**The impact of COVID-19 on the foundation and dissolution of charitable organisations: A cross-national comparison**

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**Abstract**

COVID-19 represents an existential threat to many charitable organisations, while simultaneously spurring new, large-scale forms of voluntary activity (Macmillan, 2020). Using comprehensive publicly available data from seven jurisdictions, we examine the impact of COVID-19 on the foundation and dissolution of charitable organisations. We employ an “excess events” analytical approach, comparing the numbers of foundations and dissolutions in 2020 to what we would expect based on the trends from previous years. We reflect on the differential impact of COVID-19 across jurisdictions, as well as attempt to decompose the empirical patterns into two distinct but related factors: the level of applications for foundation and dissolution by charities; and the capacity of the charity regulators to process these applications.

Macmillan, R. (2020). Somewhere over the rainbow – third sector research in and beyond coronavirus. *Voluntary Sector Review*, https://doi.org/10.1332/204080520X15898833964384.