
MEDICAL NGOS' CONDUCT ON FORMULATING THE DISCOURSE ABOUT GOVERNANCE

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Abstract

From an overall perspective, often the subject of governance has been approached given its provenance from the "for-profit" world. The statement according to which governance comprises both a relationship viewpoint but also one referring to an effective way of achieving organizational objectives, can be a valid one even within a non-profit framework. The current study is founded on observing the other dimension of governance, namely its facet which refers to the charitable organizations' activity. Hence, there are analyzed the discourses rendered by the most recent annual reports published by three of the leading medical charities from United Kingdom. Emphasizing the best practices derived from such a conduct represents the purpose of this paper itself. In order to provide a thorough understanding of the referrals to charity governance put under investigation, there was used a content analysis method meant to assess in what terms the subjected formulations are similar or differ. Results indicate that although, in major lines, the three charitable entities seem to formulate their discourses as covering the same themes, there are notable differences between them. One potential implication of these findings resides in their importance relative to an NGO's capacity of continuously improving its various means of obtaining charitable contributions.

Keywords: Non-profit governance, NGOs, Medical field, Content analysis, Annual report.

1. INTRODUCTION

As non-profit organizations confront themselves with demands for accountability as coming from multiple actors, those solicitations vary a lot depending both on the nature of the relationship and the type of NGO (Rey-Garcia, et al., 2012). Steen-Johnsen, et al. (2011) claim that the sphere of civil society is a unique one by the fact that these dimensions of governance are closely related: the game of internal governance draws the conditions for the organization's positions and actions in the external environment and vice-versa. Thus, these two dimensions need to be analyzed together or at least with the other aspect kept in mind while conceptualizing governance.

The process of preparing an annual report by the non-profit entities is characterized by a regulatory environment and essentially voluntary. In general, such an environment involves alternative methods

from the sphere of accounting, as well as a whole variety of choices in terms of disclosure (Christensen and Mohr, 2003). From this perspective, Gandía (2011) considers that there is enough room for improvements concerning the popularization of governance and, implicitly, of financial information, since disclosure levels are, in general, extremely reduced ones. In any case, any of the proposed improvements should be taken into account given a strategic context within which the informative transparency and accountability are listed among the board of trustees' priorities and should be in accordance with the human and economic resources that prepare to undertake them.

This paper is organized as follows. In the next section we define the theoretical framework as it refers to defining aspects with regard to disclosure, annual reports and governance identified from charitable organizations' overall conduct. Next, we elaborate on identifying the key features of the manner in which the subjected cases develop the idea of governance within their latest annual reports. Finally, we discuss in detail the main drivers of referring to governance by formulating a subsequent discourse under the centrality of the sector within which activate the three analyzed charitable entities.

2. LITERATURE REVIEW

Transparency is a key issue of the sector within which activate NGOs due to the fact that there exists an increased volume of private information and hidden actions relative to the NGO–beneficiary–donor link. Closely associated to the NGOs' relationships with (their own) stakeholders are the asymmetries of information, fact that makes much more difficult for donors, government and beneficiaries to observe the potential problems and to hold NGOs accountable (Burger and Owens, 2008).

In a study from 2002, Burger and Owens (2010), by using a representative survey of approximately 300 Ugandan NGOs examined the availability and the reliability of self-reported information from the subsequent sector. Results showed that, while most NGOs pretend to be transparent, it seems that a significant number of NGOs are not yet prepared to face the risks and sacrifices linked to the idea of being entirely transparent. According to the survey, 85% of the NGOs which conceived annual reports confirmed that they distributed their accounts. Simultaneously, many organizations which pretended to be transparent failed in providing accurate information.

Perego and Verbeeten (2013) investigate within a study the initial impact of a good practice code which has been promulgated in Netherlands in 2005 (i.e. Code Wijffels) by the national accreditation program. During the first phase they examined if establishing a code would alter the governance structure of Dutch charities. Then they assessed the impact of an enhanced governance structure for the affected organizations on their susceptibility of revealing information about the management's remuneration and,

eventually, reducing the compensation levels. In the period subsequent to the code's implementation, the charitable organisations modified their governance structure significantly. Results confirm the fact that enacting a reform having a regulatory role indeed modified the governance structure of a significant number of Dutch charities. Moreover, the analysis indicated an improvement regarding the financial accountability under the form a strengthened disclosure of the management's remuneration, as a consequence of adopting good governance practices.

According to Gandía's (2011) view, disclosure is a key for promoting a more efficient and sustainable environment for NGOs. The disclosure of relevant information creates trust and improves the adequate financing decisions. Different levels and types of disclosure can be requested for different parts and levels of sophistication. There exists a particular need for information in order to be disclosed in modes that respond to the questions which those interested in non-profit organizations are prone to have. The current forms of disclosure, based on the solicitations in terms of NGOs' reporting, are far from being satisfying ones. For this reason, and in an attempt to improve the informative transparency of these organizations, some NGOs rely on the same type of disclosure of information as it happens in the case of for-profit organizations.

Admittedly, Saxton, et al. (2014) concede that the disclosure from the annual report and the magnitude of disclosure linked to the performance are both associated with increased levels of the charitable contributions, while the quantity of financial information it is not. Moreover, the authors have found evidence of a conditioning relationship, with the effects of performance disclosure decreasing with the level of the donor's dependence.

The annual report maintains its key role in the arsenal regarding the advertising materials of each charitable organization in order to help it to gain the needed attention, support and funds. As the demands for NGOs in order to demonstrate the activities' relevance and effectiveness grow more and more, it becomes important for NGOs to demonstrate their achievements in a comprehensive way, yet a concise one. Providing insight into governance and a clear connection between the generated level of income and the objectives, strategies and achievements which result from it should be taken into account as a prerequisite for a high quality report (Deloitte, 2013: 2).

Stone and Ostrower (2007) claim that definitions referring to governance per se are not found in a generic sense within the non-profit literature. Nevertheless, in non-profit studies, the governance was clearly conceptualized at the organizational level where the governing system comprises the board of directors. Another aspect of this conflict implies the governance as described in a functional sense, listing widely accepted roles and responsibilities: (a) supervising financial management and ensuring

the appropriateness of resources; (b) ensuring that the basic legal and ethical responsibilities are accomplished; (c) ensuring that the organization's activities are aligned to its mission; (d) making long term plans and establishing major organizational policies; (e) hiring and supervising the chief executive officer; (f) representing the organization in the environment, in general, as well as within the key constituencies.

The process of data analysis conducted by Viader and Espina (2014) demonstrated that the theories about governance in the for-profit world are also applicable and used within the non-profit one. The models derived from the agency theory, being characterized by the centrality of exerting control, are the most frequently used ones by the NGOs that provide services from Puerto Rico. Hence, although there is a difference between the nature of the missions of for-profit and respectively, non-profit organizations, the elements related to governance are applicable to both of them in order to achieve their particular objectives.

With regard to their own survival, organizations depend crucially on other organizations and actors as providers of resources. As a result, these should identify different manners by which to manage this dependence and to ensure that they receive the needed resources and information. From this perspective, the board is seen as a means of reducing the uncertainty by creating influential links between organizations. The main function of the board is, regardless of the sector where it activates, of maintaining good relationships with external key stakeholders in order to ensure the flow of resources in and from the organization, and to help the entity to respond to the change coming from the external environment (Cornforth, 2003).

As asserted by Taylor and Taylor (2013), the desirable characteristics of some robust systems of measuring performance for voluntary and community organisations are the following ones: (a) to be based on a stakeholders' perspective; (b) to ensure the alignment of the performance measurement system with the strategic plan of the organization; (c) to respond to the current challenges in term of measurement, that is – i) to incorporate a balanced set of measurements which are both financial and non-financial, internal and external, on short term and on long term, and possess both soft and hard performance indicators; ii) to measure the quality of service both in the functional constitutive dimensions and relative to the technical quality; iii) to adapt performance measurement in inter-organizational contexts and to a network level; iv) to pay an adequate attention to the voice of the served users –; (d) to adopt a vision on the performance measurement process for service planning and delivery; (e) to facilitate an emphasis on learning and enhancement, rather than on management control. The results of the research conducted by the previously mentioned authors showed that, while

none of the existing models or frames did not appeared as to align fully with the characteristics of measuring the performance from the third sector, the most related ones could be those who adopted a procedural approach, as well as those referring to a perspective upon stakeholders.

3. THE UK CHARITY SECTOR AT FIRST GLANCE

The charitable sector, which represents the most prominent segment of the third sector from UK, makes a unique and widely recognized contribution relative to the public good by building social capital within the civil society, and the fact that this role is developed and strengthened is an essential one. It includes organizations which dispense funds for charitable activities, or such activities are conducted by themselves per se, and it comprises a vast and growing segment of economic activity (ACCA, 2009: 9).

The most recent statistical data referring to the third sector as published by the Charity Commission indicate that as of 30th September 2014 there were 164,097 registered charities, with an annual income of £64.050 billion (UK Government, 2014).

As a practical illustration of certain aspects directly linked with the core ideas of the current paper, yet it becomes important to take into account several ideas revealed within a study conducted by Deloitte (2013: 6–9). The main objective of the subsequent survey was the one of taking into account how the particular requirements regarding the content of the trustees' annual report were implemented by NGOs. The selected sample comprised 50 NGOs from the list of the first 100 charities as ranked by income. With regard to the element represented by Structure, governance and management identified within the trustees' annual report, the study emphasizes the requirement according to which the annual report should provide an understanding on the manner in which the trustees are appointed and trained.

Of the surveyed organizations, 88% (2012: 86%) complied with the request of explaining the method by which the trustees are employed, while 92% (2012: 86%) included details referring to the procedures for the trustees' induction and training. Although the majority of NGOs complied with the requirements formulated in accordance with the Statement of Recommended Practice (SORP), and even more of them acted in a responsible manner in the current year – i.e. 2013, the compliance still remained a minimal one in numerous cases. Some NGOs revealed that the trustees were elected on the occasion of the annual general meeting, but without a concise explanation of the process by which the trustees are nominated for certain positions. During 2013, 60% of the charities offered additional details so that the methods of appointment and election to be understood in a better way. Moreover, 52% of the charities increased their quantity of information on the induction process for the new appointed ones,

beyond mentioning that the new appointed ones receive an induction package or a certain training form in order to be induced.

4. DATA AND METHODOLOGY

The aim of the paper is to identify a series of common patterns regarding the discourse in terms of governance, as they appear to be formulated within the most recent annual reports conceived by three of the leading cancer charities from UK.

The three charitable organizations under analysis have in common the overall field within which they activate. Therefore, these are classified as dealing with The advancement of health or the saving of lives (Charity Commission, 2014a; 2014b; 2014c).

The Charity Brand Index assesses the charities' brands according to a wide range of measurements, including awareness, trust, propensity of making donations, media coverage and advertising's efficiency, attitude towards the social causes represented by charities and opinions relative to the organization's activity (Third Sector Research, 2014). According to Third Sector (2014), the previously mentioned online survey is conducted together with the market research company entitled Harris Interactive; the sample comprises over 4000 adults of the UK public. Within this ranking currently being put into practice for the sixth year – i.e. 2014, Cancer Research UK obtained the first place. Thus, the charity surpassed Macmillan Cancer Support for the first time during three years, as it held the third position of the ranking. In comparison with the place won last year, Marie Curie Cancer Care has moved up six places, occupying the seventh one. The results provided by the 2012 Charity Brand Index online survey show that two of the organizations under analysis belong to the Health care field – Macmillan Cancer Support and Marie Curie Cancer Care –, while Cancer Research UK has as object of activity the Medical research.

Both in 2011 and 2012 Cancer Research UK took the first place. By reference to the same period, Macmillan Cancer Support achieved three positions, so that in 2012 obtained the second place. There is also a difference of three positions with respect to the case of Macmillan Cancer Support who in 2011 was ranked on the 14th place, and in 2012 on the 11th one (Third Sector Research, 2012).

Given the exploratory character of the current study, in order to operationalize it there were analyzed the annual reports of three of the most prominent cancer charities from UK. Another reason underlying the choice of this type of medium is was the one regarding their easy accessibility as each of them was downloaded from the charitable organization's own website.

Although within the analysis there was taken into account the annual reports' actuality, their reference periods are included within the 2012-2014 timeframe. Cancer Research UK refers to the period 2013/14 (FYE – 31 March 2014), and Macmillan Cancer Support to a single year, namely 2013 (FYE – 31 December 2013). 2012-2013 is the timeframe subsequent to the annual report conceived by those from Marie Curie Cancer Care (FYE – 31 March 2013).

Another methodological component associated to the present analysis aims at addressing each entity in part under the form of its representation as a particular case. Consequently, beyond the completion of the entire information contained in the annual reports and the identification of the mentions related to the topic of governance, a distinctive role is the one of the notes to the financial statements.

This is because in the previously mentioned sections, beyond approaching the concept of governance in an unitary manner, there appears a wide range of features that greatly enlarge the sphere of options available to NGOs in order to become accountable. Last but not least, the argumentation was also formulated with reference to the documents represented by the statement of trustees' responsibilities, respectively the independent auditors' report to the members and trustees of each medical charity in part.

5. RESULTS AND INTERPRETATION

5.1 *Cancer Research UK*

The annual report of Cancer Research UK entitled Annual Report and Accounts 2013/14 comprises two major sections, namely Trustees' Report and Financial Statements. Within the first one, a notable component is represented by the Strategic Report, alongside which there appear the elements related to the theme of governance – Structure, governance and management, Statement of Trustees' responsibilities and Independent Auditors' Report to the Members and Trustees of Cancer Research UK. The Structure, governance and management section is a particularly comprehensive one so that it includes referrals about Structure and management, Council, Members, Trustees, the relationship between Committees and advisory groups, Committees, Executive Board, The Scientific Executive Board, Advisory groups, Committees and Trustee membership, and Employment policy.

“Cancer Research UK (the Charity) is a company limited by guarantee and is a registered charity. Council sets strategic direction and ensures the Charity achieves its objectives. It oversees governance and is responsible for upholding the Charity's values”. The annual report names Michael Pragnell as chairing the Council of Trustees (i.e. Council). The Council “oversees a robust governance framework. The Charity's governance complies with the Code for the Voluntary and Community Sector, endorsed

by the Charity Commission and other best practice guidelines published by the Charity Commission. It has agreed a schedule of matters reserved to Council which includes approval of annual budgets. It delegates operational responsibility for the Charity's activities to the Chief Executive and the Executive Board and provides advice, guidance and support on an ongoing basis. Council comprised 12 Trustees as of 29 May 2014. All Trustees are also Members and Directors of the Charity". With regard to Trustees, they "offer a wide range of skills and experience essential to the good governance of the Charity" (Cancer Research UK, 2014: 22).

The Council of Trustees integrates within its organisational structure a number of five Council Committees (i.e. Audit Committee, Francis Crick Institute Committee, Finance Committee, Fundraising and Marketing Committee, Research Strategy Committee), to which it is added the most relevant one for the present analysis namely, Nomination, Governance and Remuneration Committee. Regarding the aspects concerning Nominations and Governance, it is "responsible for reviewing and making recommendations to Council with regard to the governance policies and procedures of the Charity, assessing the governance structure including Membership, Council, Council Committees and their respective roles". In a general statement referring to the Council Committees, within the annual report there is mentioned that these ones "undertake a review of committee performance on a periodic basis and use the feedback provided to support improvements in the governance of the Charity" (Cancer Research UK, 2014: 22-3).

Moving on to the second major section mentioned above, among Accounting policies (framed in Notes to the Accounts) there is also inserted the section Resources expended, which adds to Governance costs the Costs of trading activities, respectively the Costs of charitable activities. In this regard, the explanations of the Governance costs' meaning can be described as being very concise ones, as they "are the costs of providing strategic direction and public accountability". Furthermore, the unique section associated to the same component renders the costs' distribution from a comparative perspective relative to the financial situation of the Group from 2013 and 2014, being framed by three main areas – Strategy, Council and Committee costs, Internal audit and Auditors remuneration (Cancer Research UK, 2014: 34-8).

5.2 Macmillan Cancer Support

Within the contents shown in Macmillan Cancer Support's 2013 Annual report and accounts, the information related to the subject of governance are integral part of a distinct section. Besides the heading entitled in the same way – i.e. Governance –, it comprises a second part, namely Further information. The introductory part of the annual report comprises, besides the contents formulated by

the Chief Executive and Chairman, an overall section named Our year at a glance. Complementary to the component How we raised our money, there appears to be rendered the one named How we spent it. The last one (of them) is defined by a graph which illustrates the charitable note associated to expenses, to which there are added values referring to Governance and Fundraising. Furthermore, there is inserted a value as corresponding to the formulation Other (Macmillan Cancer Support, 2014: 11).

Objects of the charity, Powers and delegations, Membership, The trustees, Appointment and induction of trustees, Number of meetings held in 2013, as well as Statement of responsibilities of trustees, respectively a reference to Legal and administrative details, all of them are subsequent elements of the part called Governance. In this regard, the issues which retain our attention are those that state, on one hand, that “during 2013, a working group was set up to review Council. Council was established as an advisory body back in 1989, and in view of the extensive changes to the charity since that time, the Board felt it timely to consider whether it remained the most effective way of seeking views of members, supporters and beneficiaries. The outcome of this review will be known in 2014 (Powers and delegations)”. On the other hand, we find that “Macmillan’s volunteers, staff, professionals and committee members of the charity are entitled to become members. Membership is also open to anyone who, in the opinion of the Board, deserves to be a member (Membership)”. The second part – i.e. Further information –, integrates a series of aspects as Employment policies and involvement, Employment policy, Subsidiaries, Related parties, Volunteers, and Independent auditors (Macmillan Cancer Support, 2014: 37–40).

The introductory part of the section which describes the Financial statements is assigned to the Independent auditors’ report (To the members and Trustees of Macmillan Cancer Support Charitable Company). Thereafter follows the Consolidated statement of financial activities (including an income and expenditure account) for the year ended 31 December 2013 as describing the Governance as part of the Resources expended, being listed its total value (unrestricted) for the years 2013 and 2012 (Macmillan Cancer Support, 2014: 43). The last one of the components comprised within this section is represented by Notes to the financial statements. Thus, within Accounting policies (1st point) there are defined the Governance costs as being “the costs associated with constitutional and statutory requirements and with the strategic management of the Charity’s activities” (Macmillan Cancer Support, 2014: 47).

The seventh point refers to the situation of Expenses, and in this case the referrals to Governance are filtered by Direct staff costs, Other direct costs as well as by Apportioned support costs. In addition, the total subsequent value for the years 2013 and 2012 it is reiterated. Still relative to this first part as

approached in a general note, the mention according to which “Other direct costs associated with generating voluntary income include direct event costs, travel and accommodation for fundraisers, rent, rates and office costs”, can be considered as being a notable one. In their turn, the Apportioned support costs are explicit under the formulation Analysis of apportioned support costs. Consequently, the total value corresponding to Governance for the years 2013 and 2012 is composed by the sum of the values regarding Human Resources and Facilities, Information Technology, Finance, Legal and Secretariat, respectively Policy and Communications.

At the end of the explicit listing there is inserted the clarification which indicates the fact that “Support costs, including staff costs, were apportioned to activities on the basis of headcount in each of the departments supporting the various activities”. Last but not least, this point – i.e. Expenditures –, refers to the Analysis of governance costs as rendering the total value from 2013, respectively 2012 depending on the following constitutive parts: Staff related costs, External audit fees (within which there are included Audit work, Audit related assurance services and Other services), Board and Council meeting expenses, AGM and annual report costs, Legal, strategy and other costs. In this situation too there is made a final statement with a justificative role – “External audit fees include non recoverable VAT” (Macmillan Cancer Support, 2014: 51).

Another important element relative to the discourse about governance identified within Macmillan Cancer Support’s annual report resides in the information included in the tenth point from Notes to the financial statements – Staff costs and numbers –, namely the average number of full time equivalent (FTE) staff employed in Governance during the year 2013, respectively 2012 (Macmillan Cancer Support, 2014: 54).

5.3 Marie Curie Cancer Care

Within the annual report of Marie Curie Cancer Care (Report and accounts 2012 – 13) there are identified four elements integrated as reports – Report of the Chairman and the Chief Executive, Impact report, Report of the Council, as well as Independent auditor’s report. Hence, relative to the fourth direction from the Impact report (together with Better care, Wider reach and Stronger foundations), namely Our finances, there is found a first reference to the general idea of governance on the basis of the mention – “As demand for the Marie Curie Nursing Service continues to increase faster than the ability of the charity to grow its fundraising income, the charity’s trustees have allowed the charity to continue to invest and authorised a planned deficit budget for 2012/13. The final result, although still a deficit, represents an improvement on the amount originally budgeted. The trustees have agreed a further deficit budget for 2013/14 but expect that investment in donor recruitment and other fundraising

activities will mean that the charity will no longer have a deficit on income and expenditure from 2015/16". Moreover, the term of governance appears to be rendered within the formulation "Governance, publicity and investment management" as representing 1% of the total value of Expenditure 2012/13 (Marie Curie Cancer Care, 2013: 15).

The general elements to which there are made references within the Report of the Council (for the 12 months ended 31 March 2013) are: Objectives, Activities, Achievements and future plans, Development of charitable activities, Overall results, Statement of responsibilities of the trustees. Within the part where there are described the results in their completeness, the referral to governance is made under the sub-title Other income and expenditure – "Governance costs, which relate to the governance arrangements of the charity rather than the costs associated with the management of the charitable and fundraising activities, were £719,000 (2012 – £677,000) and represented 0.5% (2012 – 0.5%) of total resources expended" (Marie Curie Cancer Care, 2013: 18). Regarding the Trustees, "Marie Curie Cancer Care is constituted as a company limited by guarantee and is governed by a Memorandum and Articles of Association. The Board of Trustees is collectively referred to as the Council. Day to day operational decisions are delegated through the Chief Executive to members of the charity's Executive Board and other members of senior management. Ad hoc select committees may be set up to consider any other matters nominated by the Council". In relation to Election and appointment, "The Council appoints all new trustees, based on selection criteria which ensure that collectively it maintains a broad range of relevant skills and experience. The Council also appoints the members of the Audit, Investment, Clinical Governance and Palliative Care Research Trustees Committees. The recruitment of new trustees is through a process of advertisement, application and interviews".

At long last, Induction and training refers to the fact that "An induction programme is offered to all new trustees and are provided with updates on an ongoing basis. Where such needs are identified training is provided". The Statement of trustees' responsibilities integrates a sub-title named Governance, risk management and internal controls, to which there is associated the mention as it is a general one by its nature according to which "The Council has reviewed governance processes during the year and concluded that they meet the needs of the organisation" (Marie Curie Cancer Care, 2013: 21–2).

The Accounting policies subsequent to the Notes to the financial statements (for the year ended 31 March 2013) render within one of their points certain details about support and governance costs. Thus, the first ones are defined as being "the costs of functions which support more than one of the charity's activities have been allocated to those activities based on time spent. Costs classified as governance relate to the general running of the charity and include the operations of the Council and addressing constitutional, audit and other statutory matters". In the case of the last ones it is interesting to note that

there is reiterated the idea according to which these “are the costs associated with the governance arrangements of the charity which relate to the general running of the charity rather than those costs associated with fundraising or charitable activity. These costs include external and internal audit; legal advice for trustees and costs associated with constitutional and statutory requirements; and the preparation of the annual report” (Marie Curie Cancer Care, 2013: 29).

Within the same sub-section (i.e. Notes to the financial statements) there is also rendered the component Expenditure which comprises the Cost of generating funds, Charitable activities and, last but not least, Governance costs. Moreover, these are distributed depending on the value of the Direct and Support costs, to which is added the total corresponding to the years 2013 and 2012. For Governance, within the sub-section Allocation of support costs, there are mentioned values regarding Executive, legal & strategy, Finance, HR & training as well as the total value as corresponding for the years 2013 and 2012. In their turn, the Governance costs are made explicit depending on the total values corresponding to the years 2013 and 2012 as follows: Apportionment of support staff (based on time spent), Internal audit, External audit fees, Trustees' travel & meeting expenses, Trustees indemnity insurance, and Legal costs (Marie Curie Cancer Care, 2013: 31–2).

6. CONCLUSIONS

In order to obtain a deeper understanding of the references to the concept of governance having as a preamble the content analysis of the annual reports, the detailed discussion outlines each charity's approach in part. Thus, there becomes interesting to observe the multiple facets associated to the discourse about governance which, in essence, describe a common area.

From an overall perspective, within the guidance notes formulated on the occasion of fulfilling the requested information by charities for the annual return 2014, Charity Commission (2014d) states that “Governance costs include the general costs of running the charity. They normally include audit costs, legal advice to trustees and costs of meeting constitutional and statutory requirements (e.g. trustee meetings and annual statutory accounts), and could include the cost of strategic planning processes”. Even though it can be stated that each of the three charities has its own manner of defining the governance costs, in essence, they refer to similar issues.

In terms of originality, the paper has as a landmark the fact that it treats the issue referring to the concept of organisational governance within the non-profit sector on the basis of analysing the annual reports of three of the most important NGOs from United Kingdom of which common field of activity is the medical one.

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