

List of Charitable Purposes (Schedule 4 of the Law)

- (a) the prevention or relief of poverty,
- (b) the advancement of education,
- (c) the advancement of religion,
- (d) the advancement of health,
- (e) the saving of lives,
- (f) the advancement of citizenship or community development,
- (g) the advancement of the arts, heritage, culture or science,
- (h) the advancement of public participation in sport,
- (i) the provision of recreational 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,
- (j) the advancement of human rights, conflict resolution or reconciliation,
- (k) the promotion of religious or racial harmony.
- (l) the promotion of equality and diversity,
- (m) the advancement of environmental protection or improvement,
- (n) the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage,
- (o) the advancement of animal welfare, and
- (p) any other purpose that may reasonably be regarded as analogous to any of the purposes listed in subparagraphs (a) to (o).

Interpretation

- in item (d), "the advancement of health" includes the prevention or relief of sickness, disease or human suffering,
- item (f) includes –
 - (i) rural or urban regeneration, and

(ii) the promotion of civic responsibility, volunteering, the voluntary sector or the effectiveness or efficiency of registered charities,

- item (h), "sport" means sport that involves physical skill or exertion,
- item (i) applies only in relation to recreational facilities or recreational activities that are –

(i) primarily intended for persons who have need of them by reason of their age, ill-health, disability, financial hardship or other disadvantage, or

(ii) available to members of the public at large or to male or female members of the public at large,

- item (n) includes relief given by the provision of accommodation or care,
- item (p) includes, without limitation, the advancement of any philosophical belief (whether or not involving belief in a god) as analogous to the purpose set out in item (c).