for Scotland's higher numbers of 3.5 per thousand population, and it may have increased Scotland's income estimate as well.

Similarly, the WCVA estimates the very broadly-drawn third sector at about 30,000 organisations in Wales and appears to have calculated voluntary sector income by surveying a sample of all 30,000. This might have affected its estimate of voluntary sector income. However the number of charities, companies limited by guarantee, community interest companies and housing associations is only 9,200, producing a rate of 3.1 per thousand. This smaller group is similar to Scotland's "regulated" sector. Using the NCVO method and counting only WCVA's figures for charities and housing associations in Wales produces an even lower estimate of 8,600 and a rate of about 2.8 per thousand, a similar figure to the UK and Northern Ireland rates discussed in section 4.5.

Having noted these differences in approach, there is one general agreement among all those who study the income of the voluntary sector, namely that the overwhelming majority of the

income is generated by the larger bodies, most of which will be registered charities or RSLs. Relatively little income is generated by the more-numerous community groups in the smallest size bracket. Consequently, income comparisons across the UK remain generally valid. By contrast, it is difficult to be confident about the amounts added by the various forms of non-profit-making but non-charitable bodies. The various reports give little information on how their numbers and incomes have been estimated.

Despite these methodological difficulties, it remains reasonable to make the sorts of comparisons described above, both in order to see where it leads us in terms of conclusions about the relative strength of the sector in different parts of the UK, and to highlight the differences in method in order to promote a common approach.

Finally, could we make any statements about England alone based on this data? Probably not: the data suggests that England's voluntary sector might be stronger in financial terms but, this would include UK-wide and international charities. The voluntary sector in England might be less dependent on public-sector funding than in Wales, Scotland and Northern Ireland, but there are no separate figures on its income, and no comparable figures on government or council spending in the English voluntary sector at the moment.

4.7 Spending in the voluntary sector as a proportion of all government expenditure

Public sector spending is not uniform across all countries and regions of the UK. The Treasury Public Expenditure Survey Analyses provide regional breakdowns for all public-sector spending, though only for recent years^{xix}. Northern Ireland has the highest level of public expenditure per capita of any country or region in the UK. Scotland and Wales also have high rates of public expenditure, higher in both cases than the rate for England as a whole. Scotland's is second only to Northern Ireland, followed by Wales. Of the nine English regions, only London has public expenditure higher than Scotland and Wales.

The governments of Wales, Scotland and Northern Ireland all spend substantial sums on the sector, sums which constitute a large proportion of its income locally, but this kind of spending is not a large proportion of the governments' total spending. The studies carried out for the Home Office/OTS found that the proportion of UK central government expenditure devoted to the voluntary sector has hovered, with minor fluctuations, at around 1.4 per cent for the past 25 years (0.6 per cent excluding housing). Of course, "minor fluctuations" in expenditure running into the hundreds of billions has a major effect on the voluntary sector. A 1.4 per cent share of government spending which have either increased, or suffered cut-backs, will also mean major increases or serious reductions in spending if those changes are applied proportionally.

Individually:

- Government spending in the voluntary sector in Scotland is marginally highest in terms of its proportion of total public sector expenditure in recent years (an average of nearly 2.5 per cent including housing in 2004-05 to 2007-08).

- Wales achieves the second highest proportion spent on the sector over the same period - at average of about two per cent.
- Despite having the highest rate of spending in the voluntary sector in per capita terms out of the three, Northern Ireland's average proportion is only about the same as the UK long-term average, about 1.3 per cent. This is because Northern Ireland has a much-higher level of public expenditure per capita than anywhere else in the UK.

5. Conclusion

In the recent past, the UK public sector has grown more slowly than the UK economy. In the 16 years from 1982 to 1997, GDP grew by 48 per cent in real terms while the public sector grew by 20 per cent^{xx}. However, growth of the public sector accelerated sharply in the Blair period. In the 11 years from 1998-2008, GDP grew by 29 per cent while the public sector grew by 45 per cent in real terms^{xxi}. It is widely expected that this growth rate will now go into reverse, with significant consequences for the voluntary sector in Wales, Scotland and Northern Ireland.

Despite the methodological problems of comparing figures from different studies of regional and country voluntary sectors' incomes, the comparisons drawn in this report highlight the potential vulnerability of the voluntary sector in Wales, Scotland and Northern Ireland to cuts in public expenditure in percentage terms because, as noted above, their voluntary sectors depends more on government funding. Northern Ireland appears to be particularly vulnerable, because its voluntary sector appears to be suffering a decline in voluntary income.

The lack of centrally-collected data on government spending in the voluntary sector for the UK as a whole (which allowed us also to calculate spending for England individually) will make analysis of trends in the voluntary sector more difficult. In particular, it will hamper our understanding of how Government spending is changing and the extent to which the voluntary sector needs to find ways of responding to that change. Whilst Wales, Scotland and Northern Ireland continue to collect data on government spending in the voluntary sector, a partial analysis will remain possible but the future of those national exercises is not guaranteed (the Scottish Government, for example, is reviewing its exercise at the moment, and has not collected data on its spending for 2008-09 or since).

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July, 2011

ⁱ Central government data

- *Central Government Funding of Voluntary and Community Organisations, 1982-1983 to 1999-2000*, Home Office Research, Development and Statistics Directorate, 2001
- *Central Government Funding of Voluntary and Community Organisations, 1982-83 to 2001-2002*, Home Office Research, Development and Statistics Directorate, 2004
- *Estimates of Central Government Expenditure on Voluntary and Community Organisations, 2002-03 to 2003-04*, Cabinet Office, Office of the Third Sector, 2007
- *Estimates of Central Government Expenditure on Voluntary and Community Organisations, 2004-05 to 2005-06*, Cabinet Office, Office of the Third Sector, 2009

These reports present data collected by research exercises between 1998-99 and 2005-06. They also summarise earlier data collected by the Home Office VCU. Before 1999, the data was supplied as Written Answers to Parliamentary Questions in Hansard, and recorded in successive CAF publications e.g. *Charity Statistics 1985-86*, eds. Michael Brophy and Judith McQuillan, provides all Hansard data from 1979-80 to 1984-85.

ⁱⁱ Data on the home countries

- In Wales, the Voluntary Sector Scheme produces an annual report which details spending in the sector by the government and its agencies:
<http://wales.gov.uk/topics/housingandcommunity/voluntarysector/publications/volsecrereport/?lang=en>
- In Scotland, the Scottish Voluntary Issues Unit/Third Sector Unit conducts a survey of spending in the voluntary sector by the Scottish Government's directorates, agencies and NDPBs. The results are published on the Scottish government website, see, for example:
<HTTP://www.scotland.gov.uk/resource/doc/485453/0068278.pdf> (spending by government 2006-07)
<HTTP://www.scotland.gov.uk/resource/doc/485453/0068306.pdf> (spending by agencies 2007-08)
- In Northern Ireland, the government maintains an on-line database of all funding, which can be interrogated by the public. It is located on the NI Department for Social Development web site (Voluntary & Community section):
HTTP://www.dsdni.gov.uk/indes/voluntary_and_community.htm
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ⁱⁱⁱ *Government Expenditure on the Voluntary Sector in Wales, Scotland and Northern Ireland*, Ian Mocroft (2011) also reports for the three individual countries. Available on request from Ian Mocroft ian.mocroft@virgin.net

^{iv} COINS is HM Treasury's Combined On-line Information System listing all departmental spending. The data is at www.data.gov.uk with guidance on how to use it at <http://www.hm-treasury.gov.uk/coins>.

^v See, for example, the Department for Communities and Local Government data on its spending: <http://www.communities.gov.uk/corporate/transparencingovernment/spenddata/>

^{vi} The national intermediary bodies produce a number of analyses and estimates of the national and regional voluntary sectors' characteristics, referred to collectively here as "the almanacs" after the NCVO publication. The most recent include:

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- *Third Sector Statistical Resource 2011* (previously *The Wales Voluntary Sector Almanacs*), WCVA (no authors quoted)
 - *Scottish Voluntary Sector Statistics 2010*, SCVO (no authors quoted)
 - *State of the Sector V*, 2008, NICVA (no authors quoted)
 - *UK Civil Society Almanac 2010*, NCVO/Jenny Clark, David Kane, Karl Wilding, Jenny Wilton

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vii **Population figures**

Population figures are taken from the Office for National Statistics website (<http://www.statistics.gov.uk/hub/index.html>) and are based on the Census (1981, 1991, 2001) and successive mid-year estimates 1983-2008.

viii **The economy**

Figures for per capita gross domestic product are taken from the ONS website (series C8G5 UK, C8GG England, C8GH Wales, C8GI Scotland, C8GJ Northern Ireland). Overall GDP totals are also given by data set NATPC1, series YBHA: Gross Domestic Product at Market Prices.

ix **Statutory expenditure**

There are at least two readily available sources for statutory expenditure totals over time: ONS kindly provided copies of series EBFT Total Managed Expenditure 1980-81 to 2008-09 and series ECOD Central Government Expenditure 1980-81 to 2008-09. There is also Public Expenditure Survey Analyses 2009, Cm 7630, HM Treasury 2009 (referred to as PESA 2009): Table 4.1 Public expenditure aggregates, 1967-68 to 2010-11. Figures for Wales, Scotland and Northern Ireland governments' expenditure are from Table 1.5 Resource budgets by departmental group, 2003-04 to 2010-11.

x **Adjustment for inflation**

Where necessary all money figures at "market" or "current" prices have been adjusted for inflation ("converted to constant prices"), using the ONS series YBGB from data set NATPA1: National accounts: main aggregates: index numbers: GDP Implied Deflator.

^{xi} Public expenditure: Table 4.1, PESA 2009, op. cit.

xii **Unemployment**

Regional unemployment rates: ONS series BCJE (UK), VASQ (E), DPBP (W), DPBQ (S), DPBR (NI). These refer to the "claimant count" or narrow measure of unemployment. By 2007, Northern Ireland's unemployment rate had fallen to its lowest since in the period surveyed here, 2.7%, the same as Wales and Scotland. Unemployment rose in all four countries after 2008, but Northern Ireland suffered the worst rate again: 6.3% compared with 5.2% in Wales, 4.9% in Scotland and 4.6% for the UK as a whole.

^{xiii} NCVO, WCVA, SCVO and NICVA almanacs, op. cit. The most recent editions do not all refer to the same year, the years range from 2007 to 2010 but the general point remains true.

^{xiv} GDP per head in each region: ONS series op. cit.

^{xv} NCVO almanac, op. cit

^{xvi} NCVO almanac, op. cit (all current income figures are corrected to 2006 prices)

^{xvii} NCVO, WCVA, SCVO and NICVA almanacs, op. cit. The various editions do not permit comparing growth in real incomes between the same years in all four regions but the general point regarding variation in growth in real income remains true.

^{xviii} NCVO, WCVA, SCVO and NICVA almanacs, op. cit. The number of organisations in each region is taken from the most recent edition available. These are not identical years, but this is unlikely to affect the general point regarding numbers per head and the strength of the sector. Population: ONS op. cit.

^{xix} Public sector: variations in regional spending: Table 9.4 Total identifiable expenditure on services by country and region per head in real terms, 2003-04 to 2008-09, PESA 2009 op. cit.

^{xx} Public Sector spending as a percentage of GDP: Table 4.1, PESA 2009, op.cit.

^{xxi} However, Table 4.1 in PESA 2009 also shows that the public sector is about 48 per cent of GDP in 2010, which is the same as in 1982-83. It reached its highest proportion since 1967, 50 per cent, in 1974-75. Its lowest was 38 per cent in 1997-98; the average from 1967 to 2010 was about 43 per cent.

About CGAP

The ESRC Centre for Charitable Giving and Philanthropy (CGAP) is the first academic centre in the UK dedicated to research on charitable giving and philanthropy. Three main research strands focus on individual and business giving, social redistribution and charitable activity, and the institutions of giving. CGAP is a consortium including the Universities of Strathclyde, Southampton and Kent, University of Edinburgh Business School, Cass Business School and NCVO. CGAP's coordinating 'hub' is based at Cass Business School. CGAP is funded by the ESRC, the Office for Civil Society, the Scottish Government and Carnegie UK Trust.

For further information on CGAP, visit www.cgap.org.uk