



Charities Act 2006

CHAPTER 50

CHARITIES ACT 2006

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MEANING OF “CHARITY” AND “CHARITABLE PURPOSE”

- 1 Meaning of “charity”
- 2 Meaning of “charitable purpose”
- 3 The “public benefit” test
- 4 Guidance as to operation of public benefit requirement
- 5 Special provisions about recreational charities, sports clubs etc.

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- 6 The Charity Commission

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- 7 The Commission’s objectives, general functions and duties

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- 8 The Charity Tribunal

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- 20 Power to give specific directions for protection of charity
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- 36 Remuneration of trustees etc. providing services to charity

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49 Restrictions on conducting door to door collections
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53 Grounds for refusing to issue a certificate
54 Power to call for information and documents
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56 Withdrawal or variation etc. of certificates

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- 58 Applications for permits to conduct collections in public places
- 59 Determination of applications and issue of permits
- 60 Refusal of permits
- 61 Withdrawal or variation etc. of permits
- 62 Appeals against decisions of local authority

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- 67 Statements indicating benefits for charitable institutions and fund-raisers
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- 69 Reserve power to control fund-raising by charitable institutions

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- 71 Power of National Assembly for Wales to give financial assistance to charitable, benevolent or philanthropic institutions

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- 72 Disclosure of information to and by Northern Ireland regulator
- 73 Report on operation of this Act

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- 74 Orders and regulations
- 75 Amendments, repeals, revocations and transitional provisions
- 76 Pre-consolidation amendments
- 77 Amendments reflecting changes in company law audit provisions
- 78 Interpretation
- 79 Commencement
- 80 Short title and extent

Status: This is the original version (as it was originally enacted).

SCHEDULES

SCHEDULE 1 — The Charity Commission

- 1 After Schedule 1 to the 1993 Act insert— SCHEDULE 1A...
- 2 House of Commons Disqualification Act 1975 (c. 24)
- 3 Northern Ireland Assembly Disqualification Act 1975 (c. 25)

SCHEDULE 2 — Establishment of the Charity Commission: supplementary

- 1 In this Schedule— “commencement” means the coming into force of...
- 2 Appointments to Commission
- 3 Effect of transfers under section 6
- 4 First annual report of Commission
- 5 Resource accounts of Commission

SCHEDULE 3 — The Charity Tribunal

- 1 After Schedule 1A to the 1993 Act (inserted by Schedule...
- 2 House of Commons Disqualification Act 1975 (c. 24)
- 3 Northern Ireland Assembly Disqualification Act 1975 (c. 25)
- 4 Courts and Legal Services Act 1990 (c. 41)
- 5 Tribunals and Inquiries Act 1992 (c. 53)

SCHEDULE 4 — Appeals and applications to Charity Tribunal

SCHEDULE 5 — Exempt charities: increased regulation under 1993 Act

- 1 Power to require charity’s name to be changed
- 2 Power to institute inquiries
- 3 Power to call for documents etc.
- 4 Concurrent jurisdiction of Commission with High Court
- 5 Further powers of Commission
- 6 Power to act for protection of charities
- 7 Power to give directions about dormant bank accounts
- 8 Proceedings by persons other than Commission
- 9 Power to order disqualified person to repay sums received from charity

SCHEDULE 6 — Group accounts

SCHEDULE 7 — Charitable incorporated organisations

Part 1 — NEW PART 8A OF AND SCHEDULE 5B TO 1993 ACT

- 1 After Part 8 of the 1993 Act insert the following...
- 2 After the Schedule 5A inserted in the 1993 Act by...

Part 2 — OTHER AMENDMENTS OF 1993 ACT
- 3 The 1993 Act is further amended as follows.
- 4 In section 45 (annual reports), after subsection (3A) insert—
- 5 In section 48 (annual returns), in subsection (1A), at the...
- 6 In section 86 (regulations and orders)— (a) in subsection (2),...
- 7 In section 97 (general interpretation), in subsection (1), at the...

SCHEDULE 8 — Minor and consequential amendments

- 1 Literary and Scientific Institutions Act 1854 (c. 112)
- 2 Places of Worship Registration Act 1855 (c. 81)
- 3 Bishops Trusts Substitution Act 1858 (c. 71)
- 4 In section 1 (substitution of one bishop for another as...

- 5 In section 3 (how costs are to be defrayed) for...
- 6 Places of Worship Sites Amendment Act 1882 (c. 21)
- 7 Municipal Corporations Act 1882 (c. 50)
- 8 Technical and Industrial Institutions Act 1892 (c. 29)
- 9 Local Government Act 1894 (c. 73)
- 10 Commons Act 1899 (c. 30)
- 11 Open Spaces Act 1906 (c. 25)
- 12 In section 3(1) (transfer to local authority of spaces held...
- 13 (1) Section 4 (transfer by charity trustees of open space...
- 14 In section 21(1) (application to Ireland)— (a) for “Charity
Commissioners”...
- 15 Police, Factories, &c. (Miscellaneous Provisions) Act 1916 (c. 31)
- 16 National Trust Charity Scheme Confirmation Act 1919 (c. lxxxiv)
- 17 In section 1 (confirmation of the scheme) for “Charity
Commissioners”...
- 18 In paragraph 3 of the scheme set out in the...
- 19 Settled Land Act 1925 (c. 18)
- 20 Landlord and Tenant Act 1927 (c. 36)
- 21 Voluntary Hospitals (Paying Patients) Act 1936 (c. 17)
- 22 In section 1 (definitions), in the definition of “Order”, for...
- 23 (1) Section 2 (accommodation for and charges to paying patients)...
- 24 In section 3(1) (provision for patients able to make some,...
- 25 In section 4 (provisions for protection of existing trusts)—
- 26 (1) Section 5 (power to make rules) is amended as...
- 27 In section 6(2) (savings)— (a) for “Charity Commissioners” substitute
“Charity...”
- 28 Green Belt (London and Home Counties) Act 1938 (c. xciii)
- 29 New Parishes Measure 1943 (No. 1)
- 30 In section 14(1)(b) (power of corporations etc. to give or...
- 31 In section 31 (charitable trusts)— (a) for “the Board of...
- 32 Crown Proceedings Act 1947 (c. 44)
- 33 London County Council (General Powers) Act 1947 (c. xlvi)
- 34 London County Council (General Powers) Act 1951 (c. xli)
- 35 City of London (Various Powers) Act 1952 (c. vi)
- 36 City of London (Guild Churches) Act 1952 (c. xxxviii)
- 37 London County Council (General Powers) Act 1955 (c. xxix)
- 38 Parochial Church Councils (Powers) Measure 1956 (No. 3)
- 39 Recreational Charities Act 1958 (c. 17)
- 40 Church Funds Investment Measure 1958 (No. 1)
- 41 Incumbents and Churchwardens (Trusts) Measure 1964 (No. 2)
- 42 In section 2(3) (property to which Measure applies) for “Charity...
- 43 In section 3(6) (vesting of property in diocesan authority: saving)...
- 44 In section 5 (provisions as to property vested in the...
- 45 (1) The Schedule (procedure where diocesan authority is of the...
- 46 Faculty Jurisdiction Measure 1964 (No. 5)
- 47 Industrial and Provident Societies Act 1965 (c. 12)
- 48 Clergy Pensions (Amendment) Measure 1967 (No. 1)
- 49 Ministry of Housing and Local Government Provisional Order
Confirmation (Greater London Parks and Open Spaces) Act 1967
(c. xxix)
- 50 Redundant Churches and other Religious Buildings Act 1969 (c. 22)
- 51 (1) Section 4 (transfer of certain redundant places of worship)...
- 52 In section 7(2) (saving) for “Charity Commissioners” (in both places)...

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- 53 Children and Young Persons Act 1969 (c. 54)
- 54 Synodical Government Measure 1969 (No. 2)
- 55 Local Government Act 1972 (c. 70)
- 56 Consumer Credit Act 1974 (c. 39)
- 57 Sex Discrimination Act 1975 (c. 65)
- 58 Endowments and Glebe Measure 1976 (No. 4)
- 59 In section 11(2) (extinguishment of certain trusts) for “the Charity...
- 60 In section 18(2) (means by which land may become diocesan)...
- 61 Interpretation Act 1978 (c. 30)
- 62 Dioceses Measure 1978 (No. 1)
- 63 In section 5(1) (preparation of draft scheme: meaning of “interested...
- 64 In section 19(4) (schemes with respect to discharge of functions...
- 65 Disused Burial Grounds (Amendment) Act 1981 (c. 18)
- 66 Local Government (Miscellaneous Provisions) Act 1982 (c. 30)
- 67 Administration of Justice Act 1982 (c. 53)
- 68 Pastoral Measure 1983 (No. 1)
- 69 In section 55(1) (schemes under the Charities Act 1993 for...
- 70 In section 63(4) (trusts for the repair etc. of redundant...
- 71 In section 76(1) (grant of land for new churches etc....
- 72 In Schedule 3, in paragraph 11(1), (2), (6) and (7),...
- 73 Rates Act 1984 (c. 33)
- 74 Companies Act 1985 (c. 6)
- 75 (1) Section 380 (registration of resolutions) is amended as follows....
- 76 In Schedule 15D (permitted disclosures of information), in paragraph 21,...
- 77 Housing Act 1985 (c. 68)
- 78 Housing Associations Act 1985 (c. 69)
- 79 Agricultural Holdings Act 1986 (c. 5)
- 80 Coal Industry Act 1987 (c. 3)
- 81 Reverter of Sites Act 1987 (c. 15)
- 82 (1) Section 2 (Charity Commissioners' schemes) is amended as follows....
- 83 (1) Section 4 (provisions supplemental to sections 2 and 3)...
- 84 In section 5(3) (orders under section 554 of the Education...
- 85 Education Reform Act 1988 (c. 40)
- 86 Courts and Legal Services Act 1990 (c. 41)
- 87 London Local Authorities Act 1991 (c. xiii)
- 88 Further and Higher Education Act 1992 (c. 13)
- 89 Charities Act 1992 (c. 41)
- 90 (1) Section 58 (interpretation of Part 2) is amended as...
- 91 Omit Part 3 (public charitable collections).
- 92 In section 76(1) (service of documents) omit paragraph (c) and...
- 93 (1) Section 77 (regulations and orders) is amended as follows....
- 94 In section 79 (short title, commencement and extent) omit—
- 95 In Schedule 7 (repeals) omit the entry relating to the...
- 96 Charities Act 1993 (c. 10)
- 97 In the heading for Part 1, for “Charity Commissioners” substitute...
- 98 (1) Section 2 (official custodian for charities) is amended as...
- 99 (1) Section 4 (claims and objections to registration) is amended...
- 100 (1) Section 6 (power to require charity’s name to be...
- 101 For the heading for Part 3 substitute “Information Powers”.
- 102 (1) Section 8 (power to institute inquiries) is amended as...
- 103 (1) Section 9 (power to call for documents and search...

- 104 For section 10 substitute— Disclosure of information to Commission
(1) Any relevant public authority may disclose information to the...
- 105 (1) Section 11 (supply of false or misleading information) is...
- 106 In the heading for Part 4 for “and Commissioners” substitute...
- 107 (1) Section 14 (application *cy-près* of gifts of donors unknown...
- 108 In the heading preceding section 16 for “Powers of Commissioners”...
- 109 (1) Section 16 (concurrent jurisdiction of Commissioners with High
Court)...
- 110 (1) Section 17 (further power to make schemes or alter...
- 111 (1) Section 18 (power to act for protection of charities)...
- 112 (1) Section 19 (supplementary provisions relating to receiver and
manager...
- 113 After section 19B (inserted by section 21 of this Act)...
- 114 In section 22(3) (property vested in official custodian) for “the...
- 115 (1) Section 23 (divestment in case of land subject to...
- 116 In section 24 (schemes to establish common investment funds), in...
- 117 In section 25(1) (schemes to establish common deposit funds) for...
- 118 For the heading preceding section 26 substitute “Additional powers of...
- 119 In section 26(1) (power to authorise dealings with charity property)—...
- 120 (1) Section 27 (power to authorise *ex gratia* payments) is...
- 121 (1) Section 28 (power to give directions about dormant bank...
- 122 (1) Section 30 (powers for preservation of charity documents) is...
- 123 (1) Section 31 (power to order taxation of solicitor’s bill)...
- 124 (1) Section 32 (proceedings by Commissioners) is amended as
follows....
- 125 (1) Section 33 (proceedings by other persons) is amended as...
- 126 In section 34 (report of inquiry to be evidence in...
- 127 In section 35(1) (application of certain provisions to trust
corporations)...
- 128 (1) Section 36 (restrictions on dispositions) is amended as follows....
- 129 In section 37 (supplementary provisions relating to dispositions), in
subsections...
- 130 In section 38(1) (restrictions on mortgaging) for “the Commissioners”
substitute...
- 131 (1) Section 39 (supplementary provisions relating to mortgaging) is
amended...
- 132 In section 41(4) (obligation to preserve accounting records) for “the...
- 133 (1) Section 42 (annual statements of accounts) is amended as...
- 134 (1) Section 43 (annual audit or examination of charity accounts)...
- 135 (1) Section 43A (annual audit or examination of English NHS...
- 136 (1) Section 43B (annual audit or examination of Welsh NHS...
- 137 (1) Section 44 (supplementary provisions relating to audits) is
amended...
- 138 (1) Section 45 (annual reports) is amended as follows.
- 139 (1) Section 46 (special provisions as respects accounts etc. of...
- 140 (1) Section 47 (public inspection of annual reports etc.) is...
- 141 (1) Section 48 (annual returns by registered charities) is amended...
- 142 For section 49 (offences) substitute— Offences (1) If any requirement
imposed— (a) by section 45(3) or...
- 143 (1) Section 50 (incorporation of trustees of charity) is amended...
- 144 (1) Section 52 (applications for incorporation) is amended as follows....
- 145 In section 53(1) (nomination of trustees, and filling up vacancies)...
- 146 (1) Section 56 (power of Commissioners to amend certificate of...

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- 147 (1) Section 57 (records of applications and certificates) is amended...
- 148 In section 58 (enforcement of orders and directions) for “the...
- 149 (1) Section 61 (power of Commissioners to dissolve incorporated body)...
- 150 (1) Section 63 (winding up) is amended as follows.
- 151 In section 64(3) (alteration of objects clause) for “the Commissioner’s...
- 152 In section 65(4) (invalidity of certain transactions) for “the Commissioners”...
- 153 In section 66 (requirement of consent of Commissioners to certain...
- 154 (1) Section 69 (investigation of accounts) is amended as follows...
- 155 For the heading preceding section 72 substitute “Charity trustees”.
- 156 (1) Section 72 (persons disqualified for being trustees of a...
- 157 In section 73(4) (person acting as charity trustee while disqualified)—...
- 158 For the heading preceding section 74 substitute “Miscellaneous powers of...
- 159 In section 76(2) (local authority’s index of local charities)—
- 160 In section 77(1) (reviews of local charities by local authority)...
- 161 (1) Section 79 (parochial charities) is amended as follows.
- 162 (1) Section 80 (supervision by Commissioners of certain Scottish charities)...
- 163 (1) Section 84 (supply by Commissioners of copies of documents)...
- 164 (1) Section 85 (fees and other amounts payable to Commissioners)...
- 165 (1) Section 86 (regulations and orders) is amended as follows....
- 166 (1) Section 87 (enforcement of requirement by order of Commissioners)...
- 167 (1) Section 88 (enforcement of orders of Commissioners) is amended...
- 168 (1) Section 89 (other provisions as to orders of Commissioners)...
- 169 In section 90 (directions of the Commissioners) for “the Commissioners”...
- 170 In section 91 (service of orders and directions), in subsections...
- 171 Omit section 92 (appeals from Commissioners).
- 172 In section 93 (miscellaneous provisions as to evidence), for subsection...
- 173 (1) Section 96 (construction of references to a “charity” etc.)...
- 174 In section 97(1) (interpretation)— (a) in the definition of “charitable...
- 175 In section 97(3) (general interpretation) for “Part IV or IX”...
- 176 In section 100(3) (extent) for “Section 10” substitute “Sections 10...
- 177 In paragraph (a) of Schedule 2 (exempt charities) for “the...
- 178 (1) Schedule 5 (meaning of “connected person” for the purposes...
- 179 Deregulation and Contracting Out Act 1994 (c. 40)
- 180 Pensions Act 1995 (c. 26)
- 181 Reserve Forces Act 1996 (c. 14)
- 182 Trusts of Land and Appointment of Trustees Act 1996 (c. 47)
- 183 Housing Act 1996 (c. 52)
- 184 In section 3(3) (registration as social landlord) for “Charity Commissioners”...
- 185 In section 4(6) (removal from the register of social landlords)...
- 186 In section 6(3) (notice of appeal against decision on removal)...
- 187 In section 44(3) (consultation on proposals as to ownership and...
- 188 In section 45(4) (service of copy of agreed proposals) for...
- 189 In section 46(2) (notice of appointment of manager to implement...
- 190 In section 56(2) (meaning of “the Relevant Authority”) for “Charity...
- 191 In section 58(1)(b) (definitions relating to charities)—
- 192 (1) Schedule 1 (regulation of registered social landlords) is amended...

- 193 School Standards and Framework Act 1998 (c. 31)
- 194 (1) Section 23 is amended as follows.
- 195 In Schedule 1 (education action forums), in paragraph 10, for...
- 196 Cathedrals Measure 1999 (No. 1)
- 197 Trustee Act 2000 (c. 29)
- 198 Churchwardens Measure 2001 (No. 1)
- 199 Licensing Act 2003 (c. 17)
- 200 Companies (Audit, Investigations and Community Enterprise) Act 2004
(c. 27)
- 201 In section 39 (existing companies: charities), in subsections (1) and...
- 202 In section 40 (existing companies: Scottish charities), in subsections (4)
(b)...
- 203 In section 54(7) (requirements for becoming a charity or a...
- 204 In paragraph 4 of Schedule 3 (regulator of community interest...
- 205 Pensions Act 2004 (c. 35)
- 206 In Schedule 3 (certain permitted disclosures of restricted information
held...
- 207 In Schedule 8 (certain permitted disclosures of restricted information
held...
- 208 Constitutional Reform Act 2005 (c. 4)
- 209 Charities and Trustee Investment (Scotland) Act 2005 (asp 10)
- 210 In section 36(1) (powers of OSCR in relation to English...
- 211 In section 69(2)(d)(i) (persons disqualified from being charity trustees)
—
- 212 Equality Act 2006 (c. 3)

SCHEDULE 9 — Repeals and revocations

SCHEDULE 10 — Transitional provisions and savings

- 1 Section 4: guidance as to operation of public benefit requirement
- 2 Section 5: recreational charities etc.
- 3 Section 18: cy-près schemes
- 4 Section 19: suspension or removal of trustee etc. from membership of
charity
- 5 Section 20: specific directions for protection of charity
- 6 Section 26: offence of obstructing power of entry
- 7 Section 28: audit or examination of accounts of charity which is not a
company
- 8 Section 29: auditor etc. of charity which is not a company to report
matters to Commission
- 9 Section 32: audit or examination of accounts of charitable companies
- 10 Section 33: auditor etc. of charitable company to report matters to
Commission
- 11 Section 35: waiver of trustee's disqualification
- 12 Section 36: remuneration of trustees etc. providing services to charity
- 13 Section 38: relief from liability for breach of trust or duty
- 14 Section 44: registration of charity mergers
- 15 Section 67: statements relating to fund-raising
- 16 Section 72: Disclosure of information to and by Northern Ireland
regulator
- 17 Schedule 6: group accounts
- 18 Schedule 8: minor and consequential amendments
- 19 Paragraph 98(2) of Schedule 8 does not affect the validity...

Status: This is the original version (as it was originally enacted).

- 20 In relation to an offence committed in England and Wales...
- 21 Schedule 9: savings on repeal of provisions of Charities Act 1960
- 22 The repeal by this Act of section 39(2) of the...
- 23 The repeal by this Act of section 48(1) of, and...
- 24 Despite the repeal by this Act of section 48(3) of...
- 25 Despite the repeal by this Act of section 48(4) of...
- 26 (1) Despite the repeal by this Act of section 48(6)...
- 27 The repeal by this Act of the Charities Act 1960...
- 28 Schedule 9: savings on repeal of provisions of Charities Act 1992
- 29 Schedule 9: repeal of certain repeals made by Charities Acts 1960 and 1992