The eQ foundation

GiveMore

Get real satisfaction, from your giving.

How to get real satisfaction, and more from your giving.

This short guide has been written for people who feel frustrated by their charitable giving. Perhaps because it is usually reactive - a response to a friend's request or an unsolicited contact.

Saying "yes" is easier than "no" but the result can be a lingering sense of regret, due to lack of confidence in the outcome. This leads many people to give less than they are truly able, which is a loss for everyone; **helping others is perhaps the most rewarding human activity**, and the global need remains vast. The aim of this guide is to allow you to get more satisfaction from your giving.

When I first began to support charities, I assumed the process would be similar to finding a good investment: through diligent research, I would find the organisations delivering the best results. However, I soon realised that **identifying an effective charity is far more complex than picking a winning stock.**

In the non-profit world, there are no universal metrics equivalent to return on capital or price/earnings ratios. While you can measure growth, it is often a reflection of successful fundraising rather than impactful work. In fact, there is **frequently no correlation at all between the success of a charity's mission and the amount of money it raises.**

Measuring effectiveness is difficult, but it is not impossible. The emerging discipline of **impact measurement** can provide the data necessary for donors and executives to understand what truly works. Even without that data, there may be other positive indicators, such as:

- **Endorsements**: Has the charity been vetted by a top-tier grant-giving foundation?
- **Governance**: Is the board well-balanced, diverse, and actively engaged?
- **Leadership**: Is the team passionate and clear in its objectives?

I hope you find this guide helpful. My wish is that your journey into giving provides you with as much fulfilment and pleasure as it has given me.

John Spiers, MBE
Founder of The EQ Foundation and GivingisGreat.org

Section One: The theory

1.1 Why is the charitable sector necessary?

Projects that do not offer a financial return must be financed by the state or the voluntary sector, governments are constrained financially and often lack the necessary expertise.

1.2 Are charities really effective?

Overall: yes, but there are huge variances. So, if you want to maximise the impact of your giving you need to be highly selective.

1.3 Balancing heart and head

Emotional factors will inevitably drive which causes feel most important to you, conducting rational analysis before making a commitment should increase your impact.

1.4 Ways of maximising impact

The cost of delivery is much lower in the developing world; don't dictate how your money should be spent, don't ask for bespoke reports, make multi-year commitments.

1.5 Strategic issues to consider

How great is the need, is it alleviation or cure, close to home or far away, small or big?

1.6 Measuring impact

Impact measurement helps donors to understand if a charity is effective and management to assess what works best. Measurement is not easy and it will rarely provide total clarity, but the concept needs to be embraced by the charity.

1.7 Indicators of great charities

Are they truly innovative? Who else supports them? What's the track record of the leadership team? Is income growing and well diversified? Are there any governance red flags? Why overheads aren't really important.

1.8 What kind of philanthropist do you want to be?

Are you a novice or expert seeking better results, do you want to get involved or just support financially?

Section Two: Putting it into practice

2.1 Setting parameters

Which causes are close to your heart? Do you prefer local or developing world, small or large?

2.2 Selecting the charities

Self-directed or use an adviser, benefits of networks.

2.3 Ways to donate

Give directly to charities, open a charity account, set up your own foundation, create a legacy.

2.4 Make the most out of tax breaks

Ensure that you don't miss out on Income Tax incentives on top of Gift Aid, think about using legacies to reduce your Inheritance Tax (IHT) liability.

1.1 – Why is the charitable sector needed?

There are three primary sources of finance:

Private sector

Government

Philanthropy

However, the private sector is only viable if there is a prospect of an adequate financial return on capital. Governments are perennially short of funding, so much of the funding burden for difficult social issues inevitably falls on charities. That's why you are hassled by people shaking buckets in the street or bombarded with letters requesting support.

Even when the government is providing some, or even all, of the funding, charities are often used for delivery. The UK government spends more than £30 billion on charitable contracts and donations. That's because charities usually have deep local knowledge of the problems and passionate leadership. Charities are performing an essential function and if you are financially able to support the best of them **you can make a real difference.**

1.2 – Are charities really effective?

The short answer is **absolutely but you need to be selective**. There are over 200,000 registered charities in the UK alone, and millions more operating worldwide. While the best among them perform truly incredible work, the least effective can actually make matters worse by fostering dependency or implementing flawed solutions. Research suggests that the most effective charities can be **up to 100 times more impactful** than the average.[1]

Unfortunately, it is rarely easy to distinguish the "sheep from the goats." **Most charities have compelling stories, but not all have compelling results**. The primary purpose of this guide is to provide you with tools to make your giving more effective. By moving from a reactive mindset to an initiative-taking one, you will be able to make more considered, confident decisions about where you can do the most good. That will increase your impact and the satisfaction in giving back.

1 Stefan Schubert PhD 2020

1.3 – Balancing heart & head: the essential sense check

It is incredibly easy for rational judgement to be clouded by emotion when deciding which causes to support. While an **emotional connection is often what first captures our attention**, it is vital to perform a sense check before making a formal commitment. Whether you are approached on the street, receive a plea by post, are asked for sponsorship by a friend, or are proactively selecting causes yourself, there are **three fundamental questions you should always ask**:

1. Does the programme actually work?

You might be dismayed to learn that many charities do not actually know the answer to this, and some well-intentioned projects can even do more harm than good.

- **Action**: Look for evidence of outcomes rather than just intentions. See Section 1.6 for a deeper dive into how to measure true impact.

2. Is the organisation well-run?

The world is full of brilliant ideas, but many fail at the point of execution. A charity's mission is only as strong as its management.

- **Action**: Evaluate the leadership and operational stability. See Section 1.7 for a framework on how to vet an organisation's internal health.

3. Is there a plan for sustainable future funding?

A charity without a strategy to develop reliable, diverse income streams will remain perpetually vulnerable and entirely reliant on reactive donations.

- **Action**: Inquire about their long-term financial strategy. Are they building toward self-sufficiency or a sustainable funding model, or are they simply surviving month-to-month? Bear in mind that the toughest problems exist because there is not a viable private sector solution so an element of philanthropy or government support will always be necessary.

1.4 – How to maximise your impact

Here are some guidelines to help you achieve more from your giving.

A pound in the developing world usually achieves more impact than in the UK.

Less than £50 restores sight to a blind person in Africa. Less than $8,000 saves a life by providing mosquito nets[2].

The main reasons are that the need is greater and operational costs are usually lower. Even so, you may still prefer to focus your attention closer to home, see the next section for a discussion on the pros and cons.

Don’t restrict your donation.

Many donors like to cherry-pick the programmes offered by a charity to reflect what resonates most strongly. This creates problems for the charity because it needs to designate your funds separately, adding to admin costs and complications. The first rule for selecting a charity is to trust its management. So, it’s usually better to let them decide on how to use your donation to achieve the maximum impact.

In general, our advice is only to place restrictions on the use of your donations when there is a specific programme offered that either appeals strongly to you or has demonstrably good impact results. Even then, make sure that there is a generous allowance for fixed essential overheads.

Don’t ask for bespoke reports unless you are giving large sums.

You want the charity to focus as much effort as possible on its front line activities. Tailoring a report for you rather than their usual impact reporting shouldn’t be necessary. If you don’t feel the standard report has all the information that you need, suggest they modify it so everybody can benefit.

Make multi-year commitments.

Most charities spend far too much on fundraising, so try to make it easier for them by providing better visibility on future income. A typical arrangement should be to make an offer for three years. At the end of that period, it would be reasonable to regard your moral obligation as being extinguished.

However, you may well still want to support the charity if you are happy with the work being done, or you might want to support an alternative to widen your experience. Even better than a multi-year commitment is to set up a standing order to make regular donations.

Take advantage of matched giving.

The concept of matched giving is that one donor commits an amount of money, conditional on others providing a similar amount. It’s been used to great effect by **The Big Give**, especially in their Christmas Appeals. You may be able to benefit from this type of arrangement or, if you are planning on committing a significant sum, you might offer it on a matched basis. to encourage others.

1.5 – Strategic issues to consider

How great is the need?

There will never be enough funding to meet the needs of every problem. Where does this issue rank amongst the greatest challenges facing us, such as global warming, animal cruelty, extreme poverty, environmental destruction, child abuse and basic human rights? Is philanthropy the most appropriate source of funding and if so, how large is the funding gap?

For some types of intervention there are ways of measuring impact so that comparisons can be made. For example, a DALY is a Disability-Adjusted Life Year that can be used to measure impact due to saving lives or avoiding disability. LAYS (Learning Adjusted Years of Schooling) combines learning quantity (years) and learning quality (test proficiency) into a single metric, to measure how much real learning a child gets.

Money works harder in unpopular sectors such as mental health, addiction, or helping refugees & reoffenders. In contrast almost everyone feels sympathy for animals and children that need help, so charities in those sectors find it easier to raise funds. Many are already able to conduct their most effective programmes with existing supporters.

High profile disaster appeals usually represent poor value for money. In the grand scale of human deprivation disasters are relatively unimportant: on average, more than 10,000 children aged under 5 die every day[3]. Most of those deaths are preventable and there are a host of interventions available with proven results that just need additional funding. In contrast, appeals for disaster relief usually receive a sympathetic response which ensures that the short term needs are met but the longer term issues continue.

Is prevention better than cure?

Putting a fence at the top of a cliff is obviously better than placing an ambulance at the bottom but real life is less straightforward. There are no simple solutions available for most of the issues overseen by charities. Searching for a cure to dementia is a noble objective but there is no guarantee of success and in the meanwhile millions of people continue to suffer.

Supporting programmes that alleviate suffering are generally well proven and have a high probability of achieving some positive impact. Researching cures has massive potential but is fundamentally high risk.

3 UNICEF 2024

Developing world or local?

There is ample evidence suggesting that the cost effectiveness of programmes in the developing world is far higher than at home. This reflects lower local operating costs and greater need. However, local interventions can reinforce our feeling of community involvement - a genetic trait makes us feel particularly protective about those close to us. They may also be capable of being personally verified. See section 2.1 for more on the pros and cons.

1.6 – Measuring impact

Most charities don't actually measure their effectiveness; at best they report on their outputs. For example, supplying additional teachers to a school in Africa sounds like a good project in principle but it might encourage a cash restrained government to relocate some existing teachers to other schools. Perhaps the more urgent need is better infrastructure?

The primary objective is not to increase local employment but to improve the education outcomes of these children, so that's what really needs to be measured. This is called Impact Measurement and its needs to be based on a Theory of Change (see Appendix 3). Impact measurement is a technique that has evolved rapidly over the last two decades but is still only used by a small minority of charities. There are a number of reasons for this:

- Impact is hard to measure In many sectors, in some it is impossible
- The relevant time period can often be many years, or even decades
- Other factors may have contributed to the impact
- There is a cost involved

In an ideal scenario you will be able to see a report produced by a respected independent organisation. Ideally this should include the results of a Randomised Control Trial (RCT) that will compare results of two cohorts of beneficiaries, one with and one without the intervention. However, these are still a rarity. In all cases what you (and the leadership of the charity) should be trying to identify are the outcomes from the programme, not the outputs.

Check point: does the charity's management understand the benefit of impact measurement?

1.7 – Indicators of great charities

There isn't a foolproof way of checking if a charity deserves your support but here are some guidelines that we find helpful:

- Are they **genuinely innovative** in their approach? If not, what makes them stand out?
- Are they focused on **driving impact not outputs**?
- Have they received **significant and recent endorsement** in the form of awards, recommendations or grants from highly respected charity evaluators. Most of the large grant makers in the UK (such as the National Lottery, Comic Relief, Esmee Fairbairn & Lloyds Bank Foundation) have professional processes to analyse charities. If they provide significant multi-year support, it's a big vote of confidence.
- **How strong is the leadership team**? In the case of small charities, it will inevitably be lean, possibly only the founder. Is there evidence of past achievement, maybe in the commercial sector? Has there been much change recently?
- **How about the board of trustees**? Is there a diverse mix of skills (finance, legal, fundraising, sector-specific expertise), ages and gender? An over-engaged founder without a strong, independent board can be a red flag.
- **Financial Health**: positive signals include good reserves management, diversified sources of income, steady growth.
- Transparency: **A well-run charity is open about its challenges.** If their annual report only contains "good news" stories and avoids discussing what didn't work, they may lack the self-awareness required to improve.

Should I be concerned about overheads?

We all want to support organisations that are run efficiently but a simple measure of administration costs as a proportion of total spending will not tell you anything useful.[4] Effective programmes need an infrastructure capable of overseeing them and evaluating impact.

Many charities rely heavily on volunteers, which can help them to publish low cost ratios. However, this approach also has downsides: volunteers can be tricky to manage and make accountable; they often lack the specialist skills needed to the job well.

A critical requirement for backing any charity is to have confidence in the quality of senior management and to see evidence of the effectiveness of the programmes. If you have that confidence, it is logical to trust management to maintain overheads at an appropriate level and not think that you know better. **It's better to support a charity that is effective than one that is cutting corners.**

That said, **we do find it useful to check on fundraising costs**. Some high profile charities spend more than one third of their income on this activity and we are not convinced that is justified.

4

1.8 – What type of philanthropist are you?

Below are several common motivations for giving, paired with practical strategies to help you achieve your specific ambitions.

Community Builder

"I want to focus locally and see the results firsthand."

- **Search locally**: Use the **GivingisGreat.org** search tool to find organisations in your immediate area.
- **Demand outcomes, not just activity**: Ask for impact reports that demonstrate what they achieved (e.g., "10 lives changed") rather than just what they did (e.g., "10 meetings held").
- **Benchmark**: Compare the effectiveness of local organisations against others working in the same sector.

The Maximiser

"I want my donations to achieve the greatest possible impact."

- **Look globally**: Funding often goes further in the developing world. Focus on organisations with clear, data-backed indicators of success.
- **Use expert aggregators**: Research recommendations from evidence-based evaluators like EffectiveAltruism.org, GiveWell.org and GivingWhatWeCan.org.
- **Be strategic with disasters**: Avoid high-profile "emergency" appeals where money is often flooded in inefficiently; instead, fund long-term systemic solutions.

The Tax Optimiser

"I want to make full use of tax incentives."

- **Declare all giving on your tax return**: Many people fail to claim all of the reliefs to which they are entitled. Keep accurate records or use a donation platform that can provide statements easily.
- **Create a legacy**: there are generous IHT incentives attached to charitable giving if you donate at least 10% of your estate. Check you Will and also regularly update your statement of wishes.

The Novice

"I'm new to giving and want to find my feet."

- **Ease in gradually:** Connect with experienced donors through networks like The Funding Network to learn from their successes and mistakes.
- **Educate yourself:** Familiarise yourself with Impact Measurement (see Section 1.6) and the resources listed in Appendix 1.
- **Use logic as well as emotion**: The story must tug at your heartstrings but before you commit engage your brain and check that objective analysis supports it.

The Volunteer

"I want to donate my time and skills."

- **Apply your professional expertise**: Look for charities that need your specific skill set (marketing, legal, accounting). See Appendix 1 or volunteer-matching platforms.
- **Provide direct support**: If skill-based volunteering isn't a fit, consider supporting charity shops or organisations tackling social isolation and elderly care.
- **The Golden Rule**: Remember that managing volunteers takes time and resources. Approach a charity with the mindset that they are doing you a favour by taking you on, rather than the other way around.

The Guardian

"I want to get involved at the Board level as a Trustee."

- **Know the stakes:** Before committing, familiarise yourself with the legal and ethical responsibilities of the role. A good starting point is the government's official guidance: **The Essential Trustee**.
- **Perform due diligence**: Investigate the charity's internal culture, financial health, and any ongoing disputes before joining. You want to ensure you aren't stepping into a "wasps' nest" of existing liabilities or administrative conflict.

2.1– Set some parameters

With more than 200,000 registered charities in the UK alone, so you'll need to set some parameters to narrow down your search and avoid being swamped. You'll already have some ideas about what feels most important to you. Popular causes include:

- **Ensuring good health for children** sets the foundation for their entire future, as early interventions prevent lifelong disability and ensure they reach their full developmental potential.
- **Good education for all** is the ultimate "multiplier" cause, empowering individuals to break the cycle of poverty and equipping them with the tools to solve society's most complex problems.
- **Managing mental health** is a growing issue, exacerbated by smart phone usage, the aftermath of lockdowns and economic stresses.
- **Ensuring good welfare for animals** is vital for maintaining the delicate biodiversity that supports all life on Earth as well as ensuring that all sentient beings are treated with respect.

- **The climate crisis is possibly the gravest problem facing humanity**. Charitable interventions connected to this theme include tacking deforestation, researching methods of carbon capture and taking legal action to force governments and corporates comply with environmental laws.

- **Protecting the environment** is the only way to ensure a habitable planet for future generations and reduce levels of pollution.

- **Fostering social justice** ensures that opportunity is not determined by background, creating a more equitable society where every individual is treated with dignity and fairness.

- **Fighting poverty is about more than just providing resources**; it is about restoring agency and ensuring that no human being is denied the basic necessities required to live a dignified life.

Where to give?

	Pros	Cons
Local to you Supporting charities in your immediate community or city	See the results with your own eyes and perhaps even visit the project or volunteer. It builds local social capital and addresses the issues affecting your direct neighbours.	Wealthy areas often have over-funded local charities while nearby pockets of deprivation are ignored. The cost per outcome is generally higher than in other regions.
UK deprived areas Focusing on the most disadvantaged regions within the UK (e.g., parts of the North East, coastal towns, or inner cities)	It addresses systemic inequality and "left behind" communities within our own borders. It balances a degree of proximity with a higher level of social need than your immediate local area.	UK social problems are often complex and inter-generational, making them expensive and difficult to solve. Government policy shifts can also suddenly undermine or duplicate charitable efforts.
Developing world Directing funds toward the world's poorest nations, primarily in sub-Saharan Africa and South Asia	Your money goes much further due to lower costs and the severity of basic needs.	It is much harder to see the work and physical distance makes it difficult to feel a personal connection. There may be risks regarding local corruption or logistical instability.

Small or large?

	Pros	Cons
Small, founder-led Often born out of a specific personal experience or a "gap" the founder identified in the world.	Flatter structures mean they can pivot quickly, take risks, and try new approaches that larger, more bureaucratic organisations might avoid. The "founding story" often leads to a highly committed team and a deep, person-centred approach to the cause. A mid-sized donation can be transformative for a founder-led charity, potentially funding a whole new programme or hiring a key staff member.	The organisation can become over-dependent on one personality. If the founder lacks management skills or refuses to delegate, the charity can become chaotic or stagnant. If the founder leaves or burns out, the charity may struggle to survive without its central "driving force." They often have thinner "back-office" support (legal, HR, data tracking), which can lead to oversight in governance or impact reporting.
Multi-national These are the household names (e.g., Oxfam, Red Cross, Save the Children) with global operations and thousands of staff.	They have the logistics and infrastructure to deliver aid to millions of people simultaneously and can negotiate better rates for supplies like vaccines or food. You can generally trust that they have robust safeguarding, financial auditing, and impact measurement frameworks in place. Their size gives them a seat at the table with governments and the UN, allowing them to advocate for the systemic policy changes that prevent problems in the first place.	Running a global machine is expensive. A significant portion of your donation goes toward administration, fundraising, and complex headquarters. Large organisations can be slow to change. They may stick to "proven" methods even when newer, more effective innovations are available. They can sometimes be less sensitive to the specific nuances of a local community compared to a smaller, nimbler organisation on the ground.

2.2 – Starting your search

Option 1: Do your own research

Your first job is to create a shortlist of potential recipients for your donations. You might already have some names in mind. If not, you should try searching at givingisgreat.org which holds information on every UK registered charity and allows you to search on multiple criteria.

Next, you'll need to start doing some desktop research, following the guidelines described in Section 1.7. Check the charity's website for additional information. If you are thinking of making a significant donation you should now, consider contacting the charity to raise any specific questions that have arisen. If possible, go and see the programme in action and talk to beneficiaries.

Option 2: Employ an adviser

If you are planning to donate more than £100,000 then this is probably the best route, at least at the outset of your journey. See Appendix 1 for a list of potential advisers.

Benefits of joining a network

This is worth considering for all types of donor. Charity networks typically involve holding meetings at which selected charities present to the network members. They provide an opportunity to meet the leaders of the charities face to face as well as to discuss issues with other network members. See Appendix 1 for a list of potential organisations.

2.3 – Ways to donate

	Pros	Cons
Directly to charities	Establishes a direct connection. Zero cost.	Administratively more complicated both for making payments and seeking tax relief if donating to multiple causes. Makes you a target for further fund-raising campaigns.
Charity accounts	Simple to use. Remain anonymous both from the charities and the public. Usually have an option to delay making grants to charities which can be useful if sheltering one-off payments from tax.	There may be some additional charges. Can be cumbersome.
Donor Advised Funds	As for Charity Accounts plus ability to invest surplus funds pending allocation to charities Can include family, or other group, members.	Usually only viable for donations over £100k.
Create your own registered foundation	Creates an opportunity to employ staff and deduct other expenses incurred. Funds can be allocated to non-registered charities subject to charitable objectives being metexpenses incurred. Funds can be allocated to non-registered charities subject to charitable objectives being met.	Administratively more complicated both for making payments and seeking tax relief if donating to multiple causes. Makes you a target for further fund-raising campaigns.
Creating a legacy	Can reduce IHT significantly Does not affect your standard of living.	Requires careful thought as the timing is usually uncertain and often far in the future.

For lists of potential providers of charity accounts and DAFs see Appendix 1.

2.4 – Make full use of tax incentives

There are a host of tax incentives available to UK taxpayers to encourage participation in philanthropy.

Gift Aid

All donations to registered charities attract Gift Aid as long as the donor can make a declaration that he/she will be paying the equivalent amount of Income Tax in that financial year. So, if you donate £1,000, the charity can reclaim an extra £250 direct from HMRC.

Additional and Higher Rate Income Tax reliefs

If you pay more than Basic Rate Income Tax, then you can claim additional relief via Self-Assessment.

Your taxable income	£50,271-125,140	> £125,140	
You donate:	£10,000	£10,000	
Charity receives:	**£12,500**	**£12,500**	(including Gift Aid)
You reclaim:	£2,500	£3,125	(via self assessment)
Your net cost:	**£7,500**	**£6,875**	

The tax benefits are even higher if your taxable income is within the range of £100,000-125,140 due to the way in which the personal allowance is scaled back.

Give as you earn (GAYE)

Payroll/workplace giving is a great way of generating regular income for charities and helping employees to improve their philanthropic understanding. It also simplifies tax reclaims for those paying more than Basic Rate Income Tax.

The UK's most popular GAYE scheme is run by CAF (Charities Aid Foundation). HMRC has a list of approved schemes on its website: https://www.gov.uk/government/publications/payroll-giving-approved-agencies/list-of-approved-payroll-giving-agencies

Capital Gains Tax (CGT)

If you donate qualifying investments (most publicly listed securities and funds) on which there is an unrealised capital gain, there will be no CGT liability either for the donor or the charity. This can result in a further significant tax incentive in cases where an investment has appreciated in value considerably.

Value at time of gift:	£100,000	
Original cost:	£50,000	
Charity receives:	**£100,000**	
You reclaim Income Tax:	£45,000	(assuming Additional Rate)
You avoid CGT:	£12,000	(assuming nil tax tax free allowance)
Your net cost:	**£43,000**	

Inheritance Tax (IHT)

There are significant IHT benefits attached to making charitable bequests. First, any bequests to registered charities will be exempt from IHT. Secondly, if your total charitable bequests amount to at least 10% of your net estate then the rate of tax on the rest of the estate is lowered from 40% to 36%.

Value of taxable estate	£100,000	
Bequeathed to charities:	£10,000	
Charity receives:	**£10,000**	
IHT liability reduces by:	£7,600	(36% IHT on balance of estate)
Your net cost:	**£2,400**	

If you are going to do this, it's a good idea to tell the recipient charities - that will help to ensure that you receive regular information during your life. If your gift is likely to be large in relation to their existing resources, then they can begin to make some contingency plans. See section 2.4 on Legacy planning.

Appendix 1 – Useful Resources

Books

Doing good better - William Macaskill
It ain't what you give it's the way that you give it - Caroline Fiennes
The most good you can do - Peter Singer

Matchmaking websites for volunteers

NCVO: long established charity with many volunteering opportunities.
ReachVolunteering: UK based site that connects people with at least 3 years professional experience.
Idealist.org: site that facilitates volunteering worldwide.
Volunteering Matters: online matchmaking website.
UniversalGiving.org: the site to use if you want to travel and volunteer overseas.

Philanthropy Advisers, Platforms & Networks

Charities Aid Foundation (CAF): offers a wide range of services including charity accounts and donor advised funds.

Effective Altruism: originated by scholars at Oxford University, EA is a project that aims to find the best ways to help others and put them into practice.

Forward Global: a member community of 300+ wealth holders who collectively deploy $1 billion annually toward a thriving, sustainable, more equitable world.

GiveMore: donor platform run by The EQ Foundation allowing you to donate simply to charities that they recommend.

GiveWell: US based charity evaluator focused on assessing impact.

Global Returns Project: a curated list of environmental charities.

Greenwood Place: bespoke UK based advisers

The Funding Network (TFN): provide "Angels Den" sessions at which three charities present programmes that need funding.

National Philanthropic Trust: offshoot of US organisation providing Donor Advised Funds.

Philanthropy Impact: a membership organisation committed to fostering collaboration.

Prism the Gift Fund: provider of Donor Advised Funds and advice.

Purposeful Ventures: partners with social entrepreneurs and philanthropists to improve the education and well-being of young people from their earliest years.

The Big Give: experts on matched giving, run multiple campaigns through the year.

The Life You Can Save: US based charity evaluator influenced by Effective Altruism.

Appendix 2 – Charity Statistics

Top 20 UK registered charities in 2024

	Income	Expenditure
Nuffield Health	£1,453,100,000	£1,489,500,000
The Charities Aid Foundation	£1,194,823,000	£1,160,615,000
Save The Children International	£1,103,536,563	£1,180,817,504
The British Council	£989,335,930	£1,054,737,848
The Arts Council Of England	£803,065,402	£756,289,350
United Learning Ltd	£786,023,000	£704,621,000
The National Trust	£723,814,000	£767,677,000
Cancer Research UK	£684,207,447	£692,424,949
Cardiff University	£646,938,858	£674,408,270
Lloyd's Register Foundation	£572,056,000	£589,640,000
Wellcome Trust	£569,497,051	£1,626,627,348
British Heart Foundation	£398,900,000	£416,700,000
The Royal Society	£396,290,000	£145,955,000
Swansea University	£381,610,000	£298,779,000
Oxfam	£368,000,000	£396,400,000
The Girls' Day School Trust	£340,388,000	£318,703,000
The Ormiston Trust	£338,987,000	£342,671,000
Oasis Charitable Trust	£335,019,000	£333,231,000
The Salvation Army	£327,318,000	£308,883,000
Barnardo's	£326,134,178	£335,719,911

Source: Charities Commission

CAF World Giving Index 2024

The UK has dropped to 22nd for overall ranking. It sits in the top 10 for money donated but scores poorly on volunteering.

RANK	COUNTRY	WORLD GIVING INDEX	HELPED A STRANGER (% OF ADULTS)	DONATED MONEY (% OF ADULTS)	VOLUNTEERED (% OF ADULTS)
1	Indonesia	74	66%	90%	65%
2	Kenya	63	82%	56%	52%
3	Singapore	61	75%	68%	40%
4	The Gambia	61	78%	61%	45%
5	Nigeria	60	81%	45%	53%
6	United States of America	59	76%	61%	39%
7	Ukraine	57	77%	67%	27%
8	Australia	54	69%	59%	34%
9	United Arab Emirates	54	65%	59%	37%
10	Malta	54	56%	74%	31%
11	Canada	54	67%	60%	34%
12	Liberia	52	80%	19%	58%
13	Guinea	52	74%	38%	43%
14	Thailand	52	64%	67%	24%
15	Ireland	51	59%	65%	29%
16	Bahrain	51	72%	56%	26%
17	New Zealand	51	60%	58%	34%
18	Kuwait	51	64%	53%	35%
19	Myanmar	50	53%	70%	20%
20	Malaysia	50	62%	52%	36%
21	Norway	50	53%	65%	31%
22	United Kingdom	49	55%	67%	26%
23	Israel	49	63%	54%	28%
24	Iceland	48	48%	71%	25%
25	Netherlands	48	48%	64%	32%

Source: Charities Aid Foundation

Appendix 3 – Theory of Change

Theory of Change (ToC) helps to define how a programme or intervention will achieve the desired result. It involves a careful examination of each step in the process and of the evidence supporting its effectiveness. It can be a useful indicator of how well an organisation has considered the implications of its activities. The absence of one may indicate a lack of rigour in the organisation.

A Theory of Change usually starts by considering:

- **The Outcomes** that you are seeking and these should be quite specific.
- **The Outputs** that will be needed to achieve this.
- **The Inputs** required to make the outputs happen.

Let's assume that the main objective is to improve the life chances of children by ensuring they are better educated.

Following a consultation with all of the stakeholders (especially the locals) you would list all of the factors that could contribute to the objective, such as:

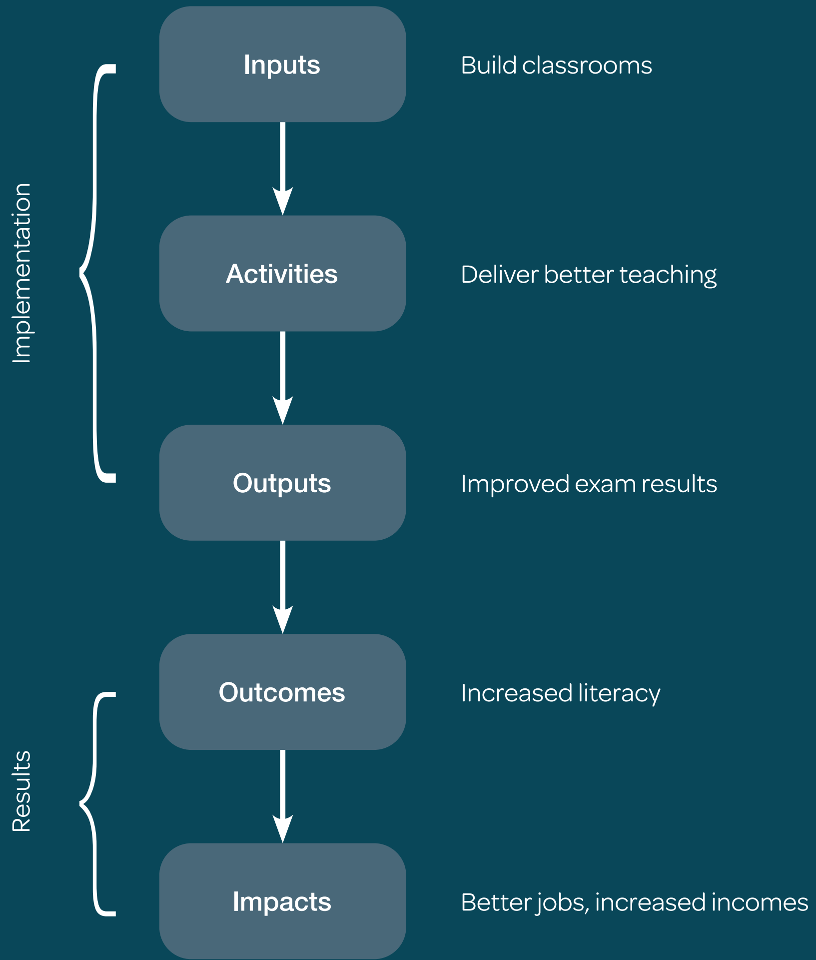
- Increasing the number of pupils attending, especially in the final years.
- Improving the quality of teaching.
- Improving the facilities.

That would lead to an action plan of **Inputs**, which might look like this:

- Build three new classrooms over the next four years.
- Pay for additional teachers commencing in two years.
- Build a dormitory for girls in the second year.
- Collect rain water to supply freshwater.
- Install solar panels and satellite aerials to provide internet access
- Plant trees to provide shade.

From this plan, budgeted costs can be established together with key indicators of progress. In the short run those indicators are likely to be mainly the outputs but as times goes by they will be replaced by outcomes such as final year pupil numbers and exam results.

Theory of Change in practice...



If you are interested in learning more about Theory of Change there is a considerable amount of useful content at:

www.theoryofchange.org

The EQ foundation

The EQ Foundation is a registered charitable institution, number 1161209

Centennium House, 100 Lower Thames Street, London EC3R 6DL

https://eqfoundation.org.uk