

2008 CHAPTER 12

## PART 1

### INTRODUCTORY

#### Special provisions about recreational charities, sports clubs, etc.

**5.**—(1) The Recreational Charities Act (Northern Ireland) 1958 (c. 16) is amended in accordance with subsection (2).

(2) In section 1 (certain recreational and similar purposes deemed to be charitable) for subsection (2) substitute—

"(2) The requirement in subsection (1) that the facilities are provided in the interests of social welfare cannot be satisfied if the basic conditions are not met.

(2A) The basic conditions are—

- (a) that the facilities are provided with the object of improving the conditions of life for the persons for whom the facilities are primarily intended; and
- (b) that either—
  - (i) those persons have need of the facilities by reason of their youth, age, infirmity or disability, poverty, or social and economic circumstances, or
  - (ii) the facilities are to be available to members of the public at large or to male, or to female, members of the public at large.".

(3) A registered sports club established for charitable purposes is to be treated as not being so established, and accordingly cannot be a charity.

**Changes to legislation:** There are currently no known outstanding effects for the Charities Act (Northern Ireland) 2008, Section 5. (See end of Document for details)

(4) In subsection (3) a "registered sports club" means [<sup>F1</sup>a registered club within the meaning of Chapter 9 of Part 13 of the Corporation Tax Act 2010 (community amateur sports clubs).]

#### **Textual Amendments**

F1 Words in s. 5(4) substituted (1.4.2010 with effect as mentioned in s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), ss. 1177, 1184(1), Sch. 1 para. 586 (with saving in Sch. 2)

#### Modifications etc. (not altering text)

C1 S. 5 modified (18.2.2011) by Charities Act 2008 (Transitional Provision) Order (Northern Ireland) 2011 (S.R. 2011/12), art. 2, Sch.

# Changes to legislation:

There are currently no known outstanding effects for the Charities Act (Northern Ireland) 2008, Section 5.