



Research with Trustees: 2026

Prepared for the Charity Commission for England and Wales by BMG Research

Contents

- 1. Executive summary
- 2. Trustee role
- 3. Trustee knowledge
- 4. The Commission and charities in society
- 5. Charity Commission support
- 6. Banking
- 7. Adaptation and future expectations
- 8. Appendices



Executive Summary

Executive Summary

- **The trustee base is confident but experience-dependent:** Confidence remains very high, with almost all trustees reporting confidence in their role. Unsurprisingly, newer trustees are significantly less likely to feel ‘very confident’ compared to more experienced peers. While confidence in most areas of trustee responsibility has remained stable, confidence in managing finances has declined after a peak in 2025. Confidence in other measures including safeguarding and protecting beneficiaries has remained high and stable over time.
- **There is a strong foundational knowledge, but some gaps in applied governance:** Trustees demonstrate a strong understanding of decision-making behaviours, such as ensuring they are well-informed and basing decisions on evidence, but this is not always fully translated into knowledge of real-world situations. For example, there is more limited knowledge around identifying and managing certain conflicts of interest, and there are gaps in the knowledge of financial regulations, such as knowing that the most basic financial control is having more than one person involved in all transactions.
- **Perceptions of the Commission are positive and stable:** Trustees’ confidence that the Commission can uncover and appropriately deal with wrongdoing is high, which is vital as identifying and dealing with wrongdoing is the area they feel it should prioritise. Perceptions of the Commission’s fairness have risen in the last year and is high amongst both those who have and have not directly interacted with them. Gaps between perceptions of what the Commission is doing and what it ought to be doing have narrowed, suggesting improved understanding of the Commission’s role. However, trustees also think there should be less influence from the media and politicians.
- **The positive impact of using Charity Commission guidance is consistently evident:** Trustees who use Commission resources at least once a year are more knowledgeable about legal responsibilities, more confident in areas such as making decisions, challenging behaviour and identifying conflicts of interest, and stronger in their knowledge of financial requirements.

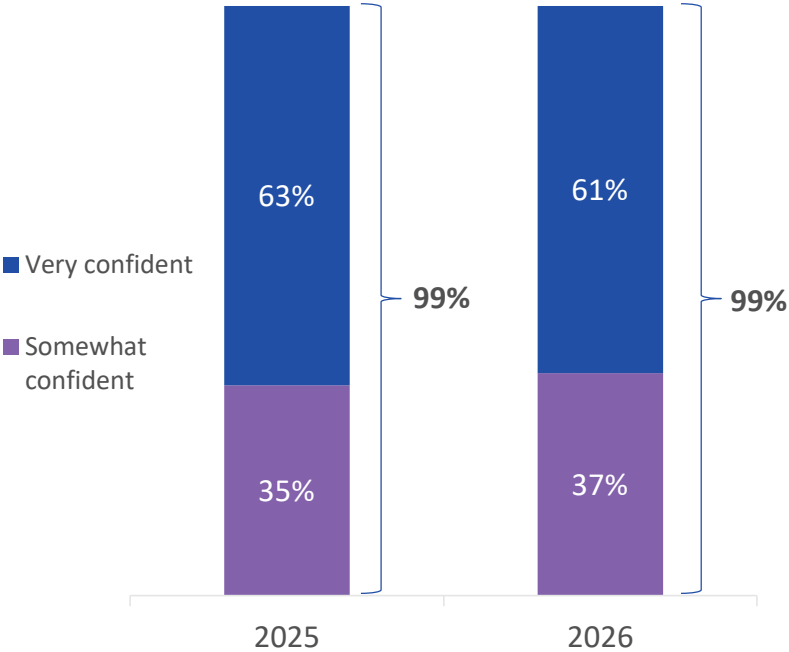
Executive Summary

- **Support is valued, but not always accessed:** Despite the benefits of engagement with it, Charity Commission guidance (accessed directly or via search engines) is used by fewer than half of trustees at least annually. The principal barrier to usage is a lack of perceived need of regular support, alongside awareness gaps amongst newer trustees. The Commission's guidance is widely seen as helpful. Similarly, fewer than half of trustees use the Commission's digital services, but those that do are very satisfied. This points to an access and engagement challenge rather than a quality issue. Trustees continue to rely most heavily on internal sources, such as colleagues or their own charity's guidance, with external support acting as a secondary but valuable resource.
- **Charities face a range of external pressures:** While a minority of trustees say their charities have faced challenges such as operational changes or changing support, certain types of charities are more exposed, including those with larger incomes. There has been a significant increase since 2025 of those saying their charity found new sources of funding, and adopted new technology, alongside a decrease in the number saying they used more financial reserves than planned. In addition to this, there are reduced expectations of using more financial reserves or adapting activities in the future and an expected uptake in new tech.
- **Banking issues continue to be present for a significant minority:** More than a third of trustees report experiencing banking-related issues in the past year, ranging from administrative difficulties to account access problems. Most issues are slow to resolve, often taking a few months, and a significant minority remain unresolved, representing a significant source of friction that can affect charities' ability to operate effectively.

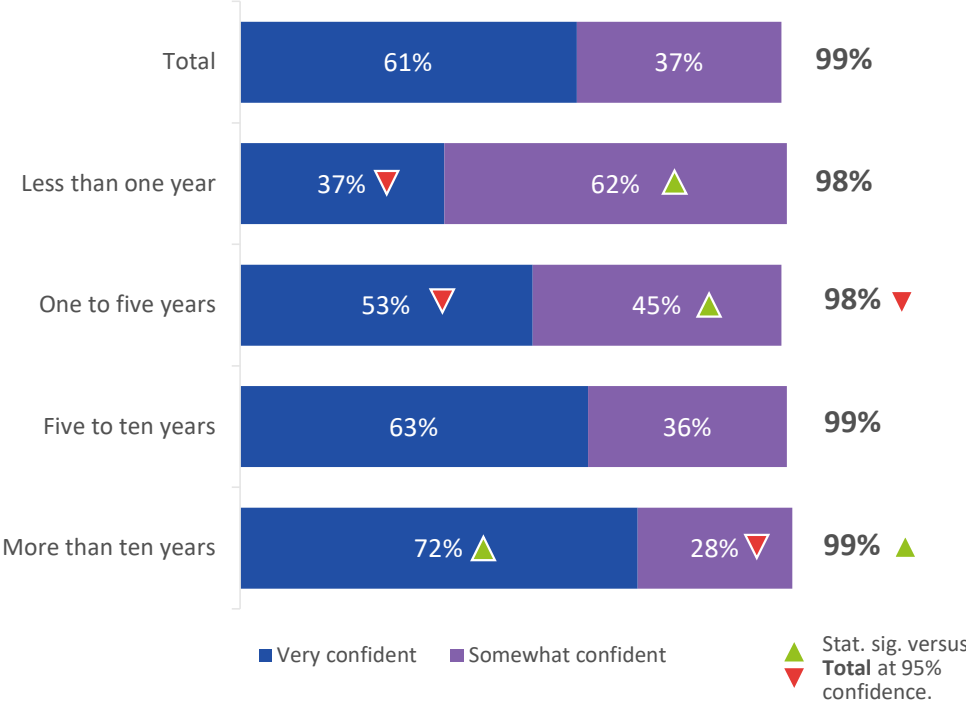
Trustee Role

Nearly all trustees say they are confident in their role as a trustee, but fewer trustees with less than five years experience are very confident.

Overall confidence as a trustee



Total Confidence amongst trustees of different experience levels

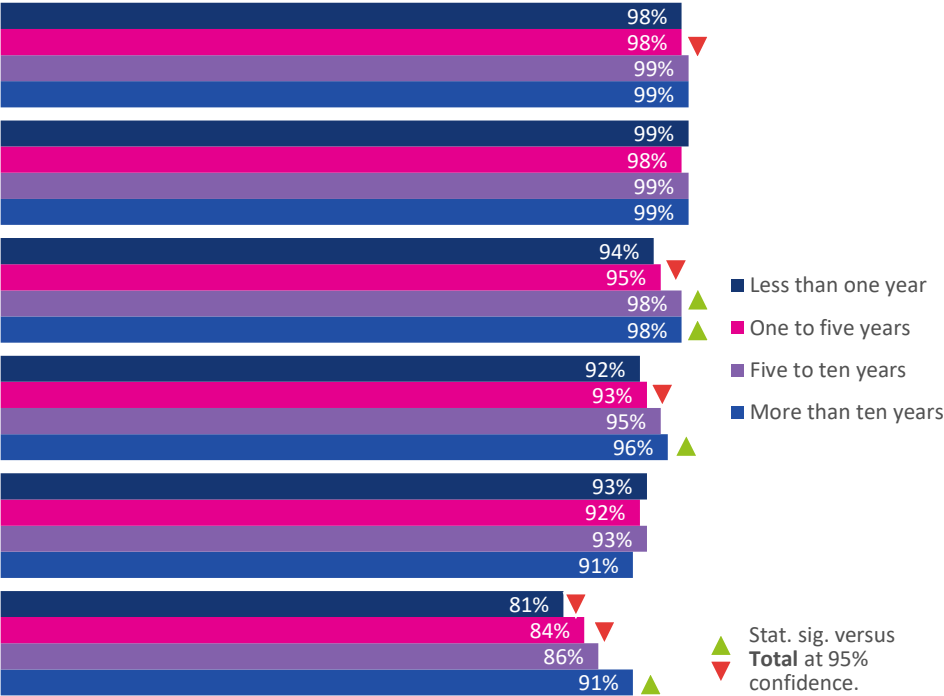


In the past year, trustees' confidence in managing finances has dropped in line with 2024, whilst the rest of the trustee confidence areas remain stable.

Stated total confidence in different trustee areas vs. 2025 / 2024

	2024	2025	2026
Making decisions	99%	99%	99%
Delivering your charity's purpose	99%	99%	99%
Reporting information	96%	97%	97%
Identifying and dealing with conflicts of interest	93%	95%	94%
Safeguarding	92%	91%	92%
Managing finances	87%	89%	87%

Total Confidence amongst trustees of different experience levels



▲ Stat. sig. versus 2025 at 95% confidence.
▼ Stat. sig. versus 2025 at 95% confidence.

▲ Stat. sig. versus Total at 95% confidence.
▼ Stat. sig. versus Total at 95% confidence.

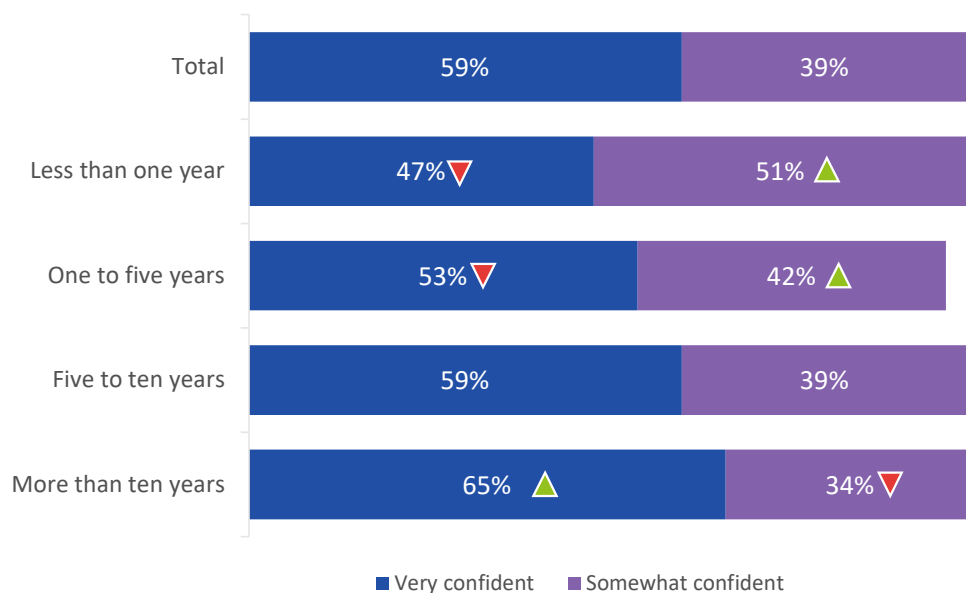


C01. In your role as a trustee, how confident would you say you are in the following areas?
Base: All trustees 2026 (2947), 2025 (2511), 2024 (2541) Less than one year as trustee (154), One to five years (1034), Five to ten years (668), More than ten years (1091).



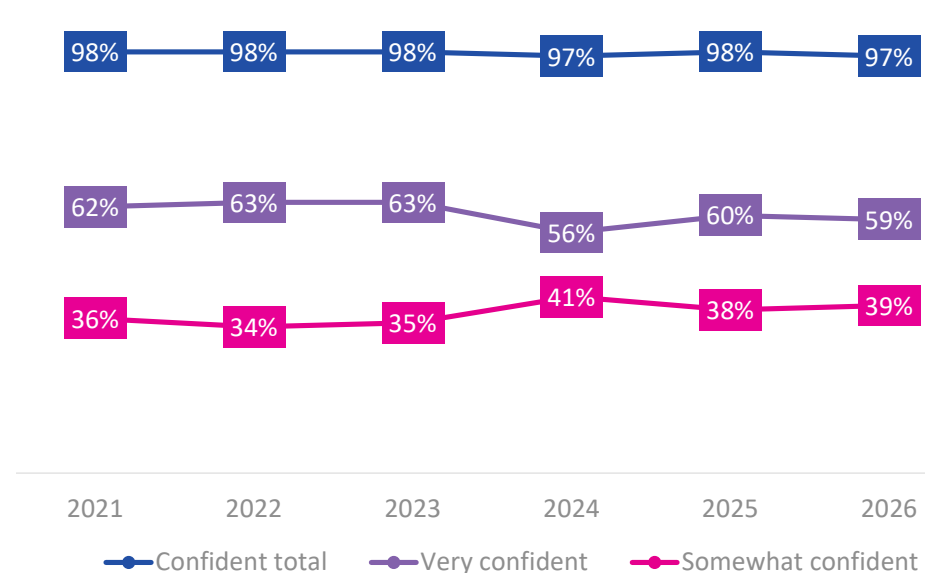
Most trustees are confident in their ability to protect their charity and beneficiaries from wrongdoing and harm, with confidence levels remaining in line with previous years.

Confidence in ability to protect charity and beneficiaries from wrongdoing and harm, by trustee experience



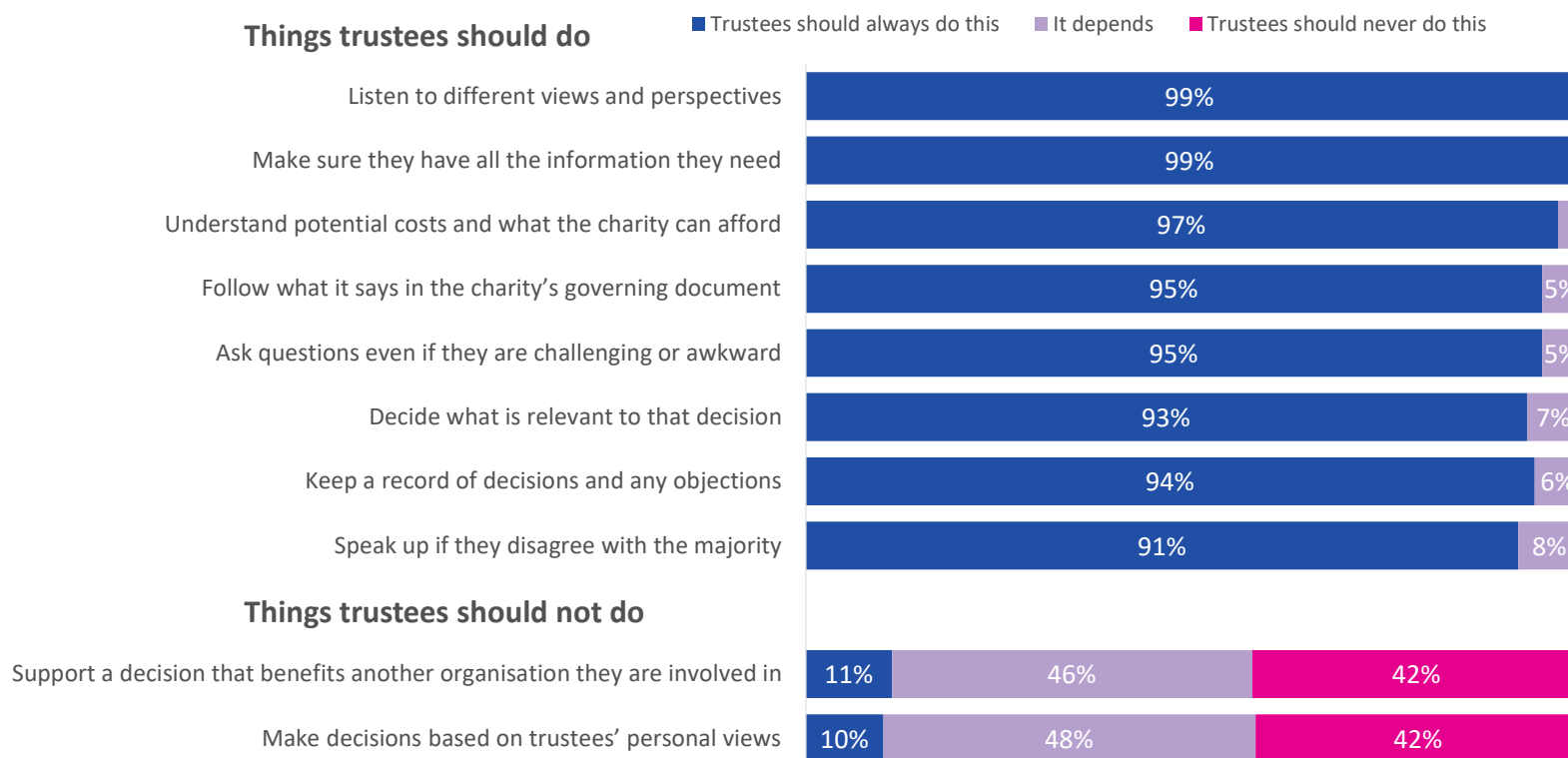
▲ Stat. sig. versus Total at 95% confidence.
▼

Confidence over time



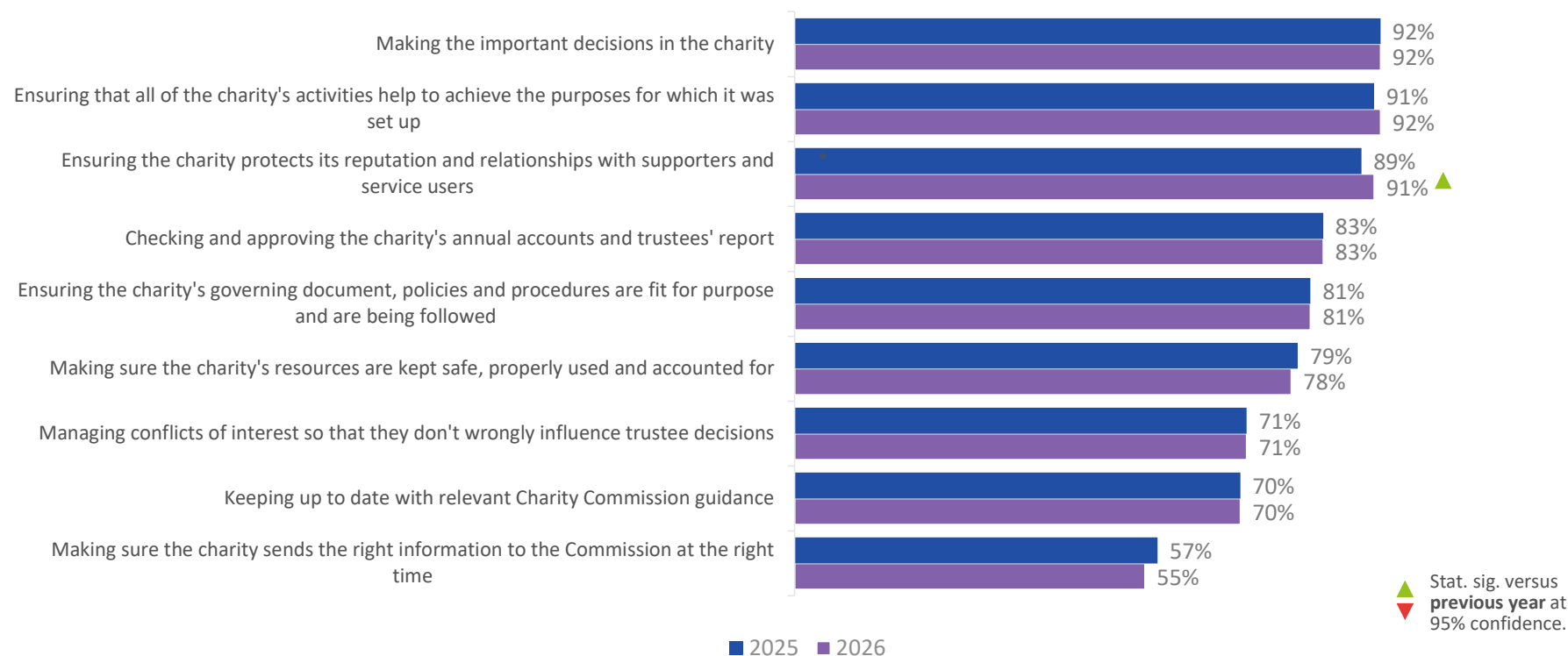
Trustee Knowledge

Nearly all trustees know what they should always do when making decisions, but they are less sure about basing decisions on personal views or recognising conflicts of interest.



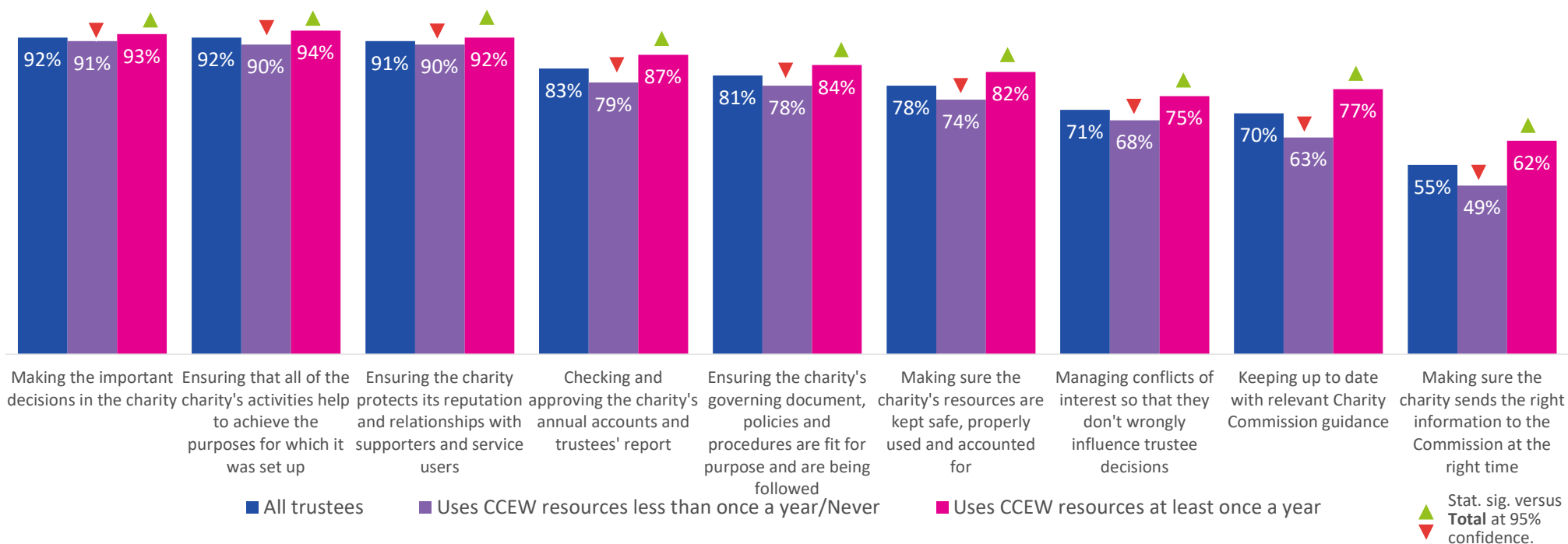
Trustees' understanding of their responsibilities has remained mostly stable this year, though this understanding ranges across types of responsibility.

Answered 'the board of trustees are jointly responsible'



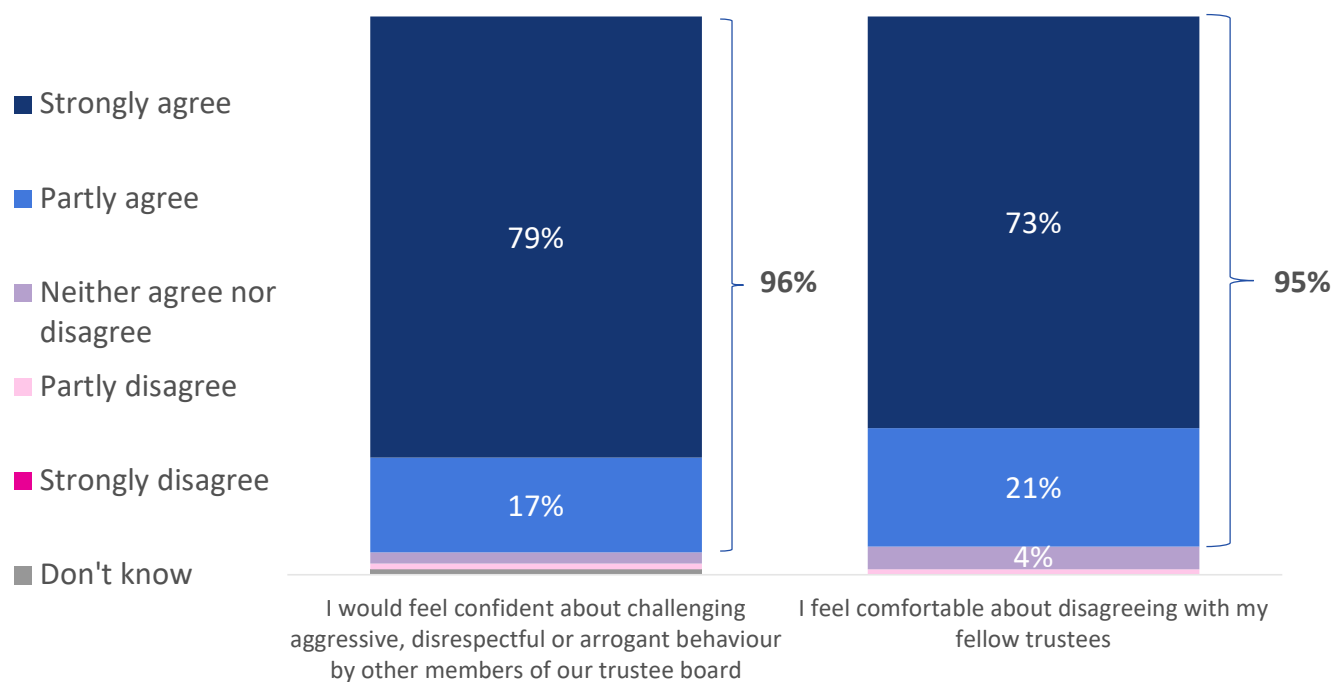
Those who use the Commission's resources are consistently better informed about their legal responsibilities than those who don't.

Answered 'the board of trustees are jointly responsible'



High levels of trustees agree that they are confident to challenge bad behaviour or disagree with fellow trustees.

Agreement among trustees on the following statements:

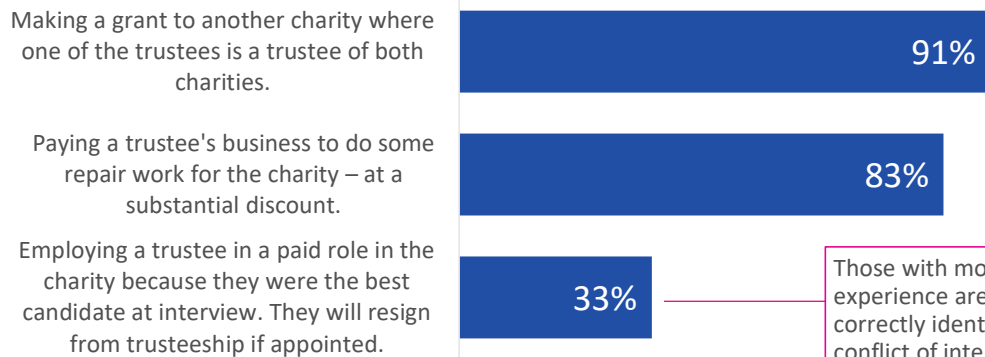


Those who have used CCEW resources are both more likely to strongly agree that they feel confident in challenging behaviour (82%) and comfortable disagreeing with trustees (78%)

Some conflicts of interest are less obvious to trustees than others, including the employment of a trustee in a paid role.

Trustees' identification of conflicts of interest

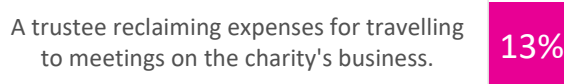
Things that are a conflict of interests



Those **who have used CCEW resources at least once a year** are more likely to correctly identify most conflicts of interest:
 94% identified making a grant to another charity
 87% identified paying a trustee's business at a discount
 Only 9% misidentified a trustee claiming expenses as a conflict of interest.

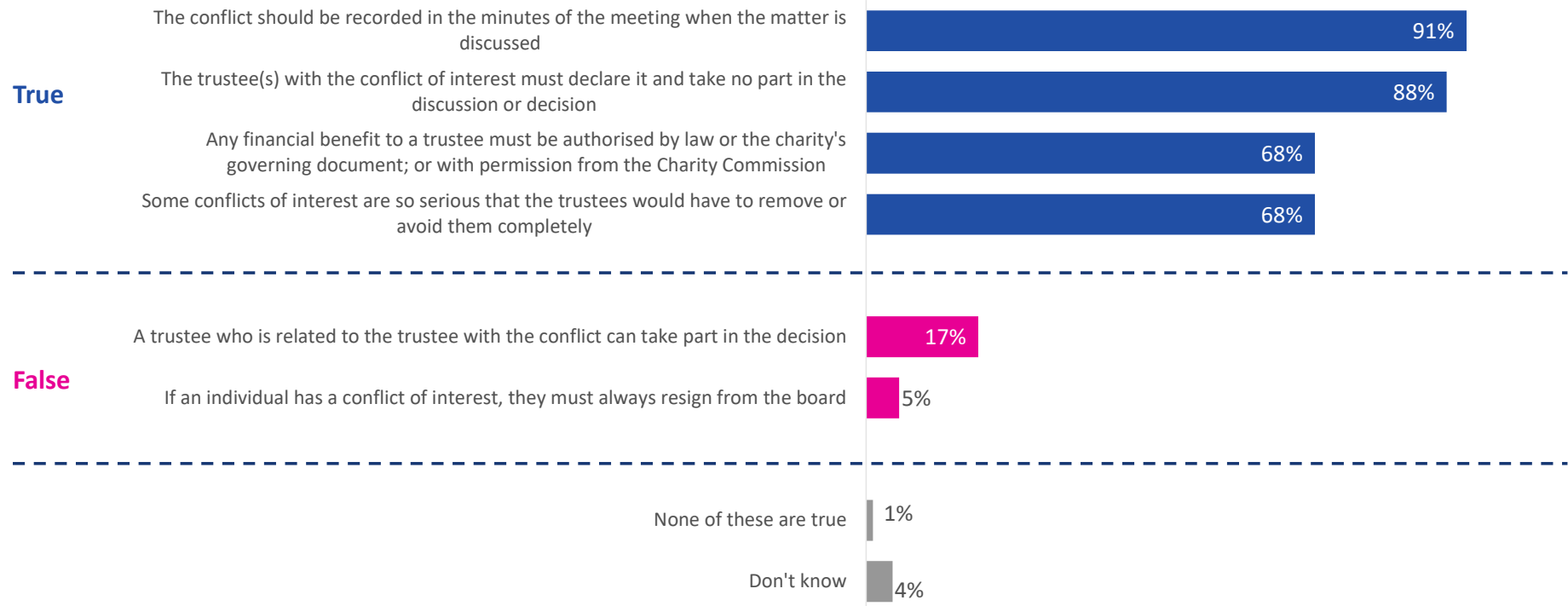
Those with more than five years' experience are more likely to correctly identify this as a conflict of interest (35%)

Things that are not a conflict of interests



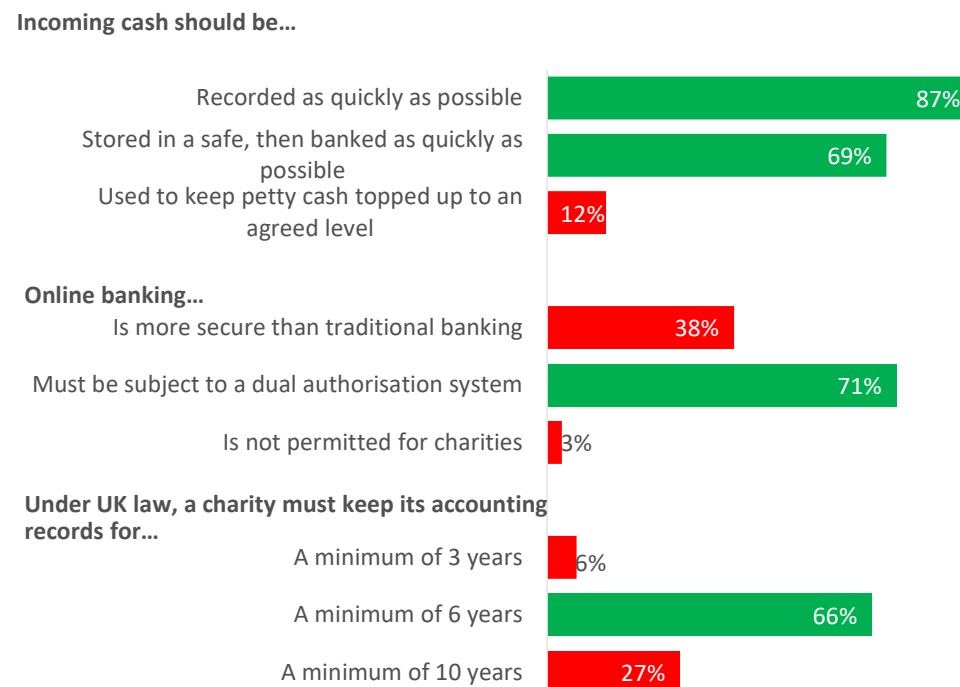
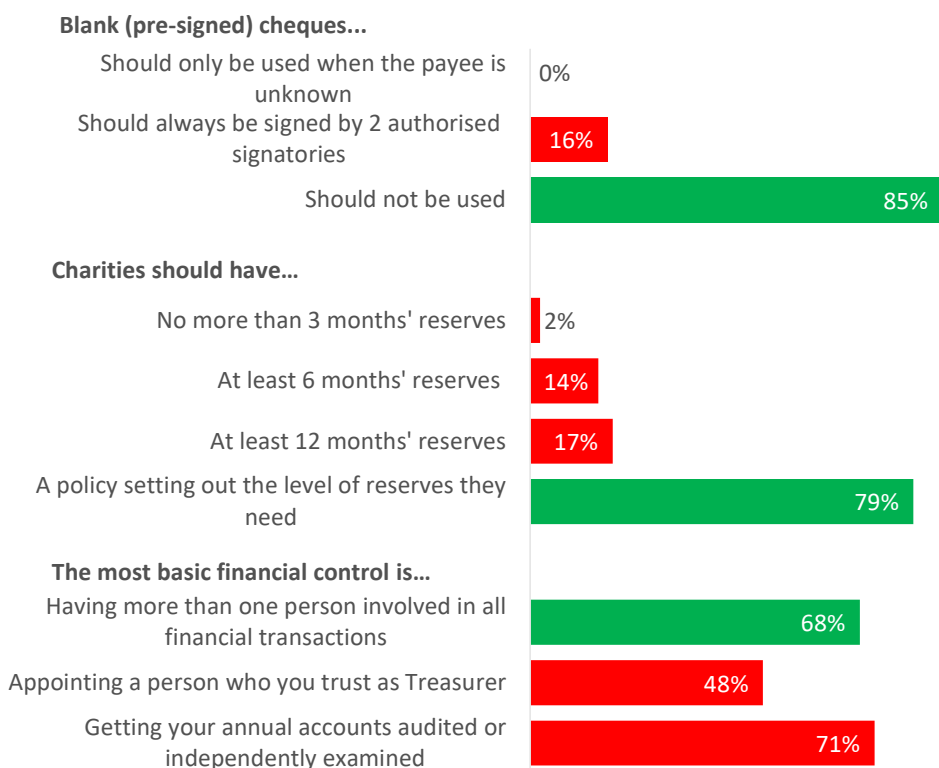
Trustees know conflicts must be recorded and that those involved must declare and sit out of discussions, but there is lower awareness of other obligations.

What trustees believe should be done in the case of a conflict of interest



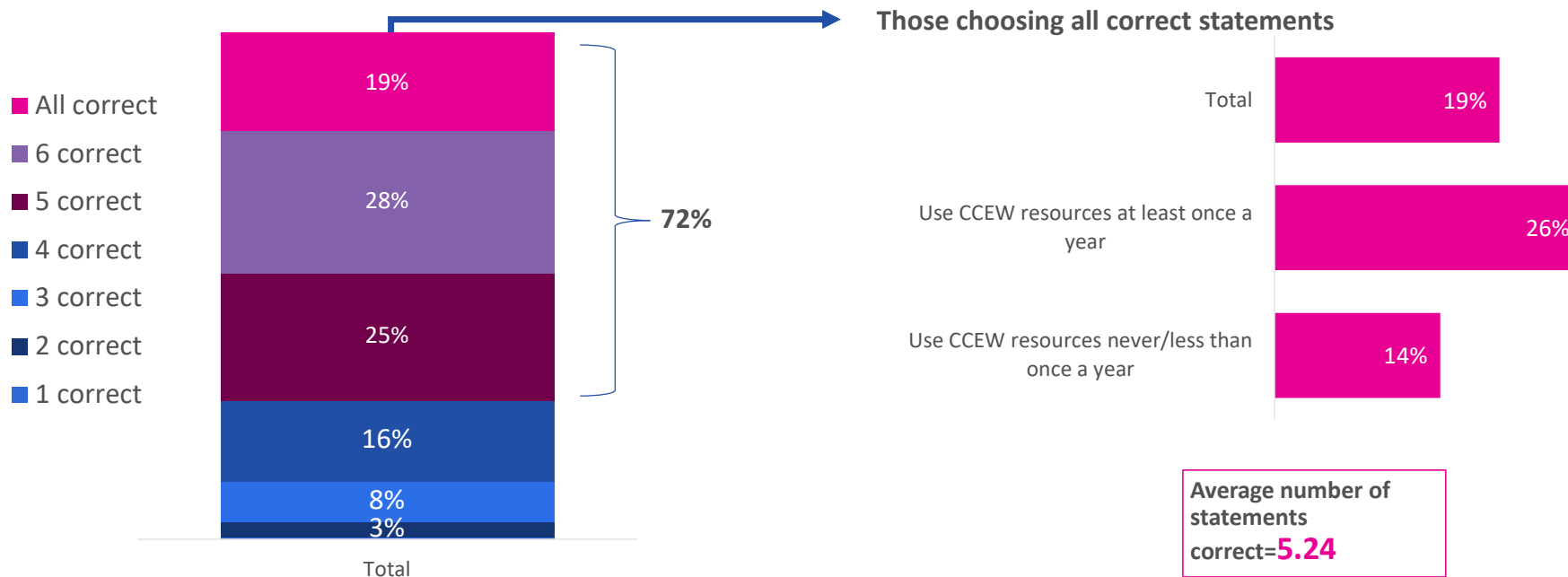
A06. And if a trustee has a conflict of interest, which of the following are true? Base: All trustees (2947)

Trustees know the correct rules relating to most financial issues, but there are some large gaps around financial controls.



Nearly three quarters of trustees could identify at least five out of the seven correct statements about financial controls, with those using CCEW resources more likely to identify all correct statements.

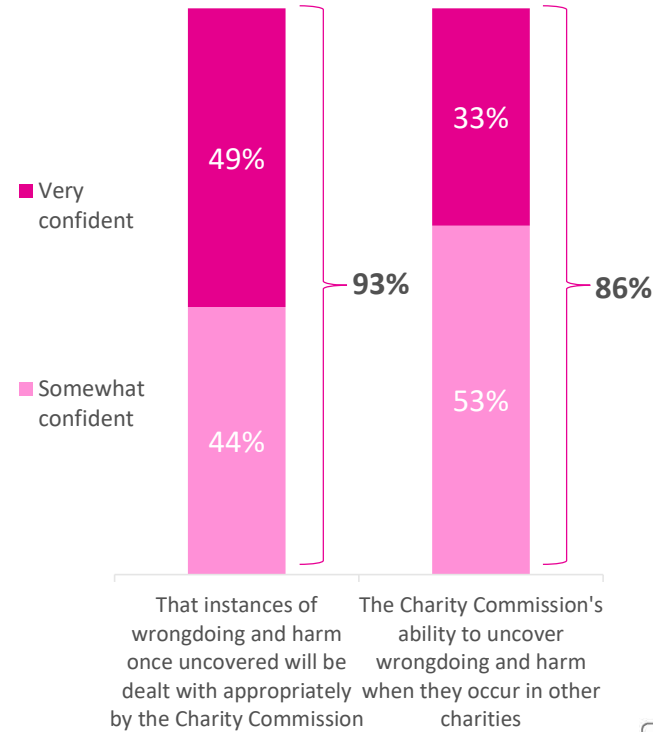
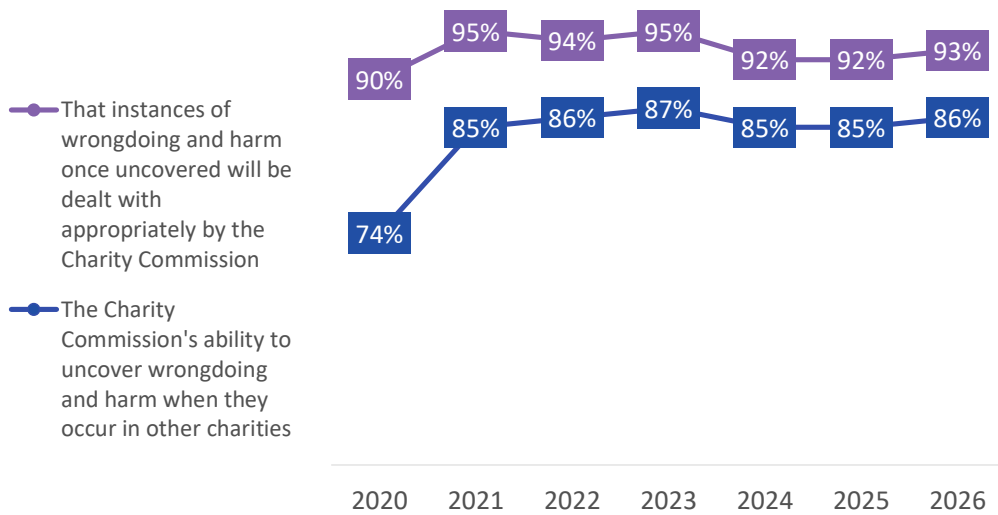
Number of correct statements selected



The Commission and Charities in Society

Confidence in the Charity Commission's abilities to uncover and deal with wrongdoing remain at a high level, in line with 2025.

Confidence in the Charity Commission's abilities over time



Analysis

There is no significant change in confidence this year.

Those more likely to be confident in the Charity Commission's **ability to uncover wrongdoing**:

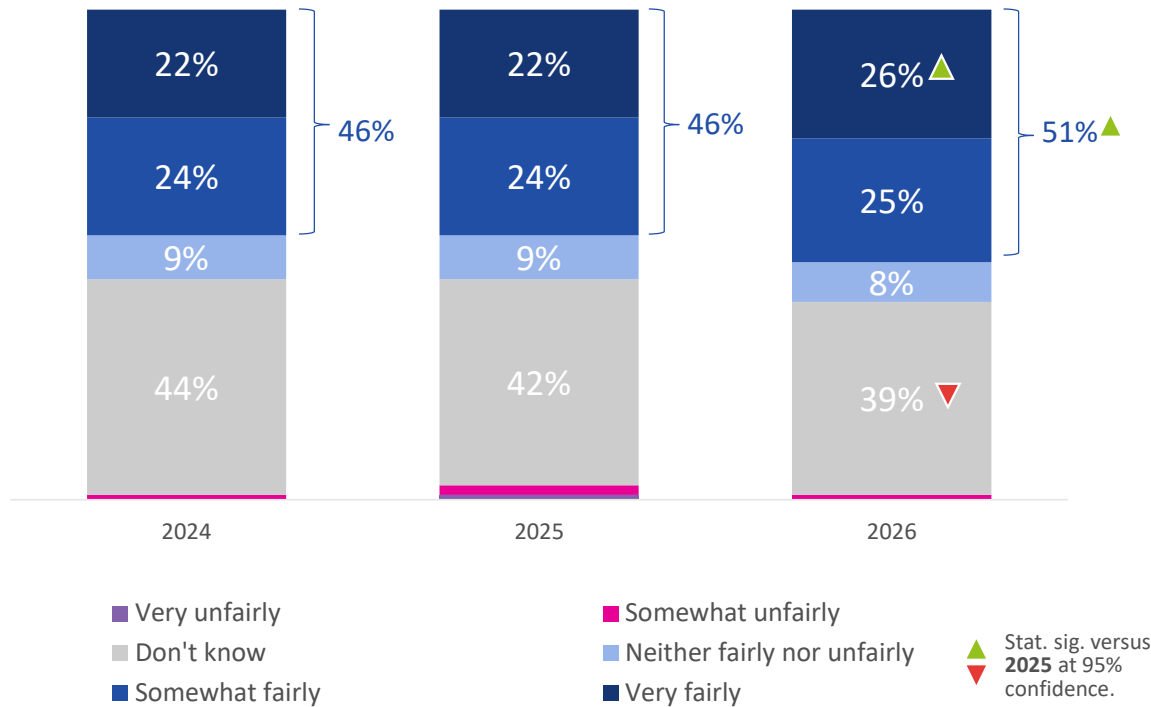
- Those with a charity income of under £10k (88%) or between £10k and £100k (88%)

Those more likely to be confident in the Charity Commission's **ability to deal with wrongdoing appropriately when uncovered** include:

- Those with a charity income of £0-£10K (94%)

There has been an increase this year in trustees saying the Commission acts fairly, driven by those who say it acts very fairly.

How fairly the Charity Commission acts by subgroups



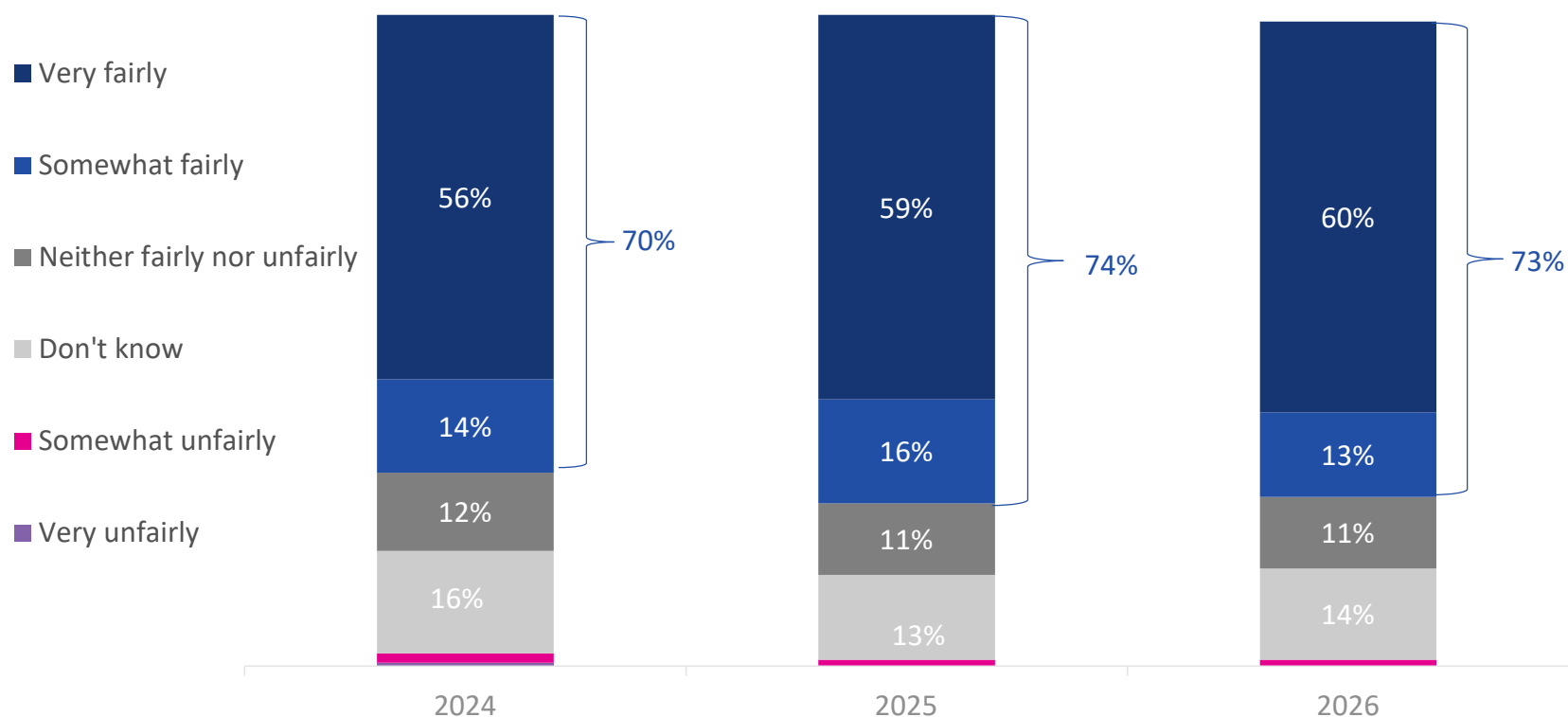
Analysis

Groups more likely to consider the Commission acts fairly when supporting charities or dealing with wrongdoing:

- Those who have had any interaction with the Charity Commission (58%)
- Those who use Commission resources at least once a year (57%)
- Those with a charity income of £100k-£500k (59%)
- Those who have been a trustee for more than ten years (56%)

Of those who had interacted with the Commission, three quarters of trustees felt they were treated fairly – in line with 2025.

How fairly charities have been treated by the Charity Commission



Trustees believe identifying and dealing with wrongdoing should be the Commission's focus. Most gaps between what trustees think the Commission should do and does do have narrowed this year.

Where the Charity Commission ought to, and does, focus its work (1-100 mean)*

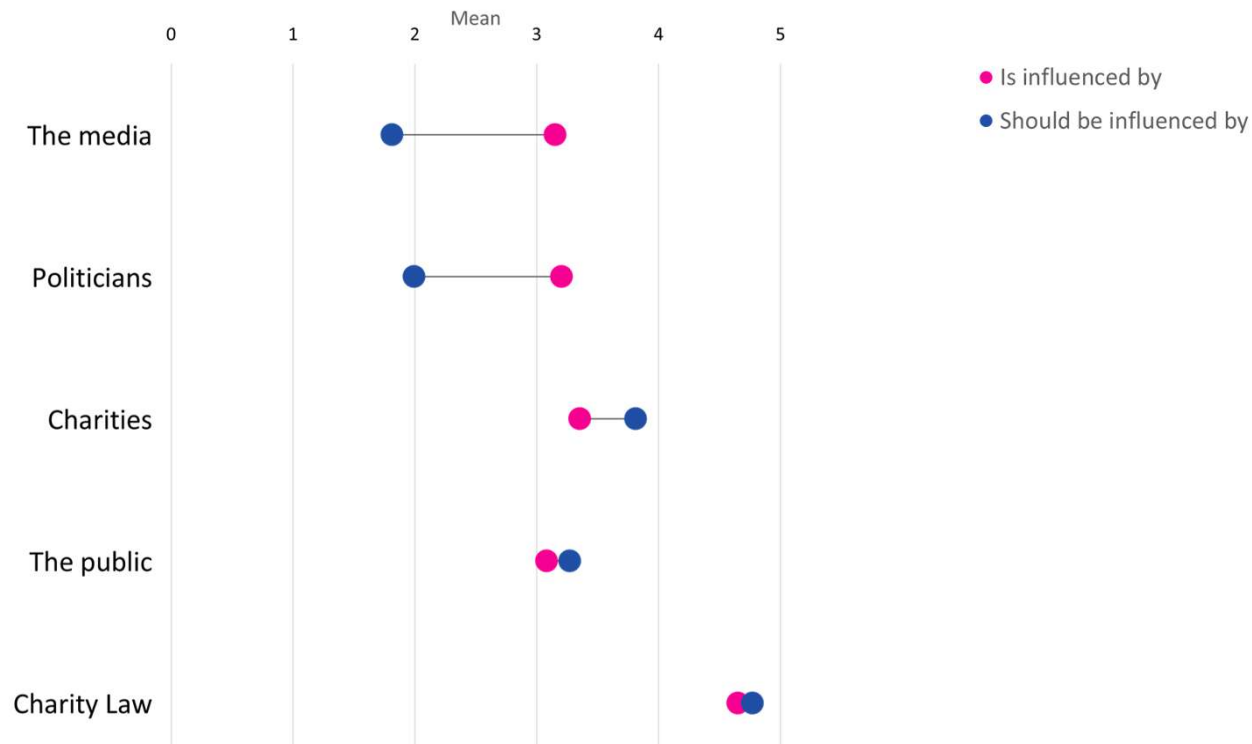


*Trustees were asked to allocate 100 points across these five areas to show their perceptions of what the Commission focuses on, and what they think it ought to focus on.
For example, a trustee thinking the Commission ought to focus on all of these equally would allocate 20 points to each.

The gap in giving charities advice and guidance has broadened this wave
All other gaps have narrowed

Trustees feel that the main influence on the Commission is (rightly) charity law, but think it ought to be less influenced by the media and politicians than they perceive it to be, with no change since last year.

How the Charity Commission is /should be influenced by other factors (1-5 mean)

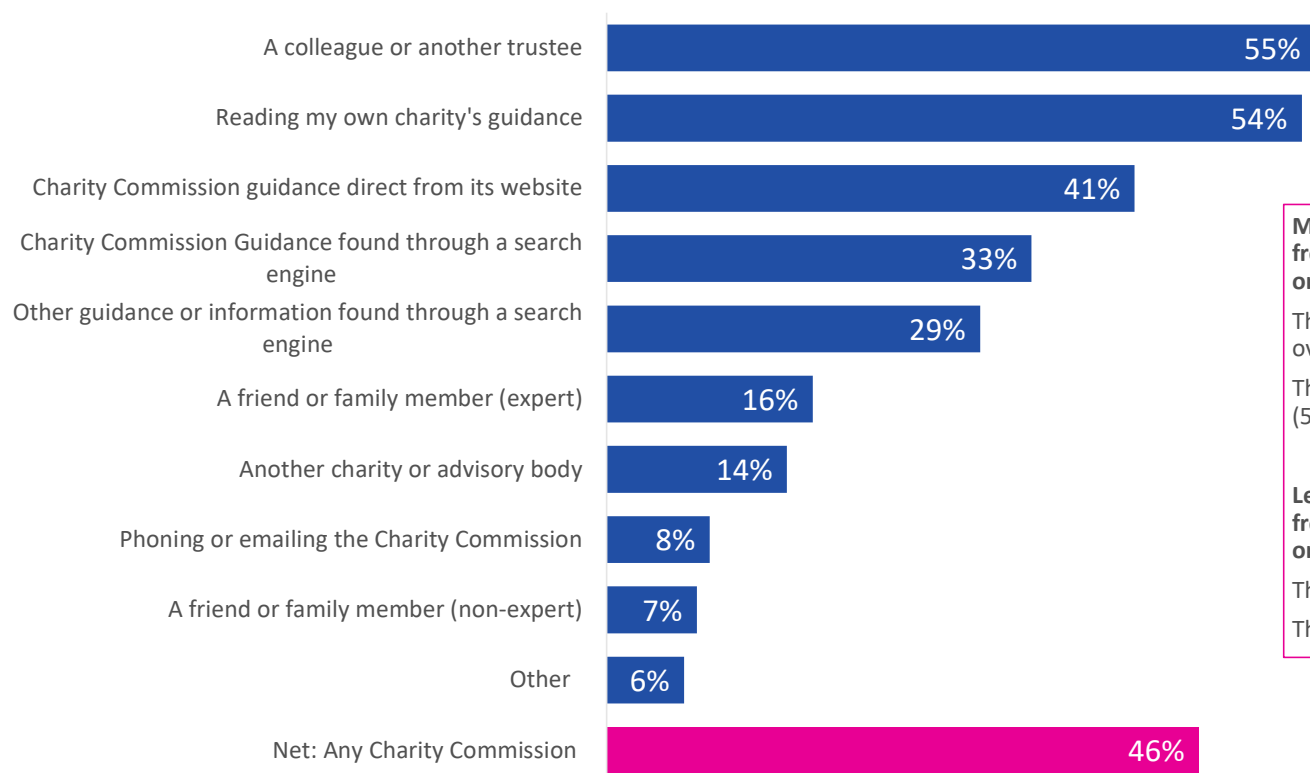


*Trustees were asked to allocate 100 points across these five areas to show their perceptions of who the Commission is influenced by, and who it ought to be influenced by. For example, a trustee thinking the Commission ought to be influenced by all of these equally would allocate 20 points to each.

Charity Commission Support

Findings remain in line with last year, with Commission guidance remaining a strong source of guidance, following only trustees' use of colleagues or internal guidance.

What sources of information trustees have used at least once a year



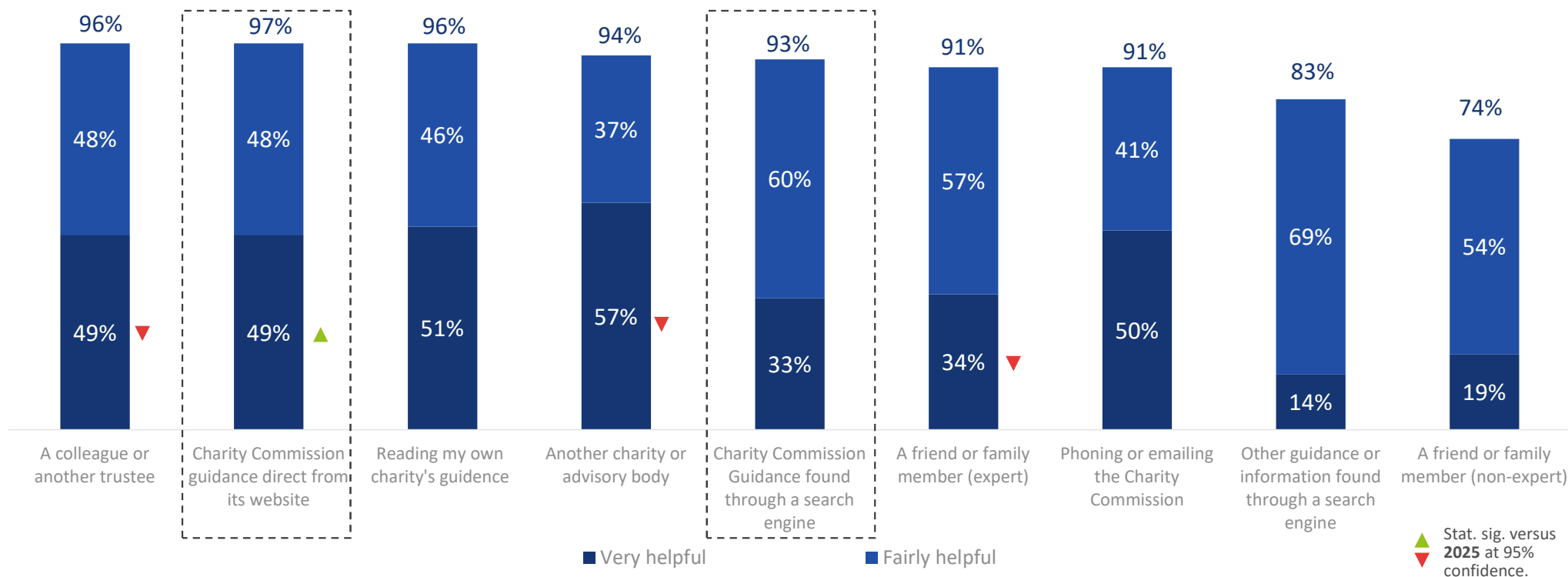
More likely to have used the Charity Commission (direct from its website or through a search engine) at least once a year:
 Those with a charity income of £100k - £500k (62%) or over £500k (58%)
 Those whose charity operates in the UK and overseas (52%)

Less likely to have used the Charity Commission (direct from its website or through a search engine) at least once a year:
 Those whose charity operates in Wales (40%)
 Those with a charity income of under £10k (37%)

▲ Stat. sig. versus previous year* at 95% confidence.
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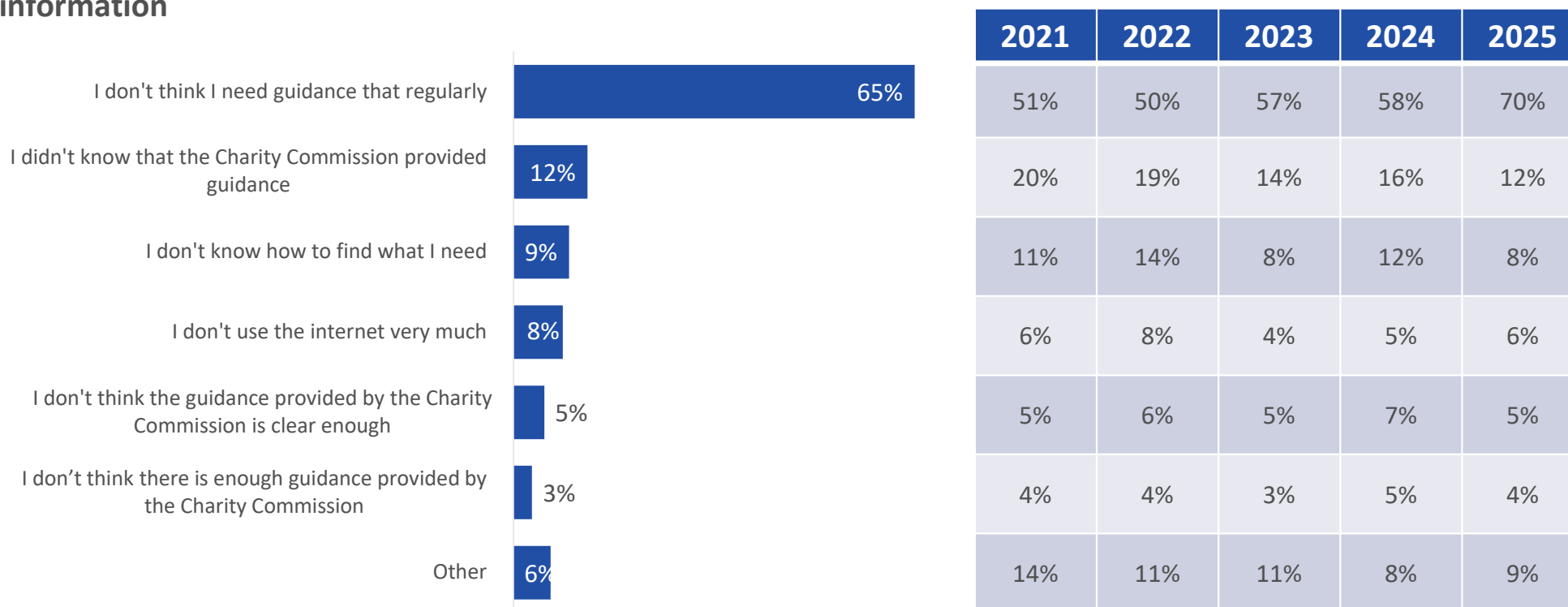
All information sources are deemed helpful by at least three quarters of those that use them, with over nine in ten finding Charity Commission’s guidance helpful.

How helpful trustees have found each source of information



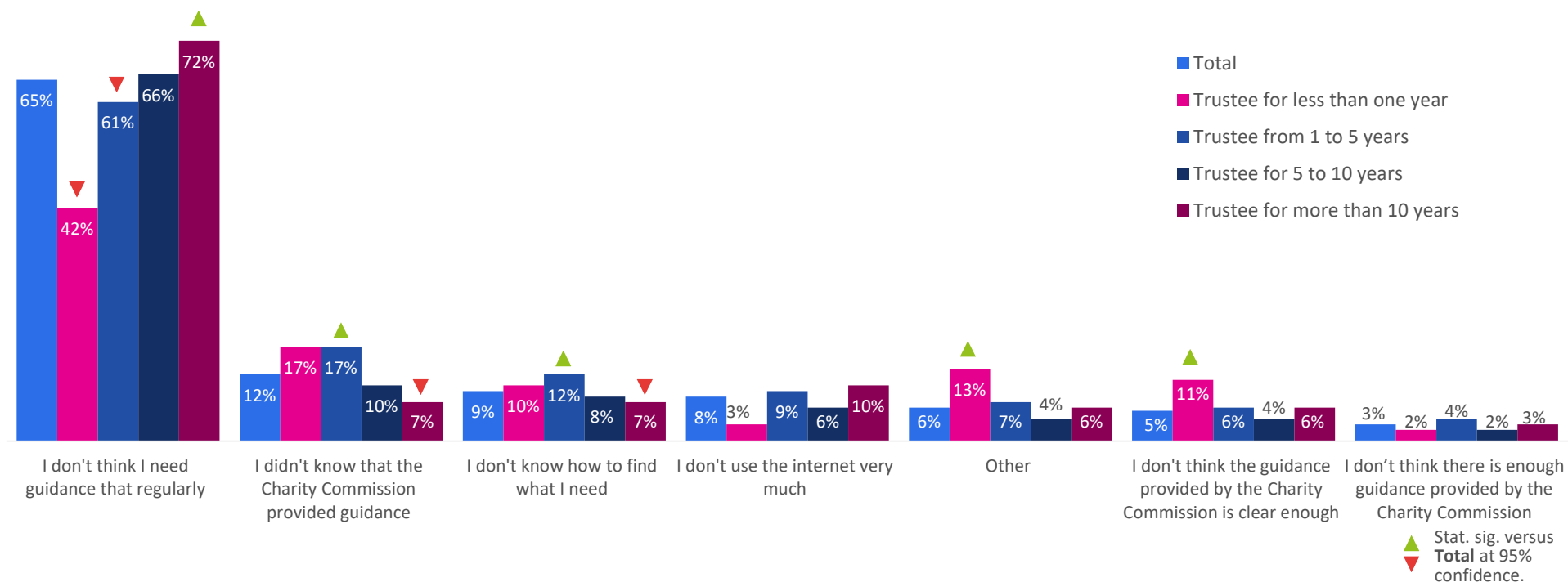
The most common reasoning for not using the Commission as a source of information is the lack of perceived need for regular guidance.

Why the Charity Commission has not been used more as a source of information



Trustees who have been in place for less than one year or 1-5 years are more likely to be unaware of the Commission's guidance.

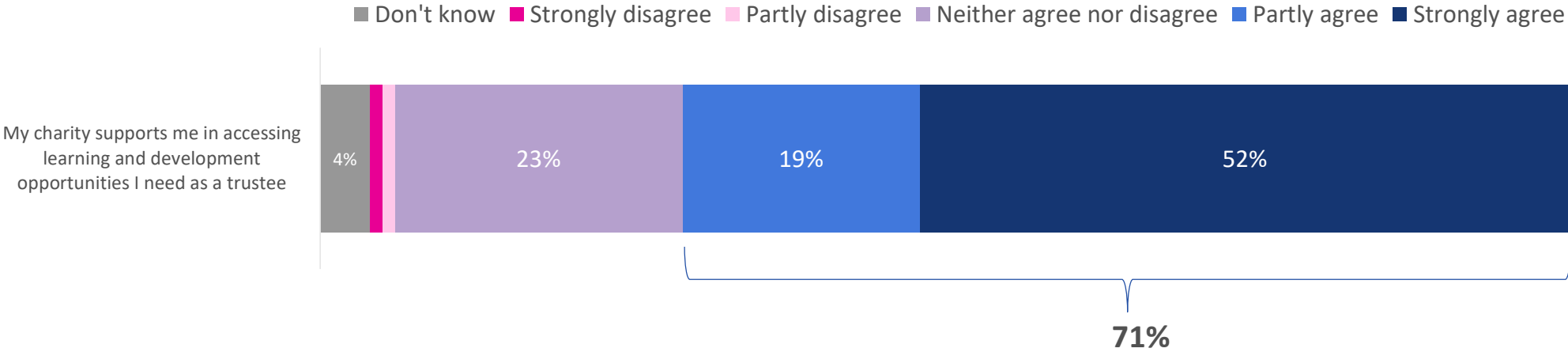
Why the Charity Commission has not been used as a source of information



E03 - Which of the following reasons, if any, describe why you don't use the Charity Commission as a source of help and guidance more often? Base: Where have not used the Charity Commission as a source in last year total (1600) Trustee for less than one year (79) Trustee for one to five years (557) Trustee for five to ten years (366) Trustee for more than ten years (598)

Nearly three quarters of trustees feel they are supported in accessing learning and development.

Agreement among trustees on the following statements:



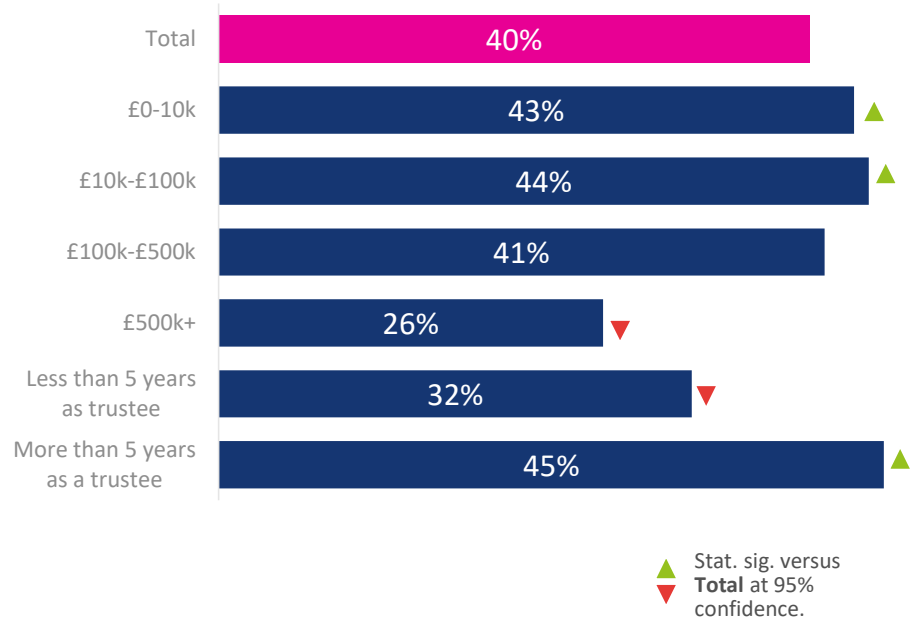
This result demonstrates higher access to support than uncovered in [previous research](#) by Pro Bono Economics, in which **48% felt they had access to training needed to fulfil their role.**

There are wording differences in the questions, with this research focusing more on support from their charity.

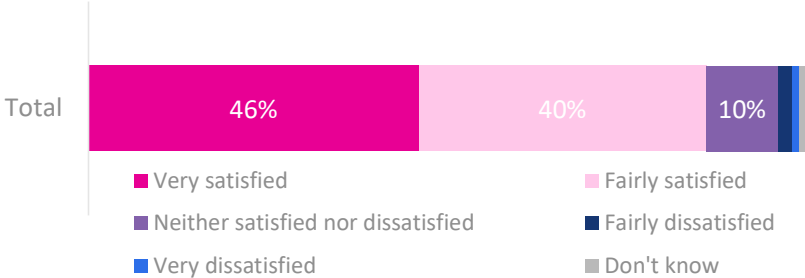
Lower amongst
 Trustees in charities with income of under £10k (63%)
 Trustees who have been in their role less than five years (68%)

Fewer than half of trustees have used the Commission’s digital services, but satisfaction with them is high.

Used Charity Commission’s digital services in past year



Satisfaction with digital services



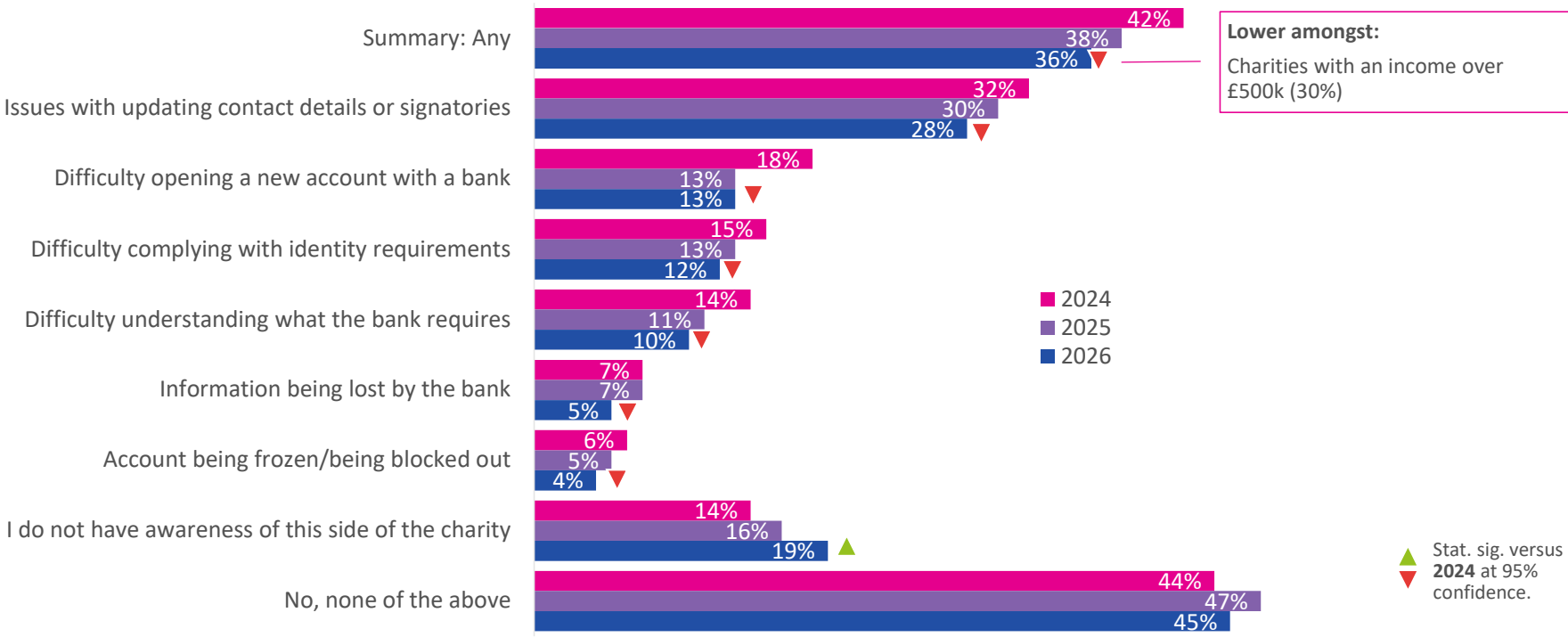
Analysis

As well as using digital services least, large charities (Income over £500k) are least likely to be very satisfied with the services (35%)

Banking

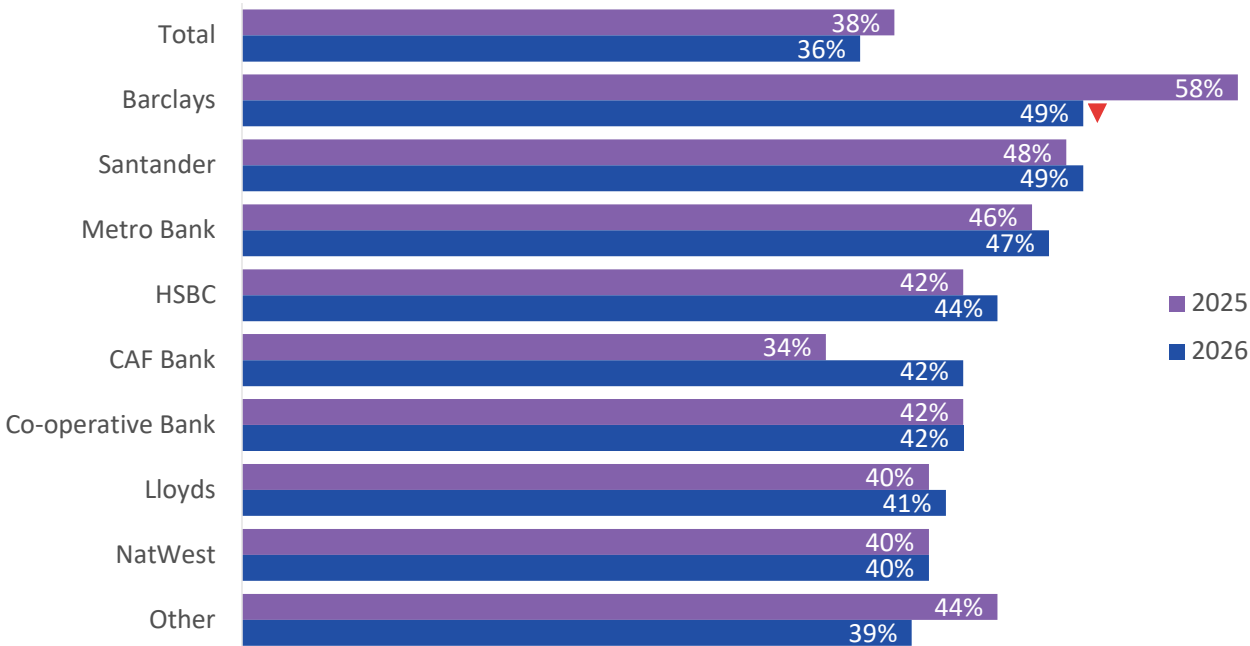
Just over one third have had banking issues in the last year, with prevalence of all issues dropping since 2024.

Charity has encountered any of these banking issues in past year



Fewer Barclays customers have had any banking issues this year, bringing the bank in line with others.

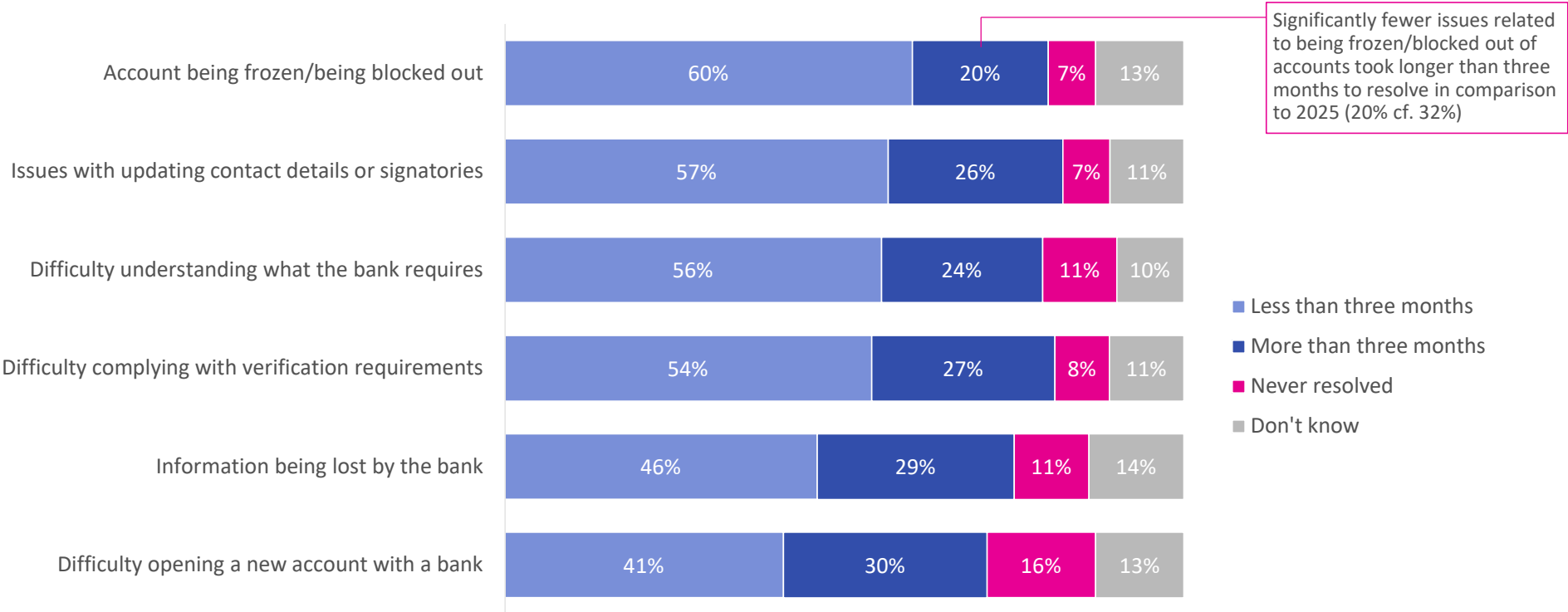
Any banking issues (by banking provider used) vs 2025



▲ Stat. sig. versus 2025 at 95% confidence.
▼

The majority of most types of issues are resolved within three months, though some are never resolved.

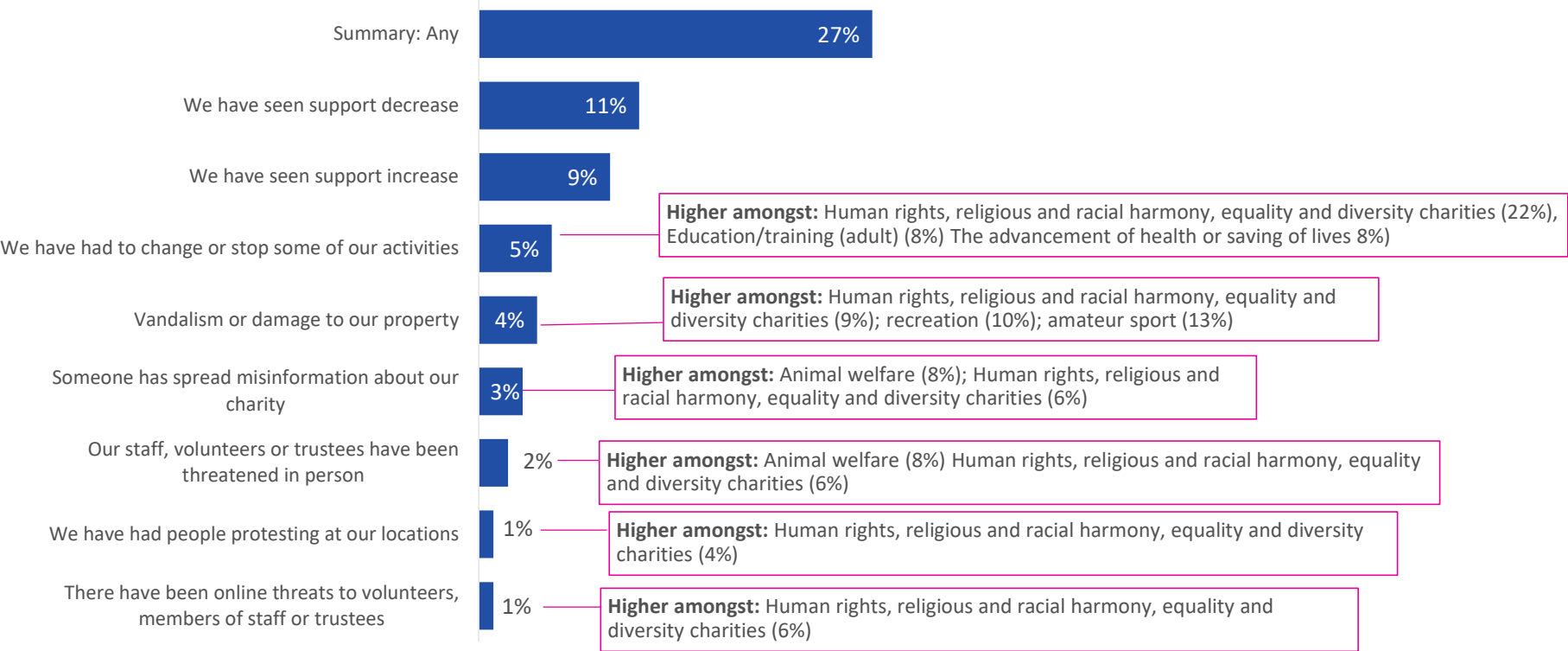
Time taken to resolve issues



Adaptations and future expectations

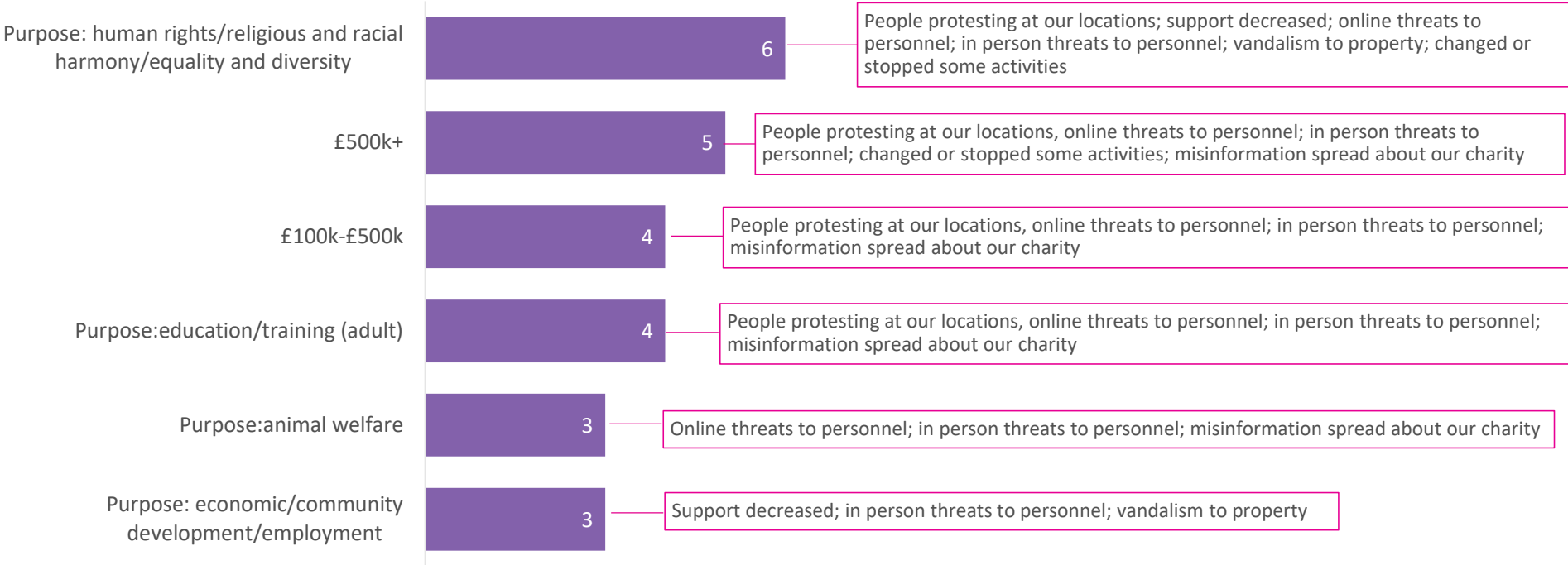
A quarter of charities have experienced impacts of a challenging social environment, but some types of charities are seeing much higher incidences of these impacts than others.

Charity and trustee experiences



Some types of charities are more likely to see multiple combinations of these impacts.

Number of negative experiences* that are higher than the average

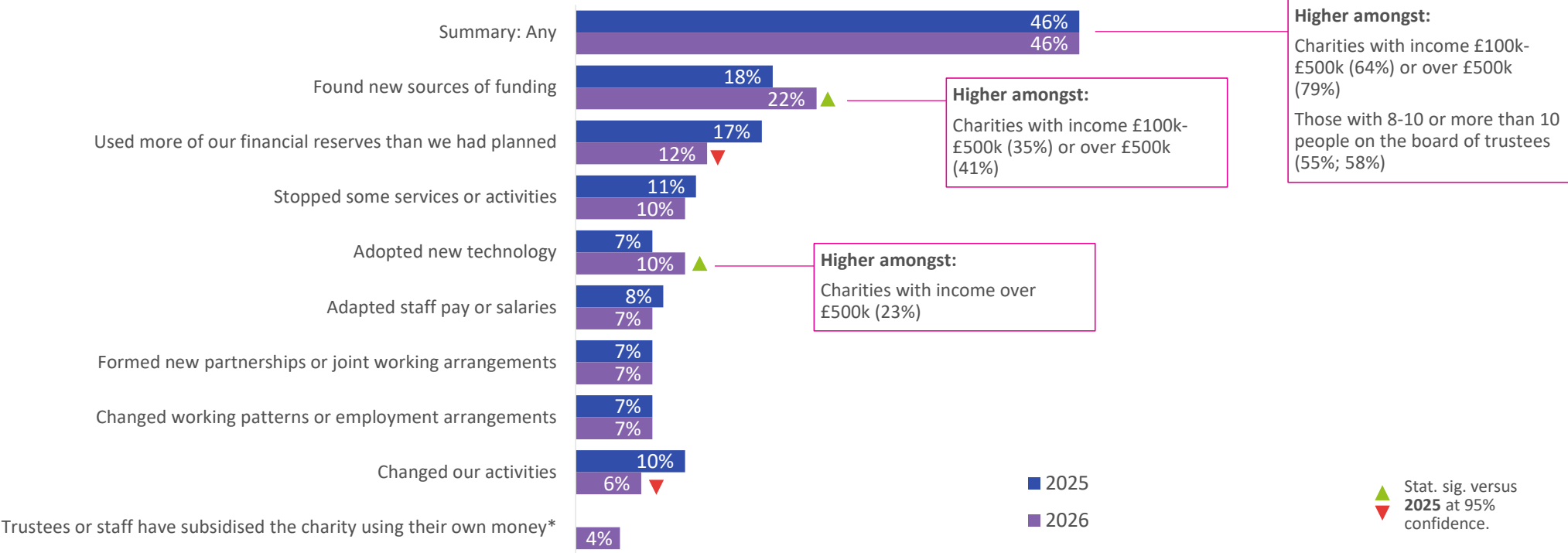


E12. We want to better understand how much the challenging social environment (e.g. international conflict, immigration, equality issues) are affecting charities. Have you, other trustees or your charity recently experienced any of the following? Base: All trustees 2026 (2947)

*Includes any experience excluding 'we have seen support increase'

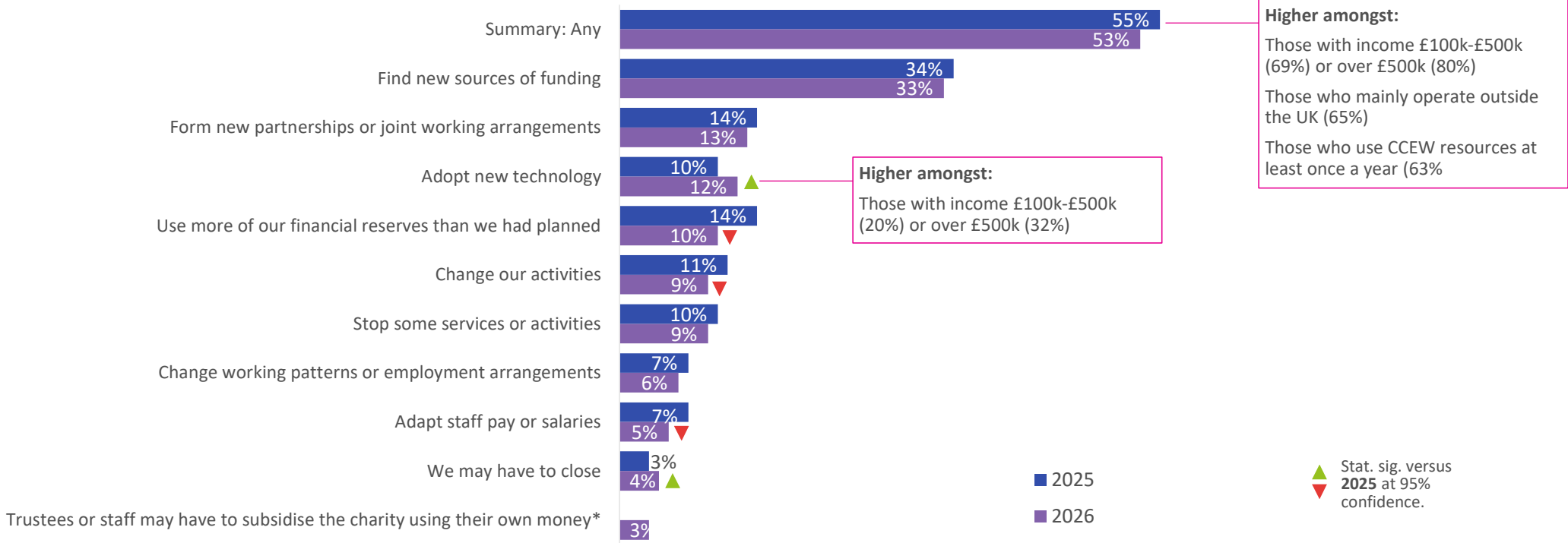
This year more trustees have said their charity has found new sources of funding and adopted new technology compared to the previous year.

Ways in which charity has adapted in last 12 months in response to current financial pressures



Anticipations for the future are in line with last year, though more say they will adopt new technology and fewer think they will need to use more financial reserves.

Expected changes in the next 12 months



Appendices

Appendix 1: Background and Methodology

Background and Methodology

- **Background:** For several years the Charity Commission has carried out research to monitor the progress of its impact measures, feeding into overarching strategic objectives. In 2023 BMG Research were commissioned to be the research partner for the Commission for the next three years, and as part of this, conduct their annual survey of trustees. This report represents the third year of BMG's research.
- **Research Objectives:** To understand trustees' knowledge of their own role and duties as well as their attitudes to governance, and to establish how they view and engage with the work of the Commission.
- **Methodology:** The Charity Commission sampled a selection of 24,000 to invite, via email, to take part in the online survey. A boost amongst charities in Wales was also included, and 6,000 Welsh charities invited. This sample was designed to be representative of the spread of registered charities in England and Wales by annual income.
- **Fieldwork dates:** Fieldwork took place between the 9th February and 22nd February 2026.
- **Completes:** The survey achieved 2,947 completes.
- **Weighting:** While the sample was originally chosen to reflect the spread of registered charities in England and Wales. This year also included an additional Welsh boost to achieve a sample of at least 500 trustees whose charities operate in Wales. Data was weighting by income and region to correct for this boost.

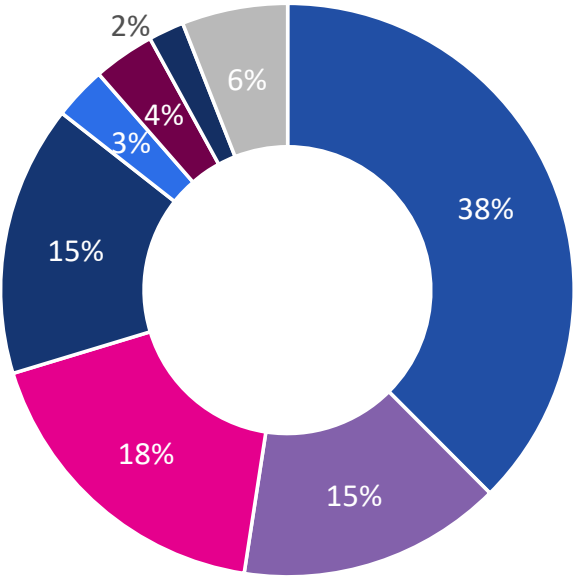
Comparability Over Time

- It is important to note that the survey contents, and its administration underwent a number of changes in the period from 2023-2024-2025. These changes were necessary to improve the relevance and robustness of the data collected, and to facilitate a new research partner.
- Throughout this report comparisons are made to previous waves where there have been no substantial changes to the question wording or routing. However, these comparisons should be treated as indicative only as there is likely to be some impact on the data from the changes detailed below. In the transition from 2024-2025-2026, methodology remained broadly the same but some questionnaire changes were made.
- This year a boost was added to increase the sample of those whose charities are based in Wales. This was corrected for with a new weight, alongside the existing weight by charity income.
- Significance testing has taken place where questions are unchanged in terms of base, content and format, though there might be other impacts such as order effects.
- The changes include:
 - A number of new questions: These have been added to reflect the current needs of the Charity Commission. As new questions have been added at various points throughout the survey there is a risk that responses to existing questions could have been impacted by the presence of the new questions. Some questions from previous waves have also been removed from the survey.
 - Some small changes to existing questions: These changes have been made to improve the quality of the data collected and include changes such as adding in 'don't know' options to allow trustees to answer more accurately. Direct comparisons to previous years data for questions have not been made.
 - A change in research partner: BMG was commissioned as a new research partner in 2023. Sampling and weighting has been kept as consistent as possible based on Charity Commission's information.

Appendix 2: Sample breakdown

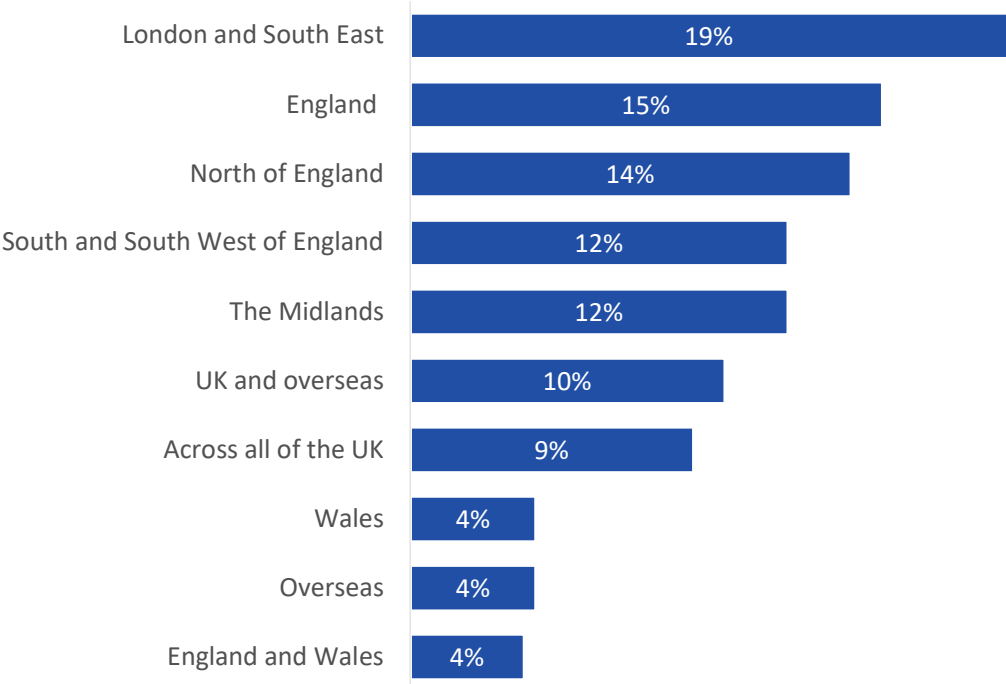
Sample breakdown

Annual income of charity (used for weighting)



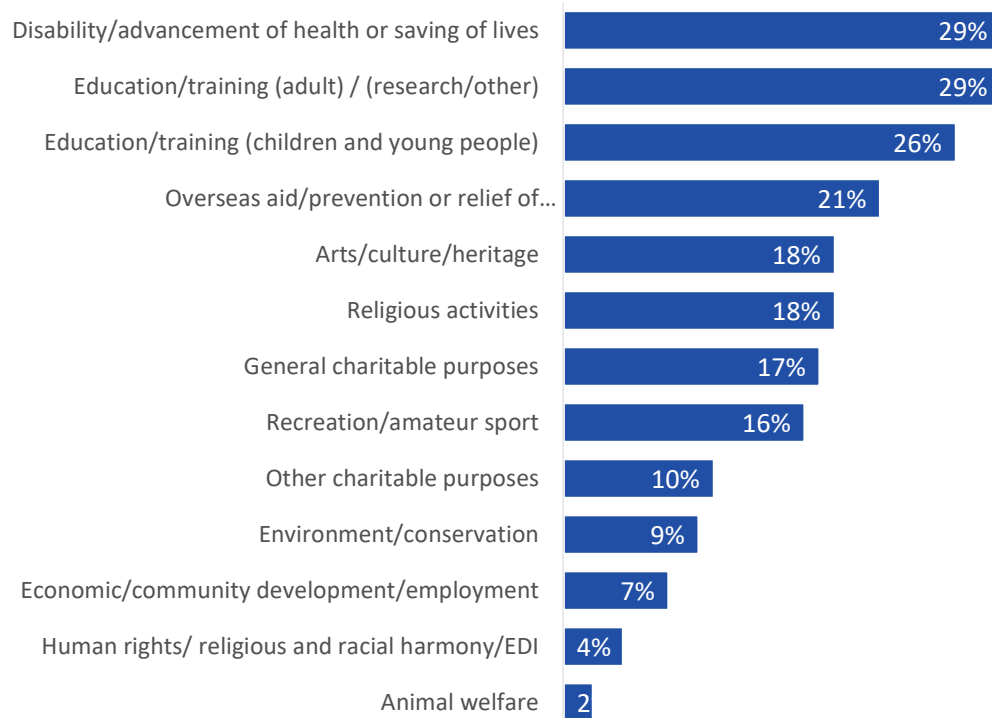
- £0-£10,000
- £10,001-£25,000
- £25,001-£100,000
- £100,001-£500,000
- £500,001-£1,000,000
- £1,000,001-£5,000,000
- £5,000,000+
- Don't know/new charity

Charity's main area of operation

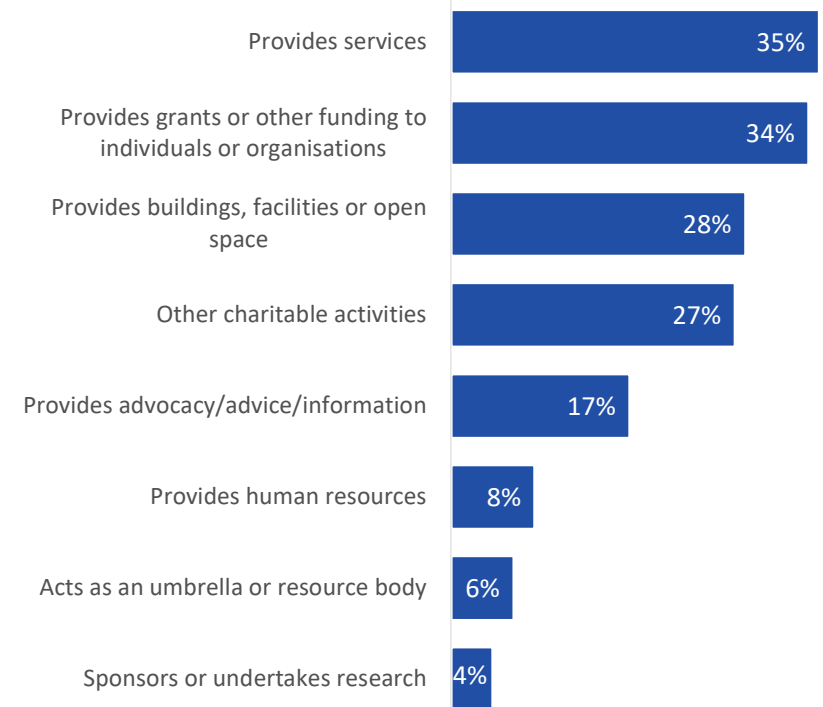


Sample breakdown

Charity sector

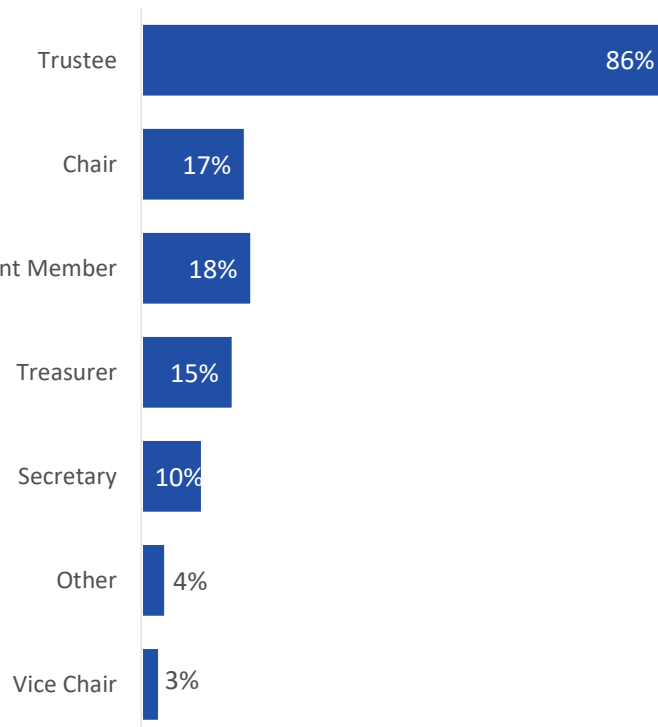


Charity activity

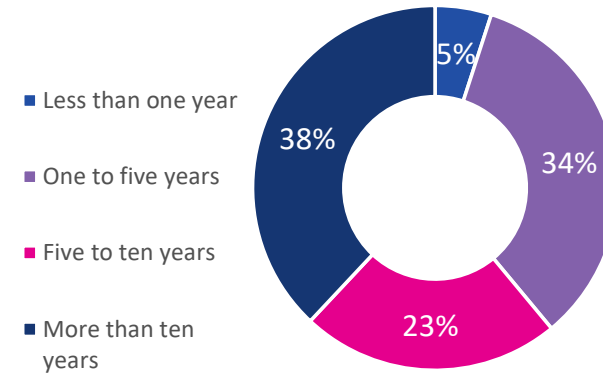


Sample breakdown

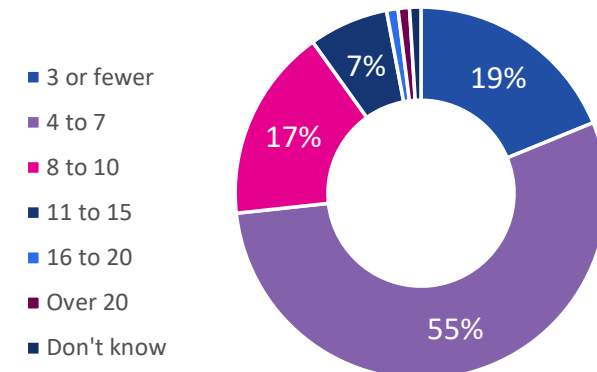
Role in charity

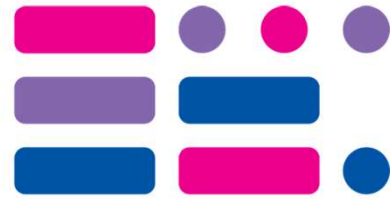


Length of time as trustee



Number of people on board of trustees





BMG

success decoded