



Simply Legal:
Northern
Irish charities
supplementary
information

Northern Irish Charities – Charitable purposes in full

There are 12 charitable purposes and these are:

The prevention or relief of poverty

“Poverty” is interpreted widely and as a result a person does not have to be destitute to be regarded as poor. It may also include those persons unable to satisfy a basic necessity (according to society’s standards) without assistance.

This purpose includes assisting those in financial hardship who may not necessarily be living in poverty; this may be a short or long term change in circumstances. Organisations established to prevent the poor from becoming poorer and preventing people who are not poor from becoming poor will also be eligible for registration under this purpose.

Examples of the types of activities that would qualify under this purpose:

- Provision of debt or money management advice.

- Provision of grants of money to meet a particular need (such as energy costs).

- Provision of services (such as meals on wheels).

For more information see www.charitycommissionni.org¹

The advancement of education

“Education” covers both formal education such as schools and universities but also more informal events such as that carried out in the community (such as pre-schools and homework clubs). Activities are deemed educational provided that the education provided is a deliberate act.

Education also covers activities that promote understanding in specific areas, such as museums and galleries. In order to “advance” education the activities provided by an organisation must promote, sustain and increase individual or collective knowledge and understanding of specific areas of study, skills and expertise.

¹ <http://www.charitycommissionni.org.uk/media/40613/20160520-ccni-pbsd01-the-prevention-or-relief-of-poverty-v10.pdf>

Examples of the types of activities that would qualify under this purpose:

- Providing after-school clubs in specific subjects.

- Undertaking research and publishing the useful results of that research.

- Training (including vocational training) and lifelong learning.

For more information see www.charitycommissionni.org.uk²

The advancement of religion

According to the Charities Act (NI) 2008 religion includes:

- A religion which involves belief in one god or more than one god.

- Any similar philosophical belief (whether or not involving belief in a god).

The characteristics of a religion include:

- Belief in a god (or gods) or goddess (or goddesses), or supreme being, or divine or transcendental being or entity or spiritual principle, which is the object or focus of the religion.

- 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.

- A degree of cogency, cohesion, seriousness and importance an identifiable positive, beneficial, moral or ethical framework.

Examples of the types of activities that would qualify under this purpose:

- The provision of sacred spaces, churches and worship services.

- The provision of religious instruction and supervision.

- The provision of property for the purposes of a retreat.

- The provision of prison, hospital and university chaplaincy.

For more information see www.charitycommissionni.org.uk³

2 <http://www.charitycommissionni.org.uk/media/40622/20160520-ccni-pbsd02-the-advancement-of-education-v10.pdf>

3 <http://www.charitycommissionni.org.uk/media/40631/20160609-ccni-pbsd03-the-advancement-of-religion-v30.pdf>

The advancement of health or saving lives.

This purpose includes the prevention or relief of sickness, disease or human suffering, in addition to the promotion of health. It includes conventional methods of relieving sickness and also complementary, alternative or holistic methods designed to heal mind, body and spirit by alleviating symptoms and curing illness.

In order to be considered charitable there needs to be enough evidence to prove the effectiveness of the method to be used.

The purpose of saving lives includes activities that are designed to save people whose lives are in danger and also the protection of life and property.

Examples of the types of activities that would qualify under this purpose:

- The provision conventional and/or complementary, alternative or holistic medical treatment, care and healing, such as hospitals and healing centres and charities supporting their work (e.g.) Hospital League of Friends.

- The provision of services for victims of abuse or those addicted to alcohol or drugs.

- The provision of comforts to those who are sick, convalescing or infirm (such as hospital radio).

- Medical research.

- Provision of rescue services (such as lifeboats and mountain rescue).

- Provision of life-saving or self-defence classes.

For more information see www.charitycommissionni.org.uk⁴

The advancement of citizenship or community development.

This purpose includes a wide range of activities that focus on supporting and meeting the needs of the community as a whole rather than the individual. Organisations involved in improving social and community infrastructure will fall under this purpose.

Examples of the types of charities and charitable purposes falling within this description include: urban and rural regeneration, promotion of community capacity building and promotion of the voluntary sector.

Examples of the types of activities that would qualify under this purpose:

⁴ <http://www.charitycommissionni.org.uk/media/40640/20160520-ccni-pbsd04-the-advancement-of-health-or-the-saving-of-lives-v10.pdf>

- Promotion of public safety.

- Promotion of civic responsibility and good citizenship (such as scouts and guides).

- Promotion of the efficiency and effectiveness of charities and the effective use of charitable resources.

For more information see www.charitycommissionni.org.uk⁵

The advancement of the arts, heritage, culture or science.

This purpose covers a wide range of activities 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. Organisations that are established to advance a form of artistic expression may be required to prove its merit using criteria established by OSCR.

Activities focused on preserving historic land and buildings that are part of local or national history, and traditions which have been passed down through generations would also be included provided that in doing so a benefit to the public can be demonstrated.

Organisations undertaking scientific research are also included under this purpose.

Examples of the types of activities that would qualify under this purpose:

- Art galleries.

- The preservation of ancient sites of buildings.

- The preservation of historical traditions, such as folk dancing.

For more information see www.charitycommissionni.org.uk⁶

The advancement of amateur sport.

This purpose is not just about the playing of or participation in sport but must also be for the advancement of amateur sport, which means sport or games which promote health by involving physical or mental skill or exertion.

This means that an organisation concerned with advancing amateur sports can only be charitable if it involves the advancement of a sport or game, that sport or game promotes health by involving physical or mental skill or exertion, and the participants are 'amateur' not professional.

5 <http://www.charitycommissionni.org.uk/media/40649/20160520-ccni-pbsd05-the-advancement-of-citizenship-or-community-development-v10.pdf>

6 <http://www.charitycommissionni.org.uk/media/40658/20160520-ccni-pbsd06-the-advancement-of-the-arts-culture-heritage-or-science-v10.pdf>

Examples of the types of activities that would qualify under this purpose:

- The provision of multi-sports centres.

- Community amateur sports clubs (CASC), such as football, rugby and tennis clubs.

- The provision of kits and equipment for a junior team.

For more information see www.charitycommissionni.org.uk⁷

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

This purpose covers:

- The advancement of human rights, which includes relieving the negative effects of human rights abuse, raising awareness of human rights and securing the enforcement of human rights law.

- The advancement of conflict resolution or reconciliation which includes the resolution of international conflicts and relieving the suffering, poverty and distress arising through conflict on a national or international scale.

- The promotion of restorative justice, mediation and reconciliation.

- The promotion of religious or racial harmony or equality and diversity which includes lessening conflict and eliminating discrimination.

This purpose includes the advancement of peace and good community relations. Examples of the types of activities that would qualify under this purpose:

- Advance human rights at home or abroad (provided the purposes are not political – which means promoting a change in the law or policy, whether locally or of a foreign country).

- Promote mediation.

- Promote good relations between people of different racial or ethnic groups by promoting knowledge and understanding between them.

⁷ <http://www.charitycommissionni.org.uk/media/40667/20160520-ccni-pbsd07-the-advancement-of-amateur-sport-v10.pdf>

- Promote equality and diversity by eliminating discrimination on the grounds of age, gender, sexual orientation, marital status, religion, race, political opinion or disability.

For more information see www.charitycommissionni.org⁸

The advancement of environmental protection or improvement.

This term includes preservation and conservation of the natural environment and promoting aspects of sustainable development.

Examples of the types of activities that would qualify under this purpose:

- Conserve plants, animals or the environment generally.
- Conserve a particular habitat or area of land, including areas of natural beauty or scientific interest.
- Promote sustainable development by the preservation, conservation and the protection of the environment and the prudent use of natural resources.
- Promote sustainable means of achieving economic growth and regeneration.

For more information see www.charitycommissionni.org.uk⁹

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

Organisations undertaking activities falling under this purpose have long been recognised as charitable and are wide ranging in their scope. Organisations registering under this purpose may find overlap with some of the other purposes, such as the relief of poverty and advancement of health.

Examples of the types of activities that would qualify under this purpose:

- Provision of specialist equipment for disabled people, such as wheelchairs.
- Care homes and youth centres.
- Provision of specialist advice, equipment or accommodation, or drop-in sessions for elderly people.
- Provide relief to refugees.

8 <https://www.charitycommissionni.org.uk/media/40676/20131128-the-advancement-of-human-rights-conflict-resolution-etc.pdf>

9 <http://www.charitycommissionni.org.uk/media/40703/20160520-ccni-pbsd09-the-advancement-of-environmental-protection-or-improvement-v10.pdf>

For more information see www.charitycommissionni.org.uk¹⁰

The advancement of animal welfare

This purpose includes any activity aimed to prevent or suppress cruelty to animals and to prevent or relieve suffering by animals.

Examples of the types of activities that would qualify under this purpose:

- Provision of veterinary care and treatment.

- Animal sanctuaries and re-homing organisations.

For more information see www.charitycommissionni.org.uk¹¹

Any other charitable purposes.

This includes all charitable purposes not covered under the other 11 purposes but which are similar in nature or purpose and have been established by the courts to be charitable purposes in the past and any new purposes which may be recognised in the future.

Organisations registering under this purpose will undertake a wide range of activities which may include the provision of facilities for recreation and leisure-time occupation in the interest of social welfare under the Recreational Charities Act (NI) 1958, such as women's institutes and community centres.

For more information see www.charitycommissionni.org.uk¹²

Any organisation considering charitable status should consider what benefits it will bring and any restrictions it will place on the organisation as, once registered, a charity may only cease to be such by converting to a community interest company (CIC) (with the permission of the Charity Commission for Northern Ireland which often places restrictions on how the CIC can use any charitable assets) or by winding-up or merging with another charity.

Please see chapters 9 and 10 of the *Simply Legal* guide.

10 <http://www.charitycommissionni.org.uk/media/40694/20131128-the-relief-of-those-in-need.pdf>

11 <http://www.charitycommissionni.org.uk/media/40685/20160520-ccni-pbsd11-the-advancement-of-animal-welfare-v10.pdf>

12 <http://www.charitycommissionni.org.uk/media/40712/20160520-ccni-pbsd12-any-other-purpose-within-s2-4-v10.pdf>