

The Scope of This Guidance Leaflet

This leaflet is one of many written for the volunteer (“amateur”) Trustees of the 75% of “small” (less than £250K/yr) charities which do not employ a full-time professional management team.

It will be useful for the Trustees of new charities seeking to get registered with the Charity Commission.

This leaflet, like all the others available from Small Charity Support, is NOT presented as a full and comprehensive professional opinion/advice on Charity Law and all the associated regulations.

Rather it is just a personal commentary on charity issues, and how to deal with them, from the perspective of the proverbial “[Person on the Clapham Omnibus](#)”.

For more details see the Small Charity Support website.

Warning: This leaflet is 13 pages long. Print only the pages you need.

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A: What Charitable Purpose Are – And Are Not.

1. Charitable Purposes (Also known as Charitable Objects)

The Purposes (also sometimes known as the Objects) of a charity define what it is that the charity is going to do for the Public Benefit in compliance with the Charities Act.

Note: *Previously the term “Objects” was the one most commonly used in this context.*

But recently “Purposes” seems to have become more popular.

Throughout this leaflet, where the term “Charitable Purposes” is used it also means “Charitable Objects”.

2. What is a ‘Charity’?

There is a fundamental issue that many people find difficult to understand and deal with when trying to define the “Purpose” of the charity that they want to set up.

The difficulty is that most ordinary members of the public (*ie*: “The people on the Clapham omnibus”) understand ‘Charity’ as meaning “*The voluntary donation of money/time/resources for the benefit of those in need*” (the definition you’ll find in most dictionaries).

But the legal meaning of the term ‘charity’ (*ie*: as defined by the Charities Act) is quite different.

The problem was summed up rather nicely by none other than Lord Hailsham, who said:

“ ... the words ‘charity’ and ‘charitable’ bear, for the purposes of English law and equity, meanings totally different from the senses in which they are used in ordinary educated speech or, for instance, in the Authorised Version of the Bible.”

In: Analysis of the law relating to public benefit

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/589796/Public_benefit_analysis_of_the_law.pdf

The Charities Act requires that, for an organisation to be legally recognised as a charity, it must comply with three key criteria:

1. Its Purposes must fall within one or more of the 13 categories defined by the Act;
2. It must be for the Public Benefit;
3. It must not be for profit.

There is no legal requirement for charities to be either “voluntary” (the Charities Act, section 16.2 merely “encourages voluntary participation in charity work”) or to be “for those in need”.

It is true that most of the UK’s charities meet both the “voluntary for those in need” definition and the Charities Act definition of “Charity”. But some of the UK’s largest ‘charities’ (‘charities’ because they meet the Charities Act criteria of “for the Public Benefit” and “Not for Profit”) are neither fundamentally “voluntary” nor “for those in need”. And the converse is also true – just because an organisation is “not for profit” and is “for the public benefit” doesn’t automatically make it “charitable”.

Given the significant discrepancy between the common understanding of what ‘Charity’ is, and the Charities Act definition of ‘Charity’ it is not surprising that many people find themselves confused and frustrated when their applications to register their small “voluntary for those in need” charity get rejected by the Charity Commission because their proposed charitable purposes fail to meet all the above legal criteria for charitable status.

For that reason it is strongly recommended that, when putting together your Constitution and application to register your charity you leave deciding what to put as your charitable purposes until the very last minute – *ie*: AFTER you have drafted your responses to all the other sections of the on-line registration form. That is not easy, because the on-line registration form requires you to make some kind of response to most questions before you can move on to the next. The solution is that, initially, you just type some random characters for your charitable purposes (‘QWERTY’ does just fine) as you can always come back later and change it to something appropriate. The on-line registration form allows you to log out and subsequently log back in again to complete any previously incomplete or incorrect responses sections, gives you up to 90 days to complete the process before the application times-out.

Leaflets 10a & 10b, ‘Registering with the Charity Commission’, in this series give you:

- * in 10a a complete list of all the section you will have to complete in the on-line registration;
- * in 10b some suggestions on how to complete each section;

so that you can be working out your responses for the on-line registration process even before you first access the Charity Commission website.

3. What are ‘Charitable Purposes’? (And what they are not !)

The Charity Commission’s guidance document, *How to Write Charitable Purposes* <https://www.gov.uk/guidance/how-to-write-charitable-purposes>, is misleading.

A person reading it through for the first time (*ie*: most people looking to start up their own small charity) can be forgiven for thinking that their charitable purposes should be a comprehensive description of the “What, Why, How, Who, Where & When” of their charity.

This is NOT the case.

‘Charitable Purposes’ describe how your charity complies with the 3 specific requirements of the Charities Act.

They are NOT about the “need” that motivated you to set up the charity.

And they do not say what your charity will be doing on a daily basis.

Both are covered elsewhere in your application.

They are therefore usually quite short and are set out in very legalistic language in a single sentence or paragraph in the ‘Purposes/Objects’ section in your charity’s governing document. For your on-line application you just copy the Purposes/Objects section from your governing document straight into

the on-line application form – there should not be any discrepancy between your governing document and your on-line application in what you give for your charitable purposes.

You will be asked to provide the detail of the “What, Why, How, Who, Where & When” of your charity in other sections of your on-line application to register your charity with the Charity Commission.

1. Writing ‘Charitable Purposes’

Although quite short in terms of the number of words, writing a charity’s Purposes is often the most difficult part of getting it set up and registered. Experience shows (see the companion leaflet 2c-Charitable Purposes – Case Studies) that what, to a non-legal lay-person, seem like trivial nuances in the interpretation of words and phrases can be seen by the Charity Commission as sufficiently significant to justify rejection (or enable the acceptance) of a charity application.

For example: The use of the word “Partnership” – in the common meaning of a collaborative arrangement with another charity – caused the initial rejection of a charity registration because the legal meaning of that word implied that one charity would just be a sub-division of the other rather than an independent entity. Or the use of the phrase “public space” – intended to include the provision of both indoor and outdoor areas to which the public had access – in its legal meaning did not include buildings and so the phrase “public amenity” had to be added.

This is a particular problem for Trustees who are not professional lawyers with specific expertise in charity law (*ie*: most Trustees of small charities !!!).

1a) Using Charity Commission Example Charitable Purposes

One way of minimising any difficulties in writing your charity’s purposes is NOT to try to write your own words but, instead, to use one of the Charity Commission’s Example Charitable Purposes (on pages Error! Bookmark not defined. to 13 of this leaflet) and tailor it to your requirements.

Many of the Examples contain alternative clauses from which you can select one (or more if appropriate). And most of the Examples have optional items – identified by *[italic text in square brackets]* – which you can alter or delete to meet your specific requirements. *eg*: you replace *[insert place]* with ‘SE.England’ or ‘Greater Manchester’ or ‘Central Africa’ or wherever describes your charity’s area of activity.

In fact, the Charity Commission specifically advises: **“Your charity registration application will take less time if you can use an example Purpose without alteration”** (*ie*: without altering anything other than the optional text).

The “bottom line” is that if none of the 32 Example Charitable Purposes can be adapted to suit what it is you are wanting to do, you should consider carefully if what you want to do doesn’t fit within any of the 12 categories of charitable purposes defined by the Charities Act (and, therefore, cannot legally be a charity).

1b) Writing Your Own Charitable Purpose(s)

If none of the 32 Example Charitable Purposes fit what you want, and you feel that nevertheless your charity’s purposes fit within the 12 categories defined by the Charities Act then you should read and follow carefully the Charity Commission guidance *“Setting up and running a charity: How to write charitable purposes”* which can be found at: <https://www.gov.uk/guidance/how-to-write-charitable-purposes>

The guidance contains many useful tips on what phrases should be used (where appropriate) and what sorts of words/phrases should be avoided.

The use of the phrase *“in particular but not exclusively”* can be extremely helpful to show where your charity will have a particular focus but you do not want to be absolutely restricted to that focus.

For example: If your purpose was *“To promote amateur football for the public benefit”*, your charity would never be able to promote anything other than football. But if, instead, you wrote your purpose

as *“To promote amateur sport for the public benefit, in particular but not exclusively the playing of football”* you would be flagging up that your charity would be focusing on football, but would NOT be prohibited from promoting other sports from time-to-time. A similar approach can be used for other aspects of your activities – for example *“...in particular, but not exclusively, for the public benefit in Manchester”* would flag up that the primary area of activity for your charity would be Manchester, but it would not be prohibited from extending further afield when appropriate.

When writing your own Charitable Purpose(s) it is important that you demonstrate that you have read, and have attempted to apply, all the guidance referred to above. Experience indicates that, if you have “done your homework properly”, have tried to use all the recommended phrases, but have still not properly complied with the “niceties” of the Charities Act the Charity Commission assessors will be very helpful in suggesting ways to re-word your purposes to achieve compliance and so be granted registration.

But of course, if the wording of your proposed charitable purposes makes it evident that you have not “done your homework” it is quite reasonable that the assessors should return your application with the blunt advice “that you read the published guidance carefully”.

2. Meeting the Public Benefit Requirement

In writing your Charitable Purpose it is pretty much essential to include somewhere the phrase “For the Public Benefit”. This is because, in order to comply with the Charities Act, the focus of your charity should be on the benefits that it delivers to the public and not just on the benefits (if any) it delivers specifically to those in need.

It seems that nowadays *“For the Public Benefit...”* is quite often the opening phrase of the Charitable Purposes – ie: a charity’s Purposes might read: *“For the Public Benefit the advancement of xxxx for the relief of zzzz”*.

However, your charitable purpose(s) is(are) NOT the place to be describing in any detail the public benefits you are planning to deliver. The approach taken seems to be that it is sufficient for your charitable purposes just to state that what you will be doing is “For the Public Benefit” (ie: as required by the Charities Act). The rationale for that seems to be that, with such a statement in your Charitable Purposes, your charity would effectively be breaking the law if it did ANYTHING which was not “for the Public Benefit”.

It is later in the on-line application form where you will be required to describe in detail your charity’s proposed outputs (things you will be doing) and outcomes (the results you achieve – what will change for the better) and how they will deliver benefit to the public at large.

More detail on how to build the “Public Benefit requirement” into your on-line application is given in **Leaflet 1: Outputs & Outcome**.

However, there is lots of guidance on the internet on what is, and is not, “Public Benefit” for the purposes of the UK Charities Act and, therefore, for fulfilling the criteria for registering as a charity. The following guidance, provided here for completeness, is taken from:

<https://www.gov.uk/guidance/public-benefit-rules-for-charities>

3. Public Benefit Rules For Charities.

The public benefit requirement has two aspects:

3a) The ‘benefit aspect’

To satisfy this aspect:

- a purpose must be beneficial - this must be in a way that is identifiable and capable of being proved by evidence where necessary and which is not based on personal views

- any detriment or harm that results from the purpose (to people, property or the environment) must not outweigh the benefit - this is also based on evidence and not on personal views

3b) The 'public aspect'

To satisfy this aspect the purpose must:

- benefit the public in general, or a sufficient section of the public - what is a 'sufficient section of the public' varies from purpose to purpose
- not give rise to more than incidental personal benefit - personal benefit is 'incidental' where (having regard both to its nature and to its amount) it is a necessary result or by-product of carrying out the purpose

In general, for a purpose to be a charitable purpose it must satisfy both the benefit and the public aspects. However, charities for the relief (and in some cases the prevention) of poverty need only satisfy the benefit aspect.

4. Charitable Purpose as Defined by the Charities Act

Your organisation cannot be a charity if it has some purposes that are charitable and some that are not. The following is taken from the Charity Commission's guidance webpage: (*© Copyright acknowledged*) <https://www.gov.uk/government/publications/charitable-purposes/charitable-purposes>

The Charities Act 2011 defines a charitable purpose, explicitly, as one that falls within 13 descriptions of purposes and is for the public benefit.

They are:

1. [The prevention or relief of poverty](#)
2. [The advancement of education](#)
3. [The advancement of religion](#)
4. [The advancement of health or the saving of lives](#)
5. [The advancement of citizenship or community development](#)
6. [The advancement of the arts, culture, heritage or science](#)
7. [The advancement of amateur sport](#)
8. [The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity](#)
9. [The advancement of environmental protection or improvement](#)
10. [The relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage](#)
11. [The advancement of animal welfare](#)
12. [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](#)
13. [Any other charitable purposes](#)

The list of 'descriptions of purposes' in the Charities Act 2011 just describes broad areas of potentially charitable activity. Each item listed is a description or 'head' of charity rather than a fully-stated charitable purpose in itself.

Under each of the descriptions lie a range of purposes, all of which fit the description, but each of which is a different purpose in its own right. The list of descriptions, taken as a whole with the purposes that underlie each description, encompasses everything that has, or may be, recognised as charitable in England and Wales.

There is no automatic presumption that an organisation with a stated aim that falls within one of the descriptions of purposes is charitable. To be a 'charitable purpose' it must be for the public benefit. This has to be demonstrated in each case.

In some cases, a charity may wish to adopt the wording of one of the descriptions of purposes as its stated aim. That may be acceptable where it is clear that what is being advanced is a charitable purpose for the public benefit.

However, in many cases, the wording used in these broad descriptions of purposes can have more than one meaning, and not all of those meanings are purposes that the law has recognised as charitable. In some cases, the wording used may not make it sufficiently clear what the organisation has been set up to do. Where that is the case, further clarification may need to be added to ensure that the purpose that is to be advanced is one that is exclusively, and unambiguously, charitable.

The commission will consider each case on its own merits.

5. Commentaries on Charitable Purposes

The following list and commentaries on the Charitable Purposes, as defined by the Charities Act, is just an abbreviated copy of the Charity Commission published guidance.

For the full guidance you should refer to the specific links above.

The Charity Commission also publishes example Charitable Purposes

5.1: The prevention or relief of poverty

In the past, the courts have tended to define 'poverty' by reference to financial hardship or lack of material things but, in current social and economic circumstances, poverty includes many disadvantages and difficulties arising from, or which cause, the lack of financial or material resources.

There can be no absolute definition of what 'poverty' might mean since the problems giving rise to poverty are multi-dimensional and cumulative. It can affect individuals and whole communities. It might be experienced on a long or short-term basis.

Poverty can both create, and be created by, adverse social conditions, such as poor health and nutrition, and low achievement in education and other areas of human development.

The prevention or relief of poverty is not just about giving financial assistance to people who lack money; poverty is a more complex issue that is dependent upon the social and economic circumstances in which it arises. The commission recognises that many charities that are concerned with preventing or relieving poverty will do so by addressing both the causes (prevention) and the consequences (relief) of poverty.

Not everyone who is in financial hardship is necessarily poor, but it may still be charitable to relieve their financial hardship under the description of purposes relating to 'the relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage.

In most cases, the commission will treat the relief of poverty and the relief of financial hardship the same. Generally speaking, it is likely to be charitable to relieve either the poverty or the financial hardship of anyone who does not have the resources to provide themselves, either on a short or long-term basis, with the normal things of life which most people take for granted.

Examples of ways in which charities might relieve poverty include:

- a) grants of money
- b) the provision of items (either outright or on loan) such as furniture, bedding, clothing, food, fuel, heating appliances, washing machines and fridges
- c) payment for services such as essential house decorating, insulation and repairs, laundering, meals on wheels, outings and entertainment, child-minding, telephone line, rates and utilities
- d) the provision of facilities such as the supply of tools or books, payments of fees for instruction, examination or other expenses connected with vocational training, language, literacy, numerical or

technical skills, travelling expenses to help the recipients to earn their living, equipment and funds for recreational pursuits or training intended to bring the quality of life of the beneficiaries to a reasonable standard

The provision of money management and debt counselling advice are examples of the ways in which charities might help prevent poverty.

See also the commission's guidance on [the prevention or relief of poverty for the public benefit](#) and [social inclusion](#) and its [decision on AITC Foundation](#).

5.2: The advancement of education

Charity law gives a wide meaning to education and does not limit it to education in a classroom environment.

To be a charitable aim for the public benefit, education must be capable of being 'advanced'. This means to promote, sustain and increase individual and collective knowledge and understanding of specific areas of study, skills and expertise.

Today, education includes:

- a) formal education
- b) community education
- c) physical education and development of young people
- d) training (including vocational training) and life-long learning
- e) research and adding to collective knowledge and understanding of specific areas of study and expertise
- f) the development of individual capabilities, competences, skills and understanding

The types of charities that are capable of advancing education include:

- g) education establishments such as schools, colleges and universities
- h) organisations supporting the work of education establishments, or associated with them, such as parent-teacher organisations, prize funds, standard-setting organisations, teacher training organisations, student unions, examinations boards
- i) pre-schools and out-of-school education such as playgroups, Saturday schools, summer schools, homework clubs
- j) organisations that support the physical education of young people such as youth sporting facilities
- k) organisations providing life skills training such as the Duke of Edinburgh award schemes, Scouts and Guides, Woodcraft Folk
- l) research foundations and think tanks
- m) learned societies such as the Royal Geographical Society
- n) museums, galleries, libraries, scientific institutes
- o) organisations which fund people's education
- p) organisations that educate the public in a particular subject, for instance in human rights, climate change, physics, personal financial management
- q) information media such as the internet, radio, television, libraries, information centres, university presses, seminars, conferences and lectures

See also the commission's guidance on [the advancement of education for the public benefit](#) and its decisions on [Countryside Alliance Foundation](#), [Living in Radiance](#) and [Millennium College UK Limited](#).

5.3: The advancement of religion

For the purposes of charity law, a religion is a system of belief that has certain characteristics that have been identified in case law and clarified in the Charities Act, which states that:

"religion includes:

- a) a religion which involves a belief in more than one god, and
- b) a religion which does not involve a belief in a god"

- c) The intention of the legislation was to make clear that religions that involve belief in more than one god and those that do not involve a belief in a god are included within the meaning of religion derived from existing case law.
- d) When considering whether or not a system of belief constitutes a religion for the purposes of charity law, the courts have identified certain characteristics which describe a religious belief. These characteristics include:
- e) belief in a god (or gods) or goddess (or goddesses), or supreme being, or divine or transcendental being or entity or spiritual principle ('supreme being or entity') which is the object or focus of the religion
- f) a relationship between the believer and the supreme being or entity by showing worship of, reverence for or veneration of the supreme being or entity
- g) a degree of cogency, cohesion, seriousness and importance
- h) an identifiable positive, beneficial, moral or ethical framework

Examples of ways in which charities can advance religion include:

- i) the provision of places of worship
- j) raising awareness and understanding of religious beliefs and practices
- k) carrying out religious devotional acts
- l) carrying out missionary and outreach work

See also the commission's guidance on [the advancement of religion for the public benefit](#) and its decisions on [The Church of Scientology \(England and Wales\)](#), [Good News for Israel](#) and [Sacred Hands Spiritual Centre](#).

5.4: The advancement of health or the saving of lives

The advancement of health includes the prevention or relief of sickness, disease or human suffering, as well as the promotion of health. It includes conventional methods as well as complementary, alternative or holistic methods which are concerned with healing mind, body and spirit in the alleviation of symptoms and the cure of illness. To be charitable there needs to be sufficient evidence of the efficacy of the method to be used. Assessing the efficacy of different therapies will depend upon what benefits are claimed for it (ie whether it is diagnostic, curative, therapeutic and/or palliative) and whether it is offered as a complement to conventional medicine or as an alternative. Each case is considered on its merits but the [House of Lords Report on complementary and alternative medicine](#) provides a useful guide.

The relief of sickness extends beyond the treatment or provision of care, such as a hospital, to the provision of items, services and facilities to ease the suffering or assist the recovery of people who are sick, convalescent, disabled or infirm or to provide comforts for patients.

The saving of lives includes a range of charitable activity directed towards saving people whose lives are in danger and protecting life and property.

Examples of the sorts of charities and charitable purposes falling within this description include:

- a) charities that provide (conventional and/or complementary, alternative or holistic) medical treatment, care and healing, such as hospitals and healing centres, and charities supporting their work or associated with them, eg Hospital Leagues of Friends;
- b) charities that provide comforts, items, services and facilities for people who are sick, convalescent, disabled or infirm, eg Hospital Radio;
- c) medical research charities;
- d) charities that provide services and facilities for medical practitioners, such as homes for nurses;
- e) charities that ensure the proper standards of medical practice, eg the General Medical Council
- f) charities that promote activities that have a proven beneficial effect on health
- g) charities that provide rescue services, such as lifeboats, mountain rescue, fire, ambulance, air ambulance and first aid services, or which assist the work of the police and rescue services for example by providing emergency radio communication at national and local disasters
- h) charities set up to assist the victims of natural disasters or war
- i) the provision of life saving or self defence classes

j) the provision of blood transfusion services

See also the commission's decisions on [General Medical Council](#), [Living in Radiance](#), [NFSH Charitable Trust Limited](#) and [Odstock Private Care Limited](#).

5.5: The advancement of citizenship or community development

The advancement of citizenship or community development covers a broad group of charitable purposes directed towards support for social and community infrastructure which is focused on the community rather than the individual.

Examples of the sorts of charities and charitable purposes falling within this description include:

- a) the promotion of civic responsibility and good citizenship, such as good citizenship award * schemes, Scout and Guide groups etc
- b) the promotion of urban and rural regeneration
- c) the promotion of volunteering
- d) the promotion of the voluntary sector
- e) promoting the efficiency and effectiveness of charities and the effective use of charitable resources
- f) the promotion of community capacity building
- g) charities concerned with social investment

See also the commission's [reviews of the charity register](#) and its decision on [Guidestar UK](#).

5.6: The advancement of the arts, culture, heritage or science

'Culture' is a broad term often used in the context of advancing art or heritage.

The advancement of art covers a wide range of charitable activity including promoting various forms of art at a national/professional and local/amateur level, the provision of arts facilities and encouraging high standards of art. 'Art' includes abstract, conceptual and performance art and representational and figurative art. Charities concerned with the advancement of art, whether visual arts or the performing arts such as music, dance and theatre, need to satisfy a criterion of merit, details of which can be found in the commission's [Museums and Art Galleries \(RR10\)](#).

'Heritage' might be regarded as part of a country's local or national history and traditions which are passed down through successive generations. Advancing heritage includes charities for the preservation of historic land and buildings. Guidance on this can be found in the commission's [Preservation and Conservation \(RR9\)](#). It might also include activities concerned with preserving or maintaining a particular tradition where the benefit to the public in preserving it can be shown.

The advancement of science includes scientific research and charities connected with various learned societies and institutions.

Examples of the sorts of charities and charitable purposes falling within this description include:

- a) art galleries, arts festivals and arts councils
- b) charities that promote, or encourage high standards of, the arts of drama, ballet, music, singing, literature, sculpture, painting, cinema, mime, etc, eg theatres, cinemas and concert halls; choirs; orchestras; music, operatic and dramatic societies
- c) the promotion of crafts and craftsmanship
- d) local or national history or archaeology societies
- e) local arts societies
- f) charities that preserve ancient sites or buildings
- g) charities that preserve a specified monument, building or complex of historic/architectural importance, or the preservation of historic buildings in general, such as building preservation trusts
- h) the preservation of historical traditions, such as carnivals, country/folk dancing societies, Scottish country dancing and highland dancing societies, eisteddfods, folk clubs, etc
- i) scientific research projects
- j) charities connected with various learned societies and institutions, eg the Royal College of Surgeons; Royal College of Nursing; Royal Geographical Society

See also the commission's decision on [Fine Lady on a White Horse Appeal](#).

5.7: The advancement of amateur sport

The advancement of amateur sport means the advancement of any sports or games which promote health by involving physical or mental skill or exertion and which are undertaken on an amateur basis. The commission's guidance [Charitable Status and Sport \(RR11\)](#) is being revised to reflect the definition of sport in the Charities Act.

Examples of the sorts of charities and charitable purposes falling within this description include:

- a) charities advancing sport at a local club, eg local football, rugby, tennis clubs etc
- b) multisports centres
- c) other organisations concerned with the promotion of a particular amateur sport or game

An example of a registered charity advancing amateur sport is the [Hitchin Bridge Club](#), which was recognised as being established for exclusively charitable aims for the public benefit, namely for the advancement of amateur sport and providing recreational facilities meeting the requirements of the Recreational Charities Act 1958.

Some community amateur sports clubs are registered sports clubs, which means they are clubs that are registered with HM Revenue & Customs (HMRC) under Schedule 18 to the Finance Act 2002 (c.23) (relief for community amateur sports club). Community amateur sports clubs (CASCs) registered with HMRC benefit from a range of tax reliefs, including Gift Aid. Find out more about [Community Amateur Sports Clubs](#) from HM Revenue & Customs.

The Charities Act provides that an organisation that is registered with HMRC as a CASC which is set up for charitable purposes is to be treated as not being set up for charitable purposes and accordingly cannot be a charity. This means that an organisation advancing amateur sport can be registered as a charity, or registered as a CASC, but it cannot be registered as both.

5.8: The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity

Guidance on the various ways in which a charity may promote human rights can be found in the commission's [The Promotion of Human Rights \(RR12\)](#). That guidance clarifies the extent to which charities can promote human rights in countries whose domestic law provides little or no protection for such rights.

The advancement of conflict resolution or reconciliation includes the resolution of international conflicts and relieving the suffering, poverty and distress arising through conflict on a national or international scale by identifying the causes of the conflict and seeking to resolve such conflict. It includes the promotion of restorative justice, where all the parties with a stake in a particular conflict or offence come together to resolve collectively how to deal with its aftermath and its implications for the future. It also includes purposes directed towards mediation, conciliation or reconciliation as between persons, organisations, authorities or groups involved or likely to become involved in dispute or inter-personal conflict.

The promotion of religious or racial harmony or equality and diversity includes a range of charitable activity directed towards actively promoting harmony and the lessening of conflict between people from differing races or religions or belief systems and eliminating discrimination and promoting diversity in society.

Examples of the sorts of charities and charitable purposes falling within this description include:

- a) charities concerned with the promotion of human rights, at home or abroad, such as relieving victims of human rights abuse, raising awareness of human rights issues, securing the enforcement of human rights law
- b) charities concerned with the promotion of restorative justice and other forms of conflict resolution or reconciliation
- c) charities concerned with the resolution of national or international conflicts
- d) mediation charities
- e) charities promoting good relations between persons of different racial groups
- f) charities promoting equality and diversity by the elimination of discrimination on the grounds of age, sex or sexual orientation

- g) charities enabling people of one faith to understand the religious beliefs of others

See also the commission's decisions on [Concordis International Trust](#) and [Restorative Justice Consortium Limited](#).

5.9: The advancement of environmental protection or improvement

The advancement of environmental protection and improvement includes preservation and conservation of the natural environment and the promotion of sustainable development. Conservation of the environment includes the conservation of a particular animal, bird, or other species or 'wildlife' in general; a specific plant species, habitat or area of land, including areas of natural beauty and scientific interest; flora, fauna and the environment generally. Charities concerned with environmental protection or improvement may need to produce independent expert evidence, that is authoritative and objective, to show that the particular species, land or habitat to be conserved is worthy of conservation. Further guidance on this can be found in the commission's guidance [Preservation and Conservation \(RR9\)](#).

Examples of the sorts of charities and charitable purposes falling within this description include:

- a) charities concerned with conservation of flora, fauna or the environment generally
- b) charities concerned with conservation of a particular geographical area
- c) charities concerned with conservation of a particular species
- d) zoos
- e) the promotion of sustainable development and biodiversity
- f) the promotion of recycling and sustainable waste management
- g) research projects into the use of renewable energy sources

See also the commission's decisions on [Cylch](#), [Environment Foundation](#), [Recycling in Ottery](#) and [The Wolf Trust](#).

5.10: The relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

There are a variety of charitable purposes which are directed towards the relief of those in need, by reason of youth, age, ill-health, disability, financial or other disadvantage. This includes relief given by the provision of accommodation and care to such persons.

Examples of the sorts of charities and charitable purposes falling within this description include:

- a) charities concerned with the care, upbringing or establishment in life of children or young people, eg children's care homes; apprenticing, etc
- b) charities concerned with the relief of the effects of old age, such as those providing specialist advice, equipment or accommodation, drop-in centres, etc
- c) charities concerned with the relief of disability, such as those providing specialist advice, equipment or accommodation or providing access for disabled people, etc
- d) charities concerned with the provision of housing, such as almshouses, housing associations and Registered Social Landlord

5.11: The advancement of animal welfare

The advancement of animal welfare includes any purpose directed towards the prevention or suppression of cruelty to animals or the prevention or relief of suffering by animals.

Examples of the sorts of charities and charitable purposes falling within this description include:

- a) charities promoting kindness and to prevent or suppress cruelty to animals
- b) animal sanctuaries
- c) the provision of veterinary care and treatment
- d) charities concerned with the care and re-homing of animals that are abandoned, mistreated or lost
- e) feral animal control, eg neutering

5.12: 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

The armed forces exist for public defence and security. It is charitable to promote the efficiency of the armed forces of the Crown as a means of defending the country. That includes ensuring that those forces are properly trained and equipped during times of conflict. It also includes providing facilities and benefits for the armed forces. Similarly it is also charitable to promote the efficiency of the police, fire, rescue or ambulance services as they exist for the prevention and detection of crime, the preservation of public order and to protect the public. ('Fire and rescue services' means services provided by fire and rescue authorities under Part 2 of the Fire and Rescue Services Act 2004 (C.21)).

Examples of the sorts of charities and charitable purposes falling within this description include:

- a) increasing technical knowledge of members of the services through the provision of educational resources, competitions and prizes
- b) increasing physical fitness of members of the services through the provision of sporting facilities, equipment and sporting competitions
- c) providing opportunities for service personnel to gain additional experience relevant to their jobs (eg aeroplane clubs for RAF personnel)
- d) supporting messes (NCOs and Officers) and institutes (other ranks), including the provision of chattels (items of plate etc)
- e) providing and maintaining band instruments and equipment
- f) promoting and strengthening bonds between allied units
- g) providing memorials to commemorate the fallen or victories
- h) maintaining chapels (eg regimental chapels in cathedrals) or churches
- i) researching the military history of a regiment or other unit, and publishing books about it
- j) maintaining a museum or other collection for the preservation of artefacts connected with a military unit or service and supporting military and service museums generally
- k) encouraging esprit de corps (loyalty of a member to the unit to which he or she belongs and recognition of the honour of the unit)
- l) providing associations which support a unit and enable serving and former members to mix together
- m) providing facilities for military training (eg drill halls)
- n) encouraging recruitment to the services (eg through exhibitions, air displays etc)
- o) provision of an emergency air or sea rescue service and equipment

5.13: Any other charitable purposes

This includes any charitable purpose not covered by the other descriptions of purposes and any new charitable purposes that may be recognised in the future as being similar to another charitable purpose.

Examples of the sorts of charities and charitable purposes falling within this description include:

- a) the provision of facilities for recreation and other leisure-time occupation in the interests of social welfare with the object of improving the conditions of life for the persons for whom they are intended. Further guidance on this can be found in the commission's guidance The Recreational Charities Act 1958 (RR4). (NB facilities made available to the public as a whole or to women only are currently regarded as charitable under the 1958 Act. The Charities Act amends the 1958 Act so that facilities made available to men only are also to be regarded as charitable on the same basis. The Charities Act also repeals section 2 of the 1958 Act, which confirmed the charitable status of miners' welfare organisations. This means that miners' welfare charities whose charitable status had been confirmed by the 1958 Act will need to widen their objects to make their facilities available to other inhabitants of the local community (but still including miners) in order to remain charitable)
- b) the provision of public works and services and the provision of public amenities (such as the repair of bridges, ports, havens, causeways and highways, the provision of water and lighting, a cemetery

or crematorium, as well as the provision of public facilities such as libraries, reading rooms and public conveniences)

- c) the defence of the country (such as trusts for national or local defence)
- d) the promotion of certain patriotic purposes, such as war memorials
- e) the social relief, resettlement and rehabilitation of persons under a disability or deprivation (including disaster funds)
- f) the promotion of industry and commerce
- g) the promotion of agriculture and horticulture
- h) gifts for the benefit of a particular locality (such as trusts for the general benefit of the inhabitants of a particular place); the beautification of a town; civic societies
- i) the promotion of mental or moral improvement
- j) the promotion of the moral or spiritual welfare or improvement of the community
- k) the preservation of public order
- l) promoting the sound administration and development of the law
- m) the promotion of ethical standards of conduct and compliance with the law in the public and private sectors
- n) the rehabilitation of ex-offenders and the prevention of crime

Charitable purposes have been extended and developed by decisions of the courts and the commission over the years by comparison with purposes originally held to be charitable. This development of the law reflects changes in social conditions. The process continues today. Further guidance on this can be found in the commission's guidance [Recognising new charitable purposes \(RR1a\)](#).