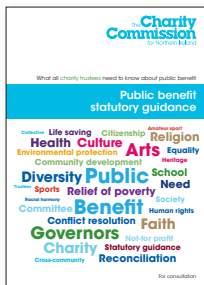


Supporting guidance for charity trustees

The advancement of arts, culture, heritage or science

A word cloud of various terms related to charity advancement. The words are arranged in a dense, overlapping manner. The words 'Arts', 'Science', 'Animal welfare', and 'Heritage' are highlighted in a vibrant pink color, while all other words are in a light blue color. The words vary in size, with 'Arts' and 'Science' being the largest. The background is white.

Collective Life saving Citizenship Amateur sport
Health Culture **Arts** Religion
Environmental protection Equality
Community development Heritage
Diversity **Science** School
Trustees Sports **Animal welfare** Need
Racial harmony
Committee **Improvement** Society
Conflict resolution **Heritage**
Culture Not-for profit
Charity Advancement
Relief of poverty Human rights
Cross-community **Reconciliation**



This supporting guidance must be read alongside the Commission's statutory guidance on public benefit.

Online or in print

If you are viewing this guidance online, you will be able to navigate your way around by clicking on links either within the text, at the top of each page, or in the chart.

If you choose to read this document in a printed format, you can still use the section headings and page numbers to assist you in moving around the guidance.

We have produced a glossary which provides further information, definitions and descriptions of some key terms. The words in **green type** indicate words that are found in the glossary. You can find these definitions either by downloading the glossary as a separate document or, if you are reading the guidance online, by clicking on the green words which link to the glossary.

Our vision

The Commission's vision is to deliver, in partnership with other key stakeholders in the charitable sector:

'A dynamic and well governed charities sector in which the public has confidence, underpinned by the Commission's effective delivery of its regulatory and advisory role.'

Our values

The Commission aspires to be respected and valued in the execution of its functions and will ensure that in the performance of our role as the charity regulator for Northern Ireland we will be:

Independent: we will maintain independence in our decision making, acting without fear or favour, in the public interest.

Accountable: we will be proactive in accounting to all our stakeholders, which will include involving others on a continuous and appropriate basis and taking responsibility for our decisions.

Proportionate: our actions, procedures and culture will be proportionate to the burden of regulation on charities of different sizes, to the degree of risk involved and to the potential impact within the resources available to us.

Impartial: we will exercise our powers and discretion in a way which is non-partisan and even-handed.

Transparent: we will communicate with and listen to our stakeholders and will be clear about our actions, intentions and expectations.

Consistent: we will act consistently in our decision making.

Equality and accessibility

The Charity Commission for Northern Ireland is totally committed to equality and diversity in all that we do.

We intend to make all of our guidance available to all stakeholders. We will aim to meet all accessibility needs and offer other languages and formats for this guidance, for example Braille or audio or meet any other requirements needed in line with the Commission's Equality Scheme.

If you have any accessibility requirements please contact us.



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Section 1: What is meant by the advancement of arts, culture, heritage or science?

1.1 Definition

Culture is a broad term used to refer to a range of features or **activities** which are distinctive to a society or group, for example art, music, theatre, literature, language, dance and other traditions.

The advancement of art covers a wide range of charitable activity at a local or national level, either professional or amateur. It also includes providing arts venues and facilities and the encouragement of high standards of art. Art includes visual, abstract, conceptual and performance art.

Heritage, in its tangible and intangible forms, might be regarded as part of a country's local or national history and traditions which are passed down through successive generations. Advancing heritage includes preserving historic land, buildings and items, as well as preserving or maintaining particular traditions where they are of benefit to the public.

The advancement of science includes scientific research and **charities** connected with various institutions.

Examples

The following is a list of examples of the sorts of charities and **charitable purposes** which might fall within this description. The list is not exhaustive, so even if there is not an example which relates directly to your organisation's

purposes, they may still fit under this description:

- art galleries, art festivals and arts councils;
- charities that promote or encourage high standards in the arts including music, visual art such as painting, drawing or sculpture, photography, theatre, dance, literature and cinema;
- the promotion of crafts and craftsmanship;
- local or national history or archaeological societies;
- charities that preserve ancient sites or buildings;
- preservation of historical traditions such as carnivals, folk societies, and traditional dancing societies;
- a science museum or scientific institutions.

Examples of purposes which are not charitable, or where the case is yet to be made

Examples include:

- an art collection dedicated to ideas or propaganda relating to one specific political point of view or ideology;
- a museum that charges very high fees for entry.

This is because principles drawn from case law suggest that they are unlikely to be able to do so. We will always, however, consider organisations' and trustees' rationale on a case by case basis.

Section 2: Applying the principles of public benefit to the advancement of arts, culture, heritage or science

The information below sets out examples of how public benefit applies to an organisation with the purpose of advancing the arts, culture, heritage or science. It is not intended to be a full interpretation of the law in every set of circumstances. However, it is our intention that the examples we provide will help you to apply the public benefit principles to your organisation.

This should help you to clarify:

1. The benefits your charity's **purposes** are intended to provide;
2. Whether your charity's purposes are intended to benefit the public in general; or
3. The section of the public that your charity's purposes are intended to benefit.

A charity aiming to advance the arts, culture, heritage or science must:

- identify the section of the public or group of persons to benefit; and
- determine how the actions of the charity can benefit that section of the public.

2.1 Identifying your intended beneficiaries

It must be clear what the intended or actual benefits of the **purpose(s)** of a charity are and who the **beneficiaries** are. For example, an organisation that has the purpose of preserving the work of a very well known artist may be for the benefit of the people who may view that work, for society at large, or for both.

2.2 Identifying your benefits

Charities should be able to demonstrate that their exhibits are capable of educating or of being of artistic value to the people enjoying them. For example, in the case of museums or galleries which are connected to umbrella bodies or recognised associations, this may be sufficient proof of artistic value. This could be because an umbrella body or recognised association will have vetted the organisation, or because it is evident that the organisation is committed to following a set of agreed standards which demonstrate public benefit.

In other cases the Commission may need to examine available documentation more closely but it is our intended approach to be inclusive where possible.

While we recognise that organisations advancing art, culture, heritage or science will sometimes have a shop or a café, the **purposes** of the organisation must be charitable, not of a trading nature. For example, a science museum which has a functioning shop and a café but which opens its exhibitions only twice a year would appear to have the primary purpose of trading rather than the advancement of science.

2.3 Ensuring your benefits are for the public

Benefit must be to the public or to a section of the public and must not be unreasonably restricted. For example, it may be legitimate for a heritage site to restrict access to certain times and dates each year. **Charity trustees** would need to provide evidence to demonstrate that the restriction is justified on grounds such as preservation, necessity for security arrangements or real lack of resource.

2.4 Balancing benefit against detriment or harm

Benefit must be balanced against **detriment or harm**. An example of where there is potential for detriment or harm that is greater than the benefit might be in the way in which a medical science project is undertaken. Any action that poses risk of physical harm or injury to an individual may be more harmful than beneficial. Whilst activity need not be illegal for it to be detrimental, any illegal activity will most certainly be detrimental.

2.5 Public benefit rather than private benefit

Any **private benefit** must be **incidental**.

For example, if a charity is set up to restore a building of historical interest, such as a stately home and that home was owned by a private individual, the private benefit to that individual of having their home restored might be greater than the benefit to the public. It would not therefore be incidental.

Useful publications

Statutory guidance on public benefit

The 'public' and 'benefit' elements supporting guidance

The prevention or relief of poverty supporting guidance

The advancement of education supporting guidance

The advancement of religion supporting guidance

The advancement of health or the saving of lives supporting guidance

The advancement of citizenship or community development supporting guidance

The advancement of amateur sport supporting guidance

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

The advancement of environmental protection or improvement supporting guidance

The relief of those in need supporting guidance

The advancement of animal welfare supporting guidance

Any other purposes supporting guidance

Glossary

Frequently asked questions (FAQs)

For more information on all of our work
please see the Charity Commission website:

www.charitycommissionni.org.uk

Our preferred method of contact is email:

admin@charitycommissionni.org.uk

The Charity Commission for Northern Ireland (CCNI) is the new regulator of charities in Northern Ireland, a non-departmental public body sponsored by the Department for Social Development.

Our aims

- the Commission aims to develop a regulatory framework in which the public have confidence and in which charities can grow and flourish, clear in the knowledge of their rights and responsibilities;

And

- manage the establishment of the organisation to a statutory non-departmental public body following the full implementation of the **Charities Act (Northern Ireland) 2008**.

Further information about our activities is available from:

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Follow our public benefit and registration consultation on Twitter #publicbenandreg

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