



2008 CHAPTER 12

PART 1

INTRODUCTORY

Meaning of “charitable purpose”

2.—(1) For the purposes of the law of Northern Ireland, a charitable purpose is a purpose which—

- (a) falls within subsection (2), and
- (b) is for the public benefit (see section 3).

(2) A purpose falls within this subsection if it falls within any of the following descriptions of purposes—

- (a) the prevention or relief of poverty;
- (b) the advancement of education;
- (c) the advancement of religion;
- (d) the advancement of health or the saving of lives;
- (e) the advancement of citizenship or community development;
- (f) the advancement of the arts, culture, heritage or science;
- (g) the advancement of amateur sport;
- (h) the advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity;
- (i) the advancement of environmental protection or improvement;
- (j) the relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage;

- (k) the advancement of animal welfare;
 - (l) any other purposes within subsection (4).
- (3) In subsection (2)—
- (a) in paragraph (c) “religion” includes—
 - (i) a religion which involves belief in one god or more than one god, and
 - (ii) any analogous philosophical belief (whether or not involving belief in a god);
 - (b) in paragraph (d) “the advancement of health” includes the prevention or relief of sickness, disease or human suffering;
 - (c) paragraph (e) includes—
 - (i) rural or urban regeneration, and
 - (ii) the promotion of civic responsibility, volunteering, the voluntary sector or the effectiveness or efficiency of charities;
 - (d) in paragraph (g) “sport” means sports or games which promote health by involving physical or mental skill or exertion;
 - (e) paragraph (h) includes the advancement of peace and good community relations; and
 - (f) paragraph (j) includes relief given by the provision of accommodation or care to the persons mentioned in that paragraph.
- (4) The purposes within this subsection (see subsection (2)(l)) are—
- (a) any purposes not within paragraphs (a) to (k) of subsection (2) but recognised as charitable purposes under existing charity law or by virtue of section 1 of the Recreational Charities Act (Northern Ireland) 1958 (c. 16);
 - (b) any purposes that may reasonably be regarded as analogous to, or within the spirit of, any purposes falling within any of those paragraphs or paragraph (a) above; and
 - (c) any purposes that may reasonably be regarded as analogous to, or within the spirit of, any purposes which have been recognised under charity law as falling within paragraph (b) above or this paragraph.
- (5) Where any of the terms used in any of paragraphs (a) to (k) of subsection (2), or in subsection (3), has a particular meaning under charity law, the term is to be taken as having the same meaning where it appears in that provision.
- (6) Any reference in any statutory provision or document (in whatever terms) —
- (a) to charitable purposes, or
 - (b) to institutions having purposes that are charitable under charity law,
- is to be construed in accordance with subsection (1).

(7) Subsection (6)—

- (a) applies whether the statutory provision or document was passed or made before or after the passing of this Act, but
- (b) does not apply where the context otherwise requires.

(8) In this section—

“charity law” means the law relating to charities in Northern Ireland; and
“existing charity law” means charity law as in operation immediately before the day on which this section comes into operation.