

Following the money

Who funds think tanks and how can we increase transparency



Research paper

By Torrin Wilkins, November 6th, 2023

Centre

Commissioned by
Garvin Brown

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About Centre

We are an independent non-profit foundation and cross-party think tank. Our mission is to rebuild the centre ground and to create a more centrist and moderate politics. We support better public services and a strong economy inspired by policies from the Nordic countries.

To achieve these goals, we work with people from across the UK and party politics. This includes engaging with politicians and our networks, which include academia, politics, and law.

Our work includes creating new conversations by hosting events and conducting interviews. We also produce new policy ideas to better inform debate, publish papers, and release articles. We aim to build consensus, shape public opinion, and work with policymakers to change policy.

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This paper was commissioned by Garvin Brown, a retired executive and former Chairman of his family's drinks business, Brown-Forman Corp. He is also a Venture Partner at Ascension, an early-stage VC fund, and a Senior Advisor at Ispahani Advisory, advising family businesses on corporate governance.

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This paper was commissioned for £10,000. Centre retained editorial control over the paper and Centre signed a contract with Garvin setting out the full terms. The invoice, contract and general information on transparency can be found on our "Transparency" page on the footer of our website.

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Polling partner Millbank and polling by Deltapoll

Millbank Think Tank is a not-for-profit, cross-party, independent, UK think tank. They work to ensure that better policy is being made and that it serves the interests of those it is being made for. They are proud to produce insightful analyses on what the British public is really thinking, working to put their ideas to politicians, to bring about nation-changing discussion on matters important to ordinary people, and in turn, to help those working in politics get their voices heard by those they represent.

Centre Think Tank and the Millbank Think Tank are partners and will collaborate on polls to determine public opinion. We co-commissioned a poll paid for by Millbank and with a question area created by Centre Think Tank.

The polling was carried out by Deltapoll, which is a polling company founded in 2017. It is a member of the British Polling Council and has created polls for numerous universities, charities and newspapers.

Polling partner

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MILLBANK DELTAPOLL

Foreword from Peter Geoghegan

Think tanks have had a major influence on British politics in recent years. Liz Truss's short-lived premiership drew heavily on the nexus of think tanks around 'Tufton Street', both for policies and personnel. Representatives of think tanks - from across the political spectrum - often appear in media and public policy debates.

Think tanks can be a force for good, doing the policy work that too often political parties are unable, or unwilling, to. But too often think tanks have also been a way for dark money to enter our politics, and for access and influence to be bought and sold unseen.

As this paper shows, too many think tanks still operate behind closed doors, releasing little information about who funds them and why. That millions of pounds of dark money is swirling Britain's think tank world is deeply concerning. Many of these anonymously-funded think tanks are registered charities only add to the sense that the system is broken and in need of reform.

As someone who has spent years tracing the money behind British think tanks, I welcome the paper's proposals to increase think tank transparency. Public trust in politics depends on everyone being able to see who is funding these influential political actors. Sunlight is the best disinfectant.

Peter Geoghegan

Investigative journalist and author of "Democracy for Sale: Dark Money and Dirty Politics." He works for the Organised Crime and Corruption Reporting Project and writes the acclaimed 'Democracy for Sale' Substack.



Summary



In recent years, think tank transparency has come increasingly under scrutiny. This paper aims to expand on this work and to understand how we can improve think tank transparency. It will also try to understand how think tanks influence policy and what the most common methods to influence policy are.



It also explores dark money from the United States and how much is entering the UK. This includes how organisations are influencing debates within the UK on climate change and the system of Universal Credit.



This paper includes rankings of over one hundred think tanks and similar organisations. They are ranked on transparency for both spending and income. Alongside this, each think tank has a political leaning and their total income for that year if it was available.



Finally, the paper explores some solutions to creating more transparency in the think tank sector. This includes a new funding transparency body, new ICO guidance on releasing the names of funders, and properly regulating lobbying activities.

Introduction

Think Tanks, as this paper will show, are a diverse group of organisations. Some have a reputation as influential but often opaque organisations. Their lack of transparency ranges from lobbying politicians behind closed doors to dark money being secretly funnelled to or from the sector. Others have implemented transparency measures and show the public who they are funded by and which projects are funded by individual funders.

The activities of more opaque think tanks have inevitably damaged the reputation of the sector more generally and have increased distrust in the role they play within the policy-making process. This paper aims to lift the lid on think tanks, looking at how they operate, and how we can improve the system.

The paper begins by looking at what makes an organisation a think tank, including some of its main functions and how they vary. Each section then looks at a different aspect of how a think tank works and some of the issues in that particular area. This starts with how think tanks raise money, including dark money and money from the United States. It then focuses on how think tanks spend their money to create influence and the current state of transparency for think tanks. The paper then looks at the real-world impact of think tanks on policy debates, including on welfare reforms, climate change, and international politics.

Finally, to create new solutions, the paper looks at some of the previous proposals for increasing transparency in this area and some of the challenges with creating policy proposals. It then proposes a new think tank funding transparency body and reforms to lobbying rules.

As part of our research, we have also worked to expand on the information available around think tank transparency. This includes a table of different think tanks and similar organisations, how transparent they are on their income sources, and whether they have information on spending. We also used this to find some of the best practices from think tanks.

Our team also looked through US tax returns to understand how some of the larger right-wing think tanks are funded. This used tax returns since the year 2000 and gives some idea of the money which has come into the UK and who gave it.

Finally, this paper forms part of a larger project being run by Centre Think Tank called “For a Better Politics.” This campaign aims to increase transparency and accountability within politics more generally. It is the first paper in the series which will focus on transparency in political parties and complaints systems.

Chapter one

What is a think tank?



To truly understand think tanks within the UK, we need to understand what a think tank is and how it functions. This will also be necessary later on in this paper to create new proposals for regulating this area.

One of the challenges is that think tanks are a diverse array of organisations with a variety of functions. They are challenging to create a single definition, especially one which covers every organisation. After all, these organisations often vary significantly, with some acting as consultancies, membership groups, and others simply as research organisations. There are, however, several common features think tanks often have:

- Produce research. The research is often aimed at shaping or informing the opinion of the public, politicians, or particular industries. This can also include publishing articles to understand the views of individuals in that area.
- Host or take part in events. Events can include podcasts or roundtable events.
- Work with politicians or high-profile figures in support of a certain issue. This can be in the form of an APPG, supporters' networks, or patrons.
- Offer expertise or guidance. This can be in the form of "Find an expert" or consultancy.

This shows how difficult it is to neatly define think tanks as a large overlap exists between similar organisations. For instance, universities and consultancies share many of the same features as think tanks, even if they are not necessarily think tanks themselves. It is also true that not all think tanks share all of these features.

Universities are a good example of where these common features become difficult to untangle. Universities and their staff produce research, often focusing on political issues within their politics and international politics departments. Politics departments can also host a series of lectures or roundtable discussions with politicians. Whilst universities do not support certain policies, this is not true of every think tank either. However, universities are not think tanks.

This shows the difficulties in creating a working definition for think tanks that can be used to create policy proposals. Whilst one is necessary for proposals to regulate think tanks, it is also difficult to create.

Chapter two

The impact of charitable status

by Jasneet Samrai



This section aims to outline how think tanks raise money and how their structure can impact both their profit and their work.

However, before talking about why people may wish to donate to think tanks, one thing which is important to understand is the different types of donations that exist. Most donations are monetary and can be split into restricted and unrestricted funds.

- Unrestricted funds refer to “income which can be spent by trustees in any way that achieves the charity’s purposes. If your charity had plans on what to spend the funds on, you can change these plans.”
- Restricted funds refer to funds that must be spent on purposes that are narrower than the charity’s purposes and in line with restrictions imposed.”

Essentially, the difference between the two is that unrestricted funds can be used for any activity. However, restricted funds cannot be used for any purpose, with their uses being limited by a donor or by the aims of the individual project a donor has given money. Whilst the above definitions originate from the UK Government and their guidance for charities, the use of the terms unrestricted and restricted when describing funding has become widespread within the think tank sector. This is not just due to some think tanks being set up as charities, but also how the sector is funded, for example through the use of grants and individual donors.

When deciding on how they’re funded, think tanks have two options. They can secure donations from wealthy individuals, which includes using direct donations, grants, and business networks. It should also be noted that the forms of unrestricted funding mentioned can also be offered with certain conditions on how the funds are used. Organisations can also use funding which is for specific purposes, including sponsorship of events, research grants, and commissioning papers. One example of a trust that regularly gives out grants is The Joseph Rowntree Trust, which often gives grants out on a project-by-project basis. By nature, the think tank sector relies both on restricted and unrestricted monetary donations—it just depends on the project and the structure of the organisation.

Charitable status

Think tanks not only have a variety of funding sources but also have a range of forms, including private limited companies and charities. Charitable status offers numerous advantages to both donors and the organisation as this status allows them to access a wider range of funding streams and to offer more value for money.

One reason that an individual may wish to donate or commission to a think tank registered as a charity rather than to a company is due to the tax-free status charities have. There are a range of benefits which include that these donations can be more cost-effective. This is as the tax paid is less than for limited companies in similar situations.

Another advantage that holding charitable status brings to the donor is the ability to engage with the political system. It is also a way for donors to support a cause that they believe in, without appearing too partisan. By donating to a charity, donors can write off their donations as being charitable contributions, rather than ones with political aims.

Being a charity also means that think tanks can gift-aid their donations. For example, one think tank that allows donors to gift-aid their donations is the IPPR, which offers it as an option when signing up for an affiliate membership⁶. Gift aid status is when charities can "claim an extra 25p for every £1"⁷ that is donated to them, without it costing the donor anything. This means that by setting themselves up as a charity, think tanks have access to another funding source and can receive more money from the same amount of donations.

These financial benefits which come from charitable status also come with limitations to the activities that can be undertaken, including restrictions on the level of political activity. Charities also need to ensure they are operating for the public benefit⁸ and there are numerous requirements on what information must be in annual returns, reports, and accounts⁹.

As a result, some organisations instead decide to become a Limited Company or a Community Interest Company, which gives an organisation more freedom in these areas. However, this also means losing the financial benefits of charitable status, which include tax breaks and gift aid.

Charitable think tanks with a political leaning

However, there is also a third group in this equation which has tax breaks and gift aid whilst also remaining in many ways a political organisation. These organisations support political concepts as part of their work, such as free markets¹⁰ or progressive politics in the case of the IPPR, which describes itself as "...the UK's leading progressive think tank"¹¹. It should be noted though that different charities often have very different levels of political leanings.

Andrew Purkis also argues on the IEA that "...part of the very purpose of the IEA – shrinking the state – is political, and their version of "education" is promoting a predetermined and controversial point of view and cannot be charitable education"¹².

Yet under the current rules, political activity is acceptable as long as it does not become the single purpose of the charity. As the IEA states, it also "runs summer schools, publishes books, and other educational content"¹².

The IEA also received a warning¹³ for work on trade policy in 2019. The warning to the IEA was also later withdrawn¹⁴. The Charity Commission said of this “We can confirm that the official warning against IEA has been withdrawn with immediate effect. A report published by the charity in September 2018 crossed the line and represented a breach of charity law. In light of the steps the charity has taken since the breach was brought to its attention, we have now withdrawn that warning. The charity has made commitments to cooperate with us, and we welcome that”¹⁵.

Alongside this case, the Charity Commission asked the IEA to make several changes to the report “...for example it not being appropriate to say “should implement the strategy” or “The UK should initiate discussions with China”... “In a number of cases, simply changing ‘should’ to ‘could’ would resolve the issue”¹⁶.

The Charity Commission also more generally issued an alert to charities that became too political in their operations. Where political activity is undertaken it must be balanced with the charities' charitable objectives and should not be “propagandist”¹⁷.

However, Charity Commission rules on political activity mean think tanks still receive tax breaks even though they may have a stated political ideology or approach. By holding charitable status, think tanks may also be able to attract donations from companies that may have not donated otherwise.

Chapter three

The scale of dark money



However, another aspect of income is the use of dark money in UK politics and the extent of this within right-wing UK-based think tanks. In this section, dark money means undisclosed donations which are used to fund think tanks or election campaigns. Specifically, money is given to think tanks with political leanings that influence political debates within the UK.

These donations are different from those discussed above as they are not easily available to the public. This information is difficult to find and is incomplete as many of the organisations do not release information on donors.

This section will also primarily focus on donors in the US as this is where the largest amount of information is publicly available. To do this, we will use sources such as ProPublica, which has a searchable 990 document collection, Truth Tobacco Industry Documents by the University of California, San Francisco, DeSmog, and Conservative Transparency. Yet, despite all of the work done by these organisations, this is still only a small section of the complete picture.

The organisations this section covers include the Adam Smith Institute, the IEA, and Policy Exchange. The Adam Smith Institute is a right-wing think tank which does not release its donors publicly. It also supports “free markets” and a private healthcare system¹⁸. There is also the Institute of Economic Affairs where “all those associated with the Institute support free markets”¹⁹. Finally, this section covers Policy Exchange which has been described as a “secretive right-wing think tank”²⁰.

Climate Change Scepticism

An area which has drawn a large amount of attention is the debate around climate change. The influence of climate change sceptic donations is discussed in its own case study later on in this paper. However, this section will focus on funding for climate sceptic groups and funding from fossil fuel companies.

One key example of funding from the US is the Koch Family which has a long history of donating to groups sceptical of climate change being caused by humans. It is estimated that the “Koch Family Foundations have spent \$145,555,197 directly financing 90 groups that have attacked climate change science and policy solutions”²¹. In the UK, the Adam Smith Institute received \$1,000²² from the Charles G. Koch Charitable Foundation in 1986.

The Institute of Economic Affairs also received a \$50,000 donation from Exxon Mobil in 2004²³. American Friends of Policy Exchange also received \$30,000 in 2017. Exxon Mobil is “The oil giant Exxon [which] privately “predicted global warming correctly and skilfully” only to then spend decades publicly rubbish such science to protect its core business”²⁴.

One document on their database from 1992 includes a “Recommendation from the Advertising and Sponsorship Study Group for a two-phased Adam Smith Institute project on a counter-defense of the traditional values of European individual freedom - within a special project budget of £30,000” from The Confederation of European Community Cigarette Manufacturers Limited²⁵.

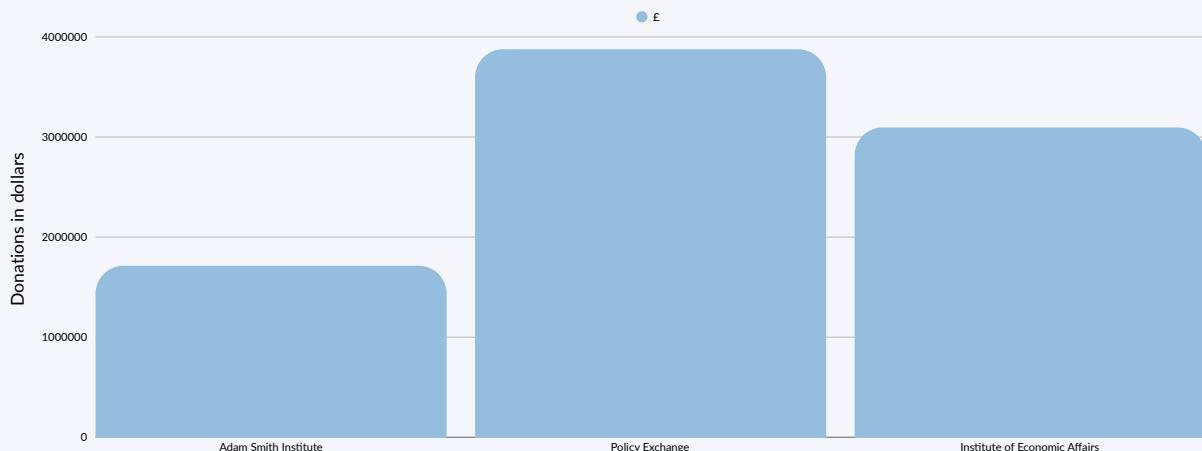
We also know that in 2011 “the Adam Smith Institute received £13,000 from tobacco companies” and “British American Tobacco, the company behind brands such as Lucky Strike and Dunhill, has confirmed that in 2011 it gave the IEA £10,000, plus £1,000 in event sponsorship”²⁶.

Overall transparency picture

Alongside these specific cases, we also found various donations from US-based foundations or large corporations to UK-based think tanks. These give the best picture of donations to these three think tanks, including their income from the US. It focuses on three think tanks: the Adam Smith Institute, the American Friends of Policy Exchange which funds Policy Exchange in the UK, and American Friends of the Institute of Economic Affairs which funds the IEA in the UK.

The table covers publicly available donations which have been registered since the year 2000. It mainly uses 990 documents or organisations which have already analysed these documents.

Figure 1: Think Tank income from the US



Breakdown available in annex one

Since the year 2000, we found \$8,686,446 in donations from US sources. We found that Policy Exchange had the most donations registered, with a total of \$3,877,309 since 2000, the IEA had \$3,095,291, and the Adam Smith Institute had \$1,713,918.

Whilst this shows there are large amounts of money coming in from the United States, it also shows how little we know about their funding sources. It shows a very small proportion of their overall funding. We know this, as the Institute for Economic Affairs in 2022 alone raised a total of £2,565,000²⁷, and yet since the year 2000, we only found just above £3,000,000 in funding. It is a similar story for Policy Exchange, which raised £3,951,594²⁸, and yet we could only find \$3,877,309 in funding since 2000. For both, it is just over one year of current income which has been found. The Adam Smith Institute, which has an income of £180,248, represents just under ten years of income²⁹.

What is clear is that American lobby groups have impacted UK politics and think tanks. However, the question remains how large the amounts of money which are coming from the US are. One estimate put the figure at "\$1m (£787,000)"³⁰ in donations from US sources to UK think tanks.

However, unless think tanks increase their transparency, it is unlikely we will be able to see exactly how think tanks raise their money. The remaining sources of income which are not declared could come from almost any donor or organisation. Even within the donations mentioned here, organisations such as the National Philanthropic Trust do not show individual donors.

Chapter four

Dark money and climate change policy

by Pushkin Defyer



To further understand how dark money can influence UK politics, an important case study is the discussion around climate change within the UK. This debate has attracted a large amount of attention, especially due to the involvement of larger right-wing think tanks with low levels of transparency.

There is clear support for action to tackle climate change within the UK. In 2019, the UK Parliament declared a climate emergency³¹. This made the UK the first country in the world to declare a climate emergency.

However, support extends beyond Parliament to tackle climate change, and climate change is a concern for at least 74% of the population³². Ipsos found that 8 in 10 Britons are concerned about climate change³³. On top of this, there is also widespread support for the target of net zero by 2050, with 70% of the public supporting the goal³⁴.

The Energy and Climate Intelligence Unit also commissioned polling which found that ahead of the 2023 local elections, 76% of those who intended to vote supported the UK's net-zero target³⁵. The poll also showed that more than half believed the government should be doing more to tackle the crisis.

To meet this target, the UK will need large-scale government action to expand the use of renewable energy. There is a high level of support across every demographic group for a range of policies which would help in the path to net-zero^{36 37}.

High levels of concern around climate change are not just visible in the UK; there is also support globally for tackling climate change. One indicator of this was the United Nations Development Programme People's Climate Vote. This was the largest-ever survey on global public opinion relating to climate change, with 1.2 million respondents covering 50 countries. Nearly two in every three people felt climate change was an emergency, and only 10% thought the world was doing enough to address this crisis (UNDP and University of Oxford, 'People's Climate Vote' (Oxford and York, UNDP and University of Oxford Press, 2021), p. 6, 8.). There is also broad public support for policies that address each country's area of contribution towards climate change. For instance, 4 out of the 5 countries in the survey with the highest emissions from land use saw the majority of respondents endorse conserving forests and land.

The scientific community is also overwhelmingly of the view that climate change is man-made. A study of 88,125 peer-reviewed English language scientific papers found only 28 papers in minor journals were implicitly or explicitly sceptical. The remaining 99.9% were supportive of the belief that humans are causing climate change³⁸.

The action to tackle climate change and concern around climate change has very high levels of support globally and within the UK. This includes the public and the scientific community being unified behind global warming being caused by human activity. Few other policy issues see such support across age groups, gender, and political persuasions.

However, these opinions are not universal and some businesses, politicians, and organisations oppose policies which will tackle climate change. There are also some groups that push for the net-zero target and its accompanying policies to be either scrapped or scaled back. This is based on the argument that they are too costly and that the change towards renewables is happening too quickly, damaging the economy and costing the taxpayer.

One group calling for similar changes is the Net-Zero Scrutiny Group. The group claims not to be sceptical of climate change but instead opposes the pace and cost of the current methods being used to address the climate crisis³⁹. The Net-Zero Scrutiny Group has strong links with the Global Warming Policy Foundation (GWPF), which has produced publications on areas such as "The inadequacy of wind power" or "UK weather in 2022: A warm year, but unalarming"⁴⁰. One of the Net-Zero Scrutiny Group's founding members was also Steve Baker, a trustee of the Global Warming Policy Foundation⁴¹. However, it is not just connections to organisations which release publications such as these.

In the United States, a Climate Change Counter-Movement has been identified as a significant blockade to meaningful progress on US environmental policy. Brulle in 2013 identified 118 counter-climate change movement organisations⁴².

This built on previous research which found organisations in the Climate Change Counter-Movement. These included for-profit organisations, Conservative Think Tanks, corporations, and foundations. Alongside this were sympathetic media and political networks⁴³. These groups don't always have institutional links or connections; however, they do impact policy on climate change. Often this can include the same funding sources or types of output around the issue of climate change.

The study found that between 2003-2010, 91 counter-climate change movement organisations received over \$900 million per year from 140 different foundations. Many of these used donor-directed philanthropies employed to make funding sources increasingly opaque⁴⁴.

These groups also have a real impact on public debate, yet a significant proportion of the US public remains unaware of the scale of the climate crisis. This is despite the consensus amongst key national and international organisations and the scientific community. According to polling by Yale Communications on Climate Change, only 58% of US adults are aware that most scientists believe global warming is real. Some states reported that less than half of respondents were aware of this, with similar proportions believing it to be man-made⁴⁵.

The UK also has groups which oppose policies created to tackle climate change, either because they argue specific policies are ineffective or more generally as they doubt that climate change is caused by humans. It is also very diverse, with groups who actively support these policies alongside those that give these individuals a platform.

One example is the net-zero scrutiny group and the Global Warming Policy Foundation. The Global Warming Policy Foundation is a key organisation when understanding the impact of organisations on the climate change debate in the UK. This organisation has three main parts. The first part is a registered charity which carries out the work which falls within the charitable restrictions of the Charity Commission.

The second part is the Global Warming Policy Forum which is directly linked to the Global Warming Policy Foundation. The forum “conducts campaigns and activities which do not fall squarely within the Global Warming Policy Foundation’s remit as an educational charity”⁴⁶. In October 2021 this group rebranded to become the Net Zero Watch. However, it is still owned by the Global Warming Policy Foundation and is linked on its website⁴⁷. Much like the foundation, Net Zero Watch is highly opaque about its funding sources and expenditures.

The third aspect of this organisation is a major parliamentary arm with the Net Zero Scrutiny Group. This organisation has “strong institutional links with the Global Warming Policy Foundation”⁴⁸.

Whilst these are the main UK elements of the Global Warming Policy Foundation an investigation by Open Democracy also found there to be significant American influence over the Global Warming Policy Foundation⁴⁹. Over the last four years, the American extension of the GWPF received \$1.3 million from US donors and of the £1.45 million in donations the GWPF itself received since 2017. At least 45% of this income originated from the US.

This group also claims that it refuses money from donors with interests in the energy sector on its website. However, an investigation has shown that it has accepted money from the Sarah Scaife Foundation⁵⁰ which was set up by the heir to an oil and banking dynasty and holds \$30 million worth of shares in 22 energy companies.

These groups appear to have increasing input and influence over UK politics. Rishi Sunak himself worked for Policy Exchange before becoming Chancellor (Policy Exchange, ‘A PORTRAIT OF MODERN BRITAIN’⁵¹). Rishi Sunak also mentioned at the Policy Exchange summer party that the group had helped him draft the government’s Police, Crime, Sentencing and Courts Act 2022 which cracked down on protests and targeted environmentalist groups including Just Stop Oil⁵².

Another organisation of interest is the Institute for Economic Affairs. They are located at 55 Tufton Street and they shared the same chairman, Neil Record, with Net Zero Watch until the 17th of July 2023⁵³. He is also a board member for the Restore Trust⁵⁴, a right-wing lobby group which aims to influence the National Trust.

The IEA publishes a mixture of articles and publications on climate change, mostly on free-market approaches to tackling climate change. There are also those who support action that uses fossil fuels, such as their director general Mark Littlewood voiced his support for fracking⁵⁵.

The IEA itself claimed that fourteen members of Johnson's cabinet, including three of the Great Offices of State, were "alumni of IEA initiatives"⁵⁶ while Truss' infamous budget is widely speculated to have had direct influence from libertarian organisations based on Tufton Street⁵⁷.

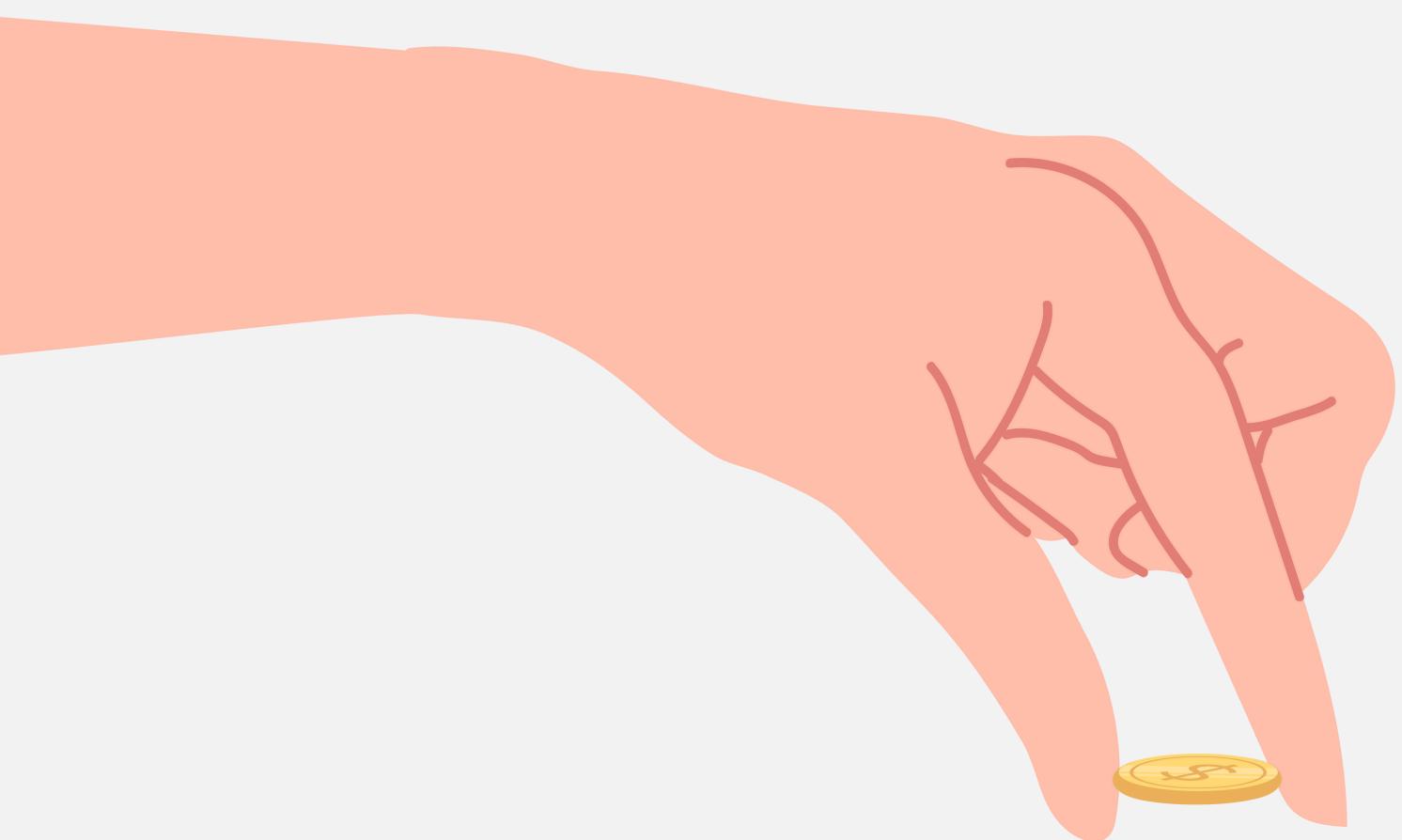
There are multiple other platforms which also host these views, such as GB News, which is in part owned by Legatum⁵⁸. This was found by an analysis in 2022 that over half of its news hosts run attacks on action to combat climate change, while around a third include climate denial⁵⁹. This occurred alongside Ofcom's repeated findings that the channel broke broadcasting rules with false claims about COVID-19 vaccines⁶⁰ among other controversies.

The Global Warming Policy Foundation's connections, Tufton Street organisations in the UK, and the Climate Change Counter-Movement network in the US have real influence. Despite wide public support for action to tackle climate change, there is still a significant challenge from these organisations pushing back against policies to tackle climate change. Meanwhile, connections between pro-hard Brexit groups and those groups discussed in this section have been illustrated by DeSmog^{61 62}.

These organisations are also able to influence other organisations within the UK. The National Trust received attention for its connections to groups such as Policy Exchange and the Legatum Institute through their director⁶³ and opaqueness⁶⁴. Climate change therefore appears to be a part of a larger host of issues this network wishes to influence within the UK.

Chapter five

Forms of Think Tank Influence



Funding and income are often primarily the focus of transparency discussions, including for "Who Funds You" and Transparify. However, spending and other forms of influence are often focused on less frequently when looking at transparency. Yet these can often see think tanks maintain large influence in politics.

Lobbying

Influencing politicians can also be used as a key way to change policy. This can range from everything from events at party conferences, dinners, roundtables, and drinks receptions. Events such as these can both be an opportunity for discussion but also a way to lobby politicians on particular policies. This is particularly the case with closed events, roundtables which are not recorded, and invite-only events.

One of the most prominent cases involved the Institute of Economic Affairs. One example of this was the IEA where they "...arranged for US donors who pledged to donate £35,000 to have a private meeting with Steve Baker MP"⁶⁵ during his time as a Minister. However, The Office of the Registrar of Consultant Lobbyists said that "Explicit confirmation from IEA that they had not received payment – directly or indirectly – from the E Foundation or its members, meant that the IEA did not meet one of the key statutory criteria of consultant lobbying (payment by a third party)"⁶⁶.

In this case, "Their subsequent complaints were reviewed by the respective regulators of lobbying and charities, investigated, and dismissed without action by both"⁶⁷. Lobbying which is regulated by the Office of the Registrar of Consultant Lobbyists is not common. We were unable to find any think tanks or institutes registered at the moment.

Influencing MPs

Influencing MPs is also particularly easy where think tanks not only have links to Members of Parliament but they are also former employees. Several former and current MPs are also former members of Policy Exchange. These include the current Prime Minister Rishi Sunak who was previously employed by Policy Exchange, Nick Boles who was previously Director of Policy Exchange and was previously Skills Minister, and Dean Godson who is Director of Policy Exchange and also sits in the House of Lords⁶⁸. Others include former Director of Policy Exchange Anthony Browne MP and Michael Gove MP who helped to found Policy Exchange. This gives Policy Exchange large amounts of power within parliament.

There are also numerous other ways to indirectly or directly influence MPs' opinions on a certain subject. For instance, second jobs have become increasingly common amongst MPs and "Khalid Mahmood has a £25,000 advisory job at the Policy Exchange think tank"⁶⁹.

Media investments

Another way in which think tanks can exert extra influence is the use of news or media outlets. These can either be controlled by them or where they have large-scale investments in them.

One example of this is the online newspaper and opinion site CapX. This site has its editor, a podcast, and its branding. Yet this organisation is run and was in part founded by the right-wing think tank, the Centre for Policy Studies⁷⁰. How this is funded is unclear as the Centre for Policy Studies itself has a low level of transparency around funding and so does the CapX site. However, it is marked on the website's header, footer, about page, and its X page, formerly Twitter, that this site is run by the Centre for Policy Studies.

There is a similar case with the website 1828, which “since 2021...has been managed by IEA Forum”⁷¹, taking over from its founders. This is not run by the main IEA think tank but instead by the IEA Forum, which is registered as a company⁷². Andy Mayer from the IEA told us: “IEA Forum is a not-for-profit company set up to manage anything that is considered mission-aligned but might be ‘on the line’ for a charity. The dual structure is increasingly common in larger think tanks and campaigns like Greenpeace, who have charitable and non-charitable arms.”

The IEA itself also lacks transparency around its individual income sources and so does the IEA Forum. The IEA Forum is unclear about how much has been spent on this project and who has funded it. The fact that 1828 is run by IEA Forum has also not been listed on the Twitter page or on their website home page, header, and X page.

The final example of this focuses on the Legatum Group and its involvement with GB News. The Legatum Institute think tank is described as being “funded by private investment partnership the Legatum Group”⁷³ and on the Legatum Group's website as a part of its “portfolio”⁷⁴.

Not only does it have a think tank as a part of its portfolio, but the Legatum Group also invested in GB News⁷⁵ and is one of two investors, the other being Sir Paul Marshall, together giving £60 million⁷⁶.

Since then, GB News has broken Ofcom rules on misleading comments around COVID-19⁷⁷ with another investigation into the “serving Tory MPs Esther McVey and Philip Davies to interview the Conservative chancellor, Jeremy Hunt, about his spending plans.”⁷⁸. However, despite these investigations and its right-wing leaning, the Legatum Group is still an investor in GB News.

In all of these cases, think tanks have been able to purchase additional influence by creating forums or media organisations.

Chapter six

Influence on welfare reforms

by Pushkin Defyer



The formation of the Conservative-Liberal Democrat coalition in 2010 saw unemployment welfare transformed with the Universal Credit system. In the June 2010 budget, the coalition government began paving the way for its 2012 Welfare Reform Act. This change aimed to save £12 billion by reforming the welfare system. The stated aim of these reforms was to reduce reliance on the state and spending on welfare, which would set the tone for future reforms⁷⁹.

The 2012 reforms centred around the merging of six working-age benefits and tax credits under the new Universal Credit system. The Personal Independence Payment was also introduced to reduce expenditure and usage of health benefits by 600,000 people and around £2.5 billion a year⁸⁰.

Other measures were introduced to reduce budgetary expenditure on welfare as well as create a harsher system to incentivise work. This included the benefits cap on the total amount an individual can receive from welfare, introducing stricter conditions, a sanction regime, and limiting Housing Benefit entitlement for social housing tenants whose accommodation is deemed larger than needed.

These reforms also saw changes in the indexation of welfare benefits from the Retail Price Index (RPI) to the Consumer Price Index (CPI). This meant that the rate of benefits increase was often lower than under the old system, which used RPI. The new system also lowered the support available to private renters through the Local Housing Allowance.

The impact of the reforms had wide-ranging effects on recipients, with concerns voiced by groups around the disproportionate effects and hardship faced by those on benefits⁸¹.

A report published by the Learning and Work Institute in 2017 found the local impact was considerable⁸². Those affected by policies such as the benefits cap have seen increased attempts to find work, with record-low employment at the time partially being put down to these reforms. However, the report also outlines the negative effects of these reforms: evidence of stigmatisation of those on lower incomes, those living in London being priced out further into outer London, growing indebtedness, a reduction in the purchase of essentials, and detrimental effects on wellbeing.

These reforms were some of the largest reforms of social security in the last few decades and, as we can see, have had wide-reaching effects, improving employment rates and helping to reduce government expenditure but exacerbating existing regional, economic, and other inequalities while having an adverse effect on the wellbeing and health of millions of recipients.

More widely, the Conservative Party, when it was led by David Cameron, reversed its promise to match Labour's public service spending⁸³. They instead moved to become the party of austerity⁸⁴ and implemented such reforms.

How such a shift in ideology and the making of the welfare system as we know it today came about can be in large part accredited to think tanks which had a powerful role in shaping policymaking in response to the 2008 financial crisis.

On our list of think tank transparency ratings, the Centre for Social Justice is listed as being to the right on the political spectrum and is stated as having a transparency rating of D with an income of £2,689,735.

The think tank was set up by Iain Duncan Smith in 2004, a year after he lost the leadership of the Conservative Party⁸⁵. The think tank is seen by those within the Conservatives as one of the most influential under Cameron's leadership⁸⁶.

The CSJ played a role in pushing the debate after the 2008 financial crisis towards austerity policies. Within its papers published in 2006⁸⁷ and 2007⁸⁸, the CSJ pushed to shift the discussion on New Labour's decade in governance on how welfare was causing the social fabric of Britain to tear, leading to social breakdown causing crime and friction in society.

In 2005, David Cameron appointed the CSJ to host his Social Justice Policy Group (SJPG), where they funded the infrastructure and essentially ran how and what the group explored⁸⁹. The IfG points out that the benefit of this relationship is that more radical ideas could be formulated without damaging the Conservative brand, even if this did raise the concern of some in the execution of discussions.

The CSJ had seemingly built a network of charities and organisations partially through its coalition against poverty, and partially as a result of the political connections of Iain Duncan Smith. This allowed the Social Justice Policy Group to explore and test ideas on a wider sample than think tanks had previously been able to do, lending its ideas more credence.

The link between the CSJ and Conservative government legislation is clear from early on. However, the clearest sign of influence was Iain Duncan Smith's appointment as Work and Pensions Secretary⁹⁰, despite not being a shadow cabinet minister since 2003. Between 2005-10 and 2016-present, Iain Duncan Smith was Chair of the CSJ; in between this, he was a member of the cabinet as Work and Pensions Secretary.

With Iain Duncan Smith's appointment to the position, major policy proposals made by CSJ were adopted in some form or another. An article on LSE blogs points out that concepts of 'relative poverty' and 'social exclusion' were adopted as the basis of developing policy⁹¹. One such proposal was their vision for streamlining the benefit system into a Universal Credit system, a commitment not even in the manifesto of either coalition partner in the 2010 General Election.

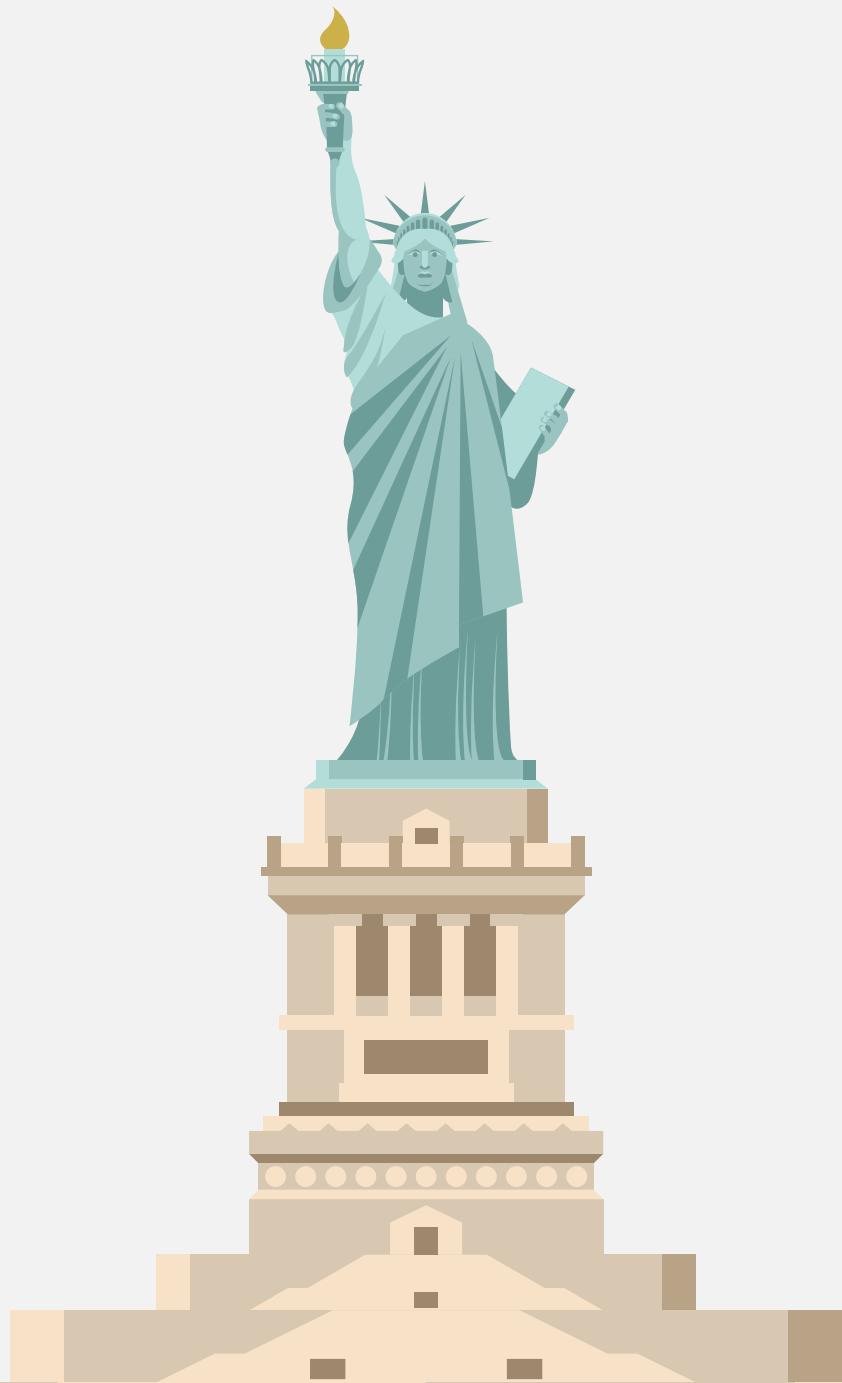
While streamlining benefits was receiving more attention as an idea across partisan lines, it was the vision held by CSJ which was pursued in Iain Duncan Smith's tenure in the cabinet, as they point out in their parliamentary evidence for the implementation of Universal Credit⁹².

One paper from the Political Studies Association interviewed MPs closely involved with the welfare reforms, and representatives from think tanks including CSJ, and analysed various pieces of information such as speeches by MPs or key documents. It found a broad consensus that Iain Duncan Smith acting as a connection between CSJ and the government was vital to exerting the influence the CSJ had. What also came up, however, was how the CSJ elevated Iain Duncan Smith after his removal as leader to a highly influential position in UK policymaking.

The concern is that vital policy was seemingly decided by an opaque organisation. It is also clear the CSJ has since had extensive influence more widely in government, with their website claiming that a third of their proposals are adopted on average.

Chapter seven

Global influence



Whilst think tank influence within the UK is not a new issue, there are also think tanks with global influence. These include older organisations such as the Carnegie Endowment for International Peace, Chatham House, and the Brookings Institution. However, there are newer and more political organisations such as The Tony Blair Institute for Global Change, which has also gone further than these organisations in various ways. The organisation is directly advising multiple governments, supporting a former Prime Minister's work, working on policy research, and also working with partners on real-world schemes.

The background to the Tony Blair Institute for Global Change is that the institute was set up to support governments, but it can also influence decisions using its staff and more generally by spending its income. This can be on research papers supporting particular policies or within its role advising governments.

To understand how the Tony Blair Institute does this, we first need to understand the organisation itself. In some respects, it shares features with a think tank as it releases policy papers and holds events. However, it also acts as an advisory group which extends around the world and, according to the Institute, they "...help governments and leaders turn bold ideas into reality." The Institute is also run by former Prime Minister Tony Blair and almost has the feel of a Presidential Foundation.

Alongside all of these functional roles, it also acts as a political pressure group. The Tony Blair Institute has a clear goal to "renew the centre ground." This has also been aided in the UK by the wider Future of Britain Conferences, which included various politicians both present and former. The last conference even had a conversation between Tony Blair and current Labour Party leader Keir Starmer.

What is clear is that the Tony Blair Institute for Global Change is much wider than simply a think tank. It deals with everything from forming new policies to implementing them and trying to influence the wider political landscape.

To support such wide-ranging work, the institute also has a large income. The Tony Blair Institute had a turnover of "\$45,513,000" in 2020 or around £35,652,836 in 2023.

There is one public funding source with the amount given, the Bill & Melinda Gates Foundation, which gave a "Committed amount [of] \$3,472,939." Alongside this, some of the donors have released their donations using 990 tax documents.

The main website for the institute also only covers a small fraction of the countries the institute had an impact on. For instance, the Bill & Melinda Gates Foundation payment only covered the institute's work in Burkina Faso. We were also only able to find information on a few of the 18 donors who gave to the Tony Blair Institute in 2021.

However, the work done by the Tony Blair Institute is truly global in scale and far wider than these examples. The remainder of this section will look at the scale of the Tony Blair Institute and the impact its work has on countries around the world. These examples also help us to better understand how the institute influences the countries it works in.

Concerns about work around the world

Overall, the institute had an impact in “30+ countries...”¹⁰² around the world. Below is a map of the Tony Blair Institute for Global Change and its activity around the world. This map shows where the Tony Blair Institute for Global Change is either working with a government or is hiring staff.

Figure 2: Think Tank income from the US



Source: World Bank Official Boundaries

The sources for this map include the Tony Blair Institute for Global Change careers page¹⁰³, the Tomorrow Partnership run by the institute¹⁰⁴, and their Companies House accounts¹⁰⁵.

One country where the institute's work has attracted a large amount of attention and criticism is Saudi Arabia. World Rights Watch describes the country as having “widespread repression under de facto ruler Crown Prince Mohammed bin Salman, known as MBS. On March 12, Saudi authorities executed 81 men, the largest mass execution in decades, despite recent promises to curtail its use of the death penalty”¹⁰⁶.

To understand the sums of money being exchanged, one deal with the Saudi government was reportedly worth “£9 million”¹⁰⁷. This mainly appears to be related to work on the Saudi Arabia program of reforms known as Vision 2030. This is focused on creating a diversified economy but does not appear to have any major goals in areas such as women's rights, LGBTQ+ issues, and abolition of the death penalty where the country needs significant progress¹⁰⁸.

However, the concerns with their work in the country were exacerbated by the murder of journalist Jamal Khashoggi, who was critical of Saudi Arabia. A CIA investigation then concluded that it was “Saudi Crown Prince Mohammed bin Salman [who] ordered the assassination of journalist Jamal Khashoggi”¹⁰⁹.

In response to this, the Institute released a statement saying that the Institute's approach “remains strongly of the view now that staying engaged there is justified” despite the “terrible crime” in question. He based his view on the “immense and positive importance” of the crown prince's reforms and the country's “strategic importance” to the West¹¹⁰.

After this, the institute then continued with contracts, and after the original contract, the “...former prime minister's organisation is [now] involved in a multimillion-pound partnership helping with a modernisation drive in the country led by Crown Prince Mohammed bin Salman”¹¹¹. The primary concern with this work is that it is unclear how these reforms will improve human rights in the country or how they will lead to changes in the long term.

Similar issues have occurred in Togo where the current leader, Faure Gnassingbe, is President. His father took power in a coup, and in 2020 Faure blocked the main observer group from monitoring the election¹¹².

Faure is also working with Blair. In 2019 Blair said of the country and this work “This is a place that I think when you go and visit and get familiar with what the government's trying to do,” Blair said, “and also the people of Togo themselves, I think you'll be as excited as we have been to work there”¹¹³.

What is clear is that the Tony Blair Institute for Global Change has truly global influence at the highest levels of government. However, it also works with oppressive and authoritarian governments.

Data and technology in Africa

Another area of influence is in global health where the Tony Blair Institute spends a large amount of its energy. This appears to be partly through the Global Health Security Consortium, which includes “the Ellison Institute for Transformative Medicine and a team of scientists at the University of Oxford”¹¹⁴.

This program is in large part funded by The Larry Ellison Foundation, Larry Ellison being the Co-Founder of the technology company the Oracle Corporation. His foundation gave a \$10,000,000 donation in 2019 to the Tony Blair Institute¹¹⁵. Later the foundation also gave a further \$33,830,000¹¹⁶ donation in 2021 to the Tony Blair Institute.

The money was "...earmarked for a joint partnership to help African countries to create a central database of vaccination records to monitor and combat a variety of diseases"¹¹⁷.

In its current form, the "Oracle Health Management System" only includes Ghana, Senegal, and Rwanda¹¹⁸. But "the plan is to widen this system out across healthcare in Africa – and build a digital database of patient records that will be free for at least ten years"¹¹⁹.

There are various reasons behind this project. In part, it is the altruistic aim of expanding access to healthcare across Africa, improving global health, and ending preventable diseases. However, if the project is expanded into its final form, it has some potential additional benefits for both Larry Ellison and the Tony Blair Institute. For Larry Ellison, this is because he is the Executive Chairman of Oracle, which recently bought healthcare records company Cerner in 2022. One of the wider objectives for Oracle was to change the US healthcare system by "...putting a unified national health records database on top of all of these thousands of separate hospital databases"¹²⁰.

Projects in Africa can act as a way to test new technologies, especially as the wider system will include millions of people in countries where health systems are "...mostly in unworkable conditions with very poor health outcomes"¹²¹.

If the planned database is created and hosted by Oracle, then there is also the possibility of a financial benefit with the plan to make the records "...free for at least ten years"¹²² but with no indication of how much the systems will cost after this.

For Tony Blair, there are also a range of potential benefits including advancing his political goals. During his time as Prime Minister, he tried to implement an NHS patient record IT system¹²³ which failed to become a reality despite large-scale spending on the project.

He also recently co-authored a foreword with William Hague in a report which called for "...digital ID cards [which] would make it easier and more secure for people to access services and for the government to understand their needs and better target support"¹²⁴. Alongside this, in a reworked and modernised version of the single NHS IT system, "...a patient should be able to go to a healthcare provider and have them access their records from wherever else they were generated, never mind if it was a different hospital or a GP or even a private sector provider"¹²⁴.

Any real-world work in Africa on databases is important for the idea within the UK. The original NHS IT system failure was a large setback for an NHS database and proposals of a similar nature. These new projects in Africa could provide evidence not only that such systems can improve healthcare, but also that these same systems could be extended to the UK. There is also a more general space in Labour Party policy for AI and data-related policy. They have already proposed using the NHS app to “host digital patient records.”

There are also now wider questions about who owns and runs the new records system. This will give them influence over a key aspect of the healthcare systems in countries across Africa and in any other areas of the world where this system is rolled out.

Overall, the Tony Blair Institute for Global Change has a truly global influence in countries around the world. This influence seems likely to expand further, especially in Africa. Holding this level of influence also has ethical implications when working with undemocratic or authoritarian countries. The question now, as the institute expands its influence in these countries, is whether it will have an impact on spreading human rights and democracy. This case study also shows the importance of transparency around spending. Whilst the income sources discussed here have some importance, there are more concerns about the projects undertaken and where this money is being spent by the institute.

Chapter eight

Transparency today



The aim of creating this list was to see how transparent think tanks within the UK are. This includes transparency around where their money comes from, how they use it, and how they display this information on their websites.

To do this, we compiled a list of over one hundred organisations, including both think tanks and similar organisations. We then gave each an assigned political leaning, searched for a transparency page, and their latest income figure. We also gave them income and spending transparency scores.

We wanted to ensure this system was as transparent as possible. Therefore, in this section, you can see how these ratings were created and who created them. In the list of think tanks in the next section, you can then see the final score for each organisation and the steps we went through to create that rating. This includes all of the sources we could find and those we couldn't.

The list we have created looks at organisations that describe themselves as think tanks and also many of those which have some similar features. To create the list of organisations, we looked at most of the think tanks covered in the 2018 Transparify list¹²⁶. It also covers all of those organisations which were covered on the main 2023 Open Democracy List¹²⁷ and which met our criteria. We also included organisations in this list that met the notability criteria for a Wikipedia page.

There were also a number of think tanks and organisations we did not list. We have only listed a limited number of organisations fully funded by universities or governments as income for these organisations is often from one source. We were also primarily focused on UK think tanks rather than pan-European think tanks or international charities with operations within the UK.

In the following paragraphs, we set out how each organisation was ranked. There are terms used which have particular meaning in the context of this paper. These include "Main website," which refers to the primary website used by an organisation, and "searched all possible sources," which in this paper means searching for a Charity Commission page, a Companies House page, and a transparency or annual report page. For Scottish and Northern Irish charities, this will mean searching for Scottish Charities on the Office of the Scottish Charity Regulator and Northern Irish charities on The Charity Commission for Northern Ireland register.

How the authors ranked them

The first email we sent to the organisations on this list was a simple request for information. This included asking their overall income for 2021-2022, whether they publicly list funding sources including individuals and organisations, whether any of their funding sources are not publicly listed and, if not, what percentage of their overall income is made up of undisclosed sources of funding if they listed them in bands or by individual amounts, how their funding is typically allocated, what proportions are spent on different categories of expenditure, whether they have invested in outside companies or organisations, how they typically raise funds and whether there are any special initiatives designed for this purpose.

To rank each organisation, the author and researcher for this paper then ranked the list independently of each other. This used information organisations have disclosed to us from the first email, information available on their websites, and information available through the Charity Commission and Companies House accounts. We also checked the information against the scores given by both Open Democracy and Transparify whilst taking into account how these scores were created.

In the second email, we sent organisations their scores with a brief explanation of how we created them. We also asked whether we had missed any information or if any of the ratings needed to be corrected.

The main author then expanded each section and reviewed every organisation again to ensure we had not missed any information. We then sent out our third and final email, which included our full workings and this methodology section. We also said that if an organisation tells us they have met the requirements for a higher band, we will correct it with a note that they have confirmed they have met the standard for the new rating. We also asked think tanks about any “other” sources of income we found and offered to upgrade their rating if they could confirm that none of these individual donors gave over £7,500.

We were not able to send any emails to the Royal United Services Institute, the Smith Institute, The European Foundation, The Cobden Centre, and Defence Synergia. We also did not send the second email to the Nuffield Trust. In these cases, we were either unable to find an email address, we were unable to use their contact forms, or we were in the process of sending us information for our initial survey.

Political rankings

Alongside each organisation, we assigned political leanings for each organisation. We have therefore created two categories to display where we feel an organisation has a particular political leaning. Where we feel the organisation shows a strong leaning towards a certain side of the political spectrum, we use the terms “Right”, “Left”, “Centrist” and in some cases “Centre-right” or “Centre-left”. Where there is a slight leaning or the organisation supports a cause we feel is close to a particular wing, we rate it as “Lean-X”. Lean scores are used even if the organisation itself does not have a particular political bias.

This first involves checking the main website for a stated political or ideological leaning. If none is stated or there is some doubt over the leaning of that organisation, we will then check external sources for indications of a political leaning. Normal and lean ratings are based on a subjective analysis of how strongly we feel an organisation's views are on a particular part of the political spectrum.

To check external sources for indications of a political leaning, we will use a Safari search for the words “[organisation name] left-wing”, “[organisation name] right-wing”, “[organisation name] centrist”, “[organisation name] liberal”, “[organisation name] conservative”, “[organisation name] socialist”.

Website transparency pages

We also looked at whether organisations had transparent pages or sections on their websites. We accepted everything from a section to a full page on how an organisation was funded. However, we did not accept individual sentences. Transparency pages themselves show the commitment an organisation has to transparency but also provide greater insight into how an organisation goes about releasing information. The lack of a funding page did not impact an organisation's score, in part as the amount of information available on a funding page can vary significantly.

There were some limits on what we accepted as transparency pages. We only included funding pages on an organisation's main website and not on Companies House or the Charity Commission website. We also only accepted information about the organisation as a whole rather than for individual projects and funds.

To find a funding page, the following searches were carried out to see whether an organisation has a funding page on its website. First, we searched for a page on the footer and in the main menu of the website that may be related to funding. If it could still not be found, then we used any search bars on a website using the words "Transparency," "Who funds you," and "Annual reports." If we could not find a transparent page, we then searched the terms "Transparency [organisation name]," "who funds you [organisation name]," and "annual reports [organisation name]." We then searched through at least the first ten results with Safari.

Total income

Another area listed is the total income of an organisation for the latest year available, which was normally 2022. We also accepted earlier figures and members' funds where total income was not available, both of which are mentioned in our expanded list. To find the total income for an organisation, we searched for a total income or total revenue figure on the latest Charity Commission accounts, the latest Companies House accounts, and, if applicable, on the main website's transparency or annual report page.

Income

In this section, "income" only includes money going directly into an organisation but does not cover subsidiaries. It also does not include investment income, endowments, gifts in kind, dividend income, bank interest, rents, and room hire. We do count "other" sources of income where it is not specified or where we are unable to find the income source.

We should note that for any organisation if we found a statement that the organisation did or did not declare a certain amount of money, we accepted this as truthful. The rankings an organisation could receive include:

"D" ratings are given when an organisation does not list any funder names or amounts. To do this, we searched the latest Companies House accounts, the latest Charity Commission accounts, and the website's transparency page if we were able to find one.

“C” ratings are when an organisation gives an incomplete list of funders. This means they list some funders and/or amounts but have an undisclosed income source over £7,500. Undisclosed income sources can include single undisclosed donations or combined income sources such as “other income” where we cannot verify it does not contain donors who have given £7,500 or above. We also require the source to be the name of the organisation or individual who donated. This can’t be broad categories such as “membership income,” “investment income,” or “business network.” For organisations funded by endowments, we can only accept this as a disclosed source if the source of the endowment is publicly available.

“B” ratings are when an organisation lists all income above £7,500 but does so in bands. We also search for income larger than £7,500 which has not been disclosed or where large income sources have been grouped, so we are unable to work out if individual donors have given more than £7,500.

“A” ratings are when an organisation lists all income above £7,500 in exact amounts or receives no funding above this amount. We also search for income larger than £7,500 which has not been disclosed. This includes lumped income sources, which is where there is an income source listed where it cannot be verified that individual donors have not contributed more than £7,500 to this amount. Then an organisation will not be given an A rating unless we can, for instance, find a fixed membership fee for an organisation. Where possible for A ratings, we found the exact amounts which had not been declared and stated this on the ratings.

“A*” ratings are when an organisation lists all income in exact amounts. For this rating, we carry out the same checks as an A rating, but all income sources must be listed. We also check all lumped income sources to ensure they are fully broken down. Where this was more complex to find, we broke down the income sources for these organisations.

Spending transparency

“Limited information” is where an organisation either lists no spending or only lists some spending. This involves searching our list of possible sources. If no spending information is listed or the list is incomplete, then the organisation will be awarded this score.

“Transparent” means an organisation lists spending in broad areas, sometimes including the use of subcategories. This involves checking whether all spending is listed on our list of possible sources. This can include being broken down into broad areas as well as more general breakdowns of spending.

It should be mentioned that these measures are imperfect, and there are some issues which are difficult to account for. Specifically, transparency creates a number of issues for larger organisations and those with a large number of funding sources. For instance, it is easier for organisations with a single large donor to achieve high levels of transparency than those with multiple donors.

Another issue that also came up in conversations with think tanks was that larger organisations often have long-term funding agreements with donors. This means that for multi-year projects where the donor was not named, it is often time-consuming or even not possible to update the agreement.

Smaller organisations may also have limited ability to publish their information, which can include limited time or skills to implement transparent procedures. The size of finance teams within charities can also impact the levels of transparency an organisation can manage.

We, therefore, suggest when reading these ratings to also look at the website and Charity or company documents for these organisations to get a full picture of how their finances work. Any rating, no matter how complex, will struggle to take into account the variety of organisations and funding agreements.

It should also be noted that whilst we have focused on how transparent think tanks are, we did not look at the transparency of funders. However, some organisations that award grants are included on this list.

Finally, whilst we attempted to make these results as open as possible, there may be some errors. We welcome any member of the public or a think tank who spots any mistakes, no matter how small, to get in contact with us using the contact form on our website. We will then look into the issue and we will get back to you with an explanation or a correction.

Conflicts of interest

One question which can and will be raised about this paper is why, as a think tank ourselves, we have listed think tanks and rated them on spending and income. In some ways, this is exactly why we decided to create this list. We did it not as impartial observers, but as an organisation which is itself a think tank. In many ways, this is our largest asset as we have already explored how to improve transparency within our organisation. This includes everything from writing transparency rules, making our meeting minutes publicly available and creating a funding page on our website.

Centre is also by no means the first organisation to explore this issue. Open Democracy runs the "Who funds you campaign"¹²⁸ which looks at how transparent some of the largest think tanks are. There are also organisations such as Transparify¹²⁹ which focus on rating think tank transparency globally.

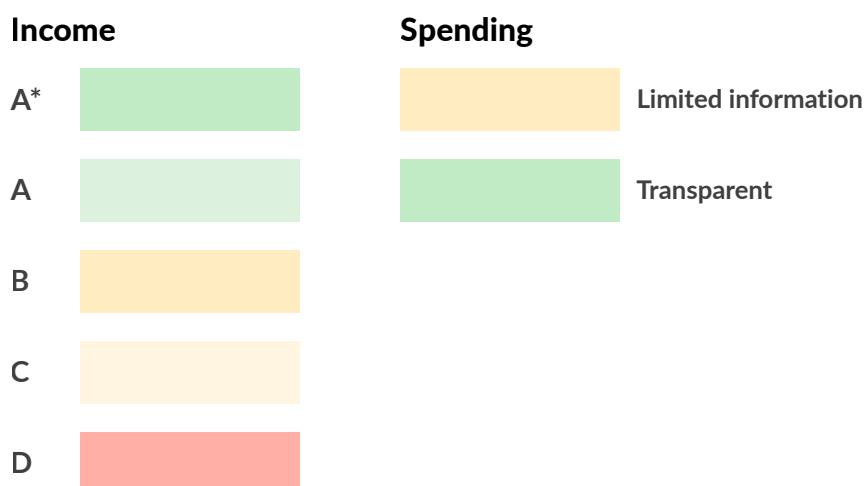
Funders of both think tanks and Open Democracy also include groups such as the European Climate Foundation, which also supports the series of work by Onward Think Tank called "Getting to Zero"¹³⁰, Partners For A New Economy, which gave a grant to the Green Alliance Think Tank¹³¹, and the David and Lucile Packard Foundation, for instance, which has given extensive funding to think tanks. These donations include three donations to Vision First¹³² and finance "To establish a new oceans think tank in Indonesia"¹³³.

This is similar to Transparify¹³⁴, which primarily used a grant from the Open Society Foundations. The Open Society Foundations also fund numerous think tanks alongside their funding for Transparify¹³⁵.

This is perhaps an issue with any research of this type. Whether an organisation describes itself as a think tank, pressure group, institute, or another variation of this, they are likely to be funded by the same organisations which also fund other think tanks. There are conflicts of interest which are difficult to avoid, but that has also meant we have attempted to be as transparent with our process as possible.

Ranking system

Below are the colors we have used to identify think tanks in the graph on the following pages.



Name	Political leaning	Total income 2022	Page or section on funding	Funding rating	Spending rating
Institute for Public Policy Research	Left	2,741,065.00	Yes	A*	Transparent spending
Pivotal Think Tank	None	111,094.00	Yes	A*	Transparent spending
The Health Foundation	None	17,060,000.00	Yes	A*	Transparent spending
UK in a Changing Europe	None	1,444,468.00	Yes	A*	Transparent spending
Young Foundation	None	5,090,124.00	No	A*	Transparent spending
Compass	Left	305,096.00	Yes	A	Transparent spending
Ekklesia	None	60.00	Yes	A	Limited spending transparency
Fabians	Left	811,381.00	Yes	A	Transparent spending
High Pay Centre	Lean left	225,000.00	Yes	A	Transparent spending
Institute for Government	None	5,399,417.00	Yes	A	Transparent spending
Involve	None	1,910,760.00	Yes	A	Transparent spending
Joseph Rowntree Foundation	Lean Centre Left	34,225,000.00	Yes	A	Transparent spending
Migration Policy Scotland	None	75,282.00	Yes	A	Transparent spending
New Economics Foundation	Left	3,134,397.00	Yes	A	Transparent spending
Overseas Development Institute	None	27,444,446.00	Yes	A	Transparent spending
Police Foundation	None	440,562.00	Yes	A	Transparent spending
Resolution Foundation	Lean Centre Left	3,285,540.00	Yes	A	Transparent spending
Selsdon Group	Right		Yes	A	Limited spending transparency
Tax Justice Network	Lean Centre Left	2,445,137.00	Yes	A	Transparent spending
The Bevan Foundation	Lean left	350,134.00	Yes	A	Transparent spending
The Common Weal Think Tank	Left	144,877.00	Yes	A	Limited spending transparency
The David Hume Institute	None	153,748.00	Yes	A	Transparent spending
Unlock Democracy	None	372,951.00	Yes	A	Transparent spending
Welsh Centre for International Affairs	None	993,593.00	Yes	A	Transparent spending

Name	Political leaning	Total income 2022	Page or section on funding	Funding rating	Spending rating
Centre for Cities	None	1,728,753.00	Yes	B	Transparent spending
Centre for London	None	1,047,279.00	Yes	B	Transparent spending
Chatham House	None	23,235,000.00	Yes	B	Transparent spending
Demos	Lean centrist	1,425,358.00	Yes	B	Transparent spending
Green Alliance	Lean Centre Left	2,753,944.00	Yes	B	Transparent spending
Policy Connect	None		Yes	B	Limited spending transparency
Royal United Services Institute	None	15,367,601.00	Yes	B	Transparent spending
Social Market Foundation	Centrist	857,605.00	Yes	B	Transparent spending
Bright Blue	Centre-Right		Yes	C	Limited spending transparency
Business for Scotland	Pro-independence	267,743.00	Yes	C	Limited spending transparency
Centre for Cross Border Studies	None	593,886.00	Yes	C	Transparent spending
Electoral Reform Society	None	1,127,652.00	Yes	C	Transparent spending
Institute for Fiscal Studies	None	9,175,531.00	Yes	C	Transparent spending
Institute for Welsh Affairs	None	340,935.00	Yes	C	Transparent spending
Institute of Economic Affairs	Right	2,565,000.00	Yes	C	Transparent spending
Localis	None		No	C	Limited spending transparency
Nesta	None	21,614,000.00	No	C	Transparent spending
New Local	None		Yes	C	Limited spending transparency
New Philanthropy Capital	None	3,593,418.00	Yes	C	Transparent spending
One World Trust	None	93,406.00	Yes	C	Transparent spending
Onward Think Tank	Right		Yes	C	Limited spending transparency
Progressive Britain	Centre Left		Yes	C	Limited spending transparency

Name	Political leaning	Total income 2022	Page or section on funding	Funding rating	Spending rating
Reform Think Tank	Lean Centre Right	393,596.00	Yes	C	Transparent spending
Revolving Doors Agency	None	1,107,538.00	Yes	C	Transparent spending
Royal Society of Arts	None	10,378,027.00	Yes	C	Transparent spending
Scottish Business UK	Pro-Union	6,487.00	Yes	C	Limited spending transparency
The Cobden Centre	Right	34,884.00	No	C	Transparent spending
The Foreign Policy Centre	None	12,408.00	No	C	Limited spending transparency
The Hansard Society	None	296,569.00	Yes	C	Transparent spending
The Independent Transport Commission	None	183,411.00	Yes	C	Transparent spending
The Institute for Jewish Policy Research	None	879,952.00	Yes	C	Transparent spending
The Institute of Race Relations	None	227,806.00	Yes	C	Transparent spending
The Kings Fund	None	11,379,000.00	Yes	C	Transparent spending
The Learning and Work Institute	None	2,778,000.00	Yes	C	Transparent spending
The National Institute of Economic and Social Research	None	4,616,336.00	Yes	C	Transparent spending
The Nuffield Council on Bioethics	None	5,406,000.00	Yes	C	Transparent spending
The Nuffield Trust	None	4,087,000.00	Yes	C	Transparent spending
The Sutton Trust	None	5,829,676.00	No	C	Transparent spending
Theos Think Tank	None		Yes	C	Limited spending transparency
United Nations Association- UK	None	597,301.00	Yes	C	Transparent spending
Young Fabians	Left		No	C	Limited spending transparency
Zyen Think Tank	None	1,050,635.00	Yes	C	Transparent spending
Adam Smith Institute	Right	180,248.00	No	D	Limited spending transparency
Bow Group	Right		No	D	Limited spending transparency
Bright Blue Intelligence (Arm of Bright Blue)	Centre-Right	26,611.00	Yes	D	Limited spending transparency

Name	Political leaning	Total income 2022	Page or section on funding	Funding rating	Spending rating
Centre for Policy Studies	Right	648,770.00	No	D	Limited spending transparency
Centre for Social Justice	Right	2,689,735.00	Yes	D	Limited spending transparency
Centre for the Union	Pro-Union		No	D	Limited spending transparency
Civitas	Right	605,215.00	Yes	D	Transparent spending
Credos	None		Yes	D	Limited spending transparency
Independent Investment Management Initiative Think Tank	None		No	D	Limited spending transparency
Innovation Unit	None	79,257.00	No	D	Limited spending transparency
Institute for Free Trade	Right	109,529.00	No	D	Limited spending transparency
Legatum Institute	Right	4,175,671.00	No	D	Transparent spending
Local Government Information Unit	None	1,836,615.00	No	D	Transparent spending
Migration Watch UK	Lean right		No	D	Limited spending transparency
Mutuo	Lean left		No	D	Limited spending transparency
Polar Research and Policy Initiative	None	252,527.00	No	D	Transparent spending
Policy Exchange	Right	3,951,594.00	No	D	Transparent spending
Politeia	Lean Centre Right		No	D	Limited spending transparency
Population Matters	None	973,981.00	Yes	D	Transparent spending
Reform Scotland	Lean Centre Right	186,594.00	Yes	D	Transparent spending
Renewable Energy Foundation	None	57,213.00	No	D	Transparent spending
ResPublica	Lean Centre Right	144,495.00	Yes	D	Limited spending transparency

Name	Political leaning	Total income 2022	Page or section on funding	Funding rating	Spending rating
Scottish Independence Convention	Pro-independence		No	D	Limited spending transparency
Smith Institute	Lean Left	432,222.00	Yes	D	Limited spending transparency
Social Liberal Forum	Centrist		No	D	Limited spending transparency
Society of Conservative Lawyers	Right		No	D	Limited spending transparency
TaxPayers' Alliance	Right	815,000.00	Yes	D	Limited spending transparency
The Bruges Group	Right		No	D	Transparent spending
The Constitution Society	None	14,475.00	No	D	Transparent spending
The Education Foundation	None		Yes	D	Limited spending transparency
The European Foundation	Right	18,124.00	No	D	Limited spending transparency
The Global Warming Policy Foundation	Right	387,485.00	No	D	Transparent spending
The Institute for Employment Studies	None	3,192,873.00	Yes	D	Transparent spending
The Intergenerational Foundation	Lean left	121,414.00	No	D	Transparent spending
The Jimmy Reid Foundation	Left		Yes	D	Limited spending transparency
These Islands	Pro-union		No	D	Limited spending transparency

See the full results broken down in Annex two.

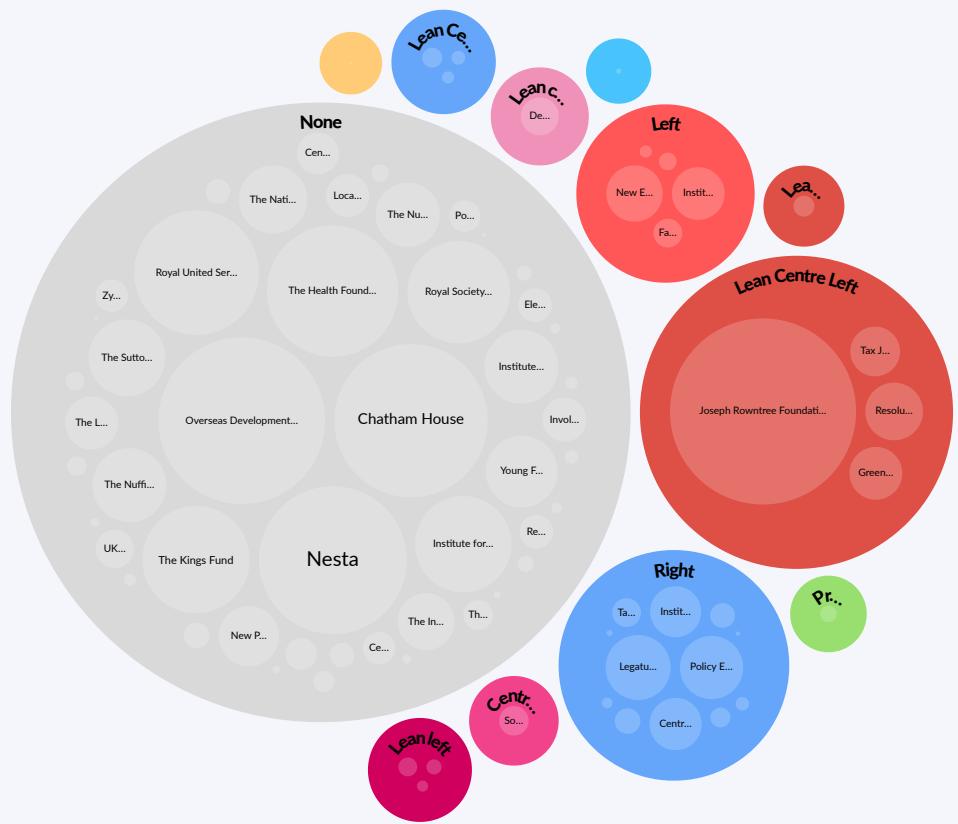
Name	Political leaning	Total income 2022	Page or section on funding	Funding rating	Spending rating
Scottish Independence Convention	Pro-independence		No	D	Limited spending transparency
Smith Institute	Lean Left	432,222.00	Yes	D	Limited spending transparency
Social Liberal Forum	Centrist		No	D	Limited spending transparency
Society of Conservative Lawyers	Right		No	D	Limited spending transparency
TaxPayers' Alliance	Right	815,000.00	Yes	D	Limited spending transparency
The Bruges Group	Right		No	D	Transparent spending
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The Education Foundation	None		Yes	D	Limited spending transparency
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The Jimmy Reid Foundation	Left		Yes	D	Limited spending transparency
These Islands	Pro-union		No	D	Limited spending transparency

See the full results broken down in Annex two.

What the results mean

We have created an interactive version of this graph that breaks down the results. You can see these results here: <https://centreforthinktank.co.uk/following-the-data/>

Figure 3: Think Tank total income 2022



The clearest divide is between organisations on the left and the right. Right-wing organisations had a total income of £16,181,255. However, all but one organisation which we designated as being right-wing was either a C or a D income transparency rating. In contrast, left-wing organisations had a total income of far less, with just £7,136,816. These organisations were all rated A or A* on income transparency, with one organisation rated a C and another on D. Right-wing organisations had more money and less transparency whilst the left experienced the opposite situation.

This graph also clearly shows fewer organisations in the centre ground of politics. We could only identify one Centrist organisation which was rated a C and had a total income of £857,605. There were also very few organisations on the centre-left and the centre-right. There are only two organisations, both part of Bright Blue, on the centre-right which have a total income of £26,611. One has a D rating and the other a C. The centre-left meanwhile only has one organisation with a C for funding, but we were unable to find the total income.

Alongside this are organisations which lean centre-left or lean centre-right. Lean centre-left organisations have all rated an A aside from one organisation rated a B and had an overall income of £42,709,621. Lean centre-right organisations are all rated C or D on spending and have a total income of £724,685.

Finally, there were a range of organisations where we did not assign political leaning. These included organisations with all available rankings and £194,497,756 in income.

There are also some more general observations from these results. Firstly, more organisations received “Transparent Spending” scores than “Limited spending transparency” scores. Also, out of the 107 organisations we looked at, 25 did not list their total income.

As part of our research, and during the course of analysing over one hundred organisations, we also found numerous examples of good practice. Some of these were using interactive methods to explain to the public how organisations are funded and where they spend their money. One example shows how to explain both spending alongside how this relates to unrestricted and restricted funding sources. The Nuffield Trust uses a table which is especially useful for visualising organisations with complex funding streams and sets out how money moves around their organisation¹³⁶.

The Fabians are also a good example of how organisations can release information on individual donors who give only a small amount of money. On page 46 of their annual report¹³⁷, their section on membership income has been included in their reports since 2011, which is the oldest report included on their website.

The final example is the IPPR, which lists its spending in bands on its website¹³⁸. This page shows three years of funders by bands, clearly setting out the individual organisations involved. The annual accounts then provide more details on these funding sources.

Chapter nine

What the public thinks



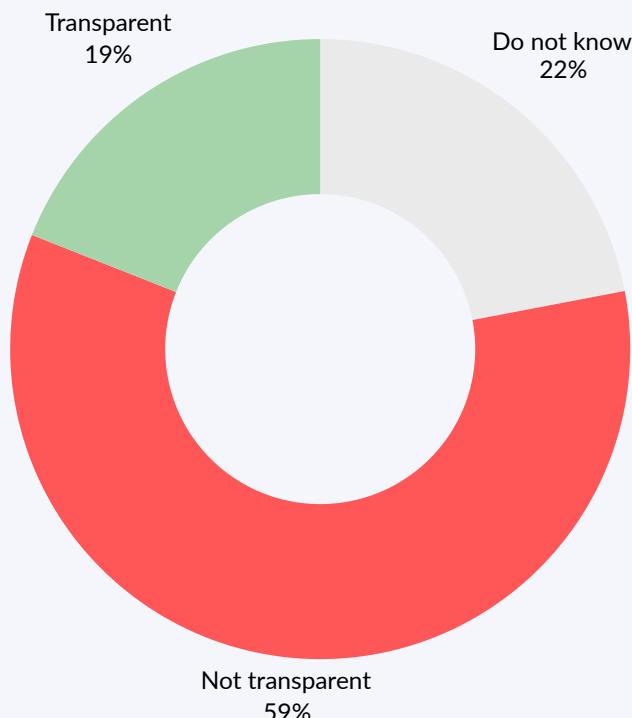
Our polling partner Millbank commissioned Deltapoll to ask the public about their views on think tank transparency. Centre wrote the original question and analysed the results. The poll includes the answers of 1,036 adults from Great Britain and the poll was conducted between the 19th to the 20th of October 2023.

The question we asked was "As you may know, there are several 'think tanks' in the UK which are mostly funded by donations from various sources. The donations are used to help design and promote political policies which could be implemented by any government of the day." It then asks "From what you may have seen or heard when it comes to how think tanks receive and spend their money do you think they are..." and then listed four options which were: "Very transparent about how they raise and spend their money", "Quite transparent", "Not very transparent", "Not at all transparent about how they raise and spend their money Do not know."

The overall result was clear; the public does not view think tanks as transparent. It was a view shared by every subgroup in the poll regardless of region, age, political leaning, employment status, sex, voting intention, social class or how they voted in the referendum and whether they were in a red wall seat.

Overall, 59% of respondents thought that think tanks were not transparent. Only 19% of respondents thought that they were transparent whilst 22% answered "Don't know". When these results are broken down 13% of people thought think tanks are quite transparent and 6% said they were very transparent. In contrast, 34% said think tanks were not very transparent and 25% said they were not at all transparent.

Figure 4: From what you may have seen or heard when it comes to how think tanks receive and spend their money do you think they are...



Source: Polling by Deltapoll

Percentage support by area

Figure 5: Support by area

No area of the UK saw think tanks as transparent. London was the area which saw think tanks as the most transparent, with 30% of respondents, whilst the Midlands had 20% of people who viewed think tanks as transparent.

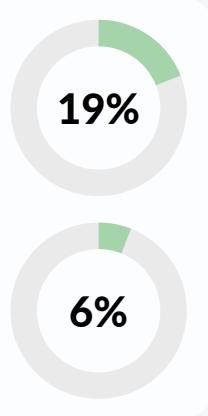
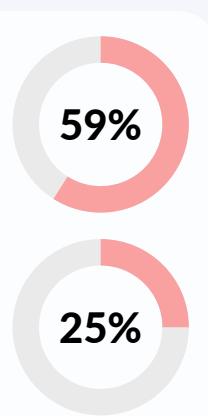


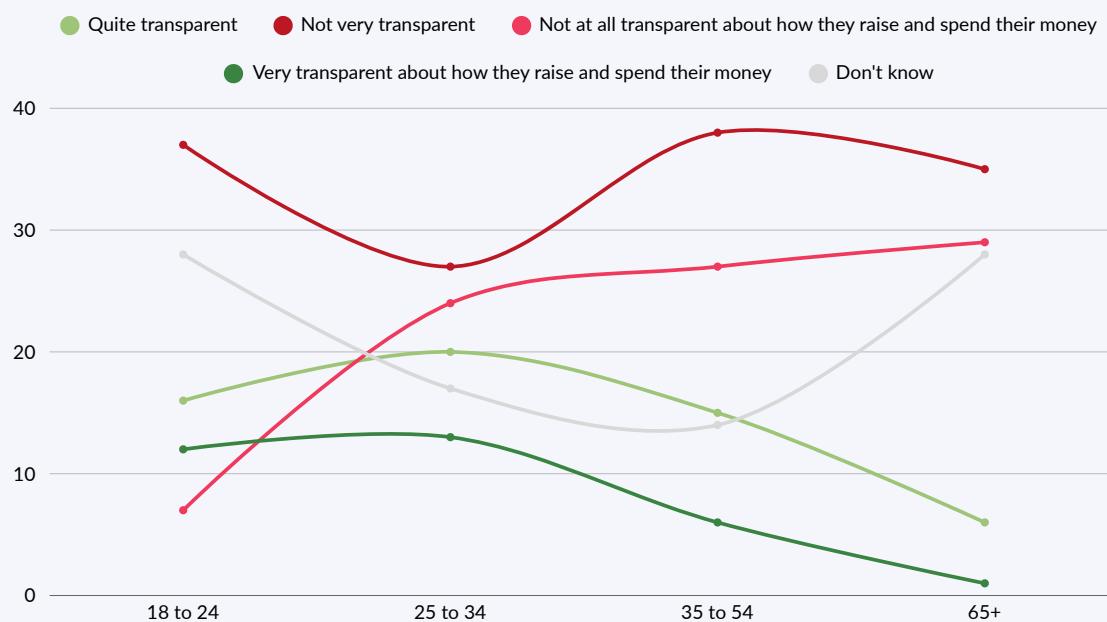
Figure 6: Support by area

When looking at the areas the respondents are from, no area of the UK sees think tanks as transparent. The South and North of England, along with Scotland, all had 63% of people responding that think tanks lack transparency.



Overall, regardless of age, people see think tanks as lacking transparency. What is clear, however, is that as people become older, they are more likely to view think tanks as less transparent. Particularly interesting were the results for 18 to 24-year-olds, where only 7% thought that think tanks are not at all transparent about how they raise and spend their money. This was the lowest for any age group for this response. Those aged 65+ also saw a very high number of people who viewed think tanks as not transparent, 64% overall, and just 7% thought that they were.

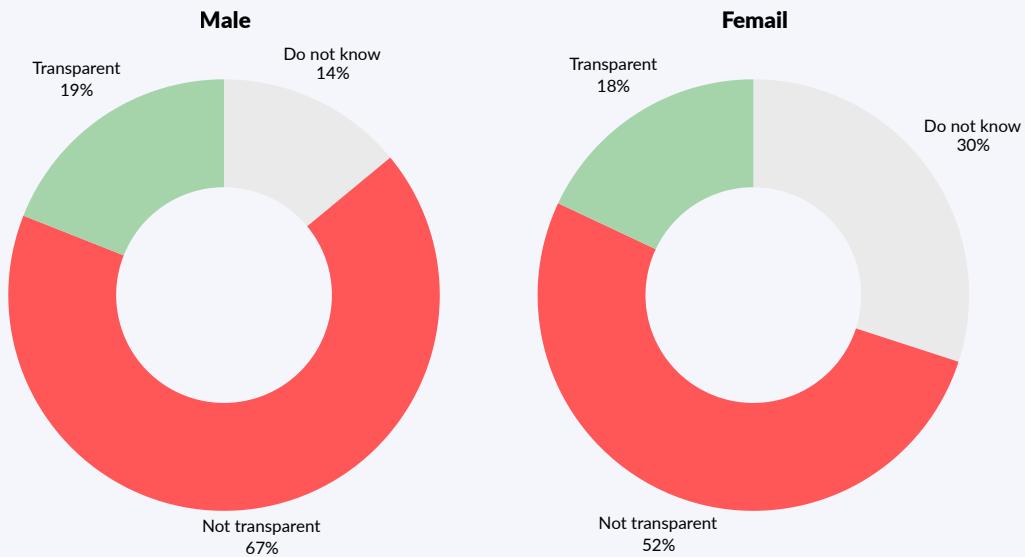
Figure 7: Views on think tank transparency by age



Source: Polling by Deltapoll

Figure 8: Breakdown for men and women

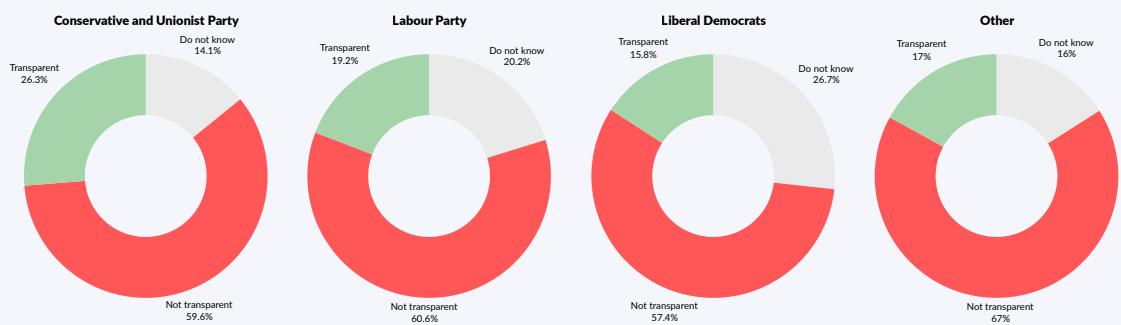
Overall, men and women were likely to view think tanks as "Not transparent," with 67% for men and 52% for women. However, women were more likely to respond "Do not know," and men were more likely to think they were not transparent.



Source: Polling by Deltapoll

Figure 9: Breakdown by voting intention

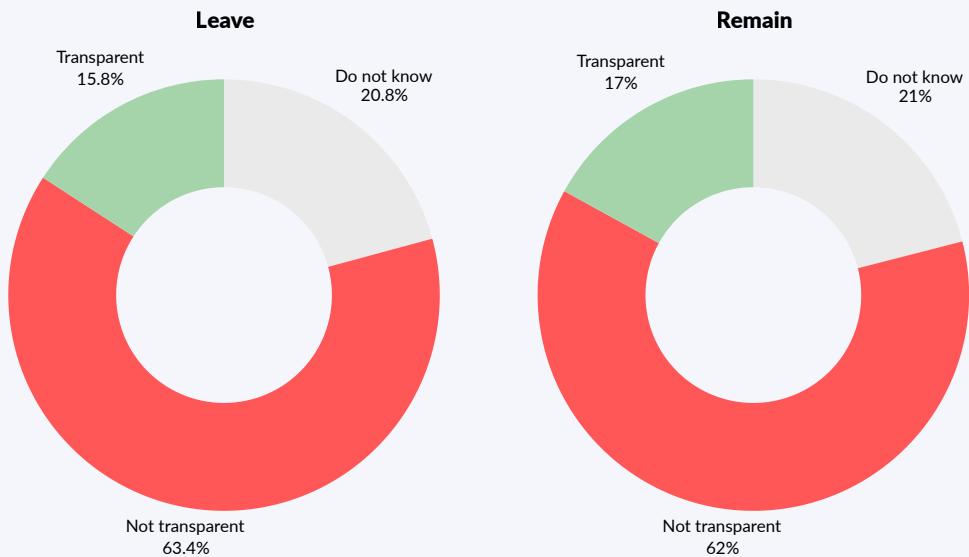
When broken down by voting intention, every voter group believes that think tanks are not transparent. The Lib Dems have the lowest percentage believing think tanks are not transparent at 58%, and the Conservatives have the highest percentage believing they are transparent at 26%.



Source: Polling by Deltapoll

Figure 10: Breakdown by EU referendum vote

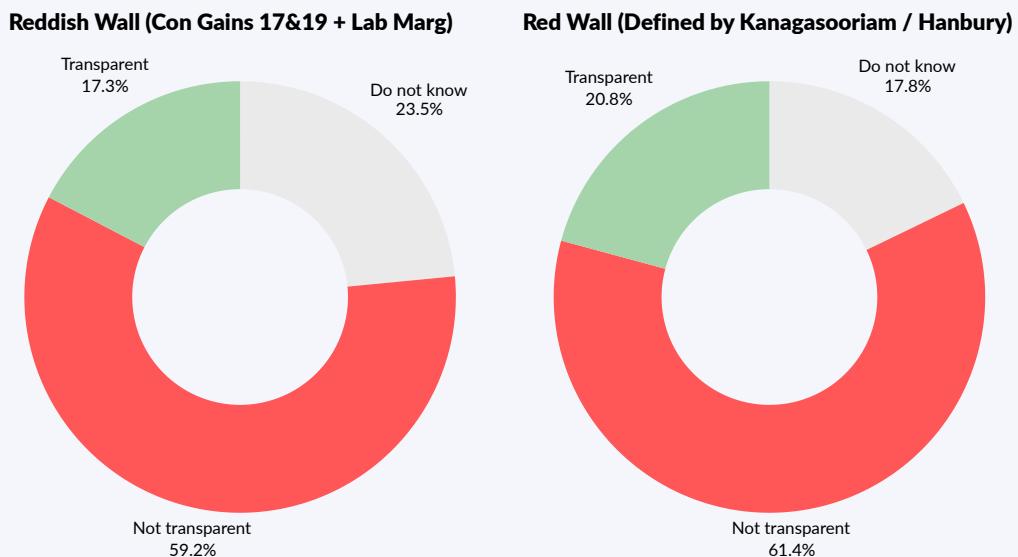
Both those supporting leave and remain view think tanks as not being very transparent. There is only a 2% gap in the number of respondents viewing them as not transparent and a 1% gap in those viewing them as transparent.



Source: Polling by Deltapoll

Figure 11: Breakdown by Red Wall voters

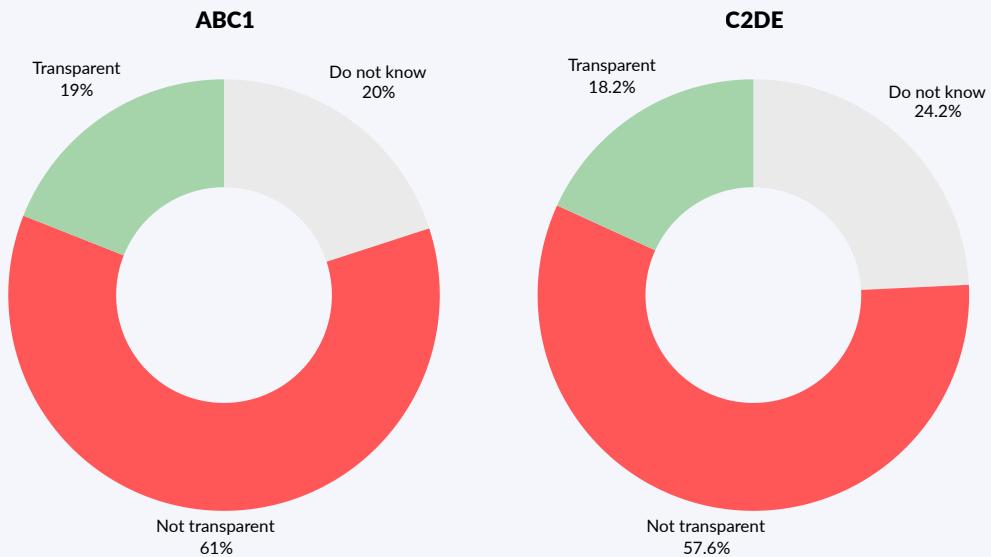
Red Wall voters thought that think tanks were not transparent. Overall, 58% of Red Wall and 62% of Red Wall voters believed they were not transparent.



Source: Polling by Deltapoll

Figure 12: Breakdown by social class

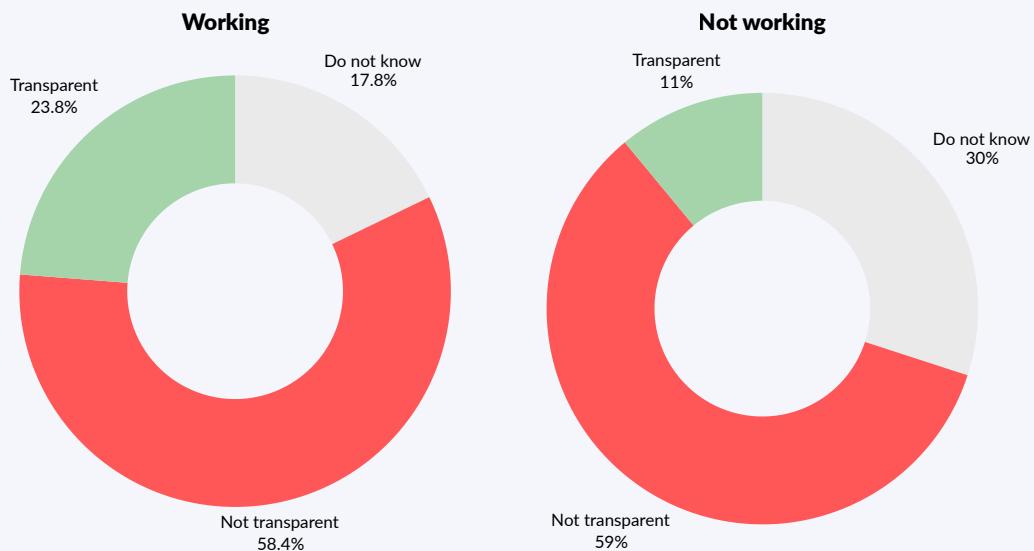
Social class did not appear to be a large indicator of how people view think tanks. However, there was a small increase in "Don't know" responses for those in C2DE compared to ABC1.



Source: Polling by Deltapoll

Figure 13: Breakdown by work status

Those in work were more likely to think that think tanks are transparent by more than double. However, 59% of respondents from both groups think that think tanks are not transparent. Those out of work had the largest "do not know" response of 30%.



Source: Polling by Deltapoll

Chapter ten

The case for greater transparency



We have set out in this paper why think tanks need some form of reform, and below we have summarised the main reasons this paper has highlighted. This can be split into two sections:

Income and spending transparency

There are a large number of think tanks, especially those with more right-wing political leanings, that are not transparent about their income and spending. "Dark money" is also an issue with think tank donations where think tanks either do not disclose some or all of their large donations. Whilst US-based donor information gives some insight into the type of donations which organisations of this kind receive, we know it is only a small part of the big picture.

Think tanks that have charitable status and have political views, something which is allowed under Charity Commission rules, also receive tax breaks and access to schemes including gift aid. This includes some of those not releasing information on larger donations.

Influence

Think tanks have large levels of influence over policy both internationally and nationally. Nationally they have influence, including over climate change policy and welfare policies. There are also organisations acting on a global level, such as the Tony Blair Institute for Global Change, which works with governments around the world. Alongside this are smaller changes such as think tanks operating or funding media organisations.

Overall, it is clear there are large gaps in think tank transparency around their spending, influence, and income sources.

Chapter eleven

Challenges to changing the system



This paper has so far shown the issues with our current system which need to be addressed. However, it has also shown that there are large numbers of transparent think tanks which have developed good practices for releasing spending and income information.

We know that creating a more transparent think tank sector would be beneficial. It would allow the public to easily see who funds research alongside the organisations which can influence politicians and influence ideas in public debate. Increased transparency also means that both think tanks can be held to account by the public and politicians more easily.

This paper has also shown that transparency goes beyond simply releasing the names of donors and how much was donated. It also extends to spending and other methods of influencing politics. However, spreading transparency to the whole sector will require overcoming some large hurdles to transparency.

Challenges with a think tank register

There have been numerous solutions proposed to increase think tank transparency. One solution which has been proposed is to “Introduce a register of Think Tanks and their funders”¹³⁹.

There are multiple challenges to this approach, including creating a definition which includes all of the activities carried out by think tanks. More importantly, it can't miss out on key areas of activity as this would effectively act as a loophole for any new policy proposals using this definition.

As the definition at the start of this paper shows, think tanks come in a wide variety of forms. This includes companies or charities using a variety of names including think tanks, institutes, foundations, and forums.

The Cambridge Dictionary describes a think tank as “a group of experts brought together, usually by a government, to develop ideas on a particular subject and to make suggestions for action”¹⁴⁰.

This definition, however, is broad and covers far more than just think tanks. It would effectively cover any organisation creating solutions for any kind of issue. It also does not specify that these suggestions need to be political or try to influence politicians or specific industries.

Overall, “there is a lot of crossover with academia, lobbying, industry groups, quasi-government organisations and NGOs”¹⁴¹ which makes finding an exact definition difficult. This idea is possible but would require an exact definition of either think tanks themselves or, more likely, the activities that should be regulated.

A cap on undisclosed donations

Another proposal would be to set a limit for charitable organisations at which donations must be made public. However, this policy proposal also has its limitations in exposing dark money.

This was shown as a result of the limitations set by the Charity Commission on political campaigning as “political activity must not become the reason for the charity’s existence”¹⁴². In these cases, the Charity Commission will step in to ensure this is not taking place.

The Charity Commission did step in due to the activities of The Global Warming Policy Foundation. The charity continued with its charitable activities and set up a separate company, which was later renamed Net Zero Watch, which dealt with political activities. When resolving the issues with the Charity Commission, they “...agreed that the matter could be resolved by establishing a new non-charitable organisation to act as a campaigning body fully able to promote the opinions and policy change”¹⁴³.

It is likely that this response would be mirrored by some think tanks if rules around income transparency were introduced. It is also a course of action which is being encouraged by the Charity Commission for organisations which have multiple objectives. Whilst it may improve transparency for charities, any organisations which do not want to register their income can simply set up a new company to deal with political campaigning.

If the government decides to regulate organisations such as these, a purpose test may be a better alternative to a single definition, as previously suggested. An example of a purpose test is the test used for non-party campaigning¹⁴⁴.

This test covers certain activities, is broader, includes more context, and could cover a wider range of think tanks and similar organisations. It would also more specifically focus on particular activities allowing it to work across sectors similar to non-party campaigning.

This could then be used to ensure organisations which are covered by this test are declaring their donations publicly. For instance, it could ensure organisations which meet the test publicly disclose any donation over £7,500 from a single source in a year. It can also use a section similar to the Elections and Referendums Act 2000 to ensure that donations are from the original source¹⁴⁵.

Chapter twelve

A roadmap to better transparency



As discussed above, think tanks are hard to define, making it difficult to regulate the organisations with a single policy solution as has previously been proposed. To increase transparency, we have taken into account the complexity of the issue, the need for multiple solutions, and the relatively new nature of issues such as spending transparency.

A new funding transparency body

A new funding transparency body should be created by the government. This could be as part of the Charity Commission and its equivalents in different areas of the UK if it was only to focus on charities. However, we would aim to create a body which also includes companies such as community interest companies so it would most likely be formed as a separate organisation.

This would have an advisory function as it would advise ministers on transparency for organisations operating outside of government. It would likely take the form of a public body, such as a non-departmental public body like the ICO. This should both advise ministers on potential policy solutions and implement a rating system for think tanks.

It would have the role of encouraging think tanks and organisations that raise money to be more transparent. It would not be a mandatory body but would be free for any charity or company raising money from the public to join. The body would have several functions including:

- Releasing information on how organisations including think tanks can increase transparency around funding, spending, and the influence funders may have over their work. This should include guidance created with other bodies including on how organisations can release information on donors whilst remaining GDPR compliant alongside the ICO. Guidance on releasing information on investment income, dividend income, bank interest, rents, room hire, and donations in kind would also be beneficial. The organisation can also look at any possible unintended consequences of disclosures and report their findings to the government. This should be in a similar way to the former Office for Tax Simplification.
- A badge, similar to the badge created by the Fundraising Regulator, should be available for organisations which register all income sources which give an organisation over £7,500 in a year. The £7,500 threshold is already used for political party donations (Channel 4, Elections for sale: who funds Britain's political parties? Available at: <https://www.channel4.com/news/factcheck/elections-for-sale-who-funds-britains-political-parties> [Accessed 11 August 2023]). It is a sum which has already been shown to work with political parties. Political party donations can range from tens of thousands to millions of pounds in income. It would also deal with complaints about organisations not disclosing funding sources despite showing the badge awarded by the body.
- It should allow organisations to display spending and income information on the body's website. This will ensure information is stored in one place and is easily available to the public.

The goal of this organisation would be to increase transparency and to set a bar for publicly recording donations.

ICO guidance on donation transparency

We believe the ICO should release guidance on how think tanks and other organisations can be transparent while following GDPR. We are aware that there is currently no guidance issued on this subject. We also found in conversations with think tanks that GDPR was a concern when releasing donor information publicly.

Reforming lobbying

This paper also brings up wider questions about lobbying and how it should be managed, especially where think tanks have close relationships with politicians. We support politicians and civil servants publishing information on meetings they have attended and relevant funding. Of course, this would need to be limited by not publicly releasing information relating to constituents or any security issues. This has previously been proposed by Andy Mayer at the IEA¹⁴⁶.

Conclusion

This paper aimed to expand on the information available around think tank transparency and the issue of dark money. It explored how think tanks raise and spend their money along with how they influence politics more generally. In general, what we found was a very mixed picture with some think tanks aiming for high levels of transparency but others lacking transparency.

The other aim of this paper was to expand on how we view transparency in politics. At the moment, transparency for think tanks is mainly viewed as who funds them and where their income comes from. We wanted to look more widely at what terms think tanks agree with donors and how think tanks were spending their money.

Generally, the think tank sector needs stronger standards, which is why we have proposed a new funding transparency body. This is not perfect, but it aims to begin the long journey towards greater transparency.

Finally, this work will continue, and we encourage anyone who would like to use the information we have collected for further research to do so. It will only be with continued pressure and research that we can begin to change the system.

Afterword from Councillor Asma Islam

Despite some progress, there are still too many think tanks which are not transparent, refuse to release who funds them and operate behind closed doors. This paper serves as a timely reminder of these issues and how some think tanks have shaped political debates within the UK. All of this harms the public's trust not only in think tanks but also in our political system more generally.

It also proposes a new funding transparency body which would help to increase transparency whilst improving trust with the public. The body would make it easier for the public to see who funds the research that can influence our political system. It would also help think tanks by providing them with the tools they need to be more transparent whilst rewarding them for doing so.

These measures are vital to building the groundwork for think tanks to become more transparent. Even this will not be easy to achieve and will take action by both the government and think tanks who are committed to transparency.

But the reward is improving transparency in politics, which is why it is time to take the first step on the journey towards transparent think tanks.



Chair of Tower Hamlets Labour Group, member of the London Labour Executive Committee and Tower Hamlets Councillor



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⁵ GOV.UK, Charities and tax. Available at: <https://www.gov.uk/charities-and-tax#:~:text=Charities%20do%20not%20pay%20tax,is%20known%20as%20Gift%20Aid>). [Accessed 22 August 2023].

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Annex one

Adam Smith Institute

- Donor: Pierre F. and Enid Goodrich Foundation. Total amount: \$30,000. Recipient: Adam Smith Institute. Year: 2021. (ProPublica, Full text of "Form 990PF" for fiscal year ending April 2021. Available at: https://projects.propublica.org/nonprofits/organizations/356056960/202102579349100610/IRS990PF?utm_source=substack&utm_medium=email [Accessed 10 August 2023].)
- Donor: Pierre F. and Enid Goodrich Foundation. Total amount: \$10,000. Recipient: Adam Smith Institute. Year: 2006. (Conservative Transparency, Adam Smith Institute. Available at: <http://conservativetransparency.org/recipient/adam-smith-institute/> [Accessed 17 August 2023].)
- Donor: Aequus Foundation. Total amount: \$40,000. Recipient: Adam Smith Institute. Year: 2004. (Conservative Transparency, Adam Smith Institute. Available at: <http://conservativetransparency.org/recipient/adam-smith-institute/> [Accessed 17 August 2023].)
- Donor: Dunn's Foundation for the Advancement of Right Thinking. Total amount: \$20,000. Recipient: Adam Smith Institute. Year: 2006/2008/2012. (Conservative Transparency, Adam Smith Institute. Available at: <http://conservativetransparency.org/recipient/adam-smith-institute/> [Accessed 17 August 2023].)
- Donor: Stiles-Nicholson Foundation. Total amount: \$10,000. Recipient: Adam Smith Institute. Year: 2005. (Conservative Transparency, Adam Smith Institute. Available at: <http://conservativetransparency.org/recipient/adam-smith-institute/> [Accessed 17 August 2023].)
- Donor: Center for Independent Thought. Total amount: \$5,000. Recipient: Adam Smith Institute. Year: 2015. (ProPublica, Full text of "Form 990, Schedule I" for fiscal year ending Dec. 2015. Available at: <https://projects.propublica.org/nonprofits/organizations/520945376/201622879349301207/IRS990ScheduleI> [Accessed 20 August 2023].)
- Donor: Chase Foundation of Virginia. Total amount: \$22,050. Recipient: Adam Smith Institute. Year: 2018-2021. (ProPublica, Full text of "Form 990PF" for fiscal year ending Dec. 2019. Available at: <https://projects.propublica.org/nonprofits/organizations/541770697/202043169349100049/IRS990PF> [Accessed 20 August 2023].) and (ProPublica, Full text of "Form 990PF" for fiscal year ending Dec. 2018. Available at: https://projects.propublica.org/nonprofits/full_text_search?q=Adam+Smith+Institute [Accessed 20 August 2023].) and (ProPublica, Full text of "Form 990PF" for fiscal year ending Dec. 2020. Available at: <https://projects.propublica.org/nonprofits/organizations/541770697/202103199349104060/IRS990PF> [Accessed 20 August 2023].) and (ProPublica, Full text of "Form 990PF" for fiscal year ending Dec. 2021. Available at: <https://projects.propublica.org/nonprofits/organizations/541770697/202243199349102964/IRS990PF> [Accessed 20 August 2023].)

- Donor: Earhart Foundation. Total amount: \$15,000. Recipient: Adam Smith Institute. Year: 2013. (ProPublica, Full text of "Form 990PF" for fiscal year ending Dec. 2013. Available at: <https://projects.propublica.org/nonprofits/organizations/386008273/201412109349100016/IRS990PF> [Accessed 20 August 2023].)
- Donor: Garvey Kansas Foundation. Total amount: \$500. Recipient: Adam Smith Institute. Year: 2020. (ProPublica, Full text of "Form 990PF" for fiscal year ending Dec. 2020. Available at: <https://projects.propublica.org/nonprofits/organizations/486115213/202143179349101124/IRS990PF> [Accessed 20 August 2023].)
- Donor: George E. Coleman Jr. Foundation. Total amount: \$6,000. Recipient: Adam Smith Institute. Year: 2018 and 2015. (ProPublica, Full text of "Form 990PF" for fiscal year ending Dec. 2018. Available at: <https://projects.propublica.org/nonprofits/organizations/527044220/201943169349102214/IRS990PF> [Accessed 20 August 2023].) and (ProPublica, Full text of "Form 990PF" for fiscal year ending Dec. 2015. Available at: <https://projects.propublica.org/nonprofits/organizations/527044220/201623199349102537/IRS990PF> [Accessed 20 August 2023].)
- Donor: John Templeton Foundation. Total amount: \$1,492,368. Recipient: Adam Smith Institute. Year: 2015, 2016 and 2017. (ProPublica, Full text of "Form 990PF" for fiscal year ending Dec. 2015. Available at: <https://projects.propublica.org/nonprofits/organizations/621322826/201613129349100506/IRS990PF> [Accessed 20 August 2023].) and (ProPublica, Full text of "Form 990PF" for fiscal year ending Dec. 2017. Available at: <https://projects.propublica.org/nonprofits/organizations/621322826/201613129349100506/IRS990PF> [Accessed 20 August 2023].) and (ProPublica, Full text of "Form 990PF" for fiscal year ending Dec. 2016. Available at: <https://projects.propublica.org/nonprofits/organizations/621322826/201733059349100703/IRS990PF> [Accessed 20 August 2023].)
- Donor: Pierre F & Enid Goodrich Foundation. Total amount: \$30,000. Recipient: Adam Smith Institute. Year: 2021. (ProPublica, Full text of "Form 990PF" for fiscal year ending April 2021. Available at: <https://projects.propublica.org/nonprofits/organizations/356056960/202102579349100610/IRS990PF> [Accessed 20 August 2023].)
- Donor: Prometheus Foundation. Total amount: \$10,000. Recipient: Adam Smith Institute. Year: 2017. (ProPublica, Full text of "Form 990PF" for fiscal year ending Dec. 2017. Available at: <https://projects.propublica.org/nonprofits/organizations/271456655/201813179349101376/IRS990PF> [Accessed 20 August 2023].)

- Donor: TWS Foundation c/o Thomas W. Smith. Total amount: \$10,000. Recipient: Adam Smith Institute. Year: 2017 and 2014 (ProPublica, Full text of "Form 990PF" for fiscal year ending Dec. 2014. Available at: <https://projects.propublica.org/nonprofits/organizations/133258067/201523139349100852/IRS990PF> [Accessed 20 August 2023].) and (ProPublica, Full text of "Form 990PF" for fiscal year ending Dec. 2014. Available at: <https://projects.propublica.org/nonprofits/organizations/133258067/201523139349100852/IRS990PF> [Accessed 20 August 2023].)
- Donor: Various tobacco companies. Total amount: \$13,000. Recipient: Adam Smith Institute. Year: 2011.

Total: \$1,713,918

Policy Exchange

- Donor: Smith Richardson Foundation. Total amount: \$23,000. Recipient: Policy Exchange. Year: 2011. (Conservative Transparency, Policy Exchange. Available at: <http://conservativetransparency.org/recipient/policy-exchange/> [Accessed 17 August 2023].)
- Donor: AARP. Total amount: \$35,000. Recipient: Policy Exchange. Year: 2018. (ProPublica, Full text of "Form 990, Schedule I" for fiscal year ending Dec. 2018. Available at: <https://projects.propublica.org/nonprofits/organizations/951985500/201923189349304447/IRS990ScheduleI> [Accessed 21 August 2023].)
- Donor: August 11, 2003 Trust UA. Total amount: \$29,959. Recipient: Policy Exchange. Year: 2014. (ProPublica, Full text of "Form 990PF" for fiscal year ending Dec. 2014. Available at: <https://projects.propublica.org/nonprofits/organizations/206031077/201543159349100924/IRS990PF> [Accessed 21 August 2023].)
- Donor: Bill & Melinda Gates Foundation. Total amount: \$215,000. Recipient: Policy Exchange. Year: 2016. (ProPublica, Full text of "Form 990PF" for fiscal year ending Dec. 2016. Available at: <https://projects.propublica.org/nonprofits/organizations/562618866/201743179349101119/IRS990PF> [Accessed 21 August 2023].)
- Donor: Blavatnik Family Foundation. Total amount: \$132,762. Recipient: American Friends of Policy Exchange. Year: 2021 and 2020. (ProPublica, Full text of "Form 990PF" for fiscal year ending Dec. 2021. Available at: <https://projects.propublica.org/nonprofits/organizations/812444350/202243149349100314/IRS990PF> [Accessed 21 August 2023].) and (ProPublica, Full text of "Form 990PF" for fiscal year ending April 2021. Available at: <https://projects.propublica.org/nonprofits/organizations/851345780/202200669349100810/IRS990PF> [Accessed 21 August 2023].) and (ProPublica, Full text of "Form 990PF" for fiscal year ending Dec. 2020. Available at: <https://projects.propublica.org/nonprofits/organizations/812444350/202133149349102318/IRS990PF> [Accessed 21 August 2023].)

- Donor: Huo Family Foundation c/o Xue Fang Withers LLP. Total amount: \$267,522. Recipient: Policy Exchange. Year: 2020. (ProPublica, Full text of "Form 990PF" for fiscal year ending Dec. 2020. Available at: <https://projects.propublica.org/nonprofits/organizations/271227674/202200409349100200/IRS990PF> [Accessed 21 August 2023].)
- Donor: Jewish Communal Fund. Total amount: \$10,400. Recipient: American Friends of Policy Exchange. Year: 2018. (ProPublica, Full text of "Form 990, Schedule I" for fiscal year ending June 2018. Available at: <https://projects.propublica.org/nonprofits/organizations/237174183/201930309349300313/IRS990ScheduleI> [Accessed 21 August 2023].)
- Donor: National Philanthropic TR. Total amount: \$1,662,704. Recipient: American Friends of Policy Exchange. Year: 2015, 2017, 2018, 2019, 2020, 2021, and 2022. (ProPublica, Full text of "Form 990, Schedule I" for fiscal year ending June 2015. Available at: <https://projects.propublica.org/nonprofits/organizations/237825575/201611379349308031/IRS990ScheduleI> [Accessed 21 August 2023].) and (ProPublica, Full text of "Form 990, Schedule I" for fiscal year ending June 2022. Available at: <https://projects.propublica.org/nonprofits/organizations/237825575/202311359349313966/IRS990ScheduleI> [Accessed 21 August 2023].) and (ProPublica, Full text of "Form 990, Schedule I" for fiscal year ending June 2021. Available at: <https://projects.propublica.org/nonprofits/organizations/237825575/202231339349309863/IRS990ScheduleI> [Accessed 21 August 2023].) and (ProPublica, Full text of "Form 990, Schedule I" for fiscal year ending June 2020. Available at: <https://projects.propublica.org/nonprofits/organizations/237825575/202121459349300307/IRS990ScheduleI> [Accessed 21 August 2023].) and (ProPublica, Full text of "Form 990, Schedule I" for fiscal year ending June 2019. Available at: <https://projects.propublica.org/nonprofits/organizations/237825575/202011979349306246/IRS990ScheduleI> [Accessed 21 August 2023].) and (ProPublica, Full text of "Form 990, Schedule I" for fiscal year ending June 2018. Available at: <https://projects.propublica.org/nonprofits/organizations/237825575/201921359349311817/IRS990ScheduleI> [Accessed 21 August 2023].) and (ProPublica, Full text of "Form 990, Schedule I" for fiscal year ending June 2017. Available at: <https://projects.propublica.org/nonprofits/organizations/237825575/201831349349304813/IRS990ScheduleI> [Accessed 21 August 2023].)
- Donor: Rosenkranz Foundation INC. Total amount: \$170,000. Recipient: American Friends of Policy Exchange. Year: 2018, 2019. (ProPublica, Full text of "Form 990PF" for fiscal year ending Oct. 2018. Available at: <https://projects.propublica.org/nonprofits/organizations/133940017/201922599349100142/IRS990PF> [Accessed 21 August 2023].) and (ProPublica, Full text of "Form 990PF" for fiscal year ending Oct. 2019. Available at: <https://projects.propublica.org/nonprofits/organizations/133940017/202022609349100402/IRS990PF> [Accessed 21 August 2023].) and (ProPublica, Full text of "Form 990PF" for fiscal year ending Oct. 2020. Available at: <https://projects.propublica.org/nonprofits/organizations/133940017/202102589349101400/IRS990PF> [Accessed 21 August 2023].) and (ProPublica, Full text of "Form 990PF" for fiscal year ending Oct. 2021. Available at: <https://projects.propublica.org/nonprofits/organizations/133940017/202222629349100357/IRS990PF> [Accessed 21 August 2023].)

- Donor: TR UA 06162003. Total amount: \$40,508. Recipient: Policy Exchange. Year: 2020. (ProPublica, Full text of "Form 990PF" for fiscal year ending Dec. 2013. Available at: <https://projects.propublica.org/nonprofits/organizations/866324455/201433159349100018/IRS990PF> [Accessed 21 August 2023].)
- Donor: Vanguard Charitable Endowment Program. Total amount: \$50,000. Recipient: American Friends of Policy Exchange. Year: 2020. (ProPublica, Full text of "Form 990, Schedule I" for fiscal year ending June 2022. Available at: <https://projects.propublica.org/nonprofits/organizations/232888152/202331359349303108/IRS990ScheduleI> [Accessed 21 August 2023].)
- Donor: The Charles Wolfson Charitable Trust. Total amount: \$485,454. Recipient: American Friends of Policy Exchange. Year: 2018 and 2020. (Byline Times, 'Government by Think Tank': The Return of Policy Exchange. Available at: <https://bylinetimes.com/2023/02/13/government-by-think-tank-the-return-of-policy-exchange/> [Accessed 21 August 2023].)
- Donor: The Law Family Charitable Foundation. Total amount: \$175,000. Recipient: American Friends of Policy Exchange. Year: 2021. (Byline Times, 'Government by Think Tank': The Return of Policy Exchange. Available at: <https://bylinetimes.com/2023/02/13/government-by-think-tank-the-return-of-policy-exchange/> [Accessed 21 August 2023].)
- Donor: Charitable trust run by John Armitage of Egerton Capital. Total amount: \$100,000. Recipient: American Friends of Policy Exchange. Year: 2016. (Byline Times, 'Government by Think Tank': The Return of Policy Exchange. Available at: <https://bylinetimes.com/2023/02/13/government-by-think-tank-the-return-of-policy-exchange/> [Accessed 21 August 2023].)
- Donor: ExxonMobil. Total amount: \$30,000. Recipient: American Friends of Policy Exchange. Year: 2017. (Byline Times, 'Government by Think Tank': The Return of Policy Exchange. Available at: <https://bylinetimes.com/2023/02/13/government-by-think-tank-the-return-of-policy-exchange/> [Accessed 21 August 2023].)
- Donor: The David and Claudia Harding Foundation. Total amount: \$450,000. Recipient: American Friends of Policy Exchange. Year: 2020. (Byline Times, 'Government by Think Tank': The Return of Policy Exchange. Available at: <https://bylinetimes.com/2023/02/13/government-by-think-tank-the-return-of-policy-exchange/> [Accessed 21 August 2023].)

Total: \$3,877,309

IEA

- Donor: National Philanthropic Trust. Total amount: \$520,000. Recipient: American Friends of the Institute of Economic Affairs. Year: 2019, 2020, 2021, and 2022. (ProPublica, Full text of "Form 990, Schedule I" for fiscal year ending June 2021. Available at: https://projects.propublica.org/nonprofits/organizations/237825575/202231339349309863/IRS990ScheduleI?utm_source=substack&utm_medium=email [Accessed 21 August 2023].) and (ProPublica, Full text of "Form 990, Schedule I" for fiscal year ending June 2019. Available at: <https://projects.propublica.org/nonprofits/organizations/237825575/202011979349306246/IRS990ScheduleI> [Accessed 21 August 2023].) and (ProPublica, Full text of "Form 990, Schedule I" for fiscal year ending June 2020. Available at: <https://projects.propublica.org/nonprofits/organizations/237825575/202121459349300307/IRS990ScheduleI> [Accessed 21 August 2023].) and (ProPublica, Full text of "Form 990, Schedule I" for fiscal year ending June 2022. Available at: <https://projects.propublica.org/nonprofits/organizations/237825575/202311359349313966/IRS990ScheduleI> [Accessed 21 August 2023].)
- Donor: DonorsTrust. Total amount: \$274,900. Recipient: American Friends of the Institute of Economic Affairs. Year: 2008, 2007, 2006, 2005, 2004, 2010, and 2011. (Conservative Transparency, American Friends of the Institute of Economic Affairs. Available at: <http://conservativetransparency.org/recipient/adam-smith-institute/> [Accessed 17 August 2023].)
- Donor: Ruth & Lovett Peters Foundation. Total amount: \$99,000. Recipient: American Friends of the Institute of Economic Affairs. Year: 2007, 2008, 2012, and 2014. (Conservative Transparency, American Friends of the Institute of Economic Affairs. Available at: <http://conservativetransparency.org/recipient/adam-smith-institute/> [Accessed 17 August 2023].)
- Donor: Exxon Mobil. Total amount: \$50,000. Recipient: American Friends of the Institute of Economic Affairs. Year: 2004. (Conservative Transparency, American Friends of the Institute of Economic Affairs. Available at: <http://conservativetransparency.org/recipient/adam-smith-institute/> [Accessed 17 August 2023].) (This reference is used twice)
- Donor: Atlas Economic Research Foundation. Total amount: \$7,500. Recipient: American Friends of the Institute of Economic Affairs. Year: 2013. (Conservative Transparency, American Friends of the Institute of Economic Affairs. Available at: <http://conservativetransparency.org/recipient/adam-smith-institute/> [Accessed 17 August 2023].)
- Donor: Aequus Institute. Total amount: \$10,000. Recipient: American Friends of the Institute of Economic Affairs. Year: 2002, 2004, 2006, 2007, 2008, and 2009. (Conservative Transparency, American Friends of the Institute of Economic Affairs. Available at: <http://conservativetransparency.org/recipient/adam-smith-institute/> [Accessed 17 August 2023].)
- Donor: The Roe Foundation. Total amount: \$15,000. Recipient: American Friends of the Institute of Economic Affairs. Year: 2002, 2003, 2004, 2007, 2008, and 2009. (Conservative Transparency, American Friends of the Institute of Economic Affairs. Available at: <http://conservativetransparency.org/recipient/adam-smith-institute/> [Accessed 17 August 2023].)

- Donor: Krieble Foundation. Total amount: \$10,000. Recipient: Institute for Economic Affairs. Year: 2010. (ProPublica, Form 990-PF for period ending December 2010. Available at: https://projects.propublica.org/nonprofits/display_990/61011349/2011_11_PF%2F06-1011349_990PF_201012 [Accessed 21 August 2023].)
- Donor: Chase Foundation of Virginia. Total amount: \$221,640. Recipient: American Friends of the Institute of Economic Affairs. Year: 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020 and 2021. (Conservative Transparency, American Friends of the Institute of Economic Affairs. Available at: <http://conservativetransparency.org/recipient/adam-smith-institute/> [Accessed 17 August 2023].) and (ProPublica, Full text of "Form 990PF" for fiscal year ending Dec. 2019. Available at: <https://projects.propublica.org/nonprofits/organizations/541770697/202043169349100049/IRS990PF> [Accessed 21 August 2023].) and (ProPublica, Full text of "Form 990PF" for fiscal year ending Dec. 2018. Available at: <https://projects.propublica.org/nonprofits/organizations/541770697/201941369349100704/IRS990PF> [Accessed 21 August 2023].) and (ProPublica, Full text of "Form 990PF" for fiscal year ending Dec. 2017. Available at: <https://projects.propublica.org/nonprofits/organizations/541770697/201841319349100714/IRS990PF> [Accessed 21 August 2023].) and (ProPublica, Full text of "Form 990PF" for fiscal year ending Dec. 2016. Available at: <https://projects.propublica.org/nonprofits/organizations/541770697/201702979349100705/IRS990PF> [Accessed 21 August 2023].) and (ProPublica, Full text of "Form 990PF" for fiscal year ending Dec. 2015. Available at: <https://projects.propublica.org/nonprofits/organizations/541770697/201641379349101504/IRS990PF> [Accessed 21 August 2023].) and (ProPublica, Full text of "Form 990PF" for fiscal year ending Dec. 2014. Available at: <https://projects.propublica.org/nonprofits/organizations/541770697/201541549349100409/IRS990PF> [Accessed 21 August 2023].) and (ProPublica, Full text of "Form 990PF" for fiscal year ending Dec. 2013. Available at: <https://projects.propublica.org/nonprofits/organizations/541770697/201441339349100014/IRS990PF> [Accessed 21 August 2023].) and (ProPublica, Full text of "Form 990PF" for fiscal year ending Dec. 2021. Available at: <https://projects.propublica.org/nonprofits/organizations/541770697/202243199349102964/IRS990PF> [Accessed 21 August 2023].) and (ProPublica, Full text of "Form 990PF" for fiscal year ending Dec. 2020. Available at: <https://projects.propublica.org/nonprofits/organizations/541770697/202103199349104060/IRS990PF> [Accessed 21 August 2023].)
- Donor: George E. Coleman, Jr. Foundation. Total amount: \$6,000. Recipient: Institute for Economic Affairs. Year: 2011. (ProPublica, Form 990-PF for period ending December 2011. Available at: https://projects.propublica.org/nonprofits/display_990/527044220/2012_12_PF%2F52-7044220_990PF_201112 [Accessed 17 August 2023].)

- Donor: John Templeton Foundation. Total amount: \$1,388,853. Recipient: Institute of Economic Affairs. Year: 2014, 2015, 2016, and 2017. (ProPublica, Full text of "Form 990PF" for fiscal year ending Dec. 2017. Available at: <https://projects.propublica.org/nonprofits/organizations/621322826/201843099349100509/IRS990PF> [Accessed 17 August 2023].) and (ProPublica, Full text of "Form 990PF" for fiscal year ending Dec. 2016. Available at: <https://projects.propublica.org/nonprofits/organizations/621322826/201733059349100703/IRS990PF> [Accessed 17 August 2023].) and (ProPublica, Full text of "Form 990PF" for fiscal year ending Dec. 2015. Available at: <https://projects.propublica.org/nonprofits/organizations/621322826/201613129349100506/IRS990PF> [Accessed 17 August 2023].) and (ProPublica, Full text of "Form 990PF" for fiscal year ending Dec. 2014. Available at: <https://projects.propublica.org/nonprofits/organizations/621322826/201503179349100320/IRS990PF> [Accessed 17 August 2023].)
- Donor: Pierre F & Enid Goodrich Foundation. Total amount: \$100,000. Recipient: Institute of Economic Affairs. Year: 2014, 2015, 2016, 2017, and 2018. (ProPublica, Full text of "Form 990PF" for fiscal year ending April 2014. Available at: <https://projects.propublica.org/nonprofits/organizations/356056960/201442559349100504/IRS990PF> [Accessed 17 August 2023].) and (ProPublica, Full text of "Form 990PF" for fiscal year ending April 2015. Available at: <https://projects.propublica.org/nonprofits/organizations/356056960/201522579349100302/IRS990PF> [Accessed 17 August 2023].) and (ProPublica, Full text of "Form 990PF" for fiscal year ending April 2016. Available at: <https://projects.propublica.org/nonprofits/organizations/356056960/201632579349100303/IRS990PF> [Accessed 21 August 2023].) and (ProPublica, Full text of "Form 990PF" for fiscal year ending April 2017. Available at: <https://projects.propublica.org/nonprofits/organizations/356056960/201732579349100508/IRS990PF> [Accessed 21 August 2023].) and (ProPublica, Full text of "Form 990PF" for fiscal year ending April 2018. Available at: <https://projects.propublica.org/nonprofits/organizations/356056960/201832399349100513/IRS990PF> [Accessed 21 August 2023].)
- Donor: Sarah Scaife Foundation. Total amount: \$118,000. Recipient: American Friends of the Institute of Economic Affairs - co Atlas Network. Year: 2020 and 2021. (ProPublica, Full text of "Form 990PF" for fiscal year ending Dec. 2021. Available at: <https://projects.propublica.org/nonprofits/organizations/251113452/202223189349101212/IRS990PF> [Accessed 21 August 2023].) and (ProPublica, Full text of "Form 990PF" for fiscal year ending Dec. 2020. Available at: <https://projects.propublica.org/nonprofits/organizations/251113452/202113169349103251/IRS990PF> [Accessed 21 August 2023].)

- Donor: Schwab Charitable Fund. Total amount: \$250,300. Recipient: American Friends of the Institute of Economic Affairs. Year: 2015, 2016, 2018, 2019, 2020, and 2021. (ProPublica, Full text of "Form 990, Schedule I" for fiscal year ending June 2015. Available at: <https://projects.propublica.org/nonprofits/organizations/311640316/201600859349300135/IRS990ScheduleI> [Accessed 21 August 2023].) and (ProPublica, Full text of "Form 990, Schedule I" for fiscal year ending June 2016. Available at: <https://projects.propublica.org/nonprofits/organizations/311640316/201700559349300200/IRS990ScheduleI> [Accessed 21 August 2023].) and (ProPublica, Full text of "Form 990, Schedule I" for fiscal year ending June 2018. Available at: <https://projects.propublica.org/nonprofits/organizations/311640316/201930459349302018/IRS990ScheduleI> [Accessed 21 August 2023].) and (ProPublica, Full text of "Form 990, Schedule I" for fiscal year ending June 2019. Available at: <https://projects.propublica.org/nonprofits/organizations/311640316/202010489349300101/IRS990ScheduleI> [Accessed 21 August 2023].) and (ProPublica, Full text of "Form 990, Schedule I" for fiscal year ending June 2020. Available at: <https://projects.propublica.org/nonprofits/organizations/311640316/202140489349301804/IRS990ScheduleI> [Accessed 21 August 2023].) and (ProPublica, Full text of "Form 990, Schedule I" for fiscal year ending June 2022. Available at: <https://projects.propublica.org/nonprofits/organizations/311640316/202330939349300403/IRS990ScheduleI> [Accessed 21 August 2023].) and (ProPublica, Full text of "Form 990, Schedule I" for fiscal year ending June 2021. Available at: <https://projects.propublica.org/nonprofits/organizations/311640316/202330939349300403/IRS990ScheduleI> [Accessed 21 August 2023].)
- Donor: British American Tobacco. Total amount: \$11,000. Recipient: Institute of Economic Affairs. Year: 2011.

Total: \$3,095,291

Annex two

These Islands

Political leaning: (Pro-union) Cross-party and pro-UK union. Describes itself as “Enthusiastic about the Union” (These Islands, Values. Available at: <https://www.these-islands.co.uk/values/d2/> [Accessed 27 August 2023].).

Total Income: Unable to find. Whilst they have registered “THESE ISLANDS LIMITED” (Companies House, THESE ISLANDS LIMITED. Available at: <https://find-and-update.company-information.service.gov.uk/company/SC557672/filing-history> [Accessed 27 August 2023].) this did not list income, simply assets.

Page or section on funding: Unable to find. Carried out all of the website funding page checks. Whilst there is a page on the website for donations this does not specify where its donations are from aside from their donations being “private donations” (These Islands, December. Available at: <https://www.these-islands.co.uk/donations/d5/> [Accessed 27 August 2023].).

Funding rating and why: D - Unable to find a charity commission page registered for These Islands. The organisation is registered as a company on Companies House and the latest accounts were on the 28th of February 2022 but we were unable to find information on income sources. Also, when asked about its donations, The National said “...the group has declined to give any further details on where this cash boost has come from” (The National, These Islands should 'fully declare' cash boost, SNP say. Available at: <https://www.thenational.scot/news/19752983.islands-fully-declare-cash-boost-snp-say/> [Accessed 27 August 2023].) and “These Islands offers no information on its website of who supports it financially, what income it has or what purpose money was provided for.” (Open Democracy, How both sides of the Scottish indy debate are being bankrolled by dark money. Available at: <https://www.opendemocracy.net/en/dark-money-investigations/think-tanks-scotland-northern-ireland-who-funds-you/> [Accessed 27 August 2023].)

Spending rating and why: Limited spending transparency - Unable to find any spending breakdown on the latest accounts which were on the 28th of February 2022.

Independent Investment Management Initiative Think Tank

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: Unable to find.

Page or section on funding: Unable to find after all of the funding page searches. There was no search bar we could find on the website.

Funding rating and why: D - Unable to find a charity registered under this name. The last Companies House accounts were filed on the 30th of November 2021 (Companies House, INDEPENDENT INVESTMENT MANAGEMENT INITIATIVE LTD. Available at: <https://find-and-update.company-information.service.gov.uk/company/07250381/filing-history> [Accessed 7 October 2023].) but unable to find any information on funding sources.

Spending rating and why: Limited spending transparency - Unable to find any breakdown of spending on the latest company accounts.

Mutuo

Political leaning: Lean-left. They support mutual businesses which are often more associated with the left of UK politics. The mutuals APPG, the secretariat being Mutuo, is also led by a Labour MP but with a cross-party mix of politicians. Peter Hunt, who founded the group, was previously the Co-operative Party General Secretary, the Co-operative Party itself is aligned to the Labour Party. (Mutuo, The Mutuo Team. Available at: <https://www.mutuo.coop/the-mutuo-team/> [Accessed 17 September 2023].).

Total income 2022: Unable to find the total revenue made by Mutuo on the Companies House filing for 31st December 2022 (Companies House, WESTMINSTER BRIDGE PARTNERSHIP LIMITED. Available at: <https://find-and-update.company-information.service.gov.uk/company/06480328/filing-history> [Accessed 7 October 2023].).

Page or section on funding: Unable to find after all of the funding page searches.

Funding rating and why: D - Mutuo is registered with Companies House under the name Westminster Bridge Partnership Ltd, company number 06480328. However, we were unable to find a charity registered for Mutuo but both the company name and the charity name were searched on the Charity Commission website. Unable to find any information on the latest company accounts for income sources.

Spending rating and why: Limited spending transparency - Unable to find any information on the latest company accounts for spending.

The Institute for Employment Studies

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: £3,192,873 (Charity Commission, Institute for Employment Studies. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/258390> [Accessed 29 August 2023]).

Page or section on funding: Yes, includes a short section on funding called “an overview” (Employment Studies, About us. Available at: <https://www.employment-studies.co.uk/about-us> [Accessed 29 August 2023]).

Funding rating and why: D - Able to find both a Companies House page and a Charity Commission page. For Companies House, the latest accounts were 31 March 2022 but we were unable to find a breakdown of individual donors. Includes a section on “INCOME AND ENDOWMENTS FROM CHARITABLE ACTIVITIES” on page 13 (Companies House, INSTITUTE FOR EMPLOYMENT STUDIES. Available at: <https://find-and-update.company-information.service.gov.uk/company/00931547> [Accessed 29 August 2023].) but this does not go further than broad categories such as “projects”. Unable to find any extra information on the Charity Commission accounts for the 19th of January 2023 (Charity Commission, INSTITUTE FOR EMPLOYMENT STUDIES. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/258390> [Accessed 7 October 2023]).

Spending rating and why: Transparent spending. On Companies House, a broad breakdown of spending including a detailed breakdown of spending on staff (Companies House, INSTITUTE FOR EMPLOYMENT STUDIES. Available at: <https://find-and-update.company-information.service.gov.uk/company/00931547> [Accessed 29 August 2023].) available on page 21.

Progressive Britain

Political leaning: (Centre left). Closely aligned with the Labour Party and focused on the left saying “Labour and the centre-left require fundamental reconstruction.” (Progressive Britain, About us. Available at: <https://www.progressivebritain.org/about-us/> [Accessed 18th September 2023]).

Total income 2022: Unable to find on the Companies House filing for 31 December 2022.

Page or section on funding: Yes, lists partners. Lists partners (Progressive Britain, Partner. Available at: <https://www.progressivebritain.org/partner/> [Accessed 29 August 2023]).

Funding rating and why: C - Registered as PROGRESSIVE BRITAIN LTD on Companies House with the latest accounts filed on the 31st December 2022 (Companies House, PROGRESSIVE BRITAIN LTD. Available at: <https://find-and-update.company-information.service.gov.uk/company/03109611/filing-history> [Accessed 7 October 2023]). Only information on funding is from the partners list available on the website.

Spending rating and why: Limited spending transparency. Unable to find any information on the latest accounts.

Polar Research and Policy Initiative

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: £252,527 (Companies House, Filing History. Available at: <https://find-and-update.company-information.service.gov.uk/company/09801604/filing-history> [Accessed 29 August 2023].) 30th September 2022 accounts.

Page or section on funding: Unable to find with all checks.

Funding rating and why: D - Found Companies House page but was unable to find the Charity Commission page. The latest accounts are for the 30th of September 2022 but unable to find funding sources (Companies House, Filing History. Available at: <https://find-and-update.company-information.service.gov.uk/company/09801604/filing-history> [Accessed 29 August 2023].).

Spending rating and why: Transparent spending. Spending broadly listed on page 5 (Companies House, Filing History. Available at: <https://find-and-update.company-information.service.gov.uk/company/09801604/filing-history> [Accessed 29 August 2023].) 22 June 2023 accounts.

The Intergenerational Foundation

Political leaning: (Lean left) Think tank focused on the imbalance between younger and older generations. Campaigns include building houses, votes at 16, protecting the environment, and reforming the student loan systems (Intergenerational Foundation, Action. Now and in the future. Available at: <https://www.if.org.uk/campaigns/> [Accessed 26 September 2023].).

Total income 2022: £121,414 (Charity Commission, Intergenerational Foundation. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/5019081> [Accessed 29 August 2023].).

Page or section on funding: Unable to find with all checks.

Funding rating and why: D - Registered as both a charity and a company under the name INTERGENERATIONAL FOUNDATION. Unable to find funders or amounts on either the latest company accounts released on the 31st of December 2022 or the Charity Commission report released on the 25th of October 2022.

Spending rating and why: Transparent spending. A broad breakdown of the 31st December 2021 Charity Commission accounts (Charity Commission, Filing History. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/5019081> [Accessed 29 August 2023].) (p. 12).

The Institute for Jewish Policy Research

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: £879,952 (2021) in the 28th October 2022 report (Charity Commission, Institute for Jewish Policy Research. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-details/?regId=252626&subId=0> [Accessed 31 August 2023]).

Page or section on funding: Yes (JPR, About JPR. Available at: <https://www.jpr.org.uk/about-jpr/governance> [Accessed 29 August 2023]) to main accounts.

Funding rating and why: C - Registered on Companies House and the Charity Commission as THE INSTITUTE FOR JEWISH POLICY RESEARCH. The latest accounts are for the 31st December 2022 Charity Commission report (Companies House, THE INSTITUTE FOR JEWISH POLICY RESEARCH. Available at: <https://find-and-update.company-information.service.gov.uk/company/00894309/filing-history> [Accessed 16 October 2023]). The main MCA endowment is detailed on page 12 and restricted funds are broken down on pages 37 and 38. However, we were unable to find a breakdown of donations and legacies of £153,524 on page 28, which were unrestricted funds and could not find whether this included any donations above £7,500.

Spending rating and why: Transparent spending. Heavily broken down spending on page 32 of the 28th October 2022 Charity Commission report.

The Independent Transport Commission

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: £183,411 (Charity Commission, The Independent Transport Commission. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-details/?regId=1080134&subId=0> [Accessed 31 August 2023]).

Page or section on funding: Yes, the funding page is linked (The ITC, Funding. Available at: <http://www.theitc.org.uk/funding/> [Accessed 29 August 2023]) on their main menu.

Funding rating and why: C - Funding information relating to companies that fund them is included on their transparency page. However, we were unable to find specific donation amounts stated on the latest 30th September 2022 report (Charity Commission, INDEPENDENT TRANSPORT COMMISSION. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/3968896/accounts-and-annual-returns> [Accessed 31 August 2023]).

Spending rating and why: Transparent spending - Broad breakdown of funding here with a breakdown in most areas for the 30th September 2022 Charity Commission report on page 14.

The Foreign Policy Centre

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: Members' funds listed as £12,408 (Companies House, FPC Think Tank Ltd. Available at: <https://find-and-update.company-information.service.gov.uk/company/10897066/filing-history> [Accessed 31 August 2023].) (p. 2) on its 31 December 2021 accounts.

Page or section on funding: Yes (The Foreign Policy Centre, Support. Available at: <https://fpc.org.uk/support/> [Accessed 3 October 2023].).

Funding rating and why: C - Main funding partners are listed on their transparency page linked above but this only lists names, not funders. We were unable to find a charity linked to the organisation. We found a company listed as FPC Think Tank Ltd on the footer of the website which last filed accounts on the 31st December 2022 (Companies House, FPC Think Tank Ltd. Available at: <https://find-and-update.company-information.service.gov.uk/company/10897066/filing-history> [Accessed 31 August 2023].) but this did not list the donations of the companies mentioned on the transparency page.

Spending rating and why: Limited spending transparency. On the FPC Think Tank Ltd accounts 31 December 2021 linked above we were unable to find any breakdown of spending.

The Cobden Centre

Political leaning: (Right) supports “the free market” (The Cobden Centre, Our vision. Available at: <https://www.cobdencentre.org/about/our-vision/> [Accessed 31 August 2023].)

Total income 2022: £34,884 (Charity Commission, 291371. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/291371/charity-overview> [Accessed 31 August 2023]).

Page or section on funding: Unable to find with all checks.

Funding rating and why: C - We found a Charity registered as THE COBDEN CENTRE and we found a company registered on Companies House as THE COBDEN CENTRE. Unable to find information on their Charity Commission report for 23rd May 2023 (Charity Commission, 291371. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/291371/accounts-and-annual-returns> [Accessed 31 August 2023]). The last accounts for Companies House were from 31st August 2023 but contained no information on specific income sources other than broad categories (Companies House, 07355501. Available at: <https://find-and-update.company-information.service.gov.uk/company/07355501/filing-history> [Accessed 8 October 2023]). However, the main website does mention one funding source on its website as it received funding from the Artificial Intelligence Journal (Cobden Centre, The Cobden Centre wins funding from the artificial intelligence journal. Available at: <https://www.cobdencentre.org/2020/10/the-cobden-centre-wins-funding-from-the-artificial-intelligence-journal/> [Accessed 31 August 2023]).

Spending rating and why: Transparent spending - Broken down into broad areas on page 15 of the 31st August 2023 Companies House report above.

Civitas

Political leaning: (Right) “one of the UK’s most prominent conservative think tanks” (Open Democracy, Think Tanks transparency funding who funds you. Available at: <https://www.opendemocracy.net/en/dark-money-investigations/think-tanks-transparency-funding-who-funds-you/> [Accessed 31 August 2023].).

Total income 2022: £605,215 (Charity Commission, 1085494. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-details/?subid=0®id=1085494> [Accessed 31 August 2023].).

Page or section on funding: Yes, includes a section on funding (Civitas, About us. Available at: <https://www.civitas.org.uk/about-us/> [Accessed 31 August 2023].) on their about page.

Funding rating and why: D - We were able to find both a Companies House page and a Charity Commission page both registered as CIVITAS LIMITED. On the main website, the annual report linked lists some spending but only a breakdown into very broad areas on page 14 (Civitas, Accounts 2021. Available at:

<https://civitas.org.uk/content/files/Accounts-2021.pdf> [Accessed 31 August 2023].) and no specific detail given with no list of individuals. On page 9 of the 20th June 2023 Charity Commission report, we were unable to find specific information on funding sources (Charity Commission, 3980007. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/3980007/accounts-and-annual-returns> [Accessed 8 October 2023].). On page 9 of the 31st December 2022 Companies House accounts, there is a broad breakdown but without any specific names of individuals and organisations (Companies House, CIVITAS LIMITED. Available at: <https://find-and-update.company-information.service.gov.uk/company/04023541/filing-history> [Accessed 8 October 2023].).

Spending rating and why: Transparent spending - Breakdown available including individual projects and the amount spent on them on page 18 of the 20th June 2023 Charity Commission report.

Policy Exchange

Political leaning: (Right) It has been described as a “secretive right-wing think tank” (Open Democracy, Policing bill policy exchange ExxonMobil lobbying. Available at: <https://www.opendemocracy.net/en/dark-money-investigations/policing-bill-policy-exchange-exxonmobil-lobbying/> [Accessed 31 August 2023]).

Total income 2022: £3,951,594 (Open Democracy, Revealed: Policing bill was dreamed up by secretive oil-funded think tank. Available at: <https://www.opendemocracy.net/en/dark-money-investigations/policing-bill-policy-exchange-exxonmobil-lobbying/> [Accessed 31 August 2023]).

Page or section on funding: Unable to find all of the funding page searches. There was no search bar we could find on the website.

Funding rating and why: D - We found a Charity Commission page and a Companies House page registered as POLICY EXCHANGE LIMITED. On the 30th of September 2022 Companies House accounts page 14 (Companies House, POLICY EXCHANGE LIMITED. Available at: <https://find-and-update.company-information.service.gov.uk/company/04297905/filing-history> [Accessed 8 October 2023]) has some information on funding but no specific information on individual funders. On the 30th of September Charity Commission report on page 21 lists other income as £45,502 for 2022 but does not break this down. On the same page, it also does not break down business forum members (Charity Commission, POLICY EXCHANGE LIMITED. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-details/?regid=1096300&subid=0> [Accessed 8 October 2023]).

Spending rating and why: Transparent spending - Detailed breakdown available for the 30th of September Charity Commission report on page 22.

Institute of Economic Affairs

Political leaning: (Right) Political leaning: “Government action, whether through taxes, regulation or the legal system, should be kept to a minimum” (IEA, What we do. Available at: <https://iea.org.uk/what-we-do/> [Accessed 31 August 2023].) and “all those associated with the Institute support free markets” (IEA, What we do. Available at: <https://iea.org.uk/what-we-do/> [Accessed 31 August 2023].).

Total income 2022: £2,565,000 (Charity Commission, 235351. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/235351> [Accessed 31 August 2023].).

Page or section on funding: Yes, has a section on their FAQ page but does not give information about individual donations. Gives a broad breakdown of funding types. (IEA, FAQs. Available at: <https://iea.org.uk/faqs/> [Accessed 31 August 2023].)

Funding rating and why: C - Unable to fund breakdown. In our conversations with Andy Mayer of the IEA, Andy stated “Although the IEA publishes some donor names, and data on the types of donors, there is currently no specific supporters page, but this is expected to change. There is no objection in principle to voluntary declarations”. Their FAQ page also includes a section with some of their funders listed (IEA, FAQs. Available at: <https://iea.org.uk/faqs/> [Accessed 31 August 2023].), however, these are only a few of their funding sources. The IEA is registered both on Companies House as INSTITUTE OF ECONOMIC AFFAIRS (THE) and on the Charity Commission website as THE INSTITUTE OF ECONOMIC AFFAIRS LIMITED. Their latest Companies House accounts were filed on the 31st of March 2022 (Companies House, INSTITUTE OF ECONOMIC AFFAIRS (THE). Available at: <https://find-and-update.company-information.service.gov.uk/company/00755502/filing-history> [Accessed 8 October 2023].) and page 22 does list money given by Ralph Harris, Lord Harris of High Cross. The latest Charity Commission accounts are for the 11th of January 2023 (Charity Commission, THE INSTITUTE OF ECONOMIC AFFAIRS LIMITED. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/235351/accounts-and-annual-returns> [Accessed 8 October 2023].) but this contains the same information as the Companies House accounts.

Spending rating and why: Transparent spending - page 20 of the 31st of March 2022 Companies House accounts.

Reform Scotland

Political leaning: (Lean Centre Right) “strong links to the Tory Party in Scotland” (Open Democracy, The BBC yet again presents a right-wing think-tank’s work as objective research. Available at: <https://www.opendemocracy.net/en/shine-a-light/bbc-yet-again-presents-right-wing-think-tank-s-work-as-objective-research/> [Accessed 2 October 2023].)

Total income 2022: £186,594 here (Reform Scotland, Signed accounts. Available at: <https://reformscotland.com/wp-content/uploads/2022/10/Reform-Scotland-31.03.22-Signed-Accounts.pdf> [Accessed 31 August 2023].). (p. 15).

Page or section on funding: Yes, includes annual accounts (Reform Scotland, Annual accounts. Available at: <https://reformscotland.com/annual-accounts/> [Accessed 31 August 2023].). page.

Funding rating and why: D - We found a Companies House page and a page on the Scottish Charity Regulator for REFORM SCOTLAND. The organisation's website also includes annual reports. On page 11 of the Annual Accounts for the 31st March 2022 attached on the organisation's main website, there is a broad breakdown of income but unable to find any specific income sources (Reform Scotland, Annual accounts. Available at: <https://reformscotland.com/annual-accounts/> [Accessed 8 October 2023].). The Scottish Charity Regulator redirects to Companies House (Scottish Charity Regulator, Annual accounts. Available at: <https://www.oscr.org.uk/about-charities/search-the-register/charity-details?number=SC039624> [Accessed 8 October 2023].). The last Companies House accounts were added on the 31st of March 2022 (Companies House, REFORM SCOTLAND. Available at: <https://find-and-update.company-information.service.gov.uk/company/SC336414/filing-history> [Accessed 31 August 2023].). However, this does not appear to include any additional information on income sources.

Spending rating and why: Transparent spending - Page 16 of the organisation's Annual Accounts for the 31st March 2022 on its website includes a broad breakdown of spending.

The Constitution Society

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: £14,475 (Charity Commission, 1139515. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-details/?regid=1139515&subid=0> [Accessed 31 August 2023]).

Page or section on funding: Unable to find all of the funding page searches.

Funding rating and why: D - A total income of £11,475 was from investment income and £3,000 from permanent endowment income. Income information can be found on page 7 of the Companies House accounts 30th of June 2022 (Companies House, 07432769. Available at: <https://find-and-update.company-information.service.gov.uk/company/07432769/filing-history> [Accessed 8 October 2023]). We searched “endowment” on their website but we were unable to find any details on the endowment or its source. We also searched their latest accounts for the 26th May 2021 (Charity Commission, THE CONSTITUTION SOCIETY. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/5014475/accounts-and-annual-returns> [Accessed 8 October 2023]). Finally, we searched using Safari the term “permanent endowment for The Constitution Society” but were also unable to find details of the endowment.

Spending rating and why: Transparent spending - Broken down by broad groups on page 13 of the accounts for the 30th of June 2022.

The Global Warming Policy Foundation

Political leaning: (Right) Founded by Conservative politician Lord Lawson and includes former Australian Prime Minister Tony Abbott. (The Global Warming Policy Foundation, Who we are. Available at: <https://www.thegwpf.org/who-we-are/#boardTrustees> [Accessed 2 October 2023].)

Total income 2022: £387,485 (Charity Commission, 1131448. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-details/?regid=1139515&subid=0> [Accessed 31 August 2023].) in 2021.

Page or section on funding: Unable to find all of the funding page searches. Unable to find the search bar on the website.

Funding rating and why: D - We found both a Companies House and a Charity Commission page under the name THE GLOBAL WARMING POLICY FOUNDATION. The latest Companies House filing was on the 30th of September 2022 (Companies House, THE GLOBAL WARMING POLICY FOUNDATION. Available at: <https://find-and-update.company-information.service.gov.uk/company/06962749/filing-history> [Accessed 8 October 2023].) and this mentions donations and legacies on page 8. Unable to find additional information on the Charity Commission report for the 30th of September 2022 (Charity Commission, THE GLOBAL WARMING POLICY FOUNDATION. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/4047036/accounts-and-annual-returns> [Accessed 8 October 2023].)

Spending rating and why: Transparent spending - On the 30th of September 2022 Companies House there is a heavily broken down list of spending.

The Hansard Society

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: £296,569 (Charity Commission, 3988809. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/3988809> [Accessed 31 August 2023].) in 2021.

Page or section on funding: Yes, includes a section (Hansard Society, About. Available at: <https://www.hansardsociety.org.uk/about/governance> [Accessed 31 August 2023].) on their website linking to their annual report.

Funding rating and why: C - £188,796 in publications not broken down so we cannot be sure this does not include payments over £7,500 on page 35 of the 2021 annual report which is also included on the Charity Commission (Hansard Society, Hansard Society Ltd. Available at:

https://downloads.ctfassets.net/n4ncz0i02v4l/6eKPqal7DYSL4BrejXdVvN/0f2373c12023d3f6662f04ea91a28804/Hansard_Society__Annual_Report_FY_2021_FINAL_Signed.pdf?utm_source=HansardSociety [Accessed 31 August 2023].). However, this does include income from organisations such as the Joseph Rowntree Charitable Trust. The latest Companies House accounts were filed on the 31st of December 2022 (Companies House, Hansard Society Limited. Available at: <https://find-and-update.company-information.service.gov.uk/company/04332105/filing-history> [Accessed 8 October 2023].) but we were unable to find additional information on publication income here. We are therefore unable to determine how large the individual payments are.

Spending rating and why: Transparent spending - Broad breakdown of funding on page 36 of the 2021 annual report found on the main website.

The King's Fund

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: £11,379,000 (The King's Fund, THE KING'S FUND. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-details/?regid=1126980&subid=0> [Accessed 31 August 2023].) (2021).

Page or section on funding: Yes, page on "How we raise and spend our money" (The King's Fund, How we raise and spend our money. Available at: <https://www.kingsfund.org.uk/about-us/who-we-are/how-we-raise-spend-money> [Accessed 31 August 2023].).

Funding rating and why: C - "It is not possible to track all the sources of the income we obtain from our leadership and organisational development work, our events or our commercial activities without incurring disproportionate cost" (The King's Fund, How we raise and spend our money. Available at: <https://www.kingsfund.org.uk/about-us/who-we-are/how-we-raise-spend-money> [Accessed 31 August 2023].). "We have only analysed payments of £10,000 or above" (The King's Fund, How we raise and spend our money. Available at: <https://www.kingsfund.org.uk/about-us/who-we-are/how-we-raise-spend-money> [Accessed 31 August 2023].). However, it does list income from the NHS.

Spending rating and why: Transparent spending - Broad areas of spending are released (The King's Fund, Trustees Annual Report and Accounts. Available at: https://www.kingsfund.org.uk/sites/default/files/2022-06/Trustees_annual_report_accounts_2021_signed.pdf [Accessed 31 August 2023].). (p. 57).

Local Government Information Unit

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: £1,836,615 (Charity Commission, LOCAL INFORMATION UNIT LIMITED. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-details/?regId=1113495&subId=0> [Accessed 31 August 2023]).

Page or section on funding: Unable to find after all of the funding page searches.

Funding rating and why: D - We were able to find both a Companies House and a Charity Commission page under the name LOCAL INFORMATION UNIT LIMITED. The most recent Companies House accounts were filed on the 31st of December 2022 (Companies House, LOCAL INFORMATION UNIT LIMITED. Available at: <https://find-and-update.company-information.service.gov.uk/company/01872218/filing-history> [Accessed 8 October 2023]). On page 17 consultancy and project income is listed with an income of £219,302 without a breakdown of individual payments. Unable to find additional information on the Charity Commission accounts for the 13th of October 2022 (Charity Commission, LOCAL INFORMATION UNIT LIMITED. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/4005209/accounts-and-annual-returns> [Accessed 8 October 2023]).

Spending rating and why: Transparent spending - On page 25 of the 31st of December 2022 Companies House accounts lists spending in detail.

Revolving Doors Agency

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: £1,107,538 (Charity Commission, THE REVOLVING DOORS AGENCY. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-details/?regid=1030846&subid=0> [Accessed 31 August 2023]).

Page or section on funding: Yes, on the about page (Revolving Doors, About us. Available at: <https://revolving-doors.org.uk/about/> [Accessed 31 August 2023]). The page includes annual reports and also some former partners are included on their partner with us (Revolving Doors, Partner with us. Available at: <https://revolving-doors.org.uk/work-with-us/partner-with-us/> [Accessed 31 August 2023]) page.

Funding rating and why: C - There is £628,100 in contract income which is not broken down into individual payments on page 29 of the Revolving Doors Agency Annual report and financial statements for the 31st of March 2022 (Revolving Doors, The Revolving Doors Agency. Available at: <https://revolving-doors.org.uk/wp-content/uploads/2022/11/Annual-report-and-financial-statements-2022-FINAL-Charity-Commission.pdf> [Accessed 8 October 2023]). The organisation is also registered under "THE REVOLVING DOORS AGENCY" on both Companies House and the Charity Commission website. The latest Charity Commission report is for the 21st of November 2022 (Charity Commission, THE REVOLVING DOORS AGENCY. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-details/?regid=1030846&subid=0> [Accessed 8 October 2023]). The latest Companies House filing was on the 31st of March 2022 (Companies House, THE REVOLVING DOORS AGENCY. Available at: <https://find-and-update.company-information.service.gov.uk/company/02845452/filing-history> [Accessed 8 October 2023]). However, this is the same as the report provided on the main website.

Spending rating and why: Transparent spending - detailed breakdown on page 30 of the Revolving Doors Agency Annual report and financial statements for the 31st of March 2022.

Population Matters

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: £973,981 (Charity Commission, OPTIMUM POPULATION TRUST. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/4020743/charity-overview> [Accessed 31 August 2023].).

Page or section on funding: Yes, called governance but has a section on funding (Population Matters, GOVERNANCE. Available at: <https://populationmatters.org/governance/> [Accessed 8 October 2023].).

Funding rating and why: D - Population Matters is listed on Companies House as POPULATION MATTERS and as OPTIMUM POPULATION TRUST on the Charity Commission website. The latest company accounts filed on the 30th of June 2021 (Charity Commission, OPTIMUM POPULATION TRUST. Available at: <https://find-and-update.company-information.service.gov.uk/company/03019081/filing-history> [Accessed 8 October 2023].) however this contained no information on income sources. The Population Matters report listed on their transparency page is the same as the report listed on the Charity Commission website. The latest Charity Commission filing was on the 22nd of February 2023 (Charity Commission, OPTIMUM POPULATION TRUST. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/4020743/charity-overview> [Accessed 31 August 2023].). On page 26 is a list of income sources but these are not broken down by individual donors and there is no indication of whether these donations exceed our £7,500 threshold.

Spending rating and why: Transparent spending - Broad breakdown on page 26 of the 22nd of February 2023 Charity Commission filing.

Renewable Energy Foundation

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: £57,213 (Charity Commission, THE RENEWABLE ENERGY FOUNDATION. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-details/?regId=1107360&subId=0> [Accessed 31 August 2023].) (p. 26).

Page or section on funding: Unable to find all of the funding page searches.

Funding rating and why: D - Registered on Companies House and on the Charity Commission website as THE RENEWABLE ENERGY FOUNDATION. The latest accounts filed on the 30th of April 2022 lists donations and grants of £42,212 on page 6 (Companies House, THE RENEWABLE ENERGY FOUNDATION. Available at: <https://find-and-update.company-information.service.gov.uk/company/05222782/filing-history> [Accessed 8 October 2023].) however the report does not break this down. We searched the 30th of January 2023 accounts but were unable to find any additional information (Charity Commission, THE RENEWABLE ENERGY FOUNDATION. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/4011707/accounts-and-annual-returns> [Accessed 31 August 2023].).

Spending rating and why: Transparent spending - Spending is listed in broad sections on the Charity Commission report for the 30th of January 2023 on page 11.

Politeia

Political leaning: (Lean centre-right). "Sheila Lawlor and Politeia have been and remain hugely influential in steering public policy debate gently in a right-of-centre direction, particularly in social policy areas such as education." (GOV.UK, Nick Gibb to the Politeia Conference. Available at: <https://www.gov.uk/government/speeches/nick-gibb-to-the-politeia-conference> [Accessed 31 August 2023]).

Total income 2022: Unable to find.

Page or section on funding: Unable to find all of the funding page searches.

Funding rating and why: D - Unable to find a charity registered on the Charity Commission but a company is registered as POLITEIA. The latest accounts are for the 30th of April 2022, but we are unable to find any information on income sources (Companies House, POLITEIA. Available at: <https://find-and-update.company-information.service.gov.uk/company/03123505/filing-history> [Accessed 8 October 2023].).

Spending rating and why: Limited spending transparency - Using accounts for the 30th of April 2022, we are unable to find any spending breakdown.

Theos Think Tank

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: Whilst the British and Foreign Bible Society lists its income, we were unable to find a breakdown for the budget of the Theos Think Tank.

Page or section on funding: Yes, the section on funding (Theos, Who we are. Available at: <https://www.theosthinktank.co.uk/about/who-we-are> [Accessed 4 October 2023]).

Funding rating and why: C - Theos Think Tank is not an individual organisation and is part of the wider British and Foreign Bible Society. The British and Foreign Bible Society is registered on Companies House and the Charity Commission website as THE BRITISH AND FOREIGN BIBLE SOCIETY. However, the Companies House page is blank. It does, however, list some of its funding sources on the main website's FAQ page but not the amount they received as income, and The British and Foreign Bible Society provides half of its funding (Theos, FAQ. Available at: <https://www.theosthinktank.co.uk/faq> [Accessed 31 August 2023]). Whilst we checked on the main website of The British and Foreign Bible Society, we were unable to find information on their funding of the Theos Think Tank. Whilst we searched "Theos" in the accounts, we could not find this work linked to any information about income or spending (Charity Commission, THE BRITISH AND FOREIGN BIBLE SOCIETY. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/232759/accounts-and-annual-returns> [Accessed 31 August 2023]).

Spending rating and why: Limited spending transparency - Not available, also unable to find a breakdown on the Bible Society accounts for the 16th of December 2022 of Theos spending.

New Local

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: Yes (New Local, Funding & governance. Available at: <https://www.newlocal.org.uk/about/funding-governance/> [Accessed 31 August 2023]).

Page or section on funding: Unable to find all of the funding page searches.

Funding rating and why: C - New Local is registered as a company on Companies House as NEW LOCAL LTD but unable to find a page on the Charity Commission website. Its latest accounts are for the 31st of March 2022 (GOV.UK, NEW LOCAL LTD. Available at: <https://find-and-update.company-information.service.gov.uk/company/03598256/filing-history> [Accessed 31 August 2023]) but unable to find any information on these for income sources. On its main website, New Local lists its members and partners (New Local, Our members and partners. Available at: <https://www.newlocal.org.uk/network/our-members-and-partners/> [Accessed 8 October 2023]). Whilst we searched on the main website's join page we were unable to find out the membership cost for the organisation (New Local, Join us. Available at: <https://www.newlocal.org.uk/network/join-us/> [Accessed 8 October 2023]). They list their income sources as including consultancy services for public sector organisations, subscriptions from member organisations, from partners for events and for their research (New Local, Funding & governance. Available at: <https://www.newlocal.org.uk/about/funding-governance/> [Accessed 8 October 2023]). However, we were unable to find the amounts donated. For instance, for the "Stronger Things 2023" conference they listed the sponsors but we were unable to find the amount they donated for the event (New Local, Stronger Things 2023 Partners. Available at: <https://www.newlocal.org.uk/st23-partners/> [Accessed 8 October 2023]).

Spending rating and why: Limited spending transparency - Very little information on company accounts for the 31st of March 2022.

Migration Watch UK

Political leaning: (Lean right). "Standing Strong for Controlled Borders" (Migration Watch UK, Standing Strong for Controlled Borders. Available at: <https://www.migrationwatchuk.org/> [Accessed 2 October 2023]).

Total income 2022: Unable to find.

Page or section on funding: Unable to find all of the funding page searches.

Funding rating and why: D - We were unable to find a charity of the same name. We found a Limited Company registered as MIGRATIONWATCHUK with Lord Green of Deddington listed as a Director. The last accounts were registered for the 31st of December 2022 (Companies House, MIGRATIONWATCHUK. Available at: <https://find-and-update.company-information.service.gov.uk/company/04511775/filing-history> [Accessed 9 October 2023]) does not list income sources.

Spending rating and why: Limited spending transparency - Unable to find on the 31st of December 2022.

Localis

Political leaning: Does not appear to have a political leaning after all checks.

Page or section on funding: Unable to find all of the funding page searches.

Total income 2022: Unable to find.

Funding rating and why: C - The organisation is registered on Companies House as LOCALIS RESEARCH LIMITED. The organisation confirmed that they do not have any individual donors and that the funding source for every research project and event is displayed clearly on the web page for the project and included in every published report. They have never published a report, nor held an event in private or public without revealing who funded it. However, we are only able to find the names of donors and not the amounts donated for each project.

Spending rating and why: Limited spending transparency - Unable to find.

The Nuffield Trust

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: £4,087,000 (Charity Commission, THE NUFFIELD TRUST FOR RESEARCH AND POLICY STUDIES IN HEALTH SERVICES. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/209169> [Accessed 31 August 2023]).

Page or section on funding: Yes, has a “How we are funded” page (Nuffield Trust, How we are funded. Available at: <https://www.nuffieldtrust.org.uk/about/how-we-are-funded> [Accessed 31 August 2023]).

Funding rating and why: C - The Nuffield Trust is registered on the Charity Commission website and Companies House as THE NUFFIELD TRUST FOR RESEARCH AND POLICY STUDIES IN HEALTH SERVICES. The accounts for all of these are the same as the report and financial statements on the main website. No breakdown of donations in the annual report (Nuffield Trust, Report and financial statements. Available at: <https://www.nuffieldtrust.org.uk/sites/default/files/2023-03/nuffield-trust-annual-report-2020-2021.pdf> [Accessed 31 August 2023]). We did speak to a member of The Nuffield Trust team about their income and spending. They said that around 10-20% of their funds are likely undisclosed due to the lack of a systematic way of addressing this and contractual restrictions. They do, however, reference funders of particular work streams, an example where they have worked with the Northern Ireland Fiscal Council (Nuffield Trust, Future funding and current productivity in Northern Ireland's health and social care system. Available at: <https://www.nuffieldtrust.org.uk/research/future-funding-and-current-productivity-in-northern-ireland-s-health-and-social-care-system> [Accessed 31 August 2023]). They said, “An observation is that whilst the majority is available publicly, there is not currently a central source, so interested parties would need to do their digging to find it and may need to join up different sources to identify the source and total value”. They “...also reference funders in our published outputs (we are contractually obliged to) and within our annual report”.

Spending rating and why: Transparent spending - Breakdown alongside specific breakdowns in areas such as staff on page 58 (Nuffield Trust, Report and financial statements. Available at: <https://www.nuffieldtrust.org.uk/sites/default/files/2023-03/nuffield-trust-annual-report-2020-2021.pdf> [Accessed 31 August 2023]).

Society of Conservative Lawyers

Political leaning: (Right) Linked to the Conservative Party.

Total income 2022: Unknown.

Page or section on funding: Unable to find all of the funding page searches. Can't find a search bar.

Funding rating and why: D - Searched for a Companies House page and a Charity Commission page but we were unable to find either.

Spending rating and why: Limited spending transparency - Unable to find.

Social Liberal Forum

Political leaning: (Centrist) Supports "Social Liberalism" (Social Liberal Forum, Our Purpose. Available at: <https://www.socialliberal.net/about> [Accessed 2 October 2023].).

Total income 2022: Unknown

Page or section on funding: Unable to find all of the funding page searches. No search bar was found on the website.

Funding rating and why: D - Searched for a Companies House page and a Charity Commission page but we were unable to find either.

Spending rating and why: Limited spending transparency - Unable to find.

Ekklesia

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: Not published but only has reserves of £60 (GOV.UK, EKKLESIA LIMITED. Available at: <https://find-and-update.company-information.service.gov.uk/company/05831226/filing-history> [Accessed 31 August 2023].).

Page or section on funding: Yes (Ekklesia, Funding. Available at: <https://www.ekklesia.co.uk/funding/> [Accessed 31 August 2023].).

Funding rating and why: A - Unable to find a charity page but they are registered on Companies House as EKKLESIA LIMITED. Their latest accounts were on the 31st of May 2022 (Companies House, EKKLESIA LIMITED. Available at: <https://find-and-update.company-information.service.gov.uk/company/05831226/filing-history> [Accessed 9 October 2023].). This had no information on income sources. On their main funding page, they do say that "The maximum individual contribution we have ever received is £2,500".

Spending rating and why: Limited spending transparency - Unable to find any information on the latest 31st of May 2022 company accounts.

The Education Foundation

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: Unable to find.

Page or section on funding: Yes, section within their about page on funding. (The Education Foundation, Funding. Available at: <https://www.ednfoundation.org/about/> [Accessed 4 October 2023].).

Funding rating and why: D - Unable to find a Charity Commission page but could find a Companies House page registered as TWG EDUCATION. The latest company accounts were filed on the 23rd of June 2023 (Companies House, TWG EDUCATION. Available at: <https://find-and-update.company-information.service.gov.uk/company/07681106/filing-history> [Accessed 9 October 2023].) but unable to find information on funding.

Spending rating and why: Limited spending transparency - Unable to find on the 23rd of June 2023 company accounts.

Credos

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: Unable to find.

Page or section on funding: Yes, the Advertising Association which runs Credos Think Tank (Advertising Association, AA publishes 2022 Annual Review. Available at: <https://adassoc.org.uk/our-work/aa-publishes-2022-annual-review/> [Accessed 4 October 2023].).

Funding rating and why: D - Credos is part of the wider Advertising Association but unable to find any reference to how Credos is funded aside from a reference to the Front Foot network. However, we were unable to find how much money from this network goes to Credos (Advertising Association, Front Foot. Available at: <https://adassoc.org.uk/front-foot/> [Accessed 9 October 2023].). It is registered as the ADVERTISING ASSOCIATION (THE) on Companies House but we were unable to find a page on the Charity Commission. We also checked on the latest Advertising Association accounts which were filed on Companies House on the 31st of December 2022 but we were unable to find a reference to Credos (Companies House, ADVERTISING ASSOCIATION (THE). Available at: <https://find-and-update.company-information.service.gov.uk/company/00211587/filing-history> [Accessed 9 October 2023].).

Spending rating and why: Limited spending transparency - Unable to find any information.

Adam Smith Institute

Political leaning: (Right) “work to promote free market, neoliberal ideas” (Adam Smith Institute, **ABOUT THE ADAM SMITH INSTITUTE**. Available at: <https://www.adamsmith.org/about-the-asi> [Accessed 31 August 2023].).

Total income 2022: £180,248 (Charity Commission, **THE ADAM SMITH RESEARCH TRUST**. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/802750/charity-overview> [Accessed 31 August 2023].).

Page or section on funding: Unable to find all of the funding page searches.

Funding rating and why: D - We found a Charity registered as **THE ADAM SMITH RESEARCH TRUST** and a page on Companies House which is registered as **A.S.I. (RESEARCH) LIMITED**. The latest Companies House filing was on the 30th of September 2022 but contained no additional information on spending or funding sources (Companies House, **A.S.I. (RESEARCH) LIMITED**. Available at: <https://find-and-update.company-information.service.gov.uk/company/01553005/filing-history> [Accessed 9 October 2023].). The latest Charity accounts were filed on the 5th of June 2023 (Charity Commission, **THE ADAM SMITH RESEARCH TRUST**. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/802750/accounts-and-annual-returns> [Accessed 9 October 2023].).

Spending rating and why: Limited spending transparency - Unable to find in either the Companies House or Charity Commission accounts.

The Jimmy Reid Foundation

Political leaning: (Left) “brings together different voices from across the left in Scotland” (The Jimmy Reid Foundation, Welcome. Available at: <https://reidfoundation.scot> [Accessed 31 August 2023]).

Total income 2022: Not listed (OSCR, Charity Details. Available at: <https://www.oscr.org.uk/about-charities/search-the-register/charity-details?number=SC051331> [Accessed 31 August 2023]).

Page or section on funding: Yes, includes a page of backers but little information (The Jimmy Reid Foundation, Our Backers. Available at: <https://reidfoundation.scot/about-us/our-backers/> [Accessed 31 August 2023]).

Funding rating and why: D - A group of ‘high profile’ patrons are listed on the website (The Jimmy Reid Foundation, Our Backers. Available at: <https://reidfoundation.scot/about-us/our-backers/> [Accessed 31 August 2023]) with some generalised funding information but nothing on specific funders. The organisation is registered as a charity but is unable to find a company under the same name. The charity will publish its first accounts later this year so no information is currently available (Scottish Charity Regulator, Jimmy Reid Foundation (SCIO), SC051331. Available at: <https://www.oscr.org.uk/about-charities/search-the-register/charity-details?number=SC051331> [Accessed 9 October 2023]).

Spending rating and why: Limited spending transparency - Unable to find any information.

Smith Institute

Political leaning: (Lean-left) wants “a society which is productive and prosperous, but shares its wealth and power with a strong sense of social justice and fairness.” (The Smith Institute, About. Available at: <https://www.smith-institute.org.uk/about/> [Accessed 2 October 2023].).

Total income 2022: Unable to find.

Page or section on funding: Yes (The Smith Institute, Recent sponsors. Available at: <https://www.smith-institute.org.uk/working-with-us/our-sponsors/> [Accessed 16 October 2023].).

Funding rating and why: C - Registered on Companies House as SI RESEARCH LIMITED but, whilst previously registered on the Charity Commission as THE SMITH INSTITUTE, it has since been deregistered. A publication in 2022 included the name of a Trust supporting a paper (The Smith Institute, Temporary accommodation at crisis point: Frontline perspectives from London and Greater Manchester. Available at: <https://www.smith-institute.org.uk/book/temporary-accommodation-at-crisis-point-frontline-perspectives-from-london-and-greater-manchester/> [Accessed 9 October 2023]). The Smith Institute told us that all funded papers include the name of the funder and that they do not take donations.

Spending rating and why: Limited spending transparency - Amount given on Charity Commission for total expenditure but no breakdown.

Legatum Institute

Political leaning: (Right). Large links (DeSmog, Legatum Institute. Available at: <https://www.desmog.com/legatum-institute/> [Accessed 31 August 2023].) to pro-Brexit supporters and right-wing individuals.

Total income 2022: £4,175,671 (Charity Commission, THE LEGATUM INSTITUTE FOUNDATION. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/5014124/charity-overview> [Accessed 9 October 2023].).

Page or section on funding: Unable to find after all of the funding page searches. Unable to find search bar.

Funding rating and why: D - Registered on Companies House and the Charity Commission website as THE LEGATUM INSTITUTE FOUNDATION. Companies House accounts and Charity Commission accounts are filed in the same format. The latest Charity Commission report was filed on the 31st of October 2022 (Charity Commission, THE LEGATUM INSTITUTE FOUNDATION. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/5014124/accounts-and-annual-returns> [Accessed 9 October 2023].). General details are provided on page 8, on page 23 it includes a donation from the Legatum Foundation Limited which is part of the same group of Legatum organisations.

Spending rating and why: Transparent spending - page 26 of the 31st of October 2022 Charity Commission accounts sets out a breakdown of spending.

Centre for Social Justice

Political leaning: (Right) Founded by Iain Duncan Smith and had a large role in the creation of Universal Credit (LSE, Government and 'independent expertise': think tanks represent a blind spot for critical analysis. Available at: <https://blogs.lse.ac.uk/politicsandpolicy/52710-2/> [Accessed 31 August 2023]). However, does work with people from across party politics.

Total income 2022: £2,689,735 (Centre for Social Justice, Annual Report 2020/2021. Available at: https://www.centreforsocialjustice.org.uk/wp-content/uploads/2022/04/CSJ-Annual_Report_21-22.pdf [Accessed 31 August 2023].) on page 34.

Page or section on funding: Yes, available on their website (Centre for Social Justice, Annual Report 2020/2021. Available at: https://www.centreforsocialjustice.org.uk/wp-content/uploads/2022/04/CSJ-Annual_Report_21-22.pdf [Accessed 31 August 2023].).

Funding rating and why: D - Unable to find a page on the Charity Commission registered with the same name. There is a Companies House registration with the name THE CENTRE FOR SOCIAL JUSTICE which last filed its accounts on the 31st of May 2022 (Companies House, THE CENTRE FOR SOCIAL JUSTICE. Available at: <https://find-and-update.company-information.service.gov.uk/company/05137036/filing-history> [Accessed 9 October 2023].) Income is broken down on their website by general sections but no specific numbers on page 34 (Centre for Social Justice, Annual Report 2020/2021. Available at: https://www.centreforsocialjustice.org.uk/wp-content/uploads/2022/04/CSJ-Annual_Report_21-22.pdf [Accessed 31 August 2023].).

Spending rating and why: Transparent spending - A very general breakdown viewable (Centre for Social Justice, Annual Report 2020/2021. Available at: https://www.centreforsocialjustice.org.uk/wp-content/uploads/2022/04/CSJ-Annual_Report_21-22.pdf [Accessed 31 August 2023].). Also, some information on page 4 of the 31st of May 2022 Companies House accounts.

Centre for Policy Studies

Political leaning: (Right). "centre-right think tank" (Centre for Policy Studies, About. Available at: <https://cps.org.uk/about/> [Accessed 31 August 2023]).

Total income 2022: £648,770 (Companies House, CENTRE FOR POLICY STUDIES LIMITED. Available at: <https://find-and-update.company-information.service.gov.uk/company/01174651/filing-history> [Accessed 31 August 2023]). 30 September 2022 accounts (p. 10).

Page or section on funding: Unable to find all of the funding page searches. Unable to find search bar.

Funding rating and why: D - Unable to find a Charity Commission page but there is a Companies House page registered as CENTRE FOR POLICY STUDIES LIMITED. The latest accounts were filed on the 30th of September 2022 (Companies House, CENTRE FOR POLICY STUDIES LIMITED. Available at: <https://find-and-update.company-information.service.gov.uk/company/01174651/filing-history> [Accessed 31 August 2023]).

Spending rating and why: Limited spending transparency - Unable to find on the 30th of September 2022 Companies House accounts.

TaxPayers' Alliance

Political leaning: (Right) "Join the fight for lower taxes" (TaxPayers' Alliance, Join the fight for lower taxes. Available at: <https://www.taxpayersalliance.com/> [Accessed 2 October 2023]).

Total income 2022: £815,000 (TaxPayers' Alliance, Funding. Available at: <https://www.taxpayersalliance.com/funding> [Accessed 31 August 2023]). (2021).

Page or section on funding: Yes (TaxPayers' Alliance, Funding. Available at: <https://www.taxpayersalliance.com/funding> [Accessed 31 August 2023].)

Funding rating and why: D - Unable to find a Charity Commission page but registered with Companies House as THE TAXPAYERS' ALLIANCE LIMITED. Their latest accounts were filed on the 31st of December 2022 (Companies House, THE TAXPAYERS' ALLIANCE LIMITED. Available at: <https://find-and-update.company-information.service.gov.uk/company/04873888/filing-history> [Accessed 9 October 2023]). but no information on funding or spending. No extra information on the organisation's Annual report for 2021-2022 on their website (TaxPayers' Alliance, Annual Reviews. Available at: https://www.taxpayersalliance.com/annual_reviews [Accessed 9 October 2023]). A general funding and breakdown are available on the website but they don't publish individual donations.

Spending rating and why: Limited spending transparency - Unable to find on Companies House 31st of December 2022 filing.

ResPublica

Political leaning: (Centre-right) It “propagates ‘Red Toryism’ and the Big Society” (The House, Conservative think-tank Respublica backs a £2 stake on FOBTs, says CFFG. Available at: <https://www.politicshome.com/members/article/conservative-thinktank-respublica-backs-a-2-stake-on-fobts-says-cffg> [Accessed 31 August 2023].) “right of centre think tank” (CMCVO Knowledge, Think Tanks influencing policy and debate. Available at: <https://www.gmcvo.org.uk/system/files/publications/Think%20Tank%20Summaries.pdf> [Accessed 31 August 2023].).

Total income 2022: £144,495 (Open Democracy, ResPublica. Available at: <https://www.opendemocracy.net/en/who-funds-you/respublica/> [Accessed 31 August 2023].).

Page or section on funding: Yes, (ResPublica, Work With Us. Available at: <https://www.respublica.org.uk/work-with-us/> [Accessed 31 August 2023].).

Funding rating and why: D - Unable to find a Charity Commission page for the organisation but it is registered on Companies House as THE RESPUBLICA PARTNERSHIP LIMITED. The latest accounts were filed on the 30th of November 2022 (Companies House, THE RESPUBLICA PARTNERSHIP LIMITED. Available at: <https://find-and-update.company-information.service.gov.uk/company/11068087/filing-history> [Accessed 9 October 2023].). The main website links a transparency page with funding bands from 2015-2016. However, with the length of time since this was created and the level of income ResPublica received in 2022 we cannot count this towards the wider score.

Spending rating and why: Limited spending transparency - Unable to find within the 30th of November 2022 Companies House accounts.

Centre for the Union

Political leaning: (Pro-union) Cross-party and pro-union. “We believe that we are stronger together as one nation, not as separate entities” (Centre for the Union, About. Available at: <https://www.centrefortheunion.co.uk/about> [Accessed 2 October 2023].).

Total income 2022: Unavailable.

Page or section on funding: Unable to find all of the funding page searches. Unable to find search bar.

Funding rating and why: D - The organisation is registered as the CENTRE FOR THE UNION LTD on Companies House but we were unable to find a registration on the Charity Commission. The Companies House page does not have any accounts filed yet.

Spending rating and why: Limited spending transparency - Unable to find any accounts or information on the website on spending.

Selsdon Group

Political leaning: (Right) "The Selsdon Group exists to promote the case for free market policies within the Conservative Party" (The Selsdon Group, About Us. Available at: <https://www.selsdongroup.co.uk/aboutus> [Accessed 31 August 2023]).

Total income 2022: Not published.

Page or section on funding: Yes (The Selsdon Group, About Us. Available at: <https://www.selsdongroup.co.uk/aboutus.htm> [Accessed 4 October 2023]).

Funding rating and why: A - Unable to find a Companies House or Charity Commission page for the organisation. They disclosed to Centre Think Tank that they have no large donations and rely mainly on membership fees which are £25 per year, however, they do not list individuals.

Spending rating and why: Limited spending transparency - Disclosed to Centre Think Tank that they are a voluntary organisation with no premises or staff and its officers all have "day jobs." They do not break down expenses.

Young Fabians

Political leaning: (Left) Describe themselves as a "left-wing think tank" (Young Fabians, Home. Available at: <https://www.youngfabians.org.uk> [Accessed 31 August 2023]).

Total income 2022: Not published.

Page or section on funding: Yes (Young Fabians, Annual Reports. Available at: https://www.youngfabians.org.uk/yf_annual_reports [Accessed 31 August 2023]).

Funding rating and why: C - Unable to find a Charity Commission or Companies House registration under this name. Lists some funders and the amount raised by their boat party on page 4 (Young Fabians, Annual report 2022. Available at: <https://drive.google.com/file/d/12lowfieBh4FN-YxKktnMXAytFOISVzuO/view> [Accessed 31 August 2023]). However, there is no information on the amount these organisations have given to the Young Fabians.

Spending rating and why: Limited spending transparency - No spending listed.

Zyen Think Tank

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: £1,050,635 on the Companies House accounts filed on the 31st of December 2022 (Companies House, Z/YEN GROUP LIMITED. Available at: <https://find-and-update.company-information.service.gov.uk/company/02965552/filing-history> [Accessed 3 September 2023].).

Page or section on funding: Yes (Zyen, Sponsors. Available at: <https://fsclub.zyen.com/sponsors/> [Accessed 3 September 2023].).

Funding rating and why: C - Registered on Companies House as Z/YEN GROUP LIMITED but unable to find a Charity Commission page. The last Companies House accounts were filed on the 31st of December 2022. However, the organisation lists sponsorship clients but not individual donations on the main website.

Spending rating and why: Transparent spending - Lists broad spending areas on page 16 of the 31st of December 2022 Companies House accounts.

Scottish Business UK

Political leaning: (Pro-union) "...the campaign to break up the UK offers unacceptable disruption for business and public services..." (Scottish Business UK, About us. Available at: <https://scottish-business.uk/about-us/> [Accessed 2 October 2023].)

Total income 2022: Only lists current assets which are £6,487 (GOV.UK, SB SUPPORTS THE UNION LTD. Available at: <https://find-and-update.company-information.service.gov.uk/company/SC564363/filing-history> [Accessed 31 August 2023].). accounts 30 April 2022.

Page or section on funding: Yes, but only lists limited information on funding. (Scottish Business UK, About us. Available at: <https://scottish-business.uk/about-us/> [Accessed 31 August 2023].)

Funding rating and why: C - Registered on Companies House as SB SUPPORTS THE UNION LTD but unable to find on the Charity Commission website. The latest accounts are for the 30th of April 2023 (Companies House, SB SUPPORTS THE UNION LTD. Available at: <https://find-and-update.company-information.service.gov.uk/company/SC564363/filing-history> [Accessed 9 October 2023].) but this contains no information. On its main website it includes that it is mainly funded by its advisory council (Scottish Business UK, About us. Available at: <https://scottish-business.uk/about-us/> [Accessed 31 August 2023].) but the amounts these individuals give are not listed.

Spending rating and why: D - Unable to find any information on spending after checking the 30th of April 2023 Companies House accounts.

Bow Group

Political leaning: (Right) Claims to be the world's oldest Conservative Think Tank and is strongly associated with the Tory Party. "The Bow Group is the UK and the World's oldest conservative think tank." (Bow Group, About us. Available at: <https://www.bowgroup.org/about/> [Accessed 2 October 2023].)

Total income 2022: Unable to find.

Page or section on funding: Unable to find all of the funding page searches.

Funding rating and why: D - Unable to find on Companies House or the Charity Commission website. No details on the main website.

Spending rating and why: Limited spending transparency - Unable to find on Companies House or the Charity Commission website. No details on the main website.

Scottish Independence Convention

Political leaning: (Pro-independence) Cross-party and pro-Scottish Independence. "The Scottish Independence Convention is a stakeholder organisation for all those who wish to see Scotland be an independent country." (Scottish Independence Convention, About us. Available at: <https://independenceconvention.scot/about-us> [Accessed 2 October 2023].)

Total income 2022: Unable to find.

Page or section on funding: Unable to find all of the funding page searches.

Funding rating and why: D - Unable to find a charity registered with this name on the Charity Commission but registered with Companies House as VOICES FOR SCOTLAND LIMITED. The latest Companies House accounts were filed on the 31st of January 2023. (Companies House, VOICES FOR SCOTLAND LIMITED. Available at: <https://find-and-update.company-information.service.gov.uk/company/SC618245/filing-history> [Accessed 9 October 2023].)

Spending rating and why: Limited spending transparency - Unable to find in the latest Companies House accounts filed on the 31st of January 2023.

The Bruges Group

Political leaning: (Right) Pro-Brexit and mostly Conservative supporters (The Bruges Group, About. Available at: <https://www.brugesgroup.com/about/the-bruges-group> [Accessed 2 October 2023].)

Total income 2022: Unable to find.

Page or section on funding: Unable to find all of the funding page searches.

Funding rating and why: D - Unable to find a charity registered on the Charity Commission but there is a Companies House registration for THE BRUGES GROUP. The latest company accounts were for the 31st of October 2022 but no information on income sources (Companies House, THE BRUGES GROUP. Available at: <https://find-and-update.company-information.service.gov.uk/company/02390660/filing-history> [Accessed 9 October 2023].).

Spending rating and why: Transparent spending - The company accounts were for the 31st of October 2022 including remuneration for the organisation which was the only spending.

Bright Blue Intelligence (Arm of Bright Blue)

Political leaning: (Centre-Right) Arm of Liberal-Conservative Think Tank Bright Blue.

Total income 2022: Total equity listed as £26,611 (GOV.UK, BRIGHT BLUE INTELLIGENCE LIMITED. Available at: <https://find-and-update.company-information.service.gov.uk/company/12876365/filing-history> [Accessed 31 August 2023].) Total exemption full accounts made up to 28 February 2022 on page 3.

Page or section on funding: Yes, lists organisations they have worked with (Companies House, Who we've worked with. Available at: <https://brightblueintelligence.org.uk/who-weve-worked-with-1> [Accessed 4 October 2023].).

Funding rating and why: D - The research arm of Bright Blue, Bright Blue Intelligence. Unable to find on the Charity Commission but registered with Companies House as BRIGHT BLUE INTELLIGENCE LIMITED. The latest accounts on Companies House are registered for the 28th of February 2022 (Companies House, BRIGHT BLUE INTELLIGENCE LIMITED. Available at: <https://find-and-update.company-information.service.gov.uk/company/12876365/filing-history> [Accessed 31 August 2023].). This has no information on individual income sources. The main website, however, does list individual organisations but does not specify the amount each has given to Bright Blue Intelligence.

Spending rating and why: Limited spending transparency - Unable to find any information on the latest Companies House accounts for the 28th of February 2022.

The European Foundation

Political leaning: (Right). Eurosceptic right-wing think tank chaired by Bill Cash (The European Foundation, About. Available at: <https://europeanfoundation.org/about/> [Accessed 2 October 2023]).

Total income 2022: Membership funds of £18,124 on the Companies House accounts for the 31st of March 2022 (The European Foundation, THE EUROPEAN FOUNDATION. Available at: <https://find-and-update.company-information.service.gov.uk/company/02745888/filing-history> [Accessed 2 October 2023].)

Page or section on funding: Unable to find all of the funding page searches.

Funding rating and why: D - Unable to find a Charity Commission page but registered on Companies House as THE EUROPEAN FOUNDATION. The latest registered accounts were filed on the 31st of March 2022. No information on specific income sources.

Spending rating and why: Limited spending transparency - No information on specific income sources.

Scottish Constitutional Commission

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: Unknown

Page or section on funding: Unable to find using all of the funding page searches. No search bar found on the website.

Funding rating and why: D - Unable to find a charity registered on the Charity Commission or a company registered on Companies House.

Spending rating and why: Limited spending transparency - Unable to find a charity registered on the Charity Commission or a company registered on Companies House.

Institute for Free Trade

Political leaning: (Right). Not-for-profit think tank closely associated with the Tory right, its founder is Hannan (Institute for Free Trade, Institute for Free Trade. Available at: <https://www.ifreetrade.org/about> [Accessed 2 October 2023].).

Total income 2022: Unavailable but £109,529 in reserves (GOV.UK, INSTITUTE FOR FREE TRADE LTD. Available at: <https://find-and-update.company-information.service.gov.uk/company/10562000/filing-history> [Accessed 31 August 2023].) (p. 1) 31 January 2022 accounts.

Page or section on funding: Unable to find with all of the funding page searches. Unable to find the search bar on the website.

Funding rating and why: D - Unable to find a charity registered with the Charity Commission. Found a company called the INSTITUTE FOR FREE TRADE LTD on Companies House. The latest accounts are for the 10th of January 2023 (GOV.UK, INSTITUTE FOR FREE TRADE LTD. Available at: <https://find-and-update.company-information.service.gov.uk/company/10562000/filing-history> [Accessed 31 August 2023].).

Spending rating and why: Limited spending transparency - 10th of January 2023 Companies House accounts have no additional information.

Innovation Unit

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: Profit for the year 2022 was £79,257 (Companies House, 05997039. Available at: <https://find-and-update.company-information.service.gov.uk/company/05997039/filing-history> [Accessed 31 August 2023].) on page 2 of the accounts 31 March 2022.

Page or section on funding: Unable to find with all of the funding page searches. Unable to find the search bar on the website.

Funding rating and why: D - The latest accounts for the 31st of March 2022 but no information on individual income sources.

Spending rating and why: Limited spending transparency - The latest accounts for the 31st of March 2022 but no information on spending.

One World Trust

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: £93,406 (Charity Commission, 4041551. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/4041551> [Accessed 31 August 2023].)

Page or section on funding: Yes, includes a funding page (One World Trust, Our finances. Available at: <https://www.oneworldtrust.org/our-finances.html> [Accessed 31 August 2023].)

Funding rating and why: C - Registered on both Companies House and the Charity Commission as ONE WORLD TRUST. On the latest accounts for the 30th of June 2022 (Companies House, ONE WORLD TRUST. Available at: <https://find-and-update.company-information.service.gov.uk/company/06636721/filing-history> [Accessed 9 October 2023].) We could not find any additional information on spending or income sources. The latest Charity Commission report for the 30th of June 2022 is also attached to the main website. lists some organisations (One World Trust, Our finances. Available at: <https://www.oneworldtrust.org/our-finances.html> [Accessed 31 August 2023].) which have previously donated but without the amount they have donated.

Spending rating and why: Transparent spending - Broad breakdown (One World Trust, Our finances. Available at: <https://www.oneworldtrust.org/our-finances.html> [Accessed 31 August 2023].) on page 12.

The David Hume Institute

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: £153,748 (Office of the Scottish Charity Regulator, The David Hume Institute Signed Accounts 31 July 2022. Available at: <https://static1.squarespace.com/static/59b82ed532601e01a494df34/t/63c696cf18244c23d337737c/1673959130584/David+Hume+Institute+Signed+Accounts+31+July+2022.pdf> [Accessed 31 August 2023].) on page 6.

Page or section on funding: Yes, includes a section (David Hume Institute, About. Available at: <https://davidhumeinstitute.org/about> [Accessed 31 August 2023].)

Funding rating and why: A - Registered on the Scottish Charity Regulator as the David Hume Institute. The David Hume Institute confirmed that they have received no donations from individuals over £7,500.

Spending rating and why: Transparent spending – Listed (Office of the Scottish Charity Regulator, The David Hume Institute Signed Accounts 31 July 2022. Available at: <https://static1.squarespace.com/static/59b82ed532601e01a494df34/t/63c696cf18244c23d337737c/1673959130584/David+Hume+Institute+Signed+Accounts+31+July+2022.pdf> [Accessed 31 August 2023].) in broad areas.

Onward Think Tank

Political leaning: (Right) “centre right” (UK Onward, Home. Available at: <https://www.ukonward.com> [Accessed 31 August 2023].).

Total income 2022: Unable to find.

Page or section on funding: Yes (UK Onward, Transparency. Available at: <https://www.ukonward.com/transparency/> [Accessed 31 August 2023].)

Funding rating and why: C - We were able to find a company registered as UK ONWARD THINKTANK LTD. The last accounts were registered on the 30th of April 2023 for Companies House (Companies House, UK ONWARD THINKTANK LTD. Available at: <https://find-and-update.company-information.service.gov.uk/company/11326052/filing-history> [Accessed 10th October 2023].). However, there is no additional information provided on spending or income. On the main website, it publishes the names of all donors and organisations who give more than £5,000 p.a. listed (UK Onward, Transparency. Available at: <https://www.ukonward.com/transparency/> [Accessed 31 August 2023].), specific donation amounts not available. Onward also clarified that they include the costs for party conference sponsorships on their website (UK Onward, Political Party Conferences 2023. Available at: <https://www.ukonward.com/wp-content/uploads/2023/03/Onward-Political-Party-Conferences-2023.pdf> [Accessed 18 October 2023].) alongside the cost for joining their business network (UK Onward, Business Network. Available at: <https://www.ukonward.com/business-network/> [Accessed 18 October 2023].).

Spending rating and why: Limited spending transparency - Not available on website, more info on spend and income found on Companies House (GOV.UK, UK ONWARD THINKTANK LTD. Available at: <https://find-and-update.company-information.service.gov.uk/company/11326052/filing-history> [Accessed 31 August 2023].) (Accounts April 2023) but no real breakdown of spending.

Reform Think Tank

Political leaning: (Lean centre-right) Includes Conservative and Labour supporters. It has been described as a “free-market, right-of-centre think tank” (CMCVO Knowledge, Think Tanks influencing policy and debate. Available at:

<https://www.gmcvo.org.uk/system/files/publications/Think%20Tank%20Summaries.pdf> [Accessed 31 August 2023].).

Total income 2022: £393,596 (Charity Commission, 1103739. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-details/?subid=0®id=1103739> [Accessed 31 August 2023].).

Page or section on funding: Yes (Reform UK, Transparency. Available at: <https://reform.uk/about/transparency/> [Accessed 31 August 2023]).

Funding rating and why: C - Registered on Companies House and the Charity Commission as the REFORM RESEARCH TRUST. The latest accounts were filed on the 31st of December 2022 (Companies House, REFORM RESEARCH TRUST. Available at: <https://find-and-update.company-information.service.gov.uk/company/05064109/filing-history> [Accessed 10 October 2023].) and the latest Charity Commission accounts were filed on the 19th of September 2023 appear to be the same documents. They do not include additional information on funding sources. The “Sponsorship 2022” (Reform UK, Transparency. Available at: <https://reform.uk/about/transparency/> [Accessed 31 August 2023].) document sets out all sponsorships for that year including the organisation and that amount. This also includes organisations which gave as little as £450. However, it does not state whether this sponsorship includes or excludes corporate membership costs and therefore we cannot verify whether these income sources are transparent. Out of a total income of £393,596, there is only £365,683 accounted for on the sponsorship page.

Spending rating and why: Transparent spending - Broken down on page 14 of the 19th of September 2023 Charity Commission accounts including support costs (Charity Commission, 1103739. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-details/?subid=0®id=1103739> [Accessed 31 August 2023].).

Bright Blue

Political leaning: (Centre-Right). Says it supports “liberal conservatism” (Bright Blue, About. Available at: <https://www.brightblue.org.uk/who-are-bright-blue/> [Accessed 3 September 2023]). Conservative-leaning think tanks.

Total income 2022: Not available.

Page or section on funding: Yes, called “Our partners” (Bright Blue, Partners. Available at: <https://www.brightblue.org.uk/support/our-partners/> [Accessed 3 September 2023]) and “Support” (Bright Blue, Support. Available at: <https://www.brightblue.org.uk/support/> [Accessed 3 September 2023]).

Funding rating and why: C - Registered with Companies House as the BRIGHT BLUE CAMPAIGN but unable to find a charity registered on the Charity Commission website. On the 28th of February 2022, Companies House accounts on page 9 (Companies House, BRIGHT BLUE CAMPAIGN. Available at: <https://find-and-update.company-information.service.gov.uk/company/07940506/filing-history> [Accessed 10 October 2023].) it includes the names and donation amounts of three organisations with funding of £33,438 in total. On the main website, it names all funding sources (Bright Blue, Partners. Available at: <https://www.brightblue.org.uk/support/our-partners/> [Accessed 3 September 2023]) but does not list amounts. Bright Blue also told us that all funding sources are listed on their website.

Spending rating and why: Limited spending transparency - No information on the website checks or on the Companies House accounts.

Business for Scotland

Political leaning: (Pro-independence) Support for small businesses but dislike “standard neoclassical economics” Business For Scotland, Our Goals. Available at: https://www.businessforscotland.com/our-goal/?doing_wp_cron=1690399269.0146269798278808593750 [Accessed 3 September 2023].

Total income 2022: £267,743 (Business For Scotland, Who Funds Us. Available at: <https://www.businessforscotland.com/who-funds-us/> [Accessed 3 September 2023]).

Page or section on funding: Yes (Business For Scotland, Who Funds Us. Available at: <https://www.businessforscotland.com/who-funds-us/> [Accessed 3 September 2023]).

Funding rating and why: C - The names and amounts for all funders who donated above £5,000 are listed on the main website (Business For Scotland, Who Funds Us. Available at: <https://www.businessforscotland.com/who-funds-us/> [Accessed 3 September 2023]). However, it mentions that two donors who gave over £5,000 are not listed on the website but it does not state whether either of these donations was also above our £7,500 threshold. We searched on Companies House and it is registered as BUSINESS FOR SCOTLAND LIMITED we also searched on the Scottish Charity Regulator but were unable to find a matching business. The latest Companies House accounts were filed on the 31st of December 2022 (Companies House, BUSINESS FOR SCOTLAND LIMITED. Available at: <https://find-and-update.company-information.service.gov.uk/company/SC430989/filing-history> [Accessed 10 October 2023]) but this contains no additional information.

Spending rating and why: Limited spending transparency - Unable to find any information on the Companies House filing for the 31st of December 2022.

United Nations Association - UK

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: £597k (Charity Commission, UNITED NATIONS ASSOCIATION - UK. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/5025878/financial-history> [Accessed 3 September 2023].) (p.7) (2021).

Page or section on funding: Yes, links to a document on funding. (United Nations Association - UK, How we are financed. Available at: <https://una.org.uk/who-we-are/how-we-are-financed> [Accessed 3 September 2023].)

Funding rating and why: C - Found both a company on Companies House and a charity on the Charity Commission registered as the UNITED NATIONS ASSOCIATION - UK. The 30th June 2022 report appears to be the same document for both the company and the charity (Charity Commission, UNITED NATIONS ASSOCIATION - UK. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/5025878/accounts-and-annual-returns> [Accessed 10 October 2023].). On page 28 it names the funders and amounts donated for £204,603 of its income sources but it also includes £7,647 listed as other income. Whilst we checked the rest of the document we were unable to find whether this was a single donation or a combination of smaller donations.

Spending rating and why: Transparent spending - Breaks down spending by broad areas on page 30 of the 30th June 2022 Charity Commission report.

The Sutton Trust

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: £5,829,676 (Charity Commission, THE SUTTON TRUST. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/5026630> [Accessed 3 September 2023]).

Page or section on funding: Yes (The Sutton Trust, TRUSTS AND FOUNDATIONS. Available at: <https://www.suttontrust.com/support-us/trusts-and-foundations/> [Accessed 4 October 2023]).

Funding rating and why: C - The main transparency page lists the logos of organisations which have donated money but without the amount they have donated. The organisation is registered as the "THE SUTTON TRUST" on Companies House and the Charity Commission website. Both of the 31st of July 2022 accounts appear to be identical and there are also accounts included on the main website (The Sutton Trust, About us. Available at: <https://www.suttontrust.com/about-us/> [Accessed 28 October 2023]). The 31st of August 2022 accounts appear to be the same for both the company and the charity. We searched this for the organisations listed on the main transparency page as supporters by searching the words "Garfield", "Fairbairn", "Citi" and "Lindsell" but were unable to find them. There is also match funding on note 14 of £234,241 from Sir Peter Lampl. A further breakdown on page 32 shows that restricted and unrestricted funds equal £5,542,615 without dividends, bank interest and donated services included in the calculations. We have not been able to find any other donation sources. Another £30,000 from other Trustees is mentioned on page 43 but the individual donations are not disclosed. This means we are unable to distinguish whether any of these are individual donations of over £7,500.

Spending rating and why: Transparent spending - Detailed breakdown including bands on page 37 and grants given on page 35 for the 31st of August 2022 Companies House accounts.

The Nuffield Council on Bioethics

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: £5,406,000 (Charity Commission, THE NUFFIELD FOUNDATION. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/206601> [Accessed 3 September 2023].).

Page or section on funding: Yes, on the funding page (Nuffield Council on Bioethics, Our funding. Available at: <https://www.nuffieldbioethics.org/about-us/our-funding> [Accessed 3 September 2023].).

Funding rating and why: C - The main website funding page lists three large organisations as funders. On the 2020 annual report (Nuffield Council on Bioethics, Strategic plan and annual reports. Available at: <https://www.nuffieldbioethics.org/about-us/strategic-plan-and-annual-reports> [Accessed 10 October 2023].) each of the three organisations are listed with the full funding amounts. On page 13 there is an 'other' category which makes up £49,000 of its income without any information about funders or how much the individual donations were (Nuffield Bioethics, Nuffield Council on Bioethics. Available at: <https://www.nuffieldbioethics.org/assets/pdfs/Annual-Review-2020.pdf> [Accessed 3 September 2023].). We were unable to find a company under the name "The Nuffield Council on Bioethics" on either Companies House or the Charity Commission.

Spending rating and why: Transparent spending - Lists broad spending areas on page 13 of the 2020 report.

The National Institute of Economic and Social Research

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: £4,616,336 (Charity Commission, THE NATIONAL INSTITUTE OF ECONOMIC AND SOCIAL RESEARCH. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/306083> [Accessed 3 September 2023])

Page or section on funding: Yes, annual reports page (National Institute of Economic and Social Research, Annual Reports. Available at: <https://www.niesr.ac.uk/annual-reports> [Accessed 3 September 2023]).

Funding rating and why: C - Registered with Companies House as NATIONAL INSTITUTE OF ECONOMIC AND SOCIAL RESEARCH (INCORPORATED) (THE) and on the Charity Commission as THE NATIONAL INSTITUTE OF ECONOMIC AND SOCIAL RESEARCH. The 31st of March 2022 filing appears to be the same for both the charity and the company (Charity Commission, THE NATIONAL INSTITUTE OF ECONOMIC AND SOCIAL RESEARCH. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/306083/accounts-and-annual-returns> [Accessed 10 October 2023]). On page 37 is a list of funders but it states that this only includes "Restricted income is set out by source below for all funders contributing more than £30,000 of restricted income during the year". It is also not clear which organisations are corporate members and pay fees for research work as mentioned on page 12. The organisation does also include a conflict of interest statement on all papers.

Spending rating and why: Transparent spending - Broad breakdown on page 29 of the 31st of March 2022 filing.

Centre for Cities

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: £1,728,753 (Charity Commission, CENTRE FOR CITIES. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-details/?regid=1119841&subid=0> [Accessed 3 September 2023]).

Page or section on funding: Yes, on the annual reports (Centre for Cities, Annual Reports. Available at: <https://www.centreforcities.org/about/annual-reports/> [Accessed 3 September 2023]) page.

Funding rating and why: B - Registered on Companies House and the Charity Commission as CENTRE FOR CITIES but the accounts registered for the 31st of December 2022 are the same as on the main website. Breakdown of funders in broad bands including for their core grant (Centre for Cities, Annual Reports. Available at: <https://www.centreforcities.org/about/annual-reports/> [Accessed 3 September 2023]). The core grant is also stated as being £1,100,000 from the Gatsby Foundation on page 21 of the 2022 report.

Spending rating and why: Transparent spending - Listed and broken down on the website for the 31st December 2022 report on page 22 (Centre for Cities, Annual Reports. Available at: <https://www.centreforcities.org/about/annual-reports/> [Accessed 3 September 2023]).

The Learning and Work Institute

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: £2,778,000 (Charity Commission, NATIONAL LEARNING AND WORK INSTITUTE. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/1002775> [Accessed 3 September 2023])

Page or section on funding: Yes, has a “Funders and Partners” (Learning and Work Institute, Funders and partners. Available at: <https://learningandwork.org.uk/about-us/funders-and-partners/> [Accessed 3 September 2023]) page.

Funding rating and why: C - The main website transparency page only lists the funders' names rather than the amounts donated. The organisation is registered on both Companies House and the Charity Commission as NATIONAL LEARNING AND WORK INSTITUTE. Both reports for the 31st of March 2022 appear to be the same (Charity Commission, National Learning and Work Institute Company No: 02603322 Trustees' report and financial statements for the year ended 31 March 2022. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/1002775> [Accessed 3 September 2023]). On page 32 their charitable statements break down exact spending for most income but include “Other project funding”. On page 39 it also includes “Other consultancy/research”. We do not know whether these include payments above the £7,500 threshold.

Spending rating and why: Transparent spending - Breakdown on page 34.

Royal United Services Institute

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: £15,367,601 (Charity Commission, THE ROYAL UNITED SERVICES INSTITUTE FOR DEFENCE AND SECURITY STUDIES. Available at: <https://register-of-charities.charitycommission.gov.uk/sector-data/top-10-charities/-/charity-details/210639> [Accessed 3 September 2023]).

Page or section on funding: Yes, page (RUSI, Funding. Available at: <https://rusi.org/about/support-rusi/funding> [Accessed 3 September 2023]).

Funding rating and why: B - Page on Companies House with no information and registered with the Charity Commission as the ROYAL UNITED SERVICES INSTITUTE FOR DEFENCE AND SECURITY STUDIES (RUSI, Funding. Available at: <https://register-of-charities.charitycommission.gov.uk/sector-data/top-10-charities/-/charity-details/210639/accounts-and-annual-returns> [Accessed 3 September 2023]). On the 31st of January 2023, accounts we could not find any undisclosed funding and funding is included in bands on their main website (RUSI, Funding. Available at: <https://rusi.org/about/support-rusi/funding> [Accessed 3 September 2023]) however some funding is not listed.

Spending rating and why: Transparent spending - Spending on the 31st of January 2023 accounts with some breakdown on page 26.

New Philanthropy Capital

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: £3,593,418 (Charity Commission, NEW PHILANTHROPY CAPITAL. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/3984024> [Accessed 3 September 2023]).

Page or section on funding: Yes, page including information about previous funders (NPC, Who we've worked with. Available at: <https://www.thinknpc.org/consulting/> [Accessed 3 September 2023]).

Funding rating and why: C - Registered with the Charity Commission and at Companies House as NEW PHILANTHROPY CAPITAL. The accounts filed on the 30th of June 2022 are the same as the report on the main website. All restricted funds listed aside from £63,588 on page 56 which is listed as "Other income" but is not broken down further (Charity Commission, Annual Report 2021/22 New Philanthropy Capital. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/3984024/accounts-and-annual-returns> [Accessed 3 September 2023]).

Spending rating and why: Transparent spending - On the 30th of June 2022 there are broad areas of spending listed on page 20.

Nesta

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: £21,614,000 (Charity Commission, NESTA. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-details/?regId=1144091&subId=0> [Accessed 31 August 2023].)

Page or section on funding: Yes, annual report (Nesta, Annual report and accounts 2021-22. Available at: https://www.nesta.org.uk/report/annual-report-and-accounts-202122/?gclid=Cj0KCQjwmvSoBhDOARlsAK6aV7geD-Nc_KiFGkHHYHI61jW72uOffKB5rtrlFmam5TO8aEy_xw2fTHEaAIU8EALw_wcB [Accessed 4 October 2023].)

Funding rating and why: C - Registered on Companies House, the Charity Commission and the Scottish Charity Regulator as Nesta. The Scottish Charity Regulator redirects to Companies House for the accounts. The Nesta accounts for Companies House, the Charity Commission and the main website appear identical (Charity Commission, NESTA. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/5021032/accounts-and-annual-returns> [Accessed 10 October 2023].).

"Consultancy" and "Rental income" are not broken down on page 61 and the restricted funds of under £50k on page 79 do not seem to be broken down. However, most funders are listed with amounts and organisation names.

Spending rating and why: Transparent spending - Listed detailed sub-categories around everyday cash flow, but not when it came to expenditure on programmes or research.

Institute for Welsh Affairs

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: £340,935 (Charity Commission, INSTITUTE OF WELSH AFFAIRS. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-details/?regId=1078435&subId=0> [Accessed 3 September 2023]).

Page or section on funding: Yes, page on annual reports. (IWA, Annual Reports. Available at: <https://www.iwa.wales/about-us/annual-reports/> [Accessed 3 September 2023]).

Funding rating and why: C - Registered on Companies House and the Charity Commission as INSTITUTE OF WELSH AFFAIRS. The latest accounts for these and the organisation's transparency page website report is for the 31st of March 2022 (Charity Commission, INSTITUTE OF WELSH AFFAIRS. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/3104762/accounts-and-annual-returns> [Accessed 10 October 2023]). Funders are listed and a breakdown is given on page 20 but does not break down the £9,908 from Patrons as to whether this is below our £7,500 threshold and who gave this donation.

Spending rating and why: Transparent spending - Transparency around spending: Breakdown linked on the website on the 2022 annual report on page 29 (IWA, Report of the Trustees. Available at: <https://www.iwa.wales/wp-content/media/Annual-Report-2022.pdf> [Accessed 3 September 2023]).

Centre for London

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: £1,047,279 (Centre for London, CENTRE FOR LONDON. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-details/?regid=1151435&subid=0> [Accessed 3 September 2023]) (2021)

Page or section on funding: Yes (Centre for London, HOW WE'RE FUNDED. Available at: <https://centreforlondon.org/support-us/how-we-are-funded/> [Accessed 3 September 2023]).

Funding rating and why: B - Registered on Companies House and the Charity Commission as the CENTRE FOR LONDON. The 31st of December 2022 accounts appear to be the same for both Companies House and the Charity Commission (Charity Commission, CENTRE FOR LONDON. Available at: <https://find-and-update.company-information.service.gov.uk/company/08414909/filing-history> [Accessed 3 September 2023]). Donor names and the amounts donated are stated for all donors on page 32 (Centre for London, Report and financial statements. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/5036090/accounts-and-annual-returns> [Accessed 3 September 2023]). However, on page 34 it does not break down the consultancy income of £42,700. Funding is given in bands on the website and they say "We publish the name of any individual or organisation who supports us, whether in money or in-kind, and we never accept anonymous donations" (Centre for London, How we're funded. Available at: <https://centreforlondon.org/support-us/how-we-are-funded/> [Accessed 3 September 2023]). We assume from this that consultancy fees are included on the main website transparency page.

Spending rating and why: Transparent spending - Broad breakdown of spending on page 34 of the 31st of December 2022 accounts.

Policy Connect

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: Unable to find.

Page or section on funding: Yes (Policy Connect, Our funders & supporters. Available at: <https://www.policyconnect.org.uk/about/our-funders-supporters> [Accessed 3 September 2023]).

Funding rating and why: B - We found a company under Companies House registered as POLICY CONNECT LIMITED but we were unable to find a charity on the Charity Commission website. 30th of June 2022 (Companies House, POLICY CONNECT LIMITED. Available at: <https://find-and-update.company-information.service.gov.uk/company/03117836/filing-history> [Accessed 3 September 2023]). However, we were unable to find any additional information on income sources or spending. On the main website, it lists donors by bands (Policy Connect, Our funders & supporters. Available at: <https://www.policyconnect.org.uk/about/our-funders-supporters> [Accessed 3 September 2023]).

Spending rating and why: Limited spending transparency - Unable to find any information on the Companies House accounts.

Social Market Foundation

Political leaning: (Centre) "standing proudly in the centre-ground of politics" (Social Market Foundation, Home. Available at: <https://www.smf.co.uk/> [Accessed 3 September 2023]).

Total income 2022: £857,605 (Charity Commission, THE SOCIAL MARKET FOUNDATION. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/1000971> [Accessed 3 September 2023]).

Page or section on funding: Yes (Social Market Foundation, Who Funds Us?. Available at: <https://www.smf.co.uk/about-us/> [Accessed 3 September 2023]).

Funding rating and why: B - Registered on both Companies House and the Charity Commission as THE SOCIAL MARKET FOUNDATION. Identical accounts on both for the 31st of March 2022 but there is no information on funding sources. On the main website, income is listed in bands but without exact amounts (Social Market Foundation, About us. Available at: <https://www.smf.co.uk/about-us/> [Accessed 11 October 2023]).

Spending rating and why: Transparent spending - 31st of March 2022 accounts include some breakdown of spending on page 22.

Chatham House

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: £23,235,000 (Charity Commission, THE ROYAL INSTITUTE OF INTERNATIONAL AFFAIRS. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/208223> [Accessed 3 September 2023]).

Page or section on funding: Yes (Chatham House, Donors to Chatham House. Available at: <https://www.chathamhouse.org/about-us/our-funding/donors-chatham-house> [Accessed 3 September 2023]).

Funding rating and why: B - Registered on Companies House and the Charity Commission as the ROYAL INSTITUTE OF INTERNATIONAL AFFAIRS. However, the Companies House page contains no information. On the main website is a breakdown of funders and amounts using bands (Chatham House, Donors to Chatham House. Available at: <https://www.chathamhouse.org/about-us/our-funding/donors-chatham-house> [Accessed 3 September 2023]) but no specific breakdown or list of members' contributions. Full membership is £320 per year so would not reach our £7,500 threshold (Chatham House, Individual membership. Available at: <https://www.chathamhouse.org/become-member/individual-membership> [Accessed 3 September 2023]).

Spending rating and why: Transparent spending - the amount on Charity Commission website with a comprehensive breakdown on the 15th of November 2022 accounts on page 41 (Charity Commission, The Royal Institute of International Affairs. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/208223/accounts-and-annual-returns> [Accessed 3 September 2023]).

Green Alliance

Political leaning: (Lean centre-left) Environmentalist think tank.

(Green Alliance, Our partners. Available at: <https://green-alliance.org.uk/about/partners/> [Accessed 3 September 2023])

Total income 2022: £2,753,944 (Charity Commission, THE GREEN ALLIANCE TRUST.

Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/1045395/charity-overview> [Accessed 3 September 2023])

Page or section on funding: Includes a section on funding (Green Alliance, Our partners. Available at: <https://green-alliance.org.uk/about/partners/> [Accessed 3 September 2023]) which lists their partners.

Funding rating and why: B - Registered on Companies House and the Charity Commission as THE GREEN ALLIANCE TRUST. The 18th of January 2023 filing is identical for both (Charity Commission, Annual report and financial statements. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/1045395/accounts-and-annual-returns> [Accessed 3 September 2023]). Lists funders in bands on page 63 including those that gave between £1,000 to £5,000. Page 54 shows that £21,668 in income came from membership subscriptions but the most expensive membership option is life membership at £500 (Green Alliance, Individual membership. Available at: <https://green-alliance.org.uk/individual-membership/> [Accessed 11 October 2023]).

Spending rating and why: Transparent spending - Broad breakdown of funding by area or project on pages 47 and 58.

Common Wealth

Political leaning: (Lean left) support a “A democratic economy, where we all have a stake and a say” (Common Wealth, About. Available at: <https://www.common-wealth.org/about> [Accessed 3 October 2023])

Total income 2022: Unable to find.

Page or section on funding: Yes (Common Wealth, Our Funding. Available at: <https://www.common-wealth.co.uk/about#Our-Funding> [Accessed 3 September 2023]).

Funding rating and why: A - All donations above £500 are public (Common Wealth, Our Funding. Available at: <https://www.common-wealth.co.uk/about#Our-Funding> [Accessed 3 September 2023]). Unable to find Charity Commission or Companies House registration and also searched on the company accounts.

Spending rating and why: Limited spending transparency - Unable to find any information.

New Economics Foundation

Political leaning: (Left) Supports and helped to create the Green New Deal (New Economics Foundation, Our missions. Available at: <https://neweconomics.org/about/our-missions/green-new-deal> [Accessed 31 August 2023]).

Total income 2022: £3,134,397 (Charity Commission, 1055254. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-details/?regid=1055254&subid=0> [Accessed 31 August 2023]).

Page or section on funding: Yes (New Economics Foundation, Who funds us. Available at: <https://neweconomics.org/about/who-funds-us> [Accessed 31 August 2023]).

Funding rating and why: A - Registered on Companies House and the Charity Commission as the NEW ECONOMICS FOUNDATION and accounts appear to be identical to those on the main website. A full breakdown of restricted funds is available on page 37 (New Economics Foundation, Who funds us. Available at: <https://neweconomics.org/about/who-funds-us> [Accessed 31 August 2023]). “NEF publishes the names and amounts of everyone that gives over £5,000” but we have not been able to find information for donations made by trustees of £100 which can be found on page 32 or for smaller donations.

Spending rating and why: Transparent spending - Breakdown available on page 22 (New Economics Foundation, Annual Report. Available at: <https://neweconomics.org/uploads/files/2021-22-NEF-Annual-Report-and-Accounts.pdf> [Accessed 31 August 2023]).

The Common Weal Think Tank

Political leaning: (Left) “on the left of the political spectrum” (Common Weal, About us. Available at: <https://commonweal.scot/about-us/> [Accessed 3 September 2023]).

Total income 2022: £144,877 (Common Weal, Governance. Available at: <https://commonweal.scot/governance/> [Accessed 3 September 2023]).

Page or section on funding: Yes, a section on their governance page called “Finance” (Common Weal, Governance. Available at: <https://commonweal.scot/governance/> [Accessed 3 September 2023]).

Funding rating and why: A - Registered on Companies House as COMMON WEAL LIMITED but unable to find on the Scottish Charity Register. The latest accounts are for the 31st of July 2022 but contain no information on spending or income sources (Companies House, COMMON WEAL LIMITED. Available at: <https://find-and-update.company-information.service.gov.uk/company/SC483485/filing-history> [Accessed 11 October 2023]). On the main website, it says “Common Weal’s income comes entirely from small monthly donations (average £10) and from our events, street stalls and online shop. Our largest donor gives less than £5,000 per year and we do not accept advertising on our website or other communications” (Common Weal, Governance. Available at: <https://commonweal.scot/governance/> [Accessed 3 September 2023]). However, there is no further breakdown of this figure but they add that “Common Weal is wholly funded by individual supporters giving regular or one-off donations and from small profits from our merchandise sales” (Common Weal, Home. Available at: <https://commonweal.scot/> [Accessed 3 September 2023]) but no breakdown given.

Spending rating and why: Limited spending transparency - Not available on Companies House or the main website.

UK in a Changing Europe

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: Yes, £4,333,404 for three years or around £1,444,468 per year. (UK Research and Innovation, UK in a Changing Europe 2022-2025. Available at: <https://gtr.ukri.org/projects?ref=ES%2FW01260X%2F1#/> [Accessed 3 September 2023]).

Page or section on funding: Yes, on the About Us page (UK in a Changing Europe, About us. Available at: <https://ukandeu.ac.uk/about-us/> [Accessed 3 September 2023]) section.

Funding rating and why: A* - Unable to find a page on Companies House or the Charity Commission. The only funding listed on their website is from the Economic and Social Research Council (ESRC) (UK in a Changing Europe, About us. Available at: <https://ukandeu.ac.uk/about-us/> [Accessed 3 September 2023]). Full funder details and the funding amount are available on the transparency page listed above.

Spending rating and why: Transparent spending - Yes, split up on the UKRI website (UK

Research and Innovation, Search results for 'UK in a Changing Europe'. Available at: <https://www.ukri.org/?s=UK+in+a+Changing+Europe> [Accessed 3 September 2023]).

Tax Justice Network

Political leaning: (Lean centre-left) Focuses on tackling tax inequality "This fuels inequality, fosters corruption and undermines democracy. We work to repair these injustices by inspiring and equipping people and governments to reprogramme their tax and financial systems" (Tax Justice Network, Home. Available at: <https://taxjustice.net/> [Accessed 2 October 2023]).

Total income 2022: £2,445,137

(Tax Justice Network, Annual Report 2022. Available at: <https://taxjustice.net/wp-content/uploads/2023/06/TJN-Annual-Accounts-2022.pdf> [Accessed 3 September 2023]).

Page or section on funding: Yes (Tax Justice Network, Funding and financials. Available at: <https://taxjustice.net/our-funders/> [Accessed 3 September 2023]).

Funding rating and why: A - Unable to find on the Charity Commission website but registered with Companies House TAX JUSTICE NETWORK. The Annual Report for the 31st of December 2022 is included on the main website it is also included on the Companies House page (Companies House, TAX JUSTICE NETWORK. Available at: <https://find-and-update.company-information.service.gov.uk/company/05327824/filing-history> [Accessed 11 October 2023]). All funders are listed with the exact amounts donated on pages 16 and 17. However, on page 15 it lists two donations over £1000 with the rest being below this rate but also not named on the report.

Spending rating and why: Transparent spending - Highly detailed expenditure listed on page 43 of the Companies House filing for the 31st of December 2022.

Resolution Foundation

Political leaning: (Lean centre-left). “focused on improving the living standards of those on low-to-middle incomes” (Resolution Foundation, Our mission. Available at: <https://www.resolutionfoundation.org/about-us/mission/> [Accessed 3 September 2023]).

Total income 2022: £3,285,540 (Charity Commission, THE RESOLUTION FOUNDATION. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-details/?subid=0®id=1114839> [Accessed 3 September 2023].)

Page or section on funding: Yes. Annual reports page (Resolution Foundation, Annual reports. Available at: <https://www.resolutionfoundation.org/about-us/annual-reports/> [Accessed 3 September 2023].)

Funding rating and why: A - Registered with Companies House and the Charity Commission as THE RESOLUTION FOUNDATION. The accounts for the 30th of September 2022 are the same for the Companies House and the Charity Commission websites along with the main website for the Resolution Foundation. On page 3, they say “We are committed to transparency and list all organisations from whom we receive a contribution of £3,000 and over in the notes of this report. Small additional sums are also received as donations or payment for ad hoc activity like speaking engagements”. We found several “other” categories for income on the financial statement including other grants of £1,779 on page 24, administration charges under “Miscellaneous income” of £4,944 on page 25 and other income comprising £39,763 on page 28. Details of the income sources are included on page 28, and all restricted funds are accounted for. There are also details on the “General fund” on page 28, which is all of the listed unrestricted funds, and on page 3 it says “The Resolution Foundation is primarily funded by the Resolution Trust.”

Spending rating and why: Transparent spending - Listed and full breakdown linked on the financial statements on page 26 for the 30th of September 2022 accounts.

Demos

Political leaning: (Lean centrist). “feeding into everything from the New Labour project and David Cameron’s Big Society to the Labour party’s current plans for reforming employment support” (Demos, About. Available at: <https://demos.co.uk/homepage/about/> [Accessed 3 September 2023].).

Total income 2022: £1,425,358 (2021) (Charity Commission, Demos. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-details/?subid=0®id=1042046> [Accessed 3 September 2023].).

Page or section on funding: Yes, on the about page (Demos, About. Available at: <https://demos.co.uk/homepage/about/> [Accessed 3 September 2023].).

Funding rating and why: B - Registered on Companies House and the Charity Commission as Demos. The filed accounts seem identical for both Companies House and the Charity Commission for the 25th of October 2022 (Demos, Company Limited by Guarantee. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/1042046/accounts-and-annual-returns> [Accessed 3 September 2023].). General funds of £1,031,868 on page 28 and on page 29 list restricted funds of £393,491 by funder and amount. However, there is a section labelled "Other Income" of £577 on page 25 which does not list the source. The main website also contains a "Demos – Funding 2021 Financial Year" document. For some of these funding sources, we are unable to find their names and exact amounts listed. For instance, we did word searches and were unable to find the exact amounts for "PERT," "Stonewater Ltd," and "The British Poultry" in the 25th of October 2022 accounts (Demos, About. Available at: <https://demos.co.uk/homepage/about/> [Accessed 3 September 2023].).

Spending rating and why: Transparent spending - Listed and breakdown on page 26 of the 25th of October 2022 accounts.

Fabians

Political leaning: (Left) Describes themselves as “the future of the left” (The Fabians, Home. Available at: <https://fabians.org.uk/> [Accessed 3 September 2023]).

Total income 2022: £811,381 (The Fabians, Annual Report 2021-22. Available at: <https://fabians.org.uk/> [Accessed 3 September 2023]) (p. 44).

Page or section on funding: Yes, has an accountability page (The Fabians, Accountability. Available at: <https://fabians.org.uk/about-us/accountability/> [Accessed 3 September 2023]).

Funding rating and why: A - We were unable to find the organisation on Companies House or the Charity Commission. The main website page 45 of the Annual Report 2021-22 breaks down £385,587 of funding including organisation names, funding amounts and the reasons for those donations (The Fabians, Accountability. Available at: <https://fabians.org.uk/about-us/accountability/> [Accessed 3 September 2023]). Page 46 lists members who have agreed to be included on the annual reports and it states that “No individual donated more than £5,000 to our general funds.” It appears that all donations over £5,000 have been declared for this organisation including funder names and amounts donated.

Spending rating and why: Transparent spending - Fully listed and full breakdown linked.

Unlock Democracy

Political leaning: Does not appear to have a political bias. Works with politicians from Labour, Greens, Lib Dems, Conservatives, SNP, Plaid Cymru, and Alliance. It is led by a former Lib Dem MP.

Total income 2022: £365,299 (Companies House, UNLOCK DEMOCRACY. Available at: <https://find-and-update.company-information.service.gov.uk/company/02440899/filing-history> [Accessed 3 September 2023].) on page 7.

Page or section on funding: Yes, also has an Ethical Fundraising policy page. (Unlock Democracy, Accounts. Available at: <https://unlockdemocracy.org.uk/accounts> [Accessed 3 September 2023].).

Funding rating and why: A - The organisation is registered on Companies House as UNLOCK DEMOCRACY. The latest Companies House accounts are for the 31st of March 2022 (Charity Commission, UNLOCK DEMOCRACY. Available at: <https://find-and-update.company-information.service.gov.uk/company/02440899/filing-history> [Accessed 3 September 2023].). Page 13 lists £102,606 of named donors with the amounts donated, an individual donation of £10,000 and £133,163 from donations under £7,500. On page 5 it lists £72,000 from Rodell Properties and £36,607 from subscriptions. The main website states that "Unlock Democracy will declare the source of national donations that in monetary terms, or in kind, are valued over £5,000 including donations in the same financial year from the same source that cumulatively adds up to more than £5,000 (PPERA specifies £7,500)" (Unlock Democracy, Ethical Fundraising policy. Available at: <https://unlockdemocracy.org.uk/fundraising-policy> [Accessed 11 October 2023].). Unlock Democracy confirmed to us that in their latest accounts, they use a threshold for reporting £7,500 but in the 2022/2023 accounts they will use a lower threshold for reporting £5,000.

Spending rating and why: Transparent spending - Detailed list and breakdown linked on (p. 14) (Charity Commission, UNLOCK DEMOCRACY. Available at: <https://find-and-update.company-information.service.gov.uk/company/02440899/filing-history> [Accessed 3 September 2023].).

Compass

Political leaning: (Left) “Centre-left” (The Guardian, Compass chief says he faces Labour expulsion and attacks party ‘tyranny’. Available at:

<https://www.theguardian.com/politics/2023/jun/30/compass-chief-says-labour-has-expelled-him-and-attacks-party-tyranny> [Accessed 2 October 2023].)

Total income 2022: £305,096 here (Compass online, Compass Annual Report 2021.

Available at: <https://www.compassonline.org.uk/wp-content/uploads/2022/03/Compass-Annual-Report-2021.pdf> [Accessed 3 September 2023].) (p.24)

Page or section on funding: Lists annual reports. (Compass online, Governance. Available at: <https://www.compassonline.org.uk/about/governancefinance/> [Accessed 3 September 2023].)

Funding rating and why: A - Registered on Companies House as COMPASS - TOGETHER FOR A GOOD SOCIETY LTD but unable to find on the Charity Commission. States on their annual reports “Compass voluntarily discloses all funders who have provided more than £5,000 during the year.” on page 25 (Compass online, Compass Annual Report 2021.

Available at: <https://www.compassonline.org.uk/wp-content/uploads/2022/03/Compass-Annual-Report-2021.pdf> [Accessed 3 September 2023].).

Spending rating and why: Transparent spending - Lists spending in broad areas here (Compass online, Compass Annual Report 2021. Available at:

<https://www.compassonline.org.uk/wp-content/uploads/2022/03/Compass-Annual-Report-2021.pdf> [Accessed 3 September 2023].) (p. 24).

Police Foundation

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: £440,562 (Charity Commission, THE POLICE FOUNDATION. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-details/?regid=278257&subid=0&exportcsv=1> [Accessed 3 September 2023].)

Page or section on funding: Yes (The Police Foundation, How We Are Funded. Available at: <https://www.police-foundation.org.uk/about/how-we-are-funded/> [Accessed 3 September 2023].)

Funding rating and why: A - Registered on the Charity Commission as THE POLICE FOUNDATION (Charity Commission, THE POLICE FOUNDATION. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/278257/accounts-and-annual-returns> [Accessed 3 September 2023].) but they confirmed to us that they are not a company and are therefore not listed on Companies House. Page 17 of the 9th of March 2023 accounts lists £325,797 in restricted funding with the names and amounts donated which is all of the restricted funds received by the organisation. Unrestricted income comprises £115,000 of their total income on page 8. On page 17 it lists all unrestricted funds of over £5,000 including £25,000 from The Tompkins Foundation. However, it also lists £895 in other smaller grants and donations which is not broken down further. Page 25 lists further investments which make up the unrestricted income sources.

Spending rating and why: Transparent spending - Broad areas of spending.

High Pay Centre

Political leaning: (Lean left) Focused on income inequality, stronger trade unions and workers on company boards. (High Pay Centre, Our campaigns. Available at: <https://highpaycentre.org/about/#vision> [Accessed 2 October 2023].)

Total income 2022: £225,000 (High Pay Centre, Funding. Available at: <https://highpaycentre.org/about/#funding> [Accessed 3 September 2023].) (2021).

Page or section on funding: Yes, on the about page (High Pay Centre, Funding. Available at: <https://highpaycentre.org/about/#funding> [Accessed 3 September 2023].) (2021).

Funding rating and why: A - Registered on Companies House as the HIGH PAY CENTRE but unable to find on the Charity Commission. Funders are listed and the full breakdown is linked on the website and the amounts listed add up to the total income of the organisation (High Pay Centre, About. Available at: <https://highpaycentre.org/about/#funding> [Accessed 3 September 2023].).

Spending rating and why: Transparent spending - Available on the company accounts for the 31st of December 2021 on page 9 (Charity Commission, HIGH PAY CENTRE. Available at: <https://find-and-update.company-information.service.gov.uk/company/07891638/filing-history> [Accessed 3 September 2023].).

Migration Policy Scotland

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: £75,282 on page 16 (Migration Policy Scotland, Migration Policy Scotland. Available at: https://migrationpolicyscotland.org.uk/wp-content/uploads/2023/06/MPS_Annual_Report_2022_23.pdf [Accessed 3 September 2023].).

Page or section on funding: Yes (Migration Policy Scotland, Info on Funders. Available at: <https://migrationpolicyscotland.org.uk/info-on-funders/> [Accessed 3 September 2023].).

Funding rating and why: A - Registered on Companies House and the Scottish Charity Regulator as MIGRATION POLICY SCOTLAND. Funders are listed on page 16 of the 28th of February 2023 accounts but "Donations" on page 16 of £482 and "Income from charitable activities" of £3,425 is not broken down by funding source and amount (Migration Policy Scotland, Migration Policy Scotland. Available at: https://migrationpolicyscotland.org.uk/wp-content/uploads/2023/06/MPS_Annual_Report_2022_23.pdf [Accessed 3 September 2023].).

Spending rating and why: Transparent spending - Broken down on page 17 of the 28th of February 2023 accounts.

The Bevan Foundation

Political leaning: (Lean left) Cross-party. In general, their campaigns focus on helping those on lower incomes. Also named after Labour politician Aneurin Bevan.

Total income 2022: £350,134 (Charity Commission, THE BEVAN FOUNDATION. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/3993716> [Accessed 3 September 2023]).

Page or section on funding: Yes, has an “Our funding” section (Bevan Foundation, About us. Available at: <https://www.bevanfoundation.org/about/> [Accessed 3 September 2023]) on their about page.

Funding rating and why: A - Registered with the Charity Commission and Companies House as THE BEVAN FOUNDATION. The 31st of March 2022 accounts are the same for both. All funders are listed and a breakdown is given on the website; however, one-off donations and membership are not listed (Bevan Foundation, About us. Available at: <https://www.bevanfoundation.org/about/> [Accessed 3 September 2023]). Subscriptions and donations were all under £400 each, and Trusts and Foundations include all funding over £5,000. Also includes training and organising events for £6,922, which is not broken down but is below the £7,500 threshold. Unable to find a breakdown of training and organising events on the 31st of March 2022 accounts (Charity Commission, The Bevan Foundation. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/3993716/accounts-and-annual-returns> [Accessed 3 September 2023]).

Spending rating and why: Transparent spending - Listed and breakdown on page 19 of the 31st of March 2022 accounts.

Pivotal Think Tank

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: £111,094 (Pivotal, Public Policy Forum NI Limited. Available at: https://www.pivotalppf.org/cmsfiles/Publications/20212022_annual_accounts.pdf [Accessed 3 September 2023]) (p. 4).

Page or section on funding: Yes, page linking to report on funding (Pivotal, Annual Reports & Accounts. Available at: <https://www.pivotalppf.org/about-us/annual-reports-accounts> [Accessed 3 September 2023]).

Funding rating and why: A* - Registered as the Public Policy Forum NI Limited on Companies House and The Charity Commission for Northern Ireland. The latest Companies House accounts were received on the 31st of March 2023, but we were unable to find any information on funding or spending sources (Companies House, PUBLIC POLICY FORUM N.I. LIMITED. Available at: <https://find-and-update.company-information.service.gov.uk/company/NI656627/filing-history> [Accessed 12 October 2023]). The main website includes the Charitable report for the 31st of March 2022 (Pivotal, Public Policy Forum NI Limited. Available at: https://www.pivotalppf.org/cmsfiles/Publications/20212022_annual_accounts.pdf [Accessed 3 September 2023]). They confirmed to us that all income is broken down in their accounts.

Spending rating and why: Transparent spending - Broad breakdown on page 12 of the 31st of March 2023 Charity accounts.

British Future

Political leaning: Does not appear to have a political bias. Says it is “Working for a confident and welcoming Britain, inclusive and fair to all.” Seems to have a generally liberal leaning, but Sunder Katwala was also the former Director of the Fabians.

Total income 2022: £649,177 (Charity Commission, BRITISH FUTURE. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/5035056/charity-overview> [Accessed 3 September 2023]) (p. 12).

Page or section on funding: Yes, has a funders (British Future, Funders Available at: <https://www.britishfuture.org/about-us/funders/> [Accessed 3 September 2023]) page.

Funding rating and why: A - Registered as BRITISH FUTURE on Companies House and on the Charity Commission website. The latest accounts are for the 31st of March 2022 (Charity Commission, British Future Report and Audited Financial Statements. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/5035056/charity-overview> [Accessed 3 September 2023]). It gives organisations which fund them and exact figures on page 23 totalling £600,477, but it does not list income below £5,000. Page 22 breaks down the remaining £48,700 of income with £3,717 in restricted donations and £2,161 which is unrestricted. A further £42,822 is donated to professional services and facilities on the same page. This appears to be “...the use of office space provided by the Barrow Cadbury Trust without charge” on page 22. They mention that “As part of our commitment to funding transparency, we are happy to provide further details of all grants over £5,000 on request.” we sent off a request to them on the 11th of September 2023, however, we have not yet received a response (British Future, Funders Available at: <https://www.britishfuture.org/about-us/funders/> [Accessed 3 September 2023]).

Spending rating and why: Transparent spending - Some breakdown on page 25 of the 31st of March 2022 accounts.

Overseas Development Institute

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: £27,444,446 (Charity Commission, ODI. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-details/?regid=228248&subid=0> [Accessed 3 September 2023]).

Page or section on funding: Yes, (ODI, Our Finances. Available at: <https://odi.org/en/about/our-finances/> [Accessed 3 September 2023]).

Funding rating and why: A - Registered with Companies House and the Charity Commission as ODI. The annual accounts for the 31st of March 2023 are the same for both and are also linked on the main website (Charity Commission, ODI Annual Report and Financial Statements. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/228248/accounts-and-annual-returns> [Accessed 3 September 2023]). Releases all funding over £1,000 (ODI, ODI funders for the 2019/20 financial year (over £1,000). Available at: https://cdn.odi.org/media/documents/odi_funders_2019-20_A2x2p23.pdf [Accessed 3 September 2023]).

Spending rating and why: Transparent spending - Breakdown of spending including on projects on page 74 of the 31st of March 2023 accounts. Lists senior staff salaries (ODI, Our Finances. Available at: <https://odi.org/en/about/our-finances/> [Accessed 3 September 2023]) by bands of £10,000.

Electoral Reform Society

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: 2021: £1,127,652 (Electoral Reform Society, Annual Report 2022: Our Year Campaigning for Change. Available at: <https://www.electoral-reform.org.uk/latest-news-and-research/publications/annual-report-2022-our-year-campaigning-for-change/> [Accessed 3 September 2023]).

Page or section on funding: Yes, on the “governance and performance” (Electoral Reform Society, Governance and Performance. Available at: <https://www.electoral-reform.org.uk/who-we-are/governance-and-performance/> [Accessed 3 September 2023]) page.

Funding rating and why: C - Registered on Companies House as the ELECTORAL REFORM SOCIETY LIMITED but unable to find on the Charity Commission website. The organisation shows where its main investment fund originated and also received £172,180 from members and supporters (Electoral Reform Society, Annual Report 2022: Our Year Campaigning for Change. Available at: <https://www.electoral-reform.org.uk/latest-news-and-research/publications/annual-report-2022-our-year-campaigning-for-change/> [Accessed 3 September 2023]). According to the membership page, £5 per month is the most popular membership fee and even if only half of their 5400 members were paying this fee then the remaining members were on £2 per month they would match the amount currently being raised from members and supporters. However, the organisation also allows people to leave money in their will or to donate directly so we cannot confirm that no donation over £7,500 has been made.

Spending rating and why: Transparent spending - Broken down by broad areas (Electoral Reform Society, Annual Report 2022: Our Year Campaigning for Change. Available at: <https://www.electoral-reform.org.uk/latest-news-and-research/publications/annual-report-2022-our-year-campaigning-for-change/> [Accessed 3 September 2023]) and in some cases broken down further.

Involve

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: £1,910,760 (Involve, The Involve Foundation Report and Audited Financial Statements 31 March 2022. Available at: <https://involve.org.uk/sites/default/files/field/attachment/Involve%20Foundation%20Accounts%202022%20-%20SIGNED.pdf> [Accessed 3 September 2023]) (p. 18).

Page or section on funding: Yes, called “Who funds us” (Involve, Who Funds Us. Available at: <https://involve.org.uk/about/who-funds-us> [Accessed 3 September 2023]).

Funding rating and why: A - Registered on Companies House and the Charity Commission as The Involve Foundation. The 31st of March 2022 accounts are the same for both and the report is also linked on the main website. All income is broken down where it is over £5,000 for consulting, restricted grants and unrestricted grants (Involve, Who Funds Us. Available at: <https://involve.org.uk/about/who-funds-us> [Accessed 3 September 2023]).

Spending rating and why: Transparent spending - Broadly broken down (Involve, The Involve Foundation Report and Audited Financial Statements 31 March 2022. Available at: <https://involve.org.uk/sites/default/files/uploads/document/Involve%20Foundation%20Accounts%202022%20-%20SIGNED.pdf> [Accessed 3 September 2023]) on page 25.

Royal Society of Arts

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: £10,378,027 (RSA, RSA (THE ROYAL SOCIETY FOR THE ENCOURAGEMENT OF ARTS, MANUFACTURES AND COMMERCE). Available at: <https://register-of-charities.charitycommission.gov.uk/charity-details/?subid=0®id=212424> [Accessed 3 September 2023]).

Page or section on funding: Yes, (RSA, Governance. Available at: <https://www.thersa.org/about/governance> [Accessed 3 September 2023]).

Funding rating and why: C - Lists “Individual trusts greater than £5k” on page 57 (RSA, IMPACT REPORT 2021-22. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-details/?subid=0®id=212424> [Accessed 12 October 2023]). Unable to find a breakdown of fellowship donations which are over £5 million on page 62.

Spending rating and why: Transparent spending - Broad spending bands on page 45 of the IMPACT REPORT 2021-22.

Centre for Health and the Public Interest

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: £146,988 (Charity Commission, CENTRE FOR HEALTH AND THE PUBLIC INTEREST (CHPI). Available at: <https://register-of-charities.charitycommission.gov.uk/charity-details/?regid=1157077&subid=0> [Accessed 3 September 2023]).

Page or section on funding: Yes. Note for readers, the section is only available when clicking the word “funding” and is not automatically visible on the page. (CHPI, About. Available at:

<https://chpi.org.uk/about/#:~:text=Wainright%20Charitable%20Trust.-,Transparency,as%20filed%20at%20Companies%20House>. [Accessed 4 October 2023]).

Funding rating and why: A - Registered on Companies House and the Charity Commission as the CENTRE FOR HEALTH AND THE PUBLIC INTEREST (CHPI). Their accounts for the 31st of March 2022 say on page 11 “In the interests of transparency, CHPI has adopted a policy of individually identifying all donations over £2,500 during the course of the year” (Charity Commission, Centre for Health and The Public Interest. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/5038568/accounts-and-annual-returns> [Accessed 3 September 2023]).

Spending rating and why: Transparent spending - Broad bands of spending on page 11 of the 31st of March 2022 account with a further breakdown on page 12 of staff expenditure.

African Research Institute

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: £51,025 (Charity Commission, AFRICA RESEARCH INSTITUTE. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-details/?regid=1118470&subid=0> [Accessed 3 September 2023]).

Page or section on funding: Unable to find all of the funding page searches.

Funding rating and why: A - Registered as AFRICA RESEARCH INSTITUTE on the Charity Commission but unable to find a Companies House page. The latest accounts are for the 31st of March 2022. £50,000 of the donations are from a named source which only leaves £1,025 undeclared on page 12 of the 31st of March 2022 accounts (Charity Commission, AFRICA RESEARCH INSTITUTE ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/4029349/accounts-and-annual-returns> [Accessed 3 September 2023]).

Spending rating and why: Transparent spending - Broken down into broad groups on page 9 of the 31st of March 2022 accounts.

Welsh Centre for International Affairs

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: £993,593 (Charity Commission, WELSH CENTRE FOR INTERNATIONAL AFFAIRS / CANOLFAN MATERION RHYNGWLADOL CYMRU. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/5045583> [Accessed 3 September 2023]).

Page or section on funding: Yes, annual reports page (WCIA, Annual Reports & Accountability. Available at: <https://www.wcia.org.uk/about-us/annual-reports/> [Accessed 3 September 2023]).

Funding rating and why: A - Registered on Companies House and the Charity Commission as WELSH CENTRE FOR INTERNATIONAL AFFAIRS / CANOLFAN MATERION RHYNGWLADOL CYMRU. No information on the Companies House page. Restricted funds are all broken down in the 2021-2022 Annual Report and Charitable activities on page 63 (Charity Commission, WELSH CENTRE FOR INTERNATIONAL AFFAIRS / CANOLFAN MATERION RHYNGWLADOL CYMRU. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/5045583/accounts-and-annual-returns> [Accessed 3 September 2023]). However, £5,433 in donations was not broken down on page 55.

Spending rating and why: Transparent spending - Broken down spending including on staff and spending on individual projects on page 59 of the 2021-2022 Annual Report.

Institute for Public Policy Research

Political leaning: (Left) “Progressive think tank” (IPPR, About. Available at: <https://www.ippr.org/about> [Accessed 31 August 2023].).

Total income 2022: £2,738,618 (Charity Commission, INSTITUTE FOR PUBLIC POLICY RESEARCH. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/800065/accounts-and-annual-returns> [Accessed 31 August 2023].). (2021)

Page or section on funding: Yes (IPPR, How we are funded. Available at: <https://www.ippr.org/about/how-we-are-funded> [Accessed 31 August 2023].).

Funding rating and why: A* - Registered on Companies House and the Charity Commission as the INSTITUTE FOR PUBLIC POLICY RESEARCH. The latest accounts are for the 31st of December 2021 which is the same for both (Charity Commission, INSTITUTE FOR PUBLIC POLICY RESEARCH. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/800065/accounts-and-annual-returns> [Accessed 31 August 2023].). On the main website all funders and amounts are listed in bands (IPPR, How we are funded. Available at: <https://www.ippr.org/about/how-we-are-funded> [Accessed 31 August 2023].). However, they are listed by exact amounts on the annual return for the 31st of December 2021 on pages 20 to 23. On page 14, they list £2,547 of other income, however, on their main website they state that “Our sources of income are listed below in bands” and therefore the other income appears not to be a direct donation to the organisation. (IPPR, How we are funded. Available at: <https://www.ippr.org/about/how-we-are-funded> [Accessed 31 August 2023].).

Spending rating and why: Transparent spending - Amounts on page 25.

Joseph Rowntree Foundation

Political leaning: (Lean centre left). Whilst independent, it was founded by Joseph Rowntree, who supported “liberalism and Quakerism” (JRRT, Speaking truth to power. Available at: <https://www.jrrt.org.uk/> [Accessed 3 September 2023]). He did set out a vision for change which is included on the JRF website (JRF, A lasting vision for change. Available at: <https://www.jrf.org.uk/about-us/our-heritage/lasting-vision-change> [Accessed 3 September 2023]) and the main mission is “ending poverty” (JRF, A lasting vision for change. Available at: <https://www.jrf.org.uk/about-us/our-heritage/lasting-vision-change> [Accessed 3 September 2023]).

Total income 2022: £34,225,000 (Charity Commission, JOSEPH ROWNTREE FOUNDATION. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/5139424> [Accessed 3 September 2023]) (2021).

Page or section on funding: Yes, page on annual reports and accounts (JRF, Annual report and accounts. Available at: <https://www.jrf.org.uk/legal/annual-report-and-accounts> [Accessed 3 September 2023]).

Funding rating and why: A - Registered with Companies House and the Charity Commission as the JOSEPH ROWNTREE FOUNDATION. The 31st of December 2022 accounts are the most recent and are identical for both (Charity Commission, Annual Report and Financial Statements for the year ended 31 December 2021. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-search/-/charity-details/5139424/accounts-and-annual-returns> [Accessed 3 September 2023]). Other income is £3,000 on page 69 but unable to find a further breakdown.

Spending rating and why: Transparent spending - lists broad costs on page 75 of the 31st of December 2022 accounts. On page 69 it also sets out all grants given over £25,000.

Institute for Fiscal Studies

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: £9,175,531 (IFS, Trustee Report. Available at: https://ifs.org.uk/sites/default/files/2023-07/IFS_Trustee%20Report_YE%2031%20December%202022_FC%20Signed.pdf [Accessed 31 August 2023].)

Page or section on funding: Yes (IFS, Finance. Available at: <https://ifs.org.uk/about/finance> [Accessed 31 August 2023].)

Funding rating and why: C - On Companies House registered as INSTITUTE FOR FISCAL STUDIES (THE) and on the Charity Commission as THE INSTITUTE FOR FISCAL STUDIES. The latest accounts are for the 31st of December 2022 and both are the same as provided on the main website (IFS, Trustee Report. Available at:

https://ifs.org.uk/sites/default/files/2023-07/IFS_Trustee%20Report_YE%2031%20December%202022_FC%20Signed.pdf [Accessed 31 August 2023].) On page 29 there is "Other income" of £194,251, but we were unable to find a breakdown or the source of this income.

This page also explains that "The Institute also generates a small contribution to its overall costs from its members (1.4%) including corporate members (1%), publication of the Institute's quarterly journal, *Fiscal Studies* (0.6%), and its events programme (1.3%)."

Income from events is transparently listed, for instance, the "Nuffield Foundation" funded an event on "Scotland's Fiscal Future" and is also included on the larger list of grants on the main website's "Finance" page (IFS, Scotland's Fiscal Future. Available at:

<https://ifs.org.uk/events/scotlands-fiscal-future-london-event> [Accessed 12 October 2023].) Corporate members are also listed in bands, and all grants are listed with exact donation figures on the main website donation page (IFS, Finance. Available at:

<https://ifs.org.uk/about/finance> [Accessed 31 August 2023].) Individual membership donations are listed on the accounts. However, £142,500 is listed as "other donations" on page 34 of the 31st of December 2022 accounts but does not break this down. We were unable to find whether these payments were all below the £7,500 threshold. Finally, Wiley publishes the main journal "*Fiscal Studies*" with a maximum cost of US\$1063 for a subscription stated on page 5 (Wiley, *Fiscal Studies*. Available at:

<https://onlinelibrary.wiley.com/doi/10.1111/1475-5890.12302> [Accessed 31 August 2023].) and, as stated on page 32 of the 31st of December 2022 accounts, they receive "Royalty income".

Spending rating and why: Transparent spending - Transparency around spending: Full spending breakdown listed on website link.

Institute for Fiscal Studies

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: £9,175,531 (IFS, Trustee Report. Available at:

https://ifs.org.uk/sites/default/files/2023-07/IFS_Trustee%20Report_YE%2031%20December%202022_FC%20Signed.pdf
[Accessed 31 August 2023].)

Page or section on funding: Yes (IFS, Finance. Available at: <https://ifs.org.uk/about/finance> [Accessed 31 August 2023].).

Funding rating and why: C - On Companies House registered as INSTITUTE FOR FISCAL STUDIES (THE) and on the Charity Commission as THE INSTITUTE FOR FISCAL STUDIES. The latest accounts are for the 31st of December 2022 and both are the same as provided on the main website (IFS, Trustee Report. Available at:

https://ifs.org.uk/sites/default/files/2023-07/IFS_Trustee%20Report_YE%2031%20December%202022_FC%20Signed.pdf
[Accessed 31 August 2023].). On page 29, there is "Other income" of £194,251, but we were unable to find a breakdown or the source of this income.

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<https://ifs.org.uk/events/scotlands-fiscal-future-london-event> [Accessed 12 October 2023].). Corporate members are also listed in bands and all grants are listed with exact donation figures on the main website donation page (IFS, Finance. Available at:

<https://ifs.org.uk/about/finance> [Accessed 31 August 2023].). Individual membership donations are listed on the accounts. However, £142,500 is listed as "other donations" on page 34 of the 31st of December 2022 accounts but does not break this down. We were unable to find whether these payments were all below the £7,500 threshold. Finally, Wiley publishes the main journal "*Fiscal Studies*" with a maximum cost of US\$1063 for a subscription stated on page 5 (Wiley, *Fiscal Studies*. Available at:

<https://onlinelibrary.wiley.com/doi/10.1111/1475-5890.12302> [Accessed 31 August 2023].) and, as stated on page 32 of the 31st of December 2022 accounts, they receive "Royalty income".

Spending rating and why: Transparent spending - Transparency around spending: Full spending breakdown listed on the website link

Centre for Cross Border Studies

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: £593,886 (The Charity Commission for Northern Ireland, Centre For Cross Border Studies. Available at: <https://www.charitycommissionni.org.uk/charity-details/?regId=102197&subId=0> [Accessed 3 September 2023])

Page or section on funding: Yes, who funds us section (Centre For Cross Border Studies, About. Available at: <https://crossborder.ie/who-we-are/about/> [Accessed 3 September 2023]) on the About page.

Funding rating and why: C - Registered on Companies House as the CENTRE FOR CROSS-BORDER STUDIES and on the Charity Commission for Northern Ireland as the Centre For Cross-Border Studies. The latest accounts for the 31st of July 2022 and identical for both Companies House and the Charity Commission for Northern Ireland. On the main website, they list the organisations' four funding sources (Centre For Cross Border Studies, About. Available at: <https://crossborder.ie/who-we-are/about/> [Accessed 3 September 2023]). On the latest accounts for the 31st of July 2022, there are several income sources where we could not find the names of funders or individual donations. These included: "Other" of £174,629 in unrestricted funds page 18 "The balance of £174,329 (2021: £163,828) in 'Unrestricted funds: Other' mainly consists of funding received in respect of core costs", "Provision of training and administration services" £69,268 page 18, all restricted income is accounted for other than "Provision of administration and other services" of £208,735 on page 17 and "Other research and administration projects" page 23 "£25,721" in income (Companies House, CENTRE FOR CROSS-BORDER STUDIES. Available at: <https://find-and-update.company-information.service.gov.uk/company/NI036854> [Accessed 3 September 2023]).

Spending rating and why: Transparent spending - Some breakdown (Companies House, CENTRE FOR CROSS-BORDER STUDIES. Available at: <https://find-and-update.company-information.service.gov.uk/company/NI036854> [Accessed 3 September 2023]) accounts 31 July 2022 (p. 12).

The Health Foundation

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: £17,060,000 (Charity Commission, THE HEALTH FOUNDATION. Available at: <https://register-of-charities.charitycommission.gov.uk/sector-data/top-10-charities/-/charity-details/286967> [Accessed 3 September 2023]).

Page or section on funding: Yes, has a page (The Health Foundation, THE HEALTH FOUNDATION. Available at: <https://register-of-charities.charitycommission.gov.uk/sector-data/top-10-charities/-/charity-details/286967> [Accessed 3 September 2023]) on funding.

Funding rating and why: A* - Registered on Companies House and the Charity Commission as THE HEALTH FOUNDATION. The same accounts are registered both and the latest accounts were filed on the 31st of December 2022 (The Health Foundation, THE HEALTH FOUNDATION. Available at: <https://register-of-charities.charitycommission.gov.uk/sector-data/top-10-charities/-/charity-details/286967> [Accessed 3 September 2023]). The funding of the organisation is primarily derived from a £560 million investment in 1998 which came from the sale of the PPP Healthcare group (The Health Foundation, Frequently asked questions. Available at: <https://www.health.org.uk/about-the-health-foundation/how-we-are-run/frequently-asked-questions#funded> [Accessed 14 October 2023]). The funding from this is explained on page 22 of the 31st of December 2022 accounts including the annual income the organisation receives from this. The accounts also mention "...restricted income of £1.2m (2020: £0.8m) primarily for Q, an initiative joint-funded with NHS Improvement" on page 22. This is disclosed as "In 2022, we received restricted income of £1,194k (2021: £1,178k) from NHS Improvement for Q, a jointly funded initiative" on page 56.

Spending rating and why: Transparent spending - Heavily broken down spending and grant-giving on the document on page 72 of the 31st of December 2022 accounts.

Institute for Government

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: £5,399,417 (Charity Commission, INSTITUTE FOR GOVERNMENT. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-details/?subid=0®id=1123926> [Accessed 3 September 2023]).

Page or section on funding: Yes (Institute for Government, Funding. Available at: <https://www.instituteforgovernment.org.uk/about-us/governance-funding/funding> [Accessed 3 September 2023]).

Funding rating and why: A - Registered on Companies House and the Charity Commission as the INSTITUTE FOR GOVERNMENT. The last accounts were reported for both on the 31st of March 2022. These accounts say on page 10 that "Details on all sources of funding are provided on the Institute's website" (Charity Commission, Annual Reports and Accounts. Available at:

<https://www.instituteforgovernment.org.uk/sites/default/files/2022-12/ifg-annual-report-and-accounts-2021-22.pdf> [Accessed 3 September 2023]). There is a list on the main website (Institute for Government, Detailed list of funders. Available at: <https://www.instituteforgovernment.org.uk/about-us/governance-funding/funders/funders-list> [Accessed 14 October 2023]) but income is shown using bands and only lists income over £1,000. We were also unable to find all of these listed on the annual accounts and £311 of "Other income from charitable activities" on page 24.

Spending rating and why: Transparent spending - Listed in categories on page 25 of the 31st of March 2022 accounts.

Young Foundation

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: £5,090,124 (Charity Commission, THE YOUNG FOUNDATION).

Available at: <https://register-of-charities.charitycommission.gov.uk/charity-details/?regId=274345&subId=0> [Accessed 3 September 2023]).

Page or section on funding: Unable to find after all of the funding page searches.

Funding rating and why: A* - Registered on Companies House and the Charity Commission as THE YOUNG FOUNDATION. The latest accounts were filed on the 31st of December 2022 and they are identical for both the Charity Commission and Companies House. (Charity Commission, Report and financial statements. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-details/?regId=274345&subId=0> [Accessed 14 October 2023]). The two large income sources are “£1,989k profit from the sale of the building 18 Victoria Park Square” on page 15 and “£1,750,382” of restricted funds with a breakdown of funders on page 39. The rest mainly appears to be from investment income. However, we were unable to find £575 in “Speaking fees, events and publications” on page 32 which is unrestricted funding. However, the organisation previously told us that there is a list of all funders on pages 5 and 6 so we will accept this amount as accounted for.

Spending rating and why: Transparent spending - Broad expenditure listed on the 31st of December 2022 accounts.

The Institute of Race Relations

Political leaning: Does not appear to have a political leaning after all checks.

Total income 2022: £227,806 (Charity Commission, THE INSTITUTE OF RACE RELATIONS. Available at: <https://register-of-charities.charitycommission.gov.uk/charity-details/?regId=223989&subId=0> [Accessed 3 September 2023]).

Page or section on funding: Yes (The Institute of Race Relations, About. Available at: <https://IRR.org.uk/about/> [Accessed 4 October 2023]).

Funding rating and why: C - Registered on Companies House as the INSTITUTE OF RACE RELATIONS (THE) and on the Charity Commission as the INSTITUTE OF RACE RELATIONS. The latest accounts were filed on the 31st of March 2022 and they are identical for both (IRR, Administrative Details. Available at: <https://IRR.org.uk/wp-content/uploads/2022/12/IRR-annual-report-2022.pdf> [Accessed 3 September 2023]). On these accounts "Donations from individuals" £4,886 and "Grants - other agencies" £4,000 are included on page 20 but are not broken down. There are also "Fees" of £14,727 on page 20 which we cannot see whether it includes individual payments of over £7,500.

Spending rating and why: Transparent spending - Detailed breakdown of spending on page 22 of the 31st of March 2022 accounts.

Company details

Centre is a registered company; our company number is 15477955, our D-U-N-S® Number is 231462215, and we are registered as CENTRE THINK TANK FOUNDATION LIMITED. Registered office address: 82 James Carter Road, Mildenhall, Bury St. Edmunds, Suffolk, England, IP28 7DE.

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Disclaimers

Any errors or omissions are the responsibility of the author alone.

Author Disclosure Statement

Nothing to disclose.

Reference this paper

Reference as a Non-Governmental Organisation (NGO):

Centre Think Tank, 'Following the money' (Bury St. Edmunds, Centre Think Tank, 2023)

Reference the website link: Centre Think Tank, Following the money. Available at:

<https://centreforthinktank.co.uk/2023/11/06/following-the-money/> [Accessed 00/00/0000].

Reference as a journal article: Wilkins, T. 'Following the money', Centre Think Tank, 22 (2023) pp. 1-175.

If you indirectly reference or use the ideas from this paper, include a link to the paper and the name of our Think Tank.

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