

DR GARETH G MORGAN

The Kubernesis Partnership LLP

Gareth Morgan is senior partner of The Kubernesis Partnership LLP, a small firm of charity consultants based in Yorkshire, England and East Lothian, Scotland. He is also is Emeritus Professor of Charity Studies at Sheffield Hallam University.

The word “Kubernesis” comes from the Greek term for a person who steers a ship, and is the root of the modern word “Governance”. Through his work in The Kubernesis Partnership he has been advising charities for over 25 years, especially in the areas of **charity law and regulation, charity accounting** and **charity tax**. He also provides support on these issues to many others who act as as professional advisers in the charity sector.

He has a particular interest in the interaction between charity law and charity accounting across all three UK jurisdictions. He is the author of numerous research papers and two books concerned with charity law and accounting. He serves on a range of working parties in this field including the Charity Expert Panel of the Institute of Chartered Accountants of Scotland and he chaired the Charity Law Association working party on the conversion of charitable companies and CICs to CIOs.

Through Kubernesis he has typically supports:

- Advice on setting up new charities (click [here](#) for details) and taking you through the full process for formation of a new charity
- Charity VAT reviews
- Governance reviews
- Converting unincorporated charities to charitable companies or to charitable incorporated organisations (CIOs/SCIOs)
- Independent examination of accounts (click [here](#) for details)
- Fundraising consultancy – especially on technical issues.

Since 2016, Kubernesis has been operating from dual locations in Yorkshire and East Lothian, serving English and Scottish charities respectively.

For further details see www.kubernesis.co.uk