

*Status: Point in time view as at 14/12/2011. This version of this cross heading contains provisions that are not valid for this point in time.*

*Changes to legislation: Charities Act 2011, Cross Heading: Charitable purpose is up to date with all changes known to be in force on or before 25 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*



# Charities Act 2011

## 2011 CHAPTER 25

VALID FROM 14/03/2012

### PART 1

#### MEANING OF “CHARITY” AND “CHARITABLE PURPOSE”

### CHAPTER 1

#### GENERAL

#### *Charitable purpose*

## **2 Meaning of “charitable purpose”**

- (1) For the purposes of the law of England and Wales, a charitable purpose is a purpose which—
  - (a) falls within section 3(1), and
  - (b) is for the public benefit (see section 4).
- (2) Any reference in any enactment or document (in whatever terms)—
  - (a) to charitable purposes, or
  - (b) to institutions having purposes that are charitable under the law relating to charities in England and Wales,is to be read in accordance with subsection (1).
- (3) Subsection (2) does not apply where the context otherwise requires.
- (4) This section is subject to section 11 (which makes special provision for Chapter 2 of this Part onwards).

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### 3 Descriptions of purposes

- (1) 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 because of youth, age, ill-health, disability, financial hardship or other disadvantage;
  - (k) the advancement of animal welfare;
  - (l) the promotion of the efficiency of the armed forces of the Crown or of the efficiency of the police, fire and rescue services or ambulance services;
  - (m) any other purposes—
    - (i) that are not within paragraphs (a) to (l) but are recognised as charitable purposes by virtue of section 5 (recreational and similar trusts, etc.) or under the old law,
    - (ii) that may reasonably be regarded as analogous to, or within the spirit of, any purposes falling within any of paragraphs (a) to (l) or sub-paragraph (i), or
    - (iii) that may reasonably be regarded as analogous to, or within the spirit of, any purposes which have been recognised, under the law relating to charities in England and Wales, as falling within sub-paragraph (ii) or this sub-paragraph.
- (2) In subsection (1)—
- (a) in paragraph (c), “religion” includes—
    - (i) a religion which involves belief in more than one god, and
    - (ii) a religion which does not involve 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 (j) includes relief given by the provision of accommodation or care to the persons mentioned in that paragraph, and
  - (f) in paragraph (l), “fire and rescue services” means services provided by fire and rescue authorities under Part 2 of the Fire and Rescue Services Act 2004.

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(3) Where any of the terms used in any of paragraphs (a) to (l) of subsection (1), or in subsection (2), has a particular meaning under the law relating to charities in England and Wales, the term is to be taken as having the same meaning where it appears in that provision.

(4) In subsection (1)(m)(i), “the old law” means the law relating to charities in England and Wales as in force immediately before 1 April 2008.

#### **4 The public benefit requirement**

(1) In this Act “the public benefit requirement” means the requirement in section 2(1)(b) that a purpose falling within section 3(1) must be for the public benefit if it is to be a charitable purpose.

(2) In determining whether the public benefit requirement is satisfied in relation to any purpose falling within section 3(1), it is not to be presumed that a purpose of a particular description is for the public benefit.

(3) In this Chapter any reference to the public benefit is a reference to the public benefit as that term is understood for the purposes of the law relating to charities in England and Wales.

(4) Subsection (3) is subject to subsection (2).

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