

TABLE OF CONTENTS

	PAGE
<i>Preface</i>	v
<i>Table of Cases</i>	xxix
<i>Table of Statutes</i>	xci
<i>Table of Statutory Instruments</i>	cxxi
<i>Table of Treaties and Conventions</i>	cxxxix
<i>Table of Church Measures</i>	cxxxix
PARA	
1. THE MEANING OF “CHARITY” AND “CHARITABLE PURPOSES” IN THE LAW OF ENGLAND AND WALES	
PRELIMINARY	
Introduction.....	1-001
Continuing Importance of common law definition of charity.....	1-008
PRINCIPLES OF THE PRE-1 APRIL 2008 LAW AS TO WHAT CONSTITUTED A CHARITY	
Common Law Definition.....	1-010
The Spirit and Intendment of the Preamble.....	1-011
Need for purposes to be for the benefit of the public or a section of the public.....	1-029
Need for purposes to be exclusively charitable.....	1-030
Effect of Decided Cases.....	1-033
THE POST-1 APRIL 2008 STATUTORY DEFINITION	
The Five Requirements.....	1-034
THE S.3(1) CHARITIES ACT 2011 LIST	
The s.3(1) List – General.....	1-035
The s.3(1) List – Contents.....	1-036
The s.3(1) List – Meaning of “the old law”.....	1-037
The s.3(1) List – possibility of infinite expansion under heads (m)(ii) and (iii).....	1-038
The s.3(1) List – further definitions.....	1-039
THE PUBLIC BENEFIT REQUIREMENT	
The Public Benefit Requirement – General.....	1-041

The Public Benefit Requirement – two “senses” or “aspects”	1-043
The Public Benefit Requirement – different kinds of benefits from different purposes	1-044
The Public Benefit Requirement – no presumption of public benefit	1-046
The Public Benefit Requirement – The effect of decided cases	1-057
The Public Benefit Requirement – Commercial institutions and mutual benefit societies	1-058
Public Benefit in the first sense – an objective test	1-064
Public Benefit in the first sense – benefit must be capable of proof	1-066
Public Benefit in the first sense – nature of evidence	1-067
Public Benefit in the first sense – balancing benefits and detriments	1-074
Public Benefit in the first sense – What is and is not for the public benefit may change with time	1-077
Public Benefit in the first sense – illegality	1-079
Public Benefit in the first sense – the Equality Act 2010	1-081
Public Benefit in the first sense – the European Convention on Human Rights	1-092
Public Benefit in the first sense – political purposes	1-099
Public Benefit in the first sense – Connection between the s.3(1) list and public benefit in the first sense	1-118
Public Benefit in the first and second senses – purposes to be advanced abroad – which public has to benefit?	1-124
Public Benefit in the second sense – General	1-143
Public Benefit in the second sense – old fourth head purposes	1-153
The Public Benefit Requirement – Exclusion of the poor	1-172
The Public Benefit Requirement – Charging for services	1-179
CHARITABLE PURPOSES MUST BE THE “ONLY” PURPOSES FOR WHICH A CHARITY IS ESTABLISHED	
“Only” purposes – general	1-185
“Only” purposes – incidental powers and private benefits	1-189
“Only” purposes – possible future changes to non-charitable purposes	1-198
INSTITUTION MUST BE “ESTABLISHED” FOR CHARITABLE PURPOSES	
Established for charitable purposes – general	1-201
INSTITUTION MUST FALL TO BE SUBJECT TO THE CONTROL OF THE HIGH COURT IN THE EXERCISE OF ITS JURISDICTION WITH RESPECT TO CHARITIES	
Control of the High Court	1-205

IMPACT OF FOREIGN ELEMENTS	
Construction of the Act	1-213
Applicable Law	1-233
INFLUENCE OF THE CHARITY COMMISSION ON WHAT IS AND WHAT IS NOT CHARITABLE	
	1-239
2. SPECIFIC HEADS OF CHARITY	
PRELIMINARY	
Introduction	2-001
S.3(1)(a) “THE PREVENTION OR RELIEF OF POVERTY”	
The relief of poverty	2-007
Relief of poverty and the public benefit requirement	2-016
Prevention of Poverty	2-028
Prevention of Poverty and the public benefit requirement	2-030
S.3(1)(b) – THE ADVANCEMENT OF EDUCATION	
The Advancement of Education	2-034
Advancement of education and the public benefit requirement	2-060
S.3(1)(c) “THE ADVANCEMENT OF RELIGION”	
The meaning of “religion”	2-074
The “advancement” requirement	2-081
Advancement of religion and the public benefit requirement (first aspect)	2-083
Advancement of religion and the public benefit requirement (second aspect)	2-095
Advancement of religion, some older examples	2-099
<i>Gifts in general terms for religious purposes and to religious institutions and societies</i>	2-101
<i>Gifts for the maintenance and promotion of public worship</i>	2-110
<i>Gifts for the provision and maintenance of places of worship</i>	2-113
<i>Gifts for the maintenance of churchyards and other burial places and particular tombs</i>	2-117
<i>Gifts for the benefit of the clergy</i>	2-120
<i>Gifts to religious office holders</i>	2-122
<i>Gifts to religious communities</i>	2-135
<i>Gifts for masses</i>	2-144
S.3(1)(d) “THE ADVANCEMENT OF HEALTH OR THE SAVING OF LIVES”	
Advancement of Health	2-146
Saving of Lives	2-150

The public benefit requirement in respect of the advancement of health or the saving of lives.....	2-155
S.3(1)(e) "THE ADVANCEMENT OF CITIZENSHIP OR COMMUNITY DEVELOPMENT"	
Meaning of Citizenship or Community Development.....	2-165
The public benefit requirement in respect of the Advancement of Citizenship or Community Development	2-170
S.3(1)(f) "THE ADVANCEMENT OF THE ARTS, CULTURE, HERITAGE OR SCIENCE"	
Meaning of advancement of the arts, culture, heritage or science.....	2-172
The public benefit requirement in respect of the advancement of the arts, culture, heritage or science	2-173
S.3(1)(g) "THE ADVANCEMENT OF AMATEUR SPORT"	
Meaning of "amateur sport"	2-175
The public benefit requirement in respect of the advancement of amateur sport.....	2-189
S.3(1)(h) "THE ADVANCEMENT OF HUMAN RIGHTS, CONFLICT RESOLUTION OR RECONCILIATION OR THE PROMOTION OF RELIGIOUS OR RACIAL HARMONY OR EQUALITY AND DIVERSITY"	
S.3(1)(h) – meanings of the various terms.....	2-192
S.3(1)(h) – purposes and public benefit.....	2-200
S.3(1)(i) "THE ADVANCEMENT OF ENVIRONMENTAL PROTECTION OR IMPROVEMENT"	
Meaning of environmental protection or improvement	2-202
The public benefit requirement in respect of environmental protection or improvement.....	2-207
S.3(1)(j) "THE RELIEF OF THOSE IN NEED BECAUSE OF YOUTH, AGE, ILL-HEALTH, DISABILITY, FINANCIAL HARDSHIP OR OTHER DISADVANTAGE"	
Meaning of Relief etc	2-209
The Public Benefit Requirement and the relief of those in need	2-216
S.3(1)(k) "THE ADVANCEMENT OF ANIMAL WELFARE"	
Animal Welfare	2-219
Animal Welfare – Public Benefit.....	2-221
S.3(1)(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"	
S.3(1)(l) – meanings of the various terms.....	2-226
S.3(1)(l) services – the public benefit requirement.....	2-232

S.3(1)(m)(i) "ANY OTHER PURPOSES – (i) THAT ARE NOT WITHIN PARAGRAPHS (a) TO (l) BUT ARE RECOGNISED AS CHARITABLE PURPOSES BY VIRTUE OF S.5 (RECREATIONAL AND SIMILAR TRUSTS, ETC) OR UNDER THE OLD LAW"	
Recognised as charitable purposes by virtue of s.5 (recreational and similar trusts, etc)	2-234
Charitable purposes by virtue of s.5 (recreational and similar trusts, etc) – the public benefit requirement.....	2-239
S.3(1)(m)(i) purposes recognised as charitable purposes under the old law	2-243
The public benefit requirement in respect of s.3(1)(m)(i) purposes recognised as charitable purposes under the old law	2-248
Particular examples of purposes not within or possibly not within s.3(1)(a)–(l), but recognised as charitable under the old law.....	2-249
S.3(1)(m)(ii) "ANY OTHER PURPOSES – THAT MAY REASONABLY BE REGARDED AS ANALOGOUS TO, OR WITHIN THE SPIRIT OF ANY PURPOSES FALLING WITHIN ANY OF PARAS (a)–(l) OR SUB-PARA.(i)"	2-267
S.3(1)(m)(iii) "ANY OTHER PURPOSES – 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"	2-268
3. SPECIAL TREATMENT OF CHARITIES	
GENERAL	3-001
THE CROWN AND THE CHARITY COMMISSION	3-002
REGISTRATION.....	3-004
TAXATION.....	3-005
SPECIAL RULES AND PRINCIPLES OF LAW	
Benignant approach to construction of potentially charitable gifts.....	3-006
Charitable gifts with undefined objects.....	3-007
Failure of trust machinery.....	3-008
Prerogative and equitable cy pres.....	3-009
Subsequent alterations to purposes and administrative provisions	3-010
Special rules as to commencement and duration	3-012
Numbers of trustees	3-013
Majority decisions by trustees	3-014

Charities Act Requirements	3-015
4. REGISTRATION	
GENERAL	
Introduction	4-001
Charity trustees' duties in relation to registration	4-002
MECHANICS	
Application	4-004
Objection	4-007
Appeal and re-consideration	4-010
EFFECTS OF REGISTRATION	
Conclusive presumption that a registered institution is a charity	4-011
Extent of the conclusive presumption beyond the status and activities of the registered institution?	4-012
Are the purposes of a registered institution deemed to be charitable for the purposes of the registered institution itself and its activities?	4-014
Right to inspect register	4-018
REMOVAL FROM THE REGISTER AND THE EFFECT OF REMOVAL	
Statutory Provisions as to removal	4-019
No longer a charity	4-020
A charity which has ceased to exist or does not operate	4-022
SUSPENSE	
Suspense	4-025
5. EXEMPT AND EXCEPTED CHARITIES	
INTRODUCTION	5-001
EXEMPT CHARITIES	
General	5-005
General definition of an exempt charity	5-011
Institutions exempted from the Charitable Trusts Acts 1853 to 1939	5-013
Institutions exempted under para.2 of Sch.3 to the Charities Act 2011	5-016
Institutions exempted under para.3 of Sch.3 to the Charities Act 2011	5-017
Institutions exempted under para.4 of Sch.3 to the Charities Act 2011	5-018
Institutions exempted under paras 5 and 6 of Sch.3 to the Charities Act 2011	5-019
Institutions exempted under paras 7-11 of Sch.3 to the Charities Act 2011	5-020

Museums and Galleries under paras 12-25 of Sch.3 to the Charities Act 2011	5-021
Certain housing charities under paras 26 and 27 of Sch.3 to the Charities Act 2011	5-022
Connected Institutions under para.28 of Sch.3 to the Charities Act 2011	5-023
Other Exempt Charities	5-024
EXCEPTED CHARITIES	5-025
6. LEGAL STRUCTURES	
INTRODUCTION	6-001
TRUSTS	
General	6-002
Statutory formalities	6-003
Presumption of legal origin	6-004
Subject-matter	6-005
Certainty: general	6-006
Certainty of words	6-007
Certainty of subject-matter	6-009
Certainty of Objects	6-015
Perpetuity: general	6-020
Remoteness of vesting	6-021
Duration	6-024
Accumulations	6-025
Determinable and Contingent gifts	6-030
Determinable gifts	6-031
Conditional gifts: conditions precedent and subsequent	6-032
Conditions precedent	6-033
Conditions subsequent	6-035
Relief from forfeiture and against conditions precedent	6-043
Patronage and non-discrimination	6-044
UNINCORPORATED ASSOCIATIONS	
General	6-048
Formalities	6-049
The receipt of gifts and the holding of property	6-050
COMPANIES INCORPORATED UNDER THE COMPANIES ACTS	
General	6-051
Statutory formalities	6-052
Publishing the name and status of a charitable company	6-053
Capacity and powers	6-054
Gifts and the holding of assets	6-058
OTHER CORPORATIONS	
General	6-061

Formation	6-062
Holding of property	6-063
Capacity and powers	6-064
COMMUNITY BENEFIT SOCIETIES	6-065
FRIENDLY SOCIETIES	6-067
CHARITABLE INCORPORATED ORGANISATIONS (CIOS)	
General	6-068
Registration	6-069
Constitution	6-070
Capacity and powers	6-073
The making of contracts and the execution of documents	6-077
Service of documents and communications	6-078
Publishing the name and status of a CIO	6-079
Registers	6-081
Making decisions	6-089
Recording decisions	6-093
Members' decisions	6-095
7. CONSTRUCTION	
INTRODUCTION	7-001
RECTIFICATION	
General	7-002
Rectification of voluntary settlements	7-003
Rectification of wills	7-004
ESTABLISHMENT FOR CHARITABLE PURPOSES ONLY	
General	7-005
Trusts: Disjunctive and conjunctive construction	7-006
Trusts: Statutory validation	7-008
Main objects and subsidiary powers	7-012
BENIGNANT CONSTRUCTION	7-013
EXTRINSIC EVIDENCE	
General	7-015
General position at common law	7-016
Rectification	7-017
Administration of Justice Act 1982 s.21: Wills of persons dying on or after 1 January 1983	7-018
Common law: Evidence admissible to interpret particular expressions	7-019
Common law: Contemporaneous acts and circumstances	7-022
Common law: Evidence of usage for interpretation of ancient documents	7-023
Common law: Intended institution	7-025

RELEVANCE OF ACTIVITIES	7-029
PARTICULAR OBJECTS: EXAMPLES	7-036
Gifts for the poor	7-037
Gifts for religious objects	7-042
Gifts to holders of an office	7-047
Gifts for repair of a building	7-048
PARTICULAR PARTICIPANTS: EXAMPLES	
Descendants or kindred	7-049
Parishioners and inhabitants	7-050
8. CHARITABLE GIFTS WITH UNDEFINED OBJECTS OR INADEQUATE MACHINERY	
INTRODUCTION	8-001
CHARITABLE GIFTS WITH UNDEFINED OBJECTS	
The Principle	8-004
Sign Manual or Scheme?	8-009
Mode of application of an undefined charitable gift	8-017
Failure of trust machinery	8-019
Trusts to be executed abroad	8-022
9. INITIAL FAILURE OF CHARITABLE GIFTS AND CY-PRÈS	
PRINCIPLES	
Introduction	9-001
The cy-près principle and initial failure	9-004
Origin and development of the principle	9-009
Ascertainment of initial impossibility or impracticability	9-015
Definition of general or paramount charitable intention	9-018
Ascertainment of general or paramount charitable intention	9-026
Trusts to be executed abroad	9-036
GIFTS IN RESPONSE TO APPEALS FOR CHARITABLE PURPOSES	
Object cannot be carried into effect	9-037
Identifiable Donors	9-040
Unidentified donors	9-047
Donations to mixed funds	9-048
EXAMPLES OF INITIAL FAILURE AND OTHERWISE	
Insufficient Funds or no suitable site	9-050
Gifts illegal or contrary to public policy	9-052
Failure of part of the gift	9-053
Impossible or impracticable conditions	9-061
Gifts for institutions and s.311 of the Charities Act 2011	9-062
Gifts to institutions which have never existed	9-064
Gifts to misdescribed institutions	9-068

Institutions which have closed down.....	9-069
Institutions amalgamated with or absorbed in other institutions or reorganised.....	9-075
A scheme made by the Charity Commission or the court.....	9-078
A change made under a charity's constitution.....	9-080
Statutory re-organisation.....	9-081
Informal amalgamation, absorption or reorganisation.....	9-085
10. SUBSEQUENT ALTERATIONS TO PURPOSES AND ADMINISTRATIVE PROVISIONS (CY-PRÈS AND OTHER JURISDICTIONS AND POWERS)	
INTRODUCTION	
General.....	10-001
Classic Schemes.....	10-010
Distinction between cy-près and managerial alterations.....	10-013
Schemes altering schemes.....	10-014
Wider Application of Scheme Jurisdiction.....	10-016
CHARITIES' OWN POWERS TO MAKE ALTERATIONS	
General.....	10-021
Charities Act additions to charities' own powers to alter their constitutions.....	10-029
Common Law restrictions on charities' own powers to alter their constitutions.....	10-032
Common Law limitations on the effect of the exercise of charities' own powers to alter their constitutions.....	10-036
Charities Act restrictions on charities' own powers to alter their constitutions.....	10-041
Charities Act limitations on the effect of the exercise of charities' own powers to alter their constitutions.....	10-043
CY-PRÈS SCHEMES (ALTERATIONS OF PURPOSES)	
Introduction.....	10-045
Cy-près occasions – common law examples.....	10-049
Cy-près occasions – s.62(1) of the Charities Act 2011.....	10-052
Section 62(1)(a)(i) and (ii).....	10-057
Section 62(1)(b).....	10-058
Section 62(1)(c).....	10-059
Section 62(1)(d).....	10-060
Section 62(1)(e).....	10-062
Outright gift – general charitable intention?.....	10-070
Surplus capital or income.....	10-081
Primary and secondary charitable trusts.....	10-098
MANAGERIAL SCHEMES (ALTERATIONS TO ADMINISTRATIVE PROVISIONS)	
Circumstances in which the jurisdiction arises.....	10-104

RESTRICTIONS ON GENERAL SCHEME MAKING POWERS	
Must there be a "trust"?	10-111
Statutory Corporations and charities governed by statute.....	10-112
Corporations created by Royal Charter and charities governed by Royal Charter.....	10-123
Companies formed under the Companies Acts.....	10-128
Charitable Incorporated Organisations.....	10-137
Ecclesiastical Corporations etc.....	10-139
OTHER STATUTORY SCHEME MAKING POWERS OF THE COURT AND THE COMMISSION	
Charities Act 2011 s 73.....	10-141
Extensions of Areas of Local Charities (Charities Act 2011 s.62(5)).....	10-142
Miscellaneous.....	10-143
CERTAIN EDUCATIONAL TRUST DEEDS OR INSTRUMENTS	
Foundation, Voluntary and Foundation Special Schools.....	10-145
Providers of Educational Services or Research.....	10-146
11. CONTENT OF CY-PRÈS SCHEMES	
CONTENT OF CY-PRÈS SCHEMES	
Current Law.....	11-001
Old Law.....	11-011
12. MECHANICS OF OBTAINING SCHEMES	
MECHANICS	
Introduction.....	12-001
The Court – Jurisdiction.....	12-003
The Court – Practice.....	12-007
The Commission.....	12-016
Schemes under Charities Act 2011 s.73.....	12-028
Schemes in respect of charities governed by charter.....	12-029
The Attorney General.....	12-030
13. THE CROWN AND THE ATTORNEY GENERAL	
INTRODUCTION.....	
.....	13-001
THE CROWN: THE SIGN MANUAL.....	
.....	13-006
THE ATTORNEY GENERAL	
Functions and duties.....	13-013
Attorney General's Proceedings.....	13-018
Attorney General as a defendant or intervener.....	13-023
Attorney General's powers of compromise.....	13-029
Power to prevent oppression.....	13-049
Ex gratia dispositions.....	13-052

Recovery of Costs	13-061
Reviewability of Attorney General's decisions	13-064
14. VISITORS AND OTHER AUTHORITIES	
VISITORS	
Nature of visitation	14-001
Jurisdiction	14-008
Constitution of the visitor of an eleemosynary corporation	14-011
Powers and duties of visitors	14-018
Limitations on jurisdiction	14-025
Procedure	14-029
Control over visitors	14-034
OTHER AUTHORITIES	
General	14-044
Fiscal authorities	14-046
Local Authorities	14-047
Funders	14-048
15. THE CHARITY COMMISSION	
INTRODUCTION	
Performance and reform	15-001
Origins	15-004
GOVERNANCE	
Constitution	15-006
Corporate action	15-007
Independence	15-008
Accountability to Parliament and the public	15-009
GENERAL OBJECTIVES, FUNCTIONS, AND DUTIES	
Objectives	15-010
Functions	15-011
Duties	15-012
Powers	15-013
Guidance as to the public benefit requirement	15-014
CONCURRENT JURISDICTION	15-015
SANCTIONING ACTION	15-016
GIVING ADVICE	
The Commission's approach	15-019
Advice on application	15-020
Advice of Commission's own motion	15-022
Determining membership	15-023
PROCEEDINGS BY THE CHARITY COMMISSION	15-024

REGISTER AND ANNUAL RETURNS	15-025
ACCOUNTS AND ANNUAL REPORTS	
Basic structure	15-026
Gross income	15-029
Exempt and excepted charities	15-030
Legal materials and SORP	15-031
Accounting Records	15-033
Statement of Accounts	15-034
Group accounts	15-035
Small charities' accounts	15-039
Public access to accounts	15-040
Audit and independent examination: general	15-041
Audit	15-045
Independent examination	15-047
Annual reports	15-049
Charitable companies	15-054
POWERS TO OBTAIN INFORMATION	
Introduction	15-056
Inquiries	15-057
Search warrants in support of inquiries	15-060
Inquiries: publication and disclosure	15-063
Calling for documents and information	15-064
DISCLOSURE OF INFORMATION	
Introduction	15-065
Disclosure to the Commission	15-067
Disclosure by the Commission	15-068
Principal regulators of exempt charities	15-069
Disclosure to the public	15-070
POWERS FOR THE PROTECTION OF CHARITIES	
Temporary powers	15-071
The appointment of an interim manager	15-075
Permanent powers	15-078
ADDITIONAL DIRECTIVE POWERS	
Directing specified action to be taken	15-079
Directing application of charity property	15-080
16. PROCEEDINGS RELATING TO CHARITIES	
INTRODUCTION	
History	16-001
THE COURTS	
General Principles	16-005
Distinction between "charity proceedings" and other proceedings involving charity and charities	16-010

Charity proceedings—jurisdiction.....	16-020
Charity proceedings—who may bring proceedings.....	16-023
Charity proceedings—requirement for permission.....	16-029
Charity proceedings—parties other than claimants—general.....	16-044
Charity proceedings—parties other than claimants—the Attorney General.....	16-045
Charity proceedings—parties other than claimants and the Attorney General.....	16-052
Judicial Review and Human Rights.....	16-059
Other proceedings concerning charities and charity—general.....	16-068
“Beddoe” and other directions applications.....	16-081
Costs—general.....	16-101
Costs—trustees.....	16-105
Costs—Attorney General.....	16-125
Costs—other parties.....	16-129
Costs—fund for payment.....	16-133
Breach of trust.....	16-139
Contravention of prohibitions in relation to fund-raising.....	16-149
Prevention of unauthorised fund-raising.....	16-150
Trusts to be executed abroad.....	16-151
THE TRIBUNAL	
The Tribunal—general.....	16-156
Applications to the Tribunal for review.....	16-165
Appeals to the Tribunal.....	16-174
References to the Tribunal by the Commission or the Attorney General.....	16-180
Correcting, setting aside, reviewing and appealing decisions of the First-tier Tribunal.....	16-189
Correcting, setting aside, reviewing and appealing decisions of the Upper Tribunal.....	16-206
17. POWERS AND DUTIES OF CHARITY TRUSTEES	
PRELIMINARY	
Definition of “charity trustees”.....	17-001
Sources of powers and duties.....	17-009
Powers and duties—general.....	17-010
ACQUISITION AND DISPOSAL OF LAND	
Powers to acquire land.....	17-014
Powers to dispose of land.....	17-024
Powers to borrow and mortgage.....	17-035
Charities Act restrictions on dispositions of land: general.....	17-041
Additional Charities Act restrictions where land held for stipulated purposes.....	17-052

Instruments concerning dispositions of land: Charities Act required statements, etc.....	17-053
Charities Act provisions as to charity land and land registration.....	17-058
Charities Act restrictions on mortgages.....	17-059
Charities Act provisions as to release of charity rent-charges.....	17-062
Effects of failure to comply with Charities Act restrictions and requirements.....	17-063
EX GRATIA PAYMENTS	
Ex gratia payments.....	17-065
Power to waive entitlement to property.....	17-072
POWER TO REFUSE A GIFT	
Power to refuse a gift.....	17-073
POWER TO INSURE	
General.....	17-077
POWER TO EMPLOY AGENTS	
Power to employ agents.....	17-080
NOMINEES AND CUSTODIANS	
Nominees and Custodians.....	17-083
DUTY TO COMPLY WITH THE TERMS OF THE TRUST	
Duty to comply with the terms of the trust.....	17-086
Examples of breaches of duty.....	17-087
INVESTMENT	
Duty of investment.....	17-093
Social Investment.....	17-104
Common investment and deposit schemes.....	17-106
DUTY TO ACT GRATUITOUSLY	
Duty to act gratuitously.....	17-118
RESTRICTIONS ON CERTAIN APPROVALS OR AFFIRMATIONS BY COMPANY MEMBERS	
Section 201 of the Charities Act 2011.....	17-127
Section 202 of the Charities Act 2011.....	17-130
MISCELLANEOUS	
Applicability of the rules of natural justice.....	17-131
Power of majority to bind minority.....	17-132
Manner of giving notice of charity meetings etc.....	17-133
Conferral of authority to execute documents.....	17-134
Transfer and evidence of title to property vested in trustees.....	17-135

18. FUNDRAISING

GENERAL	
General	18-001
PROFESSIONAL FUNDRAISERS	
Definition	18-004
Legal basis for hiring professional fund-raisers	18-006
Source of control over the activities of professional fund-raisers	18-007
Requirement of an agreement in the prescribed form	18-008
Consequences of failure to comply with required form	18-009
Availability of books, documents or other records	18-011
Requirements as to statements accompanying solicitation	18-012
Transfer of money and other property to charity	18-018
Additional controls	18-022
COMMERCIAL PARTICIPATORS	
Introduction	18-024
Definition	18-025
Controls over the activities of commercial participators	18-026
Trading subsidiaries	18-029
STATEMENTS ACCOMPANYING SOLICITATION BY OFFICERS AND EMPLOYEES OF CHARITABLE INSTITUTIONS	
Persons to whom the requirements apply	18-030
The requirements	18-031
STATEMENTS IN RELATION TO CHARITABLE FUND-RAISING IN THE COURSE OF BUSINESS OTHERWISE THAN BY PROFESSIONAL FUND-RAISERS OR COMMERCIAL PARTICIPATORS	
Persons to whom the requirements apply	18-032
The requirements	18-033
PROTECTION FOR DONORS	
The protection	18-035
PROTECTION FOR CHARITIES	
The protection	18-036
PUBLIC CHARITABLE COLLECTIONS	
Introduction	18-038
House-to-house collections	18-039
Street collections	18-042
APPEALS	
Drafting	18-043
Surplus or insufficient funds or failure	18-047
Disaster appeals	18-048

19. APPOINTMENT AND REMOVAL OF TRUSTEES AND OFFICERS

INTRODUCTION	19-001
The Commission's powers and proposals for their reform	19-002
TRUSTEES OF A CHARITABLE TRUST	
Capacity: individuals	19-004
Capacity: corporations	19-005
Disqualification	19-009
Partial disqualification in relation to remuneration	19-012
Acceptance of the trust	19-013
Incorporation of trustees of charities	19-014
Appointment of trustees: general	19-017
Initial appointment	19-018
Number of trustees	19-019
Selection of new trustees	19-020
Appointment under express or presumed powers	19-022
Out-of-court appointment under Trustee Act 1925	19-024
The Trustees Appointment Acts	19-029
Section 334, Charities Act 2011: Memorandum of appointment	19-032
Appointment and/or replacement by the court	19-034
Appointment by the Charity Commission	19-037
Removal and discharge by the court	19-042
Removal or suspension by the charity commission	19-044
Removal or suspension of trustee or officer from membership	19-050
PARTICULAR TRUSTEES	
Trustees of parochial and diocesan charities	19-051
Local authority charities	19-059
Official custodian for charities	19-067
DIRECTORS OF CHARITABLE COMPANIES	
Introduction	19-071
Capacity	19-072
Appointment	19-073
Removal: general	19-074
Vacation of office under company's articles	19-075
Removal by members	19-076
Removal by the court	19-077
Disqualification	19-078
Removal or suspension by the Charity Commission	19-079
MEMBERS OF THE COMMITTEE OF AN UNINCORPORATED ASSOCIATION	
Introduction	19-080
Capacity	19-081

Appointment.....	19-082
Removal.....	19-083
CHARITY TRUSTEES OF CIOs	
Introduction.....	19-087
Capacity.....	19-088
Appointment.....	19-090
Removal and disqualification.....	19-092
OFFICERS	
Introduction.....	19-095
Members of colleges.....	19-096
Anglican clergy and other religious leaders.....	19-100
Masters of schools.....	19-103
20. TAXATION	
EXEMPTION FOR CHARITIES.....20-002	
Income Tax.....	20-003
<i>Land</i>	20-004
<i>Savings and investment income</i>	20-005
<i>Other Income</i>	20-006
<i>Trading and Miscellaneous income</i>	20-007
<i>Lotteries</i>	20-009
<i>Other income</i>	20-010
Capital Gains Tax.....	20-011
Inheritance Tax.....	20-012
Corporation Tax.....	20-013
Restrictions on income and capital reliefs.....	20-014
Community Infrastructure Levy.....	20-017
Annual Tax on Enveloped Dwellings	
Value Added Tax.....	20-018
<i>Legislation</i>	20-019
<i>Registration</i>	20-020
<i>Non-business activities</i>	20-021
<i>Exempt supplies</i>	20-023
<i>Zero-rated supplies</i>	20-027
<i>Buildings</i>	20-031
Stamp Duty Land Tax.....	20-032
Stamp Duty Reserve Tax.....	20-033
EXEMPTIONS FOR DONORS	
Income Tax.....	20-034
<i>Gift Aid</i>	20-035
<i>Payroll Giving</i>	20-037
<i>Gifts of investments and land</i>	20-038
<i>Pre-eminent objects</i>	20-039
<i>Social Investment Tax relief</i>	20-040
<i>Reliefs for settlor-interested settlements</i>	20-041

<i>Business expenses</i>	20-042
Corporation Tax	
<i>Gift Aid</i>	20-043
<i>Qualifying investments</i>	20-044
<i>Other support for charities</i>	20-045
Capital Gains Tax.....	20-046
Inheritance Tax.....	20-047
Tainted Donation Rules.....	20-048
Introduction to Council Tax and Rating.....	20-049
<i>Council Tax</i>	20-050
<i>Business Rates</i>	20-051

21. MERGER AND TERMINATION

INTRODUCTION.....	21-001
MERGER	
Introduction.....	21-002
Register of relevant charity mergers.....	21-004
MERGER: TRANSFER OF PROPERTY.....21-007	
Relevant charity mergers: pre-merger vesting	
declarations.....	21-008
Small unincorporated charities.....	21-009
Relevant charity mergers: protection of legacies.....	21-010
MERGER: USE OF PROPERTY.....21-012	
Special trusts.....	21-013
Permanent endowment.....	21-014
MERGER: SPECIFIC PROVISION FOR CIOs	
Conversion.....	21-015
Amalgamation.....	21-016
Transfer of CIO undertaking to another CIO.....	21-019
TERMINATION: GENERAL.....	21-022
TERMINATION: TRUSTS.....	21-027
TERMINATION: UNINCORPORATED ASSOCIATIONS.....	21-029
TERMINATION: COMPANIES LIMITED BY GUARANTEE.....21-032	
Presentation of a winding-up petition.....	21-033
Distribution of property.....	21-034
Liabilities of directors.....	21-035
Restoration to the companies register.....	21-037
Objects no longer charitable.....	21-039
TERMINATION: CIOs	
Introduction.....	21-041

Winding-up and dissolution other than under the Insolvency Act 1986.....	21-042
Application for dissolution.....	21-043
Dissolution on Commission's own initiative.....	21-046
Effect of dissolution.....	21-047
Restoration of a CIO to the charities register.....	21-051
Effect of restoration.....	21-053
Index.....	1005

TABLE OF CASES

A&J Mucklow Ltd (In Liquidation) v Inland Revenue Commissioners (No.2) [1954] Ch. 615; [1954] 3 W.L.R. 129; [1954] 2 All E.R. 508; 47 R. & I.T. 478; 35 T.C. 251; (1954) 33 A.T.C. 250; [1954] T.R. 231; (1954) 98 S.J. 455.....	9-074
Abbatt v Treasury Solicitor; sub nom. Conveyances dated June 13, 1933, August 17, 1933 and September 2, 1950, Re [1969] 1 W.L.R. 1575; [1969] 3 All E.R. 1175; (1969) 113 S.J. 739.....	10-024, 10-026, 21-030
Abbey, Malvern Wells, Ltd v Ministry of Local Government and Planning; sub nom. Abbey, Malvern Wells, Ltd v Minister of Town and Country Planning [1951] Ch. 728; [1951] 2 All E.R. 154; [1951] 1 T.L.R. 1050; (1951) 115 J.P. 389; 49 L.G.R. 776; (1949-51) 1 P. & C.R. 467; (1951) 95 S.J. 381 Ch D.....	2-037, 6-060
Abbott Fund Trusts, Re; sub nom. Smith v. Abbott; Trusts of the Abbott Fund, Re [1900] 2 Ch. 326.....	9-008
Abbott v Fraser; Cowan v Fraser; Torrance v Fraser (1874-75) L.R. 6 P.C. 96 PC (Can).....	2-045, 2-249
Abbott, Re [1893] 1 Ch. 54 Ch D.....	6-021
Aberdeen University v Irvine (1866-69) L.R. 1 Sc. 289; (1868) 6 M. (H.L.) 29 HL.....	7-022, 10-089
Acherley v Vernon (1739) Willes 153.....	6-032
Act 1 Will. 4, c. 60, In the Matter of, 67 E.R. 411; (1844) 3 Hare 336 Ch.....	19-036
Adam & Co International Trustees Ltd v Theodore Goddard (A Firm) [2000] W.T.L.R. 349; (1999-2000) 2 I.T.E.L.R. 634; (2000) 97(13) L.S.G. 44; (2000) 144 S.J.L.B. 150 Ch D.....	19-013
Adams, Re (1988) 4 T.L.R. 757.....	7-026
Adams Trust, Re (1879) 12 Ch. D. 634 Ch D.....	19-043
Adams v Melbourne and Metropolitan Board of Works [1929] A.C. 142 PC (Aus).....	2-221, 2-222
Adlington v Cann (1744) 3 Atk. 141.....	6-003
Adnam v Cole, 49 E.R. 862; (1843) 6 Beav. 353 Ch.....	2-119, 6-010, 6-011
Affleck v Newcastle Mind [1999] I.C.R. 852; [1999] I.R.L.R. 405 EAT.....	16-069
Air Jamaica Ltd v Charlton; Air Jamaica Ltd v Clarke; Air Jamaica Ltd v Goodall; Air Jamaica Ltd v Philpotts [1999] 1 W.L.R. 1399; [1999] O.P.L.R. 11; [1999] Pens. L.R. 247; (1999-2000) 2 I.T.E.L.R. 244 PC (Jam).....	6-021
Akers v Samba Financial Group [2014] EWCA Civ 1516; [2015] Ch. 451; [2015] 2 W.L.R. 1281; [2015] B.P.I.R. 411; [2015] W.T.L.R. 931; 17 I.T.E.L.R. 921.....	1-237
Albany Trustee Co v Jeandin (2013-14) 16 ITEL 28 RC (Guernsey).....	16-104
Alchin's Trusts Ex p. Furley, Re; sub nom. Alchin's Trusts Ex p. Earl Romney, Re (1872) L.R. 14 Eq. 230 Ch.....	7-027, 7-028, 9-068
Alcoholics Anonymous case [1986] Ch. Com. Rep., App.D.....	17-073
Aldous v Southwark LBC; sub nom. Aldous v Southwark Corp; Aldous (Estates Governors of Alley's College) v Southwark Corp [1968] 1 W.L.R. 1671; [1968] 3 All E.R. 498; (1968) 132 J.P. 564; 67 L.G.R. 62; [1968] R.A. 484; (1968) 112 S.J. 687 CA (Civ Div).....	20-052
Alexander, Re Times June 30, 1932.....	2-042
Alexandra Park and Palace Acts, Re; sub nom. Alexandra Park Trustees v Haringey LBC, 66 L.G.R. 306; 203 E.G. 601; (1967) 111 S.J. 515.....	2-257, 19-065
Ali v Lane [2006] EWCA Civ 1532; [2007] 1 P. & C.R. 26; [2007] 1 E.G.L.R. 71; [2007] 2 E.G. 126; [2006] 48 E.G. 231 (C.S.); [2006] N.P.C. 124.....	7-022
Allardyce v Roebuck; sub nom. Gray (Deceased), Re [2004] EWHC 1538 (Ch); [2005] 1 W.L.R. 815; [2004] 3 All E.R. 754; [2004] W.T.L.R. 779; (2004-05) 7 I.T.E.L.R. 232; [2004] N.P.C. 109.....	6-041
Allen (Deceased) (No.1), Re; sub nom. Faith v Allen (No.1) [1953] Ch. 810; [1953] 3 W.L.R. 637; [1953] 2 All E.R. 898; (1953) 97 S.J. 606 CA.....	6-034
Allen v Distillers Co (Biochemicals) Ltd (Payment of Money in Court) [1974] Q.B. 384; [1974] 2 W.L.R. 481; [1974] 2 All E.R. 365; (1974) 118 S.J. 242; (1974) 118 S.J. 241 QBD.....	13-034
Allen, Re; sub nom. Hargreaves v Taylor [1905] 2 Ch. 400 Ch D.....	7-007
Allsop, Re (1884) 1 T.L.R. 4.....	2-037, 2-045, 2-046, 2-249