



**Simply Legal:**  
Scottish charities  
supplementary  
information

## Scottish Charities – Charitable purposes in full

There are 15 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.oscr.org.uk](http://www.oscr.org.uk).<sup>1</sup>

### 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.

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.

---

<sup>1</sup> [www.oscr.org.uk/charities/guidance/meeting-the-charity-test-guidance/a-the-prevention-or-relief-of-poverty](http://www.oscr.org.uk/charities/guidance/meeting-the-charity-test-guidance/a-the-prevention-or-relief-of-poverty)

For more information see [www.oscr.org.uk](http://www.oscr.org.uk)<sup>2</sup>

### **The advancement of religion**

Religion encompasses the worship or many gods. When considering whether an organisation is able to register under this purpose, OSCR will look for the following characteristics:

- The belief system involves 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.

---

- Involves 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.

---

- Has a degree of cogency, cohesion, seriousness and importance.

---

- Promotes an identifiable positive, beneficial, moral or ethical framework.

---

In order to “advance” religion, an organisation must be promoting, maintaining or practising it and increase belief in the supreme being or entity for the public benefit that is the focus of the religion.

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, university and industrial chaplaincy.

---

For more information see [www.oscr.org.uk](http://www.oscr.org.uk)<sup>3</sup>

### **The advancement of health (including the prevention of relief of sickness, disease or human suffering).**

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

<sup>2</sup> <http://www.oscr.org.uk/charities/guidance/meeting-the-charity-test-guidance/b-the-advancement-of-education>  
<sup>3</sup> <http://www.oscr.org.uk/charities/guidance/meeting-the-charity-test-guidance/c-the-advancement-of-religion>

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

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.

---

For more information see [www.oscr.org.uk](http://www.oscr.org.uk)<sup>4</sup>

### **The saving of lives**

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

---

- The provision of life-saving or self-defence classes.

---

### **The advancement of citizenship or community development (including rural or urban regeneration and the promotion of civic responsibility, volunteering, the voluntary sector or the effectiveness or efficiency of charities).**

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. As well as those involved in urban and rural regeneration, promotion of community capacity building and promotion of the voluntary sector.

<sup>4</sup> [www.oscr.org.uk/charities/guidance/meeting-the-charity-test-guidance/d-the-advancement-of-health](http://www.oscr.org.uk/charities/guidance/meeting-the-charity-test-guidance/d-the-advancement-of-health)

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

- The promotion of public safety.

---

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

---

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

---

### **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.oscr.org.uk](http://www.oscr.org.uk)<sup>5</sup>

### **The advancement of public participation in sport (and 'sport' means sport which involves physical skill and exertion).**

This purpose includes the advancement of any sports or games which promote health by involving physical or mental skill or exertion. It is not enough just to promote sport.

Organisations wishing to register under this purpose must be able to demonstrate open membership, encourage community participation and be affordable to the public.

<sup>5</sup> <http://www.oscr.org.uk/charities/guidance/meeting-the-charity-test-guidance/g-the-advancement-of-the-arts-heritage-culture-or-science>

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.oscr.org.uk](http://www.oscr.org.uk)<sup>6</sup>

**The provision of recreation facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended, and only in relation to recreational facilities or activities which are:**

- (i) **Primarily intended for persons who have need of them by reason of their age, ill-health, disability, financial hardship or other disadvantages.**
- (ii) **Available to members of the public at large or to male or female members of the public at large.**

This purpose covers a wide variety of activities, recognising that providing facilities (such as buildings) or organising activities that give people the opportunity to make constructive use of their leisure time, can be charitable.

The benefits can be available to the general public or targeted at people who might be disadvantaged in their ability to take part in recreational activities.

For more information see [www.oscr.org.uk](http://www.oscr.org.uk)<sup>7</sup>

**The advancement of human rights, conflict resolution or reconciliation.**

OSCR has defined human rights as those core civil, political, economic and social rights that:

- Are fundamental to what it is to be human.

---

- Involve matters of right and wrong.

---

- Apply to all.

---

- Set out the ways in which the State must or must not act towards people, or allow others to do so.

---

6 [www.oscr.org.uk/charities/guidance/meeting-the-charity-test-guidance/h-the-advancement-of-public-participation-in-sport](http://www.oscr.org.uk/charities/guidance/meeting-the-charity-test-guidance/h-the-advancement-of-public-participation-in-sport)

7 [www.oscr.org.uk/charities/guidance/meeting-the-charity-test-guidance/i-the-provision-of-recreational-facilities-or-the-organisation-of-recreational-activities](http://www.oscr.org.uk/charities/guidance/meeting-the-charity-test-guidance/i-the-provision-of-recreational-facilities-or-the-organisation-of-recreational-activities)

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

- Relieving the need of victims of human rights abuses.
- Raising awareness of and support for human rights.
- Securing the enforcement of human rights law.

This includes the resolution of conflicts on a national or international scale and relieving the suffering, poverty and distress arising from such conflicts. It also covers identifying the causes of the conflict and seeking to resolve such conflict, the promotion of restorative justice and reconciliation between those involved in conflict situations.

**Advancing conflict resolution or reconciliation includes activities aimed at resolving or preventing conflict and disputes between individuals, families, organisations or groups.**

This includes the resolution of conflicts on a national or international scale and relieving the suffering, poverty and distress arising from such conflicts. It also covers identifying the causes of the conflict and seeking to resolve such conflict, the promotion of restorative justice and reconciliation between those involved in conflict situations.

Advancing conflict resolution or reconciliation includes activities aimed at resolving or preventing conflict and disputes between individuals, families, organisations or groups.

For more information see [www.oscr.org.uk](http://www.oscr.org.uk)<sup>8</sup>

**The promotion of religious or racial harmony.**

This involves actively promoting harmony and lessening conflict between people of different races, religions or belief systems, or between people with a belief system and people with none.

In this case, a charity must be able to show that there is disharmony, or the potential for disharmony that it aims to prevent, among the groups it intends to work with.

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

- Schemes to bring together immigrants and existing residents in a particular area.
- Providing structures for inter-faith dialogue.

<sup>8</sup> <http://www.oscr.org.uk/charities/guidance/meeting-the-charity-test-guidance/j-the-advancement-of-human-rights-conflict-resolution-or-reconciliation>

For more information see [www.oscr.org.uk](http://www.oscr.org.uk)<sup>9</sup>

### **The promotion of equality and diversity.**

This focuses on the elimination of discrimination, by valuing and respecting differences and encouraging and promoting inclusiveness within society.

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

- Advocacy or campaigning by disabled people for better access to public facilities.

---

- Raising awareness of discrimination against LGBT (Lesbian, Gay, Bisexual, and Transgender) people.

---

- Providing training schemes for employers to raise awareness of equality and diversity issues.

---

### **The advancement of environmental protection or improvement.**

This purpose focuses on protecting or improving the environment and can include:

- The preservation and conservation of the natural environment.

---

- The promotion of sustainable development.

---

- The conservation or protection of wildlife in general or of particular species, habitats or areas.

---

- The protection of green spaces in a particular area.

---

- Sustainable creation and use of energy and other resources.

---

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

- Zoos

---

- Recycling and sustainable waste management schemes.

---

- Research projects into the use of renewable energy sources.

---

<sup>9</sup> <http://www.oscr.org.uk/charities/guidance/meeting-the-charity-test-guidance/k-the-promotion-of-religious-or-racial-harmony>

**The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage (including relief given by the provision of accommodation or care).**

This purpose may be furthered by the provision of care to those in needs in a variety of settings.

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, drop-in sessions for elderly people.

---

- Housing associations.

---

For more information see [www.oscr.org.uk](http://www.oscr.org.uk)<sup>10</sup>

**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.oscr.org.uk](http://www.oscr.org.uk)<sup>11</sup>

**Any other purpose that may reasonably be regarded as analogous to any of the preceding purposes**

This includes all charitable purposes not covered under the other 15 purposes and any new purposes which may be recognised in the future.

Examples of analogous purposes include:

---

10 <http://www.oscr.org.uk/charities/guidance/meeting-the-charity-test-guidance/n-the-relief-of-those-in-need>  
11 <http://www.oscr.org.uk/charities/guidance/meeting-the-charity-test-guidance/o-the-advancement-of-animal-welfare>

- The advancement of a philosophical belief (whether or not involving belief in a god) is analogous to the advancement of religion.

---

- The relief of unemployment is analogous to the relief of poverty.

---

- Increasing or improving the efficiency of the armed forces is analogous to the advancement of citizenship.

---

For more information see: [www.oscr.org.uk](http://www.oscr.org.uk)<sup>12</sup>

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 OSCR 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.**

---

<sup>12</sup> <http://www.oscr.org.uk/charities/guidance/meeting-the-charity-test-guidance/p-any-other-purpose-that-may-reasonably-be-regarded-as-analogous-to-any-of-the-preceding-purposes>