



# Charities Act 2011

## 2011 CHAPTER 25

### PART 1

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

### CHAPTER 1

#### GENERAL

#### *Charity*

### 1 Meaning of “charity”

- (1) For the purposes of the law of England and Wales, “charity” means an institution which—
- (a) is established for charitable purposes only, and
  - (b) falls to be subject to the control of the High Court in the exercise of its jurisdiction with respect to charities.
- (2) The definition of “charity” in subsection (1) does not apply for the purposes of an enactment if a different definition of that term applies for those purposes by virtue of that or any other enactment.

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

- C1** S. 1(1) restricted (1.4.2012) by [The Finance Act 2010, Schedule 6, Part 1 \(Further Consequential and Incidental Provision etc\) Order 2012 \(S.I. 2012/735\)](#), arts. 1, **5(1)** (with art. 2)
- C2** S. 1(1) restricted (1.4.2012) by [The Finance Act 2010, Schedule 6, Part 1 \(Further Consequential and Incidental Provision etc\) Order 2012 \(S.I. 2012/735\)](#), arts. 1, **6(1)** (with art. 3)

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## *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).

### **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.

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- (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.
- (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.

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

C3 S. 3(1)(b) applied (28.4.2022) by 2010 c. 32, s. 12(5)(6) (as inserted by [Police, Crime, Sentencing and Courts Act 2022 \(c. 32\)](#), ss. 164(2), 208(4)(t))

#### 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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### *Recreational trusts and registered sports clubs*

#### **5 Recreational and similar trusts, etc.**

- (1) It is charitable (and is to be treated as always having been charitable) to provide, or assist in the provision of, facilities for—
  - (a) recreation, or
  - (b) other leisure-time occupation,
 if the facilities are provided in the interests of social welfare.
- (2) The requirement that the facilities are provided in the interests of social welfare cannot be satisfied if the basic conditions are not met.
- (3) 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—
    - (i) those persons have need of the facilities because 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.
- (4) Subsection (1) applies in particular to—
  - (a) the provision of facilities at village halls, community centres and women's institutes, and
  - (b) the provision and maintenance of grounds and buildings to be used for purposes of recreation or leisure-time occupation,
 and extends to the provision of facilities for those purposes by the organising of any activity.  
  
 But this is subject to the requirement that the facilities are provided in the interests of social welfare.
- (5) Nothing in this section is to be treated as derogating from the public benefit requirement.

#### **6 Registered sports clubs**

- (1) A registered sports club established for charitable purposes is to be treated as not being so established, and accordingly cannot be a charity.
- (2) In subsection (1), “registered sports club” means a registered club within the meaning of Chapter 9 of Part 13 of the Corporation Tax Act 2010 (community amateur sports clubs).

### *Supplementary*

#### **7 Application of this Chapter in relation to Scotland**

- (1) This Chapter affects the law of Scotland only in so far as it affects the construction of references to—

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- (a) charities, or
- (b) charitable purposes,

in enactments which relate to matters falling within Section A1 of Part 2 of Schedule 5 to the Scotland Act 1998 (reserved matters: fiscal policy etc.).

- (2) In so far as this Chapter affects the law of Scotland—
  - (a) references in sections 1(1) and 2(1) to the law of England and Wales are to be read as references to the law of Scotland, and
  - (b) the reference in section 1(1) to the High Court is to be read as a reference to the Court of Session.

## **8 Application of this Chapter in relation to Northern Ireland**

- (1) This Chapter affects the law of Northern Ireland only in so far as it affects the construction of references to—
  - (a) charities, or
  - (b) charitable purposes,
 in enactments which relate to matters falling within paragraph 9 of Schedule 2 to the Northern Ireland Act 1998 (excepted matters: taxes and duties).
- (2) In so far as this Chapter affects the law of Northern Ireland—
  - (a) references in sections 1(1) and 2(1) to the law of England and Wales are to be read as references to the law of Northern Ireland, and
  - (b) the reference in section 1(1) to the High Court is to be read as a reference to the High Court in Northern Ireland.

## **9 Interpretation**

- (1) In this Chapter “enactment” includes—
  - (a) any provision of subordinate legislation (within the meaning of the Interpretation Act 1978), and
  - (b) a provision of a Measure of the Church Assembly or of the General Synod of the Church of England,
 and references to enactments include enactments whenever passed or made.
- (2) In section 2(2) the reference to a document includes a document whenever made.
- (3) In this Act “institution” means an institution whether incorporated or not, and includes a trust or undertaking.
- (4) Subsections (1) to (3) apply except where the context otherwise requires.

## **CHAPTER 2**

### SPECIAL PROVISION FOR THIS ACT

## **10 Ecclesiastical corporations etc. not charities in certain contexts**

- (1) In the rest of this Act, “charity”, except in so far as the context otherwise requires, has the meaning given by section 1(1).

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(2) But in the rest of this Act (apart from Chapter 3 of Part 17) “charity” is not applicable to—

- (a) any ecclesiastical corporation in respect of the corporate property of the corporation, except a corporation aggregate having some purposes which are not ecclesiastical in respect of its corporate property held for those purposes,
- (b) any Diocesan Board of Finance, or any subsidiary of such a Board, in respect of the diocesan glebe land of the diocese, or
- (c) any trust of property for purposes for which the property has been consecrated.

(3) “Ecclesiastical corporation” means any corporation in the Church of England, whether sole or aggregate, which is established for spiritual purposes [<sup>F1</sup>but does not include the Chapter of a cathedral to which the Cathedrals Measure 2021 applies].

[<sup>F2</sup>(4) In this section—

“Diocesan Board of Finance” has the same meaning as “DBF” in the Church Property Measure 2018;

“diocesan glebe land” has the same meaning as in that Measure;

“subsidiary” has the same meaning as “management subsidiary” in that Measure.]

#### Textual Amendments

**F1** Words in s. 10(3) inserted (coming into force in accordance with s. 53(6)(7) of the amending Measure) by [Cathedrals Measure 2021 \(No. 2\), s. 8\(1\)](#) (with ss. 42(4), 48, 52(1))

**F2** S. 10(4) substituted (1.3.2019) by [Church Property Measure 2018 \(No. 8\), s. 53\(2\), Sch. 1 para. 29](#); S.I. 2019/97, art. 2

## 11 Charitable purposes

In the rest of this Act, “charitable purposes” means, except in so far as the context otherwise requires, purposes which are exclusively charitable purposes (as defined by section 2(1)).

## 12 Directions as to what is (or is not) a separate charity

(1) The Commission (see section 13) may direct that for all or any of the purposes of this Act an institution established for any special purposes of or in connection with a charity (being charitable purposes) is to be treated—

- (a) as forming part of that charity, or
- (b) as forming a distinct charity.

(2) The Commission may direct that for all or any of the purposes of this Act two or more charities having the same charity trustees are to be treated as a single charity.

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 106(1)-(1B) substituted for s. 106(1) by [2022 c. 6 s. 16\(a\)](#)
- s. 322(2)(ea) inserted by [2022 c. 6 Sch. 2 para. 26](#)
- s. 331A331B and cross-heading inserted by [2022 c. 6 s. 15](#)