



Charities Act 1960

1960 CHAPTER 58

PART II

PROVISIONS FOR INQUIRING INTO, MAKING KNOWN AND CO-ORDINATING CHARITABLE ACTIVITIES

Registration of charities

4 Register of charities

- (1) There shall be a register of charities which shall be established and maintained by the Commissioners and in which there shall be entered such particulars as the Commissioners may from time to time determine of any charity there registered.
- (2) There shall be entered in the register every charity not excepted by subsection (4) below ; and a charity so excepted may be entered in the register at the request of the charity, but (whether or not it was excepted at the time of registration) may at any time, and shall at the request of the charity, be removed from the register.
- (3) Any institution which no longer appears to the Commissioners to be a charity shall be removed from the register, with effect, where the removal is due to any change in its purposes or trusts, from the date of that change; and there shall also be removed from the register any charity which ceases to exist or does not operate.
- (4) The following charities are not required to be registered, that is to say.—
 - (a) any charity comprised in the Second Schedule to this Act (in this Act referred to as an " exempt charity ");
 - (b) any charity which is excepted by order or regulations;
 - (c) any charity having neither any permanent endowment, nor any income from property amounting to more than fifteen pounds a year, nor the use and occupation of any land;

and no charity is required to be registered, in respect of any registered place of worship.

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- (5) With any application for a charity to be registered there shall be supplied to the Commissioners copies of its trusts (or, if they are not set out in any extant document, particulars of them), and such other documents or information as may be prescribed or as the Commissioners may require for the purpose of the application.
- (6) It shall be the duty—
- (a) of the charity trustees of any charity which is not registered nor excepted from registration to apply for it to be registered, and to supply the documents and information required by subsection (5) above; and
 - (b) of the charity trustees (or last charity trustees) of any institution which is for the time being registered to notify the Commissioners if it ceases to exist, or if there is any change in its trusts, or in the particulars of it entered in the register, and to supply to the Commissioners particulars of any such change and copies of any new trusts or alterations of the trusts ;
- and any person who makes default in carrying out any of the duties imposed by this subsection may be required by order of the Commissioners to make good that default.
- (7) The register (including the entries cancelled when institutions are removed from the register) shall be open to public inspection at all reasonable times; and copies (or particulars) of the trusts of any registered charity as supplied to the Commissioners under this section shall, so long as it remains on the register, be kept by them and be open to public inspection at all reasonable times, except in so far as regulations otherwise provide.
- (8) Nothing in the foregoing subsections shall require any person to supply the Commissioners with copies of schemes for the administration of a charity made otherwise than by the court, or to notify the Commissioners of any change made with respect to a registered charity by such a scheme, or require a person, if he refers the Commissioners to a document or copy already in the possession of the Commissioners or of the Minister of Education, to supply a further copy of the document; but where by virtue of this subsection a copy of any document need not be supplied to the Commissioners, a copy of it, if it relates to a registered charity, shall be open to inspection under subsection (7) above as if supplied to the Commissioners under this section.
- (9) In this section "registered place of worship" means any land or building falling within section nine of the Places of Worship Registration Act, 1855, as amended by this Act (that is to say, the land and buildings which, if this Act had not been passed, would by virtue of that section as amended by subsequent enactments be partially exempted from the operation of the Charitable Trusts Act, 1853), and for the purposes of this subsection "building" includes part of a building.
- (10) This section shall not apply to charities taking effect before the commencement of this Act until such date as the Secretary of State or, as regards any part of the register to be maintained by him, the Minister of Education may appoint by order made by statutory instrument; and different dates may be appointed for different cases or classes of case.

5 Effect of, and claims and objections to, registration

- (1) An institution shall for all purposes other than rectification of the register be conclusively presumed to be or have been a charity at any time when it is or was on the register of charities.

- (2) Any person who is or may be affected by the registration of an institution as a charity may, on the ground that it is not a charity, object to its being entered by the Commissioners in the register, or apply to them for it to be removed from the register; and provision may be made by regulations as to the manner in which any such objection or application is to be made, prosecuted or dealt with.
- (3) An appeal against any decision of the Commissioners to enter or not to enter an institution in the register of charities, or to remove or not to remove an institution from the register, may be brought in the High Court by the Attorney General, or by the persons who are or claim to be the charity trustees of the institution, or by any person whose objection or application under subsection (2) above is disallowed by the decision.
- (4) If there is an appeal to the High Court against any decision of the Commissioners to enter an institution in the register, or not to remove an institution from the register, then until the Commissioners are satisfied whether the decision of the Commissioners is or is not to stand, the entry in the register shall be maintained, but shall be in suspense and marked to indicate that it is in suspense; and for the purposes of subsection (1) above an institution shall be deemed not to be on the register during any period when the entry relating to it is in suspense under this subsection.
- (5) Any question affecting the registration or removal from the register of an institution may, notwithstanding that it has been determined by a decision on appeal under subsection (3) above, be considered afresh by the Commissioners and shall not be concluded by that decision, if it appears to the Commissioners that there has been a change of circumstances or that the decision is inconsistent with a later judicial decision, whether given on such an appeal or not.

Powers of Commissioners and Minister to obtain information, etc.

6 General power to institute inquiries

- (1) The Commissioners may from time to time institute inquiries with regard to charities or a particular charity or class of charities, either generally or for particular purposes:
Provided that no such inquiry shall extend to any exempt charity.
- (2) The Commissioners may either conduct such an inquiry themselves or appoint a person to conduct it and make a report to them.
- (3) For the purposes of any such inquiry the Commissioners may by order, and a person appointed by them to conduct the inquiry may by precept, require any person (subject to the provisions of this section)—
 - (a) to furnish accounts and statements in writing with respect to any matter in question at the inquiry, being a matter on which he has or can reasonably obtain information, or to return answers in writing to any questions or inquiries addressed to him on any such matter, and to verify any such accounts, statements or answers by statutory declaration;
 - (b) to attend at a specified time and place and give evidence or produce documents in his custody or control which relate to any matter in question at the inquiry.
- (4) For the purposes of any such inquiry evidence may be taken on oath, and the person conducting the inquiry may for that purpose administer oaths, or may instead of

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administering an oath require the person examined to make and subscribe a declaration of the truth of the matters about which he is examined.

- (5) The Commissioners may pay to any person the necessary expenses of his attendance to give evidence or produce documents for the purpose of an inquiry under this section, and a person shall not be required in obedience to an order or precept under paragraph (b) of subsection (3) above to go more than ten miles from his place of residence unless those expenses are paid or tendered to him.
- (6) No person claiming to hold any property adversely to a charity, or freed or discharged from any charitable trust or charge, shall be required under this section to furnish any information or produce any document relating to that property or any trust or charge alleged to affect it.
- (7) Where the Commissioners propose to take any action in consequence of an inquiry under this section, they may publish the report of the person conducting the inquiry, or such other statement of the results of the inquiry as they think fit, in any manner calculated in their opinion to bring it to the attention of persons who may wish to make representations to them about the action to be taken.
- (8) The council of a county, county borough, county district or borough included in a rural district and, in London, the Common Council of the City of London and the council of a metropolitan borough may contribute to the expenses of the Commissioners in connection with inquiries under this section into local charities in the council's area.
- (9) If any person wilfully alters, suppresses, conceals or destroys any document which he may be required to produce under this section, he shall be liable on summary conviction to a fine not exceeding one hundred pounds, or to imprisonment for a term not exceeding six months, or to both.

7 Power to call for documents, and search records

- (1) The Commissioners may by order require any person having in his possession or control any books, records, deeds or papers relating to a charity to furnish them with copies of or extracts from any of those documents or, unless the document forms part of the records or other documents of a court or of a public or local authority, require him to transmit the document itself to them for their inspection.
- (2) Any officer of the Commissioners, if so authorised by them, shall be entitled without payment to inspect and take copies of or extracts from the records or other documents of any court, or of any public registry or office of records, for any purpose connected with the discharge of the functions of the Commissioners or of the official custodian for charities.
- (3) The Commissioners shall be entitled without payment to keep any copy or extract furnished to them under subsection (1) above; and where a document transmitted to them under that subsection for their inspection relates only to one or more charities and is not held by any person entitled as trustee or otherwise to the custody of it, the Commissioners may keep it or may deliver it to the charity trustees or to any other person who may be so entitled.
- (4) No person claiming to hold any property adversely to a charity, or freed or discharged from any charitable trust or charge, shall be required under subsection (1) above to transmit to the Commissioners any document relating to that property or any trust or charge alleged to affect it, or to furnish any copy of or extract from any such document.

- (5) No person properly having the custody of documents relating only to an exempt charity shall be required under subsection (1) above to transmit to the Commissioners any of those documents, or to furnish any copy of or extract from any of them.

8 Receipt and audit of accounts of charities

- (1) Statements of account giving the prescribed information about the affairs of a charity shall be transmitted to the Commissioners by the charity trustees on request; and, in the case of a charity having a permanent endowment, such a statement relating to the permanent endowment shall be transmitted yearly without any request, unless the charity is excepted by order or regulations.

- (2) Any statement of account transmitted to the Commissioners in pursuance of subsection (1) above shall be kept by them for such period as they think fit; and during that period it shall be open to public inspection at all reasonable times.

- (3) The Commissioners may by order require that the condition and accounts of a charity for such period as they think fit shall be investigated and audited by an auditor appointed by them, being a member of one of the following bodies:—

The Institute of Chartered Accountants in England and Wales;

The Society of Incorporated Accountants ;

The Institute of Chartered Accountants of Scotland;

The Association of Certified and Corporate Accountants;

The Institute of Chartered Accountants in Ireland;

Any other body of accountants established in the United Kingdom and for the time being recognised for the purposes of paragraph (a) of subsection (1) of section one hundred and sixty-one of the Companies Act, 1948, by the Board of Trade.

- (4) An auditor acting under subsection (3) above—

(a) shall have a right of access to all books, accounts and documents relating to the charity which are in the possession or control of the charity trustees or to which the charity trustees have access;

(b) shall be entitled to require from any charity trustee, past or present, and from any past or present officer or servant of the charity such information and explanation as he thinks necessary for the performance of his duties;

(c) shall at the conclusion or during the progress of the audit make such reports to the Commissioners about the audit or about the accounts or affairs of the charity as he thinks the case requires, and shall send a copy of any such report to the charity trustees.

- (5) The expenses of any audit under subsection (3) above, including the remuneration of the auditor, shall be paid by the Commissioners.

- (6) If any person—

(a) fails to transmit to the Commissioners any statement of account required by subsection (1) above; or

(b) fails to afford an auditor any facility to which he is entitled under subsection (4) above ;

the Commissioners may by order give to that person or to the charity trustees for the time being such directions as the Commissioners think appropriate for securing that the default is made good.

(7) This section shall not apply to an exempt charity.

9 Exchange of information, etc.

- (1) The Commissioners may furnish the Commissioners of Inland Revenue and other government departments and local authorities, and the Commissioners of Inland Revenue and other government departments and local authorities may furnish the Commissioners, with the names and addresses of institutions which have for any purpose been treated by the person furnishing the information as established for charitable purposes or, in order to give or obtain assistance in determining whether an institution ought to be treated as so established, with information as to the purposes of the institution and the trusts under which it is established or regulated.
- (2) The Commissioners shall supply any person, on payment of such fee as they think reasonable, with copies of or extracts from any document in their possession which is for the time being open to public inspection under this Act.

Powers of local authorities and of charity trustees

10 Local authority's index of local charities

- (1) The council of a county or of a borough may maintain an index of local charities or of any class of local charities in the council's area, and may publish information contained in the index, or summaries or extracts taken from it
- (2) A council proposing to establish or maintaining under this section an index of local charities or of any class of local charities shall, on request, be supplied by the Commissioners free of charge with copies of such entries in the register of charities as are relevant to the index or with particulars of any changes in the entries of which copies have been supplied before ; and the Commissioners may arrange that they will without further request supply a council with particulars of any such changes.
- (3) An index maintained under this section shall be open to public inspection at all reasonable times.
- (4) A council may employ any voluntary organisation, and the council of a county may employ the council of any county district in the county, or the divisional executive (within the meaning of Part III of the First Schedule to the Education Act, 1944) for any part of the county, as their agent for the purposes of this section, on such terms and within such limits (if any) or in such cases as they may agree; and for this purpose " voluntary organisation " means any body of which the activities are carried on otherwise than for profit, not being a public or local authority.
- (5) A joint board discharging any of a council's functions shall have the same powers under this section as the council as respects local charities in the council's area which are established for purposes similar or complementary to any services provided by the board.
- (6) The provisions of this section may be adopted in any urban district by resolution of the council, and shall thereupon (subject to any further resolution of the council revoking the adoption) have effect in relation to the district as if it were a borough.

A council passing any such resolution shall transmit copies of it to the Commissioners and to the Minister of Education, and to the council of the county in which the urban district is situated.

- (7) In this section the expression "borough" shall extend to a borough included in a rural district, and in the application of this section to London for any reference to a borough or to a county district there shall be substituted a reference to a metropolitan borough, but the Common Council of the City of London shall have the like powers under this section as the council of a metropolitan borough.

11 Reviews of local charities by local authority

- (1) The council of a county or of a borough may, subject to the following provisions of this section, initiate, and carry out in co-operation with the charity trustees, a review of the working of any group of local charities with the same or similar purposes in the council's area, and may make to the Commissioners such report on the review and such recommendations arising from it as the council after consultation with the trustees think fit.
- (2) A council having power to initiate reviews under this section may co-operate with other persons in any review by them of the working of local charities in the council's area (with or without other charities), or may join with other persons in initiating and carrying out such a review.
- (3) No review initiated by a council under this section shall extend to any charity without the consent of the charity trustees, nor to any ecclesiastical charity.
- (4) No review initiated under this section by the council of a borough shall extend to the working in any county of a local charity established for purposes similar or complementary to any services provided by county councils, unless the review so extends with the consent of the council of that county or the council initiating it provides those services in its area under delegated powers.
- (5) Subsections (4) to (7) of the last foregoing section shall apply for the purposes of this section as they apply for the purposes of that.

12 Co-operation between charities, and between charities and local authorities

- (1) Any local council and any joint board discharging any functions of such a council may make, with any charity established for purposes similar or complementary to services provided by the council or board, arrangements for co-ordinating the activities of the council or board and those of the charity in the interests of persons who may benefit from those services or from the charity, and shall be at liberty to disclose to any such charity in the interests of those persons any information obtained in connection with the services provided by the council or board, whether or not arrangements have been made with the charity under this subsection.

In this subsection "local council" means the council of a county, of a county borough, of a metropolitan borough, of a county district, of a borough included in a rural district or of a rural parish, and includes also the Common Council of the City of London and the Council of the Isles of Scilly.

- (2) Charity trustees shall, notwithstanding anything in the trusts of the charity, have power by virtue of this subsection to do all or any of the following things, where it appears

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to them likely to promote or make more effective the work of the charity, and may defray the expense of so doing out of any income or moneys applicable as income of the charity, that is to say.—

- (a) they may co-operate in any review undertaken under the last foregoing section or otherwise of the working of charities or any class of charities;
- (b) they may make arrangements with an authority acting under subsection (1) above or with another charity for co-ordinating their activities and those of the authority or of the other charity ;
- (c) they may publish information of other charities with a view to bringing them to the notice of those for whose benefit they are intended.