

COMPLIANCE

# **Inquiry Report**

## **The Needy Children International Foundation**

Formerly Registered Charity Number 1117654



# A statement of the results of an Inquiry into The Needy Children International Foundation (formerly registered charity number 1117654).

Published on 12 January 2012.

## The Charity

1. The Needy Children International Foundation (“the Charity”) was registered as a charity on 23 January 2007. It was wound up in the High Court on 23 May 2011 and was removed from the Register of Charities on 14 June 2011 on the basis that it had ceased to operate.
2. The Charity was governed by a memorandum and articles of association dated 3 January 2006 which was amended on 16 January 2007.
3. The Charity was based in Wolverhampton and its objects were, in summary, the rehabilitation of young offenders and the relief of poverty and sickness abroad. The activities of the Charity were principally directed to achieving the first object.
4. The Charity’s income for year ending 31 January 2008 was £425,422, made up of cash donations through telephone appeals carried out through fundraising companies (£333,693), street collections (£35,979) and the proceeds of clothing collections (£55,750).

The Charity’s accounts for the year ended 31 January 2009 were late and filed with the Commission in October 2010. The Charity’s income for that year was £219,019, of which £218,031 was cash donations through telephone appeals carried out by a fundraising company.

The Charity’s accounts for the year ended 31 January 2010 were late and filed with the Commission in March 2011. The Charity’s income for that year was £262,064 and its main source of income continued to be from the collection of funds by telephone appeals carried out by a fundraising company.

5. The trustees of the Charity were a practising solicitor, a retired solicitor (who, according to documentation filed at Companies House, was a trustee between 27 September 2007 and 15 March 2009) and a barrister.

## The Charity’s Fundraising Activities

6. Between May and August 2007, a professional fundraising company (“the first fundraising company”) carried out the Charity’s fundraising activities. From August 2007, the Charity’s fundraising activities were carried out by Fundraising and Marketing Services Limited (“the Company”). The Company was the Charity’s trading subsidiary as it was owned and controlled by the Charity, which was its sole member. The Charity’s trustees owned and controlled the Company for the benefit of the Charity and its beneficiaries. The Charity’s appeals office was at the same premises in Irlam, Manchester when the first fundraising company and then when the Company took over the Charity’s fundraising activities.

7. After the conclusion of the Commission's substantive investigations, the Inquiry learned that, during 2010, the Company ceased to be involved with fundraising on behalf of the Charity and that the Charity had, thereafter, carried out its own fundraising activities 'in-house'. The Company did not file annual accounts with the Companies House since its incorporation in August 2007, as a consequence of which it is facing being struck off the Register of Companies.

## Source of Concern

8. The Commission received reports in mid 2007 that cash collections were being carried out on behalf of the Charity at supermarkets, and that house to house clothing collections were taking place without proper approval from the relevant local authorities. The Commission also learned that a Fundraiser/Coordinator engaged by the Charity was a person who had previously come to the Commission's attention in the context of unlawful fundraising on behalf of other charities. He had not cooperated with the Commission, and had repeatedly breached the fundraising regulations under the Charities Act 1992<sup>1</sup>.
9. The Commission also became aware that the Company was using a database of donor businesses that had been purchased from the first fundraising company, whose director had been convicted of a serious offence involving dishonesty in relation to another charity<sup>2</sup>. The offence, and those of four other people convicted in the same case, related to a tax fraud in the context of charity fundraising activities in which a database of donor businesses was used. The director was one of several parties against whom separate proceedings were successfully brought, by the company that owned this database, with a view to restraining them from further utilising it or from retaining a copy of it in any form. As a result of those proceedings, the Court made an order in April 2006 that the database should be impounded and any copies should not be used. The Commission was concerned to ensure that the database purchased from the first fundraising company, being used by the Company to raise funds for the Charity, was not a copy of the one impounded by the Court, particularly given the director's connection with the company that sold a database for use by the Company.
10. As part of its initial assessment in relation to the Charity's governance and operations, the Commission examined the Charity's website. Many of the images and much of the text on the website featured very young children, and, together with the Charity's name, the Commission examined whether this was likely to give members of the public a misleading impression of the Charity's objects and activities, which was primarily about young offenders.
11. The Charity's first annual accounts were, at that stage, not due to be filed with the Commission, but the Commission was concerned about the lack of other clear evidence of direct charitable expenditure by the Charity.
12. It also appeared that since its formation the Charity had not had the minimum number of three trustees required by its governing document. The trustees appointed an additional trustee during the course of the Commission's initial assessment of the Charity's governance and operations.

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1 see statement of results of inquiry on Longmeade Wellness Foundation registered charity number 1104565 published 1 March 2007, and statement of results of inquiry on Jigsaw Children's Support Foundation registered charity number 1107040, published 2 December 2008

2 see statement of results of inquiry on Care and Action Trust for Children with Handicaps ("CATCH") registered charity number 501833 (removed), published 19 March 2008.

13. The Commission did not consider that the trustees' initial responses to its enquiries resolved the regulatory concerns raised.

## Commission inquiry

14. On 27 November 2007 the Commission opened a statutory inquiry ("the Inquiry") to investigate these concerns.
15. During the course of the Inquiry the Commission received complaints from a number of businesses. These businesses had made donations to the Charity on the representation that the funds would be used for the benefit of young children in the local area. After making their donations, the business owners were concerned to discover from the Commission's website that the Charity's primary object was in fact for the benefit of young offenders. These concerns were also examined as part of the Inquiry.

## Issues

16. The Inquiry examined the following issues:
  - the Charity's fundraising methods and activities and the use of the Charity's funds;
  - the Charity's activities and how they were publicised to prospective donors including on the Charity's website;
  - the general administration, governance and management of the Charity by its trustees and of the Company it controlled.

## Timescale of inquiry

17. The Inquiry opened on 27 November 2007 and the Commission's substantive investigations were concluded on 18 June 2010. A number of factors contributed to the length of the Inquiry. These included the complexity of the issues arising from the nature of relationships between the Charity and various fundraising organisations, the Inquiry's need to liaise with other authorities and regulators, and the need to ensure that a complaint lodged by the trustees about the conduct of the Inquiry was investigated. The grounds for that complaint were substantially dismissed; however, the case handling was delayed significantly as a result of the complaint.
18. The Commission was also unable, in this particular case, to meet its normal target of publishing the statement of the results of the Inquiry within 3 months of the conclusion of its substantive investigations. The reason for this was that publication of that statement was deferred pending the outcome of an investigation into the Charity by The Insolvency Service.

## Findings

### **The Charity's fundraising methods and activities and the use of the Charity's funds**

The Charity's fundraising methods and activities

19. The Inquiry found very strong similarities between the fundraising methods, documentation and arrangements used by the Company and those used by the persons convicted of dishonesty in relation to the charity CATCH in running several previous appeals for that and other charities, using the same or nearby premises in Irlam, Manchester as fundraising offices. Although the Inquiry was unable to reach a conclusive finding, the evidence suggested that the database used by the Company may at least have had its origins in the one that had been impounded by the Court.
20. Two other companies, which the trustees said had provided data for use in carrying out telephone appeals, stated that they had not made any sales of data to the Charity. One of those two companies informed the Inquiry that it had been in a commercial relationship with the Company and, previously, with a number of parties including one of the parties against which the restraining order referred to in paragraph 9 was made; also, a Mr X (see paragraph 20) had been a common point of contact in the context of those commercial relationships. The other of those two companies informed the Inquiry that it could not locate any evidence that it had supplied any data or services to the Company.
21. In addition to the Charity's connections with the persons referred to in paragraphs 8 and 9 above, the Inquiry found that a third person associated with previous charity fundraising irregularities, ("Mr X"), was employed by the Company. He was also one of the persons against whom the restraining order was made in the proceedings in Court relating to the database referred to in paragraph 9. The Inquiry found that Mr X had a significant role in handling funds raised on behalf of the Charity; in particular, he was one of the individuals who dealt with the banking of funds raised through telephone appeals.
22. Although Mr X was employed by the Company not the Charity, as the Company's dealings with the Charity were so significant and it was the Charity's subsidiary the Inquiry was concerned to ensure that the trustees were properly discharging their duties by ensuring they had managed any risks that arose from the Company's activities and that money raised on the Charity's behalf was properly protected. The Inquiry's view was that the trustees should have been concerned about whether Mr X was a suitable person to be in this position, given his association with previous charity fundraising irregularities and that he was one of the parties against whom the restraining order referred to in paragraph 9 was made. The Inquiry was not satisfied that the trustees had taken appropriate or sufficient steps to ensure that individuals employed by the Company were fit and proper persons to take responsibility for charity funds, so as to manage risks to the Charity (and the Company).

The use of the Charity's funds

23. An analysis of the Charity's 2007/2008 accounts revealed that only 21% of income was attributed to charitable activities, and more than 63% of that figure was spent on the administrative costs of sending clothing overseas to Africa and Asia. In the early months of the Charity operating in 2007, clothing collections were carried out on its behalf. Less than 8% of the Charity's income was spent on activities relating to helping young offenders.

24. Whilst the relief of poverty and sickness abroad by providing clothing to those in need is a charitable activity, the Inquiry was concerned about how much of the funds spent on charitable activity was spent in connection with this particular activity, particularly in light of how the Charity promoted its activities. For example, its website contained statements such that *“Funds are being raised to assist youngsters with basic necessities i.e. housing, employment, advice on benefits etc.”* and *“The trustees understand that as council funding for the rehabilitation of young offenders is expected to fall there will be more pressure on the charity to generate funds.”*
25. The Charity’s accounts for 2008/2009 and 2009/10, both filed with the Commission after conclusion of its substantive investigations, revealed that only 15% and 13% respectively of the Charity’s income was attributed to charitable activities, described as the funding of education, support and facilities for children.

### **The Charity’s activities and how they were publicised to prospective donors and on the Charity’s website**

#### The Charity’s activities

26. Although the trustees informed the Inquiry that the Charity was providing young people with advice and assistance about the dangers of knives, guns and drug abuse, the Inquiry found little evidence in practice of this activity. A number of bodies that the trustees had identified as ‘NCIF Referral Organisations’ (meaning bodies with which the Charity claimed to have cooperated closely in working with young offenders) informed the Inquiry that they had had very little involvement with the Charity, and in some cases had no knowledge of it at all. These bodies included the local authority and other registered charities in the area with similar objects.

#### How the Charity’s activities were publicised to prospective donors

27. The Inquiry established from its enquiries with businesses that, typically, they had made donations to the Charity on the representation that the funds would be used for the benefit of young children in the local area. A number of businesses discovered from the Commission’s website, after making their donations, that the Charity’s primary object was in fact for the benefit of young offenders. As explained above in paragraphs 22-24, the Inquiry established that a relatively small proportion of income was spent on charitable activity, and, even then, a significant proportion of that was spent on sending clothing overseas to Africa and Asia.

#### How the Charity’s activities were publicised on its web site

28. The Charity’s main website featured photographs of young children prominently displayed alongside appeals for funds. Taking into account the evidence of what activities were being carried out, the Inquiry’s view was that its website presented an inaccurate picture of the Charity’s activities, and was likely to be misleading to members of the public about what the charity’s activities were and funds donated would be spent on. The trustees explained the reason for the website design was that they believed pictures of young offenders would only dissuade people from donating.
29. The trustees established a second website, specifically to raise funds for a ‘Children’s Christmas Appeal’. This was to be used to buy Christmas presents for needy children and to allow children in temporary accommodation access to beneficial activities. The Commission accepted that this was an activity in furtherance of a charitable purpose, but it was one that was outside the scope of the Charity’s objects and, again, was likely to mislead members of the public about the nature of the Charity’s main activities.

## **The general administration, governance and management of the Charity and of the Company**

### Control of fundraising activities

30. All trustees must ensure that they have proper control of funds where people are raising money on their behalf or where they employ a professional fundraiser. They must ensure that funds are spent (or earmarked) for the purposes for which they were raised.
31. The Inquiry established that the trustees of the Charity did not have sufficient administrative or financial control of the Charity's affairs to plan the strategic direction of the Charity.
32. As the fundraising activities were carried on by the Charity's trading subsidiary, the Company was not subject to the requirements in Part 2 of the Charities Act 1992 (see paragraphs 68 and 69 below), which include a legal requirement to have a written agreement in place regulating the activity. The Inquiry noted that the Charity did enter into written agreements with the Company in connection with the fundraising activities carried on by the Company on behalf of the Charity. However, they did not contain the provisions that such an agreement should have contained to comply with either the statutory or good practice requirements and to protect the Charity's position.
33. Although Part 2 of the Charities Act 1992 did not regulate the Company's fundraising activities, the trustees would nevertheless have been expected to have had an appropriate level of supervision over the conduct of those activities. The trustees failed to ensure that legal requirements, such as those relating to local authority licensing, were observed, or that statements made over the phone to solicit donations from the public complied with the law, were clear and not misleading. The Inquiry found that the trustees had not adequately supervised the conduct of fundraising activities carried out on the Charity's behalf, and the resulting complaints and adverse publicity had damaged the Charity's reputation and public confidence in it.
34. The Inquiry also found that funds solicited on the basis that they would be used for needy children in the donors' local areas had not been identified as restricted funds by the trustees or in practice spent for the benefit of children in those areas.

### Delegation of authority

35. It was apparent to the Inquiry that the Fundraising Coordinator and Administrator ("the Administrator"), who was an employee of the Charity (a different person from the Fundraiser/Coordinator mentioned at paragraph 8), was in charge of the day-to-day operation of the Charity. Trustees can delegate tasks to an employee but they must supervise, monitor and manage the work as they are ultimately responsible for running their Charity. The Inquiry concluded that, in practice, the Administrator appeared to have the control and responsibility of a trustee. The trustees, who should, by law, be responsible for the administration and management of the Charity, were only minimally involved or in touch with what was going on. At a meeting with the Inquiry, the trustees were unable to provide answers even to basic questions about the Charity's affairs, and informed the Inquiry that he would need to pursue these matters with the Administrator.

### Control of the Charity's bank account

36. The Inquiry established that there were two authorised signatories of the Charity's bank account, and only one of them was needed to sign cheques, irrespective of the amount involved or the frequency of payment. One of those signatories was a trustee, and the other was the Administrator. Although a single signatory arrangement was not in breach of the Charity's governing document it was an arrangement that the Commission has advised against because of the potential risk it poses to the security of charitable funds.
37. Where practicable bank mandates should require two signatures, one of which being that of a trustee. Clearly, arrangements have to be practical and proportionate and some charities may allow for small-value cheques to be signed by only one individual.

## Conduct of Inquiry

38. During the course of the Inquiry the Commission met with the Charity's trustees and visited the Charity's premises in Wolverhampton. The Inquiry wrote to the trustees on several occasions to obtain further information and explanations and to highlight the concerns about the charity's administration, governance and management.
39. The Inquiry obtained information and documentation from a range of sources, including from the Charity, its legal advisors and accountants, the Charity's bank, and other agencies and authorities, using, where appropriate and proportionate, its powers available under section 9 of the Act.
40. A considerable number of documents were examined, as well as the Charity's accounts, with the aim of verifying what the charity's funds had been spent on and whether this expenditure was legitimate.
41. The Inquiry contacted a number of known business donors to the Charity in order to inform its research in connection with the database used by the Company for raising funds on behalf of the Charity, in particular to establish the donors' understanding as to how their donations were to have been spent.
42. The Inquiry contacted a number of organisations in order to seek to verify what the trustees had described about the Charity's working relationship with them.
43. The Inquiry liaised extensively with other agencies in connection with the Inquiry, including departments within The Insolvency Service.

## Conclusions

44. The Commission concluded that there were serious concerns about the Charity's fundraising activities:
1. A relatively small proportion of funds received by the Charity were spent on direct charitable activity, and a significant proportion of what was spent was spent on sending clothing overseas, not on assisting young people in local areas as had been suggested to some donors.
  2. The trustees did not take enough steps to manage the risks that arose from the fundraising activities and to ensure that money raised on the Charity's behalf was properly protected, in particular to ensure that individuals employed by the Charity or by its trading subsidiary were fit and proper persons to take responsibility for charity funds.
  3. There were concerns about the transparency of statements made about the Charity's fundraising activities, in particular statements made about the Charity's activities to donors and on the Charity's website

In summary, the trustees had not adequately supervised or monitored the conduct of fundraising activities carried out on the Charity's behalf and in its name.

45. The trustees had relinquished too much control of finance and strategy to the Charity's Administrator without putting in place arrangements to adequately supervise, monitor and manage the work carried out. The Charity was not managed by the trustees as well as it ought to have been and the trustees did not discharge their duties as trustees.

## Regulatory action taken

46. The Commission used its powers under sections 9 and 10 of the Act to obtain documents from the Charity's bank amongst others, and to obtain from and provide information to other authorities and regulators, including the Insolvency Service. The Commission referred its concerns about the Charity's fundraising activities to The Insolvency Service, which led to the opening of The Insolvency Service's investigation into those activities.
47. The Commission also raised its concerns relating to the impounded database with the Official Receiver, into whose possession the database was placed following the April 2006 Court Order, given that the Order included a penal notice relating to any breach of the Order.
48. During and as part of the steps to close the investigation, the Inquiry provided regulatory advice and guidance to the Charity's trustees in relation to its activities and matters raised in this report.

## Impact of Commission intervention

49. As a result of the Commission's intervention, a third trustee was appointed, bringing the number of trustees up to the minimum required by the Charity's governing document. However, this person later resigned as a trustee, with the result that the Charity was once again operating with fewer than the minimum number of trustees required by the governing document.
50. The Charity terminated its relationship with the Fundraising Coordinator, mentioned in paragraph 8 above, and the trustees decided to discontinue clothing collections for which the Commission had seen no evidence of approval from the relevant local authorities.
51. Some changes were made to the Charity's web site. The trustees discontinued the Children's Christmas Appeal.
52. After the plan of action was issued to the trustees, Mr X's contract of employment with the Company was terminated, at the trustees' instigation.

## Resources applied

53. The Commission adopted a multi-disciplinary team working approach on this case both before and during the Inquiry. The team consisted of investigators, lawyers and accountants, involving significant accountancy and legal advice.

## Actions required of the trustees

54. A number of actions were required of the trustees as part of the action plan issued on closure of the Inquiry. These included to:
  1. review the Charity's governance and structure, and its relationships with non-charitable fundraising bodies. This included taking steps to ensure that future fundraising was carried out in a way that complied with legal requirements, was open and transparent, and ensured that the raising and handling of funds for the Charity and the use of its name in fundraising activities was properly managed and monitored. The trustees were also to consider whether the fundraising arrangements in place were in the best interests of the Charity and represented best value for money;
  2. ensure that the Charity's name and the way in which it was represented publicly were consistent with its objects and activities and not misleading to donors or its supporters;
  3. consider altering the Charity's bank mandate to require a minimum of two signatures on cheques and other instruments to comply with good practice.

## Developments After the Inquiry Closed

55. The Inquiry was closed in June 2010, in the expectation that the trustees would implement the plan of action designed to improve the Charity's governance, administration and financial controls. In line with normal practice, the Commission gave the trustees a reasonable period of time to consider and put into operation the improvements. The Commission then intended to review progress made by the trustees and consider whether any further regulatory intervention was necessary.
56. The Commission decided to defer its monitoring of the implementation of the plan of action pending the outcome of the matters it referred to The Insolvency Service.

Their investigation resulted in a public interest winding up petition presented against the Charity in the High Court by The Secretary of State for Business Innovation and Skills on 27 September 2010. The outcome of that petition was that an order was made requiring the Charity be wound up. The Commission's actions required of the trustees therefore became redundant.

## The Insolvency Service's Investigation

57. On 21 January 2010 The Secretary of State for Business Innovation and Skills ("The Secretary of State") authorised officers from Companies Investigations, which is part of The Insolvency Service, to carry out an investigation into the Charity under section 447 of The Companies Act 1985.
58. On 27 September 2010, following the conclusion of the investigation referred to above, The Secretary of State presented a petition for the Charity to be wound up on public interest grounds pursuant to section 124A of The Insolvency Act 1986. The grounds of the petition included, amongst others, that the Charity had been operating contrary to the public interest in that its activities had been conducted in a manner which was likely to mislead prospective donors and, in particular, the script used by telesales staff was inaccurate and/or likely to mislead.
59. In January 2011 The Secretary of State made an application to the High Court for an Order preventing the Charity from taking any steps to solicit or collect charitable donations prior to the trial of the petition. The first hearing of this application was on 28 January 2011 but it was adjourned until 11 February 2011 following an undertaking by the Charity to cease taking any steps to solicit or collect charitable donations in the meantime. At the adjourned hearing on 11 February 2011 the High Court ordered that the Charity should cease to take any steps to solicit or collect charitable donations until the trial of the petition.
60. The trial of the petition was on 23 May 2011 when the Charity was wound up by the High Court.
61. As a consequence of the Charity having been wound up on 23 May 2011 the Commission removed the Charity from the Register of Charities on 14 June 2011.
62. Some months after the Charity was removed from the Register of Charities the Commission found that the Charity's web site was still on-line, that the web site still described the Charity as a registered charity, and that it was still possible to donate to the Charity on-line. It appeared that an oversight had led to the web site remaining on-line, but the trustees ceased to have responsibility for the Charity once the High Court had made the winding-up order and by law could take no further steps on behalf of the Charity after the date of that order. In order to protect the public from unlawful fundraising through that facility the Commission took appropriate action to ensure that the web site was taken down.

63. It is a role of the Official Receiver (or any subsequently appointed liquidator) to distribute any assets of the Charity at 23 May 2011 in accordance with the provisions of the Insolvency Act 1986.

## Issues for the wider sector

64. Effective charitable work depends on securing adequate resources. In many cases this depends on effective fundraising. As fundraising is one of the principal influences on the public's perception of charity, the methods used and the integrity of the fundraisers is crucial to public confidence. It is very important that trustees manage and control fundraising effectively, efficiently, and economically. The highest standards need to be adopted and systems for protecting the money raised need to be put into place.
65. Fundraising practices themselves are self regulated. The Fundraising Standards Board oversees an independent scheme for fundraising, encouraging high standards to help increase public confidence in charitable giving. It deals with public complaints about fundraising activity which breaches the industry's code of practice. The Institute of Fundraising is the professional body for fundraisers. It has produced model forms of contract for use with professional fundraisers and commercial participators. More details can be found on their websites.
66. The Commission's regulatory concern is limited to ensuring funds raised for charitable purposes and in the name of charity have not been misappropriated or are otherwise at risk and that trustees are carrying out their legal duties and responsibilities as regards fundraising arrangements, including with their trading subsidiaries.<sup>66</sup>
67. Charities are established to provide benefit to the public at large, not for benefit to be gained, under the guise of charity, by a fundraising company. Charities have a responsibility to ensure that their own reputation, and the good name of 'charity' in the public's perception, is not brought into disrepute by inappropriate activities, or association with inappropriate organisations or individuals, and the effectiveness in appointing a fundraising company should be monitored.
68. The Charities Act 1992 regulates what arrangements must be in place between a charity and professional fundraising organisations. Part 2 of the Act includes provisions to prevent fundraising by professional fundraisers who have not entered into a fundraising agreement with the charity, and requires professional fundraisers to make statements that include specific information to potential donors when fundraising.
69. Fundraising by a charitable institution, or by a connected company (i.e. a company that is wholly controlled by one or more charitable institutions) is not, however, regulated by the provisions of Part 2 of the Charities Act 1992. Nevertheless, the need for good practice in fundraising by charities and connected companies is just as strong as it is for those subject to the provisions of the legislation. The Commission recommends, as a matter of good practice, that charities and these connected companies adopt these requirements in any event, including those relating to fundraising agreements and to solicitation statements about the nature of the arrangements between the fundraiser and the charity.

70. Trustees are under a legal duty to ensure that their charity's funds are applied solely and reasonably to carry out the charity's purposes, and donors to charity are entitled to have confidence that their money is going to legitimate causes and reaches the places that it is intended to. There is clearly an expectation that money held for charitable purposes will be spent on furthering its charitable purposes, although it is recognised that some costs will be needed to simply run the charity. Trustees need to ensure they comply with their duties to act in the best interests of the charity and protect charity property, taking into consideration all the relevant factors when deciding what activities to carry out and what to spend charity funds on or not, including for example, the activities and profile of the charity, the risks involved in the activities, representations made to donors and the financial health, budgets and future or committed expenditure of the charity.
71. Section 63 of the Charities Act 1992 states that where a person solicits money or other property for the benefit of an institution with a representation that the institution is a registered charity and it is not, he shall be guilty of an offence.

Issue	Charity Commission guidance and relevant legal obligation
Charity fundraising	CC20 Charities and Fundraising
Financial controls and procedures	CC8 Internal Financial Controls for Charities
Charity governance and management	CC3 The Essential Trustee: what you need to know

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