List of variables

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| --- | --- | --- |
| Regno | Charity Commission registration number |  |
| Name | Charity name |  |
| Fyend | Month and year in which financial year ends | Note that the “financial year” variable is assigned based on whether the month in which an organisation’s financial year ends falls within the period April - March. Thus a charity reporting in December 2014 would be assigned to the financial year 2014-15. |
| Finan | Financial year | Runs from April - March |
| Employees | Estimate of total number of employees | See discussions of variables NS and NF – some charities give headcount, others express FTE |
| Strata\_code | Code for sampling strata |  |
| strata | Text of sampling strata | e.g. £1 – 10Mn |
| Icnpo | International Classification of non-profit organisations | Widely-known classification for such entities |
| Region | Government office region / Wales | Assigned using postcode |
| Aob | Area of activity of charity | Assigned by NCVO using administrative data from Charity Commission |
| Gc\_exclusion | Whether or not an organisation is a general charity |  |
| Gcexclusionname | Text version of above | e.g. “Mutual organisation” |
| Multiple | Units in which accounts original stated | Some very large charities state accounts in £M; others in £000. In our data units are given, but this may be helpful if comparing with original accounts data |
| Weighting\_a – weighting\_orgs | Weights | For use in estimating assets, income, expenditure, and numbers / proportions of organisations, respectively |
| Atotal – oxe | Financial variables as listed separately |  |

The meaning of variables A – OXE is given in the spreadsheet, “Notes on financial classifications” but further explanation is required of the breakdown of income sources. Column D gives codes for potential sources and they are explained in column E. these income sources can take several forms. IC refers to income from charitable activities (usually, sales of services, or services provided under contract); IG refers to income from generating funds (usually, a result of fundraising activities); and IV refers to voluntary income (usually, a grant of some kind, or donative income). Thus IV121 would refer to a grant from local government, while IC121 would reflect income received from local government in payment for services rendered (i.e. income from charitable activities). An additional set of categories, IGI, results refers to income generated by investments. The mix of these sources of funding will vary considerably between organisations.