



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

Charity Commission  
PO Box 211  
Bootle  
L20 7YX

**Date: 07 December 2018**

Dear Sir/Madam

**Charitable think tanks – Section 15 (2) Regulatory Advice**

I am writing to you, and to other charitable think tanks on the register, to remind trustees of their legal obligations and duties to retain balance and neutrality in their research work and publications.

Think tanks have an important role in society helping to educate the public. Society is richer when it is challenged with new ways of thinking and when debate is stimulated. However, think tanks which are charitable must operate and behave as charities.

Charitable status is important and means something in the eyes of the public. It allows certain freedoms and benefits, including tax reliefs. But it also places important limits on charities to ensure that they are operating in furtherance of their purposes, and for the public benefit. We want charity to thrive and to inspire trust, and in order to do so, must ensure that trustees of charitable think tanks are clear on their legal duties and are operating in line with them.

We all have a collective responsibility for ensuring that the concept of charity survives into future generations, and to enable charities to maximise the good they do. Breaches of charity law and uncharitable behaviour, particularly by one charity towards another, moves us further away from that shared objective.

I have attached formal advice that is being issued under Section 15(2) of the Charities Act 2011. I expect you to draw this to the attention of all trustees in order to consider it carefully, including discussing it at a future board meeting, to ensure compliance with charity law. Ignoring such advice and future breaches of charity law could be deemed as misconduct or mismanagement and will be assessed accordingly.

This advice does not set any new requirements for charitable think tanks. It is a reminder of duties that you should already understand. It is rare that we provide further advice under s15(2) of the CA2011 in this way to a group of charities, but such is our concern about the activities of charities across this sub-sector that we have felt it necessary on this occasion.

Yours sincerely,

Helen Stephenson CBE  
Chief Executive

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