Taking account

The case for establishing a UK social economy satellite account

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The Law Family
Commission on Civil Society

PRO BONO ECONOMICS

Summary

We know that the social sector plays a vital role in the wellbeing of our country. It also plays a vital role in our economy. But currently, we know very little about the scale or nature of that contribution.

National accounts - the statistics which describe the size and nature of a country's economy - don't allow us to identify the specific contribution of the social sector or volunteers. Spread across industrial codes (like health & social care, education and arts), merged with business entities in these fields, and allocated across different sections of the national accounts, non-profit organisations are impossible to identify in economic statistics at present.

Meanwhile, most volunteering work isn't counted in national accounts at all.

So while we know that manufacturing accounts for 8% of the UK workforce and agriculture accounts for 0.6% gross value added to the UK economy – we have no equivalent ONS figures for the social economy and volunteering sector.

Similarly, we have no idea what proportion of different industries, like education or health & social care, are made up of non-profit organisations, nor how much of the employment in each industry depends on a thriving non-profit sector. And we have little grasp of how much value volunteering brings to our economy each year.

This is a serious oversight. Evidence from other countries shows that the non-profit and volunteering sector is a substantial economic contributor. It often represents one of the largest workforces of any industry, and accounts for around 5% of GDP. Without information on its size and health, policymakers cannot make informed decisions about a significant and sizeable part of our economy.

Summary

Developing transparent, credible and internationally comparable data on the economic and employment contribution of the sector would allow policy-makers and researchers to:

- Make evidence-based policy decisions about the social economy and volunteering in the UK, and in doing so support the country's economic growth, employment levels and social outcomes more broadly.
- Understand the economic value of the non-profit, social enterprise and volunteering sector, including how it compares to other industries and what proportion of employment in different industries depends on a thriving non-profit sector.
- Assess how the UK's non-profit sector stacks up internationally, which is key as there are suspicions that the UK's non-profit sector is one of its competitive global strengths.

Fortunately, much of the data we need to establish these metrics already exists. It is sitting in the data sets that are used to build our national accounts. But without committing analytical resource to tagging non-profit organisations within it, we will never know how important the non-profit sector is to our economy. Meanwhile, more accurate data about the non-profit sector workforce including volunteers could be collected through some brief additions to the Labour Force Survey.

The introduction of a "TSE Satellite Account" in the UK would, for the first time, bring together the economic and employment contribution of the wide range of non-profit organisations and volunteering activities, with parity to that afforded other industries.

A quick introduction to national accounts

National accounts describe all the economic activity in a country

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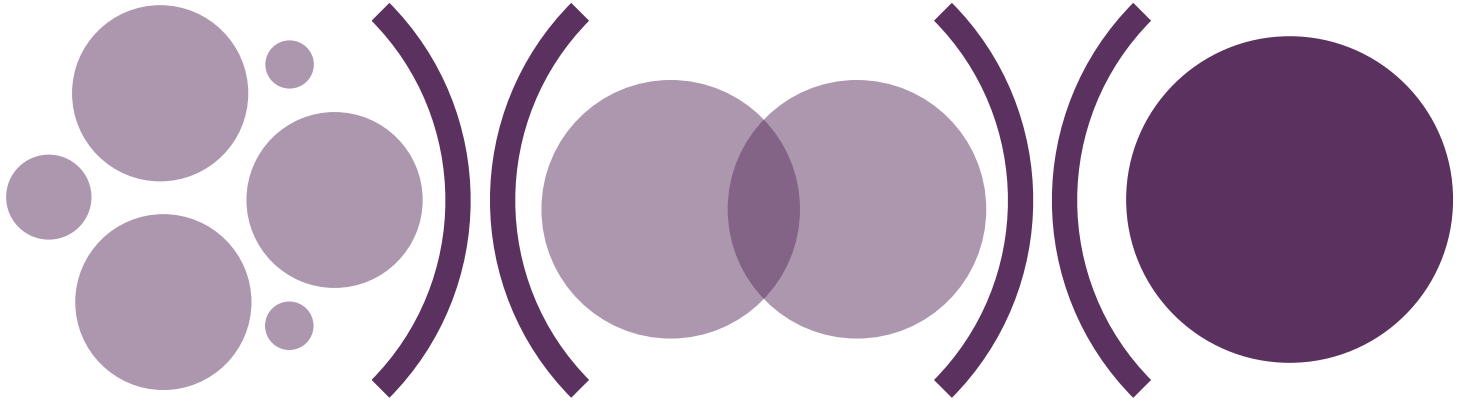
The purpose of national accounts is to: *"provide an integrated description of all economic activity within the economic territory of the UK"*. They draw on a range of different data sources, including surveys and administrative data. By comparing and contrasting different sources, the national accounts produce a single, integrated and consistent picture of the economy.

The national accounts present the output, expenditure, and income activities of a country's 'economic actors' such as households, corporations and government, and contain statistics on topics like GDP, public sector net borrowing, household consumption, the household savings ratio and the balance of trade (among many others).

Importantly, national accounts are built using recognised standards. This means they are internationally comparable, so we can compare GDP in the UK with GDP in France, Pakistan or Australia and be confident that we're comparing the same thing.



Different data sources

Compared and contrasted

Single picture of the economy that is internationally comparable

Data in the national accounts is organised by ‘sector’ and ‘industry’

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All ‘units’ – that’s households, corporations, non-profit institutions and government organisations – counted in the system of national accounts are allocated within two main structural breakdowns: sectors and industry.

Sectors are based on how a unit is organised, including who controls it and how it earns its income, i.e. the nature of its financial activity. Industries are based on activity, i.e. what an organisation does.

All units are classified into one of six **sectors** based on the nature of their **economic or financial activity:**

- Financial corporations
- General government
- Households
- Non-financial corporations
- Non-profit institutions serving households (NPISH)
- Rest of the world

Units are also classified by their **industry** based on **what they do.** Standard Industrial Classification (SIC) codes include:

- Agriculture, forestry & fishing
- Arts, entertainment & recreation
- Construction
- Education
- Human health & social work activities
- Information & communications
- Manufacturing
- Transport & storage

Which ‘sector’ a unit is allocated to depends on whether it is private or public, and whether or not it is a ‘market producer’

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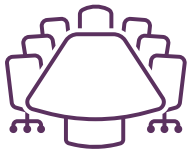
There are six sectors in the national accounts:



Corporations: organisations that are independent of government, undertake production in the market and sell products at ‘economically significant prices’ are assigned to the corporations sector. This is further subdivided into two parts**: non-financial corporations** (e.g., retailers, manufacturers) and **financial corporations** (e.g., insurance firms, stockbrokers).

Government: the economic activity of organisations that are controlled by government. This includes government departments and agencies, local government, the devolved administrations, the state education system, the National Health Service, the armed forces, the police and many more.

Households: the economic activity of individuals as consumers and households, as well as people who are self-employed.

Non-profit institutions serving households (NPISH): organisations that are not ‘market producers’ and not controlled by government are assigned to the NPISH sector. NPISH institutions provide goods and services either free or below the market price and mainly derive their income from grants and donations. This includes lots of charities, trades unions, religious organisations and the majority of universities.
But a lot of non-profits are missing from this sector.

Rest of the world: organisations and people not resident in the UK that have economic interactions with UK units. For example, overseas corporations, charities, governments or private individuals.

Which ‘industry’ a unit is allocated to depends on what it does

Standard Industrial Classification (SIC) codes identify *what* an organisation does – for example, construction, transport or education activity.

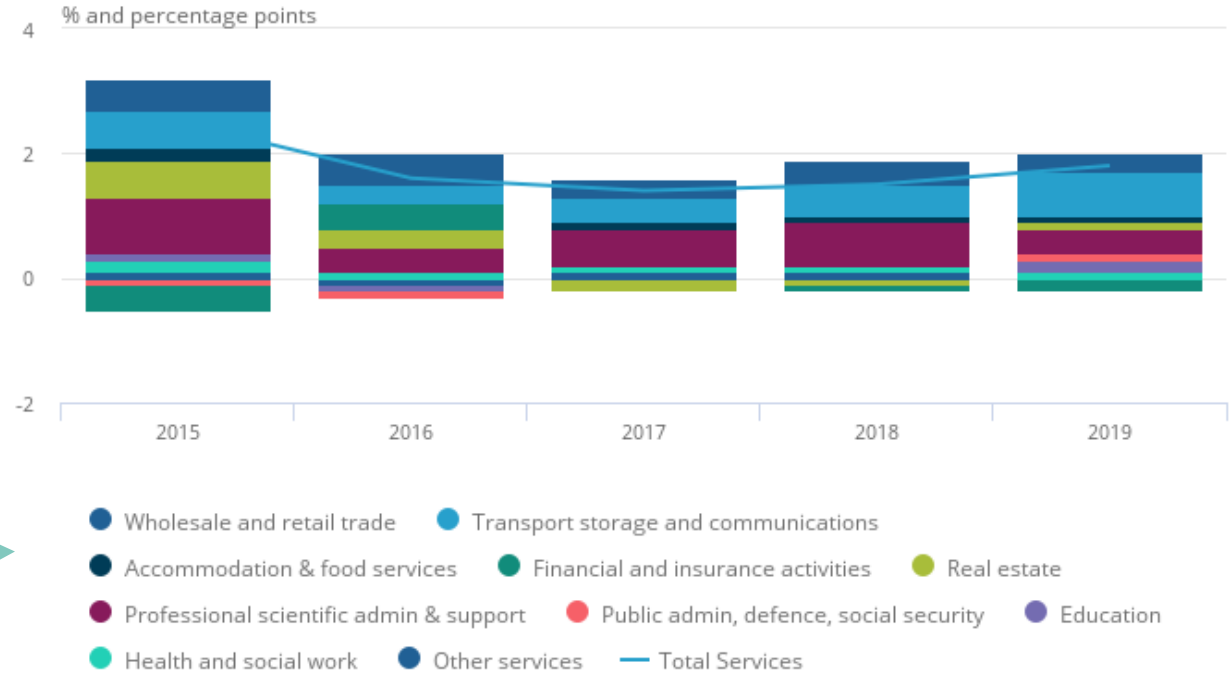
They help us see how different sectors of the economy are faring and how each is contributing to key economic indicators, like growth and employment.

SIC codes are regularly used to break down economic and business activity in public data. For example, the coronavirus fortnightly business insights data tells us things like how many businesses in each sector are temporarily closed or have a lower turnover than they would normally expect, and how many months’ worth of reserves they have in the bank.

Example from National Accounts: contribution to output growth by industry, over time

Figure 1.5: Services output increased by 1.8% in 2019, reflecting growth in all services industries except financial and insurance activities

Contribution to services output growth, 2015 to 2019, UK



Source: Office for National Statistics – UK National Accounts

Where does the non-profit sector sit within national accounts?

NPISH is a serious underestimate of the economic contribution of the non-profit sector

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Charities, social enterprises and other non-profit institutions are impossible to identify within national accounts currently because they adopt a range of different revenue raising models – which means they are allocated to a range of 'sectors' – and work across different issue areas which means they sit across different 'industries'.

Why isn't the non-profit sector all captured within NPISH?

The 'NPISH' sector is designed to capture charities and other non-profit entities, like universities and trade unions, based on the fact these organisations are independent of government and don't generate their income by selling products or services.

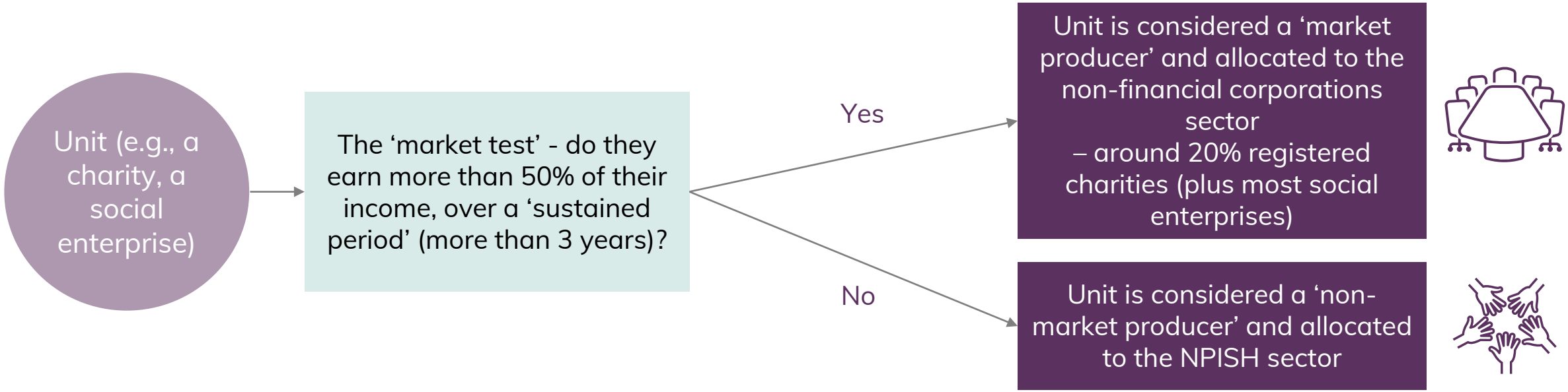
But in fact, plenty of non-profit organisations do earn a proportion of their income. Even if they don't make a profit.

As a result, many non-profit organisations are allocated to the non-financial corporate sector, rather than to NPISH. Which sector they're allocated to depends on how they respond to the 50% "market test" (see overleaf).

Researchers in other countries have estimated that NPISH only tends to capture around half of the actual contribution to GDP of the non-profit sector. Indeed, in some countries, like Canada, the non-profit sector turned out to be nearly five times larger than what was formerly visible through standard SNA methods. (*See: "The State of Global Civil Society and Volunteering: Latest findings from the implementation of the UN Nonprofit Handbook," Johns Hopkins Center for Civil Society Studies, 2012*)

A similar statistic looks likely to be borne out in the UK. While the ONS estimated the disposable income generated by NPISH at £51.3 billion in 2019, summing across the non-profit institutions listed in NCVO's "Beyond Charities" almanac, those organisations generated a total income of £240 billion in 2018-19.

Many charities and all social enterprises are allocated to the non-financial corporate sector, rather than NPISH, by the market test



Being a non-profit institution therefore does not equate to being a non-market producer. This means that if more charities increase the amount of income they earn or receive from trading (for example by selling goods, tickets, memberships, fees for services or delivering public services under contracts), *the contribution of the NPISH sector to GDP appears to decrease*. It also means NPISH does not include any other non-profit organisations that generate all or most of their income through sales.

In fact, non-profit organisations are the only organisations that can be found in almost all the sectors of national accounts

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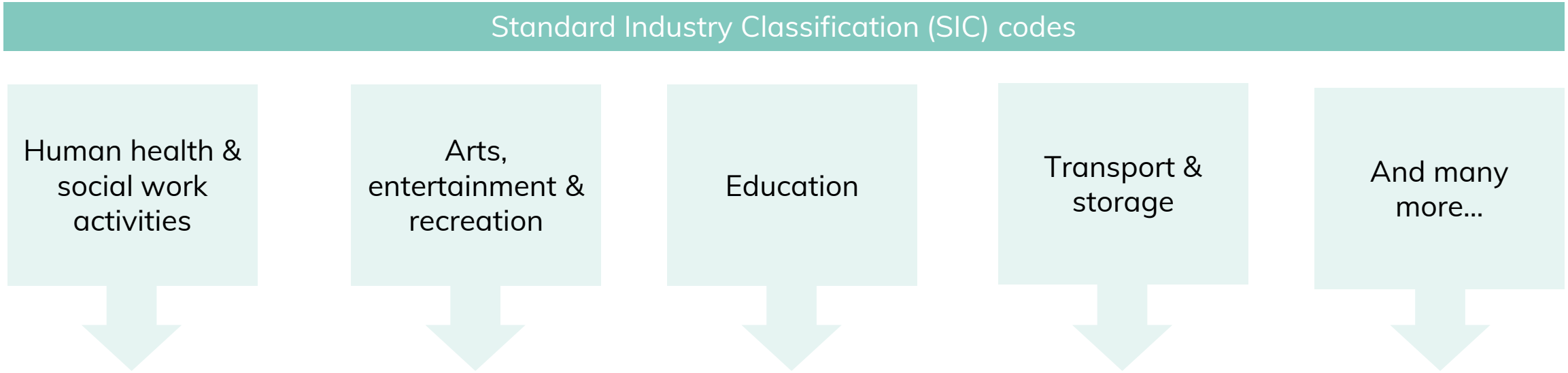
	Nonfinancial corporations	Financial corporations	General government	Household	NPISH
Corporations	X	X			
Government			X		
Households				X	
Non-profits	X	X	X		X

If a non-profit is set up and controlled in some way by government, such as the British Council or the RAF Museum, it will be allocated to the government sector.

Similarly, non-profit organisations sit across a range of different industries

Non-profit organisations also get lost in the national accounts because they work across different issue areas.

While most charities are likely to be found in industries like Human health & social work activities, Education, and Arts, entertainment & recreation, these industrial sectors also include plenty of businesses. And this classification is even less helpful when it comes to identifying social enterprises, which are spread over an even broader range of sectors. For example, Hackney Community Transport would be part of the Transport sector.



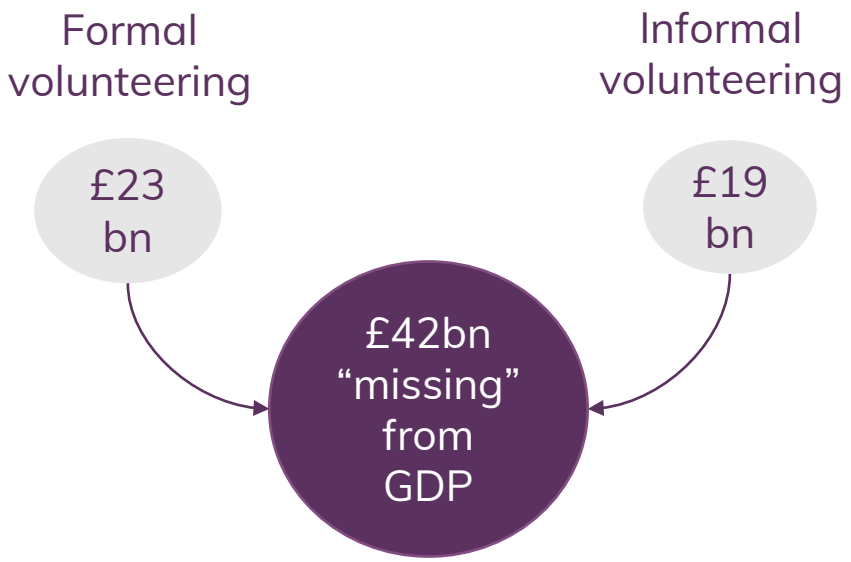
This means that charities and social enterprises could sit under a range of SIC codes.

Meanwhile, volunteering is almost entirely excluded from national accounts

"[GDP] measures neither our wit nor our courage, neither our wisdom nor our learning, neither our compassion nor our devotion to our country, it measures everything in short, except that which makes life worthwhile."
Robert F. Kennedy, 1968

Volunteer work is **not included** in national accounts and is therefore **excluded from GDP.** (Strictly speaking, when volunteer work results in a physical output – e.g., if volunteers build a house – that output *is* counted towards GDP. But as most volunteer work occurs in services, the vast majority of it is not captured in national accounts at all).

The ONS have previously estimated that frequent formal volunteering (i.e., volunteering through an organisation) produced around £23 billion of economic output (in 2015) – equivalent to around 1.5% of GDP



The ONS have previously estimated that informal volunteering (helping a friend or neighbour) produced around £19 billion of economic output (in 2012) – equivalent to around 1% GDP

Conclusion: The social sector is present but invisible in national accounts… and volunteering isn't even counted

- Only social sector organisations that are allocated to the NPISH sector are visible in national accounts.
- All other non-profit organisations, including charities that earn more than 50% of their income, cooperatives, mutuals and non-profit generating social enterprises, are hidden within the corporate sectors (and a few are allocated to the government sector).
- Non-profit organisations are also spread across industrial codes.
- So we might think of the social sector as the 'Invisible Man' of national accounts– present, but not visible.
- Meanwhile, the contribution of volunteering to our economy isn't even counted.

A solution? Introducing a satellite account to measure the non-profit sector and volunteer work

What is a ‘satellite account’?

Satellite accounts provide additional information on top of the core national accounts.

1. They analyse specific areas of the economy, using additional data sources
2. They tend either to bring out detail hidden within national accounts or look beyond the boundaries of existing national accounts
3. They are recognised internationally as a way of rearranging existing information in the national accounts so that a certain area can be analysed more closely.

The UK currently produces two satellite accounts:

- The Environmental Satellite Account measures the contribution of the environment to the economy, the impact of economic activity on the environment, and society's response to environmental issues – including things like greenhouse gas emissions. As part of this satellite account, the ONS also produces a Natural Capital accounts which estimates the financial and social value of natural resources in the UK
- The Experimental Tourism Satellite Account measures internal consumption and employment supported by the UK tourism industry
- Last updated in 2016, the UK has also previously produced a Household Satellite Account, which captured unpaid production activity such as childcare, adult care, household services and volunteering.

Example: establishing the contribution of tourism to the UK economy using a satellite account

Tourism activity, much like the non-profit sector, sits across a range of industries, such as accommodation, food, transport and retail. This means that, in the main national accounting structure, it's impossible to identify the specific contribution of internal tourism to the UK economy.

The tourism satellite account allows us to identify the specific contribution of tourism to the economy, including its contribution to GDP and employment. It also allows us to see which industries are most supported by (and therefore dependent on) tourism.

For example, through the 2017 satellite account we know that:

- Internal tourism generated £147.6 billion expenditure in the UK.
- Tourism directly supported 1.6 million jobs, with 1.2 million full-time equivalent employees working in 233,080 tourism-related enterprises.
- Tourism directly generated £59.7 billion of gross value added.

Without this data, policy makers have no robust way of knowing how important tourism is to the UK economy overall, or to output and employment within specific industries. As well as providing evidence about the importance of tourism to the economy overall, this sort of detailed information has proved invaluable through the pandemic: the satellite account provided policy makers with an evidence base about which industries were most likely to be impacted by severely reduced tourist activity, and to what degree.

"The tourism satellite account makes you visible when you're otherwise invisible, it gives you sway where you might not have sway. For the Treasury, where GVA and jobs are key metrics, it gives you weight when you wouldn't otherwise have weight." DCMS policy official

The non-profit sector would be a good candidate for a satellite account

The non-profit sector would be a good candidate for a satellite account because – as we have seen – it is currently hidden within national accounts.

Researchers at the Center for Civil Society Studies at Johns Hopkins University have developed a detailed methodology to allow statistics authorities like the ONS to develop an internationally comparable non-profit institutions & volunteering satellite account. The full UN approved methodology to develop a 'Satellite Account on Non-profit and Related Institutions and Volunteer Work' is available to download as a UN handbook.

This satellite account methodology would allow the ONS to build create a comprehensive, systematic, reliable and internationally comparable picture of the non-profit & volunteer sector in the UK. And it would, for the first time, bring together the wide range of non-profit organisations (including charities, co-ops, mutuals, universities, trade unions and religious bodies) into a single data set.

"The UN TSE Handbook Project (UNHB) seeks to make the 'third or social economy (TSE) sector' – including nonprofit, social economy, and civil society institutions, as well as volunteer work – more visible in official economic statistics around the world in a systematic and reliable fashion. The ultimate goal is to enhance both the understanding and credibility of this important set of institutions and activities and to provide a more solid, empirical foundation for enhancing the contributions it can make to improving the quality of life and solving the pressing social and environmental problems facing people around the world today." Johns Hopkins Center for Civil Society Studies

Which organisations and activities would be included?

Despite their diverse organisational and legal forms, and (for the purposes of national accounts) their diverse revenue raising models, non-profit institutions and volunteer work share certain distinctive features that distinguish them from other institutional units in national accounts.

They are driven by social missions and are prohibited from distributing profit, they often provide goods and services on a non-market basis and their staff usually include volunteers. They also often benefit from certain tax advantages and might be subject to different legal or regulatory frameworks. You can read more about this in our publication What Is Civil Society?

The UN Handbook explains how to build a non-profit & volunteering satellite account, using a 'Structural-Operational' definition to identify non-profit organisations for inclusion. It also includes a definition of what counts as 'volunteering' to be included in the account.

Structural-Operational units must be:

- Organised
- Private – separate from government
- Profit distribution is "significantly limited"
- Self-governing
- Voluntary

Types of organisations captured commonly include: charities, advocacy groups, sports clubs, universities, research institutions, religious organisations, foundations, co-ops, mutuals and benefit corporations.

Volunteer work must be:

- Unpaid
- Of benefit to persons other than the volunteer or that person's household/family
- Undertaken without compulsion
- Of meaningful duration (i.e., at least one hour) in a 4-week reference

A TSE satellite account would generate a range of new data about the economic contribution of the non-profit & volunteering sector

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A TSE satellite account would set out:

- ☑ The proportion of GDP represented by the non-profit and volunteering sector
- ☑ The Gross Value Added (GVA) of the non-profit and volunteering sector
- ☑ The number of people employed in the non-profit sector and levels of remuneration
- ☑ How the non-profit sector is spread across industries (e.g., health & social care, education) and what proportion of those industries' output, GVA and employment are generated by non-profit institutions & volunteering
- ☑ A more accurate estimate of the number of volunteers and the value of volunteer work in the UK
- ☑ Financial data about the non-profit sector, such as total income and expenditure, and their sources/components
- ☑ The number of non-profit sector institutions, by type of institution and major field of activity

This would allow us to better establish a range of comparative metrics

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This information would allow policy-makers to assess:

- The overall contribution and scale of the non-profit sector to the UK economy and employment
- How the non-profit and volunteering sector stacks up compared to other industrial sectors (e.g., construction, transport, manufacturing)
- How much employment and GVA across different industries is generated by non-profit organisations
- How much the non-profit sector relies on paid workers vs. volunteers
- How the UK's non-profit and volunteering sector compares internationally
- In addition, if in the future the UK were to adopt a 'beyond GDP' measure of wellbeing, the satellite account would allow us to track the impact of the non-profit and volunteering sector on this metric

And while this builds on existing data sources, much of this would be new information

The UK already has some reasonable data on the charity sector, particularly the information collected by the Charity Commission and summarised in the UK Civil Society Almanac by NCVO. And it's likely that a satellite account would derive a portion of its content from these sources.

However

- Social sector data in the UK is far from comprehensive currently – see our paper 'What's Missing? Evaluating social sector data gaps' for further discussion
- The satellite account would go beyond registered charities, taking in the full breadth of the non-profit and volunteering sector
- The satellite account methodology also includes guidance on how to collect better quality data on the non-profit workforce and volunteering
- And because it would be owned and produced by ONS within national accounting methodology, it would provide brand new robust, credible and transparent information about the non-profit sector within the context of national accounts.

But...while the satellite account methodology would tell us about the direct economic contribution of the non-profit sector in terms of capturing employment, income, spending and volunteering data, it would **not** allow us to estimate the spillover value created through the products and services provided. See our publication Undervalued and overlooked? for further discussion.

How would the social sector benefit from a satellite account?

“Valid and reliable statistics will enhance the visibility and credibility of voluntary organisations, contribute to improved transparency and accountability of the sector and of government, and provide empirical context for decision making and policy development”

Lester Salamon, Director of the Center for Civil Society Studies at The Johns Hopkins University, co-author of the UN Handbook: “Satellite Account on Non-profit and Related Institutions and Volunteer Work”

A satellite account would generate standardised economic data about the non-profit sector, supporting evidence-based policy work

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We've already established that a satellite account would allow us, for the first time, to better understand the economic contribution of the non-profit and volunteering sector. But that's not all. A satellite account is about collecting and holding *better* data, allowing the ONS to **normalise and standardise data about civil society.** That would contribute to:

- A **stronger basis for evidence-based policy making** – helping policy makers assess and track the impact of policies aimed to strengthen and grow the non-profit and volunteering sector, increasing the contribution the sector can make to both social and economic development.
- **Better and more transparent information about the sector** – including better information about the size, strength and growth of the sector and its contribution to the wider economy.
- **Visibility, credibility and legitimacy** for the non-profit and volunteering sector. They say, "what gets measured gets managed" and currently, we don't know how much about the contribution of the non-profit and volunteering sector to the UK economy. While this contribution is clearly much wider than purely economic measures, tracking the economic impact of the sector and normalising its measurement as part of national accounts is an important step in raising its profile as a substantial force in the UK.

It would also develop transferable ONS methodologies and generate international comparisons

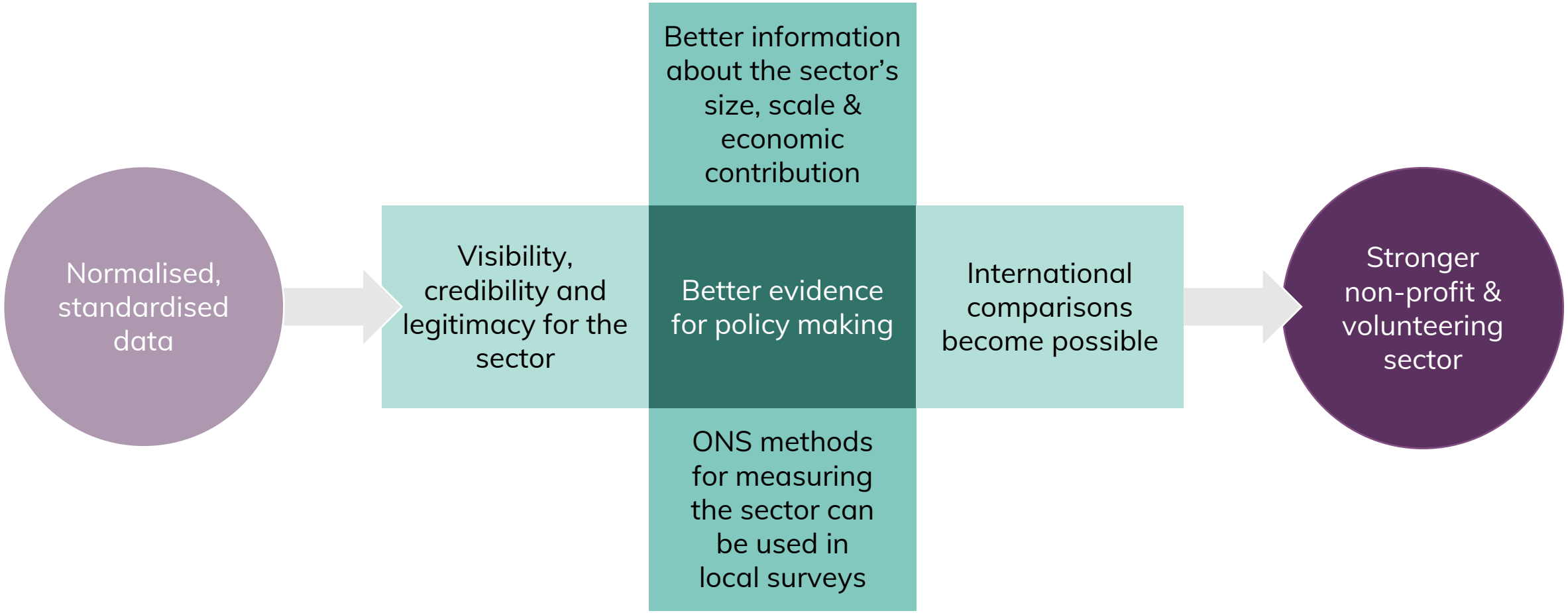
The satellite account would also provide **better data for researchers** focused on the non-profit sector, the challenges non-profit organisations face and the steps that can be taken to strengthen their capabilities. This includes **spotting problems or trends** that may need policy intervention (including, potentially, better understanding the regional spread of nonprofit institutions, funding flows & volunteering activity).

It would also generate a suite of **ONS accepted methods for measuring the sector** that could then be used in local and sub-sector surveys. For example, expanding the Labour Force Survey to gather better data on the nature of non-profit work and volunteering would provide a methodology that could then be mirrored by sector infrastructure bodies or local authorities who wanted a better grasp of the size and structure of their local social economies.

Finally, it would enable us **to compare the strength and contribution of the UK's non-profit and volunteering sector internationally**. This would provide a useful benchmark, for example, if the government believes the sector's strength plays an important role in the UK's progress against the Sustainable Development Goals or wants the UK's non-profit and volunteering sector to be a world leader.

In short – normalised and standardised data about the non-profit and volunteering sector would contribute to the sector's visibility in national statistics and policy debates, contributing to better policy making and, ultimately, supporting a stronger sector that could achieve more social and economic impact.

All of which would support a stronger non-profit and volunteering sector



Non-profit sector and volunteering satellite accounts in other countries

28 countries have so far produced a non-profit and volunteering satellite account and 10 countries have committed to do so

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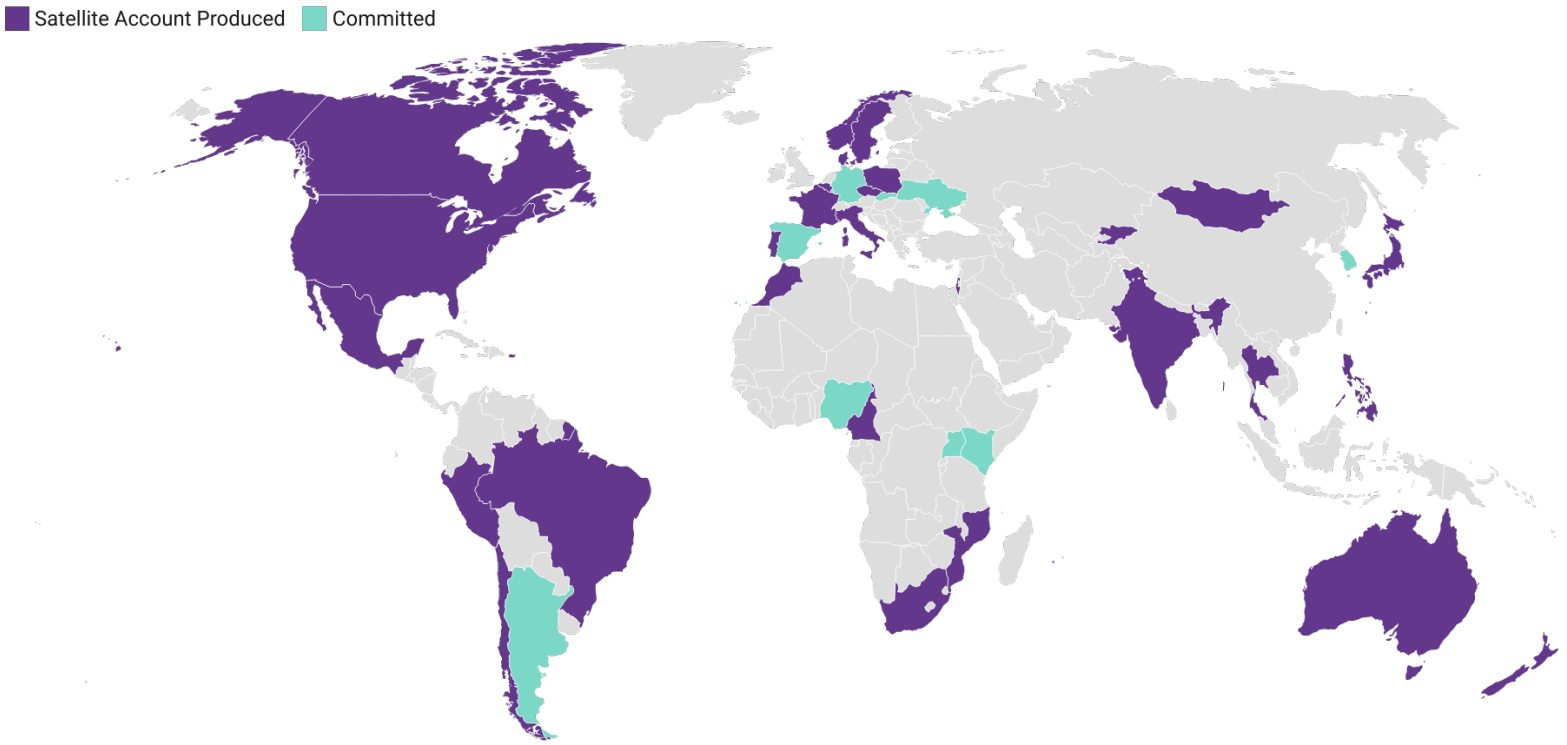
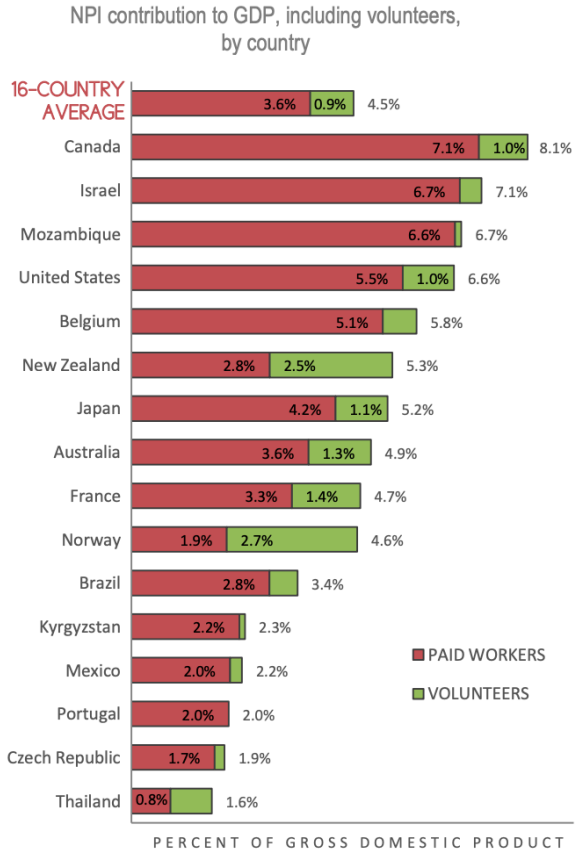
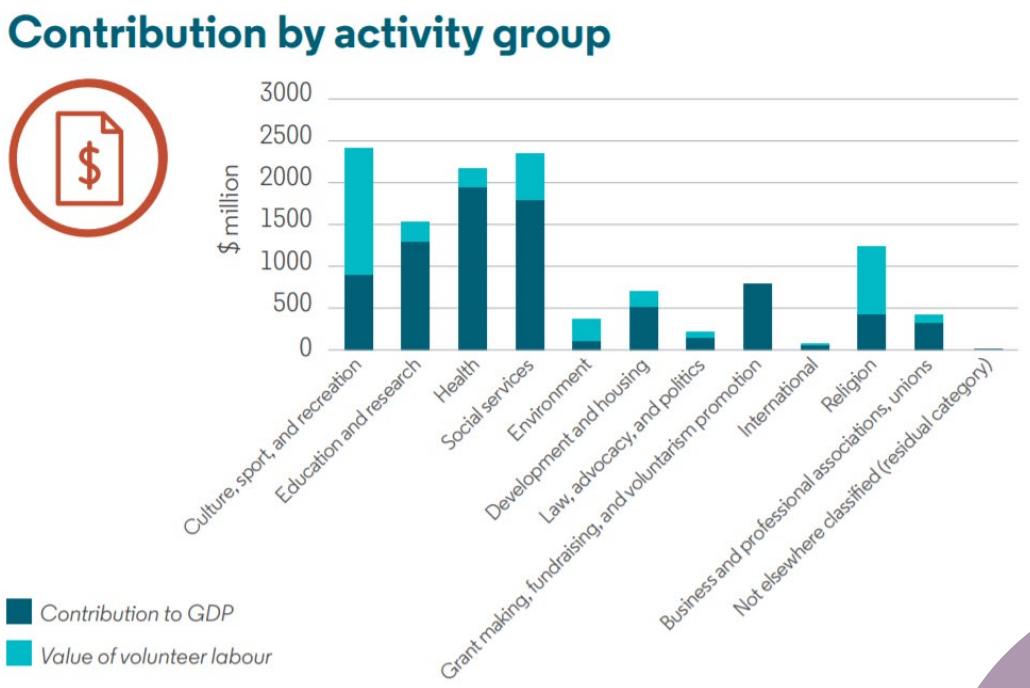


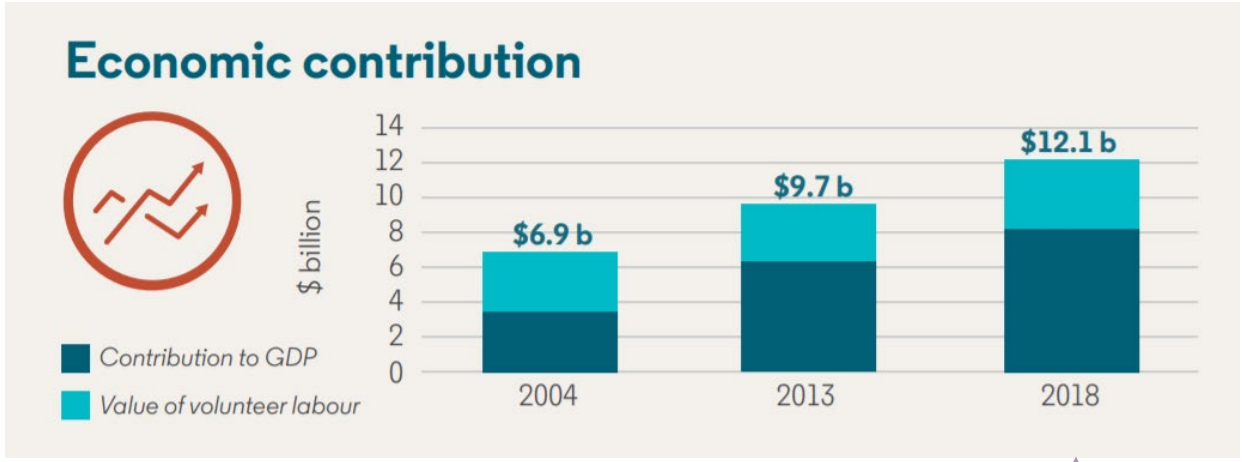
Source: Johns Hopkins Center for Civil Society Studies



Source: "The State of Global Civil Society and Volunteering: Latest findings from the implementation of the UN Nonprofit Handbook," Johns Hopkins Center for Civil Society Studies, 2012.

Examples from New Zealand's satellite account





Health, Social services and Culture, sport, and recreation contributed the most to GDP

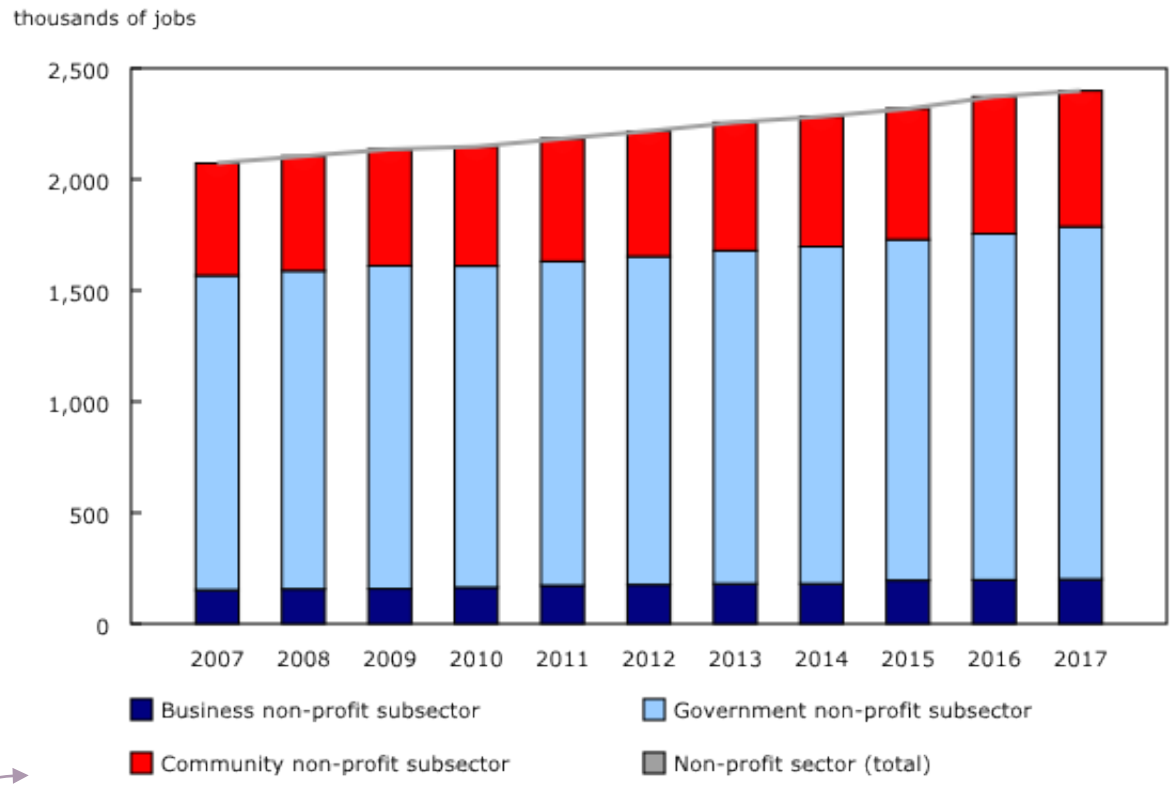
The NPI & volunteering sector contributed 2.8% GDP in 2018.

Source: Non-profit institutions satellite account 2018, Stats NZ

Examples from Canada's satellite account

From Canada's satellite account, we can learn that:

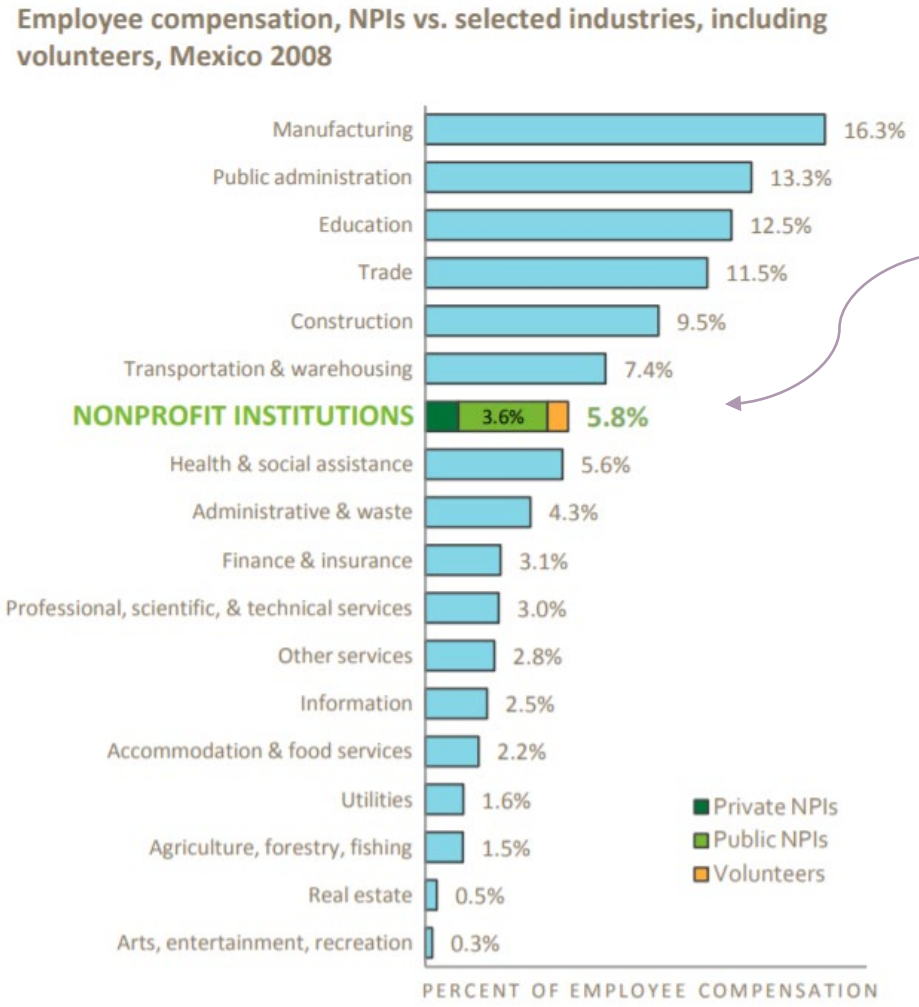
- Economic activity in the non-profit sector totalled $169.2 billion in 2017, representing 8.5% of Canada's GDP.
- Health (41.5%) and education (30.1%) generated the lion's share of activity in the overall non-profit sector in 2017, followed by social services (9.9%), including child and family services.
- In 2017, the non-profit sector accounted for 12.3% of the economy of Nova Scotia, well above the national average of 8.5% and the highest share of any province or territory.



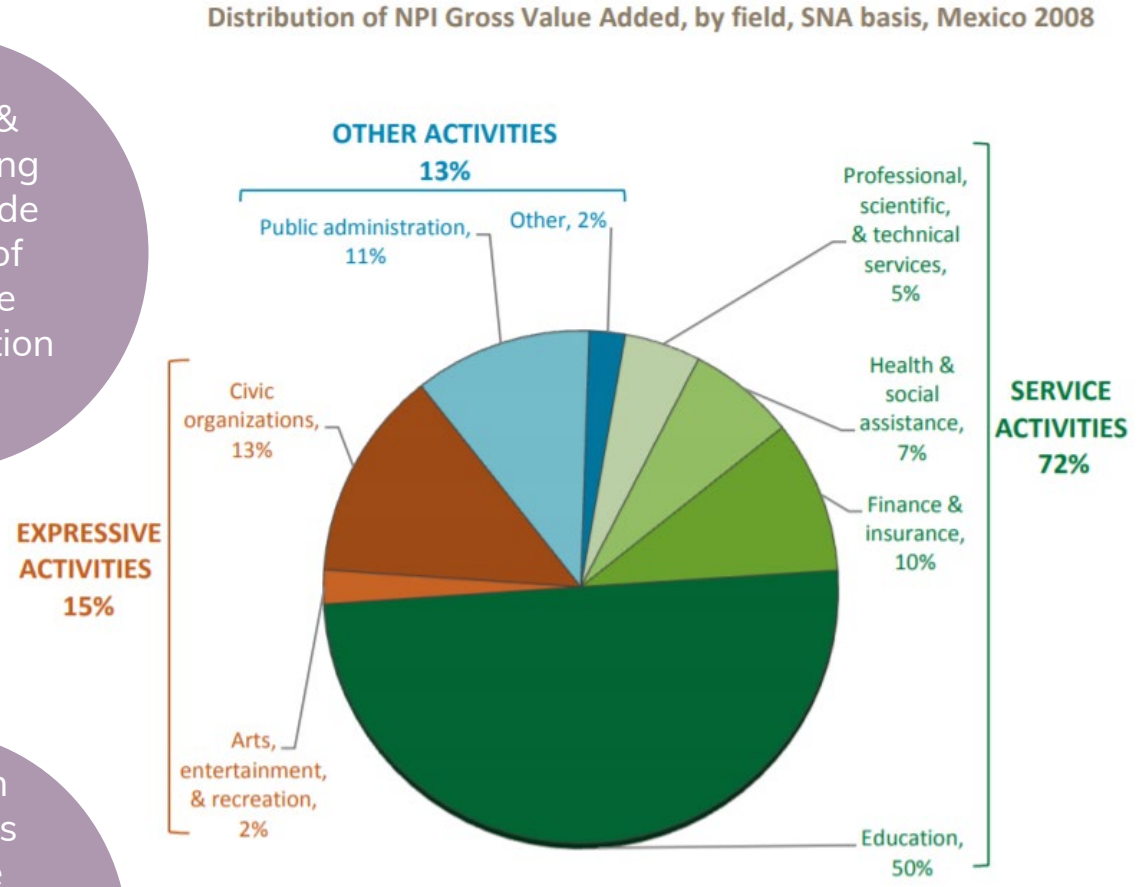
Source: Non-profit institutions and volunteering: Economic contribution 2007 to 2017, Statistics Canada

The non-profit sector in Canada employs over 2 million people

Examples from Mexico's satellite account



The NPI & volunteering sector made up 5.8% of employee compensation in 2012



Education non-profits made the biggest contribution to the non-profit sector's GVA

Source: The Mexican non-profit sector in comparative context, 2012

Even adopting elements of the methodology would help us learn more about the health and contribution of the non-profit sector

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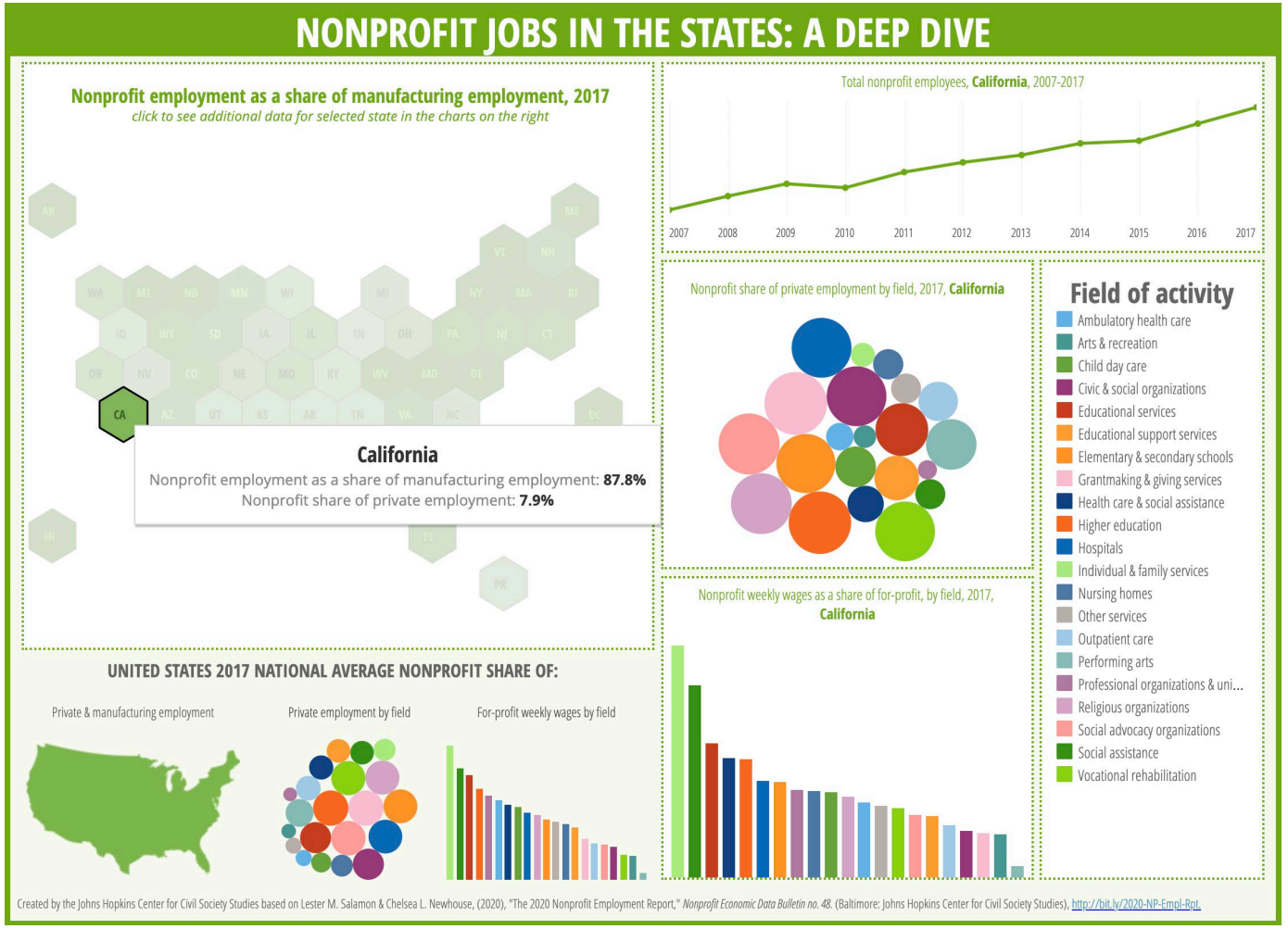
Using the satellite accounts suggested labour force methodology also paves the way for research organisations to develop other useful tools that help us understand the health of the sector.

For example, this dashboard from the USA – which is based on regularly updated US labour force survey data – tells us the rate of non-profit employment in a given state, how that compares to other sectors, and how pay compares to other sectors.

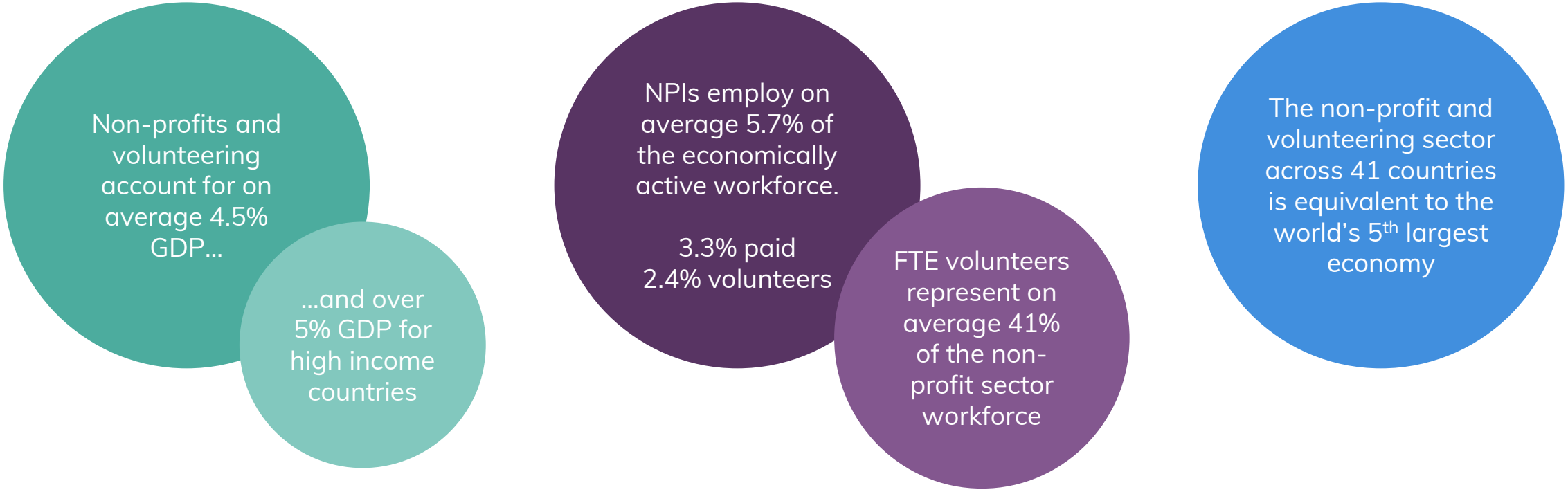
Source: Johns Hopkins Center for Civil Society Studies, http://ccss.jhu.edu/2020-np-employment-report-dashboard/



Global insights from the Johns Hopkins Center for Civil Society Studies are raising the profile of civil society

The Law Family Commission on Civil Society

We can use the findings of these satellite accounts to build a global picture of the non-profit sector. Based on data collected by those countries that have so far adopted a non-profit and volunteering satellite account, we know that:



Sources: The State of Global Civil Society and Volunteering: Latest findings from the implementation of the UN Nonprofit Handbook, Johns Hopkins Center for Civil Society Studies, 2012; and Explaining Global Civil Society: A Social Origins Approach, Johns Hopkins University Press, 2017.

Conclusion: finally understanding the economic contribution of the UK's non-profit and volunteering sector

A TSE satellite account is a key step the government could take to unleash the potential of the non-profit sector

Currently, only the social sector organisations that are allocated to the NPISH sector are visible in national accounts. All other organisations, including charities that earn more than 50% of their income, cooperatives and social enterprises, are hidden within other sectors. Social sector organisations are also spread across industrial codes.

And most volunteering isn't captured in national accounts at all.

This means we're missing vital data about the contribution of the non-profit sector and volunteering to the UK economy.

Without this data, policy makers can't make informed decisions about how to get the most out of the non-profit sector, or the economy more broadly.

Yet much of this data already exists, sitting in the databases that allow the ONS to build our national accounts.

Adopting a non-profit and volunteering satellite account would not be cost free for the ONS – we estimate it would cost in the region of £70-100k to deliver a TSE satellite account. And it would not solve all of the sector's data shortcomings.

But by affording the non-profit and volunteering sector parity of esteem in national statistics with other industries, this is one important step the government could take to support a strong and thriving social economy in the UK – and unleash its potential to achieve more in the process.

Further reading

The main source of information about Non-profit institutions & volunteering satellite account is the Center for Civil Society Studies Centre at Johns Hopkins University. http://ccss.jhu.edu/

This is the home of the UN TSE (third or social economy sector) Handbook, the official UN methodology for a NPI and Volunteering satellite account. http://ccss.jhu.edu/research-projects/un-tse-sector-handbook/

You can have a look at examples of what other countries who have adopted this methodology have produced, for example:

- New Zealand: https://www.stats.govt.nz/reports/non-profit-institutions-satellite-account-2018
- Canada: https://www150.statcan.gc.ca/n1/daily-quotidien/210329/dq210329b-eng.htm

You can also have a look at comparative country studies produced by the Center for Civil Society Studies Centre at Johns Hopkins University, for example:

- 16-country comparative report: http://ccss.jhu.edu/publications-findings/?did=393
- Comparative report using Mexico's satellite account data: http://ccss.jhu.edu/wp-content/uploads/downloads/2012/09/Mexico_Comparative-Satellite-Account-Report_rev.9.13.2012.pdf
- Comparative report using Portugal's satellite account data: http://ccss.jhu.edu/publications-findings/?did=374

References

Information about National Accounts in taken from the following sources:

- https://www.ons.gov.uk/economy/grossdomesticproductgdp/compendium/unitedkingdomnationalaccountstheblueb ook/2017/anintroductiontotheuknationalaccounts
- https://www.ons.gov.uk/economy/grossdomesticproductgdp/compendium/unitedkingdomnationalaccountstheblueb ook/2017/anintroductiontotheuknationalaccounts#overview-of-the-uk-national-accounts-and-sector-accounts
- http://piketty.pse.ens.fr/files/capitalisback/CountryData/UK/BlueBookGuide.pdf
- For information about NPISH: https://www.ons.gov.uk/economy/nationalaccounts/uksectoraccounts/articles/nationalaccountsarticles/bluebook201 9improvementstononprofitinstitutionsservinghouseholdsnpishsector
- For information about the UK's Household Satellite Account (last updated 2016): https://www.ons.gov.uk/peoplepopulationandcommunity/housing/methodologies/householdsatelliteaccountexperim ental
- For information about the UK's Tourism Satellite Account: https://www.gov.uk/government/statistics/uk-tourism-satellite-account-tsa