**Forum:** The Economic and Social Council

**Issue:** Measures to prevent charity fraud and eradicate the inappropriate usage of donation funds

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Introduction

Charitable organizations aim to serve a charitable mission for those in need of financial or humanitarian aid. A primary mechanism of charitable practice is voluntary giving, where donors can contribute financially, or through donating resources. As of now, most charitable organizations operate according to two values: prioritizing charitable objectives and employing all resources for charitable activities. Common focuses for charities include education, medicine, housing, and other essential needs. Despite the establishment of these values, there is no authoritative global definition of a ‘charitable objective’. There is also no consistent global standard that determines the legitimacy of a charitable or non-profit organization.

In the digital age, the ubiquity of fraud has brought it to the forefront of socio-economic discussions. In recent decades, the internet has provided charitable organizations and philanthropists a low-cost platform for efficient fundraising, but it also has provided a shortcut for those with vested interests to manipulate philanthropist desires. For example, after Hurricane Katrina in 2005, various individuals and groups registered as a philanthropic entity online only to then solicit donation funds without delivering the income to any recipients.

According to the Association of Certified Fraud Examiners (ACFE), cases of non-profit fraud outside of the Internet fall under the categories of misappropriating assets, corruption, and financial statement fraud. Many of these cases are insider fraud incidents, where members within charitable organizations transfer donations for personal benefit. Besides fraudulent organizations, another malpractice that violates the ethics of charity is the inappropriate usage of donation funds. Regulatory organizations such as the Internal Revenue Service (IRS) forbid trustees and members from personal benefit. Similarly, the BBB Wise Giving Alliance of the United States only recognizes charities that spend over 65% of their income on charitable purposes. Despite this, some charities like the Autism Spectrum Disorder Foundation spend more than 90% of their funds on overhead, meaning that the beneficiaries receive only a small percentage of the funds. Globally, there is no set income to expenditure ratio that a charity must adhere to. Whether high managerial and fundraising costs would be considered inappropriate still remains ambiguous.

 Despite previous attempts from charity watchdogs to assess charity legitimacy, precise requirements that define a legitimate charity are lacking. The ambiguity of non-profit laws in many countries has caused countless cases of charity fraud. The lack of charity oversight and the growing number of opportunistic fraud diminishes public confidence in the charitable sector. Therefore, it is imperative for delegates to consider qualities such as efficiency, transparency, integrity, and efficacy, which many organizations lack today when delivering donations and utilizing funds.

Definition of Key Terms

Charitable Organization

A charitable organization is a tax-exempt non-profit organization that aims to promote philanthropy and social well-being through donations and other means. Current charity regulations and tax treatment differ based on regions and nations.

**Non-profit organization & For-profit organization**

A non-profit organization is an entity that pursues a cause by investing all of its revenue into its social mission. Conversely, a for-profit organization is a business institution that delivers its revenue to its shareholders and members. Though most charities operate on a non-profit basis, some charitable organizations are not-for-profit, meaning that they distribute excess income to their members. A notable category of for-profit charity is L3C (Low-profit Liability Company), an innovation in the United States which serves a charitable mission while generating profits.

**Charity Fraud**

Charity fraud is the intentional act of deceiving benefactors to secure unlawful individual gain. Deceivers often pretend to be a promising charity and establish illegitimate fundraising platforms. When businesses or social enterprises accept donations and exploit the income for purposes unassociated with the fundraising objectives, the act would typically be considered fraudulent.

**Badge Charity**

Badge charities are a category of charity fraud where opportunists in existing charities attempt to use donation funds for personal gain. They do so by providing an inordinate benefit to its members and fundraisers. An example of badge charity is COFAV (Circle of friends for American Veterans), which devotes 89% of their income to overhead expenditure instead of charitable programs.

**Fundraising**

Fundraising is the organized activity of raising a sum of money. Fundraising serves as a medium for charities, non-profit organizations, and social enterprises to further their cause. Fundraising approaches include online promotion campaigns, online payment platforms, application for grants, microfinance, and communication with professional fundraisers.

History & Developments

The History of Charity and Philanthropy

 The Greek origin of the word ‘Philanthropy’ means love of humanity and kindness towards less fortunate people. Ancient Civilizations ranging from Chinese, Hindu, Greek, and the Abrahamic religions have all exercised the practice of giving. More than 800 years ago, philosopher Moses Maimonides shaped the core principle of charitable practice with the ‘Golden Ladder of Charity’, valuing the virtue of anonymous giving. The Golden Ladder is a code of charity which outlines the moral differences of ‘giving cheerfully’, ‘giving reluctantly’, and ‘giving anonymously.’

The history of charity laws

In 1601, the United Kingdom passed The Charitable Uses Act of 1601 which vaguely defined what a charity is, and set parameters for how to evaluate a charitable organization legally. In the 19th century, Lord Macnaghten, in *Pemsel’s case*, revised the list into the four ‘heads of charity’: relief of poverty, advancement of education, religion, and other purposes beneficial to the community. Consequently, organizations that wholly fulfilled one or more of these four purposes were legally recognized as charities. As the first legal definition of charity in law, the preamble provided a foundation for the principles of charity which philanthropists still practice in the 21st century. As a result of this definition, lawmakers decided to enforce these principles through regulatory frameworks. In the early 19th century, Commissioners successfully gathered information on English charities' assets and actions to monitor these organizations.

After centuries of progress in using charity as a method to empower the oppressed and the impoverished, the United Kingdom Income Tax Act of 1799 exempted any charitable organization from paying the new income tax. The United States Revenue Act of 1913 provided a federal income tax exemption for charitable contributions, allowing the wealthy to make efficacious donations. In 1936, the exemption of charitable gifts from taxation prompted the emergence of the non-profit sector. In 1953, the U.S. Supreme Court enabled corporate philanthropy. To marshal this process, the U.K. and Wales implemented the Charities Act of 1960, which enforced charity registration and strengthened the Charity Commission's jurisdiction over the charity sector by enabling investigations upon charities. Since then, charity supervision became a cornerstone of modern charity law as the remit of these commissions grew. In the 20th century, despite existing charities in other countries, the U.S. and the U.K. were the first to establish these definitions and tax exemptions.

The history, categories, and instances of charity fraud

 Despite the gradual rationalization of regulatory frameworks, charity fraud still remains an ever-present matter.

The preamble to the 1597 statute in the U.K. discussed the issue of opportunistic fiduciaries and their impact on charitable funds. The statute contends that charitable funds have been and will be unlawfully transformed to the ‘lucre of the covetous,’ debasing the beneficent intend of charity. In the same year, Parliament implemented the 1597 Act for the Relief of Poor, where the first comprehensive code of poor relief, a foundation of charity, was established. Under this act, Officials, dubbed ‘overseers of the poor,’ monitored and operated the distribution of money and other resources in poor relief, serving a similar role as modern day charity watchdogs, intermediaries, and professional fundraisers. Unfortunately, the early realization of this barrier to altruist giving did not prevent similar situations from arising in contemporary times.

Charity fraud categories

Asset misappropriation constitutes 97% of all known fraud, with cash misappropriation being the most common in the charitable sector. Fraudulent disbursement makes up over 75% of these cases, despite the fact that most donations are restricted funds that should be spent on charitable purposes only. Another 5% of charity fraud falls under the category of financial statement fraud, when charities falsify their expenses and contributions to make the organization seem more reliable despite potentially delivering profit to its members.

There are also cases of fraud of which charities convert non-cash gifts into cash through selling them after receiving these donations. In response to the ongoing COVID-19 pandemic, fraudsters are claiming to be medical charities, causing a 69% overall increase in fundraising and charity fraud. Some of these cases involve requesting for non-cash donations and hoarding personal protective equipment (PPE).

Corruption is also a possible source of fraud in existing charities. In fact, report claims that a third of charity fraud cases in England and Wales involved trustees, volunteers, and staff. The Charity Commission for England and Wales suggests that fraudulent action in charity is often disclosed through whistle-blowing, instead of through official governmental investigations. New research suggests that 53% of charities suspected of fraud between 2018-2019 knew the perpetrator. For example, in 2017, former chief executive of Birmingham Dogs Home Simon Price stole more than 650,000 pounds from his charity through misappropriation. At the same time, more than 50% of charities see external fraud and cybercrime as a significant threat to donors’ contributions, as external fraudsters are capable of attacking unprotected and unaware organizations through phishing and hacking.

Charity Fraud in the 21st century

In recent years, the charity sector has been flourishing as a result of digital platforms and increasing awareness. Globally, foundation expenditures exceed USD 150 billion per annum according to a 2017 Harvard report. In 2000, two businesswomen in the U.K. founded JustGiving, a limited company which provides online platforms for charitable donation and collection. This company pioneered the online charity business, expanding internationally and inviting global giving from 13,000,000 users to 12,000 charities by 2011. According to NP Source, overall revenue from online fundraising grew by 23% in 2017, indicating a consumer shift from offline donations to online charity. The shift requires more stringent online regulatory frameworks to tackle fraudulent activities online.

 

***Figure #1: recent growth in online charitable giving***

Action Fraud, an anti-fraud organization, reveals that reported charity fraud losses in 2018/19 nearly arrived at 8 million pounds. In the 21st century, charity fraudsters often set up websites pretending to be another respected or relevant charity. More recently, these fraudsters also manipulate social media to run phishing scams and targeted spear phishing. A common phishing method happens when fraudsters impersonate internal members of the charity and send emails requiring payment.

Phishing scams happen when perpetrators deceive a potential donor or charity member into providing them with personal information, including passwords for social media or bank account. This allows criminals to pose as genuine charities. Directly after the occurrence of major disasters such as snowstorms, flooding, and wildfires in 2015, schemes including the Hurricane Sandy Relief, BP Oil Spill, and Wildlife Relief ensued from the disasters. NP Source report demonstrates that 41% of American donors give in response to natural disasters, meaning that more funds would be collected and could be at risk from charity fraud.

In the case of Hurricane Sandy Relief in 2012, five individuals filed fraudulent solicitation for relief funds totaling more than $500,000. During the BP Oil Spill in 2010, an Alabama couple appropriated compensation through bank accounts to constantly collect additional donation funds. Another case of disaster fraud, reported in 2015, followed after a fundraising campaign using the online fundraising site ‘youcaring.com,’ which requested $10,000, making a false claim that 150 firefighters desperately require finances for food and supplies from donors. Methods of this fraud included using pictures of a different forest fire and creating a fake donation purpose to solicit funding when the location provided is not a command center for firefighters.

As more charity scandals emerge, public confidence in the charity sector declines. The impact of charity fraud and potential inappropriate usage of funding can be seen with celebrity-initiated organizations, including the Kanye West Foundation, which was accused of “spending more on itself than the projects” due to spending most funds on overhead expenses for three years. These cases of ineffective usage of charity funds require more supervision from authorities.

Charity laws in the 21st century

 In the status quo, some governmental organizations strictly prohibit any degree of personal interest in non-profit charities. In the U.S., states have the right to regulate charitable solicitation on the internet but do not have a national consensus on how these registrations are officially monitored. States such as Pennsylvania provide a framework for charity registrations, but the terminologies and mechanisms do not apply to other states. In Australia, China, and the U.K., however, the governments present official sites requesting for official documents to prevent risks of illicit charity activities such as fraud. Though many developing countries have not established charity laws, quickly developing countries such as India and China have begun to develop their charity regulatory framework. In India, organizations are required to apply and register as charities, which must fall under the categories of charitable trust, society, or section-8 company. These are respectively governed by the Trust Act, the State Magistrate, and the Companies Act. The income tax act strictly defines charitable purpose as ‘relief of the poor, education, yoga, medical relief, preservation of environment, monuments, and objects of artistic or historic interest.’ In comparison to India, many less developed countries such as Bangladesh do not have clear definitions of a charity or related regulations.

Geopolitics

The United States of America

 The World Giving Index identifies the United States as the most active country in giving. With 1.6 million tax-exempt organizations, the U.S. has a non-profit sector that constitutes 10% of the American workforce, making the service and non-profit sector the third largest workforce in the nation. In 2016, charitable giving in the U.S. reached $390 billion, indicating higher risks of charity fraud. The U.S. Federal Bureau of Investigation (FBI) acts against fraud by offering information and guidance to donors to avoid charity frauds such as disaster fraud.

The Internal Revenue Service (IRS) of the government offers specified requirements establishing charities such as private foundations and religious organizations, adjuring charities to operate solely for religious, charitable, scientific, public safety, literary, and educational purposes. Despite its history of charitable giving, the U.S. does not offer a stringent or generalized regulatory framework. In some states, charities are not liable under tort law, meaning that some charities do not have any governmental oversight. The lack of regular scrutiny on charities resulted in cases such as Roger Chapin’s fraud. The former charity entrepreneur founded multiple organizations serving purposes ranging from helping veterans to curing diseases over many years, and was investigated for using donation funds for personal benefit. In response to the frequent cases of disaster fraud, the U.S. Department of Justice operates the National Center for Disaster Fraud (NCDF), an organization for the detection and prosecution of these frauds, providing investigation, education, call centers, and complaint forms to prevent disaster fraud.

The United Kingdom

 The United Kingdom has a developed charity system overseen by the Charity Commission, a governmental organization that oversees charitable giving in the U.K. According to the Charities Aid Foundation, 57% of people in the U.K. donated money to charity in 2018, which displays a fall in donation since 2016, with 61% of people donating to charities. The National Fraud Authority (NFA) reported annual losses of 1.3 billion pounds in 2011 while suggesting considerable under-reporting of charity fraud. The Charity Commission consistently investigates reports of charity fraud, including one case where a charity coordinator defrauded over 45,000 pounds of charitable funds through accessing the management team’s bank account. In another case, a finance director misappropriated 900,000 pounds in 7 years. There are many attributes of the U.K. Charity Commission such as its platform for registration, complaint, and services which could be taken into consideration for operative clauses dedicated to addressing the issue. In a charity finance guidance, the U.K. government provides some standards for a legitimate charity, including realistic strategies and effective management to maximize benefit to beneficiaries. However, the seemingly comprehensive system does not thoroughly scrutinize many of these said cases, which lasted multiple years.

The People’s Republic of China

 Charity is a growing sector in many quickly developing countries like China. In 2016, the National People’s Congress of China implemented the nation’s first charity law. The law outlined a charity’s responsibilities to prioritize public interest, which would be managed by relevant civil affairs departments. If fraudulent activities occur, the organization could be revoked along with a public announcement on this matter. Holistically, charity laws have merely reached a beginning stage in many developing countries. As the second-largest economy by Gross Domestic Product (GDP), the charitable giving indicator of 2018 ranks China as one of the least charitable countries in the world. In fact, due to the novelty of charity, local governments are still learning the procedures concerning how donations and tax deductions should be processed. Some critics saw this law as problematic due to the absence of how social media crowd-funding and donation processing could be regulated, as well as guidance towards online charity fraud. In the past decade, the Red Cross organization, a national charity, was accused of multiple scandals, including missing donations during the 2012 Wenchuan Earthquake and the 2014 Smile Angel Foundation misuse of charity funds. In 2020, the Wuhan Red Cross was accused of keeping their donation supplies in the warehouse instead of making deliveries, a case of inappropriate use of donation supply.

Charity Navigator

 Charity Navigator plays an integral role in monitoring charities in the United States, a country with an advanced and efficient system of charitable giving. The charity assessment organization primarily examines charitable organizations within the U.S. through making visits for investigations. Since its establishment 18 years ago, the navigator rated 9,479 charities and allowed 912,000 registered users to assess the legitimacy of charities that they would potentially donate to. The navigator follows a rating methodology based on financial health, accountability, and transparency, ensuring that the public donates to the most ethical charities. The organization does not accept any donations from charity and serves as an independent investigative body. To guide its users, the organization provides a list of questions to ask before donating to an organization to avoid charity scams. Investigative sites that offer users ratings of charities have a marginal global impact with limited organizations providing this service. Despite the useful guidance to donors, the Charity Navigator can only act as a supplement but not a substitute for official scrutiny, as the organization does not directly combat frauds such as fictitious online charities. Whether a third-party organization for investigation is required will be a factor for delegates to consider.

Less Economically Developed Countries (LEDCs)

 Most developing countries have charitable sectors that are either underdeveloped or only recently developing. In 2017, a devastating earthquake struck Mexico, and charities such as Save the Children® helped restore education after the event. In Mexico, 46% of people live in poverty, with many children who are unable to access education. The Mexican government also provides information for charity scam complaints, but does not offer specific regulations.. In underdeveloped countries such as Niger, most charitable activities are performed by international organizations such as the aforementioned Save the Children®. Nonetheless, as the emerging charitable sector of LEDCs becomes more widespread, it makes active prevention crucial. Effective charities in these countries cannot compare to the developed charitable systems in More Economically Developed Countries (MEDCs). On the whole, LEDCs require a stronger regulatory system to ensure the legitimacy of newly established charities.

Previous Attempts to Solve the Issue

 Though more countries including China and Singapore are beginning to implement charity laws, there is still a notable absence of global collaboration devoted to tackling charity fraud. Some organizations have attempted to solve this issue by promoting transparency and monitoring charities. In Singapore, a Charity Council was appointed by the government in 2007, with aims to encourage and enable charities to abide by governmental requirements. The charity council site publishes a transparency framework, a document that details a set of criteria evaluating charity through factors such as executive management, disclosure of information, as well as annual reports.

 Many advisory organizations have raised awareness about the procedures for identifying charity fraud. The U.S. IRS provides an Employer Identification Number (EIN) code to registered 501(c)(3) organizations, hence tax-exempt public charities. Charity Navigator advises users to search for the charities on the site using the EIN code. Next, the site lists several questions to ask before donating, including the organization’s history, mission, and reputation. The navigator allows users to donate directly via the site to avoid fraudulent activities. While this attempt guides and informs users to donate after deliberation through raising awareness, the extent of inappropriate fund usage which defines charity fraud is inexplicit. As charity fraud is still ongoing, organizations are failing to address online frauds directly and follow an international and legally-binding regulatory anti-fraud framework.

 In the U.S., another organization known as CharityWatch intended to assess charities by their efficiency, accountability, governance, as well as disclose unethical actions of charities. CharityWatch and Charity Navigator are considered to be charity watchdogs that frequently evaluate where charities spend their money. However, there are no universal criteria deciding whether a charity’s donation expenditure and efficiency should be considered appropriate.

While some organizations in the U.S. disclose cases of charity fraud, the U.K. government does not identify these charities because of the impact of fraud on the reputation of these charities which may hamper future donations. Most charities in the U.S. also choose to address fraud cases privately to prevent losing trust and contributions. Attempts to publicize charity information did occur to combat charity fraud, but the method could make the charitable sector more vulnerable to public confidence loss. Though most charitable sectors are under government jurisdiction, the UN and other intergovernmental organizations have discussed indicators of commercial fraud, but made limited attempts to target fraud in the charitable sector. In a 2007 document, the ECOSOC highlighted concerns about links between fraud and terrorist organizations such as Al-Qaida, but did not provide proactive measures to combat the issue.

Relevant UN Treaties and Events

* United Nations Security Council, letter established pursuant to resolution 1373 (2001), 17 June 2002, S/2002/674
* The BBB Wise Giving Alliance, a charity monitoring body, recognized twenty standards for charity accreditation in the U.S., 2003
* Integration and coordinator of efforts by the UN Office on Drugs and Crime and by Member States in the field of crime prevention, criminal justice, and fraud, 2 February 2007, E/CN.15/2007/8/Add.2
* United Nations General Assembly, Commission on International Trade Law, Indicators of Commercial Fraud, 10 May 2007, A/CN.9/624/Add.1
* United Nations General Assembly, Commission on International Trade Law, Indicators of Commercial Fraud, 10 May 2007, A/CN.9/624/Add.2
* Foundation of a new governmental charity monitoring watchdog for large charities in the U.K., 2015

Possible Solutions

 Before implementing specific measures preventing charity fraud, delegates are advised to discuss the purpose of charities and strive to **devise a set of negotiated global standards** that charities must abide by. These standards could target indicators of a successful charity, including transparency, governance, efficacy, efficiency, and integrity. It is crucial that delegates define an ‘inappropriate usage of donation funds,’ and **clarify the extent to which charities or L3Cs can divert donation funds** and contributions to furthering their cause or for trustees. Most definitions require charities to use their donations in full for their promised cause, which many charities did not follow. An alternative to a fixed percentage of donation spending could be a flexible evaluation process using cost-effectiveness analysis to determine whether the spending appropriately fulfills the charitable mission.

To ensure the impact of these standards, delegates could reflect upon previous attempts to define charity, and establish **legally-binding regulations and laws** in conjunction with the standards. In the status quo, measures that smaller organizations are taking to prevent charity fraud are rather reactive instead of proactive. To actively address charity fraud, these regulations could be based on an international regulatory framework that enables organizations to **regularly oversee charity organizations** for potential misconduct.

Regarding non-profit and charity laws, there are existing conflicts on whether cases of fraud should be openly disclosed and whether stringent policies on charity could hinder these charities' willingness to achieve their humanitarian objectives. Delegates are encouraged to **strike a balance between publicly and privately handling fraud**, and prioritize the reputation of the charitable sector as a whole. Delegates could refer to the United Nations Transparency and Accountability Initiative (UNTAI) for possible **transparency** **measures** for processing donation funds.

Delegates are encouraged to propose measures explicitly targeting the more prevalent categories of fraud, especially cases of fictitious badge charities. To prevent internet donation scams, phishing, and impersonating tangible charities, delegates could invest in **creating intermediary websites that identify credible and unreliable charities**. Delegates should also identify disaster fraud and insider fraud as significant obstacles to the philanthropic nature of charity. Thus, they could seek to **establish investigative authorities** achieving similar, but more robust measures in comparison to charity watchdogs. These organizations could oversee charitable organizations and review their financial records and annual income to prevent fraud, such as misappropriation, financial statement fraud, and corruption.

Our current non-profit and charity system operates based on the premise of mutual trust between the authority and the organization. Delegates should keep in mind that governmental organizations cannot assume that all charities deserve the trust, as it is unpredictable whether some charities are established for vested interests. As such, **delegates could set up more comprehensive applications** for new charities planning to initiate fundraising campaigns. In an effort to promote advancement in the charitable sector, delegates could set up organizations that aid charities by strengthening their security and preventing data breaches, which may lead to internal or external fraud.

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